Appendix A - IFRS AU Taxonomy 2020 Illustration

Color Legend

IFRS Taxonomy elements AU Extension elements

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
[105005] Australian Extension - other jurisdictional disclosures			elelliellis	
Disclosure of Australian extension [abstract]				
Disclosure of directors' report [abstract]				
Disclosure of directors' report [text block]	text block			Corps Act 2001 s298
Date of directors' report	yyyy-mm-dd			Corps Act 2001 s298 (2) (b)
Statement of directors' report in accordance with directors' resolution [text block]	text block			Corps Act 2001 s298 (2) (a)
Name of entity of directors' report	text			Corps Act 2001 s299 (2)
Name of signing director	text			Corps Act 2001 s298 (2) (c)
Disclosure of review and results of operations [text block]	text block			Corps Act 2001 s299 (1) (a)
Disclosure of additional general information required for listed entities in relation to operations, financial	text block			Corps Act 2001 s299A (1)
position, business strategies and prospects for future financial years [text block]				
	text			Corps Act 2001 s299A (3)
years Statement of omission of required disclosure in relation to development in entity's operations	text			Corps Act 2001 s299 (3)
Disclosure of significant changes to entity's state affairs during reporting period [text block]	text block			Corps Act 2001 \$299 (1) (b)
Disclosure of principal activities and significant changes to principal activities during reporting period [text block]				Corps Act 2001 s299 (1) (c)
bisciosare of principal activities and significant changes to principal activities during reporting period (text biodis)	text block			201 p3 7 (c)
Disclosure of significant matters arising after balance sheet date [text block]	text block			Corps Act 2001 s299 (1) (d)
Disclosure of likely developments in operations their effect on future results [text block]	text block			Corps Act 2001 s299 (1) (e)
Disclosure of performance in relation to environmental regulations [text block]	text block			Corps Act 2001 s299 (1) (f)
Disclosure of dividends or distributions paid, recommended, or declared [text block]	text block			Corps Act 2001 s300 (1) (a), (b)
Disclosure of entity's directors and officers [text block]	text block			Corps Act 2001 s300 (1) (c)
Disclosure of options granted over unissued shares or unissued interests [text block]	text block			Corps Act 2001 s300 (1) (d)
Disclosure of unissued shares or interests under option [text block]	text block			Corps Act 2001 s300 (1) (e)
Disclosure of issued shares on exercise options [text block]	text block			Corps Act 2001 s300 (1) (f)
Disclosure of indemnities and insurance premiums given by entity for officers [text block]	text block			Corps Act 2001 s300 (1) (g), Corps Act
				2001 s300 (8) (a),(b), Corps Act 2001
Disclosure of proceedings brought with leave under section 227 (fort black)	toxt block			s300 (9) (a),(b),(c),(d),(e),(f)
Disclosure of proceedings brought with leave under section 237 [text block]	text block			Corps Act 2001 s300 (14), Corps Act 2001 s300 (15)
Disclosure of directors' interests [text block]	text block			Corps Act 2001 s300 (11)
Disclosure of modifications of auditor rotation requirements [text block]	text block			Corps Act 2001 \$300 (11)
Disclosure of non-audit services [text block]	text block			Corps Act 2001 s300 (11A) Corps Act 2001 s300 (11B), Corps Act
				2001 s300 (11C), Corps Act 2001
				s300(11D)
Disclosure of specific information required for public entities that are not wholly-owned subsidiaries of another	text block			Corps Act 2001 s300 (10) (a),(b),(c),(d)
entity [text block]				
Disclosure of companies limited by guarantee [text block]	text block			Corps Act 2001 s300B (1), Corps Act
				2001 s300B (2), Corps Act 2001 s300B
				(3)
Disclosure of directors' reasons for including additional information required to give true and fair view [text	text block			Corp Act 2001 s298 (1A) (a), Corps Act
block]				2011 s298 (1A) (b)
Disclosure of registered schemes [text block]	text block			Corps Act 2001 s300 (12)
Information about rounding in financial report and directors' report	text			ASIC CO 98/100
Statement of compliance with audit relief for proprietary companies Disclosure of extent of following best practice recommendations [text block]	text text block			ASIC CO 98/1417 ASX 4.10.3
Disclosure of extent of following dest practice recommendations (text block) Disclosure of administration information [text block]	text block			ASX 4.10.13 ASX 4.10.10,11,12,13
Disclosure of review of operations and activities during reporting period [text block]	text block			ASX 4.10.17
Disclosure of holders of equity securities [text block]	text block			ASX 4.10.4,5,6,7,8,9 and 16
Disclosure of restricted securities [text block]	text block			ASX 4.10.14
Disclosure of mining tenements [text block]	text block			ASX 4.10.15
Disclosure of current on market buy back [text block]	text block			ASX 4.10.18
Disclosure of use of cash and liquid assets since listing [text block]	text block			ASX 4.10.19
Disclosure of information in relation to investment entities [text block]	text block			ASX 4.10.20
Disclosure of information in relation to takeover activity [text block]	text block			ASX 4.10.21
Disclosure of correction of error revision of estimates and variation from preliminary report [text block]	text block			ASX 4.3D and ASX 4.5A
Disclosure of remuneration report [abstract]				
Disclosure of remuneration report [text block]	text block			Corps Act 2001 s300A
Disclosure of remuneration policy (text block)	text block			Corps Act 2001 s300A (1A)
Disclosure of entity's performance [text block]	text block			Corps Act 2001 s300A (1AA),(1AB),(1B),
Disclosure of key management personnel [text block]	text block			Corps Act 2001 s300A (1) (ba),(c)
Disclosure of compensation of key management personnel and executives [text block]	text block			Corps Reg 2M.3.03(1) (items 1,2,3,4,5) Corps Reg 2M.3.03(1) (items 6,7,8,9
Disclosure of compensation of key management personner and executives (text block)	text block			and 11), Corps Reg 2M.3.03(2)
Disclosure of principles of compensation [text block]	text block			Corps Reg 2M.3.03(1) (items 10, 12, 13)
Disclosure of modifications of terms of share-based payment transactions [text block]	text block			Corps Reg 2M.3.03(1) (item 14)
Disclosure of options and rights provided as compensation [text block]	text block			Corps Reg 2M.3.03(1) (item 15)
	text block			Corps Reg 2M.3.03(1) (item 16), Corps
				Reg 2M.3.03(3)
Disclosure of corporate governance statement [abstract]				
Disclosure of corporate governance statement [text block]	text block			ASX 4.10.3
Disclosure of principle in relation to lay solid foundations for management and oversight [text block]	text block			ASX CGC Principle 1
Disclosure of principle in relation to structure of board to add value [text block]	text block			ASX CGC Principle 2
Disclosure of principle in relation to promotion of ethical and responsible decision making [text block]	text block			ASX CGC Principle 3
Disclosure of principle in relation to safeguarding integrity in financial reporting [text block]	text block			ASX CGC Principle 4
Disclosure of principle in relation to making timely and balanced disclosure [text block]	text block			ASX CGC Principle 5
Disclosure of principle in relation to respecting rights of shareholders [text block] Disclosure of principle in relation to recognising and managing risk [text block]	text block text block			ASX CGC Principle 6 ASX CGC Principle 7
Disclosure of principle in relation to recognising and managing risk (text block) Disclosure of principle in relation to remunerating fairly and responsibly [text block]	text block			ASX CGC Principle 7 ASX CGC Principle 8
Directors declaration [abstract]	Diocit			
Date of directors' declaration	yyyy-mm-dd			Corps Act 2001 s295 (4), Corp Act 2001
				s295A
Disclosure of directors' declaration [text block]	text block			Corps Act 2001 s295 (4), Corp Act 2001
				s295A
Statement of solvency for extended closed group in relation to deed of cross guarantee	text			ASIC CO 98/1418
Auditor declaration [abstract]				
Date of auditor declaration	yyyy-mm-dd			ASA 700
Disclosure of auditor's independence declaration [text block]	text block			Corps Act 2001 s298 (1AA) (c)
Auditor report [abstract]				
Title of auditor's report	text			ASA 700.21
Disclosure of scope of auditors' report [text block]	text block			ASA 700.23, ASA 700.24, ASA 700.28,
				ASA 700.29
Disclosure of independence in auditor's report [text block]	text block			Corps Act 2001 s307C(5A)(d)
Disclosure of audit opinion [text block] Disclosure of conclusion in audit review report [text block]	text block text block			ASA 700.34 ASRE 2405
Disclosure of conclusion in addit review report [text block]	text block			ASA 705.34
Disclosure of modified conclusion in audit review report [text block]	text block			ASRE 2405
230 (Crief report [cont order]				

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Disclosure of emphasis of matter [text block]	text block		elements	ASA 706
Disclosure of auditor's details [text block]	text block			ASA 700.Aus40.1, ASA 700.41 ASA
				700.42
Statement on whether entity is for-profit or not-for profit entity [110000] General information about financial statements	text			AASB 1054.8 (b)
Disclosure of general information about financial statements [text block]	text block	IAS 1.51 Disclosure		
Name of reporting entity or other means of identification	text	IAS 1.51 a _{Disclosure}		
Explanation of change in name of reporting entity or other means of identification from end of preceding reporting	text	IAS 1.51 a _{Disclosure}		
period				
Description of nature of financial statements	text	IAS 1.51 b _{Disclosure} , IAS 27.16 a _{Disclosure} , IAS 27.17 a _{Disclosure}		
Date of end of reporting period	yyyy-mm-dd	IAS 1.51 C Disclosure		
Period covered by financial statements	text	IAS 1.51 C Disclosure		
Description of presentation currency	text	IAS 1.51 d Disclosure, IAS 21.53 Disclosure		
Level of rounding used in financial statements	text	IAS 1.51 e Disclosure		
[210000] Statement of financial position, current/non-current				
Statement of financial position [abstract] Assets [abstract]				
Non-current assets [abstract]				
Property, plant and equipment	X instant, debit	IAS 16.73 e _{Disclosure} , IAS 1.54 a _{Disclosure}		
Property, plant and equipment	^ instant, debit			
Investment property	X instant, debit	IAS 40.76 Disclosure, IAS 1.54 b Disclosure,		
	,	IAS 40.79 d _{Disclosure}		
Goodwill	v	IAS 36.135 a _{Disclosure} , IAS 1.54 c _{Disclosure} , IAS 36.134 a _{Disclosure} , IFRS 3.B67 d		
Goodwiii	X instant, debit			
		Disclosure		
Intangible assets other than goodwill	X instant, debit	IAS 38.118 e _{Disclosure} , IAS 1.54 c _{Disclosure}		
Investments accounted for using equity method	Υ	IFRS 12.B16 _{Disclosure} , IFRS 8.24 a _{Disclosure} ,		
Investments accounted for using equity method	X instant, debit	IAS 1.54 e _{Disclosure}		
Investments in subsidiaries, joint ventures and associates	X instant, debit	IAS 27.10 Disclosure		
Non-current biological assets	X instant, debit	IAS 1.54 f Disclosure IAS 1.54 h Disclosure IAS 1.78 b Disclosure		
Trade and other non-current receivables Non-current inventories	X instant, debit X instant, debit	IAS 1.54 h _{Disclosure} , IAS 1.78 b _{Disclosure}		
		IAS 1.54 g _{Disclosure} IAS 12.81 g (i)		
Deferred tax assets	X instant, debit	Disclosure/ IAS 1.56 Disclosure		
Current tax assets, non-current	X instant, debit	IAS 1.54 n _{Disclosure}		
Other non-current financial assets	X instant, debit	IAS 1.54 d Disclosure		
Other non-current non-financial assets	X instant, debit	IAS 1.55 Common practice		
Non-current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or	X instant, debit	IFRS 9.3.2.23 a _{Disclosure} , Expiry date		
repledge collateral Non-current reinsurance and other recoveries receivable	X instant, debit	2021-01-01 IAS 39.37 a Disclosure		AACD 4022 47 C 2 /h)
Non-current reinsurance and other recoveries receivable Non-current deferred acquisition costs	X instant, debit			AASB 1023.17.6.2 (b) AASB 1023.17.6.2 (k)
Non-current deferred outward reinsurance expense	X instant, debit			AASB 1023.17.6 h, Common practice
Intangible assets relating to acquired insurance contracts	X instant, debit			AASB 1023.17.6.2 (I)
Reinsurer's share of life insurance contract liabilities	X instant, debit			AASB 1038.14.1 (b)
Total non-current assets	X instant, debit	IFRS 12.B10 b _{Example} , IAS 1.66 _{Disclosure} , IFRS 12.B12 b (ii) _{Disclosure}		
Current assets [abstract]		II NO 12.012 0 (II) Disclosure		
	v	IAS 2.36 b Disclosure, IAS 1.68 Example,		
Current inventories	X instant, debit	IAS 1.54 g Disclosure		
Trade and other current receivables	X instant, debit	IAS 1.78 b _{Disclosure} , IAS 1.54 h _{Disclosure}		
Current tax assets, current	X instant, debit	IAS 1.54 n Disclosure		
Current biological assets Other current financial assets	X instant, debit	IAS 1.54 f _{Disclosure}		
Other current manicial assets Other current non-financial assets	X instant, debit X instant, debit	IAS 1.54 U Disclosure		
		IAS 7.45 Disclosure/ IFRS 12.B13 a Disclosure/		
Cash and cash equivalents	X instant, debit	IAS 1.54 i Disclosure		
Current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or	X instant, debit	Expiry date 2021-01-01 IAS 39.37 a		
repledge collateral		Disclosure, IFRS 9.3.2.23 a Disclosure		
Current reinsurance and other recoveries receivable Premium receivable	X instant, debit X instant, debit			AASB 1023.17.6.2 (b) AASB 1023.17.6.2 (j), AASB 1023.
Fremium receivable	A ilistalit, debit			17.6.2(i)
Prepaid reinsurance premiums	X instant, debit			AASB 1023.17.6.2 (h)
Current deferred acquisition costs	X instant, debit			AASB 1023.17.6.2 (k)
Current deferred outward reinsurance expense Total current assets other than non-current assets or disposal groups classified as held for sale or as held for	X instant, debit			AASB 1023.17.6 h, Common practice
lotal current assets other than non-current assets or disposal groups classified as neid for sale or as neid for distribution to owners	X instant, debit	IAS 1.66 _{Disclosure}		
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}		
Total current assets	X instant, debit	IFRS 12.B12 b (i) Disclosure, IFRS 12.B10 b		
. Can current assets	' instant, debit	Example, IAS 1.66 Disclosure		
		IAS 1.55 _{Disclosure} , IFRS 13.93 b _{Disclosure} ,		
Total assets	X instant, debit	IFRS 8.23 Disclosure, IFRS 8.28 C Disclosure,		
		IFRS 13.93 e _{Disclosure} , IFRS 13.93 a Disclosure		
Equity and liabilities [abstract]		Disclosure		
Equity (abstract)				
Issued capital	X instant, credit	IAS 1.78 e _{Example}		
Retained earnings	X instant, credit	IAS 1.1G6 Example, IAS 1.78 e Example		
Share premium Tracsum shares	X instant, credit	IAS 1.78 e _{Example} IAS 1.78 e _{Example} , IAS 32.34 _{Disclosure}		
Treasury shares Other equity interest	(X) instant, debit X instant, credit	IAS 1.78 e _{Example} , IAS 32.34 _{Disclosure}		
Other reserves	X instant, credit	IAS 1.78 e Example		
Total equity attributable to owners of parent	X instant, credit	IAS 1.54 r _{Disclosure}		
Non-controlling interests		IFRS 12.12 f Disclosure, IFRS 10.22 Disclosure,		
Hon-controlling interests	X instant, credit	IAS 1.54 q _{Disclosure}		
		IFRS 13.93 a Disclosure IFRS 1.32 a (i)		
	V	Disclosure, IFRS 13.93 e Disclosure, IAS 1.55		
Total equity	X instant, credit	Disclosure, IFRS 1.24 a Disclosure, IAS 1.78 e		
		Disclosure, IFRS 13.93 b Disclosure		
Liabilities [abstract]				
Non-current liabilities [abstract]				
Non-current provisions [abstract]				
Non-current provisions for employee benefits	X instant, credit	IAS 1.78 d Disclosure		
Other non-current provisions Total non-current provisions	X instant, credit X instant, credit	IAS 1.78 d _{Disclosure}		
Trade and other non-current payables	X instant, credit X instant, credit	IAS 1.54 k _{Disclosure}		
, , , , , , , , , , , , , , , , , , ,	matonit, credit	DIALIOSUI C		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS	AU Reference
	"		elements	
Deferred tax liabilities	X instant, credit	IAS 1.54 o _{Disclosure} , IAS 12.81 g (i)		
Current tax liabilities, non-current	X instant, credit	Disclosure IAS 1.56 Disclosure IAS 1.54 n Disclosure		
Other non-current financial liabilities		IAS 1.54 m _{Disclosure} , IFRS 12.B13 c _{Disclosure}		
	X instant, credit			
Other non-current non-financial liabilities	X instant, credit	IAS 1.55 Common practice		1150 1000 17 5 0 /)
Non-current unearned premium liability Non-current outstanding claims liability	X instant, credit X instant, credit			AASB 1023.17.6.2 (c) AASB 1023.17.6.2 (a)
Non-current unexpired risk liability	X instant, credit			AASB 1023.17.6.2 (a)
Life insurance contract liabilities	X instant, credit			AASB 1038.14.1
Life investment contract liabilities	X instant, credit			AASB 1038.17.2 (e)
Unvested policyholder benefits liabilities	X instant, credit	1505 42 042 1 (1)		AASB 1038.17.2 (e)
Total non-current liabilities	X instant, credit	IFRS 12.B12 b (iv) _{Disclosure} , IFRS 12.B10 b _{Example} , IAS 1.69 _{Disclosure}		
Current liabilities [abstract]		Example: 11 2 10 5 Disclosure		
Current provisions [abstract]				
Current provisions for employee benefits	X instant, credit	IAS 1.78 d _{Disclosure}		
Other current provisions	X instant, credit	IAS 1.78 d _{Disclosure}		
Total current provisions	X instant, credit	IAS 1.54 I Disclosure		
Trade and other current payables Current tax liabilities, current	X instant, credit X instant, credit	IAS 1.54 k _{Disclosure} IAS 1.54 n _{Disclosure}		
Other current financial liabilities	X instant, credit	IFRS 12.B13 b Disclosure, IAS 1.54 m Disclosure		
Other current non-financial liabilities	X instant, credit	IAS 1.55 Common practice		
Current outstanding claims liability	X instant, credit			AASB 1023.17.6.2 (a)
Current unearned premium liability	X instant, credit			AASB 1023.17.6.2 (c)
Current unexpired risk liability Outwards reinsurance expense liability	X instant, credit X instant, credit			AASB 1023.17.6.2 (e) AASB 1023.17.6.2 (h)
Total current liabilities other than liabilities included in disposal groups classified as held for sale	X instant, credit	IAS 1.69 Disclosure		, 5 30 1023.17.0.2 (II)
Liabilities included in disposal groups classified as held for sale	X instant, credit	IAS 1.54 p Disclosure, IFRS 5.38 Disclosure		
Total current liabilities		IFRS 12.B10 b Example, IAS 1.69 Disclosure,		
rotal current llabilities	X instant, credit	IFRS 12.B12 b (iii) Disclosure		
		IAS 1.55 _{Disclosure} , IFRS 13.93 e _{Disclosure} ,		
Total liabilities	X instant, credit	IFRS 8.23 Disclosure, IFRS 8.28 d Disclosure,		
		IFRS 13.93 b Disclosure, IFRS 13.93 a		
Total equity and liabilities	X instant, credit	Disclosure IAS 1.55 Disclosure		
[220000] Statement of financial position, order of liquidity	A instant, credit	IAS 1.33 Disclosure		
Statement of financial position [abstract]				
Assets [abstract]				
Property, plant and equipment	X instant, debit	IAS 16.73 e _{Disclosure} , IAS 1.54 a _{Disclosure}		
		IAS 40.76 Disclosure, IAS 1.54 b Disclosure,		
Investment property	X instant, debit	IAS 40.79 d Disclosure		
		IAS 36.135 a Disclosure, IAS 1.54 C Disclosure,		
Goodwill	X instant, debit	IAS 36.134 a _{Disclosure} , IFRS 3.B67 d		
		Disclosure		
Intangible assets other than goodwill	X instant, debit	IAS 38.118 e Disclosure, IAS 1.54 c Disclosure		
Other financial assets				
Other mancial assets Other non-financial assets	X instant, debit	IAS 1.54 d Disclosure IAS 1.55 Common practice		
Other from manetal assets	A instant, debit	Effective 2021-01-01 IFRS 17.78 a		
Insurance contracts issued that are assets	X instant, debit	Disclosure, Effective 2021-01-		
		01 IAS 1.54 da _{Disclosure}		
	l	Effective 2021-01-01 IAS 1.54 da		
Reinsurance contracts held that are assets	X instant, debit	Disclosure, Effective 2021-01- 01 IFRS 17.78 c Disclosure		
		IFRS 12.B16 Disclosure, IFRS 8.24 a Disclosure,		
Investments accounted for using equity method	X instant, debit	IAS 1.54 e Disclosure		
Investments in subsidiaries, joint ventures and associates	X instant, debit	IAS 27.10 Disclosure		
Intangible assets relating to acquired insurance contracts	X instant, debit			AASB 1023.17.6.2 (I)
Deferred acquisition costs	X instant, debit			AASB 101.60, AASB 1023. 17.6.2(k)
Deferred outward reinsurance expense Reinsurance and other recoveries receivable	X instant, debit X instant, debit			AASB 1023.17.6 h, Common practice AASB 1023.17.6.2 (b), (d), (f), (g),
nembulance and other recoveries receivable	A matant, debit			Common Practice
Reinsurer's share of life insurance contract liabilities	X instant, debit			AASB 1038.14.1 (b)
Premium receivable	X instant, debit			AASB 1023.17.6.2 (j), AASB 1023.
Prepaid reinsurance premiums	X instant, debit			17.6.2(i) AASB 1023.17.6.2 (h)
		IAS 1.54 f Disclosure, IAS 41.50 Disclosure,		MAGE 1025.17.0.2 (N)
Biological assets	X instant, debit	IAS 41.43 Example		
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}		
Inventories	X instant, debit	IAS 1.54 g _{Disclosure}		
Current tax assets	X instant, debit	IAS 1.54 n Disclosure		
Deferred tax assets	X instant, debit	IAS 1.54 o _{Disclosure} , IAS 12.81 g (i)		
Trade and other receivables	X instant, debit	Disclosure, IAS 1.56 Disclosure IAS 1.54 h Disclosure, IAS 1.78 b Disclosure		
		IAS 7.45 Disclosure, IFRS 12.B13 a Disclosure,		
Cash and cash equivalents	X instant, debit	IAS 1.54 i Disclosure		
Non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge	X instant, debit	Expiry date 2021-01-01 IAS 39.37 a		
collateral	- ` instant, debit	Disclosure/ IFRS 9.3.2.23 a Disclosure		
		IAS 1.55 Disclosure, IFRS 13.93 b Disclosure,		
Total assets	X instant, debit	IFRS 8.23 _{Disclosure} , IFRS 8.28 c _{Disclosure} , IFRS 13.93 e _{Disclosure} , IFRS 13.93 a		
		Disclosure Disclosure		
Equity and liabilities [abstract]		J. A. A. S. L.		
Equity [abstract]				
Issued capital	X instant, credit	IAS 1.78 e Example		
Retained earnings	X instant, credit	IAS 1.1G6 Example, IAS 1.78 e Example		
Share premium Trackunishares	X instant, credit	IAS 1.78 e Example		
Treasury shares Other equity interest	(X) instant, debit X instant, credit	IAS 1.78 e _{Example} , IAS 32.34 _{Disclosure}		
Other reserves	X instant, credit	IAS 1.78 e Example		
Total equity attributable to owners of parent	X instant, credit	IAS 1.54 r Disclosure		
Non-controlling interests	X instant, credit	IFRS 12.12 f Disclosure, IFRS 10.22 Disclosure,		
controlling interests	- ` instant, credit	IAS 1.54 q _{Disclosure}		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS	AU Reference
	4		elements	
Total equity	X instant, credit	IFRS 13.93 a Disclosure, IFRS 1.32 a (i) Disclosure, IFRS 13.93 e Disclosure, IAS 1.55 Disclosure, IFRS 1.24 a Disclosure, IAS 1.78 e Disclosure IFRS 13.93 b Disclosure		
Liabilities [abstract]	v	IAC 1 EA L		
Trade and other payables Provisions [abstract]	X instant, credit	IAS 1.54 k _{Disclosure}		
Provisions (austract) Provisions for employee benefits	X instant, credit	IAS 1.78 d Disclosure		
Other provisions	X instant, credit	IAS 37.84 a _{Disclosure} , IAS 1.78 d _{Disclosure}		
Total provisions	X instant, credit	IAS 1.54 I Disclosure		
Other financial liabilities	X instant, credit	IAS 1.54 m _{Disclosure}		
Other non-financial liabilities	X instant, credit	IAS 1.55 Common practice		
Insurance contracts issued that are liabilities	X instant, credit	Effective 2021-01-01 IFRS 17.78 b Disclosure, Effective 2021-01- 01 IAS 1.54 ma Disclosure		
Reinsurance contracts held that are liabilities	X instant, credit	Effective 2021-01-01 IAS 1.54 ma Disclosurer Effective 2021-01- 01 IFRS 17.78 d Disclosure		
Life insurance contract liabilities	X instant, credit	Distrout		AASB 1038.14.1
Life investment contract liabilities	X instant, credit			AASB 1038.17.2 (e)
Unvested policyholder benefits liabilities	X instant, credit			AASB 1038.17.2 (e)
Outstanding claims liability	X instant, credit			AASB 101.60, AASB 1023. 17.6.2(a)
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)
Current tax liabilities	X instant, credit	IAS 1.54 n Disclosure		AA3B 101.00, AA3B 1023. 17.0.2(e)
		IAS 1.54 II Disclosure IAS 1.54 O Disclosure, IAS 12.81 g (i)		
Deferred tax liabilities	X instant, credit	Disclosure/ IAS 1.56 Disclosure		
Liabilities included in disposal groups classified as held for sale	X instant, credit	IAS 1.54 p Disclosure, IFRS 5.38 Disclosure		
Total liabilities	X instant, credit	IAS 1.55 _{Disclosure} , IFRS 13.93 e _{Disclosure} , IFRS 8.23 _{Disclosure} , IFRS 8.28 d _{Disclosure} , IFRS 13.93 b _{Disclosure} , IFRS 13.93 a		
Total equity and liabilities	v	Disclosure		
Total equity and liabilities [310000] Statement of comprehensive income, profit or loss, by function of expense	X instant, credit	IAS 1.55 Disclosure		
Profit or loss [abstract]				
Profit (loss) [abstract]				
Revenue	$\mathbf{X}_{ ext{duration, credit}}$	IAS 1.103 Example: IFRS 8.28 a Disclosure IAS 1.102 Example: IFRS 12.812 b (v) Sindoure: IFRS 8.32 Disclosure, IAS 1.82 a Disclosure: IFRS 8.34 Disclosure: IFRS 8.23 a Disclosure: IFRS 8.34 Disclosure: IFRS 8.23 a Disclosure: IFRS 12.810 b Example: IFRS 12.810 b Example: IFRS 12.810 b Example: IFRS 8.33 a Disclosure: IFRS 8.33 a Disclosure: IFRS 8.33 a		
Interest revenue calculated using effective interest method	X _{duration} , credit	IAS 1.82 a _{Disclosure} , Effective 2021-01- 01 IAS 1.82 a (i) _{Disclosure}		
Insurance revenue	X duration, credit	Effective 2021-01-01 IAS 1.82 a (ii) Disclosure, Effective 2021-01- 01 IFRS 17.80 a Disclosure, Effective 2021- 01-01 IFRS 17.106 Disclosure		
Cost of sales	(X) _{duration, debit}	IAS 1.99 Disclosure IAS 1.103 Disclosure		
Gross profit	X _{duration, credit}	IAS 1.103 Example		
General insurance underwriting result [abstract]				
Net premium revenue [abstract]	V donation andit			AACD 4022 47 C 2 (-)
Direct premium revenue Inwards reinsurance premium revenue	X duration, credit X duration, credit			AASB 1023.17.6.3 (a) AASB 1023.17.6.3 (b)
Outward reinsurance premium expense	X duration, debit			AASB 1023.17.1 (a), AASB 1023.17.6.3 (f)
Total net premium revenue Net claims incurred [abstract]	X duration, credit			
				AASB 1023.17.1
Claim expense	X duration, debit			AASB 1023.17.1 (a), AASB 1023.17.6.3 (d,e)
Reinsurance and other recoveries revenue	X duration, credit			AASB 1023.17.1 (a), AASB 1023.17.6.3 (d,e) AASB 1023.17.1 (a), AASB 1023.17.6.3 (c)
Reinsurance and other recoveries revenue Net claims incurred				AASB 1023.17.1 (a), AASB 1023.17.6.3 (d,e) AASB 1023.17.1 (a), AASB 1023.17.6.3
Reinsurance and other recoveries revenue Net claims incurred Net movement in unexpired risk liability [abstract]	X duration, credit X duration, debit			AASB 1023.17.1 (a), AASB 1023.17.6.3 (d,e) AASB 1023.17.1 (a), AASB 1023.17.6.3 (c) AASB 1023.17.1 (b)
Reinsurance and other recoveries revenue Net claims incurred	X duration, credit			AASB 1023.17.1 (a), AASB 1023.17.6.3 (d,e) AASB 1023.17.1 (a), AASB 1023.17.6.3 (c) AASB 1023.17.1 (b) AASB 1023.17.1 (a) AASB 1023.17.6.3, Common Practice
Reinsurance and other recoveries revenue Net claims incurred Net movement in unexpired risk liability [abstract] Gross movement in unexpired risk liability Reinsurance recoveries on unexpired risk liability Net movement in unexpired risk liability	X duration, credit X duration, debit X duration, debit X duration, credit X duration, debit			AASB 1023.17.1 (a), AASB 1023.17.6.3 (d,e) AASB 1023.17.1 (a), AASB 1023.17.6.3 (c) AASB 1023.17.1 (b) AASB 1023.17.1 (a) AASB 1023.17.6.3, Common Practice AASB 1023.17.6.3, Common Practice
Reinsurance and other recoveries revenue Net claims incurred Net movement in unexpired risk liability [abstract] Gross movement in unexpired risk liability Reinsurance recoveries on unexpired risk liability Net movement in unexpired risk liability Acquisition costs	X duration, credit X duration, debit X duration, debit X duration, credit X duration, debit X duration, debit X duration, debit			AASB 1023.17.1 (a), AASB 1023.17.6.3 (d,e) AASB 1023.17.1 (a), AASB 1023.17.6.3 (c) AASB 1023.17.1 (b) AASB 1023.17.1 (a) AASB 1023.17.6.3, Common Practice AASB 1023.17.6.3, Common Practice AASB 1023.17.6.3 (g)
Reinsurance and other recoveries revenue Net claims incurred Net movement in unexpired risk liability [abstract] Gross movement in unexpired risk liability Reinsurance recoveries on unexpired risk liability Net movement in unexpired risk liability Acquisition costs Underwriting expenses	X duration, credit X duration, debit X duration, debit X duration, credit X duration, debit X duration, debit X duration, debit X duration, debit			AASB 1023.17.1 (a), AASB 1023.17.6.3 (d,e) AASB 1023.17.1 (a), AASB 1023.17.6.3 (c) AASB 1023.17.1 (b) AASB 1023.17.1 (a) AASB 1023.17.6.3, Common Practice AASB 1023.17.6.3 (g) AASB 1023.17.1 (a)
Reinsurance and other recoveries revenue Net claims incurred Net movement in unexpired risk liability [abstract] Gross movement in unexpired risk liability Reinsurance recoveries on unexpired risk liability Net movement in unexpired risk liability Acquisition costs	X duration, credit X duration, debit X duration, debit X duration, credit X duration, debit X duration, debit X duration, debit			AASB 1023.17.1 (a), AASB 1023.17.6.3 (d,e) AASB 1023.17.1 (a), AASB 1023.17.6.3 (c) AASB 1023.17.1 (b) AASB 1023.17.1 (a) AASB 1023.17.1 (a) AASB 1023.17.6.3, Common Practice AASB 1023.17.6.3, Common Practice AASB 1023.17.6.3 (g) AASB 1023.17.1 (a) AASB 1023.17.1 (a), AASB 1023.17.6.3
Reinsurance and other recoveries revenue Net claims incurred Net movement in unexpired risk liability [abstract] Gross movement in unexpired risk liability Reinsurance recoveries on unexpired risk liability Net movement in unexpired risk liability Acquisition costs Underwriting expenses	X duration, credit X duration, debit X duration, debit X duration, credit X duration, debit X duration, debit X duration, debit X duration, debit			AASB 1023.17.1 (a), AASB 1023.17.6.3 (d,e) AASB 1023.17.1 (a), AASB 1023.17.6.3 (c) AASB 1023.17.1 (b) AASB 1023.17.1 (a) AASB 1023.17.6.3, Common Practice AASB 1023.17.6.3 (g) AASB 1023.17.1 (a)
Reinsurance and other recoveries revenue Net claims incurred Net movement in unexpired risk liability [abstract] Gross movement in unexpired risk liability Reinsurance recoveries on unexpired risk liability Net movement in unexpired risk liability Acquisition costs Underwriting expenses Other underwriting expenses Total underwriting result Life insurance underwriting result [abstract]	X duration, credit X duration, debit X duration, debit X duration, credit X duration, debit X duration, debit X duration, debit X duration, debit			AASB 1023.17.1 (a), AASB 1023.17.6.3 (d,e) AASB 1023.17.1 (a), AASB 1023.17.6.3 (c) AASB 1023.17.1 (b) AASB 1023.17.1 (a) AASB 1023.17.6.3, Common Practice AASB 1023.17.6.3, Common Practice AASB 1023.17.6.3 (g) AASB 1023.17.1 (a) AASB 1023.17.1 (a) AASB 1023.17.1 (a) AASB 1023.17.1 (a)
Reinsurance and other recoveries revenue Net claims incurred Net movement in unexpired risk liability [abstract] Gross movement in unexpired risk liability Reinsurance recoveries on unexpired risk liability Net movement in unexpired risk liability Acquisition costs Underwriting expenses Other underwriting expenses Total underwriting result Life insurance underwriting result [abstract] Net life insurance premium revenue [abstract]	X duration, credit X duration, debit X duration, debit X duration, credit X duration, debit X duration, debit X duration, debit X duration, debit X duration, credit			AASB 1023.17.1 (a), AASB 1023.17.6.3 (d,e) AASB 1023.17.1 (a), AASB 1023.17.6.3 (c) AASB 1023.17.1 (b) AASB 1023.17.1 (a) AASB 1023.17.6.3, Common Practice AASB 1023.17.6.3 (c) AASB 1023.17.6.3 (g) AASB 1023.17.1 (a) AASB 1023.17.1 (a), AASB 1023.17.6.3 (h) AASB 1023.17.1 (a)
Reinsurance and other recoveries revenue Net claims incurred Net movement in unexpired risk liability [abstract] Gross movement in unexpired risk liability Reinsurance recoveries on unexpired risk liability Net movement in unexpired risk liability Acquisition costs Underwriting expenses Other underwriting expenses Total underwriting result Life insurance underwriting result [abstract] Net life insurance premium revenue [abstract]	X duration, credit X duration, debit X duration, debit X duration, credit X duration, debit X duration, debit X duration, debit X duration, debit X duration, credit X duration, credit			AASB 1023.17.1 (a), AASB 1023.17.6.3 (d,e) AASB 1023.17.1 (a), AASB 1023.17.6.3 (c) AASB 1023.17.1 (b) AASB 1023.17.1 (a) AASB 1023.17.6.3, Common Practice AASB 1023.17.6.3, Common Practice AASB 1023.17.6.3 (g) AASB 1023.17.1 (a)
Reinsurance and other recoveries revenue Net claims incurred Net movement in unexpired risk liability [abstract] Gross movement in unexpired risk liability Reinsurance recoveries on unexpired risk liability Net movement in unexpired risk liability Acquisition costs Underwriting expenses Other underwriting expenses Total underwriting result Life insurance underwriting result [abstract] Net life insurance premium revenue [abstract] Life insurance premium revenue Outward reinsurance expense	X duration, credit X duration, debit X duration, debit X duration, credit X duration, debit X duration, debit X duration, debit X duration, debit X duration, credit X duration, credit X duration, credit X duration, debit			AASB 1023.17.1 (a), AASB 1023.17.6.3 (d,e) AASB 1023.17.1 (a), AASB 1023.17.6.3 (c) AASB 1023.17.1 (b) AASB 1023.17.1 (a) AASB 1023.17.6.3, Common Practice AASB 1023.17.6.3, Common Practice AASB 1023.17.6.3, Common Practice AASB 1023.17.6.3 (g) AASB 1023.17.1 (a)
Reinsurance and other recoveries revenue Net claims incurred Net movement in unexpired risk liability [abstract] Gross movement in unexpired risk liability Reinsurance recoveries on unexpired risk liability Net movement in unexpired risk liability Acquisition costs Underwriting expenses Other underwriting expenses Total underwriting result Life insurance underwriting result [abstract] Net life insurance premium revenue [abstract]	X duration, credit X duration, debit X duration, debit X duration, credit X duration, debit X duration, debit X duration, debit X duration, debit X duration, credit X duration, credit			AASB 1023.17.1 (a), AASB 1023.17.6.3 (d,e) AASB 1023.17.1 (a), AASB 1023.17.6.3 (c) AASB 1023.17.1 (b) AASB 1023.17.1 (a) AASB 1023.17.6.3, Common Practice AASB 1023.17.6.3, Common Practice AASB 1023.17.6.3 (g) AASB 1023.17.1 (a)
Reinsurance and other recoveries revenue Net claims incurred Net movement in unexpired risk liability [abstract] Gross movement in unexpired risk liability Reinsurance recoveries on unexpired risk liability Net movement in unexpired risk liability Acquisition costs Underwriting expenses Other underwriting expenses Total underwriting result Life insurance underwriting result [abstract] Net life insurance premium revenue [abstract] Life insurance premium revenue Outward reinsurance expense Total net life insurance expense Total net life insurance premium revenue Net life insurance claim expense [abstract] Life insurance claim expense	X duration, credit X duration, debit X duration, credit X duration, debit X duration, credit			AASB 1023.17.1 (a), AASB 1023.17.6.3 (d,e) AASB 1023.17.1 (a), AASB 1023.17.6.3 (c) AASB 1023.17.1 (b) AASB 1023.17.1 (a) AASB 1023.17.6.3, Common Practice AASB 1023.17.1 (a) AASB 1038.14.1.1 (b) AASB 1038.14.1.1 (b) AASB 1038.14.1.1 (b)
Reinsurance and other recoveries revenue Net claims incurred Net movement in unexpired risk liability [abstract] Gross movement in unexpired risk liability Reinsurance recoveries on unexpired risk liability Net movement in unexpired risk liability Acquisition costs Underwriting expenses Other underwriting expenses Total underwriting result Life insurance underwriting result [abstract] Net life insurance premium revenue [abstract] Life insurance premium revenue Outward reinsurance expense Total net life insurance premium revenue Net life insurance claim expense Total net life insurance claim expense [abstract] Life insurance claim expense [abstract] Life insurance claim expense Reinsurance cclaim expense	X duration, credit X duration, debit X duration, credit			AASB 1023.17.1 (a), AASB 1023.17.6.3 (d,e) AASB 1023.17.1 (a), AASB 1023.17.6.3 (c) AASB 1023.17.1 (b) AASB 1023.17.1 (a) AASB 1023.17.6.3, Common Practice AASB 1023.17.6.3, Common Practice AASB 1023.17.6.3 (g) AASB 1023.17.6.3 (g) AASB 1023.17.1 (a), AASB 1023.17.6.3 (h) AASB 1023.17.1 (a) AASB 1023.17.1 (a) AASB 1023.17.1 (a) AASB 1023.17.1 (b) AASB 1038.14.1.1 (b) AASB 1038.14.1.1 (b) AASB 1038.14.1.1 (b) AASB 1038.14.1.1 (b)
Reinsurance and other recoveries revenue Net claims incurred Net movement in unexpired risk liability [abstract] Gross movement in unexpired risk liability Reinsurance recoveries on unexpired risk liability Net movement in unexpired risk liability Acquisition costs Underwriting expenses Other underwriting expenses Total underwriting result Life insurance underwriting result [abstract] Net life insurance premium revenue [abstract] Life insurance premium revenue Outward reinsurance expense Total net life insurance capense Total net life insurance capense Reinsurance claim expense [abstract] Life insurance claim expense Reinsurance claim expense Reinsurance claim expense Reinsurance claim expense	X duration, credit X duration, debit X duration, debit X duration, credit X duration, debit X duration, debit X duration, debit X duration, debit X duration, credit X duration, debit X duration, debit			AASB 1023.17.1 (a), AASB 1023.17.6.3 (d.e) AASB 1023.17.1 (a), AASB 1023.17.6.3 (c) AASB 1023.17.1 (b) AASB 1023.17.1 (a) AASB 1023.17.6.3, Common Practice AASB 1023.17.6.3, Common Practice AASB 1023.17.6.3 (g) AASB 1023.17.1 (a) AASB 1023.17.1 (a) AASB 1023.17.1 (a) AASB 1023.17.1 (a) AASB 1023.17.1 (b) AASB 1038.14.1.1 (b) AASB 1038.14.1.4 (a) AASB 1038.14.1.1 (b)
Reinsurance and other recoveries revenue Net claims incurred Net movement in unexpired risk liability [abstract] Gross movement in unexpired risk liability Reinsurance recoveries on unexpired risk liability Net movement in unexpired risk liability Acquisition costs Underwriting expenses Other underwriting expenses Total underwriting result Life insurance underwriting result [abstract] Net life insurance premium revenue [abstract] Life insurance premium revenue Outward reinsurance expense Total net life insurance premium revenue Net life insurance claim expense Total net life insurance claim expense [abstract] Life insurance claim expense [abstract] Life insurance claim expense Reinsurance cclaim expense	X duration, credit X duration, debit X duration, credit			AASB 1023.17.1 (a), AASB 1023.17.6.3 (d,e) AASB 1023.17.1 (a), AASB 1023.17.6.3 (c) AASB 1023.17.1 (b) AASB 1023.17.1 (a) AASB 1023.17.6.3, Common Practice AASB 1023.17.6.3, Common Practice AASB 1023.17.6.3 (g) AASB 1023.17.6.3 (g) AASB 1023.17.1 (a), AASB 1023.17.6.3 (h) AASB 1023.17.1 (a) AASB 1023.17.1 (a) AASB 1023.17.1 (a) AASB 1023.17.1 (b) AASB 1038.14.1.1 (b) AASB 1038.14.1.1 (b) AASB 1038.14.1.1 (b) AASB 1038.14.1.1 (b)
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Reinsurance and other recoveries revenue Net claims incurred Net movement in unexpired risk liability [abstract] Gross movement in unexpired risk liability Reinsurance recoveries on unexpired risk liability Net movement in unexpired risk liability Acquisition costs Underwriting expenses Other underwriting expenses Total underwriting result Life insurance underwriting result [abstract] Net life insurance premium revenue [abstract] Life insurance premium revenue Outward reinsurance expense Total net life insurance premium revenue Net life insurance claim expense [abstract] Life insurance remense revenue Net life insurance remense revenue Net life insurance claim expense Reinsurance recoveries revenue Net life insurance claim expense Change in life investment contract liabilities Change in reinsurers share of life insurance liabilities	X duration, credit X duration, debit X duration, credit X duration, debit X duration, credit			AASB 1023.17.1 (a), AASB 1023.17.6.3 (d,e) AASB 1023.17.1 (a), AASB 1023.17.6.3 (c) AASB 1023.17.1 (b) AASB 1023.17.1 (a) AASB 1023.17.6.3, Common Practice AASB 1023.17.1 (a) AASB 1023.17.1 (a), AASB 1023.17.6.3 (h) AASB 1023.17.1 (a) AASB 1038.14.1.1 (b) AASB 1038.14.1.2 AASB 1038.17.2 AASB 1038.17.2 AASB 1038.17.2
Reinsurance and other recoveries revenue Net claims incurred Net movement in unexpired risk liability [abstract] Gross movement in unexpired risk liability Reinsurance recoveries on unexpired risk liability Net movement in unexpired risk liability Acquisition costs Underwriting expenses Other underwriting expenses Total underwriting expenses Total underwriting result [abstract] Net life insurance underwriting result [abstract] Net life insurance premium revenue [abstract] Life insurance premium revenue Outward reinsurance expense Total net life insurance claim expense Reinsurance claim expense [abstract] Life insurance claim expense Reinsurance revenue Net life insurance claim expense Reinsurance rotract liabilities Change in life insurance contract liabilities Change in life insurance notract liabilities Change in life insurance tontract liabilities Change in unvested policyholder benefits liabilities	X duration, credit X duration, debit X duration, debit X duration, credit X duration, debit X duration, debit X duration, debit X duration, debit X duration, credit X duration, debit			AASB 1023.17.1 (a), AASB 1023.17.6.3 (d,e) AASB 1023.17.1 (a), AASB 1023.17.6.3 (c) AASB 1023.17.1 (b) AASB 1023.17.1 (a) AASB 1023.17.6.3, Common Practice AASB 1023.17.1 (a) AASB 1023.17.1 (a), AASB 1023.17.6.3 (h) AASB 1023.17.1 (a) AASB 1038.14.1.1 (b) AASB 1038.17.2 AASB 1038.17.2 AASB 1038.17.2 AASB 1038.17.2
Reinsurance and other recoveries revenue Net claims incurred Net movement in unexpired risk liability [abstract] Gross movement in unexpired risk liability Reinsurance recoveries on unexpired risk liability Net movement in unexpired risk liability Acquisition costs Underwriting expenses Other underwriting expenses Total underwriting result Life insurance underwriting result [abstract] Net life insurance premium revenue [abstract] Life insurance premium revenue Outward reinsurance expense Total net life insurance expense Total net life insurance premium revenue Net life insurance claim expense Reinsurance recoveries revenue Net life insurance recoveries revenue Net life insurance claim expense Reinsurance recoveries revenue Net life insurance countract liabilities Change in life investment contract liabilities Change in reinsurers share of life insurance liabilities Change in reinsurers share of life insurance liabilities Total life insurance underwriting result Other income	X duration, credit X duration, debit X duration, credit X duration, credit X duration, credit X duration, credit X duration, debit X duration, credit X duration, credit X duration, credit X duration, credit	IAS 1.103 Example: IAS 1.102 Example: IAS 26.35 b (iV) Disclosure		AASB 1023.17.1 (a), AASB 1023.17.6.3 (d,e) AASB 1023.17.1 (a), AASB 1023.17.6.3 (c) AASB 1023.17.1 (b) AASB 1023.17.1 (a) AASB 1023.17.6.3, Common Practice AASB 1023.17.1 (a) AASB 1038.14.1.1 (b) AASB 1038.17.2 AASB 1038.17.2 AASB 1038.17.2 AASB 1038.17.2
Reinsurance and other recoveries revenue Net claims incurred Net movement in unexpired risk liability [abstract] Gross movement in unexpired risk liability Reinsurance recoveries on unexpired risk liability Net movement in unexpired risk liability Acquisition costs Underwriting expenses Other underwriting expenses Total underwriting result Life insurance underwriting result [abstract] Net life insurance premium revenue Outward reinsurance expense Total net life insurance expense Total ret life insurance expense Reinsurance claim expense [abstract] Life insurance remium revenue Net life insurance claim expense Reinsurance recoveries revenue Net life insurance claim expense Change in life insurance contract liabilities Change in reinsurens share of life insurance liabilities Change in reinsurances share of life insurance liabilities Total life insurance underwriting result	X duration, credit X duration, debit X duration, credit X duration, debit X duration, credit X duration, credit X duration, credit	IAS 26.35 b (iv) _{Disclosure} IAS 1.103 _{Example} IAS 1.99 _{Disclosure}		AASB 1023.17.1 (a), AASB 1023.17.6.3 (d,e) AASB 1023.17.1 (a), AASB 1023.17.6.3 (c) AASB 1023.17.1 (b) AASB 1023.17.1 (a) AASB 1023.17.6.3, Common Practice AASB 1023.17.1 (a) AASB 1023.17.1 (a), AASB 1023.17.6.3 (h) AASB 1023.17.1 (a) AASB 1038.14.1.1 (b) AASB 1038.17.2 AASB 1038.17.2 AASB 1038.17.2 AASB 1038.17.2
Reinsurance and other recoveries revenue Net claims incurred Net movement in unexpired risk liability [abstract] Gross movement in unexpired risk liability Reinsurance recoveries on unexpired risk liability Net movement in unexpired risk liability Acquisition costs Underwriting expenses Other underwriting expenses Total underwriting result Life insurance underwriting result [abstract] Net life insurance premium revenue [abstract] Life insurance premium revenue Outward reinsurance expense Total net life insurance expense Total net life insurance premium revenue Net life insurance claim expense Reinsurance recoveries revenue Net life insurance claim expense Reinsurance recoveries revenue Net life insurance claim expense Change in life insurance contract liabilities Change in unvested policyholder benefits liabilities Change in reinsurers share of life insurance liabilities Total life insurance underwriting result Other income	X duration, credit X duration, debit X duration, credit X duration, credit X duration, credit X duration, credit X duration, debit X duration, credit X duration, credit X duration, credit X duration, credit	IAS 26.35 b (iV) Disclosure IAS 1.103 Example, IAS 1.99 Disclosure IAS 1.103 Example, IAS 1.99 Disclosure IAS 26.35 b (VI) Disclosure		AASB 1023.17.1 (a), AASB 1023.17.6.3 (d,e) AASB 1023.17.1 (a), AASB 1023.17.6.3 (c) AASB 1023.17.1 (a) AASB 1023.17.1 (b) AASB 1023.17.6.3, Common Practice AASB 1023.17.6.3, Common Practice AASB 1023.17.6.3 (g) AASB 1023.17.1 (a) AASB 1023.17.1 (a) AASB 1023.17.1 (a) AASB 1023.17.1 (a) AASB 1023.17.1 (b) AASB 1033.14.1.1 (b) AASB 1038.14.1.1 (b) AASB 1038.17.2 AASB 1038.17.2 AASB 1038.17.2
Reinsurance and other recoveries revenue Net claims incurred Net movement in unexpired risk liability [abstract] Gross movement in unexpired risk liability Reinsurance recoveries on unexpired risk liability Net movement in unexpired risk liability Acquisition costs Underwriting expenses Other underwriting expenses Total underwriting result Life insurance underwriting result [abstract] Net life insurance premium revenue Outward reinsurance expense Total net life insurance expense Total ret life insurance premium revenue Net life insurance claim expense [abstract] Life insurance claim expense Reinsurance recoveries revenue Net life insurance claim expense Reinsurance recoveries revenue Net life insurance claim expense Change in life investment contract liabilities Change in reinsurers share of life insurance liabilities Change in reinsurers share of life insurance liabilities Change in reinsurers share of life insurance liabilities Total life Insurance underwriting result Other income Distribution costs	X duration, credit X duration, debit X duration, credit X duration, debit X duration, credit	IAS 26.35 b (iv) _{Disclosure} IAS 1.103 _{Example} , IAS 1.99 _{Disclosure} IAS 1.103 _{Example} , IAS 1.99 _{Disclosure}		AASB 1023.17.1 (a), AASB 1023.17.6.3 (d,e) AASB 1023.17.1 (a), AASB 1023.17.6.3 (c) AASB 1023.17.1 (b) AASB 1023.17.1 (a) AASB 1023.17.6.3, Common Practice AASB 1023.17.1 (a) AASB 1023.17.1 (a), AASB 1023.17.6.3 (h) AASB 1023.17.1 (a) AASB 1038.14.1.1 (b) AASB 1038.17.2 AASB 1038.17.2 AASB 1038.17.2 AASB 1038.17.2

Label	Туре	IFRS Reference	Additional AU Reference to IFRS	AU Reference
			elements	
Insurance service expenses from insurance contracts issued	(X) _{duration, debit}	Effective 2021-01-01 IAS 1.82 ab Disclosure, Effective 2021-01- 01 IFRS 17.80 a Disclosure		
		Effective 2021-01-01 IFRS 17.86		
Income (expenses) from reinsurance contracts held, other than finance income (expenses)	X _{duration, credit}	Disclosure Effective 2021-01- 01 IAS 1.82 ac Disclosure		
Profit (loss) from operating activities	X _{duration, credit}	IAS 32.IE33 Example, IAS 1.85 Common practice		
Difference between carrying amount of dividends payable and carrying amount of non-cash assets distributed	X _{duration, credit}	IFRIC 17.15 Disclosure		
Gains (losses) on net monetary position	X duration, credit	IAS 29.9 Disclosure		
Gain (loss) arising from derecognition of financial assets measured at amortised cost	X _{duration, credit}	IAS 1.82 aa _{Disclosure}		
Finance income	X _{duration, credit}	IAS 1.85 Common practice		
Finance costs	(X) duration, debit	IAS 1.82 b Disclosure		
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9	(X) duration, debit	IAS 1.82 ba _{Disclosure} Effective 2021-01-01 IFRS 17.80 b		
Insurance finance income (expenses) from insurance contracts issued recognised in profit or loss	X duration, credit	Disclosure Effective 2021-01- 01 IAS 1.82 bb Disclosure		
Finance income (expenses) from reinsurance contracts held recognised in profit or loss	X _{duration, credit}	Effective 2021-01-01 IAS 1.82 bc Disclosure, Effective 2021-01- 01 IFRS 17.82 Disclosure		
		IFRS 8.23 g Disclosure, IAS 1.82 C Disclosure,		
Share of profit (loss) of associates and joint ventures accounted for using equity method	X _{duration, credit}	IFRS 8.28 e _{Disclosure} , Effective on first application of IFRS 9 IFRS 4.39M b		
Other income (expense) from subsidiaries, jointly controlled entities and associates	Υ	Disclosure		
Other income (expense) from subsidiaries, jointly controlled entities and associates Gains (losses) arising from difference between previous amortised cost and fair value of financial assets reclassified	X duration, credit	IAS 1.85 Common practice		
out of amortised cost into fair value through profit or loss measurement category	X _{duration} , credit	IAS 1.82 ca _{Disclosure}		
Cumulative gain (loss) previously recognised in other comprehensive income arising from reclassification of financial assets out of fair value through other comprehensive income into fair value through profit or loss measurement category	X _{duration, credit}	IAS 1.82 cb _{Disclosure}		
Hedging gains (losses) for hedge of group of items with offsetting risk positions	X _{duration, credit}	IFRS 7.24C b (vi) Disclosure, IFRS 9.6.6.4		
O TO Go and ()	uuration, credit	Disclosure		
Profit (loss) before tax	v	IAS 1.103 Example, IFRS 8.23 Example, IFRS 8.28 b Example, IAS 1.102 Example,		
Profit (loss) before tax	X _{duration} , credit	IFRS 5.33 b (i) Disclosure		
		IAS 12.81 c (ii) Disclosure, IAS 12.81 c (i)		
		Disclosure, IAS 12.79 Disclosure,		
Tax income (expense)	(X) _{duration, debit}	IAS 26.35 b (viii) Disclosure, IAS 1.82 d		
		Disclosurer IFRS 8.23 h Disclosurer		
		IFRS 12.B13 g Disclosure		
		IFRS 12.B12 b (vi) Disclosure, IAS 1.81A a		
Profit (loss) from continuing operations	X _{duration, credit}	Disclosurer IFRS 8.23 Disclosurer IFRS 8.28 b		
		Disclosure		
Profit (loss) from discontinued operations	X _{duration, credit}	IAS 1.98 e _{Disclosure} , IFRS 5.33 a _{Disclosure} , IAS 1.82 ea _{Disclosure} , IFRS 12.B12 b (vii)		
Trone (1033) from discontinued operations	duration, credit	Disclosure Disclosure		
Profit (loss)	X duration, credit	IFRS 1.24 b Disclosurer IFRS 8.23 Disclosurer IAS 1.81A a Disclosurer, IFRS 1.32 a (ii) Disclosure, Effective 2021-01- 01 IFRS 17.113 b Example. IFRS 8.28 b Disclosurer IAS 1.106 d (i) Disclosurer IAS 7.18 b Disclosurer IFRS 12.810 b Examples Effective on first application of IFRS 9 IFRS 4.39L e Example		
Profit (loss), attributable to [abstract]				
Profit (loss), attributable to owners of parent	X _{duration, credit}	IAS 1.81B a (ii) Disclosure		
Profit (loss), attributable to non-controlling interests		IAS 1.81B a (i) Disclosure, IFRS 12.12 e		
	X _{duration} , credit	Disclosure		
Earnings per share [text block]	text block	IAS 33.66 Disclosure		
Earnings per share (abstract)	4-bl-	IAS 33.66 _{Disclosure}		
Earnings per share [table] Classes of ordinary shares [axis]	table	IAS 33.66 Disclosure		
Ordinary shares [member]	member [default]	IAS 1.79 a _{Common practice} , IAS 33.66 _{Disclosure}		
Earnings per share [line items]	line items			
Basic earnings per share [abstract]	V VV	IAC 22 CC		
Basic earnings (loss) per share from continuing operations Basic earnings (loss) per share from discontinued operations	X.XX _{duration}	IAS 33.66 Disclosure		
Basic earnings (loss) per share from discontinued operations Total basic earnings (loss) per share	X.XX _{duration}	IAS 33.66 Disclosure		
Diluted earnings per share [abstract]	duration	Joseph Disclosure		
Diluted earnings (loss) per share from continuing operations	X.XX _{duration}	IAS 33.66 Disclosure		
Diluted earnings (loss) per share from discontinued operations	X.XX _{duration}	IAS 33.68 _{Disclosure}		
Total diluted earnings (loss) per share	X.XX _{duration}	IAS 33.66 Disclosure		
[320000] Statement of comprehensive income, profit or loss, by nature of expense Profit or loss [abstract]				
Profit (loss) [abstract]				
		IAS 1.103 Exampler IFRS 8.28 a Disclosurer		
		IAS 1.102 Example, IFRS 12.B12 b (v)		
Revenue	v .	Disclosure, IFRS 8.32 Disclosure, IAS 1.82 a Disclosure, IFRS 8.34 Disclosure, IFRS 8.23 a		
Revenue	X _{duration} , credit	Disclosure, IFRS 12.B10 b Example		
		IFRS 5.33 b (i) Disclosure IFRS 8.33 a		
		Disclosure Disclosure		
Interest revenue calculated using effective interest method	v	IAS 1.82 a _{Disclosure} , Effective 2021-01-		
Interest revenue calculated using effective interest method	X duration, credit	01 IAS 1.82 a (i) Disclosure		
		Effective 2021-01-01 IAS 1.82 a (ii)		
Insurance revenue	X _{duration, credit}	Disclosure, Effective 2021-01-		
	duration, credit	01 IFRS 17.80 a _{Disclosure} , Effective 2021-		
		01-01 IFRS 17.106 Disclosure IAS 1.103 Example, IAS 1.102 Example,		
Other income	X _{duration, credit}	IAS 1.103 Example, IAS 1.102 Example, IAS 26.35 b (iv) Disclosure		
Increase (decrease) in inventories of finished goods and work in progress	(X) duration, debit	IAS 1.102 Example, IAS 1.99 Disclosure		
Other work performed by entity and capitalised	X _{duration} , credit	IAS 1.IG6 Example, IAS 1.85 Common practice		
Raw materials and consumables used	(X) _{duration, debit}	IAS 1.99 Disclosurer IAS 1.102 Example		
Employee benefits expense	(X) _{duration, debit}	IAS 1.104 _{Disclosure} , IAS 1.99 _{Disclosure} ,		
		IAS 1.102 Example		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Depreciation and amortisation expense	(X) duration, debit	IAS 1.102 _{Example} , IAS 1.104 _{Disclosure} , IFRS 12.813 d _{Disclosure} , IFRS 8.23 e _{Disclosure} , IAS 1.99 _{Disclosure} , IFRS 8.28 e		
Reversal of impairment loss (impairment loss) recognised in profit or loss	(X) duration, debit	IAS 1.99 Disclosure		
Other expenses	(X) _{duration, debit}	IAS 1.99 Disclosurer IAS 1.102 Example		
Other gains (losses)	X _{duration, credit}	IAS 1.103 _{Common practice} , IAS 1.102 _{Common}		
	daration, ordar	practice Effective 2021-01-01 IAS 1.82 ab		
Insurance service expenses from insurance contracts issued	(X) duration, debit	Disclosure, Effective 2021-01- 01 IFRS 17.80 a Disclosure		
Income (expenses) from reinsurance contracts held, other than finance income (expenses)	X _{duration, credit}	Effective 2021-01-01 IFRS 17.86 Disclosurer Effective 2021-01- 01 IAS 1.82 ac Disclosure		
Profit (loss) from operating activities	X _{duration} , credit	IAS 32.IE33 Example, IAS 1.85 Common practice		
		IFRIC 17.15 Disclosure		
Difference between carrying amount of dividends payable and carrying amount of non-cash assets distributed Gains (losses) on net monetary position	X _{duration, credit}	IAS 29.9 Disclosure		
Gain (loss) arising from derecognition of financial assets measured at amortised cost	X duration, credit	IAS 1.82 aa Disclosure		
Finance income	X _{duration, credit}	IAS 1.85 Common practice		
Finance costs	(X) duration, debit	IAS 1.82 b Disclosure		
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9	(X) duration, debit	IAS 1.82 ba _{Disclosure}		
Insurance finance income (expenses) from insurance contracts issued recognised in profit or loss	X _{duration} , credit	Effective 2021-01-01 IFRS 17.80 b Disclosurer Effective 2021-01- 01 IAS 1.82 bb Disclosure		
Finance income (expenses) from reinsurance contracts held recognised in profit or loss	X duration, credit	Effective 2021-01-01 IAS 1.82 bc Disclosurer Effective 2021-01- 01 IFRS 17.82 Disclosure		
Share of profit (loss) of associates and joint ventures accounted for using equity method	X _{duration, credit}	IFRS 8.23 g _{Disclosure} , IAS 1.82 c _{Disclosure} , IFRS 8.28 e _{Disclosure} , Effective on first application of IFRS 9 IFRS 4.39M b		
Other income (evanose) from subsidiaries, igintly controlled antities and associates	x	Disclosure IAS 1.85 Common practice		
Other income (expense) from subsidiaries, jointly controlled entities and associates Gains (losses) arising from difference between previous amortised cost and fair value of financial assets reclassified	X _{duration, credit}			
out of amortised cost into fair value through profit or loss measurement category	X _{duration, credit}	IAS 1.82 ca _{Disclosure}		
Cumulative gain (loss) previously recognised in other comprehensive income arising from reclassification of financia assets out of fair value through other comprehensive income into fair value through profit or loss measurement	X _{duration} , credit	IAS 1.82 cb _{Disclosure}		
category Hedging gains (losses) for hedge of group of items with offsetting risk positions	X _{duration} , credit	IFRS 7.24C b (vi) Disclosure, IFRS 9.6.6.4		
Profit (loss) before tax		Disclosure IAS 1.103 Exampler IFRS 8.23 Exampler IFRS 8.28 b Exampler IAS 1.102 Exampler		
דיטוני (וויטא) איפוטיבי נמא	X duration, credit	IFRS 5.33 b (i) _{Disclosure} IAS 12.81 c (ii) _{Disclosure} IAS 12.81 c (i)		
Tax income (expense)	(X) duration, debit	Disclosure, IAS 12.79 Disclosure, IAS 26.35 b (Viiii) Disclosure, IAS 1.82 d Disclosure IFRS 8.23 h Disclosure IFRS 12.813 g Disclosure		
Profit (loss) from continuing operations	X _{duration, credit}	IFRS 12.B12 b (vi) Disclosure, IAS 1.81A a Disclosure IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure		
Profit (loss) from discontinued operations	X _{duration} , credit	IAS 1.98 e Disclosure, IFRS 5.33 a Disclosure, IAS 1.82 ea Disclosure, IFRS 12.812 b (vii) Disclosure		
Profit (loss)	X duration, credit	IFRS 1.24 b Disclosurer IFRS 8.23 Disclosurer IAS 1.81A a Disclosurer IFRS 1.32 a (iii) Disclosurer Effective 2021-01- 01 IFRS 17.113 b Exampler IFRS 8.28 b Disclosurer IAS 1.106 d (i) Disclosurer IAS 7.18 b Disclosurer IAS 7.18		
Profit (loss), attributable to [abstract]				
Profit (loss), attributable to owners of parent	X _{duration} , credit	IAS 1.81B a (ii) Disclosure		
Profit (loss), attributable to non-controlling interests	X _{duration} , credit	IAS 1.81B a (i) Disclosure, IFRS 12.12 e		
Earnings per share [text block]	text block	Disclosure IAS 33.66 Disclosure		
Earnings per share [text block] Earnings per share [abstract]	CAL DIOCK	55.00 Disclosure		
Earnings per share [table]	table	IAS 33.66 Disclosure		
Classes of ordinary shares [axis]	axis	IAS 33.66 _{Disclosure}		
Ordinary shares [member]	member [default]	IAS 1.79 a Common practice, IAS 33.66 Disclosure		
		Common practices in to 55100 disclosure		
Earnings per share [line items] Basic earnings per share [abstract]	line items			
Basic earnings (loss) per share from continuing operations	X.XX _{duration}	IAS 33.66 _{Disclosure}		
Basic earnings (loss) per share from discontinued operations	X.XX _{duration}	IAS 33.68 Disclosure		
Total basic earnings (loss) per share	X.XX _{duration}	IAS 33.66 Disclosure		
Diluted earnings per share [abstract]				
Diluted earnings (loss) per share from continuing operations	X.XX _{duration}	IAS 33.66 Disclosure		
Diluted earnings (loss) per share from discontinued operations Total diluted earnings (loss) per share	X.XX _{duration}	IAS 33.68 _{Disclosure} IAS 33.66 _{Disclosure}		
Total diluted earnings (loss) per share [410000] Statement of comprehensive income, OCI components presented net of tax	A.AA duration	IAU 33.00 Disclosure		
Statement of comprehensive income [abstract]				
Profit (loss)	X duration, credit	IFRS 1.24 b Disclosure IFRS 8.23 Disclosure IAS 1.81A a Disclosure IFRS 1.32 a (iii) Disclosure Effective 2021-01-01 IFRS 1.31 b Exampler IFRS 8.28 b Disclosure IAS 1.105 d (i) Disclosure IAS 1.405 d (i) Disclosure IAS 1.405 d (ii) Disclosure IAS 7.18 b Disclosure IFRS 12.810 b Example Effective on first application of IFRS 9 IFRS 4.39L e Example		
Other comprehensive income [abstract] Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]				
Other comprehensive income, net of tax, gains (losses) from investments in equity instruments	X _{duration} , credit	IAS 1.7 Disclosure IAS 1.91 a Disclosure		
Other comprehensive income, net of tax, gains (losses) on revaluation	X duration, credit	IAS 1.7 _{Disclosure} , IAS 1.91 a _{Disclosure}		
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	X _{duration} , credit	IAS 1.7 Disclosure IAS 1.91 a Disclosure		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS	AU Reference
Label	Type	in no neterence	elements	Ao Reference
Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability	X _{duration, credit}	IAS 1.7 Disclosure, IAS 1.91 a Disclosure		
Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity		IAS 1.91 a _{Disclosure} , IAS 1.7 _{Disclosure}		
instruments	A duration, credit			
Other comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts issued	v	Effective 2021-01-01 IAS 1.7 Disclosure		
excluded from profit or loss that will not be reclassified to profit or loss	X _{duration, credit}	Effective 2021-01-01 IAS 1.91 a Disclosure Effective 2021-01-01 IFRS 17.90 Disclosure		
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will				
not be reclassified to profit or loss, net of tax	X _{duration} , credit	IAS 1.82A _{Disclosure}		
Total other comprehensive income that will not be reclassified to profit or loss, net of tax Components of other comprehensive income that will be reclassified to profit or loss, net of tax [abstract]	X duration, credit	IAS 1.82A Example, IAS 1.IG6 Example		
Exchange differences on translation [abstract]				
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}		
Other comprehensive income, net of tax, exchange differences on translation	X duration, debit	IAS 1.7 Disclosure IAS 1.91 a Disclosure		
Available-for-sale financial assets [abstract]				
Gains (losses) on remeasuring available-for-sale financial assets, net of tax	X duration, credit	Expiry date 2021-01-01 IAS 1.91 a Disclosurer Expiry date 2021-01-		
	dulation, dedic	01 IFRS 7.20 a (ii) Disclosure		
Despesification adjustments on available for sale financial assets, not of the	(V)	Expiry date 2021-01-01 IFRS 7.20 a (ii) Disclosure, Expiry date 2021-01-		
Reclassification adjustments on available-for-sale financial assets, net of tax	(X) _{duration, debit}	01 IAS 1.92 Disclosure		
		Expiry date 2021-01-01 IAS 1.7 Disclosure,		
Other comprehensive income, net of tax, available-for-sale financial assets	X duration, credit	Expiry date 2021-01-01 IAS 1.91 a Disclosure		
Cash flow hedges [abstract]		Disclosure		
		IFRS 7.24C b (i) Disclosure, IAS 1.91 a		
Gains (losses) on cash flow hedges, net of tax	X duration, credit	Disclosure Expiry date 2021-01- 01 IFRS 7.23 c Disclosure IFRS 7.24E a		
		Disclosure		
		Expiry date 2021-01-01 IFRS 7.23 d		
Reclassification adjustments on cash flow hedges, net of tax	(X) _{duration, debit}	Disclosure, IFRS 7.24E a Disclosure,		
		IFRS 7.24C b (iv) Disclosure, IAS 1.92 Disclosure		
Amounts removed from equity and included in carrying amount of non-financial asset (liability) whose acquisition or incurrence was hedged highly probable forecast transaction, net of tax	(X) duration, debit	Expiry date 2021-01-01 IFRS 7.23 e		
Other comprehensive income, net of tax, cash flow hedges	X _{duration, credit}	IAS 1.91 a Disclosure IAS 1.7 Disclosure		
Hedges of net investment in foreign operations [abstract]				
		IAS 39.102 a Disclosure, IFRS 7.24C b (i)		
Gains (losses) on hedges of net investments in foreign operations, net of tax	X _{duration} , credit	Disclosure, IFRS 9.6.5.13 a Disclosure,		
		IAS 1.91 a Disclosure, IFRS 7.24E a Disclosure		
		IFRS 7.24C b (iv) Disclosure, IAS 1.92		
Reclassification adjustments on hedges of net investments in foreign operations, net of tax	(X) _{duration, debit}	Disclosure, IFRS 7.24E a Disclosure, IAS 39.102		
		Disclosure IFRS 9.6.5.14 Disclosure		
Other comprehensive income, net of tax, hedges of net investments in foreign operations	X _{duration, credit}	IFRS 9.6.5.13 a _{Disclosure} , IAS 39.102 a Disclosure IAS 1.91 a _{Disclosure}		
Change in value of time value of options [abstract]		Disclosure IAS 1.91 a Disclosure		
Gains (losses) on change in value of time value of options, net of tax	X duration, credit	IAS 1.91 a _{Disclosure}		
Reclassification adjustments on change in value of time value of options, net of tax Other comprehensive income, net of tax, change in value of time value of options	(X) duration, debit X duration, credit	IAS 1.92 Disclosure IAS 1.91 a Disclosure, IAS 1.7 Disclosure		
Change in value of forward elements of forward contracts [abstract]	auration, credit	in a 1.31 d bisciosure, in a 1.7 bisciosure		
Gains (losses) on change in value of forward elements of forward contracts, net of tax	X duration, credit	IAS 1.91 a _{Disclosure}		
Reclassification adjustments on change in value of forward elements of forward contracts, net of tax Other comprehensive income, net of tax, change in value of forward elements of forward contracts	(X) duration, debit X duration, credit	IAS 1.92 _{Disclosure} IAS 1.7 _{Disclosure} , IAS 1.91 a _{Disclosure}		
Change in value of foreign currency basis spreads [abstract]				
Gains (losses) on change in value of foreign currency basis spreads, net of tax Reclassification adjustments on change in value of foreign currency basis spreads, net of tax	X duration, credit (X) duration, debit	IAS 1.91 a _{Disclosure} IAS 1.92 _{Disclosure}		
Other comprehensive income, net of tax, change in value of foreign currency basis spreads	X duration, debit	IAS 1.91 a Disclosure, IAS 1.7 Disclosure		
Financial assets measured at fair value through other comprehensive income [abstract]	,	1154 04		
Gains (losses) on financial assets measured at fair value through other comprehensive income, net of tax Reclassification adjustments on financial assets measured at fair value through other comprehensive income,	X duration, credit	IAS 1.91 a _{Disclosure}		
net of tax	(X) duration, debit	IAS 1.92 _{Disclosure}		
Amounts removed from equity and adjusted against fair value of financial assets on reclassification out of fair value through other comprehensive income measurement category, net of tax	(X) _{duration, debit}	IFRS 9.5.6.5 Disclosure		
Other comprehensive income, net of tax, financial assets measured at fair value through other	X _{duration, credit}	IAS 1.91 a Disclosure IAS 1.7 Disclosure		
comprehensive income Insurance finance income (expenses) from insurance contracts issued excluded from profit or loss [abstract]	uuracion, credit	Disclosure = Disclosure		
and the second control of the second control		Effective 2021-01-01 IFRS 17.80 b		
Insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be	X _{duration, credit}	Disclosure, Effective 2021-01-		
reclassified to profit or loss, net of tax		01 IFRS 17.90 Disclosure, Effective 2021- 01-01 IAS 1.91 a Disclosure		
		Effective 2021-01-01 IFRS 17.91 a		
Reclassification adjustments on insurance finance income (expenses) from insurance contracts issued excluded from profit or loss, net of tax	(X) _{duration, debit}	Disclosure, Effective 2021-01- 01 IFRS 17.B135 a Disclosure, Effective		
Challete it with provided 1000y rack of tax		2021-01-01 IAS 1.92 _{Disclosure}		
		Effective 2021-01-01 IFRS 17.90		
Other comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss	X _{duration, credit}	Disclosurer Effective 2021-01-01 IAS 1.91 a Disclosurer Effective 2021-01-01 IAS 1.7		
		Disclosure		
Finance income (expenses) from reinsurance contracts held excluded from profit or loss [abstract]		Effective 2021-01-01 IFRS 17.90		
	v	Disclosure, Effective 2021-01-		
Finance income (expenses) from reinsurance contracts held excluded from profit or loss, net of tax	X _{duration, credit}	01 IFRS 17.82 Disclosure, Effective 2021-		
		01-01 IAS 1.91 a Disclosure		
		Effective 2021-01-01 IAS 1.92 Disclosurer		
Reclassification adjustments on finance income (expenses) from reinsurance contracts held excluded from	(X) _{duration, debit}	Effective 2021-01-01 IFRS 17.91 a Disclosure, Effective 2021-01-		
profit or loss, net of tax	. D. Lilony GLDIC	01 IFRS 17.B135 a Disclosure Effective		
		2021-01-01 IFRS 17.82 Disclosure		
		Effective 2021-01-01 IFRS 17.90		
Other comprehensive income, net of tax, finance income (expenses) from reinsurance contracts held	X duration cradit	Effective 2021-01-01 IFRS 17.90 Disclosure Effective 2021-01-01 IAS 1.7 Disclosure Effective 2021-01-		
Other comprehensive income, net of tax, finance income (expenses) from reinsurance contracts held excluded from profit or loss	X duration, credit	Disclosurer Effective 2021-01-01 IAS 1.7		

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Security Companies for Notice of Language Companies for Notice Compani		X _{duration, credit}	IAS 1.82A _{Disclosure}		
That is comprehense in comments and the comments of the commen		X _{duration, credit}			
The contributionals become contribution to injunioral Transformation to injunioral Transformation and the pointered Company and the contribution of the pointered Company and the contribution of the pointered Company and the contribution of the co		v			
The complement recovery and bould to include the product of the complement of the co	Total other comprehensive income	X duration, credit			
The comprehense accordinated by planted or comprehense accordinated by planted by the comprehense accordinated by planted by the comprehense accordinated by the c					
Comprehenses income path Joseph September Comprehenses income pa	Total comprehensive income	Y			
Companion control problem for the problem of special control process of provided in control provided i	Total comprehensive meanic	A duration, credit			
Comprehensive Notice, this builde to your committing literation Comprehensive Notice, the builde to your committing literation Committee of the builde to your committing literation Feet filled Feet filled Feet filled Feet filled Feet filled Committee and state places of the builde to your committing literation Feet filled Committee and state places of the builde to your committee of the builder of	Comprehensive income attributable to (abstract)		IFRS 12.B12 b (IX) Disclosure		
Comported to the control protection of the composition of the composit		v	IAS 1.81B b (ii) Disclosure, IAS 1.106 a		
Composition for control, with facilitation for control process of cont	Comprenensive income, attributable to owners or parent	A duration, credit			
Comment of interpretanted names (abover)	Comprehensive income, attributable to non-controlling interests	X duration, credit			
Month (plan) Other competences are record (internal) Other competences (internal) Other comp	[420000] Statement of comprehensive income, OCI components presented before tax		Disclosure		
Proof float Once compensate to some products in some property of the compensate of	Statement of comprehensive income [abstract]				
Funds (most) Differ comprehensive recognitionates and some day we have the comprehensive recognitionate of the comprehensive recognitionates and the well-wearded in grand or vision. Deliver on placetars of the comprehensive recognitionates and the well-wearded in grand or vision. Deliver on placetars of the comprehensive recognitionates and the well-wearded in grand or vision. Deliver on placetars of the comprehensive recognition of the comprehensive recogn			IFRS 1.24 b Disclosure, IFRS 8.23 Disclosure,		
From (sect) Other compartments is atomic plateous of control compartments at part plateous of compartments at part plateous of compartments at part plateous of compartments are more plateous of compartments ar					
Time compensation recome [delated] Components of other compensation recome [and in it is reclassified in port of one, before in [advanced] Components of other compensations recome that all into the reclassified in port of one, before in [advanced] Components of other compensations recome that all into the reclassified in port of one, before in [advanced] Components of other compensations recome that all into the reclassified in port of one, before in [advanced] Components of other compensations recome that all into the reclassified in port of one, before in [advanced] Components of other compensations recome that all into the reclassified in port of one, before in [advanced] Components of other compensations recome that all into the reclassified in port of other					
Citize consequences in control plant and in the company of the com	Profit (loss)	X _{duration, credit}			
Components of white comprehensive income, before the up the local content of white comprehensive income, before the up the local content of white comprehensive income, before the up the local content of white comprehensive income, before the up the local content of white comprehensive income, before the up the local content of white income the					
Composition of competitional beautiful to see of the competition of the competitional beautiful to see of the competition of the competitional beautiful to see of the competition of th			Effective on first application of IFRS		
Observation of other compensations were received from the control of the compensation			9 IFRS 4.39L e Example		
Characteristic bioson, before tagging feetings of the security of the comprehensive from production of the comprehensive from the comprehensiv					
Other competence accomplements are group produced in resident to the application of children between flowers and part of the competence accomplements are group produced in resident and additional produced in the competence accomplements are group in sort based in missing and additional produced in the competence accomplements are group in sort based in missing and additional produced in the competence accomplements are group in sort based in missing and additional produced in the competence accomplements are group in sort based in missing and additional produced in the competence accomplements are group in sort based in missing and additional produced in produced in group and accomplements are group in a sort based in the produced in produced in group and accomplements are group in a sort based in the produced in produced in group and accomplements are group in a sort based in the produced in produced in group and accomplements are group in a sort based in the produced in produced in group and accomplements are group in a sort based in the produced in group and accomplements are group in a sort based in the produced in group and accomplements are group in a sort based in the produced in group and accomplements are group in a sort based in the produced in group and accomplements are group in a sort based in the produced in group and accomplements are group in a sort based in the produced in group and accomplements are group in a sort based in the produced in group and accomplements are group in a sort based in the produced in group and accomplements are group in a sort based in the produced in group and accomplements are group in a sort based in a sor			IAS 1.7 picelegge IFRS 7 20 a (viii)		
Other comprehensive income, largetives are group interested or the control of the comprehensive income, largetives are group in the control of the comprehensive income, largetives are group in the control of the comprehensive income, largetive are control of the comprehensive income, largetive and income in the control of the comprehensive income, largetive are control of the comprehensive income and against and joint venture accounted for units group and the control of the comprehensive income and against and joint venture accounted for units group and the control of the comprehensive income and against and joint venture accounted for units group and the control of the comprehensive income that units are be exclusified to profit or ion, before tax profits and p	Other comprehensive income, before tax, gains (losses) from investments in equity instruments	X _{duration} , credit			
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comprehensive income Aduration, oredit piscolourer IAS 1.7 Disclosure Disclosurer IAS 1.7 Disclosure			IAS 1.91 b _{Disclosure} , IFRS 7.20 a (viii)		
Insurance finance income (expenses) from insurance contracts issued excluded from profit or loss [abstract]		X duration, credit			
	Insurance finance income (expenses) from insurance contracts issued excluded from profit or loss [abstract]				

			Additional AU	
Label	Туре	IFRS Reference	Reference to IFRS elements	AU Reference
Insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss, before tax	X _{duration} , credit	Effective 2021-01-01 IFRS 17.90 Disclosurer Effective 2021-01-01 IAS 1.91 b Disclosurer Effective 2021-01- 01 IFRS 17.80 b Disclosure		
Reclassification adjustments on insurance finance income (expenses) from insurance contracts issued excluded from profit or loss, before tax	(X) _{duration, debit}	Effective 2021-01-01 IAS 1.92 Disclosure/ Effective 2021-01-01 IFRS 17.B135 a Disclosure/ Effective 2021-01- 01 IFRS 17.91 a Disclosure		
Other comprehensive income, before tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss	X _{duration} , credit	Effective 2021-01-01 IAS 1.7 Disclosurer Effective 2021-01-01 IAS 1.91 b Disclosurer Effective 2021-01-01 IFRS 17.90 Disclosure		
Finance income (expenses) from reinsurance contracts held excluded from profit or loss [abstract]		5" .: 2024 04 04 140 4 04 1		
Finance income (expenses) from reinsurance contracts held excluded from profit or loss, before tax	X duration, credit	Effective 2021-01-01 IAS 1.91 b Disclosure/ Effective 2021-01-01 IFRS 17.90 Disclosure, Effective 2021-01- 01 IFRS 17.82 Disclosure		
Reclassification adjustments on finance income (expenses) from reinsurance contracts held excluded from profit or loss, before tax	(X) _{duration, debit}	Effective 2021-01-01 IFRS 17.91 a Disclosure Effective 2021-01-01 IAS 1.92 Disclosure Effective 2021-01- O1 IFRS 17.8135 a Disclosure Effective 2021-01-01 IFRS 17.82 Disclosure		
Other comprehensive income, before tax, finance income (expenses) from reinsurance contracts held excluded from profit or loss	\mathbf{X} duration, credit	Effective 2021-01-01 IAS 1.91 b Disclosure, Effective 2021-01-01 IFRS 17.82 Disclosure, Effective 2021-01- 01 IFRS 17.90 Disclosure, Effective 2021- 01-01 IAS 1.7 Disclosure		
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, before tax	X _{duration} , credit	IAS 1.82A _{Disclosure}		
Total other comprehensive income that will be reclassified to profit or loss, before tax	X _{duration, credit}	IAS 1.82A _{Common practice} , IAS 1.IG6 _{Common}		
Total other comprehensive income, before tax	X _{duration, credit}	Practice IAS 1.91 b Disclosure		
Income tax relating to components of other comprehensive income that will not be reclassified to profit or loss [abstract]				
Income tax relating to investments in equity instruments included in other comprehensive income	(X) _{duration, debit}	IAS 1.90 Disclosure IAS 12.81 ab Disclosure		
Income tax relating to changes in revaluation surplus included in other comprehensive income Income tax relating to remeasurements of defined benefit plans included in other comprehensive income	(X) duration, debit (X) duration, debit	IAS 1.90 _{Disclosure} , IAS 12.81 ab _{Disclosure} IAS 1.90 _{Disclosure} , IAS 12.81 ab _{Disclosure}		
Income tax relating to changes in fair value of financial liability attributable to change in credit risk of liability included in other comprehensive income	(X) _{duration, debit}	IAS 12.81 ab _{Disclosure} , IAS 1.90 _{Disclosure}		
Income tax relating to hedges of investments in equity instruments included in other comprehensive income	(X) _{duration, debit}	IAS 12.81 ab Disclosure IAS 1.90 Disclosure		
Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other comprehensive income that will not be reclassified to profit or loss	(X) _{duration, debit}	Effective 2021-01-01 IAS 1.90 Disclosure/ Effective 2021-01-01 IFRS 17.90 Disclosure, Effective 2021-01- 01 IAS 12.81 ab Disclosure		
Aggregated income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	(X) _{duration, debit}	IAS 1.91 _{Disclosure}		
Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss	(X) _{duration, debit}	IAS 1.91 _{Disclosure}		
Income tax relating to components of other comprehensive income that will be reclassified to profit or loss				
[abstract] Income tax relating to exchange differences on translation included in other comprehensive income	(X) _{duration, debit}	IAS 12.81 ab _{Disclosure} , IAS 1.90 _{Disclosure}		
Income tax relating to available-for-sale financial assets included in other comprehensive income	(X) _{duration, debit}	Expiry date 2021-01-01 IAS 1.90 Disclosure, Expiry date 2021-01-		
Income tax relating to cash flow hedges included in other comprehensive income	(X) _{duration, debit}	01 IAS 12.81 ab Disclosure IAS 1.90 Disclosure, IAS 12.81 ab Disclosure		
Income tax relating to hedges of net investments in foreign operations included in other comprehensive income		IAS 1.90 Disclosure, IAS 12.81 ab Disclosure		
Income tax relating to change in value of time value of options included in other comprehensive income	(X) _{duration, debit}	IAS 1.90 _{Disclosure} IAS 12.81 ab _{Disclosure}		
Income tax relating to change in value of forward elements of forward contracts included in other comprehensive income	(X) duration, debit	IAS 1.90 _{Disclosure} , IAS 12.81 ab _{Disclosure}		
Income tax relating to change in value of foreign currency basis spreads included in other comprehensive income	(X) _{duration, debit}	IAS 1.90 _{Disclosure} , IAS 12.81 ab _{Disclosure}		
Income tax relating to financial assets measured at fair value through other comprehensive income included in other comprehensive income	(X) _{duration, debit}	IAS 12.81 ab _{Disclosure} , IAS 1.90 _{Disclosure}		
Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other comprehensive income that will be reclassified to profit or loss	(X) _{duration, debit}	Effective 2021-01-01 IFRS 17.90 Disclosure Effective 2021-01- 01 IAS 12.81 ab Disclosure Effective 2021-		
Income tax relating to finance income (expenses) from reinsurance contracts held included in other comprehensive income	(X) duration, debit	01-01 IAS 1.90 Disclosure Effective 2021-01-01 IFRS 17.82 Disclosure Effective 2021-01-01 IAS 1.90 Disclosure Effective 2021-01- 01 IFRS 17.90 Disclosure Effective 2021- 01-01 IAS 12.81 ab Disclosure		
Aggregated income tax relating to components of other comprehensive income that will be reclassified to profit or loss	(X) duration, debit	IAS 1.91 _{Disclosure}		
Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss	(X) duration, debit	IAS 1.91 _{Disclosure}		
Total other comprehensive income	X duration, credit	IAS 1.81A b Disclosure, IAS 1.91 a Disclosure, IAS 1.106 d (ii) Disclosure, IFRS 12.B12 b (viii) Disclosure		
Total comprehensive income	X duration, credit	IFRS 1.32 a (ii) _{Disclosure} , IAS 1.81A c _{Disclosure} , IAS 1.106 a _{Disclosure} , IFRS 1.24 b _{Disclosure} , IFRS 12.810 b _{Example} ,		
Comprehensive income attributable to [abstract]		IFRS 12.B12 b (ix) Disclosure		
Comprehensive income, attributable to owners of parent	X _{duration} , credit	IAS 1.81B b (ii) _{Disclosure} , IAS 1.106 a Disclosure		
Comprehensive income, attributable to non-controlling interests	X duration, credit	IAS 1.106 a _{Disclosure} , IAS 1.81B b (i)		
[510000] Statement of cash flows, direct method	and the second	Disclosure		
Statement of cash flows [abstract] Cash flows from (used in) operating activities [abstract]				
Classes of cash receipts from operating activities [abstract]	v	145.744		
Receipts from sales of goods and rendering of services Receipts from royalties, fees, commissions and other revenue	X _{duration} , debit	IAS 7.14 a Example IAS 7.14 b Example		
Receipts from contracts held for dealing or trading purposes	X _{duration} , _{debit}	IAS 7.14 g Example		
Receipts from premiums and claims, annuities and other policy benefits	X _{duration} , debit	Expiry date 2021-01-01 IAS 7.14 e _{Example}		

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Construction of the control of the c	Label	Type	IFRS Reference	Additional AU Reference to IFRS	AU Reference
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Personne in agreement accident as a centre and are set a benefit in green and in accident and included in a control of the con	Payments from contracts held for dealing or trading purpose	(X) _{duration, credit}	IAS 7.14 g Example		
Payment in management content production of mental to observe and subsequency before your Document of the Content of the Con	Payments to and on behalf of employees	(X) duration, credit	IAS 7.14 d _{Example}		
Payment in management content production of mental to observe and subsequency before your Document of the Content of the Con	Payments for premiums and claims, annuities and other policy benefits	(X) duration gradit	Expiry date 2021-01-01 IAS 7.14 e suggested		
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Advantuments and part Advantument Adva	Claim handling cost paid	X duration, credit			AASB 1023.17.6.1 (b)
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Petr years (Common Contract and Indian Common Contract and Indian Contract	Cashflows arising from life insurance contracts [abstract]				
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Universident control and before control personnels personnels (1985) and the security of the s					` '
Without and composed of the foundation of the fo	Life investment contract withdrawal payments	X duration, credit			AASB 1038.14.1.1 (b)
Mark such files from justed inj operations Obstering browned April 1997 A SIGN Control of Carlo Street Destroin browned April 1997 A SIGN Control of Carlo Destroin browned April 1997 A SIGN Control April					
More to five from four four incomes in Section 1997. Distriction is warried. March 1997. March 199	withdrawal component of the insurance claims	A duration, credit	IAS 7 - A Statement of cash flows for an		AA3B 1030.14.1.1 (U)
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Payments of other equity instruments Payments of other equity instruments Proceeds from borrowings Repayments of S. 2.1.0 Documents Repayments R	•				
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Repayments of borrowings Payments of lease liabilities (X) duration, crotte (X) duration, crotte (X) 20,208 (common partite (X) duration, crotte (X) 20,208 (common partite (X) 20,208 (common partite (X) duration, crotte (X) 3,200,208 (common partite (X) duration, crotte (X) 3,200,208 (common partite (X) duration, crotte (X) 3,200,208 (common partite (X) 4,200,208 (common partite (X) 4,200,208 (common partite (X) 20,208	Payments of other equity instruments		IAS 7.17 Common practice		
Payments of lease liabilities Proceeds from government grants X destroin, when I AS 2.1.7 e County I AS 2.	· · · · · · · · · · · · · · · · · · ·				
Proceeds from government grants Dividends paid (X) duration, debit (X) duration, related (X) 2,73 duration, related (X) 3,73 duration, related (X) 3,74 duration, related (X) 4,74 duration, related (X) 5,74 duration, related (X) 6,74 duration, related (X) 6,74 duration, related (X) 6,74 duration, related (X) 7,74 duration, related (X) 7	, ,				
Dividends paid Interest paid Interest paid Interest paid Income taxes refund (paid) Other Inflows (outflows) of cash Other Inflows (outflows) of cash Net cash flows from (used in) operating activities [abstract] Cash flows from (used in) operating activities [abstract] Profit (loss) Adjustments to reconcile profit (loss) [abstract] Interest paid (X) duration, creat (X) duration,					
Income taxes refund (paid) Other inflows (outflows) of cash Other inflows (outflows) of cash Net cash flows from (used in) financing activities Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes Effect of exchange rate changes on cash and cash equivalents [abstract] Effect of exchange rate changes on cash and cash equivalents X duration, obtot X duration, obtot X duration, obtot IAS 7.10 Buctoure IAS 7.50 Buctoure IAS 7.50 Buctoure IAS 7.45 Ductoure IAS	Dividends paid	(X) duration, credit	IAS 7.31 Disclosure		
Other inflows (outflows) of cash 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 X duration, deb					
Net cash flows from (used in) financing activities Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes Effect of exchange rate changes on cash and cash equivalents (abstract) Effect of exchange rate changes on cash and cash equivalents Net increase (decrease) in cash and cash equivalents X duration, debit X ouration, debit X ouration, debit AS 7.28 pisclosure AS 7.25 pisclosure AS 1.24 pisclos					
Net increase (decrease) in cash and cash equivalents before effect of exchanger ate changes or cash and cash equivalents [abstract] Effect of exchanger are changes on cash and cash equivalents [abstract] Effect of exchanger are changes on cash and cash equivalents X duration, debit AS 7.45 Disclosure IAS 7.45 Disclosu					
Effect of exchange rate changes on cash and cash equivalents Net increase (decrease) in cash and cash equivalents X duration, debit AS 7.28 Disclosure AS 7.25 Disclosure LAS 7.45 Disclosure LA	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes				
Net increase (decrease) in cash and cash equivalents Cash and cash equivalents at beginning of period X instant, debit Cash and cash equivalents at end of period X instant, debit AS 7.45 Disclosure IAS 1.54 i Disclosure I		V	1467.20		
Cash and cash equivalents at beginning of period X instant, debit IAS 7.45 Disclosure IAS 1.54 Disclosure IA					
Cash and cash equivalents at beginning of period X instant, debit IAS 1.54 i Disclosure IAS 7.45 Disclosure IAS 1.54 i Disclosure					
Cash and cash equivalents at end of period [520000] Statement of cash flows, indirect method Statement of cash flows, indirect method Cash flows from (used in) operating activities [abstract] Profit (loss) Profit (loss) Adjustments to reconcile profit (loss) [abstract] Adjustments to reconcile profit (loss) [abstract] IAS 1.54 i Duidosure IRS 1.24 b Disclosure. IRS 8.23 Disclosure IRS 1.24 b Disclosure. IRS 8.23 Disclosure IRS 1.32 a (ii) Disclosure. IRS 1.32 a (iii) Disclosure. IRS 1.32 a (iii) Disclosure. IRS 1.31 b Dample. IRS 8.28 b Disclosure. IRS 1.10 d (i) Disclosure. IAS 7.18 b Disclosure. IRS 1.2.810 D Dample. IAS 7.18 b Disclosure. IRS	Cash and Cash equivalents at beginning of period	^ instant, debit	IAS 1.54 i _{Disclosure}		
[520000] Statement of cash flows, indirect method Statement of cash flows [abstract] Cash flows from (used in) operating activities [abstract] FRS 1.24 b Disclosure IFRS 1.24 b Disclosure IFRS 1.24 b Disclosure IFRS 1.24 a Disclosure IFRS 1.25 a Disclosure IFRS 1.26 a Disclosure I	Cash and cash equivalents at end of period	X instant, debit			
Statement of cash flows [abstract] Cash flows from (used in) operating activities [abstract] FRS 1.24 b Disclosure IFRS 8.23 Disclosure IFRS 8.23 Disclosure IFRS 1.24 b Disclosure IFRS 1.24 b Disclosure IFRS 1.24 c (ii) Disclosure IFRS 1.23 c (ii) Disclosure IFRS 1.21 c (ii) Disclosure IFRS 1.21 c (iii)			IAS 1.34 Disclosure		
FRS 1.24 b Disclosure IFRS 8.23 Disclosure IAS 1.81A a Disclosure IFRS 1.32 a (ii) Disclosure IFRS 8.28 b Disclosure IFRS 1.28 to Bichosure IFRS 8.28 b Disclosure IFRS 1.28 to Bichosure IFRS 1.28 to B Disclosure IFRS 1.28 to B Disclosure IFRS 8.28 to B Disclosure IFRS 9.28 t	Statement of cash flows [abstract]				
Profit (loss) X duration, credit X duration, credit X duration to reconcile profit (loss) [abstract] Adjustments to reconcile profit (loss) [abstract]	Cash flows from (used in) operating activities [abstract]		IFRS 1.24 b Disclosure IFRS 8.23 Disclosure		
Adjustments to reconcile profit (loss) [abstract] Advanton, credit Diadosure, IAS 1.106 d (i) Diadosure, IAS 7.18 D Example Effective on first application of IFRS 9 IFRS 4.39L e Example			IAS 1.81A a _{Disclosure} , IFRS 1.32 a (ii) Disclosure, Effective 2021-01-		
IAS 7.18 b Disciourer IFRS 12.810 b Exampler Effective on first application of IFRS 9 IFRS 4.39L e Example Adjustments to reconcile profit (loss) [abstract]	Profit (loss)	X _{duration, credit}			
Effective on first application of IFRS 9 IFRS 4.39L e _{Example} Adjustments to reconcile profit (loss) [abstract]					
Adjustments to reconcile profit (loss) [abstract]			Effective on first application of IFRS		
			9 IFRS 4.39L e Example		
Adjustments for income tax expense X _{duration, debit} IAS 7.35 _{Disclosure}					
	Adjustments for income tax expense	X _{duration, debit}	IAS 7.35 _{Disclosure}		

Label	Type	IFRS Reference	Additional AU Reference to IFRS	AU Reference
Ladel	Туре	IFKS Reference	elements	AU Reference
Adjustments for finance costs	X _{duration, debit}	IAS 7.20 C Common practice		
Adjustments for decrease (increase) in inventories	X _{duration, debit}	IAS 7.20 a _{Common practice}		
Adjustments for decrease (increase) in trade accounts receivable	X _{duration, debit}	IAS 7.20 a Common practice		
Adjustments for decrease (increase) in other operating receivables	X _{duration} , _{debit}	IAS 7.20 a Common practice		
Adjustments for increase (decrease) in trade accounts payable	X duration, debit	IAS 7.20 a Common practice		
Adjustments for increase (decrease) in other operating payables	X _{duration, debit}	IAS 7.20 a _{Common practice} IAS 7.20 b _{Common practice}		
Adjustments for depreciation and amortisation expense Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	X _{duration, debit}	IAS 7.20 b Common practice		
Adjustments for provisions	X duration, debit	IAS 7.20 b Common practice		
Adjustments for unrealised foreign exchange losses (gains)	X duration, debit	IAS 7.20 b Common practice		
Adjustments for share-based payments	X duration, debit	IAS 7.20 b Common practice		
Adjustments for fair value losses (gains)	X _{duration, debit}	IAS 7.20 b Common practice		
Adjustments for undistributed profits of associates	(X) duration, credit	IAS 7.20 b Common practice		
Other adjustments for non-cash items	X _{duration, debit}	IAS 7.20 b Common practice		
Adjustments for losses (gains) on disposal of non-current assets Other adjustments for which cash effects are investing or financing cash flow	X _{duration, debit}	IAS 7.14 Common practice IAS 7.20 C Common practice		
Other adjustments for which cash effects are investing or financing cash flow Other adjustments to reconcile profit (loss)	X _{duration, debit}	IAS 7.20 C Common practice		
Total adjustments to reconcile profit (loss)	X duration, debit	IAS 7.20 Disclosure		
	dulution, debit	IAS 7 - A Statement of cash flows for an		
Net cash flows from (used in) operations	X _{duration}	entity other than a financial institution		
		Example, IAS 7.20 Example		
Dividends paid	(X) duration, credit	IAS 7.31 _{Disclosure}		
Dividends received Interest paid	X duration, debit	IAS 7.31 Disclosure		
Interest received	(X) duration, credit X duration, debit	IAS 7.31 Disclosure		
Income taxes refund (paid)	(X) duration, debit	IAS 7.35 Disclosure IAS 7.14 f Example		
Other inflows (outflows) of cash	X duration, debit	IAS 7.14 Disclosure		
Net cash flows from (used in) operating activities	X _{duration}	IAS 7.50 d _{Disclosure} , IAS 7.10 _{Disclosure}		
Cash flows from (used in) investing activities [abstract]				
Cash flows from losing control of subsidiaries or other businesses	X duration, debit	IAS 7.39 Disclosure		
Cash flows used in obtaining control of subsidiaries or other businesses	(X) duration, credit	IAS 7.39 Disclosure		
Other cash receipts from sales of equity or debt instruments of other entities	X duration, debit	IAS 7.16 d _{Example} IAS 7.16 c _{Example}		
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		
Other cash receipts from sales of interests in joint ventures Other cash payments to acquire interests in joint ventures	(X) duration, debit	IAS 7.16 C Example		
Proceeds from sales of property, plant and equipment	X duration, debit	IAS 7.16 b Example		
Purchase of property, plant and equipment	(X) duration, credit	IAS 7.16 a Example		
Proceeds from sales of intangible assets	X _{duration, debit}	IAS 7.16 b Example		
Purchase of intangible assets	(X) _{duration, credit}	IAS 7.16 a Example		
Proceeds from sales of other long-term assets	X _{duration, debit}	IAS 7.16 b Example		
Purchase of other long-term assets	(X) duration, credit	IAS 7.16 a _{Example}		
Proceeds from government grants	X _{duration, debit}	IAS 20.28 Common practice		
Cash advances and loans made to other parties Cash receipts from repayment of advances and loans made to other parties	(X) duration, credit	IAS 7.16 e _{Example} IAS 7.16 f _{Example}		
Cash payments for futures contracts, forward contracts, option contracts and swap contracts	X duration, debit (X) duration, credit	IAS 7.16 I Example		
Cash receipts from futures contracts, forward contracts, option contracts and swap contracts	X duration, debit	IAS 7.16 h Example		
Dividends received	X duration, debit	IAS 7.31 Disclosure		
Interest paid	(X) duration, credit	IAS 7.31 Disclosure		
Interest received	X _{duration, debit}	IAS 7.31 Disclosure		
Income taxes refund (paid)	(X) duration, credit	IAS 7.14 f Example, IAS 7.35 Disclosure		
Other inflows (outflows) of cash	X duration, debit	IAS 7.21 Disclosure		
Net cash flows from (used in) investing activities Cash flows from (used in) financing activities [abstract]	X _{duration} , _{debit}	IAS 7.10 Disclosure, IAS 7.50 d Disclosure		
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		
Payments from changes in ownership interests in subsidiaries that do not result in loss of control	(X) duration, credit	IAS 7.42B Disclosure IAS 7.42A Disclosure		
Proceeds from issuing shares	X _{duration, debit}	IAS 7.17 a _{Example}		
Proceeds from issuing other equity instruments	X duration, debit	IAS 7.17 a Example		
Payments to acquire or redeem entity's shares	(X) _{duration, credit}	IAS 7.17 b _{Example}		
Payments of other equity instruments	(X) _{duration, credit}	IAS 7.17 Common practice		
Proceeds from borrowings	X _{duration, debit}	IAS 7.17 C Example IAS 7.17 d Example		
Repayments of borrowings Payments of lease liabilities	(X) duration, credit (X) duration, credit	IAS 7.17 d Example		
Proceeds from government grants	X duration, debit	IAS 20.28 Common practice		
Dividends paid	(X) duration, credit	IAS 7.31 Disclosure		
Interest paid	(X) duration, credit	IAS 7.31 Disclosure		
Income taxes refund (paid)	(X) duration, credit	IAS 7.14 f Example, IAS 7.35 Disclosure		
Other inflows (outflows) of cash	X _{duration, debit}	IAS 7.21 _{Disclosure}		
Net cash flows from (used in) financing activities	X _{duration} , _{debit}	IAS 7.10 _{Disclosure} , IAS 7.50 d _{Disclosure}		
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	X _{duration} , _{debit}	IAS 7.45 _{Disclosure}		
Effect of exchange rate changes on cash and cash equivalents [abstract] Effect of exchange rate changes on cash and cash equivalents	X	IAS 7.28 Disclosure, IAS 7.25 Disclosure		
Net increase (decrease) in cash and cash equivalents	X _{duration, debit}	IAS 7.28 Disclosure IAS 7.25 Disclosure		
		IAS 7.45 Disclosure IFRS 12.B13 a Disclosure,		
Cash and cash equivalents at beginning of period	X instant, debit	IAS 1.54 i Disclosure		
Cash and each equivalents at and of period	v	IAS 7.45 Disclosure, IFRS 12.B13 a Disclosure,		
Cash and cash equivalents at end of period	X instant, debit	IAS 1.54 i _{Disclosure}		
[610000] Statement of changes in equity				
Statement of changes in equity [abstract]	table	IAS 1 106		
Statement of changes in equity [table] Components of equity [axis]	table axis	IAS 1.106 Disclosure		
Equity [member]		IAS 1.106 Disclosure		
Equity (member) Equity attributable to owners of parent [member]	member	IAS 1.106 Disclosure		
Issued capital [member]	member	IAS 1.106 _{Disclosure}		
Share premium [member]	member	IAS 1.106 _{Disclosure}		
Treasury shares [member]	member	IAS 1.106 Disclosure		
Other equity interest [member]	member	IAS 1.106 Disclosure		
Other reserves [member]	member	IAS 1.106 Disclosure, IAS 1.79 b Disclosure		
Revaluation surplus [member]	member	IFRS 1.IG10 Disclosure, IAS 1.108 Example,		
Reserve of exchange differences on translation [member]	member	IAS 16.39 _{Disclosure} IAS 1.108 _{Example} , IAS 21.52 b _{Disclosure}		
Reserve of cash flow hedges [member]	member	IFRS 9.6.5.11 Disclosure, IAS 1.108 Example		
Reserve of gains and losses on hedging instruments that hedge investments in equity instruments		IAC 1 100		
[member]	member	IAS 1.108 Example		
Reserve of change in value of time value of options [member]	member	IFRS 9.6.5.15 Disclosure, IAS 1.108 Example		
		Example		
Reserve of change in value of forward elements of forward contracts [member]	member	IAS 1.108 _{Example} , IFRS 9.6.5.16 _{Disclosure}		

				Additional AU	
Label		Туре	IFRS Reference	Reference to IFRS elements	AU Reference
	Reserve of change in value of foreign currency basis spreads [member]	member	IAS 1 109 IEDS 0 6 E 16	eiements	
	Reserve of gains and losses on financial assets measured at fair value through other comprehensive	member	IAS 1.108 Example, IFRS 9.6.5.16 Disclosure		
	income [member]	member	IAS 1.108 Example		
	Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss [member]	member	Effective 2021-01-01 IAS 1.108 Example		
	Reserve of insurance finance income (expenses) from insurance contracts issued excluded from	member	Effective 2021-01-01 IAS 1.108 Example		
	profit or loss that will not be reclassified to profit or loss [member] Reserve of finance income (expenses) from reinsurance contracts held excluded from profit or loss	member	Effective 2021-01-01 IAS 1.108 Example		
	[member]	member	Effective 2021-01-01 IAS 1.108 Example		
	Reserve of gains and losses on remeasuring available-for-sale financial assets [member]	member	Expiry date 2021-01-01 IAS 1.108 Example		
	Reserve of share-based payments [member] Reserve of remeasurements of defined benefit plans [member]	member member	IAS 1.108 Example IAS 1.108 Example		
	Amount recognised in other comprehensive income and accumulated in equity relating to non-	member	IFRS 5.38 _{Disclosure} , IFRS 5 - Example 12		
	current assets or disposal groups held for sale [member] Reserve of gains and losses from investments in equity instruments [member]	member	Example IAS 1.108 Example		
	Reserve of change in fair value of financial liability attributable to change in credit risk of liability	member	IAS 1.108 Example		
	[member]		Expiry date 2021-01-01 IAS 1.108		
	Reserve for catastrophe [member]	member	Example, Expiry date 2021-01- 01 IFRS 4.IG58 Disclosure		
			Expiry date 2021-01-01 IAS 1.108		
	Reserve for equalisation [member]	member	Example, Expiry date 2021-01- 01 IFRS 4.IG58 Disclosure		
			Expiry date 2021-01-01 IFRS 4.34 b		
	Reserve of discretionary participation features [member]	member	Disclosure, Expiry date 2021-01- 01 IFRS 4.IG22 f Disclosure, Expiry date		
			2021-01-01 IAS 1.108 Example		
	tained earnings [member] introlling interests [member]	member member	IAS 1.106 Disclosure, IAS 1.108 Example IAS 1.106 Disclosure		
			IAS 8.28 f (i) Disclosure, IAS 8.29 c (i)		
Retrospective	application and retrospective restatement [axis]	axis	Disclosure, IAS 1.106 b Disclosure, IAS 8.49 b (i) Disclosure		
			IAS 8.29 c (i) Disclosure, IAS 1.106 b		
Currently	stated [member]	member [default]	Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.49 b (i) Disclosure, IAS 1.20 d Common		
correnay	nated phenocia	member [delddie]	practice, Effective 2021-01-		
			01 IFRS 17.113 b _{Disclosure} IAS 8.28 f (i) _{Disclosure} , IAS 8.49 b (i)		
Previou	usly stated [member]	member	Disclosure IAS 1.106 b Disclosure		
			IAS 8.29 c (i) _{Disclosure} IAS 1.106 b _{Disclosure} , IAS 8.28 f (i)		
Increas	e (decrease) due to changes in accounting policy and corrections of prior period errors [member]	member	Disclosure, IAS 8.49 b (i) Disclosure,		
			IAS 8.29 c (i) Disclosure IAS 8.29 c (i) Disclosure, IAS 8.28 f (i)		
In	crease (decrease) due to changes in accounting policy [member]	member	Disclosure		
	Increase (decrease) due to changes in accounting policy required by IFRSs [member]	member	IAS 8.28 f (i) Disclosure, IAS 8.28 g Disclosure		
	Increase (decrease) due to voluntary changes in accounting policy [member]	member	IAS 8.29 c (i) Disclosure, IAS 8.29 d Disclosure		
In	crease (decrease) due to corrections of prior period errors [member]	member	IAS 8.49 b (i) Disclosure IAS 8.49 C Disclosure		
	nges in equity [line items]	line items	Disclosure IAS 0.45 C Disclosure		
Statement of tha	iges in equity (inie itenis)	line items	IFRS 13.93 a Disclosure, IFRS 1.32 a (i)		
Fauity at hegi	nning of period	X instant, credit	Disclosure, IFRS 13.93 e Disclosure, IAS 1.55		
Equity at Beg.	go. period	- Instant, credit	Disclosure, IFRS 1.24 a Disclosure, IAS 1.78 e Disclosure, IFRS 13.93 b Disclosure		
Changes in eq	uity [abstract]		Disclosure Disclosure		
	nsive income [abstract]				
			IFRS 1.24 b Disclosure, IFRS 8.23 Disclosure,		
			IAS 1.81A a _{Disclosure} , IFRS 1.32 a (ii) _{Disclosure} , Effective 2021-01-		
Profit (loss)	X _{duration, credit}	01 IFRS 17.113 b _{Example} , IFRS 8.28 b		
		dution, creat	Disclosure, IAS 1.106 d (i) Disclosure, IAS 7.18 b Disclosure, IFRS 12.B10 b Example,		
			Effective on first application of IFRS		
			9 IFRS 4.39L e Example		
Other	comprehensive income	X _{duration, credit}	IAS 1.81A b _{Disclosure} , IAS 1.91 a _{Disclosure} , IAS 1.106 d (ii) _{Disclosure} ,		
			IFRS 12.B12 b (viii) Disclosure		
		v	IFRS 1.32 a (ii) _{Disclosure} , IAS 1.81A c _{Disclosure} , IAS 1.106 a _{Disclosure} , IFRS 1.24 b		
Total c	omprehensive income	X _{duration, credit}	Disclosure IFRS 12.B10 b Example		
Issue of eq	uity	X _{duration} , credit	IFRS 12.B12 b (ix) Disclosure IAS 1.106 d (iii) Disclosure		
Dividends	recognised as distributions to owners	(X) _{duration, debit}	IAS 1.107 _{Disclosure}		
	nrough other contributions by owners, equity through other distributions to owners, equity	X _{duration, credit} (X) _{duration, debit}	IAS 1.106 d (iii) _{Disclosure} IAS 1.106 d (iii) _{Disclosure}		
Increase (c	decrease) through other changes, equity	X _{duration, credit}	IAS 1.106 d _{Disclosure}		
	decrease) through treasury share transactions, equity decrease) through changes in ownership interests in subsidiaries that do not result in loss of control,	X duration, credit	IAS 1.106 d Disclosure		
equity		X _{duration, credit}	IAS 1.106 d (iii) Disclosure		
	decrease) through share-based payment transactions, equity emoved from reserve of cash flow hedges and included in initial cost or other carrying amount of non-	X _{duration} , credit	IAS 1.106 d (iii) _{Disclosure} IFRS 9.6.5.11 d (i) _{Disclosure} , IFRS 7.24E a		
financial a	sset (liability) or firm commitment for which fair value hedge accounting is applied	(X) duration, debit	Disclosure		
	moved from reserve of change in value of time value of options and included in initial cost or other mount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is	(X) _{duration, debit}	IFRS 9.6.5.15 b (i) Disclosure		
applied Amount re	emoved from reserve of change in value of forward elements of forward contracts and included in				
initial cost	or other carrying amount of non-financial asset (liability) or firm commitment for which fair value	(X) _{duration, debit}	IFRS 9.6.5.16 _{Disclosure}		
	ounting is applied moved from reserve of change in value of foreign currency basis spreads and included in initial cost or				
	ying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting	(X) duration, debit	IFRS 9.6.5.16 Disclosure		
	ase (decrease) in equity	X _{duration} , credit	IAS 1.106 d _{Disclosure}		

			Additional AU	
Label	Туре	IFRS Reference	Reference to IFRS	AU Reference
Equity at end of period	X instant, credit	IFRS 13.93 a Disclosure, IFRS 1.32 a (i) Disclosure, IFRS 13.93 e Disclosure, IAS 1.55 Disclosure, IFRS 1.24 a Disclosure, IAS 1.78 e	elements	
		Disclosure IFRS 13.93 b Disclosure		
[800100] Notes - Subclassifications of assets, liabilities and equities				
Subclassifications of assets, liabilities and equities [abstract] Property, plant and equipment [abstract]				
Land and buildings [abstract]				
Land	X instant, debit	IAS 16.37 a Example		
Buildings Total land and buildings	X instant, debit X instant, debit	IAS 16.37 _{Common practice} IAS 16.37 b _{Example}		
Machinery	X instant, debit	IAS 16.37 C Example		
Vehicles [abstract]	v			
Ships Aircraft	X instant, debit X instant, debit	IAS 16.37 d _{Example} IAS 16.37 e _{Example}		
Motor vehicles	X instant, debit	IAS 16.37 f Example		
Total vehicles	X instant, debit	IAS 16.37 Common practice		
Fixtures and fittings Office equipment	X instant, debit	IAS 16.37 g _{Example} IAS 16.37 h _{Example}		
Bearer plants	X instant, debit	IAS 16.37 i Example		
Tangible exploration and evaluation assets	X instant, debit	IFRS 6.25 Disclosure		
Mining assets	X instant, debit	IAS 16.37 Common practice		
Oil and gas assets Construction in progress	X instant, debit X instant, debit	IAS 16.37 Common practice IAS 16.37 Common practice		
Owner-occupied property measured using investment property fair value model	X instant debit	Effective 2021-01-01 IAS 16.29B Disclosure		
Other property, plant and equipment	X instant, debit	IAS 16.37 _{Common practice}		
Total property, plant and equipment	X instant, debit	IAS 16.73 e _{Disclosure} IAS 1.54 a _{Disclosure}		
Intangible assets and goodwill [abstract]				
Intangible assets other than goodwill [abstract] Brand names	X instant, debit	IAS 38.119 a _{Example}		
		IAS 38.119 Common practice, IFRS 6.25		
Intangible exploration and evaluation assets	X instant, debit	Disclosure		
Mastheads and publishing titles	X instant, debit	IAS 38.119 b _{Example} IAS 38.119 c _{Example}		
Computer software Licences and franchises	X instant, debit	IAS 38.119 C _{Example}		
Copyrights, patents and other industrial property rights, service and operating rights	X instant, debit	IAS 38.119 e Example		
Recipes, formulae, models, designs and prototypes	X instant, debit	IAS 38.119 f Example		
Intangible assets under development	X instant, debit	IAS 38.119 g Example		
Other intangible assets	X instant, debit	IAS 38.119 Common practice		
Total intangible assets other than goodwill	X instant, debit	IAS 38.118 e Disclosure IAS 1.54 C Disclosure		
		IAS 36.135 a _{Disclosure} , IAS 1.54 c _{Disclosure} ,		
Goodwill	X instant, debit	IAS 36.134 a _{Disclosure} , IFRS 3.B67 d		
Total intangible assets and goodwill	v	Disclosure		
Investment property [abstract]	X instant, debit	IAS 1.55 Common practice		
Investment property completed	X instant, debit	IAS 1.112 c Common practice		
Investment property under construction or development	X instant, debit	IAS 1.112 C Common practice		
Total investment property	X instant, debit	IAS 40.76 Disclosure, IAS 1.54 b Disclosure,		
Investments in subsidiaries, joint ventures and associates [abstract]		IAS 40.79 d _{Disclosure}		
Investments in subsidiaries	X instant, debit	IAS 27.10 Disclosure		
Investments in joint ventures	X instant, debit	IAS 27.10 Disclosure		
Investments in associates	X instant, debit	IAS 27.10 Disclosure		
Total investments in subsidiaries, joint ventures and associates Investments accounted for using equity method [abstract]	X instant, debit	IAS 27.10 Disclosure		
Investments in associates accounted for using equity method	X instant debit	IAS 1.55 Common practice		
Investments in joint ventures accounted for using equity method	X _{instant, debit}	IAS 1.55 Common practice		
Total investments accounted for using equity method	X instant, debit	IFRS 12.B16 Disclosure, IFRS 8.24 a Disclosure,		
Trade and other non-current receivables [abstract]		IAS 1.54 e _{Disclosure}		
Non-current trade receivables	X instant, debit	IAS 1.78 b _{Example}		
Non-current receivables due from related parties	X instant, debit	IAS 1.78 b Example		
Non-current receivables due from associates	X instant, debit	IAS 1.78 b Common practice		
Non-current receivables due from joint ventures Non-current prepayments and non-current accrued income [abstract]	X instant, debit	IAS 1.78 b Common practice		
Non-current prepayments and non-current accrued income [abstract] Non-current prepayments	X instant, debit	IAS 1.78 b _{Example}		
Non-current lease prepayments	X instant, debit	IAS 1.55 Common practice		
Non-current accrued income	X instant, debit	IAS 1.112 C Common practice		
Total non-current prepayments and non-current accrued income	X instant, debit	IAS 1.112 C Common practice		
Non-current receivables from taxes other than income tax Non-current value added tax receivables	X instant, debit X instant, debit	IAS 1.78 b Common practice IAS 1.78 b Common practice		
Non-current value added tax receivables Non-current receivables from sale of properties	X instant, debit X instant, debit	IAS 1.78 b Common practice		
Non-current receivables from rental of properties	X instant, debit	IAS 1.78 b Common practice		
Other non-current receivables	X instant, debit	IAS 1.78 b _{Example}		
Total trade and other non-current receivables	X instant, debit	IAS 1.54 h _{Disclosure} , IAS 1.78 b _{Disclosure}		
Miscellaneous non-current assets [abstract] Non-current net defined benefit asset	X instant, debit	IAS 1.55 Common practice		
Non-current restricted cash and cash equivalents	X instant, debit	IAS 1.55 Common practice		
Non-current derivative financial assets	X instant, debit	IAS 1.55 Common practice		
Non-current finance lease receivables	X instant, debit	IAS 1.55 Common practice		
Non-current interest receivable Non-current programming assets	X instant, debit X instant, debit	IAS 1.112 C Common practice IAS 1.55 Common practice		
Non-current investments other than investments accounted for using equity method	X instant, debit	IAS 1.55 Common practice		
Long-term deposits	X instant, debit	IAS 1.55 Common practice		
Other non-current assets	X instant, debit	IAS 1.55 Common practice		
Trade and other current receivables [abstract]	Y	IAS 1 68 - IAS 1 70 h		
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		
Current receivables due from related parties Current receivables due from associates	X instant, debit	IAS 1.78 b Example IAS 1.78 b Common practice		
Current receivables due from joint ventures	X instant, debit	IAS 1.78 b Common practice		
Current prepayments and current accrued income [abstract]				
Current prepayments [abstract] Current advances to suppliers	X instant, debit	IAS 1.112 C Common practice		
Current prepaid expenses	X instant, debit	IAS 1.112 C Common practice		
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Label	Туре	IFRS Reference	Additional AU Reference to IFRS	AU Reference
			elements	
Total current prepayments	X instant, debit	IAS 1.78 b _{Example}		
Current accrued income Total current prepayments and current accrued income	X instant, debit X instant, debit	IAS 1.112 C Common practice		
Current receivables from taxes other than income tax	X instant, debit	IAS 1.78 b Common practice		
Current value added tax receivables	X instant, debit	IAS 1.78 b Common practice		
Current receivables from sale of properties	X instant, debit	IAS 1.78 b Common practice		
Current receivables from rental of properties	X instant, debit	IAS 1.78 b Common practice		
Other current receivables Total trade and other current receivables	X instant, debit X instant, debit	IAS 1.78 b _{Example} IAS 1.78 b _{Disclosure} , IAS 1.54 h _{Disclosure}		
Trade and other receivables [abstract]	instant, debit	Disclosure IAS 1.34 II Disclosure		
Trade receivables	X instant, debit	IAS 1.78 b Example		
Receivables due from related parties	X instant, debit	IAS 1.78 b Example		
Receivables due from associates Receivables due from joint ventures	X instant, debit	IAS 1.78 b _{Common practice}		
Prepayments and accrued income [abstract]	X instant, debit	IAS 1.70 D Common practice		
Prepayments	X instant, debit	IAS 1.78 b _{Example}		
Accrued income	X instant, debit	IAS 1.112 C Common practice		
Total prepayments and accrued income	X instant, debit	IAS 1.112 C Common practice		
Receivables from taxes other than income tax Value added tax receivables	X instant, debit X instant, debit	IAS 1.78 b Common practice		
Receivables from sale of properties	X instant, debit	IAS 1.78 b Common practice		
Receivables from rental of properties	X instant, debit	IAS 1.78 b Common practice		
Other receivables	X instant, debit	IAS 1.78 b _{Example}		
Total trade and other receivables	X instant, debit	IAS 1.54 h _{Disclosure} , IAS 1.78 b _{Disclosure}		
Categories of non-current financial assets [abstract]				
Non-current financial assets at fair value through profit or loss [abstract] Non-current financial assets at fair value through profit or loss, designated upon initial recognition or	v	IFDC 7.9 a		
subsequently	X instant, debit	IFRS 7.8 a _{Disclosure}		
Non-current financial assets at fair value through profit or loss, measured as such in accordance with exemption	X instant, debit	Effective 2021-01-01 IFRS 7.8 a Disclosure		
for repurchase of own financial liabilities Non-current financial assets at fair value through profit or loss, measured as such in accordance with exemption		-		
for reacquisition of own equity instruments	X instant, debit	Effective 2021-01-01 IFRS 7.8 a Disclosure		
Non-current financial assets at fair value through profit or loss, classified as held for trading	X instant, debit	Expiry date 2021-01-01 IFRS 7.8 a		
		Disclosure, IAS 1.55 Common practice		
Non-current financial assets at fair value through profit or loss, mandatorily measured at fair value Total non-current financial assets at fair value through profit or loss	X instant, debit	IFRS 7.8 a _{Disclosure} IFRS 7.8 a _{Disclosure}		
	X instant, debit	Expiry date 2021-01-01 IFRS 7.8 d		
Non-current financial assets available-for-sale	X instant, debit	Disclosure		
Non-current held-to-maturity investments	X instant, debit	Expiry date 2021-01-01 IFRS 7.8 b		
	motorit, debit	Disclosure		
Non-current loans and receivables	X instant, debit	Expiry date 2021-01-01 IFRS 7.8 c		
Non-current financial assets at fair value through other comprehensive income [abstract]		Discosure		
Non-current financial assets measured at fair value through other comprehensive income	X instant, debit	IFRS 7.8 h _{Disclosure}		
Non-current investments in equity instruments designated at fair value through other comprehensive income	X instant, debit	IFRS 7.8 h Disclosure		
Total non-current financial assets at fair value through other comprehensive income	X instant, debit	IFRS 7.8 h Disclosure		
Non-current financial assets at amortised cost Total non-current financial assets	X instant, debit X instant, debit	IFRS 7.8 f Disclosure IFRS 7.25 Disclosure		
Categories of current financial assets [abstract]	· · instant, debit	Disclosure		
Current financial assets at fair value through profit or loss [abstract]				
Current financial assets at fair value through profit or loss, designated upon initial recognition or subsequently	X instant, debit	IFRS 7.8 a _{Disclosure}		
Current financial assets at fair value through profit or loss, measured as such in accordance with exemption for repurchase of own financial liabilities	X instant, debit	Effective 2021-01-01 IFRS 7.8 a Disclosure		
Current financial assets at fair value through profit or loss, measured as such in accordance with exemption for	v	5// ·: 2004 04 04 1505 7.0		
reacquisition of own equity instruments	X instant, debit	Effective 2021-01-01 IFRS 7.8 a Disclosure		
Current financial assets at fair value through profit or loss, classified as held for trading	X instant, debit	IAS 1.55 _{Common practice} , Expiry date 2021-		
		01-01 IFRS 7.8 a _{Disclosure} IFRS 7.8 a _{Disclosure}		
Current financial assets at fair value through profit or loss, mandatorily measured at fair value Total current financial assets at fair value through profit or loss	X instant, debit X instant, debit	IFRS 7.8 a Disclosure		
Ŭ.		Expiry date 2021-01-01 IFRS 7.8 d		
Current financial assets available-for-sale	X instant, debit	Disclosure		
Current held-to-maturity investments	X instant, debit	Expiry date 2021-01-01 IFRS 7.8 b		
		Disclosure Expiry date 2021-01-01 IFRS 7.8 c		
Current loans and receivables	X instant, debit	Disclosure		
Current financial assets at fair value through other comprehensive income [abstract]				
Current financial assets measured at fair value through other comprehensive income	X instant, debit	IFRS 7.8 h Disclosure		
Current investments in equity instruments designated at fair value through other comprehensive income Total current financial assets at fair value through other comprehensive income	X instant, debit	IFRS 7.8 h _{Disclosure} IFRS 7.8 h _{Disclosure}		
Current financial assets at fair value through other comprehensive income	X instant, debit X instant, debit	IFRS 7.8 f Disclosure		
Total current financial assets	X instant, debit	IFRS 7.25 Disclosure		
Categories of financial assets [abstract]				
Financial assets at fair value through profit or loss [abstract]	Υ	IFRS 7.8 a Disclosure		
Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently Financial assets at fair value through profit or loss, measured as such in accordance with exemption for	X instant, debit			
repurchase of own financial liabilities	X instant, debit	Effective 2021-01-01 IFRS 7.8 a Disclosure		
Financial assets at fair value through profit or loss, measured as such in accordance with exemption for	X instant, debit	Effective 2021-01-01 IFRS 7.8 a Disclosure		
reacquisition of own equity instruments	nistant, debit			
Financial assets at fair value through profit or loss, classified as held for trading	X instant, debit	IAS 1.55 Common practice, Expiry date 2021- 01-01 IFRS 7.8 a Disclosure		
Financial assets at fair value through profit or loss, mandatorily measured at fair value	X instant, debit	IFRS 7.8 a Disclosure		
Total financial assets at fair value through profit or loss	X instant, debit	IFRS 7.8 a _{Disclosure}		
Financial assets available-for-sale	X instant, debit	Expiry date 2021-01-01 IFRS 7.8 d		
		Disclosure Expiry date 2021-01-01 IFRS 7.8 b		
Held-to-maturity investments	X instant, debit	Disclosure		
Loans and receivables	χ	Expiry date 2021-01-01 IFRS 7.8 c		
	X instant, debit	Disclosure		
Financial assets at fair value through other comprehensive income [abstract]	Y	IFRS 7.8 h _{Disclosure}		
Financial assets measured at fair value through other comprehensive income	X instant, debit			
Investments in equity instruments designated at fair value through other comprehensive income	X instant, debit	IFRS 7.8 h _{Disclosure} , IFRS 7.11A c _{Disclosure}		
Total financial assets at fair value through other comprehensive income	X instant, debit	IFRS 7.8 h _{Disclosure}		
Financial assets at amortised cost	X instant, debit	IFRS 7.8 f Disclosure		
Total financial assets	x	IFRS 7.35M Disclosure, IFRS 7.25 Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure,		
rotur imailtiai assets	X instant, debit	IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, IFRS 7.35N Example		
Classes of current inventories [abstract]				
Current raw materials and current production supplies [abstract]				

Label	Туре	IFRS Reference	Additional AU Reference to IFRS	AU Reference
	.,,,,		elements	
Current raw materials	X instant, debit	IAS 1.78 c _{Example} , IAS 2.37 _{Common practice}		
Current production supplies	X instant, debit	IAS 1.78 c Example, IAS 2.37 Common practice		
Total current raw materials and current production supplies	X instant, debit	IAS 2.37 Common practice		
		,		
Current merchandise	X instant, debit	IAS 2.37 _{Common practice} , IAS 1.78 c _{Example}		
Current food and beverage Current agricultural produce	X instant, debit X instant, debit	IAS 2.37 Common practice IAS 2.37 Common practice		
Current work in progress	X instant, debit	IAS 2.37 Common practice, IAS 1.78 C Example		
Current Holkin progress	rinstant, debit	11 O 2.37 Common practice, 11 O 2.70 C Example		
Current finished goods	X instant, debit	IAS 1.78 c _{Example} , IAS 2.37 _{Common practice}		
Current packaging and storage materials	X instant, debit	IAS 2.37 Common practice		
Current spare parts Current fuel	X instant, debit X instant, debit	IAS 2.37 Common practice IAS 2.37 Common practice		
Property intended for sale in ordinary course of business	X instant, debit	IAS 1.55 Common practice		
Current inventories in transit	X instant, debit	IAS 2.37 Common practice		
Other current inventories	X instant, debit	IAS 2.37 _{Common practice} IAS 2.36 b _{Disclosure} , IAS 1.68 _{Example} ,		
Total current inventories	X instant, debit	IAS 1.54 g _{Disclosure}		
Classes of current inventories, alternative [abstract] Current inventories held for sale	X instant, debit	IAS 2.37 Common practice		
Current work in progress	X instant, debit	IAS 2.37 _{Common practice} , IAS 1.78 c _{Example}		
Current materials and supplies to be consumed in production process or rendering services	X instant, debit	IAS 2.37 Common practice IAS 2.36 b Disclosure, IAS 1.68 Example		
Total current inventories	X instant, debit	IAS 1.54 g Disclosure IAS 1.08 Example		
Non-current inventories arising from extractive activities [abstract]	V			
Non-current ore stockpiles Current inventories arising from extractive activities [abstract]	X instant, debit	IAS 2.37 Common practice		
Current ore stockpiles	X instant, debit	IAS 2.37 Common practice		
Current crude oil	X instant, debit	IAS 2.37 Common practice		
Current petroleum and petrochemical products Current natural gas	X instant, debit X instant, debit	IAS 2.37 Common practice IAS 2.37 Common practice		
Cash and cash equivalents [abstract]	, ocor	- Process		
Cash [abstract] Cash on hand	X instant, debit	IAS 7.45 Common practice		
Balances with banks	X instant, debit	IAS 7.45 Common practice		
Total cash	X instant, debit	IAS 7.45 Common practice		
Cash equivalents [abstract] Short-term deposits, classified as cash equivalents	X instant, debit	IAS 7.45 Common practice		
Short-term investments, classified as cash equivalents	X instant, debit	IAS 7.45 Common practice		
Other banking arrangements, classified as cash equivalents	X instant, debit	IAS 7.45 Common practice		
Total cash equivalents Other cash and cash equivalents	X instant, debit X instant, debit	IAS 7.45 Common practice		
Total cash and cash equivalents	X instant, debit	IAS 7.45 Disclosure, IFRS 12.B13 a Disclosure,		
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners [abstract]	instant, debit	IAS 1.54 i _{Disclosure}		
Non-current assets or disposal groups classified as held for sale	X instant, debit	IFRS 5.38 _{Disclosure}		
Non-current assets or disposal groups classified as held for distribution to owners	X instant, debit	IFRS 5.5A _{Disclosure} , IFRS 5.38 _{Disclosure}		
Total non-current assets or disposal groups classified as held for sale or as held for distribution to owners Miscellaneous current assets [abstract]	X instant, debit	IAS 1.54 j _{Disclosure}		
Current net defined benefit asset	X instant, debit	IAS 1.55 Common practice		
Current restricted cash and cash equivalents Current derivative financial assets	X instant, debit	IAS 1.55 Common practice		
Current derivative financial assets Current finance lease receivables	X instant, debit X instant, debit	IAS 1.55 Common practice		
Current interest receivable	X instant, debit	IAS 1.112 C Common practice		
Current programming assets Current investments	X instant, debit X instant, debit	IAS 1.55 Common practice IAS 1.55 Common practice		
Short-term deposits, not classified as cash equivalents	X instant, debit	IAS 1.55 Common practice		
Current prepayments and other current assets	X instant, debit	IAS 1.55 Common practice		
Other current assets Miscellaneous assets [abstract]	X instant, debit	IAS 1.55 Common practice		
Net defined benefit asset	X instant, debit	IAS 1.55 Common practice		
Restricted cash and cash equivalents	X instant, debit	IAS 1.55 Common practice		
Derivative financial assets Derivative financial assets held for trading	X instant, debit X instant, debit	IAS 1.55 Common practice		
Derivative financial assets held for hedging	X instant, debit	IAS 1.55 Common practice		
Finance lease receivables Interest receivable	X instant, debit X instant, debit	IAS 1.55 Common practice IAS 1.112 C Common practice		
Programming assets	X instant, debit X instant, debit	IAS 1.112 C Common practice		
Investments other than investments accounted for using equity method	X instant, debit	IAS 1.55 Common practice		
Equity instruments held Debt instruments held [abstract]	X instant, debit	IAS 1.55 Common practice		
Bank debt instruments held	X instant, debit	IAS 1.112 C Common practice		
Corporate debt instruments held	X instant, debit	IAS 1.112 C Common practice		
Government debt instruments held Asset-backed debt instruments held	X instant, debit X instant, debit	IAS 1.112 C Common practice		
Other debt instruments held	X instant, debit	IAS 1.112 C Common practice		
Total debt instruments held Loans and advances to banks	X instant, debit	IAS 1.55 Common practice		
Loans and advances to banks Loans and advances to customers	X instant, debit X instant, debit	IAS 1.55 Common practice		
Loans to corporate entities	X instant, debit	IAS 1.112 C Common practice		
Loans to consumers Loans to government	X instant, debit X instant, debit	IAS 1.112 C Common practice		
Cash and bank balances at central banks	X instant, debit	IAS 1.55 Common practice		
Mandatory reserve deposits at central banks	X instant, debit	IAS 1.112 C Common practice		
Bank balances at central banks other than mandatory reserve deposits Bank acceptance assets	X instant, debit	IAS 1.112 C Common practice		
Reverse repurchase agreements and cash collateral on securities borrowed	X instant, debit	IAS 1.55 Common practice		
Investments for risk of policyholders	X instant, debit	IAS 1.55 Common practice		
Items in course of collection from other banks Other assets	X instant, debit	IAS 1.55 Common practice		
	instant, debit	Common practice		
Non-current reinsurance and other recoveries receivable [abstract]				
	X instant, debit X instant, debit			AASB 1023.17.6.2(d) AASB 1023.17.6.2(f)

			Additional AU	
Label	Туре	IFRS Reference	Reference to IFRS elements	AU Reference
Non-current reinsurance recoveries receivable arising from outstanding claims liability	X instant, debit		ciements	AASB 1023.17.6.2(b)
Current reinsurance and other recoveries receivable [abstract]				
Current reinsurance recoveries receivable arising from unearned premium liability Other current reinsurance recoveries receivable	X instant, debit X instant, debit			AASB 1023.17.6.2(d) AASB 1023.17.6.2(f)
Other current recoveries receivable	X instant, debit			AASB 1023.17.6.2(r)
Current reinsurance recoveries receivable arising from outstanding claims liability	X instant, debit			AASB 1023.17.6.2(b)
Reinsurance and other recoveries receivable [abstract]				
Reinsurance recoveries receivable arising from unearned premium liability	X instant, debit			AASB 1023.17.6.2(d)
Other reinsurance recoveries receivable Other recoveries receivable	X instant, debit X instant, debit			AASB 1023.17.6.2(f) AASB 1023.17.6.2(g)
Reinsurance recoveries receivable arising from outstanding claims liability	X instant, debit			AASB 1023.17.6.2(b)
Premium receivable [abstract]				
Direct premium revenue receivable	X instant, debit			AASB 1023.17.6.2(i)
Inwards reinsurance premium revenue receivable Classes of other provisions [abstract]	X instant, debit			AASB 1023.17.6.2(j)
Warranty provision [abstract]				
	v	IAS 37 - Example 1 Warranties Example		
Non-current warranty provision	X instant, credit	IAS 37.87 Example		
Current warranty provision	X instant, credit	IAS 37 - Example 1 Warranties Example		
		IAS 37.87 Example IAS 37 - Example 1		
Total warranty provision	X instant, credit	Warranties Example		
Restructuring provision [abstract]		Example		
Non-current restructuring provision	X instant, credit	IAS 37.70 Example		
Current restructuring provision	X instant, credit	IAS 37.70 Example		
Total restructuring provision	X instant, credit	IAS 37.70 Example		
Legal proceedings provision [abstract]		IAS 37 - Example 10 A court case Example		
Non-current legal proceedings provision	X instant, credit	IAS 37.87 Example		
Current local proceedings provising	v	IAS 37 - Example 10 A court case Example,		
Current legal proceedings provision	X instant, credit	IAS 37.87 Example		
Total legal proceedings provision	X instant, credit	IAS 37 - Example 10 A court case Example		
	Johnny Getill	IAS 37.87 Example		
Refunds provision [abstract]		IAS 37.87 Example, IAS 37 - Example 4		
Non-current refunds provision	X instant, credit	Refunds policy Example		
Current refunds provision	Y	IAS 37 - Example 4 Refunds policy		
Current refunds provision	X instant, credit	Example IAS 37.87 Example		
Total refunds provision	X instant, credit	IAS 37 - Example 4 Refunds policy		
	matunt, create	Example, IAS 37.87 Example		
Onerous contracts provision [abstract]		Expiry date 2019 01 01 IAS 37		
Non-current onerous contracts provision	X instant, credit	Example 8 An onerous contract comple		
		IAS 37.66 Example		
		IAS 37.66 Example, Expiry date 2019-01-		
Current onerous contracts provision	X instant, credit	01 IAS 37 Example 8 An onerous		
		contract Example IAS 37.66 Example, Expiry date 2019 01		
Total onerous contracts provision	X instant, credit	01 IAS 37 Example 8 An onerous		
	matunt, create	contract Example		
Provision for decommissioning, restoration and rehabilitation costs [abstract]				
Non-current provision for decommissioning, restoration and rehabilitation costs	X instant, credit	IAS 37.87 Example, IAS 37 - D Examples:		
		disclosures Example IAS 37 - D Examples: disclosures Examples		
Current provision for decommissioning, restoration and rehabilitation costs	X instant, credit	IAS 37.87 Example		
Table to the feet of the second of the secon	v	IAS 37 - D Examples: disclosures Example,		
Total provision for decommissioning, restoration and rehabilitation costs	X instant, credit	IAS 37.87 Example		
Miscellaneous other provisions [abstract]	v	1454 70 1		
Non-current miscellaneous other provisions	X instant, credit	IAS 1.78 d _{Common practice}		
Current miscellaneous other provisions Total miscellaneous other provisions	X instant, credit X instant, credit	IAS 1.78 d _{Common practice}		
Other provisions [abstract]	rinstant, credit	Common practice		
Other non-current provisions	X instant, credit	IAS 1.78 d _{Disclosure}		
Other current provisions	X instant, credit	IAS 1.78 d _{Disclosure}		
Total other provisions	X instant, credit	IAS 37.84 a _{Disclosure} , IAS 1.78 d _{Disclosure}		
	, acar			
Borrowings [abstract] Non-current portion of non-current borrowings	X instant, credit	IAS 1.55 Common practice		
Current borrowings and current portion of non-current borrowings [abstract]	motorn, credit	Common practice		
Current borrowings	X instant, credit	IAS 1.55 Common practice		
Current portion of non-current borrowings	X instant, credit	IAS 1.55 Common practice		
Total current borrowings and current portion of non-current borrowings Total borrowings	X instant, credit	IAS 1.55 Common practice		
Non-current portion of non-current borrowings, by type [abstract]	X instant, credit	1.33 Common practice		
Non-current portion of non-current loans received	X instant, credit	IAS 1.112 C Common practice		
Non-current portion of non-current secured bank loans received	X instant, credit	IAS 1.112 C Common practice		
Non-current portion of non-current unsecured bank loans received	X instant, credit	IAS 1.112 C Common practice		
Non-current portion of non-current bonds issued	X instant, credit	IAS 1.112 C Common practice		
Non-current portion of non-current notes and debentures issued Non-current portion of non-current commercial papers issued	X instant, credit	IAS 1.112 C Common practice		
Non-current portion of other non-current borrowings	X instant, credit	IAS 1.112 C Common practice		
Total non-current portion of non-current borrowings	X instant, credit	IAS 1.55 Common practice		
Current borrowings and current portion of non-current borrowings, by type [abstract]				
Current loans received and current portion of non-current loans received	X instant, credit	IAS 1.112 C Common practice		
Current secured bank loans received and current portion of non-current secured bank loans received	X instant, credit	IAS 1.112 C Common practice		
Current unsecured bank loans received and current portion of non-current unsecured bank loans received Current bonds issued and 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		
Current bonds issued and current portion or non-current bonds issued Current notes and debentures issued and current portion of non-current notes and debentures issued	X instant, credit	IAS 1.112 C Common practice		
Current commercial papers issued and current portion of non-current commercial papers issued	X instant, credit	IAS 1.112 C Common practice		
Other current borrowings and current portion of other non-current borrowings	X instant, credit	IAS 1.112 C Common practice		
Total current borrowings and current portion of non-current borrowings	X instant, credit	IAS 1.55 Common practice		
Borrowings, by type [abstract] Loans received	v	IAS 1 112 c		
Loans received Secured bank loans received	X instant, credit X instant, credit	IAS 1.112 C Common practice		
Unsecured bank loans received	X instant, credit	IAS 1.112 C Common practice		
Bonds issued	X instant, credit	IAS 1.112 C Common practice		
Notes and debentures issued	X instant, credit	IAS 1.112 C Common practice		
Commercial papers issued	X instant, credit	IAS 1.112 C Common practice		
Other borrowings	X instant, credit	IAS 1.112 C Common practice		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS	AU Reference
Lavei	Type	in its hererence	elements	Ao Reference
Total borrowings	X instant, credit	IAS 1.55 Common practice		
Trade and other non-current payables [abstract]				
Non-current trade payables Non-current payables for purchase of energy	X instant, credit X instant, credit	IAS 1.78 Common practice IAS 1.78 Common practice		
	X instant, credit	IAS 1.78 Common practice		
Non-current payables for purchase of non-current assets	X instant, credit	IAS 1.78 Common practice		
Accruals and deferred income classified as non-current [abstract]				
Deferred income classified as non-current Rent deferred income classified as non-current	X instant, credit	IAS 1.78 Common practice IAS 1.78 Common practice		
	X instant, credit X instant, credit	IAS 1.78 Common practice		
Total accruals and deferred income classified as non-current	X instant, credit	IAS 1.78 Common practice		
Non-current payables on social security and taxes other than income tax	X instant, credit	IAS 1.78 Common practice		
	X instant, credit	IAS 1.78 Common practice		
	X instant, credit	IAS 1.78 Common practice IAS 1.78 Common practice		
Non-current retention payables Other non-current payables	X instant, credit X instant, credit	IAS 1.78 Common practice		
	X instant, credit	IAS 1.54 k Disclosure		
Trade and other current payables [abstract]				
Current trade payables	X instant, credit	IAS 1.78 Common practice, IAS 1.70 Example		
	X instant, credit	IAS 1.78 Common practice IAS 1.78 Common practice		
	X instant, credit X instant, credit	IAS 1.78 Common practice		
Accruals and deferred income classified as current [abstract]	instant, credit	Common practice		
Deferred income classified as current	X instant, credit	IAS 1.78 Common practice		
Rent deferred income classified as current	X instant, credit	IAS 1.78 Common practice		
Accruals classified as current	X instant, credit	IAS 1.78 Common practice		
Short-term employee benefits accruals Total accruals and deferred income classified as current	X instant, credit X instant, credit	IAS 1.78 Common practice IAS 1.78 Common practice		
Current payables on social security and taxes other than income tax	X instant, credit	IAS 1.78 Common practice		
	X instant, credit	IAS 1.78 Common practice		
Current excise tax payables	X instant, credit	IAS 1.78 Common practice		
Current retention payables	X instant, credit	IAS 1.78 Common practice		
	X instant, credit	IAS 1.55 Common practice		
Total trade and other current payables Trade and other payables [abstract]	X instant, credit	IAS 1.54 k _{Disclosure}		
	X instant, credit	IAS 1.78 Common practice		
	X instant, credit	IAS 1.78 Common practice		
	X instant, credit	IAS 1.78 Common practice		
	X instant, credit	IAS 1.78 Common practice		
Accruals and deferred income [abstract] Deferred income	X instant, credit	IAS 1.78 Common practice		
Rent deferred income	X instant, credit	IAS 1.78 Common practice		
Accruals	X instant, credit	IAS 1.78 Common practice		
	X instant, credit	IAS 1.78 Common practice		
Payables on social security and taxes other than income tax	X instant, credit	IAS 1.78 Common practice		
	X instant, credit X instant, credit	IAS 1.78 Common practice IAS 1.78 Common practice		
	X instant, credit	IAS 1.78 Common practice		
Other payables	X instant, credit	IAS 1.55 Common practice		
Total trade and other payables	X instant, credit	IAS 1.54 k _{Disclosure}		
Categories of non-current financial liabilities [abstract]				
Non-current financial liabilities at fair value through profit or loss (abstract) Non-current financial liabilities at fair value through profit or loss, classified as held for trading	X instant, credit	IFRS 7.8 e _{Disclosure}		
Non-current financial liabilities at fair value through profit or loss designated upon initial recognition or				
subsequently	X instant, credit	IFRS 7.8 e Disclosure		
Total non-current financial liabilities at fair value through profit or loss	X instant, credit	IFRS 7.8 e _{Disclosure}		
Non-current financial liabilities at amortised cost	X instant, credit	IFRS 7.8 g _{Disclosure} , Expiry date 2021-01- 01 IFRS 7.8 f _{Disclosure}		
Total non-current financial liabilities	X instant, credit	IFRS 7.25 Disclosure		
Categories of current financial liabilities [abstract]	maturit, credit	Distoric		
Current financial liabilities at fair value through profit or loss [abstract]				
Current financial liabilities at fair value through profit or loss, classified as held for trading	X instant, credit	IFRS 7.8 e Disclosure		
Current financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	X instant, credit	IFRS 7.8 e _{Disclosure}		
Total current financial liabilities at fair value through profit or loss	X instant, credit	IFRS 7.8 e _{Disclosure}		
Current financial liabilities at amortised cost	X instant, credit	Expiry date 2021-01-01 IFRS 7.8 f		
		Disclosure IFRS 7.8 g Disclosure		
Total current financial liabilities Categories of financial liabilities [abstract]	X instant, credit	IFRS 7.25 Disclosure		
Financial liabilities at fair value through profit or loss [abstract]				
Financial liabilities at fair value through profit or loss that meet definition of held for trading	X instant, credit	IFRS 7.8 e Disclosure		
	X instant, credit	IFRS 7.8 e Disclosure		
Total financial liabilities at fair value through profit or loss	X instant, credit	IFRS 7.8 e Disclosure		
Financial liabilities at amortised cost	X instant, credit	IFRS 7.8 g _{Disclosure} , Expiry date 2021-01- 01 IFRS 7.8 f _{Disclosure}		
Total financial liabilities	X instant, credit	IFRS 7.25 Disclosure		
Miscellaneous non-current liabilities [abstract]				
Non-current net defined benefit liability	X instant, credit	IAS 1.55 Common practice		
Non-current derivative financial liabilities	X instant, credit	IAS 1.55 Common practice		
Non-current government grants Non-current advances received	X instant, credit X instant, credit	IAS 1.55 Common practice IAS 1.55 Common practice		
Non-current dividend payables	X instant, credit	IAS 1.55 Common practice		
Non-current interest payable	X instant, credit	IAS 1.112 C Common practice		
Non-current deposits from customers	X instant, credit	IAS 1.55 Common practice		
	X instant, credit	IAS 1.55 Common practice		
Other non-current liabilities Miscellaneous current liabilities [abstract]	X instant, credit	IAS 1.55 Common practice		
Current net defined benefit liability	X instant, credit	IAS 1.55 Common practice		
	X instant, credit	IAS 1.55 Common practice		
	X instant, credit	IAS 1.55 Common practice		
Current advances received	X instant, credit	IAS 1.55 Common practice		
Current dividend payables	X instant, credit	IAS 1.55 Common practice IAS 1.112 C Common practice		
Current interest payable Current deposits from customers	X instant, credit X instant, credit	IAS 1.112 C Common practice		
Current debt instruments issued	X instant, credit	IAS 1.55 Common practice		
Current accrued expenses and other current liabilities	X instant, credit	IAS 1.55 Common practice		
Other current liabilities	X instant, credit	IAS 1.55 Common practice		
Miscellaneous liabilities [abstract]				

Net defined benefit liability Derivative financial liabilities Derivative financial liabilities beld for trading Derivative financial liabilities held for hedging Government grants Advances received Dividend payables Interest payable Deposits from banks Deposits from customers [abstract]	X instant, credit X instant, credit X instant, credit X instant, credit	IFRS Reference IAS 1.55 Common practice IAS 1.55 Common practice IAS 1.55 Common practice	Additional AU Reference to IFRS elements	AU Reference
Derivative financial liabilities Derivative financial liabilities held for trading Derivative financial liabilities held for trading Government grants Advances received Dividend payables Interest payable Deposits from banks Deposits from customers [abstract]	X instant, credit X instant, credit X instant, credit X instant, credit	IAS 1.55 Common practice	elements	
Derivative financial liabilities Derivative financial liabilities held for trading Derivative financial liabilities held for hedging Government grants Advances received Dividend payables Interest payable Deposits from banks Deposits from customers [abstract]	X instant, credit X instant, credit X instant, credit X instant, credit	IAS 1.55 Common practice		
Derivative financial liabilities held for trading Derivative financial liabilities held for hedging Government grants Advances received Dividend payables Interest payable Deposits from banks Deposits from customers [abstract]	X instant, credit X instant, credit X instant, credit			
Derivative financial liabilities held for hedging Government grants Advances received Dividend payables Interest payable Deposits from banks Deposits from customers [abstract]	X instant, credit X instant, credit			
Advances received Dividend payables Interest payable Deposits from banks Deposits from customers [abstract]		IAS 1.55 Common practice		
Dividend payables Interest payable Deposits from banks Deposits from customers [abstract]		IAS 1.55 Common practice		
Interest payable Deposits from banks Deposits from customers [abstract]		IAS 1.55 Common practice		
Deposits from banks Deposits from customers [abstract]		IAS 1.55 _{Common practice} IAS 1.112 C _{Common practice}		
Deposits from customers [abstract]	X instant, credit	IAS 1.55 Common practice		
Ralances on term denosits from customers				
		IAS 1.112 C Common practice		
		IAS 1.112 C Common practice		
		IAS 1.112 C Common practice		
		IAS 1.55 Common practice		
	X instant, credit	IAS 1.55 Common practice		
Subordinated liabilities [abstract] Dated subordinated liabilities	X instant, credit	IAS 1.112 C Common practice		
		IAS 1.112 C Common practice		
		IAS 1.55 Common practice		
		IAS 1.55 Common practice		
		IAS 1.55 Common practice IAS 1.55 Common practice		
		IAS 1.55 Common practice		
		IAS 1.55 Common practice		
	X instant, credit	IAS 1.55 Common practice		
Miscellaneous equity [abstract] Capital reserve	x	IAS 1.55 Common practice		
		IAS 1.55 Common practice		
		IAS 1.55 Common practice		
Other reserves [abstract]				
		IAS 16.39 Disclosure IAS 38.85 Disclosure		
		IAS 21.52 b _{Disclosure} IAS 1.78 e _{Common practice} IFRS 9.6.5.11		
Reserve of cash flow hedges	A instant credit	Disclosure		
Reserve of gains and losses on hedging instruments that hedge investments in equity instruments		IAS 1.78 e Common practice		
Reserve of change in value of time value of options	X instant, credit	IAS 1.78 e _{Common practice} , IFRS 9.6.5.15		
reserve of change in value of time value of options		Disclosure		
Reserve of change in value of forward elements of forward contracts	X instant, credit	IFRS 9.6.5.16 Disclosure, IAS 1.78 e Common		
		IAS 1.78 e Common practice, IFRS 9.6.5.16		
Reserve of change in value of foreign currency basis spreads	X instant, credit	Disclosure		
		IAS 1.78 e Common practice		
Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that	X instant, credit	Effective 2021-01-01 IAS 1.78 e _{Common}		
Percent of incurrence finance income (expenses) from incurrence contracts issued excluded from profit or loss that		practice Effective 2021-01-01 IAS 1.78 e Common		
will not be reclassified to profit or loss	X instant, credit	practice		
Reserve of finance income (expenses) from reinsurance contracts held excluded from profit or loss	X instant, credit	Effective 2021-01-01 IAS 1.78 e _{Common}		
reserve of finance income (expenses) from reinsurance contracts field excluded from profit of 1035		practice		
Reserve of gains and losses on remeasuring available-for-sale financial assets	X instant credit	Expiry date 2021-01-01 IAS 1.78 e Common practice		
Reserve of share-based payments		IAS 1.78 e Common practice		
		IAS 1.78 e Common practice		
Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or	X instant, credit	IFRS 5 - Example 12 _{Example} , IFRS 5.38		
uisposui groups neta toi saic		Disclosure		
Decayle of change in fair value of financial liability attributable to change in gradit sick of liability		IAS 1.78 e Common practice IAS 1.78 e Common practice		
reserve of change in tall value of illiancial hability attributable to change in credit risk of hability		Expiry date 2021-01-01 IFRS 4.IG58		
Reserve for catastrophe		Disclosure, Expiry date 2021-01-		
		01 IAS 1.78 e Example		
Reserve for equalisation		Expiry date 2021-01-01 IFRS 4.IG58 Disclosure, Expiry date 2021-01-		
reserve for equalisation		01 IAS 1.78 e Example		
		Expiry date 2021-01-01 IFRS 4.34 b		
Reserve of discretionary participation features		Disclosure, Expiry date 2021-01-		
		01 IFRS 4.IG22 f Disclosure, Expiry date		
Reserve of equity component of convertible instruments		2021-01-01 IAS 1.78 e Example IAS 1.55 Common practice		
		IAS 1.55 Common practice		
Merger reserve X	X instant, credit	IAS 1.55 Common practice		
		IAS 1.55 Common practice		
Total other reserves Net assets (liabilities) [abstract]	X instant, credit	IAS 1.78 e _{Example}		
Net assets (ilabilities) (abstract)		IAS 1.55 Disclosure, IFRS 13.93 b Disclosure,		
A		IFRS 8.23 _{Disclosure} , IFRS 8.28 c _{Disclosure} ,		
Assets	X instant, debit	IFRS 13.93 e _{Disclosure} , IFRS 13.93 a		
		Disclosure		
		IAS 1.55 _{Disclosure} , IFRS 13.93 e _{Disclosure} , IFRS 8.23 _{Disclosure} , IFRS 8.28 d _{Disclosure} ,		
Liabilities (IFRS 13.93 b _{Disclosure} , IFRS 13.93 a		
		Disclosure		
Net assets (liabilities)		IAS 1.112 c _{Common practice} , IFRS 1.IG63		
	· instant, debit	Example		
Net current assets (liabilities) [abstract]		IFRS 12.B12 b (i) Disclosure, IFRS 12.B10 b		
Current assets	X instant dobit	Example, IAS 1.66 Disclosure		
Current liabilities		IFRS 12.B10 b Example, IAS 1.69 Disclosure		
	(X) instant, credit	IFRS 12.B12 b (iii) Disclosure		
	X instant, debit	IAS 1.55 Common practice		
Assets less current liabilities [abstract]		IAS 1.55 Disclosure, IFRS 13.93 b Disclosure,		
		IFRS 8.23 Disclosure, IFRS 8.28 C Disclosure,		
Assets		IFRS 13.93 e _{Disclosure} , IFRS 13.93 a		
		Disclosure		
Current liabilities (IFRS 12.B10 b Example, IAS 1.69 Disclosure,		
		IFRS 12.B12 b (iii) Disclosure IAS 1.55 Common practice		
		IAS 1.112 C Common practice		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS	AU Reference
	.,,,-		elements	
[800200] Notes - Analysis of income and expense Analysis of income and expense [abstract]				
Revenue [abstract]				
Revenue from sale of goods Revenue from sale of copper	X duration, credit	IAS 1.112 C Common practice		
Revenue from sale of copper Revenue from sale of gold	X _{duration, credit}	IAS 1.112 C Common practice		
Revenue from sale of silver	X duration, credit	IAS 1.112 C Common practice		
Revenue from sale of oil and gas products	X _{duration} , credit	IAS 1.112 C Common practice		
Revenue from sale of crude oil Revenue from sale of natural gas	X _{duration, credit}	IAS 1.112 C Common practice		
Revenue from sale of petroleum and petrochemical products	X duration, credit	IAS 1.112 C Common practice		
Revenue from sale of telecommunication equipment	X _{duration} , credit	IAS 1.112 C Common practice		
Revenue from sale of electricity Revenue from sale of publications	X _{duration} , credit	IAS 1.112 C Common practice IAS 1.112 C Common practice		
Circulation revenue	X _{duration, credit}	IAS 1.112 C Common practice		
Subscription circulation revenue	X _{duration, credit}	IAS 1.112 C Common practice		
Non-subscription circulation revenue	X _{duration} , credit	IAS 1.112 C Common practice		
Revenue from sale of books Revenue from sale of agricultural produce	X _{duration} , credit	IAS 1.112 C Common practice		
Revenue from sale of sugar	X duration, credit	IAS 1.112 C Common practice		
Revenue from sale of alcohol and alcoholic drinks	X _{duration, credit}	IAS 1.112 C Common practice		
Revenue from sale of food and beverage Revenue from rendering of services	X duration, credit	IAS 1.112 C Common practice		
Revenue from rendering of services Revenue from rendering of telecommunication services [abstract]	X _{duration} , credit	IAS 1.112 C Common practice		
Revenue from rendering of telephone services	X _{duration, credit}	IAS 1.112 C Common practice		
Revenue from rendering of land line telephone services	X _{duration, credit}	IAS 1.112 C Common practice		
Revenue from rendering of mobile telephone services Revenue from rendering of internet and data services [abstract]	X _{duration} , credit	IAS 1.112 C Common practice		
Revenue from rendering of internet and data services (abstract) Revenue from rendering of internet services	X duration, credit	IAS 1.112 C Common practice		
Revenue from rendering of data services	X _{duration, credit}	IAS 1.112 C Common practice		
Total revenue from rendering of internet and data services Revenue from rendering of interconnection services	X _{duration, credit}	IAS 1.112 C Common practice		
Revenue from rendering of interconnection services Revenue from rendering of other telecommunication services	X _{duration, credit}	IAS 1.112 C Common practice		
Total revenue from rendering of telecommunication services	X duration, credit	IAS 1.112 C Common practice		
Revenue from rendering of transport services	X _{duration} , credit	IAS 1.112 C Common practice		
Revenue from rendering of passenger transport services Revenue from rendering of cargo and mail transport services	X _{duration, credit}	IAS 1.112 C Common practice		
Revenue from rendering of cargo and mail transport services Revenue from rendering of advertising services	X duration, credit	IAS 1.112 C Common practice		
Revenue from rendering of printing services	X _{duration, credit}	IAS 1.112 C Common practice		
Revenue from rendering of information technology services	X _{duration} , credit	IAS 1.112 C Common practice		
Revenue from rendering of information technology maintenance and support services Revenue from rendering of information technology consulting services	X _{duration, credit}	IAS 1.112 C Common practice IAS 1.112 C Common practice		
Revenue from hotel operations	X duration, credit	IAS 1.112 C Common practice		
Revenue from room occupancy services	X _{duration, credit}	IAS 1.112 C Common practice		
Revenue from rendering of gaming services	X _{duration} , credit	IAS 1.112 C Common practice		
Revenue from construction contracts Royalty income	X _{duration} , credit	IAS 1.112 C Common practice		
Licence fee income	X duration, credit	IAS 1.112 C Common practice		
Franchise fee income	X _{duration, credit}	IAS 1.112 C Common practice		
	,	IAS 1.112 c Common practice, IFRS 8.23 c		
Interest income	X _{duration} , credit	Disclosure, IFRS 12.B13 e Disclosure, IFRS 8.28 e Disclosure		
Interest income on available-for-sale financial assets	v	Expiry date 2021-01-01 IAS 1.112 c		
	X duration, credit	Common practice		
Interest income on cash and bank balances at central banks Interest income on cash and cash equivalents	X duration, credit	IAS 1.112 C Common practice IAS 1.112 C Common practice		
Interest income on debt instruments held	X duration, credit	IAS 1.112 C Common practice		
Interest income on deposits	X _{duration, credit}	IAS 1.112 C Common practice		
Interest income on financial assets designated at fair value through profit or loss	X duration, credit	IAS 1.112 C Common practice		
Interest income on financial assets held for trading	X _{duration} , credit	IAS 1.112 c _{Common practice} Expiry date 2021-01-01 IAS 1.112 c		
Interest income on held-to-maturity investments	X _{duration, credit}	Common practice		
Interest income on loans and advances to banks	X _{duration, credit}	IAS 1.112 C Common practice		
Interest income on loans and advances to customers	X _{duration, credit}	IAS 1.112 c _{Common practice} Expiry date 2021-01-01 IAS 1.112 c		
Interest income on loans and receivables	X _{duration} , credit	Common practice		
Interest income on other financial assets	X _{duration, credit}	IAS 1.112 C Common practice		
Interest income on reverse repurchase agreements and cash collateral on securities borrowed	X _{duration, credit}	IAS 1.112 C Common practice		
Dividend income Other revenue	X _{duration, credit}	IAS 1.112 C Common practice		
Other revenue	duration, credit	IAS 1.103 Example, IFRS 8.28 a Disclosure,		
		IAS 1.102 _{Example} , IFRS 12.B12 b (v)		
	v	Disclosure, IFRS 8.32 Disclosure, IAS 1.82 a		
Total revenue	X _{duration} , credit	Disclosure, IFRS 12.B10 b Example,		
		IFRS 5.33 b (i) Disclosure, IFRS 8.33 a		
		Disclosure		
Material income and expense [abstract] Write-downs (reversals of write-downs) of inventories [abstract]				
Inventory write-down	X _{duration}	IAS 1.98 a _{Disclosure} , IAS 2.36 e _{Disclosure}		
Reversal of inventory write-down	(X) _{duration}	IAS 2.36 f Disclosure IAS 1.98 a Disclosure		
Net write-downs (reversals of write-downs) of inventories Write-downs (reversals of write-downs) of property, plant and equipment [abstract]	X _{duration} , debit	IAS 1.98 a _{Disclosure}		
	v	IAC 1 00 a IAC 16 70 ()		
Impairment loss recognised in profit or loss, property, plant and equipment	X _{duration}	IAS 1.98 a Disclosure, IAS 16.73 e (v) Disclosure		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	(X) _{duration}	IAS 1.98 a _{Disclosure} , IAS 16.73 e (vi)		
Net write-downs (reversals of write-downs) of property, plant and equipment	X _{duration}	Disclosure IAS 1.98 a Disclosure		
Impairment loss (reversal of impairment loss) on trade receivables [abstract]	uu uudii			
Impairment loss recognised in profit or loss, trade receivables	X duration, debit	IAS 1.112 C Common practice		
Reversal of impairment loss recognised in profit or loss, trade receivables Net impairment loss (reversal of impairment loss) recognised in profit or loss, trade receivables	(X) duration, credit X duration, debit	IAS 1.112 C Common practice		
Impairment loss (reversal of impairment loss) recognised in profit or loss, trade receivables [Impairment loss (reversal of impairment loss) recognised in profit or loss, loans and advances [abstract]	auration, debit	1.112 C Common practice		
Impairment loss recognised in profit or loss, loans and advances	X _{duration}	IAS 1.85 Common practice		
Reversal of impairment loss recognised in profit or loss, loans and advances	(X) _{duration}	IAS 1.85 Common practice IAS 1.85 Common practice		
Net impairment loss (reversal of impairment loss) recognised in profit or loss, loans and advances Gain on recovery of loans and advances previously written off	X _{duration} , debit	IAS 1.85 Common practice		
Expense of restructuring activities	X duration, debit	IAS 1.98 b Disclosure		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS	AU Reference
Label	1,465	in its reference	elements	AO REFERENCE
Reversal of provisions for cost of restructuring	X _{duration, credit}	IAS 1.98 b Disclosure		
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		
Losses on disposals of non-current assets	(X) _{duration, debit}	IAS 1.112 C Common practice		
Net gains (losses) on disposals of non-current assets	X _{duration, credit}	IAS 1.112 c Common practice		
Gains (losses) on disposals of property, plant and equipment [abstract] Gains on disposals of property, plant and equipment	X duration, credit	IAS 1.98 c _{Disclosure}		
Losses on disposals of property, plant and equipment	(X) _{duration, debit}	IAS 1.98 C Disclosure		
Net gains (losses) on disposals of property, plant and equipment	X _{duration, credit}	IAS 1.98 c _{Disclosure}		
Gains (losses) on disposals of investment properties [abstract] Gains on disposals of investment properties	X _{duration} , credit	IAS 1.112 C Common practice		
Losses on disposals of investment properties	(X) _{duration, debit}	IAS 1.112 C Common practice		
Net gains (losses) on disposals of investment properties	X _{duration, credit}	IAS 1.112 C Common practice		
Gains (losses) on disposals of investments [abstract] Gains on disposals of investments	X _{duration, credit}	IAS 1.98 d Disclosure		
Losses on disposals of investments	(X) duration, debit	IAS 1.98 d _{Disclosure}		
Net gains (losses) on disposals of investments	X _{duration, credit}	IAS 1.98 d _{Disclosure}		
Gains (losses) on disposals of other non-current assets	X duration, credit	IAS 1.98 _{Disclosure}		
Gain (loss) arising from difference between carrying amount of financial liability extinguished and consideration paid	X _{duration, credit}	IFRIC 19.11 Disclosure		
Gains (losses) on litigation settlements [abstract]	v	IAS 1.98 f Disclosure		
Gains on litigation settlements Losses on litigation settlements	X duration, credit (X) duration, debit	IAS 1.98 f Disclosure		
Net gains (losses) on litigation settlements	X _{duration, credit}	IAS 1.98 f Disclosure		
Other reversals of provisions	X _{duration, credit}	IAS 1.98 g Disclosure		
Income from continuing operations attributable to owners of parent Income from discontinued operations attributable to owners of parent	X _{duration, credit}	IFRS 5.33 d _{Disclosure}		
		IFRS 5 - Example 11 Example, IFRS 5.33 d		
Profit (loss) from continuing operations attributable to non-controlling interests	X _{duration} , credit	Example		
Profit (loss) from discontinued operations attributable to non-controlling interests	X _{duration, credit}	IFRS 5.33 d _{Example} , IFRS 5 - Example 11		
Dividends classified as expense	X _{duration, debit}	Example IAS 32.40 Example		
Royalty expense	X _{duration, debit}	IAS 1.85 Common practice		
Research and development expense	X _{duration} , _{debit}	IAS 38.126 Disclosure		
Investment income	X _{duration} , credit	IAS 26.35 b (iii) _{Disclosure} , IAS 1.85 _{Common}		
Finance income (cost)	X duration, credit	IAS 1.85 Common practice		
Other finance income (cost)	X _{duration, credit}	IAS 1.85 Common practice		
Other finance income	X _{duration, credit}	IAS 1.112 C Common practice		
Other finance cost	X _{duration} , debit	IAS 1.112 c _{Common practice} IFRS 12.B13 f _{Disclosure} , IFRS 8.23 d		
Interest expense	X _{duration, debit}	Disclosure/ IFRS 8.28 e Disclosure		
Interest expense on bank loans and overdrafts	X _{duration, debit}	IAS 1.112 C Common practice		
Interest expense on bonds	X _{duration, debit}	IAS 1.112 C Common practice		
Interest expense on borrowings Interest expense on debt instruments issued	X duration, debit	IAS 1.112 C Common practice		
Interest expense on deposits from banks	X duration, debit	IAS 1.112 C Common practice		
Interest expense on deposits from customers	X _{duration, debit}	IAS 1.112 C Common practice		
Interest expense on liabilities due to central banks	X _{duration, debit}	IAS 1.112 C Common practice		
Interest expense on financial liabilities designated at fair value through profit or loss Interest expense on financial liabilities held for trading	X _{duration, debit}	IAS 1.112 C Common practice		
Interest expense on other financial liabilities	X duration, debit	IAS 1.112 C Common practice		
Interest expense on repurchase agreements and cash collateral on securities lent	X _{duration, debit}	IAS 1.112 C Common practice		
Interest income (expense)	X _{duration, credit}	IAS 1.85 _{Common practice} , IFRS 8.23 _{Disclosure} , IFRS 8.28 e _{Disclosure}		
Expense due to unwinding of discount on provisions	X _{duration, debit}	IAS 1.112 C Common practice		
Repairs and maintenance expense	X _{duration, debit}	IAS 1.85 Common practice		
Fuel and energy expense [abstract]				
Fuel expense Energy expense	X _{duration} , debit	IAS 1.112 C Common practice IAS 1.112 C Common practice		
Total fuel and energy expense	X duration, debit	IAS 1.112 C Common practice		
Other operating income (expense)	X _{duration, credit}	IAS 1.85 Common practice		
Miscellaneous other operating income	X _{duration, credit}	IAS 1.112 C Common practice		
Miscellaneous other operating expense Selling, general and administrative expense [abstract]	X _{duration} , debit	IAS 1.112 C Common practice		
Selling expense	X _{duration, debit}	IAS 1.112 C Common practice		
General and administrative expense	X _{duration, debit}	IAS 1.112 C Common practice		
Total selling, general and administrative expense Distribution and administrative expense	X _{duration, debit}	IAS 1.85 Common practice IAS 1.85 Common practice		
Distribution and administrative expense Donations and subsidies expense	X duration, debit	IAS 1.85 Common practice IAS 1.112 C Common practice		
Directors' remuneration expense	X _{duration, debit}	IAS 1.112 C Common practice		
Occupancy expense	X duration, debit	IAS 1.85 Common practice		
Revenue and other operating income Rental income	X _{duration, credit}	IAS 1.85 Common practice IAS 1.112 C Common practice		
Rental expense	X duration, credit	IAS 1.85 Common practice		
Property service charge income (expense) [abstract]				
Property service charge income	X duration, credit	IAS 1.112 C Common practice		
Property service charge expense Net property service charge income (expense)	(X) duration, debit X duration, credit	IAS 1.112 C Common practice		
Property development and project management income	X _{duration, credit}	IAS 1.85 Common practice		
Property development and project management expense	X _{duration} , debit	IAS 1.85 Common practice		
Property management expense Income from reimbursements under insurance policies	X _{duration, debit}	IAS 1.112 C Common practice IAS 1.112 C Common practice		
Income from fines and penalties	X duration, credit	IAS 1.112 C Common practice		
Operating expense	X _{duration, debit}	IAS 1.85 Common practice		
Operating expense excluding cost of sales	X _{duration} , _{debit}	IAS 1.85 Common practice		
Cost of sales, hotel operations Cost of sales, room occupancy services	X duration, debit	IAS 1.85 Common practice IAS 1.85 Common practice		
Cost of sales, food and beverage	X duration, debit X duration, debit	IAS 1.85 Common practice		
Sales and marketing expense	X _{duration, debit}	IAS 1.85 Common practice		
Media production expense	X _{duration, debit}	IAS 1.112 C Common practice		
Gains (losses) on change in fair value of derivatives [abstract] Gains on change in fair value of derivatives	X _{duration} , credit	IAS 1.85 Common practice		
Losses on change in fair value of derivatives	(X) duration, debit	IAS 1.85 Common practice		
Net gains (losses) on change in fair value of derivatives	X _{duration, credit}	IAS 1.85 Common practice		
Fee and commission income (expense) [abstract] Fee and commission income [abstract]				
Fee and commission income [abstract] Brokerage fee income	X _{duration} , credit	IAS 1.112 C Common practice		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS	AU Reference
Lauci	Туре	irks reference	elements	AO REIEI EIICE
Portfolio and other management fee income	X _{duration, credit}	IAS 1.112 C Common practice		
Credit-related fee and commission income	X _{duration, credit}	IAS 1.112 C Common practice		
Other fee and commission income	X _{duration, credit}	IAS 1.112 C Common practice		
Total fee and commission income	X _{duration, credit}	IAS 1.85 Common practice		
Fee and commission expense [abstract]	(M)	145.4.443 -		
Brokerage fee expense Other fee and commission expense	(X) duration, debit	IAS 1.112 C Common practice		
Total fee and commission expense	(X) duration, debit (X) duration, debit	IAS 1.112 C Common practice		
Net fee and commission income (expense)	X duration, credit	IAS 1.85 Common practice		
Trading income (expense) [abstract]	- duration, credit	S 2.55 Common practice		
Trading income (expense) on debt instruments	X duration, credit	IAS 1.112 C Common practice		
Trading income (expense) on equity instruments	X _{duration, credit}	IAS 1.112 C Common practice		
Trading income (expense) on derivative financial instruments	X _{duration, credit}	IAS 1.112 C Common practice		
Trading income (expense) on foreign exchange contracts	X _{duration, credit}	IAS 1.112 C Common practice		
Other trading income (expense)	X _{duration, credit}	IAS 1.112 C Common practice		
	X _{duration, credit}	IAS 1.85 Common practice		
	X _{duration, credit}	IAS 1.85 Common practice		
Increase (decrease) in provision for unearned premium	X duration, debit	IAS 1.85 Common practice		
	X duration, credit	IAS 1.85 Common practice		
	X _{duration, debit}	IAS 1.85 Common practice		
Acquisition and administration expense related to insurance contracts	X duration, debit	IAS 1.85 Common practice		
Expenses by nature [abstract]				
Raw materials and consumables used	X _{duration} , _{debit}	IAS 1.99 _{Disclosure} , IAS 1.102 _{Example}		
Cost of merchandise sold	X duration, debit	IAS 1.85 Common practice		
	X _{duration, debit}	IAS 1.112 C Common practice IAS 1.85 Common practice		
Services expense Insurance expense	X duration, debit	IAS 1.85 Common practice		
Professional fees expense	X duration, debit	IAS 1.112 C Common practice		
	X duration, debit	IAS 1.112 C Common practice		
Bank and similar charges	X _{duration, debit}	IAS 1.112 C Common practice		
Energy transmission charges	X _{duration} , _{debit}	IAS 1.112 C Common practice		
	X _{duration, debit}	IAS 1.112 C Common practice		
	X _{duration, debit}	IAS 1.112 C Common practice		
	X _{duration, debit}	IAS 1.112 C Common practice		
Advertising expense	X _{duration, debit}	IAS 1.112 C Common practice		
Classes of employee benefits expense [abstract] Short-term employee benefits expense [abstract]				
	X _{duration, debit}	IAS 19.9 Common practice		
Social security contributions	X duration, debit	IAS 19.9 Common practice		
	X _{duration, debit}	IAS 19.9 Common practice		
Total short-term employee benefits expense	X _{duration, debit}	IAS 1.112 C Common practice		
Post-employment benefit expense, defined contribution plans	X _{duration, debit}	IAS 19.53 Disclosure		
Post-employment benefit expense, defined benefit plans	X _{duration, debit}	IAS 19.5 Common practice		
Termination benefits expense	X _{duration, debit}	IAS 19.171 Common practice		
	X _{duration, debit}	IAS 19.158 Common practice		
Other employee expense	X _{duration} , _{debit}	IAS 19.5 Common practice		
Total employee benefits expense	X duration debit	IAS 1.104 Disclosure, IAS 1.99 Disclosure,		
		IAS 1.102 Example		
Depreciation, amortisation and impairment loss (reversal of impairment loss) recognised in profit or loss [abstract]				
Depreciation and amortisation expense [abstract]				
Depreciation expense	X duration, debit	IAS 1.112 C Common practice		
Amortisation expense	X _{duration, debit}	IAS 1.112 C Common practice		
		IAS 1.102 Example, IAS 1.104 Disclosure,		
Total depreciation and amortisation expense	X _{duration} , _{debit}	IFRS 12.B13 d _{Disclosure} , IFRS 8.23 e		
Total acpreciation and amortisation expense	duration, debit	Disclosure, IAS 1.99 Disclosure, IFRS 8.28 e		
		Disclosure		
Impairment loss (reversal of impairment loss) recognised in profit or loss	X _{duration, debit}	IAS 1.99 _{Disclosure}		
	X duration, debit	IAS 1.112 C Common practice		
Tax expense other than income tax expense	X _{duration, debit}	IAS 1.85 Common practice		
Property tax expense	X _{duration, debit}	IAS 1.85 Common practice		
Other expenses Total expenses, by nature	X _{duration, debit}	IAS 1.99 Disclosure, IAS 1.102 Example IAS 1.99 Disclosure		
Earnings per share [abstract]	ouration, debit	Disclosure		
Basic and diluted earnings per share [abstract]				
Basic and diluted earnings (loss) per share from continuing operations	X.XX _{duration}	IAS 1.85 Common practice		
Basic and diluted earnings (loss) per share from discontinued operations	X.XX _{duration}	IAS 1.85 Common practice		
Total basic and diluted earnings (loss) per share	X.XX _{duration}	IAS 1.85 Common practice		
Miscellaneous other comprehensive income [abstract]				
Increase (decrease) in accumulated deferred tax recognised in other comprehensive income due to change in tax	X _{duration, debit}	IAS 1.85 Common practice		
rate Other comprehensive income, attributable to owners of parent	X _{duration} , credit	IAS 1.85 Common practice		
Other comprehensive income, attributable to owners or parent Other comprehensive income, attributable to non-controlling interests	X duration, credit	IAS 1.85 Common practice		
Other individually immaterial components of other comprehensive income, net of tax	X duration, credit	IAS 1.85 Common practice		
Other individually immaterial components of other comprehensive income, before tax	X duration, credit	IAS 1.85 Common practice		
Income tax relating to other individually immaterial components of other comprehensive income	X duration, debit	IAS 1.85 Common practice		
Share of profit (loss) of associates and joint ventures accounted for using equity method [abstract]				
	X _{duration} , credit	IAS 1.85 Common practice		
Share of profit (loss) of joint ventures accounted for using equity method	X _{duration, credit}	IAS 1.85 _{Common practice}		
		IFRS 8.23 g Disclosure, IAS 1.82 C Disclosure,		
Total share of profit (loss) of associates and joint ventures accounted for using equity method	X _{duration, credit}	IFRS 8.28 e Disclosure, Effective on first		
		application of IFRS 9 IFRS 4.39M b		
Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax		Disclosure		
[abstract]				
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will	v	IAC 1 93A		
not be reclassified to profit or loss, net of tax	X _{duration} , credit	IAS 1.82A Disclosure		
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will	X _{duration, credit}	IAS 1.82A _{Disclosure}		
be reclassified to profit or loss, net of tax	durani, treut			
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, net	X	IAS 1.91 a _{Disclosure} , IFRS 12.B16 c _{Disclosure} , Effective on first application of		
oftax	X _{duration} , credit	IFRS 9 IFRS 4.39M b Disclosure		
Share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax		Unstablife		
[abstract]				
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will	X _{duration} , credit	IAS 1.82A _{Disclosure}		
Share of other comprehensive income of associates and joint ventures associated for using equity method that will				
be reclassified to profit or loss, before tax	X _{duration, credit}	IAS 1.82A _{Disclosure}		

	L		Additional AU	
Label	Туре	IFRS Reference	Reference to IFRS elements	AU Reference
		Effective on first application of IFRS		
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	X _{duration, credit}	9 IFRS 4.39M b Disclosure, IAS 1.91 b		
		Disclosure		
Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method [abstract]				
Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using	v			
equity method that will not be reclassified to profit or loss	X duration, debit	IAS 1.91 Disclosure		
Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using	X _{duration} , debit	IAS 1.91 Disclosure		
equity method that will be reclassified to profit or loss Aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted				
for using equity method	X _{duration} , debit	IAS 1.90 _{Disclosure}		
Income tax relating to components of other comprehensive income [abstract]				
Income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	X _{duration} , debit	IAS 1.91 Disclosure		
Income tax relating to components of other comprehensive income that will be reclassified to profit or loss Aggregated income tax relating to components of other comprehensive income	X _{duration} , debit	IAS 1.91 Disclosure IAS 12.81 ab Disclosure, IAS 1.90 Disclosure		
[800300] Notes - Statement of cash flows, additional disclosures	duration	# O 12.01 do Disclosure # O 1.50 Disclosure		
Statement of cash flows [abstract]				
Cash flows from (used in) operating activities [abstract]				
Classes of cash payments from operating activities [abstract] Payments to suppliers for goods and services and to and on behalf of employees	X _{duration} , credit	IAS 7.14 Common practice		
Payments for exploration and evaluation expenses	X duration, credit	IAS 7.14 Common practice		
Adjustments for interest expense	X _{duration, debit}	IAS 7.20 Common practice		
Adjustments for interest income	X duration, credit	IAS 7.20 Common practice		
Adjustments for dividend income Adjustments for finance income	X _{duration, credit}	IAS 7.20 Common practice		
Adjustments for finance income Adjustments for finance income (cost)	X _{duration} , credit	IAS 7.20 Common practice IAS 7.20 Common practice		
Adjustments for deferred tax expense	X duration, debit	IAS 7.20 Common practice		
Adjustments to reconcile profit (loss) other than changes in working capital	X _{duration, debit}	IAS 7.20 Common practice		
		IAS 7.20 Common practice, IAS 7 - A		
Cash flows from (used in) operations before changes in working capital	X _{duration}	Statement of cash flows for an entity		
		other than a financial institution $_{\mbox{\scriptsize Example}}$		
Increase (decrease) in working capital	X _{duration, credit}	IAS 7.20 Common practice		
Adjustments for decrease (increase) in trade and other receivables	X _{duration, debit}	IAS 7.20 Common practice		
Adjustments for increase (decrease) in trade and other payables	X _{duration, debit}	IAS 7.20 Common practice		
Adjustments for decrease (increase) in other assets	X _{duration, debit}	IAS 7.20 Common practice		
Adjustments for increase (decrease) in other liabilities Adjustments for decrease (increase) in other current assets	X _{duration} , debit	IAS 7.20 Common practice IAS 7.20 Common practice		
Adjustments for increase (decrease) in other current liabilities	X duration, debit	IAS 7.20 Common practice		
Adjustments for increase (decrease) in employee benefit liabilities	X _{duration, debit}	IAS 7.20 Common practice		
Adjustments for decrease (increase) in loans and advances to customers	X _{duration, debit}	IAS 7.20 Common practice		
Adjustments for decrease (increase) in loans and advances to banks	X _{duration, debit}	IAS 7.20 Common practice		
Adjustments for increase (decrease) in deposits from customers Adjustments for increase (decrease) in deposits from banks	X _{duration} , debit	IAS 7.20 Common practice IAS 7.20 Common practice		
Adjustments for increase (decrease) in insurance, reinsurance and investment contract liabilities	X duration, debit	IAS 7.20 Common practice		
Adjustments for increase (decrease) in repurchase agreements and cash collateral on securities lent	X _{duration, debit}	IAS 7.20 Common practice		
Adjustments for decrease (increase) in reverse repurchase agreements and cash collateral on securities borrowed	X _{duration, debit}	IAS 7.20 Common practice		
Adjustments for decrease (increase) in financial assets held for trading	X _{duration, debit}	IAS 7.20 Common practice		
Adjustments for increase (decrease) in financial liabilities held for trading Adjustments for decrease (increase) in derivative financial assets	X _{duration, debit}	IAS 7.20 Common practice		
Adjustments for decrease (increase) in derivative financial liabilities Adjustments for increase (decrease) in derivative financial liabilities	X duration, debit	IAS 7.20 Common practice		
Adjustments for decrease (increase) in biological assets	X _{duration} , debit	IAS 7.20 Common practice		
Adjustments for increase in other provisions arising from passage of time	X _{duration, debit}	IAS 7.20 Common practice		
Adjustments for depreciation and amortisation expense and impairment loss (reversal of impairment loss)	X _{duration} , debit	IAS 7.20 Common practice		
recognised in profit or loss Adjustments for amortisation expense	X _{duration, debit}	IAS 7.20 Common practice		
Adjustments for depreciation expense	X duration, debit	IAS 7.20 Common practice		
Adjustments for impairment loss recognised in profit or loss, goodwill	X _{duration, debit}	IAS 7.20 Common practice		
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, trade and other	X _{duration} , debit	IAS 7.20 Common practice		
receivables Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, inventories	X _{duration, debit}	IAS 7.20 Common practice		
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, inventories Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, property, plant and				
equipment	X _{duration} , debit	IAS 7.20 Common practice		
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, exploration and	X _{duration} , debit	IAS 7.20 Common practice		
evaluation assets Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, loans and advances	X _{duration, debit}	IAS 7.20 Common practice		
Adjustments for mipalment loss (reversal of impalment loss) recognised in profit of loss, loans and advances Adjustments for gains (losses) on fair value adjustment, investment property	X duration, debit	IAS 7.20 Common practice		
Adjustments for gains (losses) on change in fair value less costs to sell, biological assets	X duration, credit	IAS 7.20 Common practice		
Adjustments for gains (losses) on change in fair value of derivatives	X _{duration, credit}	IAS 7.20 Common practice		
Adjustments for gain (loss) on disposals, property, plant and equipment	X _{duration} , credit	IAS 7.20 Common practice		
Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates Adjustments for undistributed profits of investments accounted for using equity method	X duration, credit	IAS 7.20 Common practice IAS 7.20 Common practice		
Adjustments for undistributed profits of investments accounted for using equity method Adjustments for increase (decrease) in deferred income	X _{duration, credit}	IAS 7.20 Common practice		
Income taxes paid, classified as operating activities	X duration, debit	IAS 7.35 Common practice		
Income taxes refund, classified as operating activities	X _{duration} , debit	IAS 7.35 Common practice		
Finance costs paid, classified as operating activities	X duration, credit	IAS 7.31 Common practice		
Finance income received, classified as operating activities Cash flows from (used in) investing activities [abstract]	X _{duration, debit}	IAS 7.31 Common practice		
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		
Dividends received from investments accounted for using equity method, classified as investing activities	X duration, debit	IAS 7.16 Common practice		
Dividends received from associates, classified as investing activities	X _{duration, debit}	IAS 7.16 Common practice		
Dividends received from joint ventures, classified as investing activities	X _{duration} , debit	IAS 7.16 Common practice		
Purchase of interests in associates Proceeds from sales of interests in associates	X duration, credit	IAS 7.16 Common practice		
Proceeds from sales of interests in associates Purchase of interests in investments accounted for using equity method	X _{duration, debit}	IAS 7.16 Common practice		
Proceeds from sales of investments accounted for using equity method	X duration, credit	IAS 7.16 Common practice		
Cash advances and loans made to related parties	X _{duration, credit}	IAS 7.16 Common practice		
Cash receipts from repayment of advances and loans made to related parties	X _{duration, debit}	IAS 7.16 Common practice		
Purchase of investment property Proceeds from calculation of investment property	X _{duration, credit}	IAS 7.16 Common practice		
Proceeds from sales of investment property Purchase of biological assets	X _{duration} , debit	IAS 7.16 Common practice IAS 7.16 Common practice		
Proceeds from sales of biological assets	X duration, credit X duration, debit	IAS 7.16 Common practice		
Purchase of exploration and evaluation assets	X _{duration, credit}	IAS 7.16 Common practice		
Proceeds from disposal of exploration and evaluation assets	X _{duration} , debit	IAS 7.16 Common practice		
Purchase of mining assets	X _{duration, credit}	IAS 7.16 Common practice		
Proceeds from disposal of mining assets Purchase of oil and gas assets	X _{duration, debit}	IAS 7.16 _{Common practice}		
Proceeds from disposal of oil and gas assets	X duration, credit	IAS 7.16 Common practice		
	and any order	eprocess		

			Additional AU	
Label	Туре	IFRS Reference	Reference to IFRS elements	AU Reference
Proceeds from disposal of non-current assets or disposal groups classified as held for sale and discontinued operations	X _{duration, debit}	IAS 7.16 Common practice		
Purchase of property, plant and equipment, intangible assets other than goodwill, investment property and other	X duration, credit	IAS 7.16 Common practice		
non-current assets Proceeds from disposals of property, plant and equipment, intangible assets other than goodwill, investment				
property and other non-current assets	X _{duration, debit}	IAS 7.16 Common practice		
Payments for development project expenditure Cash flows used in exploration and development activities	X _{duration, credit}	IAS 7.16 Common practice		
Purchase of investments other than investments accounted for using equity method	X _{duration} , credit	IAS 7.16 Common practice		
Proceeds from sales of investments other than investments accounted for using equity method	X _{duration, debit}	IAS 7.16 Common practice		
Purchase of financial instruments, classified as investing activities Proceeds from sales or maturity of financial instruments, classified as investing activities	X _{duration, credit}	IAS 7.16 Common practice		
· · · · · · · · · · · · · · · · · · ·	X _{duration, debit}	IAS 7.16 _{Common practice} Expiry date 2021-01-01 IAS 7.16 _{Common}		
Purchase of available-for-sale financial assets	X _{duration, credit}	practice Expiry date 2021-01-01 IAS 7.16 Common		
Proceeds from disposal or maturity of available-for-sale financial assets	X _{duration, debit}	practice		
Cash flows from (used in) decrease (increase) in short-term deposits and investments	X _{duration, debit}	IAS 7.16 Common practice		
Inflows of cash from investing activities Outflows of cash from investing activities	X _{duration} , debit	IAS 7.16 Common practice IAS 7.16 Common practice		
Cash flows from (used in) financing activities [abstract]	- duration, credit			
Dividends paid to equity holders of parent, classified as financing activities	X duration, credit	IAS 7.17 Common practice		
Dividends paid to non-controlling interests, classified as financing activities Proceeds from sale or issue of treasury shares	X _{duration} , credit X _{duration} , debit	IAS 7.17 Common practice IAS 7.17 Common practice		
Proceeds from exercise of options	X _{duration, debit}	IAS 7.17 Common practice		
Proceeds from issue of ordinary shares	X _{duration, debit}	IAS 7.17 Common practice		
Proceeds from issue of preference shares Proceeds from non-current borrowings	X _{duration} , debit	IAS 7.17 Common practice IAS 7.17 Common practice		
Repayments of non-current borrowings	X _{duration, credit}	IAS 7.17 Common practice		
Proceeds from current borrowings Repayments of current borrowings	X _{duration, debit}	IAS 7.17 Common practice		
Cash flows from (used in) increase (decrease) in current borrowings	X _{duration} , credit X _{duration} , debit	IAS 7.17 Common practice		
Cash advances and loans from related parties	X _{duration, debit}	IAS 7.17 Common practice		
Cash repayments of advances and loans from related parties Proceeds from issue of bonds, notes and debentures	X _{duration} , credit X _{duration} , debit	IAS 7.17 Common practice		
Repayments of bonds, notes and debentures	X duration, debit	IAS 7.17 Common practice		
Payments for share issue costs	X _{duration, credit}	IAS 7.17 Common practice		
Payments for debt issue costs	X _{duration, credit}	IAS 7.17 Common practice		
Proceeds from contributions of non-controlling interests Proceeds from issue of subordinated liabilities	X _{duration} , debit	IAS 7.17 Common practice IAS 7.17 Common practice		
Repayments of subordinated liabilities	X _{duration} , credit	IAS 7.17 Common practice		
[800400] Notes - Statement of changes in equity, additional disclosures Statement of changes in equity [abstract]				
Statement of changes in equity [line items]	line items			
Dividends recognised as distributions to owners of parent, relating to prior years	X _{duration, debit}	IAS 1.106 d _{Common practice}		
Dividends recognised as distributions to owners of parent, relating to current year Dividends recognised as distributions to owners of parent	X _{duration, debit}	IAS 1.106 d _{Common practice}		
Dividends recognised as distributions to non-controlling interests	X _{duration, debit}	IAS 1.106 d Common practice		
Increase (decrease) through change in equity of subsidiaries, equity	X duration, credit	IAS 1.106 d Common practice		
Increase (decrease) through acquisition of subsidiary, equity Increase (decrease) through disposal of subsidiary, equity	X _{duration} , credit	IAS 1.106 d _{Common practice} IAS 1.106 d _{Common practice}		
Increase (decrease) through transfer between revaluation surplus and retained earnings, equity	X _{duration, credit}	IAS 1.106 d Common practice		
Increase (decrease) through transfer to statutory reserve, equity	X _{duration, credit}	IAS 1.106 d Common practice		
Increase (decrease) through appropriation of retained earnings, equity Increase (decrease) through exercise of options, equity	X _{duration} , credit	IAS 1.106 d Common practice		
Increase (decrease) through exercise of warrants, equity	X _{duration, credit}	IAS 1.106 d Common practice		
Increase (decrease) through conversion of convertible instruments, equity Issue of convertible instruments	X _{duration, credit}	IAS 1.106 d Common practice		
Decrease (increase) through tax on share-based payment transactions, equity	X duration, credit	IAS 1.106 d Common practice		
Increase (decrease) through transactions with owners, equity	X _{duration, credit}	IAS 1.106 d Common practice		
Purchase of treasury shares Sale or issue of treasury shares	X duration, debit	IAS 1.106 d Common practice IAS 1.106 d Common practice		
Cancellation of treasury shares	X duration, credit	IAS 1.106 d Common practice		
Reduction of issued capital	X _{duration, debit}	IAS 1.106 d Common practice		
Share issue related cost Miscellaneous components of equity [abstract]	X _{duration, debit}	IAS 1.106 d _{Common practice}		
Statutory reserve [member]	member	IAS 1.108 Common practice		
Capital redemption reserve [member]	member	IAS 1.108 Common practice		
Merger reserve [member] Reserve of equity component of convertible instruments [member]	member	IAS 1.108 Common practice		
	member	IAS 1.108 Common practice		
Accumulated other comprehensive income [member]	member member	IAS 1.108 Common practice IAS 1.108 Common practice		
Accumulated other comprehensive income [member] Capital reserve [member]	member member	IAS 1.108 Common practice		
Accumulated other comprehensive income [member]	member	IAS 1.108 Common practice		
Accumulated other comprehensive income [member] Capital reserve [member] Additional paid-in capital [member] Miscellaneous other reserves [member] [800500] Notes - List of notes	member member member member	IAS 1.108 _{Common practice} IAS 1.108 _{Common practice} IAS 1.108 _{Common practice} IAS 1.108 _{Common practice}		
Accumulated other comprehensive income [member] Capital reserve [member] Additional paid-in capital [member] Miscellaneous other reserves [member] [800500] Notes - List of notes Disclosure of notes and other explanatory information [text block]	member member member member text block	IAS 1.108 Common practice IAS 1.108 Common practice IAS 1.108 Common practice IAS 1.108 Common practice IAS 1.10 Common practice IAS 1.10 e Disclosure		
Accumulated other comprehensive income [member] Capital reserve [member] Additional paid-in capital [member] Miscellaneous other reserves [member] [800500] Notes - List of notes	member member member member	IAS 1.108 Common practice IAS 1.108 Common practice IAS 1.108 Common practice IAS 1.108 Common practice IAS 1.10 e Disclosure IAS 1.10 e Disclosure IAS 1.10 e Common practice		
Accumulated other comprehensive income [member] Capital reserve [member] Additional paid-in capital [member] Miscellaneous other reserves [member] [800500] Notes - List of notes Disclosure of notes and other explanatory information [text block] Disclosure of accounting judgements and estimates [text block]	member member member member text block text block	IAS 1.108 Common practice IAS 1.108 Common practice IAS 1.108 Common practice IAS 1.108 Common practice IAS 1.10 e Disclosure IAS 1.10 e Common practice		
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Accumulated other comprehensive income [member] Capital reserve [member] Additional paid-in capital [member] Miscellaneous other reserves [member] [800500] Notes - List of notes Disclosure of notes and other explanatory information [text block] Disclosure of accounting judgements and estimates [text block] Disclosure of accounting judgements and other liabilities [text block] Disclosure of allowance for credit losses [text block] Disclosure of associates [text block] Disclosure of auditors' remuneration [text block] Disclosure of auditors' remuneration [text block] Disclosure of available-for-sale financial statements [text block] Disclosure of basis of consolidation [text block] Disclosure of basis of preparation of financial statements [text block]	member member member member text block	IAS 1.108 Common practice IAS 1.10 e Disclosure IAS 1.10 e Common practice		
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Disclosure of cost of sales [text block]	text block	IAS 1.10 e Common practice		
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Disclosure of credit risk [text block]	text block	risk _{Disclosure}		
Disclosure of debt instruments [text block]	text block	IAS 1.10 e Common practice		
Disclosure of deferred acquisition costs arising from insurance contracts [text block]	text block	IAS 1.10 e Common practice		
Disclosure of deferred income [text block]	text block	IAS 1.10 e _{Common practice}		
Disclosure of deferred taxes [text block]	text block	IAS 1.10 e Common practice		
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Disclosure of derivative financial instruments [text block]	text block	IAS 1.10 e Common practice		
Disclosure of discontinued operations [text block]	text block	IAS 1.10 e Common practice		
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Disclosure of earnings per share [text block]	text block	IAS 33 - Disclosure Disclosure		
Disclosure of effect of changes in foreign exchange rates [text block]	text block	IAS 21 - Disclosure Disclosure		
Disclosure of employee benefits [text block]	text block	IAS 19 - Scope Disclosure		
Disclosure of entity's operating segments [text block]	text block	IFRS 8 - Disclosure Disclosure		
Disclosure of events after reporting period [text block]	text block	IAS 10 - Disclosure Disclosure		
Disclosure of expenses [text block]	text block	IAS 1.10 e Common practice		
Disclosure of expenses by nature [text block]	text block	IAS 1.10 e _{Common practice} IFRS 6 - Disclosure _{Disclosure}		
Disclosure of exploration and evaluation assets [text block]	text block			
Disclosure of fair value measurement [text block] Disclosure of fair value of financial instruments [text block]	text block text block	IFRS 13 - Disclosure Disclosure IAS 1.10 e Common practice		
Disclosure of fee and commission income (expense) [text block]	text block	IAS 1.10 e Common practice		
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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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Disclosure of financial risk management [text block]	text block	IAS 1.10 e Common practice IFRS 1 - Presentation and disclosure		
Disclosure of first-time adoption [text block]	text block	Disclosure		
Disclosure of general and administrative expense [text block]	text block	IAS 1.10 e Common practice		
Disclosure of general information about financial statements [text block]	text block	IAS 1.51 _{Disclosure}		
Disclosure of going concern [text block]	text block	IAS 1.10 e Common practice		
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Disclosure of government grants [text block]	text block	IAS 20 - Disclosure Disclosure		
Disclosure of hyperinflationary reporting [text block]	text block	IAS 29 - Disclosures Disclosure		
Disclosure of impairment of assets [text block]	text block	IAS 36 - Disclosure Disclosure		
Disclosure of income tax [text block]	text block	IAS 12 - Disclosure Disclosure		
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Disclosure of insurance contracts [text block]	text block	Disclosure Disclosure Effective 2021-01-		
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Disclosure of interests in other entities [text block]	text block	IFRS 12.1 Disclosure		
Disclosure of interim financial reporting [text block]	text block	IAS 34 - Content of an interim financial		
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Disclosure of issued capital [text block]	text block	IAS 1.10 e Common practice		
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			Additional AU	
Label	Туре	IFRS Reference	Reference to IFRS	AU Reference
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Disclosure of reclassification of financial instruments [text block]	text block	IAS 1.10 e _{Common practice} IFRS 14 - Disclosure _{Disclosure} , IFRS 14 -		
Disclosure of regulatory deferral accounts [text block]	text block	Presentation Disclosure		
Disclosure of reinsurance [text block] Disclosure of related party [text block]	text block text block	IAS 1.10 e _{Common practice} IAS 24 - Disclosures _{Disclosure}		
Disclosure of refuted party [text block] Disclosure of repurchase and reverse repurchase agreements [text block]	text block	IAS 1.10 e Common practice		
Disclosure of research and development expense [text block]	text block	IAS 1.10 e Common practice		
Disclosure of reserves within equity [text block]	text block	IAS 1.79 b Disclosure		
Disclosure of restricted cash and cash equivalents [text block] Disclosure of revenue [text block]	text block text block	IAS 1.10 e _{Common practice} IAS 1.10 e _{Common practice}		
Disclosure of revenue from contracts with customers [text block]	text block	IFRS 15 - Disclosure Disclosure, IFRS 15 -		
Disclosure of revenue from contracts with customers [text block]	text block	Presentation Disclosure		
Disclosure of separate financial statements [text block]	text block	IAS 27 - Disclosure Disclosure, IFRS 12 - Objective Disclosure		
Disclosure of service concession arrangements [text block]	text block	SIC 29 - Consensus Disclosure		
Disclosure of share capital, reserves and other equity interest [text block]	text block	IAS 1.79 Disclosure		
Disclosure of share-based payment arrangements [text block]	text block	IFRS 2.44 Disclosure		
Goods and services tax [text block] Disclosure of subordinated liabilities [text block]	text block text block	IAS 1.10 e Common practice		AASB 101.10 (e), Common practice
		IAS 27.16 b Disclosure, IAS 27.17 b Disclosure,		
Disclosure of subsidiaries [text block]	text block	IFRS 12.B4 a _{Disclosure}		
Disclosure of significant accounting policies [text block]	text block	IAS 1.117 _{Disclosure}		
Disclosure of tax receivables and payables [text block] Disclosure of trade and other payables [text block]	text block text block	IAS 1.10 e Common practice IAS 1.10 e Common practice		
Disclosure of trade and other payables [text block]	text block	IAS 1.10 e Common practice		
Disclosure of trading income (expense) [text block]	text block	IAS 1.10 e Common practice		
Disclosure of treasury shares [text block]	text block	IAS 1.10 e Common practice		
[800600] Notes - List of accounting policies Disclosure of significant accounting policies [text block]	text block	IAS 1.117 _{Disclosure}		
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Description of accounting policy for available-for-sale financial assets [text block]	text block	Common practice		
Description of accounting policy for biological assets [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for borrowing costs [text block] Description of accounting policy for borrowings [text block]	text block text block	IAS 1.117 b Common practice		
Description of accounting policy for business combinations [text block]	text block	IAS 1.117 b Common practice		
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Description of accounting policy for cash flows [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for collateral [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for construction in progress [text block] Description of accounting policy for contingent liabilities and contingent assets [text block]	text block text block	IAS 1.117 b Common practice IAS 1.117 b Common practice		
Description of accounting policy for customer acquisition costs [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for customer loyalty programmes [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for decommissioning, restoration and rehabilitation provisions [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for deferred acquisition costs arising from insurance contracts [text block]	text block	IAS 1.117 b Common practice IAS 1.117 b Common practice		
Description of accounting policy for deferred income tax [text block] Description of accounting policy for depreciation expense [text block]	text block text block	IAS 1.117 b Common practice		
Description of accounting policy for derecognition of financial instruments [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for derivative financial instruments [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for derivative financial instruments and hedging [text block]	text block	IAS 1.117 b Common practice IAS 7.46 Disclosure		
Description of accounting policy for determining components of cash and cash equivalents [text block] Description of accounting policy for discontinued operations [text block]	text block text block	IAS 1.117 b Common practice		
Description of accounting policy for discounts and rebates [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for dividends [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for earnings per share [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for emission rights [text block] Description of accounting policy for employee benefits [text block]	text block text block	IAS 1.117 b Common practice IAS 1.117 b Common practice		
Description of accounting policy for environment related expense [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for exceptional items [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for expenses [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for exploration and evaluation expenditures [text block] Description of accounting policy for fair value measurement [text block]	text block text block	IFRS 6.24 a _{Disclosure} IAS 1.117 b _{Common practice}		
Description of accounting policy for fee and commission income and expense [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for finance costs [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for finance income and costs [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for financial assets [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for financial guarantees [text block] Description of accounting policy for financial instruments [text block]	text block text block	IAS 1.117 b Common practice IAS 1.117 b Common practice		
Description of accounting policy for financial instruments at fair value through profit or loss [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for financial liabilities [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for foreign currency translation [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for franchise fees [text block] Description of accounting policy for functional currency [text block]	text block text block	IAS 1.117 b Common practice		
Description of accounting policy for functional currency [text block] Description of accounting policy for goodwill [text block]	text block	IAS 1.117 b Common practice IAS 1.117 b Common practice		
Description of accounting policy for government grants [text block]	text block	IAS 20.39 a Disclosure		
Description of accounting policy for hedging [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for held-to-maturity investments [text block]	text block	Expiry date 2021-01-01 IAS 1.117 b		
Description of accounting policy for impairment of assets [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for impairment of financial assets [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for impairment of non-financial assets [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for income tax [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for insurance contracts and related assets, liabilities, income and expense [text block]	text block	IAS 1.117 b _{Common practice} , Expiry date 2021-01-01 IFRS 4.37 a _{Disclosure}		
Description of accounting policy for intangible assets and goodwill [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for intangible assets other than goodwill [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for interest income and expense [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for investment in associates [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for investment in associates and joint ventures [text block] Description of accounting policy for investments in joint ventures [text block]	text block text block	IAS 1.117 b Common practice		
Description of accounting policy for investment property [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for investments other than investments accounted for using equity method [text block]		IAS 1.117 b Common practice		
	text block	IAS 1.117 b Common practice		
Description of accounting policy for issued capital [text block] Description of accounting policy for leases [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for loans and receivables [text block]	text block	Expiry date 2021-01-01 IAS 1.117 b		
		Common practice		
Description of accounting policy for measuring inventories [text block]	text block	IAS 2.36 a Disclosure		

			Additional AU	
Label	Туре	IFRS Reference	Reference to IFRS	AU Reference
Description of accounting policy for mining assets [text block]	text block	IAS 1.117 b Common practice	elements	
Description of accounting policy for mining assets [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for non-current assets or disposal groups classified as held for sale [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for non-current assets or disposal groups classified as held for sale and discontinued	text block	IAS 1.117 b Common practice		
operations [text block]				
Description of accounting policy for offsetting of financial instruments [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for oil and gas assets [text block] Description of accounting policy for programming assets [text block]	text block text block	IAS 1.117 b Common practice		
Description of accounting policy for property, plant and equipment [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for provisions [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for reclassification of financial instruments [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for recognising in profit or loss difference between fair value at initial recognition and	text block	IFRS 7.28 a Disclosure		
transaction price [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for recognition of revenue [text block] Description of accounting policy for regulatory deferral accounts [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for reinsurance [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for repairs and maintenance [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for repurchase and reverse repurchase agreements [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for research and development expense [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for restricted cash and cash equivalents [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for segment reporting [text block] Description of accounting policy for service concession arrangements [text block]	text block text block	IAS 1.117 b Common practice		
Description of accounting policy for service concession arrangements [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for stripping costs [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for subsidiaries [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for taxes other than income tax [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for termination benefits [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for trade and other payables [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for trade and other receivables [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for trading income and expense [text block] Description of accounting policy for transactions with non-controlling interests [text block]	text block text block	IAS 1.117 b Common practice IAS 1.117 b Common practice		
Description of accounting policy for transactions with non-controlling interests [text block] Description of accounting policy for transactions with related parties [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for transactions with related parties [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for warrants [text block]	text block	IAS 1.117 b Common practice		
Description of other accounting policies relevant to understanding of financial statements [text block]	text block	IAS 1.117 b Disclosure		
[810000] Notes - Corporate information and statement of IFRS compliance				
Disclosure of notes and other explanatory information [text block]	text block	IAS 1.10 e _{Disclosure}		
Name of reporting entity or other means of identification Domicile of entity	text	IAS 1.51 a _{Disclosure} IAS 1.138 a _{Disclosure}		
Legal form of entity	text	IAS 1.138 a Disclosure		
Country of incorporation	text	IAS 1.138 a Disclosure		
Address of entity's registered office	text	IAS 1.138 a Disclosure		
Principal place of business	text	IAS 1.138 a _{Disclosure}		
Description of nature of entity's operations and principal activities	text	IAS 1.138 b _{Disclosure}		
Name of parent entity	text	IAS 1.138 c _{Disclosure} , IAS 24.13 _{Disclosure}		
Name of ultimate parent of group Corporate directory	text	IAS 1.138 C _{Disclosure} , IAS 24.13 _{Disclosure}		Common Practice
Length of life of limited life entity	text	IAS 1.138 d _{Disclosure}		Common Fractice
Statement of IFRS compliance [text block]	text block	IAS 1.16 Disclosure		
Statement of compliance with reduced disclosure requirements	text			AASB 1054.RDR7.1
Disclosure of any other information required to give true and fair view [text block]	text block			Corps Act 2011 s295(3)(c)
Statement of compliance and statement about reporting framework Statement of whether financial statements are general or special purpose financial statements	text			AASB 1054.7, AASB 1054.8 AASB 1054.9
Disclosure of tax consolidation [text block]	text block			AASB Interpretation 1052.16
Disclosure of departure from requirements of Australian Accounting Standards in current period and prior periods [text	text block			AASB 101.20, AASB 101.21
block]				
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Management conclusion on fair presentation as consequence of departure	text	IAS 1.20 a Disclosure		
Management conclusion on fair presentation as consequence of departure Explanation of departure from IFRS	text	IAS 1.20 c _{Disclosure} , IAS 1.20 b _{Disclosure}		
Management conclusion on fair presentation as consequence of departure Explanation of departure from IFRS Explanation of financial effect of departure from IFRS	text text	IAS 1.20 c _{Disclosure} , IAS 1.20 b _{Disclosure} IAS 1.20 d _{Disclosure}		
Management conclusion on fair presentation as consequence of departure Explanation of departure from IFRS	text	IAS 1.20 c Disclosure IAS 1.20 b Disclosure IAS 1.20 d Disclosure IAS 1.23 a Disclosure		
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Label	Туре	IFRS Reference	Additional AU Reference to IFRS	AU Reference
Aggregated time bands [member]	member [default]	IFRS 15.120 b (i) Disclosure Effective 2021- 01-01 IFRS 17.109 Disclosure Effective 2021-01-01 IFRS 17.132 b Disclosure Effective 2021-01-01 IFRS 17.120 Disclosure IAS 1.61 Disclosure IFRS 7.238 a Disclosure IFRS 7.811 Example IFRS 7.835 Example IFRS 16.94 Disclosure IFRS 16.97 Disclosure	elements	
Not later than one year [member]	member	IAS 1.61 a Disclosure Effective 2021-01- 01 IFRS 17.132 b Disclosure IFRS 7.811 Example, IFRS 16.94 Disclosure, IFRS 7.IG31A Example, IFRS 16.97 Disclosure		
Later than one year [member]	member	Expiry date 2021-01-01 IFRS 7.IG28 d Example, Expiry date 2021-01- 01 IFRS 7.37 a Example, IAS 1.61 b Disclosure		
Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [line items]	line items			
Current inventories	X instant, debit	IAS 2.36 b Disclosure, IAS 1.68 Example,		
Current trade receivables	X instant, debit	IAS 1.54 g _{Disclosure} IAS 1.68 _{Example} , IAS 1.78 b _{Example}		
Current trade payables	X instant, credit	IAS 1.78 _{Common practice} , IAS 1.70 _{Example}		
Disclosure of significant accounting policies [text block]	text block	IAS 1.117 Disclosure		
Explanation of measurement bases used in preparing financial statements [text block] Description of other accounting policies relevant to understanding of financial statements [text block]	text block text block	IAS 1.117 a _{Disclosure}		
Explanation of management judgements in applying entity's accounting policies with significant effect on	text	IAS 1.122 Disclosure		
recognised amounts				
Explanation of sources of estimation uncertainty with significant risk of causing material adjustment	text	IAS 1.125 Disclosure, IFRIC 14.10 Disclosure		
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		
Disclosure of assets and liabilities with significant risk of material adjustment [table]	table	IAS 1.125 Disclosure		
Assets and liabilities [axis]	axis	IAS 1.125 Disclosure		
Assets and liabilities [member] Disclosure of assets and liabilities with significant risk of material adjustment [line items]	member [default] line items	IAS 1.125 Disclosure		
Description of nature of assets with significant risk of material adjustments within next financial year	text	IAS 1.125 a Disclosure		
Description of nature of liabilities with significant risk of material adjustments within next financial year	text	IAS 1.125 a _{Disclosure}		
Assets with significant risk of material adjustments within next financial year Liabilities with significant risk of material adjustments within next financial year	X instant, debit X instant, credit	IAS 1.125 b _{Disclosure} IAS 1.125 b _{Disclosure}		
Disclosure of objectives, policies and processes for managing capital [text block]	text block	IAS 1.134 Disclosure		
Disclosure of objectives, policies and processes for managing capital [abstract]				
Disclosure of objectives, policies and processes for managing capital [table] Capital requirements [axis]	table axis	IAS 1.136 Disclosure		
Capital requirements [member]		IAS 1.136 Disclosure		
Disclosure of objectives, policies and processes for managing capital [line items]	line items			
Qualitative information about entity's objectives, policies and processes for managing capital	text	IAS 1.135 a _{Disclosure}		
Summary quantitative data about what entity manages as capital Description of changes in entity's objectives, policies and processes for managing capital and what entity	text	IAS 1.135 b _{Disclosure}		
manages as capital	text	IAS 1.135 C _{Disclosure}		
Information whether entity complied with any externally imposed capital requirements	text	IAS 1.135 d _{Disclosure}		
Information about consequences of non-compliance with externally imposed capital requirements Dividends recognised as distributions to owners per share	text X.XX _{duration}	IAS 1.135 e _{Disclosure} IAS 1.107 _{Disclosure}		
Dividends recognised as distributions to owners per share. Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to				
Owners Dividends proposed as declared before figure is latetaments authorized for issue but not recognised as distribution to	X duration	IAS 10.13 _{Disclosure} , IAS 1.137 a _{Disclosure}		
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}		
Cumulative preference dividends not recognised	X _{duration}	IAS 1.137 b _{Disclosure}		
Description of nature of non-cash assets held for distribution to owners declared before financial statements authorised for issue	text	IFRIC 17.17 a _{Disclosure}		
Non-cash assets declared for distribution to owners before financial statements authorised for issue	X instant, debit	IFRIC 17.17 b _{Disclosure}		
Non-cash assets declared for distribution to owners before financial statements authorised for issue, at fair value	X instant, debit	IFRIC 17.17 c _{Disclosure}		
Description of methods used to measure fair value of non-cash assets declared for distribution to owners before financial statements authorised for issue	text	IFRIC 17.17 c _{Disclosure}		
Dividends payable, non-cash assets distributions	X instant, credit	IFRIC 17.16 a Disclosure		
Increase (decrease) in dividends payable through change in fair value of non-cash assets held for distribution to owners	X _{duration, credit}	IFRIC 17.16 b Disclosure		
	X _{duration}	IAS 1.80A _{Disclosure}		
Financial liabilities reclassified into equity Description of timing and reason of reclassification between financial liabilities and equity	X _{duration} text	IAS 1.80A _{Disclosure} IAS 1.80A _{Disclosure}		
[811000] Notes - Accounting policies, changes in accounting estimates and errors	text	IAS 1.80A Disclosure		
Disclosure of changes in accounting policies, accounting estimates and errors [text block]	text block	IAS 8 - Accounting policies Disclosure		
Disclosure of initial application of standards or interpretations [text block] Disclosure of initial application of standards or interpretations [abstract]	text block	IAS 8.28 Disclosure		
Disclosure of initial application of standards or interpretations [table]	table	IAS 8.28 _{Disclosure}	AASB 108.RDR28.1	
Initially applied IFRSs [axis]	axis	IAS 8.28 Disclosure		
Initially applied IFRSs [member] Disclosure of initial application of standards or interpretations [line items]	member [default] line items	IAS 8.28 _{Disclosure}		
Title of initially applied IFRS	text	IAS 8.28 a _{Disclosure}		
Description whether change in accounting policy is made in accordance with transitional provisions of initially applied IFRS	text	IAS 8.28 b Disclosure		
Description of nature of change in accounting policy	text	IAS 8.28 c _{Disclosure}		
Description of transitional provisions of initially applied IFRS	text	IAS 8.28 d _{Disclosure} IAS 8.28 e _{Disclosure}		
Description of transitional provisions of initially applied IFRS that might have effect on future periods Disclosure of voluntary change in accounting policy [text block]	text text block	IAS 8.29 Disclosure		
Disclosure of voluntary change in accounting policy [abstract]				
Disclosure of voluntary change in accounting policy [table]	table axis	IAS 8.29 Disclosure		
Voluntary changes in accounting policy [axis] Voluntary changes in accounting policy [member]		IAS 8.29 Disclosure		
Disclosure of voluntary change in accounting policy [line items]	line items			
Description of nature of voluntary change in accounting policy	text	IAS 8.29 a _{Disclosure}		
Description of reasons why applying new accounting policy provides reliable and more relevant information	text	IAS 8.29 b _{Disclosure}		
Explanation of new standards or interpretations not applied	text	IAS 8.30 a _{Disclosure}	AASB 108.30 and 31	
Disclosure of the effect of new IFRS standards not yet issued in Australia	text			AASB 1054.17
Disclosure of expected impact of initial application of new standards or interpretations [text block]	text block	IAS 8.30 b Disclosure		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS	AU Reference
Label	Туре	irns reference	elements	AO Reference
Disclosure of expected impact of initial application of new standards or interpretations [abstract]				
Disclosure of expected impact of initial application of new standards or interpretations [table]	table	IAS 8.30 b _{Disclosure}		
New IFRSs [axis] New IFRSs [member]	axis member [default]	IAS 8.30 b Disclosure		
Disclosure of expected impact of initial application of new standards or interpretations [line items]	line items	Disclosure		
Title of new IFRS	text	IAS 8.31 a _{Example}		
Description of nature of impending change in accounting policy	text	IAS 8.31 b _{Example}		
Date by which application of new IFRS is required	yyyy-mm-dd	IAS 8.31 c Example		
Date as at which entity plans to apply new IFRS initially Discussion of impact that initial application of new IFRS is expected to have on financial statements	yyyy-mm-dd text	IAS 8.31 d _{Example} IAS 8.31 e (i) _{Example}		
Description of fact that impact of initial application of new IFRS is not known or reasonably estimable	text	IAS 8.31 e (ii) Example		
Explanation of reason why it is impracticable to determine amounts of adjustments related to change in accounting	text	IAS 8.29 e Disclosure, IAS 8.28 h Disclosure		
policy				
Disclosure of changes in accounting estimates [text block] Disclosure of changes in accounting estimates [abstract]	text block	IAS 8.39 _{Disclosure}		
Disclosure of changes in accounting estimates [table]	table	IAS 8.39 Disclosure		
Accounting estimates [axis]	axis	IAS 8.39 Disclosure		
Accounting estimates [member]		IAS 8.39 _{Disclosure}		
Disclosure of changes in accounting estimates [line items]	line items text block	IAS 8.39 Disclosure		
Description of nature of change in accounting estimate [text block] Increase (decrease) in accounting estimate	X duration	IAS 8.39 Disclosure		
Description of fact that estimating amount of change in accounting estimate is impracticable [text block]	text block	IAS 8.40 pisclosure		
Description of nature of accounting errors in prior periods [text block]	text block	IAS 8.49 a Disclosure		
Explanation of reason why it is impracticable to determine amounts for correction related to prior period errors	text	IAS 8.49 d _{Disclosure}		
[813000] Notes - Interim financial reporting		IAC 24 Content of an interior figure in		
Disclosure of interim financial reporting [text block]	text block	IAS 34 - Content of an interim financial report Disclosure		
Description of significant events and transactions	text	IAS 34.15 Disclosure		
Description of cross-reference to disclosures presented outside interim financial statements	text	IAS 34.16A Disclosure		
Description of accounting policies and methods of computation followed in interim financial statements [text block]	text block	IAS 34.16A a Disclosure		
Explanation of seasonality or cyclicality of interim operations	text	IAS 34.16A b Disclosure		
Explanation of nature and amount of items affecting assets, liabilities, equity, net income or cash flows that are unusual because of their nature size or incidence	text	IAS 34.16A c _{Disclosure}		
Explanation of nature and amount of changes in estimates of amounts reported in prior interim periods or prior		IAC 24 4CA 4		
financial years	text	IAS 34.16A d _{Disclosure}		
Explanation of issues, repurchases and repayments of debt and equity securities	text	IAS 34.16A e _{Disclosure}		
Dividends paid, ordinary shares	X _{duration, debit}	IAS 34.16A f Disclosure		
	X _{duration, debit}	IAS 34.16A f _{Disclosure} IAS 34.16A f _{Disclosure}		
Dividends paid, ordinary shares per share Dividends paid, other shares per share	X.XX _{duration}	IAS 34.16A f Disclosure		
Explanation of events after interim period that have not been reflected	text	IAS 34.16A h Disclosure		
Explanation of effect of changes in composition of entity during interim period	text	IAS 34.16A i Disclosure		
Description of compliance with IFRSs if applied for interim financial report	text	IAS 34.19 Disclosure		
Statement of compliance with reduced disclosure requirements if applied for interim financial report	text	145 24 25		AASB 134.RDR19.1
Description of nature and amount of change in estimate during final interim period [815000] Notes - Events after reporting period	text	IAS 34.26 Disclosure		
Disclosure of events after reporting period [text block]	text block	IAS 10 - Disclosure Disclosure		
Explanation of body of authorisation	text	IAS 10.17 Disclosure		
Date of authorisation for issue of financial statements	yyyy-mm-dd	IAS 10.17 Disclosure		
Explanation of fact that entity's owners or others have power to amend financial statements after issue	yyyy-mm-dd text	IAS 10.17 _{Disclosure} IAS 10.17 _{Disclosure}		
Explanation of fact that entity's owners or others have power to amend financial statements after issue Disclosure of non-adjusting events after reporting period [text block]	yyyy-mm-dd	IAS 10.17 Disclosure		
Explanation of fact that entity's owners or others have power to amend financial statements after issue	yyyy-mm-dd text	IAS 10.17 _{Disclosure} IAS 10.17 _{Disclosure}		
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Explanation of fact that entity's owners or others have power to amend financial statements after issue Disclosure of non-adjusting events after reporting period [text block] Disclosure of non-adjusting events after reporting period [abstract] Disclosure of non-adjusting events after reporting period [table] Non-adjusting events after reporting period [table] Non-adjusting events after reporting period [member] Major business combination [member] Disposal of major subsidiary [member] Announcement of plan to discontinue operation [member] Major purchases of assets [member] Classification of assets as held for sale [member] Other disposals of assets [member] Expropriation of major assets by government [member] Destruction of major production plant [member]	yyyy-mm-dd text text block table axis member [default] member	IAS 10.17 Dicclosure IAS 10.17 Dicclosure IAS 10.21 Dicclosure IAS 10.21 Dicclosure IAS 10.22 Dicclosure IAS 10.22 Dicclosure IAS 10.22 B Example IAS 10.22 B Example IAS 10.22 C Example		
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			Additional AU	
Label	Туре	IFRS Reference	Reference to IFRS	AU Reference
			elements	
Business combinations [member]	member	IFRS 3.B64 Disclosure		
Aggregated individually immaterial business combinations [member] Disclosure of detailed information about business combination [line items]	member line items	IFRS 3.B65 _{Disclosure}		
Name of acquiree	text	IFRS 3.B64 a Disclosure		
Description of acquiree	text	IFRS 3.B64 a Disclosure		
Date of acquisition	yyyy-mm-dd	IFRS 3.B64 b Disclosure		
Percentage of voting equity interests acquired	X.XX instant	IFRS 3.B64 c _{Disclosure}		
Description of primary reasons for business combination	text	IFRS 3.B64 d _{Disclosure}		
Description of how acquirer obtained control of acquiree	text	IFRS 3.B64 d Disclosure		
Description of factors that make up goodwill recognised	text	IFRS 3.B64 e _{Disclosure}		
Acquisition-date fair value of total consideration transferred [abstract] Cash transferred	X instant, credit	IFRS 3.B64 f (i) Disclosure	#REF!	
Other tangible or intangible assets transferred	X instant, credit	IFRS 3.B64 f (ii) Disclosure	#REF!	
Liabilities incurred	X instant, credit	IFRS 3.B64 f (iii) Disclosure	#REF!	
Equity interests of acquirer	X instant, credit	IFRS 3.B64 f (iv) Disclosure	#REF!	
Number of instruments or interests issued or issuable	X.XX instant	IFRS 3.B64 f (iv) Disclosure	#REF!	
Description of method of measuring fair value of instruments or interests	text	IFRS 3.B64 f (iv) Disclosure	#REF!	
Total consideration transferred, acquisition-date fair value	X instant, credit	IFRS 3.B64 f Disclosure	#REF!	
Contingent consideration recognised as of acquisition date	X instant, credit	IFRS 3.B64 g (i) Disclosure		
Indemnification assets recognised as of acquisition date	X instant, debit	IFRS 3.B64 g (i) Disclosure		
Description of arrangement for contingent consideration arrangements and indemnification assets Description of basis for determining amount of payment for contingent consideration arrangements an	text	IFRS 3.B64 g (ii) Disclosure	#REF!	
indemnification assets	text	IFRS 3.B64 g (ii) Disclosure	#REF!	
Description of estimate of range of undiscounted outcomes from contingent consideration arrangement	its and	IEDG D DCA (III)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
indemnification assets	text	IFRS 3.B64 g (iii) Disclosure	#REF!	
Description of explanation of fact and reasons why range of outcomes from contingent consideration	text	IFRS 3.B64 g (iii) Disclosure		
arrangements and indemnification assets cannot be estimated	icht.	Disclosure	#REF!	
Explanation of fact that maximum amount of payment for contingent consideration arrangements and indemnification assets is unlimited.	text	IFRS 3.B64 g (iii) Disclosure	#DEE!	
indemnification assets is unlimited Amounts recognised as of acquisition date for each major class of assets acquired and liabilities assume	d		#REF!	
[abstract]				
Financial assets recognised as of acquisition date	X instant, debit	IFRS 3.B64 i Example, IFRS 3.IE72 Example	#REF!	
Inventory recognised as of acquisition date	X instant, debit	IFRS 3.IE72 Example IFRS 3.B64 I Example	#REF!	
Property, plant and equipment recognised as of acquisition date	X instant, debit	IFRS 3.B64 i Example, IFRS 3.IE72 Example	#REF!	
Identifiable intangible assets recognised as of acquisition date	X instant, debit	IFRS 3.B64 i Example, IFRS 3.IE72 Example	#REF!	
Customer-related intangible assets recognised as of acquisition date	X instant, debit	IFRS 3.B64 i Common practice		
Technology-based intangible assets recognised as of acquisition date	X instant, debit	IFRS 3.B64 i Common practice		
Financial liabilities recognised as of acquisition date	(X) instant, credit	IFRS 3.IE72 Example IFRS 3.B64 i Example	#REF!	
Contingent liabilities recognised as of acquisition date	(X) instant, credit	IFRS 3.IE72 Example IFRS 3.B64 i Example	#REF!	
Net identifiable assets acquired (liabilities assumed)	X instant, debit	IFRS 3.IE72 Example, IFRS 3.B64 i Example	#REF!	
Additional disclosures for amounts recognised as of acquisition date for each major class of assets acquiand liabilities assumed [abstract]	ired			
Non-current assets recognised as of acquisition date	X instant, debit	IFRS 3.B64 i Common practice		
Current assets recognised as of acquisition date	X instant, debit	IFRS 3.B64 i Common practice		
Non-current liabilities recognised as of acquisition date	(X) instant, credit	IFRS 3.B64 i Common practice		
Current liabilities recognised as of acquisition date	(X) instant, credit	IFRS 3.B64 i Common practice		
Trade and other payables recognised as of acquisition date	(X) instant, credit	IFRS 3.B64 i Common practice		
Deferred tax assets recognised as of acquisition date	X instant, debit	IFRS 3.B64 i Common practice		
Deferred tax liabilities recognised as of acquisition date	(X) instant, credit	IFRS 3.B64 i Common practice		
Borrowings recognised as of acquisition date	(X) instant, credit	IFRS 3.B64 i Common practice		
Deferred income recognised as of acquisition date	(X) instant, credit	IFRS 3.B64 i Common practice		
Cash and cash equivalents recognised as of acquisition date	X instant, debit	IFRS 3.B64 i Common practice		
Goodwill recognised as of acquisition date	X instant, debit	IFRS 3.B64 Example, IFRS 3.IE72 Example		
Goodwill expected to be deductible for tax purposes Gain recognised in bargain purchase transaction	X instant, debit	IFRS 3.B64 k _{Disclosure} IFRS 3.B64 n (i) _{Disclosure}	#REF!	
Description of line item in statement of comprehensive income in which gain in bargain purchase transc	X _{duration, credit}		#NEF!	
is recognised	text	IFRS 3.B64 n (i) Disclosure	#REF!	
Description of reasons why bargain purchase transaction resulted in gain	text	IFRS 3.B64 n (ii) Disclosure		
Non-controlling interest in acquiree recognised at acquisition date	X instant, credit	IFRS 3.B64 o (i) Disclosure	#REF!	
Description of measurement basis for non-controlling interest in acquiree recognised at acquisition date	e text	IFRS 3.B64 o (i) Disclosure	#REF!	
Description of valuation techniques and significant inputs used to measure non-controlling interest in	text	IFRS 3.B64 o (ii) Disclosure		
acquiree measured at fair value				
Acquisition-date fair value of equity interest in acquiree held by acquirer immediately before acquisition	n date X _{instant, credit}	IFRS 3.B64 p (i) _{Disclosure}	#REF!	
Gain (loss) recognised as result of remeasuring to fair value equity interest in acquiree held by acquirer	V	IFDC 2 DC4 = Ii''	WILL:	
before business combination	X _{duration} , credit	IFRS 3.B64 p (ii) _{Disclosure}	#REF!	
Description of line item of statement of comprehensive income in which gain or loss as result of remeas	suring text	IFRS 3.B64 p (ii) Disclosure		
to fair value equity interest is recognised			#REF!	
Revenue of acquiree since acquisition date	X _{duration, credit}	IFRS 3.B64 q (i) Disclosure		
Profit (loss) of acquiree since acquisition date	X _{duration} , credit	IFRS 3.B64 q (i) Disclosure		
Revenue of combined entity as if combination occurred at beginning of period Profit (loss) of combined entity as if combination occurred at beginning of period	X _{duration} , credit	IFRS 3.B64 q (ii) Disclosure		
Profit (loss) of combined entity as if combination occurred at beginning of period Explanation of fact and explanation of why disclosure of information on revenues and profit or loss is	X duration, credit	IFRS 3.B64 q (ii) Disclosure		
impracticable	text	IFRS 3.B64 q Disclosure		
Description of reasons why initial accounting for business combination is incomplete	text	IFRS 3.B67 a (i) Disclosure		
Description of assets, liabilities, equity interests or items of consideration for which initial accounting is		IFRS 3.B67 a (ii) Disclosure		
incomplete	text	II NO O.DO/ a (II) Disclosure		
Description of nature of any measurement period adjustments recognised for particular assets, liabilitie	es, non- text	IFRS 3.B67 a (iii) Disclosure		
controlling interests or items of consideration	nr.			
Measurement period adjustments recognised for particular assets, liabilities, non-controlling interests of items of consideration	X _{duration}	IFRS 3.B67 a (iii) Disclosure		
Increase (decrease) in contingent consideration asset (liability)	X _{duration} , debit	IFRS 3.B67 b (i) Disclosure		
Explanation of any changes in recognised amounts of contingent consideration	text	IFRS 3.B67 b (i) Disclosure		
Explanation of any changes in range of undiscounted outcomes and reasons for those changes for conti	ngent	IFRS 3.B67 b (ii) Disclosure		
consideration	text			
Description of valuation techniques and key model inputs used to measure contingent consideration	text	IFRS 3.B67 b (iii) _{Disclosure}		
Gain (loss) that relates to identifiable assets acquired or liabilities assumed in business combination and such size, nature or incidence that disclosure is relevant to understanding combined entity's financial		IFRS 3.B67 e Disclosure		
such size, nature or incidence that disclosure is relevant to understanding combined entity's financial statements	X _{duration} , credit	J.DO7 C Disclosure		
Explanation of gain or loss that relates to identifiable assets acquired or liabilities assumed in business				
	ned text	IFRS 3.B67 e Disclosure		
combination and is of such size, nature or incidence that disclosure is relevant to understanding combin		Listiosure		
combination and is of such size, nature or incidence that disclosure is relevant to understanding combinentity's financial statements				
	text block	IFRS 3.B67 d Disclosure		
entity's financial statements Disclosure of reconciliation of changes in goodwill [text block] Disclosure of reconciliation of changes in goodwill [abstract]				
entity's financial statements Disclosure of reconciliation of changes in goodwill [text block] Disclosure of reconciliation of changes in goodwill [abstract] Disclosure of reconciliation of changes in goodwill [table]	table	IFRS 3.B67 d _{Disclosure}		
entity's financial statements Disclosure of reconciliation of changes in goodwill [text block] Disclosure of reconciliation of changes in goodwill [abstract]				
entity's financial statements Disclosure of reconciliation of changes in goodwill [text block] Disclosure of reconciliation of changes in goodwill [abstract] Disclosure of reconciliation of changes in goodwill [table]	table	IFRS 3.B67 d _{Disclosure}		
entity's financial statements Disclosure of reconciliation of changes in goodwill [text block] Disclosure of reconciliation of changes in goodwill [abstract] Disclosure of reconciliation of changes in goodwill [table] Business combinations [axis]	table axis	IFRS 3.867 d _{Disclosure} IFRS 3.864 _{Disclosure}		

			Additional AU	
Label	Type	IFRS Reference	Reference to IFRS elements	AU Reference
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount (axis)	axis	IAS 38.118 e Disclosure, Expiry date 2021-01-01 IFRS 7.IG29 _{Common practice} IFRS 3.867 d _{Disclosure} , IAS 40.79 c _{Disclosure} , IAS 41.50 _{Disclosure} , IAS 40.79 c _{Disclosure} , IAS 41.50 occure, Expiry date 2021-01-01 IFRS 7.37 b _{Common practice} , IAS 40.76 Disclosure, IAS 41.54 f Disclosure, IFRS 7.35H Disclosure IAS 16.73 e Disclosure, IAS 40.79 d Disclosure IFRS 7.351 Disclosure IAS 16.73 d Disclosure IAS 38.118 c Disclosure		
Carrying amount [member]	member [default]	Expiry date 2021-01-01 IFRS 7.IG29 a Example: IAS 38.118 e Disidourer, IAS 40.79 d Disdourer IFRS 7.351 Disidourer IFRS 3.B67 d Disdourer LAS 41.50 Disdourer IFRS 3.B67 d Disdourer Expiry date 2021-01-01 IFRS 7.37 b Exampler IAS 40.76 Disdourer IFRS 7.35H Disdourer		
Gross carrying amount [member]	member	IAS 41.54 f Disdourer Expiry date 2021-01-01 IFRS 7.1G29 Common practice, IFRS 7.35N Example, IAS 38.118 c Disdourer IAS 40.79 c Disdourer Expiry date 2021-01-01 IFRS 7.37 b Common practice, IAS 16.73 d Disdourer IFRS 7.35M Disdourer IFRS 7.351 Disdourer IFRS 3.867 d Disdourer IFRS 7.351 Disdourer		
Accumulated impairment [member]	member	IAS 40.79 c _{Common practice} . Expiry date 2021-01-01 [FRS 7.37 b _{Example} . Expiry date 2021-01-01 [FRS 7.37 b _{Example} . Expiry date 2021-01-01 [FRS 7.362 b _{Example} . IAS 41.54 f _{Common practice} . IAS 16.73 d _{Common practice} . IFRS 3.867 d bicdosure IFRS 7.35H _{Disdosure} . IAS 38.118 c _{Common practice} . IFRS 7.35N _{Example} .		
Disclosure of reconciliation of changes in goodwill [line items] Reconciliation of changes in goodwill [abstract]	line items			
Goodwill at beginning of period	X instant, debit	IAS 36.135 a _{Disclosure} , IAS 1.54 c _{Disclosure} , IAS 36.134 a _{Disclosure} , IFRS 3.867 d		
Changes in goodwill [abstract]				
Additional recognition, goodwill Subsequent recognition of deferred tax assets, goodwill	X duration, debit (X) duration, credit	IFRS 3.B67 d (ii) Disclosure IFRS 3.B67 d (iii) Disclosure		
Decrease through classified as held for sale, goodwill	(X) duration, credit	IFRS 3.B67 d (iv) Disclosure		
Goodwill derecognised without having previously been included in disposal group classified as held for sale	(X) duration, credit	IFRS 3.B67 d (iv) Disclosure		
Impairment loss recognised in profit or loss, goodwill	(X) _{duration}	IFRS 3.B67 d (v) _{Disclosure}		
Increase (decrease) through net exchange differences, goodwill	X _{duration, debit}	IFRS 3.B67 d (vi) Disclosure		
Increase (decrease) through other changes, goodwill Total increase (decrease) in goodwill	X _{duration, debit}	IFRS 3.B67 d (vii) Disclosure IFRS 3.B67 d Disclosure		
Goodwill at end of period	X instant, debit	IAS 36.135 a _{Disclosure} , IAS 1.54 c _{Disclosure} , IAS 36.134 a _{Disclosure} , IFRS 3.867 d		
Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business	text block	IFRS 3.B64 I Disclosure		
combination [text block] Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business		Discount		
combination [abstract]				
Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [table]	table	IFRS 3.B64 I Disclosure		
Business combinations [axis]	axis	IFRS 3.B64 _{Disclosure}		
Entity's total for business combinations [member]	member [default]	IFRS 3.B67 _{Disclosure} , IFRS 3.B64 _{Disclosure}		
Business combinations [member]	member	IFRS 3.B64 _{Disclosure}		
Aggregated individually immaterial business combinations [member] Transactions recognised separately from acquisition of assets and assumption of liabilities in business	member	IFRS 3.B65 Disclosure		
combination [axis]	axis	IFRS 3.B64 I Disclosure		
Transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [member] Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in		IFRS 3.B64 I _{Disclosure}		
business combination [line items]	line items	IEDS 2 D64 m		
Description of transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	text	IFRS 3.B64 m Disclosure, IFRS 3.B64 I Disclosure, IFRS 3.B64 I (i) Disclosure		
Description of accounting for transaction recognised separately from acquisition of assets and assumption of	text	IFRS 3.B64 I (ii) Disclosure		
liabilities in business combination Amounts recognised for transaction recognised separately from acquisition of assets and assumption of	X _{duration}	IFRS 3.B64 I (iii) Disclosure		
liabilities in business combination Acquisition-related costs for transaction recognised separately from acquisition of assets and	X _{duration} , debit	IFRS 3.B64 m Disclosure		
assumption of liabilities in business combination Acquisition-related costs recognised as expense for transaction recognised separately from	X _{duration} , debit	IFRS 3.B64 m Disclosure		
acquisition of assets and assumption of liabilities in business combination Issue costs not recognised as expense for transaction recognised separately from acquisition of	X duration, debit	IFRS 3.B64 m Disclosure		
assets and assumption of liabilities in business combination Description of line items in financial statements for amounts recognised for transaction recognised separately		IFRS 3.B64 I (iii) Disclosure		
from acquisition of assets and assumption of liabilities in business combination Description of line items in statement of comprehensive income for amounts of acquisition-related costs				
recognised as expense for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination Method used to determine settlement amount for pre-existing relationship for transaction recognised	text	IFRS 3.B64 m _{Disclosure} IFRS 3.B64 I (iv) _{Disclosure}		
separately from acquisition of assets and assumption of liabilities in business combination	text			
Description of how issue costs not recognised as expense were recognised for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	text	IFRS 3.B64 m _{Disclosure}		
Disclosure of acquired receivables [text block]	text block	IFRS 3.B64 h _{Disclosure}		
Disclosure of acquired receivables (abstract) Disclosure of acquired receivables (table)	table	IFRS 3.B64 h _{Disclosure}		
Business combinations [axis]	axis	IFRS 3.B64 _{Disclosure}		
Entity's total for business combinations [member]	member [default]	IFRS 3.B67 _{Disclosure} , IFRS 3.B64 _{Disclosure}		
Business combinations [member]	member	IFRS 3.B64 Disclosure		
Aggregated individually immaterial business combinations [member] Classes of acquired receivables [axis]	member axis	IFRS 3.B65 Disclosure IFRS 3.B64 h Disclosure		
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Label	Туре	IFRS Reference	Additional AU Reference to IFRS	AU Reference
Lauci	Type	irns releience	elements	AO Reference
Classes of acquired receivables [member]		IFRS 3.B64 h _{Disclosure}		
Loans acquired in business combination [member] Direct finance leases acquired in business combination [member]	member member	IFRS 3.B64 h Example IFRS 3.B64 h Example		
Disclosure of acquired receivables [line items]	line items	II N.3 3.804 II Example		
Fair value of acquired receivables	X instant, debit	IFRS 3.B64 h (i) Disclosure		
Gross contractual amounts receivable for acquired receivables Best estimate at acquisition date of contractual cash flows not expected to be collected for acquired	X instant, debit	IFRS 3.B64 h (ii) Disclosure		
receivables	X instant, debit	IFRS 3.B64 h (iii) Disclosure		
Disclosure of contingent liabilities in business combination [text block]	text block	IFRS 3.B64 j Disclosure		
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		
Business combinations [axis]	axis	IFRS 3.B64 Disclosure		
Entity's total for business combinations [member]	member [default]	IFRS 3.B67 _{Disclosure} , IFRS 3.B64 _{Disclosure}		
Business combinations [member]	member	IFRS 3.B64 Disclosure		
Aggregated individually immaterial business combinations [member]	member	IFRS 3.B65 Disclosure		
Classes of contingent liabilities [axis]	axis	IFRS 3.B67 c Disclosure, IAS 37.86 Disclosure		
Contingent liabilities [member]	member [default]	IAS 37.88 _{Disclosure} IFRS 3.B67 c _{Disclosure}		
Warranty contingent liability [member]	member	IAS 37.88 Example		
Restructuring contingent liability [member]	member	IAS 37.88 Example IAS 37.88 Example		
Legal proceedings contingent liability [member] Onerous contracts contingent liability [member]	member member	IAS 37.88 Example		
Contingent liability for decommissioning, restoration and rehabilitation costs [member]	member	IAS 37.88 Example		
Contingent liabilities related to joint ventures [member]	member	IAS 37.88 Example		
Share of contingent liabilities of associates [member]	member	IAS 37.88 Example		
Other contingent liabilities [member] Items of contingent liabilities [axis]	member	IAS 37.88 Example IFRS 3.B64 j Disclosure		
Items of contingent liabilities [member]	member [default]	IFRS 3.B64 j Disclosure		
Disclosure of contingent liabilities in business combination [line items]	line items			
Description of nature of obligation, contingent liabilities in business combination	text	IFRS 3.B64 j Disclosure, IFRS 3.B67 c		
		Disclosure, IFRS 3.B64 j (i) Disclosure		
Description of expected timing of outflows, contingent liabilities in business combination	text	IFRS 3.B67 c _{Disclosure} , IFRS 3.B64 j _{Disclosure}		
Indication of uncortainties of amount actiming of autiliary contingent liabilities in business combination	tout	IFRS 3.B64 j (i) Disclosurer IFRS 3.B67 c		
Indication of uncertainties of amount or timing of outflows, contingent liabilities in business combination	text	Disclosure, IFRS 3.B64 j Disclosure		
Description of major assumptions made concerning future events, contingent liabilities in business combination	text	IFRS 3.B67 c Disclosurer IFRS 3.B64 j Disclosure		
Expected reimbursement, contingent liabilities in business combination	X instant, debit	IFRS 3.B67 c _{Disclosure} , IFRS 3.B64 j _{Disclosure}		
Asset recognised for expected reimbursement, contingent liabilities in business combination	X instant, debit	IFRS 3.B64 j Disclosure, IFRS 3.B67 C Disclosure		
Explanation of estimated financial effect, contingent liabilities in business combination Estimated financial effect, contingent liabilities in business combination	text X instant, credit	IFRS 3.B64 j (i) Disclosure		
Explanation of possibility of reimbursement, contingent liabilities in business combination	text	IFRS 3.B64 j (i) Disclosure		
Description of reasons why liability cannot be measured reliably	text	IFRS 3.B64 j (ii) Disclosure		
Reconciliation of changes in contingent liabilities recognised in business combination [abstract] Contingent liabilities recognised in business combination at beginning of period	X instant, credit	IFRS 3.B67 C Disclosure		
Changes in contingent liabilities recognised in business combination [abstract]	instant, credit	The Sister of Disclosure		
Additional liabilities, contingent liabilities recognised in business combination [abstract]				
New liabilities, contingent liabilities recognised in business combination	X _{duration, credit}	IFRS 3.B67 c Common practice IFRS 3.B67 c Disclosure		
Increase in existing liabilities, contingent liabilities recognised in business combination Total additional liabilities, contingent liabilities recognised in business combination	X _{duration, credit}	IFRS 3.B67 C Disclosure		
Settled liabilities, contingent liabilities recognised in business combination	(X) duration, debit	IFRS 3.B67 C Disclosure		
Reversed unsettled liabilities, contingent liabilities recognised in business combination	(X) _{duration, debit}	IFRS 3.B67 c _{Disclosure}		
Increase through adjustments arising from passage of time, contingent liabilities recognised in business combination	X _{duration, credit}	IFRS 3.B67 C Disclosure		
Increase (decrease) through change in discount rate, contingent liabilities recognised in business	v	IFRS 3.B67 c Disclosure		
combination	X _{duration} , credit			
Total increase (decrease) in contingent liabilities recognised in business combination Contingent liabilities recognised in business combination at end of period	X _{duration} , credit	IFRS 3.B67 C Disclosure		
Explanation of which disclosures could not be made and reasons why they cannot be made if initial accounting for	X instant, credit			
business combination is incomplete at time financial statements are authorised for issue	text	IFRS 3.B66 Disclosure		
[818000] Notes - Related party	tout block	IAC 24 Disclosures		
Disciosure of related party [text block] Name of parent entity	text block text	IAS 24 - Disclosures Disclosure IAS 1.138 C Disclosure, IAS 24.13 Disclosure		
Name of ultimate parent of group	text	IAS 1.138 c Disclosure, IAS 24.13 Disclosure		
Name of most senior parent entity producing publicly available financial statements	text	IAS 24.13 _{Disclosure}		
Explanation of relationships between parent and subsidiaries	text	IAS 24.13 Disclosure		
Key management personnel compensation, short-term employee benefits Key management personnel compensation, post-employment benefits	X _{duration, debit}	IAS 24.17 a _{Disclosure}		
Key management personnel compensation, post-employment benefits Key management personnel compensation, other long-term employee benefits	X duration, debit	IAS 24.17 C Disclosure		
Key management personnel compensation, termination benefits	X _{duration} , _{debit}	IAS 24.17 d _{Disclosure}		
Key management personnel compensation, share-based payment	X duration, debit	IAS 24.17 e Disclosure		
Key management personnel compensation Disclosure of transactions between related parties [text block]	X _{duration, debit} text block	IAS 24.17 Disclosure IAS 24.18 Disclosure		
Disclosure of transactions between related parties [text block]	J.OCK	- · · - · · Disclosure		
Disclosure of transactions between related parties [table]	table	IAS 24.19 Disclosure		
Categories of related parties [axis]	axis	IAS 24.19 Disclosure		
Entity's total for related parties [member] Related parties [member]	member [default] member	IAS 24.19 _{Disclosure} IAS 24.19 _{Disclosure}		
Parent [member]	member	IAS 24.19 a Disclosure		
Entities with joint control or significant influence over entity [member]	member	IAS 24.19 b Disclosure		
, , , , , , , , , , , , , , , , , , , ,		IFRS 12.B4 a Disclosure, IAS 24.19 c		
Subsidiaries [member]	member	Disclosure, IAS 27.16 b Disclosure, IAS 27.17 b		
		Disclosure Expiry date 2021-01-01 IFRS 4.39J a		
		Disclosure, IAS 27.17 b Disclosure, IAS 27.16 b		
Associates [member]	member	Disclosure, IAS 24.19 d Disclosure,		
Associates [incliner]	cmbei	IFRS 12.B4 d _{Disclosure} , Effective on first		
		application of IFRS 9 IFRS 4.39M a		
Joint ventures where entity is venturer [member]	member	IAS 24.19 e _{Disclosure}		
Key management personnel of entity or parent [member]	member	IAS 24.19 f Disclosure		
Other related parties [member]	member	IAS 24.19 g _{Disclosure}		
Disclosure of transactions between related parties [line items]	line items			

	F	IFDC Defenses	Additional AU	All Defenses
Label	Туре	IFRS Reference	Reference to IFRS elements	AU Reference
Description of transactions with related party	text	IAS 24.18 Disclosure		
Description of nature of related party relationship	text	IAS 24.18 Disclosure		
Related party transactions [abstract]	v			
Purchases of goods, related party transactions Revenue from sale of goods, related party transactions	X _{duration, debit}	IAS 24.21 a _{Example} IAS 24.21 a _{Example}		
Purchases of property and other assets, related party transactions	X duration, credit	IAS 24.21 b Example		
Sales of property and other assets, related party transactions	X _{duration, credit}	IAS 24.21 b Example		
Services received, related party transactions	X _{duration} , _{debit}	IAS 24.21 C Example		
Revenue from rendering of services, related party transactions	X duration, credit	IAS 24.21 c Example		
Leases as lessor, related party transactions Leases as lessee, related party transactions	X _{duration}	IAS 24.21 d _{Example}		
Transfers of research and development from entity, related party transactions	X duration	IAS 24.21 e _{Example}		
Transfers of research and development to entity, related party transactions	X _{duration}	IAS 24.21 e Example		
Transfers under licence agreements from entity, related party transactions	X _{duration}	IAS 24.21 f Example		
Transfers under licence agreements to entity, related party transactions	X _{duration}	IAS 24.21 f Example		
Transfers under finance agreements from entity, related party transactions Transfers under finance agreements to entity, related party transactions	X _{duration}	IAS 24.21 g Example IAS 24.21 g Example		
Provision of guarantees or collateral by entity, related party transactions	X duration	IAS 24.21 h Example		
Provision of guarantees or collateral to entity, related party transactions	X _{duration}	IAS 24.21 h Example		
Commitments made by entity, related party transactions	X _{duration}	IAS 24.21 i Example		
Commitments made on behalf of entity, related party transactions	X _{duration}	IAS 24.21 i Example		
Settlement of liabilities by entity on behalf of related party, related party transactions Settlement of liabilities on behalf of entity by related party, related party transactions	X _{duration}	IAS 24.21 j _{Example}		
Participation in defined benefit plan that shares risks between group entities, related party transactions		IAS 24.22 Example		
Outstanding balances for related party transactions [abstract]	dutton	Louinpic		
Amounts payable, related party transactions	X instant, credit	IAS 24.20 Disclosure, IAS 24.18 b Disclosure		
Amounts receivable, related party transactions	X instant, debit	IAS 24.20 Disclosure, IAS 24.18 b Disclosure		
Outstanding commitments made by entity, related party transactions Outstanding commitments made on behalf of entity, related party transactions	X instant, credit X instant, credit	IAS 24.18 b Disclosure		
Explanation of terms and conditions of outstanding balances for related party transaction	instant, credit	IAS 24.18 b (i) Disclosure		
Explanation of details of guarantees given or received of outstanding balances for related party	text	IAS 24.18 b (ii) Disclosure		
transaction		()		
Provisions for doubtful debts related to outstanding balances of related party transaction	X instant, credit	IAS 24.18 c _{Disclosure} IAS 24.18 d _{Disclosure}		
Expense recognised during period for bad and doubtful debts for related party transaction Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate	X _{duration} , _{debit}			
management entities [text block]	text block	IAS 24.18A _{Disclosure}		
Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate				
management entities [abstract]				
Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [table]	table	IAS 24.18A _{Disclosure}		
Separate management entities [axis]	axis	IAS 24.18A _{Disclosure}		
Separate management entities [member]	member [default]	IAS 24.18A _{Disclosure}		
Disclosure of amounts incurred by entity for provision of key management personnel services provided by	line items			
separate management entities [line items] Amount incurred by entity for provision of key management personnel services provided by separate				
management entity	X _{duration} , _{debit}	IAS 24.18A _{Disclosure}		
Disclosure that related party transactions were made on terms equivalent to those that prevail in arm's length	text	IAS 24.23 Disclosure		
transactions		IAS 24.26 Disclosure		
Explanation of whether entity applies exemption in IAS 24.25 Name of government and nature of relationship with government	text	IAS 24.26 Disclosure		
Explanation of nature and amount of significant transactions	text	IAS 24.26 b (i) Disclosure		
Description of other transactions that are collectively significant	text	IAS 24.26 b (ii) Disclosure		
Disclosure of information in relation to parent entities and/or ultimate controlling parties incorporated or constituted	text block			AASB 124.Aus13.1
outside Australia [text block] Disclosure of key management personnel and changes after year end [text block]	text block			Corps Reg 2M.3.03 (Item 1, 2, 3, 4, 5)
Disclosure of compensation for each key management personnel [text block]	text block			Corps Reg 2M.3.03 (Item 6, 7, 8, 9, 10,
				11, 12,13, 14)
Disclosure of information in relation to equity instruments provided as compensation to each key management	text block			Corps Reg 2M.3.03 (Item 15, 16, 17, 18,
personnel [text block] Disclosure of each aggregate of loans to each key management personnel [text block]	text block			19) Corps Reg 2M.3.03 (Item 20, 21)
Disclosure of other transactions and balances between disclosing entity and any of its subsidiaries and key	text block			Corps Reg 2M.3.03 (Item 22, 23, 24)
management personnel [text block]				
[819100] Notes - First time adoption		IFRS 1 - Presentation and disclosure		
Disclosure of first-time adoption [text block]	text block	Disclosure		
Description of nature of main adjustments that would make historical summaries or comparative information	text	IFRS 1.22 b Disclosure		
presented in accordance with previous GAAP comply with IFRSs				
Disclosure of comparative information prepared under previous GAAP [text block] Disclosure of comparative information prepared under previous GAAP [abstract]	text block	IFRS 1.24 Disclosure		
Disclosure of comparative information prepared under previous GAAP [abstract] Disclosure of comparative information prepared under previous GAAP [table]	table	IFRS 1.24 _{Disclosure}		
Financial effect of transition from previous GAAP to IFRSs [axis]	axis	IFRS 1.24 _{Disclosure}		
IFRSs [member]	member [default]	IFRS 1.24 _{Disclosure}		
Previous GAAP [member]	member	IFRS 1.29 Disclosure IFRS 1.24 Disclosure		
Effect of transition to IFRSs [member]	member	IFRS 1.30 Common practice IFRS 1.24 Disclosure		
Disclosure of comparative information prepared under previous GAAP [line items]	line items	IFNS 1.24 Disclosure		
Discosure of comparative information prepared under previous of an information pr	me icens	IFDC 42.02 - IFDC 4.22 - (i)		
		IFRS 13.93 a _{Disclosure} , IFRS 1.32 a (i) Disclosure, IFRS 13.93 e _{Disclosure} , IAS 1.55		
Equity	X instant, credit	Disclosure, IFRS 1.24 a Disclosure, IAS 1.78 e		
		Disclosure IFRS 13.93 b Disclosure		
		IFRS 1.32 a (ii) Disclosure, IAS 1.81A c		
		Disclosure, IAS 1.106 a Disclosure, IFRS 1.24 b		
Comprehensive income	X _{duration, credit}	Disclosure IFRS 12.B10 b Example		
		IFRS 12.B12 b (ix) Disclosure		
		IFRS 1.24 b Disclosure, IFRS 8.23 Disclosure,		
		IAS 1.81A a Disclosure IFRS 1.32 a (ii)		
		Disclosure, Effective 2021-01-		
		01 IFRS 17.113 b Example, IFRS 8.28 b		
Profit (loss)	X _{duration, credit}	IAC 4 40C 140		
Profit (loss)	X _{duration, credit}	Disclosure, IAS 1.106 d (i) Disclosure,		
Profit (loss)	X duration, credit	Disclosure, IAS 1.106 d (i) Disclosure, IAS 7.18 b Disclosure, IFRS 12.B10 b Example, Effective on first application of IFRS		
Profit (loss)	X _{duration} , credit	IAS 7.18 b _{Disclosure} , IFRS 12.B10 b _{Example} ,		
		IAS 7.18 b Disclosure, IFRS 12.B10 b Example, Effective on first application of IFRS 9 IFRS 4.39L e Example		
Profit (loss) Explanation of effect of transition on reported financial position Explanation of effect of transition on reported financial performance	X _{duration, credit}	IAS 7.18 b $_{\mbox{\scriptsize Disclosure}}$ IFRS 12.B10 b $_{\mbox{\scriptsize Example}}$ Effective on first application of IFRS		
Explanation of effect of transition on reported financial position	text	IAS 7.18 b _{Disclosure} , IFRS 12.B10 b _{Example} , Effective on first application of IFRS 9 IFRS 4.39L e _{Example}		
Explanation of effect of transition on reported financial position Explanation of effect of transition on reported financial performance	text text	IAS 7.18 b _{Disclosure} , IFRS 12.810 b _{Example} , Effective on first application of IFRS 9 IFRS 4.39L e _{Example} IFRS 1.23 _{Disclosure} IFRS 1.23 _{Disclosure}		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS	AU Reference
Evaluation of various why entity elected to apply IFDCs as if it had never stonged applying IFDCs	tout	IFRS 1.23B _{Disclosure}	elements	
Explanation of reasons why entity elected to apply IFRSs as if it had never stopped applying IFRSs Explanation of fact that financial statements for previous periods not presented	text	IFRS 1.28 Disclosure		
	text	IFRS 1.33 Disclosure		
Explanation of cross-reference to interim financial statement disclosures for first-time adopter Disclosure of redesignated financial assets and liabilities [text block]	text text block	IFRS 1.29 Disclosure		
Disclosure of redesignated manicial assets and liabilities [abstract]	text block	II N.3 1.25 Disclosure		
Disclosure of redesignated financial assets and liabilities [table]	table	IFRS 1.29 Disclosure		
Redesignation [axis]	axis	IFRS 1.29 Disclosure		
Redesignated [member]	member [default]	IFRS 1.29 Disclosure		
nedesignated [member]	member [default]	IFRS 1.29 Disclosure IFRS 1.24 Disclosure		
Previous GAAP [member]	member	IFRS 1.30 Common practice		
Redesignated amount [member]	member	IFRS 1.29 Common practice		
Disclosure of redesignated financial assets and liabilities [line items]	line items	11 N.3 1.25 Common practice		
		Expiry date 2021-01-01 IFRS 1.29		
Redesignated financial asset as available-for-sale	X instant, debit	Disclosure		
Redesignated financial asset as at fair value through profit or loss	X instant, debit	IFRS 1.29 Disclosure		
		Expiry date 2021-01-01 IFRS 1.29		
Redesignated financial liability as at fair value through profit or loss	X instant, credit	Disclosure, IFRS 1.29A Disclosure		
		Expiry date 2021-01-01 IFRS 1.29		
Description of redesignated financial liabilities	text	Disclosure IFRS 1.29A Disclosure		
Description of redesignated financial assets	text	IFRS 1.29 Disclosure		
Disclosure of fair values of items used as deemed cost [text block]	text block	IFRS 1.30 Disclosure		
Disclosure of fair values of items used as deemed cost [abstract]				
Disclosure of fair values of items used as deemed cost [table]	table	IFRS 1.30 Disclosure		
Fair value as deemed cost [axis]	axis	IFRS 1.30 Disclosure		
Aggregate of fair values [member]	member [default]	IFRS 1.30 a _{Disclosure}		
		IFRS 1.29 Disclosure/ IFRS 1.24 Disclosure/		
Previous GAAP [member]	member	IFRS 1.30 Common practice		
Aggregate adjustment to carrying amounts reported under previous GAAP [member]	member	IFRS 1.30 b _{Disclosure}		
Disclosure of fair values of items used as deemed cost [line items]	line items			
Intangible asset fair value used as deemed cost	X instant, debit	IFRS 1.30 Disclosure		
Property, plant and equipment fair value used as deemed cost	X instant, debit	IFRS 1.30 Disclosure		
Investment property fair value used as deemed cost	X instant, debit	IFRS 1.30 Disclosure		
Right-of-use asset fair value used as deemed cost	X instant, debit	IFRS 1.30 Disclosure		
Aggregate deemed cost of investments for which deemed cost is previous GAAP carrying amount	X instant, debit	IFRS 1.31 a Disclosure		
Aggregate deemed cost of investments for which deemed cost is fair value	X instant, debit	IFRS 1.31 b Disclosure		
Aggregate adjustment to carrying amounts of investments reported under previous GAAP	X instant, debit	IFRS 1.31 C Disclosure		
Description of fact and basis on which carrying amounts determined under previous GAAP were allocated if entity uses				
exemption in IFRS 1.D8A(b)	text	IFRS 1.31A _{Disclosure}		
Description of fact and basis on which carrying amounts were determined under previous GAAP if entity uses		IFDC 4 24D		
exemption in IFRS 1.D8B	text	IFRS 1.31B _{Disclosure}		
Explanation of how and why entity had, and ceased to have, functional currency for which reliable general price index is	text	IFRS 1.31C Disclosure		
not available and no exchangeability with stable foreign currency exists	text	II NO 1.51C Disclosure		
Statement that comparative information does not comply with IFRS 7 and IFRS 9	text	IFRS 1.E2 b Disclosure		
Description of basis used to prepare comparative information that does not comply with IFRS 7 and IFRS 9	text	IFRS 1.E2 b _{Disclosure}		
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Label	Туре	IFRS Reference	Additional AU Reference to IFRS	AU Reference
Lauci	Туре	irns releience	elements	AO Reference
Carrying amount [member]	member [default]	Expiry date 2021-01-01 IFRS 7.IG29 a Example IAS 38.118 e Disclosure IAS 40.79 d Disclosure IFRS 7.351 Disclosure IFRS 3.867 d Disclosure IAS 41.50 Disclosure IAS 16.73 e Disclosure Expiry date 2021-01- 01 IFRS 7.37 b Example, IAS 40.76 Disclosure, IFRS 7.35H Disclosure		
Gross carrying amount [member]	member	IAS 41.54 f _{Disclosure} Expiry date 2021-01-01 IFRS 7.IG29 _{Common practice} , IFRS 7.35N _{Example} , IAS 38.118 c Disclosure, IAS 40.79 c Disclosure Expiry date 2021-01-01 IFRS 7.37 b _{Common practice} , IAS 16.73 d Disclosure IFRS 7.35M Disclosure IFRS 3.867 d Disclosure IFRS 7.35l Disclosure		
Accumulated depreciation, amortisation and impairment [member]	member	IAS 41.54 f _{Disclosure} , IAS 40.79 c _{Disclosure} , IAS 16.73 d _{Disclosure} , IAS 16.75 b _{Disclosure} , IAS 38.118 c _{Disclosure}		
Accumulated depreciation and amortisation [member]	member	IAS 41.54 f $_{\text{Common practice}}$, IAS 38.118 c $_{\text{Common practice}}$, IAS 40.79 c $_{\text{Common practice}}$, IAS 16.75 b $_{\text{Disclosure}}$, IAS 16.73 d $_{\text{Common}}$ practice		
Accumulated impairment [member]	member	IAS 40.79 c _{Common practice} Expiry date 2021-01-01 IFRS 7.37 b _{Campage} Expiry date 2021-01-01 IFRS 7.37 b _{Campage} Expiry date 2021-01-01 IFRS 7.1629 b _{Campage} IAS 41.54 f _{Common practice} IAS 16.73 d _{Common practice} IFRS 3.867 d _{Dictosure} IFRS 7.35H _{Disclosure} IAS 38.118 c _{Common practice} IFRS 7.35N _{Eample}		
Disclosure of detailed information about property, plant and equipment [line items]	line items			
Measurement bases, property, plant and equipment	text	IAS 16.73 a _{Disclosure}		
Depreciation method, property, plant and equipment	text	IAS 16.73 b Disclosure		
Depreciation rate, property, plant and equipment Useful life measured as period of time, property, plant and equipment	X.XX _{duration}	IAS 16.73 C Disclosure		
Useful life measured in production or other similar units, property, plant and equipment	X.XX _{duration}	IAS 16.73 C Disclosure		
Description of useful life, property, plant and equipment	text	IAS 16.73 C Disclosure		
Effective dates of revaluation, property, plant and equipment	text	IAS 16.77 a Disclosure		
Explanation of involvement of independent valuer in revaluation, property, plant and equipment	text	IAS 16.77 b _{Disclosure}		
Reconciliation of changes in property, plant and equipment [abstract]				
Property, plant and equipment at beginning of period	X instant, debit	IAS 16.73 e _{Disclosure} , IAS 1.54 a _{Disclosure}		
Changes in property, plant and equipment [abstract]				
Additions other than through business combinations, property, plant and equipment	X _{duration} , debit	IAS 16.73 e (i) Disclosure		
Acquisitions through business combinations, property, plant and equipment	X _{duration} , debit	IAS 16.73 e (iii) Disclosure		
Increase (decrease) through net exchange differences, property, plant and equipment	X _{duration} , debit	IAS 16.73 e (viii) Disclosure		
Depreciation, property, plant and equipment	(X) duration	IAS 16.73 e (vii) _{Disclosure} , IAS 16.75 a		
		Disclosure		
Impairment loss recognised in profit or loss, property, plant and equipment	(X) _{duration}	IAS 1.98 a Disclosure IAS 16.73 e (v) Disclosure		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	X _{duration}	IAS 1.98 a _{Disclosure} IAS 16.73 e (vi) Disclosure		
Revaluation increase (decrease), property, plant and equipment	X _{duration, debit}	IAS 16.73 e (iv) _{Disclosure} , IAS 16.77 f		
Impairment loss recognised in other comprehensive income, property, plant and equipment	(X) _{duration}	Disclosure IAS 16.73 e (iv) Disclosure		
Reversal of impairment loss recognised in other comprehensive income, property, plant and				
equipment	X _{duration}	IAS 16.73 e (iv) _{Disclosure}		
Increase (decrease) through transfers and other changes, property, plant and equipment [abstract]	v	IAC 4C 72 -		
Increase (decrease) through transfers, property, plant and equipment Increase (decrease) through transfers from (to) investment property, property, plant and	X duration, debit	IAS 16.73 e Common practice		
equipment	X _{duration, debit}	IAS 16.73 e Common practice		
Increase (decrease) through transfers from construction in progress, property, plant and equipment	X _{duration, debit}	IAS 16.73 e Common practice		
Increase (decrease) through other changes, property, plant and equipment	X _{duration} , debit	IAS 16.73 e (ix) Disclosure		
Total increase (decrease) through transfers and other changes, property, plant and equipment	X _{duration} , debit	IAS 16.73 e Common practice		
Disposals and retirements, property, plant and equipment [abstract]	(M)	IAC 4C 72 - (iii)		
Disposals, property, plant and equipment	(X) duration, credit	IAS 16.73 e (ii) Disclosure		
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		
Decrease through classified as held for sale, property, plant and equipment	(X) duration, credit (X) duration, credit	IAS 16.73 e (ii) Disclosure		
Decrease through loss of control of subsidiary, property, plant and equipment	(X) duration, credit	IAS 16.73 e Common practice		
Total increase (decrease) in property, plant and equipment	X _{duration, debit}	IAS 16.73 e Disclosure		
Property, plant and equipment at end of period	X instant, debit	IAS 16.73 e Disclosure IAS 1.54 a Disclosure		
Additional information [abstract]				
Property, plant and equipment, expenditures recognised in course of its construction	X instant, debit	IAS 16.74 b Disclosure		
Property, plant and equipment, temporarily idle	X instant, debit	IAS 16.79 a _{Example}		
Property, plant and equipment, gross carrying amount of fully depreciated assets still in use	X instant, debit	IAS 16.79 b Example		
Property, plant and equipment, assets retired from active use and not classified as held for sale Property, plant and equipment, revaluation [abstract]	X instant, debit	IAS 16.79 C Example		
Property, plant and equipment, revaluation (assisted)	X instant, debit	IAS 16.77 _{Disclosure}		
Property, plant and equipment, revalued assets, at cost	X instant, debit	IAS 16.77 e _{Disclosure}		
Property, plant and equipment, revaluation surplus	X instant, credit	IAS 16.77 f _{Disclosure}		
Description of restrictions on distribution of revaluation surplus to shareholders, property, plant and equipment	text	IAS 16.77 f _{Disclosure}		
Property, plant and equipment, restrictions on title	X instant, debit	IAS 16.74 a Disclosure		
Description of existence of restrictions on title, property, plant and equipment	text	IAS 16.74 a Disclosure		
Property, plant and equipment, pledged as security	X instant, debit	IAS 16.74 a Disclosure		
Contractual commitments for acquisition of property, plant and equipment	X instant, credit	IAS 16.74 c Disclosure		
Compensation from third parties for items of property, plant and equipment that were impaired, lost or given up Fair value of property, plant and equipment materially different from carrying amount	X duration, credit X instant, debit	IAS 16.74 d Disclosure		
	Instant, debit			
Identification of unadjusted comparative information	text	IFRS 11.C13B _{Disclosure} , IAS 27.18I _{Disclosure} , IFRS 10.C6B _{Disclosure} , Effective 2021-01-01 IFRS 17.C27 _{Disclosure} , IAS 38.130I _{Disclosure} , IAS 16.80A _{Disclosure}		

			Additional AU	
Label	Туре	IFRS Reference	Reference to IFRS elements	AU Reference
Statement that unadjusted comparative information has been prepared on different basis	text	IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IAS 16.80A Disclosure, Effective 2021-01-01 IFRS 17.C27 Disclosure		
Explanation of basis of preparation of unadjusted comparative information	text	IAS 16.80A Disclosure IAS 27.18I Disclosure IAS 38.1301 Disclosure IFRS 10.C6B Disclosure Effective 2021-01-01 IFRS 17.C27 Disclosure IFRS 11.C13B Disclosure		
[822200] Notes - Exploration for and evaluation of mineral resources Disclosure of exploration and evaluation assets [text block]	text block	IFRS 6 - Disclosure Disclosure		
Description of accounting policy for exploration and evaluation expenditures [text block]	text block	IFRS 6.24 a Disclosure		
Assets arising from exploration for and evaluation of mineral resources	X instant, debit	IFRS 6.24 b Disclosure		
Liabilities arising from exploration for and evaluation of mineral resources	X instant, credit	IFRS 6.24 b Disclosure		
Income arising from exploration for and evaluation of mineral resources	X _{duration, credit}	IFRS 6.24 b Disclosure		
Expense arising from exploration for and evaluation of mineral resources	X _{duration, debit}	IFRS 6.24 b Disclosure		
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as operating activities	X _{duration} , debit	IFRS 6.24 b Disclosure		
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as investing activities Disclosure of additional information about recoverability of exploration and evaluation assets recognised for any of	X _{duration, debit} text	IFN3 0.24 D Disclosure		AASB 6.Aus24.1
areas of interest [text block]	text			70 00 0.7 (0.52 1.12
[822390] Notes - Financial instruments				
Disclosure of financial instruments [text block]	text block	IFRS 7 - Scope Disclosure		
Disclosure of detailed information about financial instruments [text block]	text block	IFRS 7.35K Disclosure, IFRS 7.31 Disclosure, IFRS 7.7 Disclosure		
Disclosure of detailed information about financial instruments [abstract]		· · · Disclosufe		
Disclosure of detailed information about financial instruments [table]	table	IFRS 7.35K Disclosure, IFRS 7.7 Disclosure,		
Sisterate of detailed information about maintal historients (table)	CODIC	IFRS 7.31 Disclosure		
Classes of financial instruments [axis]	axis	IFRS 7.35K _{Disclosure} , IFRS 7.35H _{Disclosure} , IFRS 7.36 _{Disclosure} , IFRS 7.35M _{Disclosure}		
Financial instruments, class [member]	member [default]	IFRS 7.36 Disclosurer IFRS 7.35K Disclosurer IFRS 7.35M Disclosurer IFRS 7.35H Disclosure		
Loan commitments [member]	member	IFRS 7.88E Disclosure, IFRS 7.35M Disclosure		
Financial guarantee contracts [member]	member	IFRS 7.35M _{Disclosure} , IFRS 7.88E _{Disclosure}		
Trade receivables [member]	member	IFRS 7.35M b (iii) Disclosure IFRS 7.35M b (iii) Disclosure IFRS 7.35N Example IAS 1.112 C Common practice		
Contract assets [member]	member	IFRS 7.35M b (iii) Disclosure, IFRS 7.35H b (iii) Disclosure, IFRS 7.35N Example		
Lease receivables [member]	member	IFRS 7.35N _{Example} , IFRS 7.35M b (iii) Disclosure, IFRS 7.35H b (iii) _{Disclosure}		
Mortgages [member]	member	IFRS 7.IG20B _{Example} , IFRS 7.6 _{Example} , IFRS 7.IG40B _{Example}		
Loans to consumers [member]	member	IFRS 7.IG40B Example, IFRS 7.IG20C Example, IFRS 7.6 Example IFRS 7.IG20C Example, IAS 1.112 C Common		
Loans to corporate entities [member]	member	practice, IFRS 7.6 Example		
Loans to government [member]	member	IAS 1.112 C Common practice		
Disclosure of detailed information about financial instruments [line items]	line items			
Description of accounting policy for recognising in profit or loss difference between fair value at initial recognition and transaction price [text block]	text block	IFRS 7.28 a _{Disclosure}		
Reconciliation of aggregate difference between fair value at initial recognition and transaction price yet to be				
recognised in profit or loss [abstract]				
Aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss at beginning of period	X instant	IFRS 7.28 b Disclosure		
Changes in aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss [abstract] Increase (decrease) through new transactions, aggregate difference between fair value at initial				
recognition and transaction price yet to be recognised in profit or loss Increase (decrease) through amounts recognised in profit or loss, aggregate difference between fair	X _{duration}	IFRS 7.IG14 _{Example} , IFRS 7.28 b _{Example}		
value at initial recognition and transaction price yet to be recognised in profit or loss Other increases, aggregate difference between fair value at initial recognition and transaction price	X _{duration}	IFRS 7.28 b Example, IFRS 7.IG14 Example		
yet to be recognised in profit or loss Other decreases, aggregate difference between fair value at initial recognition and transaction price	X _{duration}	IFRS 7.IG14 Example, IFRS 7.28 b Example		
yet to be recognised in profit or loss Total increase (decrease) in aggregate difference between fair value at initial recognition and	(X) _{duration}	IFRS 7.IG14 Example, IFRS 7.28 b Example IFRS 7.28 b Example		
transaction price yet to be recognised in profit or loss Aggregate difference between fair value at initial recognition and transaction price yet to be recognised	X duration	IFRS 7.28 b Disclosure		
in profit or loss at end of period				
Description of conclusion why transaction price was not best evidence of fair value	text	IFRS 7.28 c _{Disclosure} Expiry date 2021-01-01 IFRS 7.36 a		
Maximum exposure to credit risk	X instant	Disclosure, IFRS 7.35K a Disclosure		
Description of collateral held as security and other credit enhancements and their financial effect in respect of amount that best represents maximum exposure	text	Expiry date 2021-01-01 IFRS 7.36 b		
Description of collateral held as security and other credit enhancements Information about collateral held as security and other credit enhancements for credit-impaired financial	text	IFRS 7.35K b Disclosure		
assets (first block) Maximum exposure to credit risk, financial instruments to which impairment requirements in IFRS 9 are not	text block	IFRS 7.35K c Disclosure		
applied Description of collateral held as security and other credit enhancements and their financial effect in respect	X instant	IFRS 7.36 a Disclosure		
of amount that best represents maximum exposure, financial instruments to which impairment requirements in IFRS 9 are not applied Disclosure of financial assets (text block)	text text block	IFRS 7.36 b Disclosure		
Disclosure of financial assets [text block] Disclosure of financial assets [abstract]	CEAL DIOCK	Disclosure		
Disclosure of financial assets [table]	table	IFRS 7.7 Disclosure		
Classes of financial assets [axis]	axis	IFRS 7.6 _{Disclosure} Effective on first application of IFRS 9 IFRS 4.39L b Disclosure Effective 2021-01-		
		01 IFRS 17.C32 Disclosurer IFRS 7.42I Disclosurer IFRS 9.7.2.34 Disclosure		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS	AU Reference
		Effective 2024 04 04 IEDS 47 C22	elements	
Financial assets, class [member]	member [default]	Effective 2021-01-01 IFRS 17.C32 Disclosure Effective on first application of IFRS 9 IFRS 4.39L b Disclosure, IFRS 7.6 Disclosure, IFRS 7.421 Disclosure, IFRS 9.7.2.34		
Financial assets at amortised cost, class [member]	member	Disclosure IFRS 7.B2 a Disclosure		
Mortgages [member]	member	IFRS 7.IG20B Example, IFRS 7.6 Example,		
		IFRS 7.IG40B Example IFRS 7.IG40B Example IFRS 7.IG20C		
Loans to consumers [member]	member	Example, IFRS 7.6 Example IFRS 7.IG20C Example, IAS 1.112 C Common		
Loans to corporate entities [member]	member	practice, IFRS 7.6 Example		
Loans to government [member]	member	IAS 1.112 c _{Common practice} IFRS 7.35H b (iii) _{Disclosure} ,		
Trade receivables [member]	member	IFRS 7.35M b (iii) Disclosure, IFRS 7.35N Example, IAS 1.112 C Common practice		
Financial assets at fair value, class [member]	member	IFRS 7.B2 a Disclosure		
Trading securities [member]	member	IFRS 7.6 Example, IFRS 7.IG40B Example IFRS 7.IG40B Example, IFRS 7.6 Example,		
Derivatives [member]	member	IFRS 13.IE60 Example, IFRS 13.94 Example		
Option contract [member] Futures contract [member]	member member	IAS 1.112 C Common practice IAS 1.112 C Common practice		
Swap contract [member]	member	IAS 1.112 C Common practice		
Currency swap contract [member]	member	IAS 1.112 C Common practice		
Interest rate swap contract [member]	member	IAS 1.112 C Common practice		
Forward contract [member]	member	IAS 1.112 C Common practice		
Equity investments [member] Financial assets outside scope of IFRS 7, class [member]	member member	IFRS 7.6 Example, IFRS 7.IG40B Example IFRS 7.B2 b Disclosure		
Categories of financial assets [axis]		IFRS 7.8 Disclosure		
Financial assets, category [member]		IFRS 7.8 Disclosure		
Financial assets at fair value through profit or loss, category [member]	member	IFRS 7.8 a _{Disclosure}		
Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [member]	member	IFRS 7.8 a _{Disclosure}		
Financial assets at fair value through profit or loss, measured as such in accordance with exemption for repurchase of own financial liabilities, category [member]	member	Effective 2021-01-01 IFRS 7.8 a Disclosure		
Financial assets at fair value through profit or loss, measured as such in accordance with exemption for reacquisition of own equity instruments, category [member]	member	Effective 2021-01-01 IFRS 7.8 a Disclosure		
Financial assets at fair value through profit or loss, classified as held for trading, category [member]	member	Expiry date 2021-01-01 IFRS 7.8 a Disclosure		
Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [member]	member	IFRS 7.8 a _{Disclosure}		
Financial assets available-for-sale, category [member]	member	Expiry date 2021-01-01 IFRS 7.8 d		
Held-to-maturity investments, category [member]	member	Expiry date 2021-01-01 IFRS 7.8 b		
Loans and receivables, category [member]	member	Expiry date 2021-01-01 IFRS 7.8 c		
Financial assets at amortised cost, category [member]	member	Disclosure IFRS 7.8 f Disclosure		
Financial assets at fair value through other comprehensive income, category [member]		IFRS 7.8 h Disclosure		
Financial assets measured at fair value through other comprehensive income, category [member]	member	IFRS 7.8 h _{Disclosure}		
Investments in equity instruments designated at fair value through other comprehensive income				
[member]	member [default]	IFRS 7.11A c _{Disclosure} , IFRS 7.8 h _{Disclosure}		
Disclosure of financial assets [line items]	line items	1505 7 0514 1505 7 05		
Financial assets	X instant, debit	IFRS 7.35M Disclosure, IFRS 7.25 Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure,		
Financial access as fairness.	v	IFRS 7.35N Example		
Financial assets, at fair value Notional amount	X _{instant, debit}	IFRS 7.25 Disclosure IAS 1.112 C Common practice		
Reconciliation of changes in allowance account for credit losses of financial assets [abstract]	instant	Common practice		
Allowance account for credit losses of financial assets at beginning of period	X instant, credit	Expiry date 2021-01-01 IFRS 7.16		
Changes in allowance account for credit losses of financial assets [abstract]	instant, credit	Disclosure		
Additional allowance recognised in profit or loss, allowance account for credit losses of financial assets	X _{duration}	Expiry date 2021-01-01 IFRS 7.16 _{Common}		
Utilisation, allowance account for credit losses of financial assets	(X) _{duration, debit}	Expiry date 2021-01-01 IFRS 7.16 Common practice		
Reversal, allowance account for credit losses of financial assets	(X) _{duration}	Expiry date 2021-01-01 IFRS 7.16 _{Common}		
Increase (decrease) through net exchange differences, allowance account for credit losses of	X _{duration, credit}	practice Expiry date 2021-01-01 IFRS 7.16 Common		
financial assets Increase (decrease) through adjustments arising from passage of time, allowance account for credit	X duration, credit	practice Expiry date 2021-01-01 IFRS 7.16 Common		
losses of financial assets Increase (decrease) through other changes, allowance account for credit losses of financial assets	X _{duration} , credit	practice Expiry date 2021-01-01 IFRS 7.16 Common		
Total increase (decrease) in allowance account for credit losses of financial assets		practice Expiry date 2021-01-01 IFRS 7.16		
Allowance account for credit losses of financial assets at end of period	X duration, credit	Disclosure Expiry date 2021-01-01 IFRS 7.16		
	X instant, credit	Disclosure Expiry date 2021-01-01 IFRS 7.20 e		
Impairment loss on financial assets	X _{duration} , debit	Disclosure Expiry date 2021-01-01 IFRS 7.36 c		
Information about credit quality of neither past due nor impaired financial assets [text block]	text block	Disclosure Expiry date 2021-01-01 IFRS 7.36 c		
Analysis of credit exposures using external credit grading system [text block]	text block	Example, Expiry date 2021-01- 01 IFRS 7.IG23 a Example		
Description of rating agencies used	text	Expiry date 2021-01-01 IFRS 7.36 c _{Example} , Expiry date 2021-01- 01 IFRS 7.IG24 b _{Example}		
Rated credit exposures	X _{instant}	Expiry date 2021-01-01 IFRS 7.IG24 c Example, Expiry date 2021-01- 01 IFRS 7.36 c Example		
Unrated credit exposures	X _{instant}	Expiry date 2021-01-01 IFRS 7.IG24 c Example, Expiry date 2021-01- 01 IFRS 7.36 c Example		
Description of relationship between internal and external ratings	text	Expiry date 2021-01-01 IFRS 7.IG25 c $_{\text{Example}}$, Expiry date 2021-01-01 IFRS 7.36 c $_{\text{Example}}$, Expiry date 2021-		
		01-01 IFRS 7.IG24 d Example		

			Additional AU	
Label	Туре	IFRS Reference	Reference to IFRS elements	AU Reference
Analysis of credit exposures using internal credit grading system [text block]	text block	Expiry date 2021-01-01 IFRS 7.IG23 a Example, Expiry date 2021-01- 01 IFRS 7.36 c Example		
Description of internal credit ratings process	text	Expiry date 2021-01-01 IFRS 7.IG25 a $_{\rm Example}$ Expiry date 2021-01- 01 IFRS 7.36 c $_{\rm Example}$		
Description of relationship between internal and external ratings	text	Expiry date 2021-01-01 IFRS 7.IG25 c Example: Expiry date 2021-01- 01 IFRS 7.36 c Example: Expiry date 2021- 01-01 IFRS 7.IG24 d Example		
Description of nature of counterparty	text	Expiry date 2021-01-01 IFRS 7.IG23 b $_{\text{Example}}$ Expiry date 2021-01- 01 IFRS 7.36 c $_{\text{Example}}$		
Description of historical information about counterparty default rates	text	Expiry date 2021-01-01 IFRS 7.36 c Example, Expiry date 2021-01- 01 IFRS 7.IG23 c Example		
Description of other information used to assess credit quality	text	Expiry date 2021-01-01 IFRS 7.36 c Example, Expiry date 2021-01- 01 IFRS 7.IG23 d Example		
Disclosure of external credit grades [text block]	text block	Expiry date 2021-01-01 IFRS 7.36 c		
Disclosure of external credit grades [abstract]		Expiry date 2021-01-01 IFRS 7.36 c		
Disclosure of external credit grades [table]	table	Example, Expiry date 2021-01- 01 IFRS 7.IG24 Example IFRS 7.35M Example, Expiry date 2021-01-		
External credit grades [axis]	axis	01 IFRS 7.1G24 a Example. Expiry date 2021-01-01 IFRS 4.39G a Disclosure. IFRS 7.IG20C Example. Expiry date 2021- 01-01 IFRS 7.36 C Example		
Entity's total for external credit grades [member]	member [default]	Expiry date 2021-01-01 IFRS 7.IG24 a Example. IFRS 7.35M Example. IFRS 7.IG20C Exampler Expiry date 2021-01-01 IFRS 7.36 c Exampler Expiry date 2021-01-01-01 IFRS 4.39G a Disclosure		
External credit grades [member]	member	IFRS 7.IG20C Example, Expiry date 2021- 01-01 IFRS 7.IG24 a Example, IFRS 7.35M Example, Expiry date 2021-01- 01 IFRS 7.36 c Example, Expiry date 2021- 01-01 IFRS 4.39G a Disclosure		
Classes of financial assets [axis]	axis	IFRS 7.6 Disclosurer Effective on first application of IFRS 9 IFRS 4.39L b Disclosurer Effective 2021-01-01 IFRS 17.C32 Disclosurer IFRS 7.42I Disclosurer IFRS 9.7.2.34 Disclosure		
Financial assets, class [member]	member [default]	Effective 2021-01-01 IFRS 17.C32 Disclosure, Effective on first application of IFRS 9 IFRS 4.39L b Disclosure, IFRS 7.6 Disclosure, IFRS 7.421 Disclosure, IFRS 9.7.2.34 Disclosure		
Financial assets at amortised cost, class [member]	member	IFRS 7.B2 a _{Disclosure}		
Mortgages [member]	member	IFRS 7.IG20B Example, IFRS 7.6 Example, IFRS 7.IG40B Example		
Loans to consumers [member]	member	IFRS 7.IG40B _{Example} , IFRS 7.IG20C _{Example} , IFRS 7.6 _{Example}		
Loans to corporate entities [member]	member	IFRS 7.IG20C Example, IAS 1.112 C Common practice, IFRS 7.6 Example		
Loans to government [member]	member	IAS 1.112 C Common practice		
Trade receivables [member]	member	IFRS 7.35H b (iii) Disclosure/ IFRS 7.35M b (iii) Disclosure, IFRS 7.35N Example, IAS 1.112 C Common practice		
Financial assets at fair value, class [member] Trading securities [member]	member	IFRS 7.B2 a Disclosure IFRS 7.6 Example, IFRS 7.IG40B Example		
Derivatives (member)	member	IFRS 7.1G40B Example, IFRS 7.6 Example		
	member	IFRS 13.IE60 Example IFRS 13.94 Example		
Option contract [member] Futures contract [member]	member member	IAS 1.112 C Common practice IAS 1.112 C Common practice		
Swap contract [member]	member	IAS 1.112 C Common practice		
Currency swap contract [member]	member	IAS 1.112 C Common practice		
Interest rate swap contract [member] Forward contract [member]	member member	IAS 1.112 C Common practice		
Equity investments [member]	member member	IFRS 7.6 Example, IFRS 7.IG40B Example		
Financial assets outside scope of IFRS 7, class [member]	member	IFRS 7.B2 b _{Disclosure}		
Disclosure of external credit grades [line items]	line items			
Credit exposure	X _{instant}	Expiry date 2021-01-01 IFRS 7.36 c Example, Expiry date 2021-01- 01 IFRS 7.IG24 a Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example		
Disclosure of internal credit grades [text block]	text block	Expiry date 2021-01-01 IFRS 7.36 c Example, Expiry date 2021-01- 01 IFRS 7.IG25 Example		
Disclosure of internal credit grades [abstract]				
Disclosure of internal credit grades [table]	table	Expiry date 2021-01-01 IFRS 7.36 c Example, Expiry date 2021-01- 01 IFRS 7.IG25 Example		
Internal credit grades [axis]	axis	IFRS 7.IG20C Example, IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.36 c Example, Expiry date 2021-01- 01 IFRS 7.IG25 b Example, Expiry date 2021-01-01 IFRS 4.39G a Disclosure		
Entity's total for internal credit grades [member]	member [default]	IFRS 7.IG20C Example. Expiry date 2021-01-01 IFRS 7.IG25 b Example. IFRS 7.35M Example. Expiry date 2021-01-01 IFRS 4.39G a Disclosure. Expiry date 2021-01-01 IFRS 7.36 C Example		

			Additional AU	
Label	Туре	IFRS Reference	Reference to IFRS elements	AU Reference
Internal credit grades [member]	member	Expiry date 2021-01-01 IFRS 7.IG25 b Example, IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 4.39G a Disclosure, Expiry date 2021-01-01 IFRS 7.36 c Example	erments	
Classes of financial assets [axis]	axis	IFRS 7.1G20C Example IFRS 7.6 Disclosure, Effective on first application of IFRS 9 IFRS 4.39L b Disclosure Effective 2021-01- 01 IFRS 17.C32 Disclosure IFRS 7.421 Disclosure IFRS 9.7.2.34 Disclosure		
Financial assets, class [member]	member [default]	Disclosure FRS 7.421 Disclosure FRS 9.7.2.34		
Financial assets at amortised cost, class [member]	member	IFRS 7.B2 a _{Disclosure}		
Mortgages [member]	member	IFRS 7.IG20B _{Example} , IFRS 7.6 _{Example} , IFRS 7.IG40B _{Example}		
Loans to consumers [member]	member	IFRS 7.IG40B Example, IFRS 7.IG20C Example, IFRS 7.6 Example		
Loans to corporate entities [member]	member	IFRS 7.IG20C Example, IAS 1.112 C Common practice, IFRS 7.6 Example		
Loans to government [member]	member	IAS 1.112 C Common practice		
Trade receivables [member]	member	IFRS 7.35H b (iii) Disclosure/ IFRS 7.35M b (iii) Disclosure/ IFRS 7.35N b (iii) Disclosure/ Example/ IAS 1.112 c Common practice		
Financial assets at fair value, class [member] Trading securities [member]	member member	IFRS 7.B2 a _{Disclosure} IFRS 7.6 _{Example} , IFRS 7.IG40B _{Example}		
Derivatives [member]	member	IFRS 7.IG40B Example, IFRS 7.6 Example,		
Option contract [member]	member	IFRS 13.IE60 Example, IFRS 13.94 Example IAS 1.112 C Common practice		
Futures contract [member]	member	IAS 1.112 C Common practice		
Swap contract [member] Currency swap contract [member]	member member	IAS 1.112 C Common practice IAS 1.112 C Common practice		
Interest rate swap contract [member]	member	IAS 1.112 C Common practice		
Forward contract [member]	member	IAS 1.112 C Common practice		
Equity investments [member] Financial assets outside scope of IFRS 7, class [member]	member member	IFRS 7.6 Example, IFRS 7.IG40B Example IFRS 7.B2 b Disclosure		
Disclosure of internal credit grades [line items]	line items			
Credit exposure	X instant	Expiry date 2021-01-01 IFRS 7.36 c Example: Expiry date 2021-01- 01 IFRS 7.IG24 a Example: Expiry date 2021-01-01 IFRS 7.IG25 b Example		
Disclosure of financial liabilities [text block]	text block	IFRS 7.7 Disclosure		
Disclosure of financial liabilities [abstract] Disclosure of financial liabilities [table]	table	IFRS 7.7 Disclosure		
Classes of financial liabilities [axis]	axis	IFRS 7.6 _{Disclosure} IFRS 7.421 _{Disclosure}		
		IFRS 9.7.2.34 Disclosure IFRS 7.6 Disclosure/ IFRS 7.421 Disclosure/		
Financial liabilities, class [member]	member [default]	IFRS 9.7.2.34 Disclosure		
Financial liabilities at amortised cost, class [member] Financial liabilities at fair value, class [member]	member member	IFRS 7.B2 a _{Disclosure} IFRS 7.B2 a _{Disclosure}		
Financial liabilities outside scope of IFRS 7, class [member]	member	IFRS 7.B2 b Disclosure		
Categories of financial liabilities [axis] Financial liabilities, category [member]	axis member [default]	IFRS 7.8 Disclosure		
Financial liabilities at fair value through profit or loss, category [member]	member	IFRS 7.8 e Disclosure		
Financial liabilities at fair value through profit or loss, designated upon initial recognition or	member	IFRS 7.8 e _{Disclosure}		
subsequently, category [member] Financial liabilities at fair value through profit or loss that meet definition of held for trading, category [member]	member	IFRS 7.8 e Disclosure		
Financial liabilities at amortised cost, category [member]	member	IFRS 7.8 g $_{\text{Disclosure}}$ Expiry date 2021-01-01 IFRS 7.8 f $_{\text{Disclosure}}$		
Disclosure of financial liabilities (line items) Financial liabilities	line items	IEDS 7.25		
Financial liabilities, at fair value	X instant, credit X instant, credit	IFRS 7.25 Disclosure IFRS 7.25 Disclosure		
Designated loans or receivables at fair value through profit or loss [abstract]		5 : 1 : 2004 O4 O4 IFDS 7 O		
Maximum exposure to credit risk of loans or receivables	X instant	Expiry date 2021-01-01 IFRS 7.9 a Disclosure		
Amount by which credit derivatives or similar instruments related to loans or receivables mitigate maximum exposure to credit risk	X _{instant}	Expiry date 2021-01-01 IFRS 7.9 b Disclosure		
Increase (decrease) in fair value of loans or receivables, attributable to changes in credit risk of financial assets	X _{duration} , _{debit}	Expiry date 2021-01-01 IFRS 7.9 c		
Accumulated increase (decrease) in fair value of loan or receivable, attributable to changes in credit risk of financial	X instant, debit	Expiry date 2021-01-01 IFRS 7.9 c		
assets Increase (decrease) in fair value of credit derivatives or similar instruments related to loans or receivables		Disclosure Expiry date 2021-01-01 IFRS 7.9 d		
Accumulated increase (decrease) in fair value of credit derivatives or similar instruments related to loans or	X _{duration}	Disclosure Expiry date 2021-01-01 IFRS 7.9 d		
receivables Financial assets designated as measured at fair value through profit or loss [abstract]	X instant	Disclosure		
Maximum exposure to credit risk of financial assets designated as measured at fair value through profit or loss	X instant	IFRS 7.9 a _{Disclosure}		
Value through profit or loss fintigate maximum exposure to credit risk	X _{instant}	IFRS 7.9 b _{Disclosure}		
Increase (decrease) in fair value of financial assets designated as measured at fair value through profit or loss, attributable to changes in credit risk of financial assets	X _{duration, debit}	IFRS 7.9 c _{Disclosure}		
Accumulated increase (decrease) in fair value of financial assets designated as measured at fair value through profit or loss, attributable to changes in credit risk of financial assets	X instant, debit	IFRS 7.9 c _{Disclosure}		
Increase (decrease) in fair value of credit derivatives or similar instruments related to financial assets designated as measured at fair value through profit or loss	X _{duration}	IFRS 7.9 d _{Disclosure}		
Accumulated increase (decrease) in fair value of credit derivatives or similar instruments related to financial assets designated as measured at fair value through profit or loss Designated financial liabilities at fair value through profit or loss [abstract]	X instant	IFRS 7.9 d _{Disclosure}		
Increase (decrease) in fair value of financial liability, attributable to changes in credit risk of liability	X duration, credit	IFRS 7.10A a _{Disclosure} , Expiry date 2021- 01-01 IFRS 7.10 a _{Disclosure}		
Accumulated increase (decrease) in fair value of financial liability, attributable to changes in credit risk of liability	X instant, credit	IFRS 7.10 a _{Disclosure} , IFRS 7.10A a _{Disclosure}		
Difference between carrying amount of financial liability and amount contractually required to pay at maturity to holder of obligation	X _{instant}	IFRS 7.10 b _{Disclosure} , IFRS 7.10A b _{Disclosure}		
Transfers of cumulative gain (loss) within equity when changes in liability's credit risk are presented in other comprehensive income	X _{duration}	IFRS 7.10 c _{Disclosure}		

Description of reasons for transfers of cumulative gain (loss) within equity when changes in liability's credit risk are presented in other comprehensive income Amount presented in other comprehensive income realised at derecognition of financial liability Description of methods to determine amount of changes in fair value of financial assets and financial liabilities attributable to changes in credit risk Description of reasons and relevant factors why amount of changes in fair value of financial assets and financial liabilities attributable to changes in credit risk are not faithfully represented Description of methodology or methodologies used to determine whether presenting effects of changes in liability's credit risk in other comprehensive income would create or enlarge accounting mismatch in profit or loss Description of investments in equity instruments designated at fair value through other comprehensive income	Type text X duration text	IFRS 7.10 c Disclosure IFRS 7.10 d Disclosure	Reference to IFRS elements	AU Reference
presented in other comprehensive income Amount presented in other comprehensive income realised at derecognition of financial liability Description of methods to determine amount of changes in fair value of financial assets and financial liabilities attributable to changes in credit risk Description of reasons and relevant factors why amount of changes in fair value of financial assets and financial liabilities attributable to changes in credit risk are not faithfully represented Description of methodology or methodologies used to determine whether presenting effects of changes in liability's credit risk in other comprehensive income would create or enlarge accounting mismatch in profit or loss	X _{duration}			
Amount presented in other comprehensive income realised at derecognition of financial liability Description of methods to determine amount of changes in fair value of financial assets and financial liabilities attributable to changes in credit risk Description of reasons and relevant factors why amount of changes in fair value of financial assets and financial liabilities attributable to changes in credit risk are not faithfully represented Description of methodology or methodologies used to determine whether presenting effects of changes in liability's credit risk in other comprehensive income would create or enlarge accounting mismatch in profit or loss	text	IFRS 7.10 d _{Disclosure}		
attributable to changes in credit risk Description of reasons and relevant factors why amount of changes in fair value of financial assets and financial liabilities attributable to changes in credit risk are not faithfully represented Description of methodology or methodologies used to determine whether presenting effects of changes in liability's credit risk in other comprehensive income would create or enlarge accounting mismatch in profit or loss				
liabilities attributable to changes in credit risk are not faithfully represented Description of methodology or methodologies used to determine whether presenting effects of changes in liability's credit risk in other comprehensive income would create or enlarge accounting mismatch in profit or loss		IFRS 7.11 a _{Disclosure}		
Description of methodology or methodologies used to determine whether presenting effects of changes in liability's credit risk in other comprehensive income would create or enlarge accounting mismatch in profit or loss	text	IFRS 7.11 b _{Disclosure}		
	text	IFRS 7.11 c _{Disclosure}		
	text	IFRS 7.11A a Disclosure		
Description of reason for using presentation alternative	text	IFRS 7.11A b Disclosure		
Disclosure of fair value of investments in equity instruments designated at fair value through other comprehensive income [text block]	text block	IFRS 7.11A c Disclosure		
Disclosure of fair value of investments in equity instruments designated at fair value through other comprehensive income [abstract]				
Disclosure of fair value of investments in equity instruments designated at fair value through other	table	IFRS 7.11A c _{Disclosure}		
comprehensive income [table] Investments in equity instruments designated at fair value through other comprehensive income [axis]	axis	IFRS 7.11A C Disclosure		
Investments in equity instruments designated at fair value through other comprehensive income [member]	member [default]	IFRS 7.11A c _{Disclosure} , IFRS 7.8 h _{Disclosure}		
Disclosure of fair value of investments in equity instruments designated at fair value through other	line items			
comprehensive income [line items] Investments in equity instruments designated at fair value through other comprehensive income	X instant, debit	IFRS 7.8 h Disclosure, IFRS 7.11A C Disclosure		
Dividends recognised for investments in equity instruments designated at fair value through other comprehensive				
income, held at end of reporting period	X _{duration} , credit	IFRS 7.11A d _{Disclosure}		
Dividends recognised for investments in equity instruments designated at fair value through other comprehensive income, derecognised during period	X _{duration} , credit	IFRS 7.11A d Disclosure		
Explanation of transfers of cumulative gain or loss within equity of investments in equity instruments designated at fair	text	IFRS 7.11A e Disclosure		
value through other comprehensive income Description of reason for disposing of investments in equity instruments designated at fair value through other	text	IFRS 7.11B a Disclosure		
comprehensive income Fair value of investments in equity instruments designated at fair value through other comprehensive income at date of				
derecognition	X instant, debit	IFRS 7.11B b Disclosure		
Cumulative gain (loss) on disposal of investments in equity instruments designated at fair value through other comprehensive income	X _{duration} , credit	IFRS 7.11B c _{Disclosure}		
	v	Expiry date 2021-01-01 IFRS 7.12A a		
Reclassification out of financial assets at fair value through profit or loss	X duration, credit	Disclosure Expiry date 2021-01- 01 IFRS 7.12 Disclosure		
Reclassification into financial assets at fair value through profit or loss	X _{duration, debit}	Expiry date 2021-01-01 IFRS 7.12		
		Expiry date 2021-01-01 IFRS 7.12		
Reclassification out of available-for-sale financial assets	X _{duration} , credit	Disclosure, Expiry date 2021-01- 01 IFRS 7.12A a Disclosure		
Reclassification into available-for-sale financial assets	X _{duration} , debit	Expiry date 2021-01-01 IFRS 7.12		
neclassification filto available-ror-sale infalicial assets		Disclosure Expiry date 2021-01-01 IFRS 7.12		
Reclassification out of held-to-maturity investments	X _{duration} , credit	Disclosure		
Reclassification into held-to-maturity investments	X _{duration} , _{debit}	Expiry date 2021-01-01 IFRS 7.12 Disclosure		
Reclassification out of loans and receivables	X _{duration} , credit	Expiry date 2021-01-01 IFRS 7.12		
Reclassification into loans and receivables		Expiry date 2021-01-01 IFRS 7.12		
	X _{duration, debit}	Disclosure Expiry date 2021-01-01 IFRS 7.12A b		
Financial assets reclassified out of financial assets at fair value through profit or loss, carrying amount	X instant, debit	Disclosure		
Financial assets reclassified out of financial assets at fair value through profit or loss, at fair value	X instant, debit	Expiry date 2021-01-01 IFRS 7.12A b Disclosure		
Financial assets reclassified out of available-for-sale financial assets, carrying amount	X instant, debit	Expiry date 2021-01-01 IFRS 7.12A b		
Financial assets reclassified out of available-for-sale financial assets, at fair value	X instant, debit	Disclosure Expiry date 2021-01-01 IFRS 7.12A b		
Explanation of facts and circumstances indicating rare situation for reclassification out of financial assets at fair value		Disclosure Expiry date 2021-01-01 IFRS 7.12A c		
through profit or loss	text	Disclosure		
Fair value gains (losses) on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss	X _{duration, credit}	Expiry date 2021-01-01 IFRS 7.12A d Disclosure		
Fair value gains (losses) on financial assets reclassified out of available-for-sale financial assets recognised in other	X _{duration} , credit	Expiry date 2021-01-01 IFRS 7.12A d		
comprehensive income Fair value gains (losses) on financial assets reclassified out of financial assets at fair value through profit or loss not		Expiry date 2021-01-01 IFRS 7.12A e		
recognised in profit or loss Fair value gains (losses) on financial assets reclassified out of available-for-sale financial assets not recognised in other	X _{duration, credit}	Disclosure Expiry date 2021-01-01 IFRS 7.12A e		
comprehensive income	X duration, credit	Disclosure		
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 2021-01-01 IFRS 7.12A e Disclosure		
Gains (losses) on financial assets reclassified out of available-for-sale financial assets recognised in profit or loss	X _{duration, credit}	Expiry date 2021-01-01 IFRS 7.12A e		
Income on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or		Disclosure Expiry date 2021-01-01 IFRS 7.12A e		
loss	X duration, credit	Disclosure Expiry date 2021-01-01 IFRS 7.12A e		
Income on financial assets reclassified out of available-for-sale financial assets recognised in profit or loss	X _{duration} , credit	Disclosure		
Expenses on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss	X _{duration} , _{debit}	Expiry date 2021-01-01 IFRS 7.12A e		
Expenses on financial assets reclassified out of available-for-sale financial assets recognised in profit or loss	X _{duration, debit}	Expiry date 2021-01-01 IFRS 7.12A e		
Effective interest rate of financial assets reclassified out of financial assets at fair value through profit or loss	X.XX instant	Disclosure Expiry date 2021-01-01 IFRS 7.12A f		
		Disclosure Expiry date 2021-01-01 IFRS 7.12A f		
Estimated cash flows of financial assets reclassified out of financial assets at fair value through profit or loss	X _{duration, debit}	Disclosure		
Effective interest rate of financial assets reclassified out of available-for-sale financial assets	X.XX instant	Expiry date 2021-01-01 IFRS 7.12A f Disclosure		
Estimated cash flows of financial assets reclassified out of available-for-sale financial assets	X _{duration} , _{debit}	Expiry date 2021-01-01 IFRS 7.12A f		
Disclosure of reclassification of financial assets [text block]	text block	Disclosure IFRS 7.12B Disclosure		
Disclosure of reclassification of financial assets [abstract]	table	IFRS 7.12B Disclosure		
Disclosure of reclassification of financial assets [table] Events of reclassification of financial assets [axis]	axis	IFRS 7.12B Disclosure		
Events of reclassification of financial assets [member] Disclosure of reclassification of financial assets [line items]	member [default] line items	IFRS 7.12B Disclosure		
Date of reclassification of financial assets due to change in business model	yyyy-mm-dd	IFRS 7.12B a _{Disclosure}		
Explanation of change in business model for managing financial assets Description of effect of changing business model for managing financial assets on financial statements	text text	IFRS 7.12B b _{Disclosure} IFRS 7.12B b _{Disclosure}		

				Additional AU	
Label		Туре	IFRS Reference	Reference to IFRS	AU Reference
Reclassification of t	financial assets out of measured at amortised cost into measured at fair value through	v	IFRS 7.12B c Disclosure	elements	
profit or loss Reclassification of t	financial assets out of measured at fair value through profit or loss into measured at	X _{duration}			
amortised cost		X _{duration}	IFRS 7.12B c _{Disclosure}		
Reclassification of to other comprehensi	financial assets out of measured at amortised cost into measured at fair value through ve income	X _{duration}	IFRS 7.12B c _{Disclosure}		
Reclassification of t measured at amort	financial assets out of measured at fair value through other comprehensive income into	X _{duration}	IFRS 7.12B c Disclosure		
	financial assets out of measured at fair value through other comprehensive income into	X _{duration}	IFRS 7.12B c _{Disclosure}		
	lue through profit or loss financial assets out of measured at fair value through profit or loss into measured at fair				
value through other	er comprehensive income	X _{duration}	IFRS 7.12B c _{Disclosure}		
	nined on date of reclassification for assets reclassified out of fair value through profit or cost or fair value through other comprehensive income category	X.XX instant	IFRS 7.12C a Disclosure		
	for assets reclassified out of fair value through profit or loss category into amortised cost imprehensive income category	X _{duration, credit}	IFRS 7.12C b Disclosure		
Fair value of financial assets r	reclassified out of fair value through profit or loss category into amortised cost or fair value	X instant, debit	IFRS 7.12D a _{Disclosure}		
through other comprehensive Fair value gain (loss) that wou	e income category Ild have been recognised in profit or loss if financial assets had not been reclassified	X duration, credit	IFRS 7.12D b Disclosure		
Fair value of financial assets r	eclassified out of fair value through other comprehensive income category into amortised	X instant, debit	IFRS 7.12D a _{Disclosure}		
cost category Fair value gain (loss) that wou	uld have been recognised in other comprehensive income if financial assets had not been				
reclassified		X _{duration, credit}	IFRS 7.12D b _{Disclosure} IFRS 7 - Offsetting financial assets and		
, and the second	ancial assets and financial liabilities [text block]	text block	financial liabilities Disclosure		
•	financial assets [text block] g of financial assets [abstract]	text block	IFRS 7.13C Disclosure		
	ting of financial assets [table]	table	IFRS 7.13C _{Disclosure}		
Types of finan	cial assets [axis]	axis	IFRS 7.B52 Disclosure, IFRS 7.B51 Disclosure		
Financial a	ssets, type [member]	member [default]	IFRS 7.B51 Disclosure, IFRS 7.B52 Disclosure		
Counterpartie		axis	IFRS 7.B52 Disclosure		
	rties [member]	member [default]	IFRS 7.B52 Disclosure		
	ually insignificant counterparties [member] ting of financial assets [line items]	member line items	IFRS 7.B52 Disclosure		
Net financial a	ssets subject to offsetting, enforceable master netting arrangements or similar	mie items			
agreements [a Net financ	abstract] ial assets subject to offsetting, enforceable master netting arrangements or similar				
agreement	ts in statement of financial position [abstract]				
agreem	inancial assets subject to offsetting, enforceable master netting arrangements or similar nents	X instant, debit	IFRS 7.13C a _{Disclosure}		
	inancial liabilities set off against financial assets subject to offsetting, enforceable master arrangements or similar agreements	(X) instant, credit	IFRS 7.13C b Disclosure		
Net fina	ancial assets subject to offsetting, enforceable master netting arrangements or similar	X instant, debit	IFRS 7.13C c Disclosure		
	nents in statement of financial position ubject to enforceable master netting arrangement or similar agreement not set off against		Discount		
	ssets [abstract]		IEDS 7 12C d (i) IEDS 7 IC 40D		
	al instruments subject to enforceable master netting arrangement or similar agreement off against financial assets	(X) instant, credit	IFRS 7.13C d (i) Example IFRS 7.IG40D		
	ollateral received subject to enforceable master netting arrangement or similar agreement off against financial assets	(X) instant, credit	IFRS 7.13C d (ii) Example, IFRS 7.IG40D		
	mounts subject to enforceable master netting arrangement or similar agreement not set	(X) instant, credit	IFRS 7.13C d _{Disclosure}		
0	inst financial assets ial assets subject to offsetting, enforceable master netting arrangements or similar	(^) instant, credit			
agreement	ts	X instant, debit	IFRS 7.13C e Disclosure		
similar agreement	t-off associated with financial assets subject to enforceable master netting arrangement or	text	IFRS 7.13E Disclosure		
Description of measureme arrangements or similar a	ent differences for financial assets subject to offsetting, enforceable master netting	text	IFRS 7.B42 Disclosure		
Disclosure of reconciliation	n of financial assets subject to offsetting, enforceable master netting arrangements or	text block	IFRS 7.B46 Disclosure		
	ividual line items in statement of financial position [text block] financial liabilities [text block]	text block	IFRS 7.13C Disclosure		
Disclosure of offsetting	g of financial liabilities [abstract]				
	ting of financial liabilities [table]	table	IFRS 7.13C _{Disclosure} IFRS 7.852 _{Disclosure} , IFRS 7.851 _{Disclosure}		
	cial liabilities [axis]	axis			
	abilities, type [member]	member [default]	IFRS 7.B51 Disclosure, IFRS 7.B52 Disclosure		
Counterpartie Counterpa	s [axis] rties [member]	axis member [default]	IFRS 7.B52 Disclosure IFRS 7.B52 Disclosure		
	ually insignificant counterparties [member]	member	IFRS 7.B52 Disclosure		
	ting of financial liabilities [line items] iabilities subject to offsetting, enforceable master netting arrangements or similar	line items			
agreements [a	abstract]				
	ial liabilities subject to offsetting, enforceable master netting arrangements or similar ts in statement of financial position [abstract]				
Gross fi	inancial liabilities subject to offsetting, enforceable master netting arrangements or similar	X instant, credit	IFRS 7.13C a _{Disclosure}		
	inancial assets set off against financial liabilities subject to offsetting, enforceable master	(X) instant, debit	IFRS 7.13C b Disclosure		
	arrangements or similar agreements ancial liabilities subject to offsetting, enforceable master netting arrangements or similar				
agreem	nents in statement of financial position	X instant, credit	IFRS 7.13C C Disclosure		
	ubject to enforceable master netting arrangement or similar agreement not set off against abilities [abstract]				
Financi	al instruments subject to enforceable master netting arrangement or similar agreement	(X) instant, debit	IFRS 7.IG40D _{Example} , IFRS 7.13C d (i)		
	off against financial liabilities Illateral pledged subject to enforceable master netting arrangement or similar agreement		IFRS 7.IG40D _{Example} , IFRS 7.13C d (ii)		
not set	off against financial liabilities	(X) instant, debit	Example		
off agai	mounts subject to enforceable master netting arrangement or similar agreement not set inst financial liabilities	(X) instant, debit	IFRS 7.13C d _{Disclosure}		
agreement	ial liabilities subject to offsetting, enforceable master netting arrangements or similar	X instant, credit	IFRS 7.13C e _{Disclosure}		
Description of rights of se	ts t-off associated with financial liabilities subject to enforceable master netting arrangement		IFRS 7.13E Disclosure		
or similar agreement	ent differences for financial liabilities subject to offsetting, enforceable master netting				
Description of measureme		text	IFRS 7.B42 Disclosure		
arrangements or similar a	greements	text			
arrangements or similar a Disclosure of reconciliatio similar agreements to ind	greements n of financial liabilities subject to offsetting, enforceable master netting arrangements or ividual line items in statement of financial position [text block]	text block	IFRS 7.B46 Disclosure		
arrangements or similar a Disclosure of reconciliatio similar agreements to ind Financial assets pledged as co	greements n of financial liabilities subject to offsetting, enforceable master netting arrangements or		IFRS 7.B46 Disclosure IFRS 7.14 a Disclosure IFRS 7.14 b Disclosure		

			Additional AU	
Label	Туре	IFRS Reference	Reference to IFRS elements	AU Reference
Collateral sold or repledged in absence of default by owner of collateral, at fair value	X instant, debit	IFRS 7.15 b _{Disclosure}		
Explanation of whether entity has obligation to return collateral sold or repledged in absence of default by owner of collateral	text	IFRS 7.15 b _{Disclosure}		
Description of terms and conditions associated with entity's use of collateral permitted to be sold or repledged in absence of default by owner of collateral	text	IFRS 7.15 c _{Disclosure}		
Description of compound financial instruments with multiple embedded derivatives	text	IFRS 7.17 _{Disclosure}		
Description of details of defaults during period of principal, interest, sinking fund, or redemption terms of loans payable	text	IFRS 7.18 a _{Disclosure}	#REF!	
Loans payable in default Loans payable in default or breach under reduced disclosure requirements	X _{instant, credit} X instant, credit	IFRS 7.18 b _{Disclosure}		AASB 7.RDR18.1
Explanation of whether default was remedied or terms of loans payable were renegotiated before financial statements	text	IFRS 7.18 C Disclosure		AASO 7.NONIO.I
were authorised for issue Description of details of breaches which permitted lender to demand accelerated repayment during period of principal,	text	IFRS 7.19 Disclosure	#REF!	
interest, sinking fund, or redemption terms of loans payable Loans payable in breach which permitted lender to demand accelerated repayment	X instant, credit	IFRS 7.19 Disclosure		
Explanation of whether breaches which permitted lender to demand accelerated repayment were remedied or terms	text	IFRS 7.19 Disclosure		
of loans payable were renegotiated before financial statements were authorised for issue Income, expense, gains or losses of financial instruments [abstract]		Dationic		
Gains (losses) on financial instruments [abstract] Gains (losses) on financial assets at fair value through profit or loss, designated upon initial recognition or				
subsequently	X _{duration, credit}	IFRS 7.20 a (i) Disclosure		
Gains (losses) on financial assets at fair value through profit or loss, classified as held for trading	X _{duration, credit}	Expiry date 2021-01-01 IFRS 7.20 a (i) Disclosure		
Gains (losses) on financial assets at fair value through profit or loss, mandatorily measured 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 7.20 a (i) Disclosure		
Gains (losses) on financial liabilities at fair value through profit or loss, designated upon initial recognition or	X _{duration} , credit	IFRS 7.20 a (i) Disclosure		
subsequently Gains (losses) recognised in other comprehensive income on financial liabilities at fair value through profit or				
loss, designated upon initial recognition or subsequently Gains (losses) recognised in profit or loss on financial liabilities at fair value through profit or loss, designated	X _{duration} , credit	IFRS 7.20 a (i) Disclosure		
upon initial recognition or subsequently	X _{duration, credit}	IFRS 7.20 a (i) Disclosure		
Gains (losses) on financial liabilities at fair value through profit or loss, classified as held for trading Total gains (losses) on financial liabilities at fair value through profit or loss	X _{duration} , credit	IFRS 7.20 a (i) Disclosure IFRS 7.20 a (i) Disclosure		
Gains (losses) on held-to-maturity investments	X duration, credit	Expiry date 2021-01-01 IFRS 7.20 a (iii)		
Gains (losses) on loans and receivables		Disclosure Expiry date 2021-01-01 IFRS 7.20 a (iv)		
Gains (losses) on loans and receivables	X _{duration} , credit	Disclosure Expiry date 2021-01-01 IFRS 7.20 a (ii)		
Gains (losses) on available-for-sale financial assets	X _{duration} , credit	Disclosure		
Gains (losses) on remeasuring available-for-sale financial assets, before tax	X _{duration} , credit	Expiry date 2021-01-01 IFRS 7.20 a (ii) Disclosure, Expiry date 2021-01- 01 IAS 1.91 b Disclosure		
		Expiry date 2021-01-01 IAS 1.92		
Reclassification adjustments on available-for-sale financial assets, before tax	X _{duration, debit}	Disclosure, Expiry date 2021-01- 01 IFRS 7.20 a (ii) Disclosure		
Gains (losses) on financial liabilities at amortised cost	X _{duration} , credit	IFRS 7.20 a (v) Disclosure		
Gains (losses) on financial assets at amortised cost	X duration, credit	IFRS 7.20 a (vi) Disclosure IAS 1.7 Disclosure, IFRS 7.20 a (vii) Disclosure,		
Other comprehensive income, before tax, gains (losses) from investments in equity instruments	X _{duration, credit}	IAS 1.91 b _{Disclosure}		
Other comprehensive income, before tax, financial assets measured at fair value through other comprehensive income	X _{duration, credit}	IAS 1.91 b _{Disclosure} , IFRS 7.20 a (viii) _{Disclosure} , IAS 1.7 _{Disclosure}		
Gains (losses) on financial assets measured at fair value through other comprehensive income, before tax	X _{duration, credit}	IFRS 7.20 a (viii) Disclosure, IAS 1.91 b		
Reclassification adjustments on financial assets measured at fair value through other comprehensive income,	X _{duration, debit}	Disclosure IFRS 7.20 a (viii) Disclosure, IAS 1.92 Disclosure		
before tax Interest income and interest expense for financial assets or financial liabilities not at fair value through profit or loss [abstract]	duration, debit	C / Discussife Discussife		
Interest income for financial assets not at fair value through profit or loss	X _{duration, credit}	Expiry date 2021-01-01 IFRS 7.20 b		
Interest expense for financial liabilities not at fair value through profit or loss	X _{duration} , debit	IFRS 7.20 b Disclosure		
Interest revenue for financial assets measured at amortised cost	X _{duration, credit}	IFRS 7.20 b Disclosure		
Interest revenue for financial assets measured at fair value through other comprehensive income Fee income and expense [abstract]	X duration, credit	IFRS 7.20 b Disclosure		
Fee income (expense) arising from financial assets or financial liabilities not at fair value through profit or loss	X _{duration, credit}	Expiry date 2021-01-01 IFRS 7.20 c (i) Disclosure		
Fee income (expense) arising from trust and fiduciary activities	X _{duration} , credit	IFRS 7.20 c (ii) Disclosure		
Fee income arising from financial assets not at fair value through profit or loss Fee expense arising from financial liabilities not at fair value through profit or loss	X _{duration, credit}	IFRS 7.20 c (i) _{Disclosure} IFRS 7.20 c (i) _{Disclosure}		
Interest income on impaired financial assets accrued [abstract]	uuracion, debit			
Interest income on impaired financial assets accrued	X _{duration, credit}	Expiry date 2021-01-01 IFRS 7.20 d Disclosure		
Gain (loss) arising from derecognition of financial assets measured at amortised cost [abstract]	V			
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	IFRS 7.20A Disclosure IFRS 7.20A Disclosure		
Net gain (loss) arising from derecognition of financial assets measured at amortised cost	X _{duration, credit}	IAS 1.82 aa _{Disclosure}		
Description of reason for derecognition of financial assets measured at amortised cost	text block	IFRS 7.20A _{Disclosure} Expiry date 2021-01-01 IFRS 7.22		
Disclosure of hedge accounting [text block]	text block	Disclosure Expiry date 2021-01-01 IFRS 7.22		
Disclosure of detailed information about hedges [text block]	text block	Disclosure		
Disclosure of detailed information about hedges [abstract]		Expiry date 2021-01-01 IFRS 7.22		
Disclosure of detailed information about hedges [table]	table	Disclosure		
Types of hedges [axis]	axis	Expiry date 2021-01-01 IFRS 7.22 Disclosure, IFRS 7.24C Disclosure, IFRS 7.24A Disclosure, IFRS 7.24B Disclosure		
Hedges [member]	member [default]	IFRS 7.24B Disclosurer IFRS 7.24A Disclosurer Expirry date 2021-01-01 IFRS 7.22 Disclosurer IFRS 7.24C Disclosure		
Fair value hedges [member]	member	IAS 39.86 a _{Disclosure} , IFRS 7.24C _{Disclosure} , IFRS 7.24A _{Disclosure} , IFRS 7.24B _{Disclosure}		
Cash flow hedges [member]	member	IFRS 7.24B Disclosurer IFRS 7.24A Disclosurer IAS 39.86 b Disclosurer IFRS 7.24C Disclosurer		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS	AU Reference
Hedges of net investment in foreign operations [member]	member	IAS 39.86 c Disclosure, IFRS 7.24A Disclosure,	elements	
Disclosure of detailed information about hedges [line items]	line items	IFRS 7.24C _{Disclosure} , IFRS 7.24B _{Disclosure}		
Description of type of hedge	text	Expiry date 2021-01-01 IFRS 7.22 a		
Description of financial instruments designated as hedging instruments	text	Disclosure Expiry date 2021-01-01 IFRS 7.22 b		
Financial instruments designated as hedging instruments, at fair value		Disclosure Expiry date 2021-01-01 IFRS 7.22 b		
	X _{instant}	Disclosure Expiry date 2021-01-01 IFRS 7.22 c		
Description of nature of risks being hedged	text	Disclosure Expiry date 2021-01-01 IFRS 7.23 a		
Description of periods when cash flows expected to occur	text	Disclosure		
Description of periods when cash flows affect profit or loss	text	Expiry date 2021-01-01 IFRS 7.23 a Disclosure		
Description of forecast transactions for which hedge accounting had been used in previous period but which are no longer expected to occur	text	Expiry date 2021-01-01 IFRS 7.23 b Disclosure, IFRS 7.23F Disclosure		
Gains (losses) on hedging instrument, fair value hedges	X _{duration, credit}	Expiry date 2021-01-01 IFRS 7.24 a (i) Disclosure		
Gains (losses) on hedged item attributable to hedged risk, fair value hedges	X _{duration, credit}	Expiry date 2021-01-01 IFRS 7.24 a (ii) Disclosure		
Gains (losses) on ineffectiveness of cash flow hedges recognised in profit or loss	X _{duration} , credit	Expiry date 2021-01-01 IFRS 7.24 b		
Gains (losses) on ineffectiveness of hedges of net investments in foreign operations recognised in profit or loss	X _{duration, credit}	Expiry date 2021-01-01 IFRS 7.24 c		
Disclosure of general hedge accounting [text block]	text block	Disclosure IFRS 7 - Hedge accounting Disclosure		
Description of cross-reference to disclosures about hedge accounting presented outside financial statements Disclosure of risk management strategy related to hedge accounting [text block]	text text block	IFRS 7.21B Disclosure IFRS 7.22A Disclosure		
Disclosure of risk management strategy related to hedge accounting [abstract]				
Disclosure of risk management strategy related to hedge accounting [table] Types of risks [axis]	table	IFRS 7.22A Disclosure Effective 2021-01-01 IFRS 17.124		
турез от пака (акіа)	axis	Effective 2021-01- Effective 2021-01-01 IFRS 17.125		
Risks [member]		Disclosure, Effective 2021-01- 01 IFRS 17.127 Disclosure, Effective 2021- 01-01 IFRS 17.128 a Disclosure, Effective 2021-01-01 IFRS 17.124 Disclosure IFRS 7.34 Disclosure IFRS 7.33 Disclosure IFRS 7.31 Disclosure		
Credit risk [member]	member	Effective 2021-01-01 IFRS 17.127 Disclosure Effective 2021-01- 01 IFRS 17.125 Disclosure, IFRS 7.32 Example Effective 2021-01-01 IFRS 17.124 Disclosure		
Liquidity risk [member]	member	Effective 2021-01-01 IFRS 17.125 Disclosure IFRS 7.32 Example: Effective 2021- 01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure		
Market risk [member]	member	IFRS 7.32 Example: Effective 2021-01-01 IFRS 17.125 Disclosure, Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure		
Currency risk [member]	member	Effective 2021-01-01 IFRS 17.127 Disclosurer Effective 2021-01- 01 IFRS 17.125 Disclosurer, Effective 2021- 01-01-IFRS 17.128 a (ii) Disclosurer Effective 2021-01-01 IFRS 17.124 Disclosurer IFRS 7 - Defined terms Disclosure		
Interest rate risk (member)	member	Effective 2021-01-01 IFRS 17.125 Disclosurer Effective 2021-01- 01 IFRS 17.124 Disclosurer, Effective 2021- 01-01 IFRS 17.128 a (ii) Disclosurer IFRS 7- Defined terms Disclosurer, Effective 2021- 01-01 IFRS 17.127 Disclosure		
Other price risk [member]	member	Effective 2021-01-01 IFRS 17.125 Disclosure Effective 2021-01- 01 IFRS 17.128 a (ii) Disclosure, IFRS 7- Defined terms Disclosure, Effective 2021- 01-01 IFRS 17.127 Disclosure Effective 2021-01-01 IFRS 17.124 Disclosure		
Equity price risk [member]	member	IFRS 7.IG32 Example, IFRS 7.40 a Example		
Commodity price risk [member] Prepayment risk [member]	member member	IFRS 7.IG32 _{Example} , IFRS 7.40 a _{Example} IFRS 7.IG32 _{Example} , IFRS 7.40 a _{Example}		
Residual value risk [member]	member	IFRS 7.40 a Example, IFRS 7.IG32 Example		
Risk diversification effect [member] Disclosure of risk management strategy related to hedge accounting [line items]	member line items	IFRS 7.32 Common practice		
Explanation of risk management strategy related to nedge accounting [line items]	text block	IFRS 7.22A _{Disclosure}		
Description of hedging instruments used to hedge risk exposures and how they are used	text	IFRS 7.22B a Disclosure		
Description of how entity determines economic relationship between hedged item and hedging instrument for purpose of assessing hedge effectiveness	text	IFRS 7.22B b Disclosure		
Description of how entity establishes hedge ratio and what sources of hedge ineffectiveness are	text	IFRS 7.22B C Disclosure		
Information about how entity determined risk component designated as hedged item [text block] Information about how designated risk component relates to hedged item in its entirety [text block]	text block text block	IFRS 7.22C a Disclosure IFRS 7.22C b Disclosure		
Information about now designated risk component relates to nedged item in its entirety (text block) Information about ultimate risk management strategy in relation to hedging relationships that entity	text block	IFRS 7.23C b (i) Disclosure		
frequently resets Description of how entity reflects its risk management strategy by using hedge accounting and				
designating hedging relationships that it frequently resets	text	IFRS 7.23C b (ii) Disclosure		
Indication of how frequently hedging relationships are discontinued and restarted Description of fact and reason why volume of hedging relationships to which exemption in IFRS 7.23C	text	IFRS 7.23C b (iii) Disclosure		
applies is unrepresentative of normal volumes	text	IFRS 7.24D _{Disclosure}		
Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [text block]	text block	IFRS 7.23A _{Disclosure}		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS	AU Reference
Disclosure of information about terms and conditions of hedging instruments and how they affect future cash	Туре	IFNS Reference	elements	AO REIEI EIILE
flows [abstract]	table	IEDS 7.33A		
flows [table]	table	IFRS 7.23A Disclosure		
Types of risks [axis]	axis	Effective 2021-01-01 IFRS 17.124 Disclosure, Effective 2021-01- 01 IFRS 17.128 a Disclosure, IFRS 7.21C Disclosure IFRS 7.34 Disclosure, IFRS 7.33 Disclosure- Effective 2021-01- 01 IFRS 17.125 Disclosure, Effective 2021- 01-01 IFRS 17.125 Disclosure		
Risks [member]	member [default]	Effective 2021-01-01 IFRS 17.125 Disclosure Effective 2021-01- 01 IFRS 17.127 Disclosure Effective 2021- 01-01 IFRS 17.128 a Disclosure Effective 2021-01-01 IFRS 17.124 Disclosure IFRS 7.34 Disclosure IFRS 7.33 Disclosure IFRS 7.21C Disclosure		
Credit risk [member]	member	Effective 2021-01-01 IFRS 17.127 DISCHONLIFE, Effective 2021-01- 01 IFRS 17.125 DISCHONLIFES 17.124 DISCHONLIFES 17.124 DISCHONLIFES 17.124		
Liquidity risk [member]	member	Effective 2021-01-01 IFRS 17.125 Disclosure, IFRS 7.32 Example, Effective 2021- 01-01 IFRS 17.124 Disclosure, Effective 2021-01-01 IFRS 17.127 Disclosure		
Market risk [member]	member	IFRS 7.32 Exampler Effective 2021-01- 01 IFRS 17.125 Disclosurer Effective 2021- 01-01 IFRS 17.124 Disclosurer Effective 2021-01-01 IFRS 17.127 Disclosurer Effective 2021-01-01 IFRS 17.128 a (ii)		
Currency risk [member]	member	Effective 2021-01-01 IFRS 17.127 Disclosure: Effective 2021-01- 01 IFRS 17.125 Disclosure: Effective 2021- 01-01 IFRS 17.128 a (ii) Disclosure: Effective 2021-01-01 IFRS 17.124 Disclosure: IFRS 7 - Defined terms Disclosure		
Interest rate risk [member]	member	Effective 2021-01-01 IFRS 17.125 DISACHOSUME. Effective 2021-01- 01 IFRS 17.124 DISACHUME. Effective 2021- 01-01 IFRS 17.128 a (ii) DISACHUME. IFRS 7- Defined terms DISACHUME Effective 2021- 01-01 IFRS 17.127 DISACHUME		
Other price risk [member]	member	Effective 2021-01-01 IFRS 17.125 Disclosure Effective 2021-01- 01 IFRS 17.128 a (ii) Disclosure IFRS 7 - Defined terms Disclosure Effective 2021- 01-01 IFRS 17.127 Disclosure Effective 2021-01-01 IFRS 17.124 Disclosure		
Equity price risk [member]	member	IFRS 7.IG32 Example, IFRS 7.40 a Example		
Commodity price risk [member]	member	IFRS 7.IG32 Example, IFRS 7.40 a Example		
Prepayment risk [member]	member	IFRS 7.1G32 Example, IFRS 7.40 a Example		
Residual value risk [member] Risk diversification effect [member]	member member	IFRS 7.40 a Example IFRS 7.IG32 Example IFRS 7.32 Common practice		
Hedging instruments [axis]	axis	IFRS 7.24A Disclosure, IFRS 7.23A Disclosure		
Hedging instruments [member]		IFRS 7.24A Disclosure, IFRS 7.23A Disclosure		
Maturity [axis]	axis	IFRS 7.238 a Diadourer, Effective 2021-01-01 IFRS 17.120 Diadourer, Effective 2021-01-01 IFRS 17.125 Diadourer, Effective 2021-01-01 IFRS 17.125 Diadourer, IFRS 7.425 e Diadourer, IFRS 7.811 Exampler, IFRS 15.120 b (i) Diadourer, IFRS 16.97 D		
Aggregated time bands [member]	member [default]	IFRS 15.120 b (i) Disclosure Effective 2021- 01-01 IFRS 17.109 Disclosure Effective 2021-01-01 IFRS 17.132 b Disclosure Effective 2021-01-01 IFRS 17.120 Disclosure IFRS 17.120 Disclosure IFRS 7.23B a Disclosure IFRS 7.811 Example IFRS 7.835 Example IFRS 16.94 Disclosure IFRS 16.97 Disclosure		
Not later than one year [member]	member	IAS 1.61 a Disclosure Effective 2021-01- 01 IFRS 17.132 b Disclosure IFRS 7.B11 Example IFRS 16.94 Disclosure IFRS 7.IG31A Example IFRS 16.97 Disclosure		
Not later than three months [member]	member	Expiry date 2021-01-01 IFRS 7.37 a Exampler Expiry date 2021-01- 01 IFRS 7.IG28 a Exampler IAS 1.112 c Common practice		
Not later than one month [member]	member	IFRS 7.B35 a _{Example} , IFRS 7.B11 a _{Example} , IFRS 7.IG31A _{Example}		
Later than one month and not later than three months [member]	member	IFRS 7.B11 b _{Example} , IFRS 7.B35 b _{Example} , IFRS 7.IG31A _{Example}		
Later than three months and not later than one year [member]	member	IFRS 7.B11 c _{Example}		

Later than three months and not later than six months [member] member Later than six months and not later than one year [member] member	IFRS Reference Expiry date 2021-01-01 IFRS 7.37 a Example. Expiry date 2021-01- 01 IFRS 7.1G28 b Example. IFRS 7.B11 Example. IFRS 7.B35 c Example. IFRS 7.IG31A Example. IFRS 7.IG35 d Example. Expiry date 2021-01-01 IFRS 7.IG28 c Example. IFRS 7.B11 Example. Expiry date 2021-01-01 IFRS 7.37 a Example. IFRS 7.IG31A Example. Expiry date 2021-01-01 IFRS 7.37 a Example. IFRS 7.IG31A Example. Expiry date 2021-01-01 IFRS 7.IG28 d Example. Expiry date 2021-01-01 IFRS 7.IG31A Example. IFRS 7.IG31A Example.	Additional AU Reference to IFRS elements	AU Reference
	Example, Expiry date 2021-01- 01 IFRS 7.IG28 b _{Example} , IFRS 7.B11 Example, IFRS 7.B35 c _{Example} , IFRS 7.IG31A Example IFRS 7.B35 d _{Example} , Expiry date 2021- 01-01 IFRS 7.IG28 c _{Example} , IFRS 7.B11 Example, Expiry date 2021-01- 01 IFRS 7.37 a _{Example} , IFRS 7.IG31A Example Expiry date 2021-01-01 IFRS 7.IG28 d Example Expiry date 2021-01-01 01 IFRS 7.37 a _{Example} , IAS 1.61 b _{Disclosure}		
Later than six months and not later than one year [member] member	01-01 IFRS 7.IG28 c Example: IFRS 7.B11 Example: Expiry date 2021-01- 01 IFRS 7.37 a Example: IFRS 7.IG31A Example: Expiry date 2021-01-01 IFRS 7.IG28 d Example: Expiry date 2021-01- 01 IFRS 7.37 a Example: IAS 1.61 b Disclosure		
	Example, Expiry date 2021-01- 01 IFRS 7.37 a Example, IAS 1.61 b Disclosure		
Later than one year [member] member	IEDS 7 D11 d IEDS 7 IG21A		
Later than one year and not later than five years [member] member	IT NO 7.BIT U Example, IT NO 7.IUSTA Example		
Later than one year and not later than three years [member] member	IFRS 7.B11 _{Example} , IFRS 7.B35 e _{Example} , IFRS 7.IG31A _{Example}		
Later than one year and not later than two years [member] member	IAS 1.112 c Common practice, Effective 2021- 01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example, IFRS 16.97 Disclosure, IFRS 16.94 Disclosure		
Later than two years and not later than three years [member] member	Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IAS 1.112 c Common practice, IFRS 16.94 Disclosures IFRS 16.97 Disclosure, IFRS 7.IG31A Example		
Later than three years and not later than five years [member] member	IFRS 7.B35 f _{Example} , IFRS 7.B11 _{Example} , IFRS 7.IG31A _{Example}		
Later than three years and not later than four years [member] member	IAS 1.112 c Common practice, Effective 2021- 01-01 IFRS 17.132 b Disclosure IFRS 7.B11 Example, IFRS 7.IG31A Example, IFRS 16.94 Disclosure, IFRS 16.97		
Later than four years and not later than five years [member] member	Effective 2021-01-01 IFRS 17.132 b Disclosure, IAS 1.112 c Common practice* IFRS 7.811 Example* IFRS 16.94 Disclosure* IFRS 16.97 Disclosure, IFRS 7.IG31A Example		
Later than five years [member] member	Effective 2021-01-01 IFRS 17.132 b Disclosure: IFRS 7.811 Example: IFRS 7.835 g Example: IFRS 7.IG31A Example: IFRS 16.94 Disclosure: IFRS 16.97 Disclosure		
Later than five years and not later than ten years [member] member	IAS 1.112 c _{Common practice} , IFRS 7.B11 _{Example} , IFRS 7.IG31A _{Example}		
Later than five years and not later than seven years [member] member	IFRS 7.B11 Example IFRS 7.IG31A Example		
Later than seven years and not later than ten years [member] member	IFRS 7.B11 Example, IFRS 7.IG31A Example IAS 1.112 C Common practice, IFRS 7.B11		
Later than ten years [member] member	Example, IFRS 7.IG31A Example		
Later than ten years and not later than fifteen years [member] member Later than fifteen years and not later than twenty years [member] member	IFRS 7.B11 Example, IFRS 7.IG31A Example IFRS 7.B11 Example, IFRS 7.IG31A Example		
Later than twenty years and not later than twenty-five years [member] member Disclosure of information about terms and conditions of hedging instruments and how they affect future cash	IFRS 7.B11 Example, IFRS 7.IG31A Example		
flows [line items]	IFRS 7.24A d _{Disclosure} , IFRS 7.23B a		
Nominal amount of hedging instrument X.XX instant	Direktorino		
Average price of hedging instrument X.XX instant	IFRS 7.23B b Disclosure		
Average rate of hedging instrument X.XX instant Description of sources of hedge ineffectiveness expected to affect hedging relationship text	IFRS 7.23B b Disclosure		
Description of sources of hedge ineffectiveness that emerged in hedging relationship text	IFRS 7.23E Disclosure		
Explanation of hedge ineffectiveness resulting from sources that emerged in hedging relationship text Description of forecast transactions for which hedge accounting had been used in previous period but which are no	IFRS 7.23E Disclosure Expiry date 2021-01-01 IFRS 7.23 b		
longer expected to occur	Disclosure, IFRS 7.23F Disclosure		
Disclosure of detailed information about hedging instruments [text block] text block Disclosure of detailed information about hedging instruments [abstract]	IFRS 7.24A Disclosure		
Disclosure of detailed information about hedging instruments [table] table	IFRS 7.24A _{Disclosure}		
Types of risks [axis] axis	Effective 2021-01-01 IFRS 17.124 Disclosure Effective 2021-01- 01 IFRS 17.128 a Disclosure IFRS 7.21C Disclosure IFRS 7.34 Disclosure, IFRS 7.33 Disclosure Effective 2021-01- 01 IFRS 17.125 Disclosure Effective 2021- 01-01 IFRS 17.125 Disclosure		
Risks [member] member [default]	Effective 2021-01-01 IFRS 17.125 Disclosure, Effective 2021-01- 01 IFRS 17.127 Disclosure, Effective 2021- 01-01 IFRS 17.128 a Disclosure Effective 2021-01-01 IFRS 17.124 Disclosure IFRS 7.34 Disclosure IFRS 7.33 Disclosure IFRS 7.21C Disclosure		
Credit risk [member] member	Effective 2021-01-01 IFRS 17.127 Distosure Effective 2021-01- 01 IFRS 17.125 Disdosure IFRS 7.32 Examples Effective 2021-01-01 IFRS 17.124 Disdosure		
Liquidity risk [member] member	Effective 2021-01-01 IFRS 17.125 Disclosure, IFRS 7.32 Example, Effective 2021- 01-01 IFRS 17.124 Disclosure, Effective 2021-01-01 IFRS 17.127 Disclosure		

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Label	Туре	IFRS Reference	Reference to IFRS elements	AU Reference
Market risk [member]	member	IFRS 7.32 _{Example} Effective 2021-01-01 IFRS 17.125 _{Disclosure} , Effective 2021-01-01 IFRS 17.124 _{Disclosure} Effective 2021-01-01 IFRS 17.127 _{Disclosure} Effective 2021-01-01 IFRS 17.128 a (ii)		
Currency risk [member]	member	Effective 2021-01-01 IFRS 17.127 DISCHOURSE Effective 2021-01- 01 IFRS 17.125 DISCHOURSE Effective 2021- 01-01 IFRS 17.128 a (ii) DISCHOURSE Effective 2021-01-01 IFRS 17.124 DISCHOURSE IFRS 7 - Defined terms DISCHOURSE		
Interest rate risk [member]	member	Effective 2021-01-01 IFRS 17.125 DUGGOUAP: Effective 2021-01- 01 IFRS 17.124 DUGGOUAP: Effective 2021- 01-01 IFRS 17.128 a (iii) DUGGOUAP: IFRS 7- Defined terms DUGGOUAP: Effective 2021- 01-01 IFRS 17.127 DUGGOUAP:		
Other price risk [member]	member	Effective 2021-01-01 IFRS 17.125 Disclosure Effective 2021-01- 01 IFRS 17.128 a (iii) Disclosure IFRS 7 - Defined terms Disclosure Effective 2021- 01-01 IFRS 17.127 Disclosure Effective 2021- 01-01 IFRS 17.124 Disclosure		
Equity price risk [member]	member	IFRS 7.IG32 Example, IFRS 7.40 a Example		
Commodity price risk [member]	member	IFRS 7.IG32 Example, IFRS 7.40 a Example		
Prepayment risk [member] Residual value risk [member]	member member	IFRS 7.IG32 _{Example} , IFRS 7.40 a _{Example} IFRS 7.40 a _{Example} , IFRS 7.IG32 _{Example}		
Risk diversification effect [member]	member	IFRS 7.32 Common practice		
Types of hedges [axis]	axis	Expiry date 2021-01-01 IFRS 7.22 Disclosurer IFRS 7.24C Disclosurer IFRS 7.24A Disclosurer IFRS 7.24B Disclosure		
Hedges [member]	member [default]	IFRS 7.24B Disclosure, IFRS 7.24A Disclosure, Expiry date 2021-01-01 IFRS 7.22		
Fair value hedges [member]	member	IAS 39.86 a _{Disclosure} , IFRS 7.24C _{Disclosure} , IFRS 7.24A _{Disclosure} , IFRS 7.24B _{Disclosure}		
Cash flow hedges [member]	member	IFRS 7.24B Disclosure IFRS 7.24A Disclosure IAS 39.86 b Disclosure IFRS 7.24C Disclosure		
Hedges of net investment in foreign operations [member]	member	IAS 39.86 c _{Disclosure} , IFRS 7.24A _{Disclosure} , IFRS 7.24B _{Disclosure}		
Hedging instruments (axis)	axis	IFRS 7.24A Disclosure, IFRS 7.23A Disclosure		
Hedging instruments [member]	member [default]	IFRS 7.24A _{Disclosure} , IFRS 7.23A _{Disclosure}		
Disclosure of detailed information about hedging instruments [line items]	line items			
Hedging instrument, assets	X instant, debit	IFRS 7.24A a _{Disclosure}		
Hedging instrument, liabilities	X instant, credit	IFRS 7.24A a Disclosure		
Description of line item in statement of financial position that includes hedging instrument Gain (loss) on change in fair value of hedging instrument used as basis for recognising hedge	text	IFRS 7.24A b Disclosure		
ineffectiveness	X _{duration} , credit	IFRS 7.24A c Disclosure		
Nominal amount of hedging instrument	X.XX instant	IFRS 7.24A d _{Disclosure} , IFRS 7.23B a Disclosure		
Disclosure of detailed information about hedged items [text block]	text block	IFRS 7.24B Disclosure		
Disclosure of detailed information about hedged items [abstract] Disclosure of detailed information about hedged items [table]	table	IFDC 7 24D		
Types of risks [axis]	axis	IFRS 7.24B Disclosure Effective 2021-01-01 IFRS 17.124 Disclosure Effective 2021-01- 01 IFRS 17.128 a Disclosure IFRS 7.21C Disclosure IFRS 7.34 Disclosure IFRS 7.33 Disclosure Effective 2021-01- 01 IFRS 17.127 Disclosure, Effective 2021- 01-01 IFRS 17.125 Disclosure		
Risks [member]	member [default]	Effective 2021-01-01 IFRS 17.125 Disclosure, Effective 2021-01- 01 IFRS 17.127 Disclosure, Effective 2021- 01-01 IFRS 17.128 a Disclosure, Effective 2021- 01-01 IFRS 17.124 Disclosure IFRS 7.34 Disclosure IFRS 7.33 Disclosure IFRS 7.31C Disclosure		
Credit risk [member]	member	Effective 2021-01-01 IFRS 17.127 Distosure Effective 2021-01- 01 IFRS 17.125 Disdosure IFRS 7.32 Example Effective 2021-01-01 IFRS 17.124 Disclosure		
Liquidity risk [member]	member	Effective 2021-01-01 IFRS 17.125 Disclosure: IFRS 7.32 Example, Effective 2021- 01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure		
Market risk [member]	member	IFRS 7.32 _{Example} , Effective 2021-01-01 IFRS 17.125 _{Disdoure} , Effective 2021-01-01 IFRS 17.126 _{Disdoure} Effective 2021-01-01 IFRS 17.127 _{Disdoure} Effective 2021-01-01 IFRS 17.127 _{Disdoure} Effective 2021-01-01 IFRS 17.128 a (ii)		

			Additional AU	
Label	Туре	IFRS Reference	Reference to IFRS elements	AU Reference
Currency risk [member]	member	Effective 2021-01-01 IFRS 17.127 DISCHOUMPE Effective 2021-01- 01 IFRS 17.125 DISCHOUMPE Effective 2021- 01-01 IFRS 17.128 a (ii) DISCHOUMPE Effective 2021-01-01 IFRS 17.124 DISCHOUMPE IFRS 7 - Defined terms DISCHOUMPE		
Interest rate risk [member]	member	Effective 2021-01-01 IFRS 17.125 Disdourse, Effective 2021-01- 01 IFRS 17.124 Gidlourse Effective 2021- 01-01 IFRS 17.128 a (ii) pictourse IFRS 7- Defined terms Disdourse, Effective 2021- 01-01 IFRS 17.127 Disdourse		
Other price risk [member]	member	Effective 2021-01-01 IFRS 17.125 Disclosure Effective 2021-01- 01 IFRS 17.128 a (ii) Disclosure IFRS 7 - Defined terms Disclosure Effective 2021- 01-01 IFRS 17.127 DISCLOSURE Effective 2021-01-01 IFRS 17.124 DISCLOSURE		
Equity price risk [member]	member	IFRS 7.IG32 Example, IFRS 7.40 a Example		
Commodity price risk [member]	member	IFRS 7.IG32 Example, IFRS 7.40 a Example		
Prepayment risk [member] Residual value risk [member]	member member	IFRS 7.IG32 Example, IFRS 7.40 a Example IFRS 7.40 a Example, IFRS 7.IG32 Example		
Risk diversification effect [member]	member	IFRS 7.32 Common practice		
Types of hedges [axis]	axis	Expiry date 2021-01-01 IFRS 7.22 Disclosurer IFRS 7.24C Disclosurer IFRS 7.24A Disclosurer IFRS 7.24B Disclosurer		
Hedges [member]	member [default]	IFRS 7.24B _{Disclosure} , IFRS 7.24A _{Disclosure} , Expiry date 2021-01-01 IFRS 7.22 Disclosure, IFRS 7.24C _{Disclosure}		
Fair value hedges [member]	member	IAS 39.86 a Disclosure, IFRS 7.24C Disclosure, IFRS 7.24A Disclosure, IFRS 7.24B Disclosure		
Cash flow hedges [member]	member	IFRS 7.24B Disclosure, IFRS 7.24A Disclosure, IAS 39.86 b Disclosure, IFRS 7.24C Disclosure		
Hedges of net investment in foreign operations [member]	member	IAS 39.86 c _{Disclosure} , IFRS 7.24A _{Disclosure} , IFRS 7.24C _{Disclosure} , IFRS 7.24B _{Disclosure}		
Hedged items [axis] Hedged items [member]	axis member [default]	IFRS 7.24B Disclosure IFRS 7.24B Disclosure		
Disclosure of detailed information about hedged items [line items]	line items	II N.3 7.24B Disclosure		
Hedged item, assets	X instant, debit	IFRS 7.24B a (i) Disclosure		
Hedged item, liabilities	X instant, credit	IFRS 7.24B a (i) Disclosure		
Accumulated fair value hedge adjustment on hedged item included in carrying amount, assets Accumulated fair value hedge adjustment on hedged item included in carrying amount, liabilities	X instant, debit	IFRS 7.24B a (ii) Disclosure		
Description of line item in statement of financial position that includes hedged item	X instant, credit text	IFRS 7.24B a (ii) Disclosure IFRS 7.24B a (iii) Disclosure		
Gain (loss) on change in fair value of hedged item used as basis for recognising hedge ineffectiveness	X duration, credit	IFRS 7.24B b (i) Disclosure/ IFRS 7.24B a (iv)		
Accumulated fair value hedge adjustment remaining in statement of financial position for hedged item		Disclosure		
that ceased to be adjusted for hedging gains and losses, assets Accumulated fair value hedge adjustment remaining in statement of financial position for hedged item	X instant, debit	IFRS 7.24B a (v) _{Disclosure}		
that ceased to be adjusted for hedging gains and losses, liabilities	X instant, credit	IFRS 7.24B a (v) Disclosure		
Reserve of cash flow hedges, continuing hedges Reserve of exchange differences on translation, continuing hedges	X instant, credit	IFRS 7.24B b (ii) Disclosure IFRS 7.24B b (ii) Disclosure		
Reserve of cash flow hedges, hedging relationships for which hedge accounting is no longer applied	X instant, credit	IFRS 7.24B b (iii) Disclosure		
Reserve of exchange differences on translation, hedging relationships for which hedge accounting is no longer applied	X instant, credit	IFRS 7.24B b (iii) Disclosure		
Disclosure of information about amounts that affected statement of comprehensive income as result of hedge	text block	IFRS 7.24C Disclosure		
accounting [text block] Disclosure of information about amounts that affected statement of comprehensive income as result of hedge				
accounting [abstract] Disclosure of information about amounts that affected statement of comprehensive income as result of	table	IEDS 7 24C		
hedge accounting [table] Types of risks [axis]	axis	IFRS 7.24C Disclosure Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01- 01 IFRS 17.128 a Disclosure: IFRS 7.21C Disclosure: IFRS 7.34 Disclosure: IFRS 7.33 Disclosure: Effective 2021-01- 01 IFRS 17.127 Disclosure: Effective 2021-		
Picks [mambar]	momber (defects)	01-01 IFRS 17.125 _{Disclosure} Effective 2021-01-01 IFRS 17.125		
Risks [member]	member [default]	Effective 2021-01- Effective 2021-01-01 IFRS 17.127		
Credit risk [member]	member	Effective 2021-01- Effective 2021-01-01 IFRS 17.125		
Liquidity risk [member]	member	IFRS 7.32 Exampler Effective 2021-01-		
Market risk [member] Currency risk [member]	member	01 IFRS 17.125 Effective 2021-01-01 IFRS 17.127 Disclosure Effective 2021-01-01 O1 IFRS 17.125 Disclosure Effective 2021- O1-01 IFRS 17.128 a (ii) Disclosurer Effective 2021-01-01 IFRS 17.124 Disclosure IFRS 7 - Defined terms Disclosure		
Interest rate risk [member]	member	Effective 2021-01-01 IFRS 17.125 Disclosure Effective 2021-01- 01 IFRS 17.124 Disclosure Effective 2021- 01-01 IFRS 17.128 a (ii) Disclosure IFRS 7- Defined terms Disclosure Effective 2021- 01-01 IFRS 17.127 Disclosure		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Other price risk [member]	member	Effective 2021-01-01 IFRS 17.125 Disclosure, Effective 2021-01- 01 IFRS 17.128 a (iii) Disclosure, IFRS 7 - Defined terms Disclosure, Effective 2021- 01-01 IFRS 17.127 Disclosure Effective 2021-01-01 IFRS 17.124 Disclosure		
Equity price risk [member]	member	IFRS 7.IG32 Example, IFRS 7.40 a Example		
Commodity price risk [member] Prepayment risk [member]	member member	IFRS 7.IG32 Example, IFRS 7.40 a Example IFRS 7.IG32 Example, IFRS 7.40 a Example		
Residual value risk [member]	member	IFRS 7.40 a _{Example} , IFRS 7.IG32 _{Example}		
Risk diversification effect [member]	member	IFRS 7.32 Common practice		
Types of hedges [axis]	axis	Expiry date 2021-01-01 IFRS 7.22 Disclosurer IFRS 7.24C Disclosurer IFRS 7.24A Disclosurer IFRS 7.24B Disclosure		
Hedges [member]	member [default]	IFRS 7.24B Disclosure, IFRS 7.24A Disclosure, Expiry date 2021-01-01 IFRS 7.22 Disclosure, IFRS 7.24C Disclosure		
Fair value hedges [member]	member	IAS 39.86 a Disclosurer IFRS 7.24C Disclosurer IFRS 7.24A Disclosurer IFRS 7.24B Disclosure		
Cash flow hedges [member]	member	IFRS 7.24B Disclosure, IFRS 7.24A Disclosure, IAS 39.86 b Disclosure IFRS 7.24C Disclosure		
Hedges of net investment in foreign operations [member]	member	IAS 39.86 c Disclosure, IFRS 7.24A Disclosure, IFRS 7.24C Disclosure, IFRS 7.24B Disclosure		
Disclosure of information about amounts that affected statement of comprehensive income as result of hedge accounting [line items] Gain (loss) on hedge ineffectiveness [abstract]	line items	IFDC 7 24C - (!)		
Gain (loss) on hedge ineffectiveness recognised in profit or loss	X _{duration, credit}	IFRS 7.24C a (i) Disclosure, IFRS 7.24C b (ii)		
Gain (loss) on hedge ineffectiveness recognised in other comprehensive income	X _{duration, credit}	IFRS 7.24C a (i) Disclosure		
Total gain (loss) on hedge ineffectiveness	X _{duration, credit}	IFRS 7.24C a (i) Disclosure		
Description of line item in statement of comprehensive income that includes recognised hedge ineffectiveness	text	IFRS 7.24C b (iii) Disclosure, IFRS 7.24C a (ii) Disclosure		
Gains (losses) on cash flow hedges, net of tax	X _{duration, credit}	IFRS 7.24C b (i) Disclosure IAS 1.91 a Disclosure Expiry date 2021-01- 01 IFRS 7.23 c Disclosure, IFRS 7.24E a		
Gains (losses) on hedges of net investments in foreign operations, net of tax	X duration, credit	Disclosure IAS 39.102 a Disclosure, IFRS 7.24C b (i) Disclosure, IFRS 9.6.5.13 a Disclosure, IAS 1.91 a Disclosure, IFRS 7.24E a Disclosure		
Reclassification adjustments on cash flow hedges, net of tax	X duration, debit	Expiry date 2021-01-01 IFRS 7.23 d Disclosure, IFRS 7.24E a Disclosure, IFRS 7.24C b (iv) Disclosure, IAS 1.92 Disclosure		
Reclassification adjustments on cash flow hedges for which hedged future cash flows are no longer	X _{duration, debit}	IFRS 7.24C b (iv) Disclosure, IFRS 7.24E a		
expected to occur, net of tax Reclassification adjustments on cash flow hedges for which hedged item affected profit or loss, net of tax	X _{duration} , debit	Disclosure IFRS 7.24E a Disclosure, IFRS 7.24C b (iv) Disclosure		
Reclassification adjustments on hedges of net investments in foreign operations, net of tax	X duration, debit	IFRS 7.24C b (iv) Disclosure, IAS 1.92 Disclosure, IFRS 7.24E a Disclosure, IAS 39.102 Disclosure, IFRS 9.6.5.14 Disclosure		
Description of line item in statement of comprehensive income that includes reclassification adjustments	text	IFRS 7.24C b (v) Disclosure		
Hedging gains (losses) for hedge of group of items with offsetting risk positions	X _{duration, credit}	IFRS 7.24C b (vi) Disclosure, IFRS 9.6.6.4 Disclosure		
Disclosure of information about credit exposures designated as measured at fair value through profit or loss [text block]	text block	IFRS 7.24G Disclosure		
Disclosure of information about credit exposures designated as measured at fair value through profit or loss [abstract]				
Disclosure of information about credit exposures designated as measured at fair value through profit or loss [table]	table	IFRS 7.24G _{Disclosure}		
Financial instruments measured at fair value through profit or loss because credit derivative is used to manage credit risk [axis]	axis	IFRS 7.24G _{Disclosure}		
Financial instruments measured at fair value through profit or loss because credit derivative is used to manage credit risk [member]	member [default]	IFRS 7.24G _{Disclosure}		
Disclosure of information about credit exposures designated as measured at fair value through profit or loss [line items]	line items			
Reconciliation of nominal amount of credit derivative [abstract] Credit derivative, nominal amount at beginning of period	X	IFRS 7.24G a _{Disclosure}		
Credit derivative, nominal amount at beginning of period Changes in nominal amount of credit derivative [abstract]	X _{instant}	Disclosure		
Total increase (decrease) in credit derivative, nominal amount	X _{duration}	IFRS 7.24G a Disclosure		
Credit derivative, nominal amount at end of period Reconciliation of fair value of credit derivative [abstract]	X instant	IFRS 7.24G a Disclosure		
Credit derivative, fair value at beginning of period	X instant, debit	IFRS 7.24G a _{Disclosure}		
Changes in fair value of credit derivative [abstract] Total increase (decrease) in credit derivative, fair value	Y	IFRS 7.24G a _{Disclosure}		
Credit derivative, fair value at end of period	X _{duration, debit}	IFRS 7.24G a Disclosure		
Gain (loss) on designation of financial instrument as measured at fair value through profit or loss	X _{duration, credit}	IFRS 7.24G b Disclosure		
because credit derivative is used to manage credit risk Fair value of financial instrument on discontinuation of measurement at fair value through profit or loss				
because credit derivative is used to manage credit risk, assets	X instant, debit	IFRS 7.24G c _{Disclosure}		
Fair value of financial instrument on discontinuation of measurement at fair value through profit or loss because credit derivative is used to manage credit risk, liabilities	X instant, credit	IFRS 7.24G c _{Disclosure}		
Nominal or principal amount of financial instrument on discontinuation of measurement at fair value through profit or loss because credit derivative is used to manage credit risk	X _{instant}	IFRS 7.24G c _{Disclosure}		
Disclosure of information about possible differences between carrying amount and fair value of contracts described in	text block	Expiry date 2021-01-01 IFRS 7.30		
IFRS 7.29 b and IFRS 7.29 c [text block] Description of fact that fair value information has not been disclosed because fair value of instruments cannot be	text	Disclosure Expiry date 2021-01-01 IFRS 7.30 a		
measured reliably Description of financial instruments, their carrying amount, and explanation of why fair value cannot be measured		Disclosure Expiry date 2021-01-01 IFRS 7.30 b		
reliably	text	Disclosure		

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Label	Туре	IFRS Reference	Reference to IFRS elements	AU Reference
Information about market for financial instruments	text	Expiry date 2021-01-01 IFRS 7.30 c Disclosure		
Information about whether and how entity intends to dispose of financial instruments	text	Expiry date 2021-01-01 IFRS 7.30 d		
Explanation of fact that financial instruments whose fair value previously could not be reliably measured are	text	Expiry date 2021-01-01 IFRS 7.30 e		
derecognised Financial instruments whose fair value previously could not be reliably measured at time of derecognition	X instant	Disclosure Expiry date 2021-01-01 IFRS 7.30 e		
Gain (loss) recognised on derecognition of financial instruments whose fair value previously could not be reliably		Disclosure Expiry date 2021-01-01 IFRS 7.30 e		
measured Description of cross-reference to disclosures about nature and extent of risks arising from financial instruments	X _{duration, credit}	Disclosure IFRS 7.B6 Disclosure		
Disclosure of nature and extent of risks arising from financial instruments [text block]	text block	IFRS 7.31 Disclosure		
Disclosure of nature and extent of risks arising from financial instruments [abstract] Disclosure of nature and extent of risks arising from financial instruments [table]	table	IFRS 7.34 Disclosure, IFRS 7.33 Disclosure		
		Effective 2021-01-01 IFRS 17.124 Disclosure, Effective 2021-01-		
Types of risks [axis]	axis	Ol IFRS 17.128 a pisdourer IFRS 7.21C Disdourer IFRS 7.34 Disdourer IFRS 7.33 Disdourer Effective 2021-01- 01 IFRS 17.127 Disdourer, Effective 2021- 01-01 IFRS 17.125 Disdourer		
Risks [member]	member [default]	Effective 2021-01-01 IFRS 17.125 Disclosure Effective 2021-01- 01 IFRS 17.127 Disclosure Effective 2021- 01-01 IFRS 17.128 a Disclosure Effective 2021-01-01 IFRS 17.124 Disclosure IFRS 7.34 Disclosure IFRS 7.33 Disclosure IFRS 7.21C Disclosure		
Credit risk [member]	member	Effective 2021-01-01 IFRS 17.127 outdours: Effective 2021-01- 01 IFRS 17.125 Disdoure, IFRS 7.32 Example, Effective 2021-01-01 IFRS 17.124 Disdoure		
Liquidity risk [member]	member	Effective 2021-01-01 IFRS 17.125 Disclosurer IFRS 7.32 Exampler Effective 2021- 01-01 IFRS 17.124 Disclosurer Effective 2021-01-01 IFRS 17.127 Disclosure		
Market risk [member]	member	IFRS 7.32 Example: Effective 2021-01-01 IFRS 17.125 Disdoure: Effective 2021-01-01 IFRS 17.124 Disdoure: Effective 2021-01-01 IFRS 17.127 Disdoure: Effective 2021-01-01 IFRS 17.128 a (ii) Disdoure:		
Currency risk [member]	member	Effective 2021-01-01 IFRS 17.127 Disclosure, Effective 2021-01- 01 IFRS 17.125 Disclosure, Effective 2021- 01-01 IFRS 17.128 a (ii) Disclosure Effective 2021-01-01 IFRS 17.124 Disclosure, IFRS 7 - Defined terms Disclosure		
Interest rate risk [member]	member	Effective 2021-01-01 IFRS 17.125 Disdocure: Effective 2021-01- 01 IFRS 17.124 Disdocure: Effective 2021- 01-01 IFRS 17.128 a (ii) Disdocure: IFRS 7- Defined terms Disdocure: Effective 2021- 01-01 IFRS 17.127 Disdocure		
Other price risk [member]	member	Effective 2021-01-01 IFRS 17.125 Disclosure Effective 2021-01- 01 IFRS 17.128 a (ii) Disclosure IFRS 7 - Defined terms Disclosure Effective 2021- 01-01 IFRS 17.127 Disclosure Effective 2021-01-01 IFRS 17.124 Disclosure		
Equity price risk [member] Commodity price risk [member]	member member	IFRS 7.IG32 Example, IFRS 7.40 a Example IFRS 7.IG32 Example, IFRS 7.40 a Example		
Prepayment risk [member]	member	IFRS 7.IG32 Example, IFRS 7.40 a Example		
Residual value risk [member] Risk diversification effect [member]	member member	IFRS 7.40 a Example IFRS 7.1G32 Example IFRS 7.32 Common practice		
Disclosure of nature and extent of risks arising from financial instruments [line items] Description of exposure to risk	line items text	IFRS 7.33 a Disclosure		
Description of objectives, policies and processes for managing risk	text	IFRS 7.33 b Disclosure		
Methods used to measure risk	text	IFRS 7.33 b _{Disclosure} IFRS 7.33 c _{Disclosure}		
Description of changes in exposure to risk Description of changes in objectives, policies and processes for managing risk	text	IFRS 7.33 C Disclosure		
Description of changes in methods used to measure risk	text	IFRS 7.33 C Disclosure		
Summary quantitative data about entity's exposure to risk [text block] Description of concentrations of risk	text block text	IFRS 7.34 a _{Disclosure} IFRS 7.34 c _{Disclosure}		
Description of concentrations of risk Description of how management determines concentrations	text	IFRS 7.B8 a Disclosure		
Description of shared characteristic for concentration	text	IFRS 7.B8 b Disclosure		
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		
Sensitivity analysis for types of market risk [text block]	text block	IFRS 7.40 a _{Disclosure} IAS 1.10 e _{Common practice} , IFRS 7 - Credit		
Disclosure of credit risk [text block]	text block	risk _{Disclosure}		
Description of cross-reference to disclosures about credit risk presented outside financial statements Explanation of credit risk management practices and how they relate to recognition and measurement of expected	text text block	IFRS 7.35C Disclosure IFRS 7.35F Disclosure		
credit losses [text block] Information on how entity determined whether credit risk of financial instruments has increased significantly	text	IFRS 7.35F a Disclosure		
since initial recognition Information about entity's definitions of default	text	IFRS 7.35F a _{Disclosure}		
Information about entity's definitions of default Information on how instruments were grouped if expected credit losses were measured on collective basis	text	IFRS 7.35F C Disclosure		
Information on how entity determined that financial assets are credit-impaired financial assets	text	IFRS 7.35F d _{Disclosure}		
Information on entity's write-off policy Information on how requirements for modification of contractual cash flows of financial assets have been applied	text	IFRS 7.35F e Disclosure IFRS 7.35F f Disclosure		
Explanation of inputs, assumptions and estimation techniques used to apply impairment requirements [text block]		IFRS 7.35G Disclosure		
and or impact, assumptions and estimation recrimiques used to apply impairment requirements (text block)	- DATE DIDER	Disciosure		

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Label		Туре	IFRS Reference	Reference to IFRS elements	AU Reference
	Description of basis of inputs and assumptions and estimation techniques used to measure 12-month and lifetime expected credit losses	text	IFRS 7.35G a (i) Disclosure		
	Description of basis of inputs and assumptions and estimation techniques used to determine whether credit risk of financial instruments have increased significantly since initial recognition	text	IFRS 7.35G a (ii) Disclosure		
	Description of basis of inputs and assumptions and estimation techniques used to determine whether financial asset is credit-impaired financial asset	text	IFRS 7.35G a (iii) _{Disclosure}		
	Description of how forward-looking information has been incorporated into determination of expected credit losses	text	IFRS 7.35G b _{Disclosure}		
	Description of changes in estimation techniques or significant assumptions made when applying impairment requirements and reasons for those changes	text	IFRS 7.35G c Disclosure		
	sclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for nancial instruments [text block]	text block	IFRS 7.351 Disclosure, IFRS 7.35H Disclosure		
	Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [abstract]				
	Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [table]	table	IFRS 7.35I Disclosure, IFRS 7.35H Disclosure		
	Classes of financial instruments [axis]	axis	IFRS 7.35K Disclosure, IFRS 7.35H Disclosure, IFRS 7.36 Disclosure IFRS 7.35M Disclosure		
	Financial instruments, class [member]	member [default]	IFRS 7.36 _{Disclosure} , IFRS 7.35K _{Disclosure} , IFRS 7.35M _{Disclosure} , IFRS 7.35H _{Disclosure}		
	Loan commitments [member]	member	IFRS 7.B8E Disclosure, IFRS 7.35M Disclosure		
	Financial guarantee contracts [member]	member	IFRS 7.35M Disclosure, IFRS 7.B8E Disclosure		
	Trade receivables [member]	member	IFRS 7.35H b (iii) Disclosure/ IFRS 7.35M b (iii) Disclosure/ IFRS 7.35N Example/ IAS 1.112 C Common practice		
	Contract assets [member]	member	IFRS 7.35M b (iii) _{Disclosure} , IFRS 7.35H b (iii) _{Disclosure} , IFRS 7.35N Example		
	Lease receivables [member]	member	IFRS 7.35N Example, IFRS 7.35M b (iii) Disclosure, IFRS 7.35H b (iii) Disclosure		
	Mortgages [member]	member	IFRS 7.IG20B Example, IFRS 7.6 Example,		
	Loans to consumers [member]	member	IFRS 7.IG40B _{Example} IFRS 7.IG40B _{Example} , IFRS 7.IG20C		
	Loans to corporate entities [member]	member	Example, IFRS 7.6 Example IFRS 7.IG20C Example, IAS 1.112 C Common		
	Loans to corporate entities [member] Loans to government [member]	member	practice, IFRS 7.6 Example IAS 1.112 C Common practice		
	Type of measurement of expected credit losses [axis]	axis	IFRS 7.35H Disclosure, IFRS 7.35M Disclosure		
	Type of measurement of expected credit losses [member]	member [default]	IFRS 7.35H Disclosure, IFRS 7.35M Disclosure		
	12-month expected credit losses [member]	member	IFRS 7.35H a _{Disclosure} , IFRS 7.35M a		
	Lifetime expected credit losses [member]	member	IFRS 7.35M b _{Disclosure} , IFRS 7.35H b		
	Method of assessment of expected credit losses [axis]	axis	Disclosure IFRS 7.35H Exampler IFRS 7.35I Exampler		
			IFRS 7.IG20B Example IFRS 7.351 Example, IFRS 7.IG20B Example,		
	Method of assessment of expected credit losses [member]	member [default]	IFRS 7.35H _{Example} IFRS 7.35H _{Example} , IFRS 7.IG20B _{Example}		
	Expected credit losses individually assessed [member]	member	IFRS 7.351 Example IFRS 7.35H Example, IFRS 7.1G20B Example		
	Expected credit losses collectively assessed [member]	member	IFRS 7.351 Example		
	Credit impairment of financial instruments [axis]	axis	IFRS 7.35H _{Disclosure} , IFRS 7.35M _{Disclosure}		
	Credit impairment of financial instruments [member]	member [default]	IFRS 7.35H _{Disclosure} , IFRS 7.35M _{Disclosure}		
	Financial instruments not credit-impaired [member]	member	IFRS 7.35H _{Disclosure} , IFRS 7.35M _{Disclosure}		
	Financial instruments credit-impaired [member]	member	IFRS 7.35H _{Disclosure} , IFRS 7.35M _{Disclosure}		
	Financial instruments purchased or originated credit-impaired [member]	member	IFRS 7.35H c _{Disclosure} , IFRS 7.35M c Disclosure		
	Financial instruments credit-impaired after purchase or origination [member]	member	IFRS 7.35H b (ii) Disclosure/ IFRS 7.35M b (iii) Disclosure/		
	Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 38.118 e Disclosurer Expiry date 2021- 01-01 IFRS 7.IG29 Common practicer IFRS 3.867 d Disclosure, IAS 40.79 c Disclosure IAS 41.50 Disclosure, Expiry date 2021-01-01 IFRS 7.37 b Common practicer IAS 40.76 Disclosurer IAS 41.54 f Disclosurer IFRS 7.35H Disclosurer IAS 16.73 e Disclosurer IAS 40.79 d Disclosurer IFRS 7.351 Disclosurer IAS 16.73 d Disclosurer IAS 38.118 c Disclosurer		
	Carrying amount [member]	member [default]	Expiry date 2021-01-01 IFRS 7.IG29 a Example: IAS 38.118 e Disclosure: IAS 40.79 d Disclosure: IFRS 7.351 Disclosure: IFRS 3.867 d Disclosure: IAS 41.50 Disclosure: IAS 16.73 e Disclosure: Expiry date 2021-01- 01 IFRS 7.37 b Cample: IAS 40.76 Disclosure: IFRS 7.35H Disclosure		
	Gross carrying amount [member]	member	IAS 41.54 f _{Disclosure} Expiry date 2021-01-01 IFRS 7.IG29 _{Common priactice} , IFRS 7.35N _{Example} , IAS 38.118 c _{Disclosure} , IAS 40.79 c _{Disclosure} , Expiry date 2021-01-01 IFRS 7.37 b _{Common practice} , IAS 16.73 d _{Disclosure} IFRS 7.35M _{Disclosure} IFRS 3.B67 d _{Disclosure} IFRS 7.351 _{Disclosure}		

			Additional AU	
Label	Туре	IFRS Reference	Reference to IFRS elements	AU Reference
Accumulated impairment [member]	member	IAS 40.79 c Common practice. Expiry date 2021-01-01 IFRS 7.37 b Example. Expiry date 2021-01-01 IFRS 7.1G29 b Example. IAS 41.54 f Common practice. IAS 16.73 d Common practice. IFRS 3.867 d Disclosure IFRS 7.35H Disclosure. IAS 38.118 c Common Common Practice. IAS 38.118 c Common Common Practice. IAS 38.118 c Common IFRS 7.25H Disclosure.		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [line items]	line items	practicer IFRS 7.35N Example		
Financial assets at beginning of period	X instant, debit	IFRS 7.35M Disclosurer IFRS 7.25 Disclosurer IFRS 7.35H Disclosurer IFRS 7.35I Disclosurer IFRS 7.35N Example		
Increase (decrease) in financial assets [abstract]				
Increase (decrease) through transfers, financial assets	X _{duration} , _{debit}	IFRS 7.35H _{Example} , IFRS 7.35I d _{Example} , IFRS 7.1G20B _{Example}		
Decrease through derecognition, financial assets	(X) duration, credit	IFRS 7.1G20B Example, IFRS 7.35H Example, IFRS 7.35I C Example		
Increase through origination or purchase, financial assets	X duration, debit	IFRS 7.351 a _{Example} , IFRS 7.35H _{Example} , IFRS 7.IG20B _{Example}		
Decrease through write-off, financial assets	(X) _{duration, credit}	IFRS 7.35H Example, IFRS 7.35I C Example, IFRS 7.1G20B Example		
Increase (decrease) through changes in models or risk parameters, financial assets Increase (decrease) through modification of contractual cash flows, financial assets	X _{duration} , debit	IFRS 7.35H Example, IFRS 7.IG20B Example IFRS 7.35I b Example		
Increase (decrease) through foreign exchange and other movements, financial assets [abstract]	X duration, debit	IFRS 7.351 D Example IFRS 7.1G20B Example		
Increase (decrease) through foreign exchange, financial assets	X duration, debit	IFRS 7.IG20B Example, IFRS 7.351 Example		
Increase (decrease) through other movements, financial assets	X _{duration} , _{debit}	IFRS 7.35H Example		
Total increase (decrease) through foreign exchange and other movements, financial assets	X _{duration, debit}	IFRS 7.35H Example, IFRS 7.IG20B Example		
Total increase (decrease) in financial assets	X _{duration} , debit	IFRS 7.35I Disclosure, IFRS 7.35H Disclosure IFRS 7.35M Disclosure, IFRS 7.25 Disclosure,		
Financial assets at end of period	X instant, debit	IFRS 7.35H Disclosure, IFRS 7.35I Disclosure,		
		IFRS 7.35N _{Example}		
Exposure to credit risk on loan commitments and financial guarantee contracts at beginning of period	X instant, credit	IFRS 7.35I Disclosure, IFRS 7.35H Disclosure, IFRS 7.35M Disclosure		
Increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts		II N.3 7.33IVI Disclosure		
[abstract]				
Increase (decrease) through transfers, exposure to credit risk on loan commitments and financial guarantee contracts	X _{duration} , credit	IFRS 7.35I d _{Example} , IFRS 7.35H _{Example} , IFRS 7.1G20B _{Example}		
Decrease through derecognition, exposure to credit risk on loan commitments and financial	(X) duration, debit	IFRS 7.351 c Example, IFRS 7.IG20B Example,		
guarantee contracts Increase through origination or purchase, exposure to credit risk on loan commitments and financial		IFRS 7.35H Example, IFRS 7.35I a Example,		
guarantee contracts	X _{duration} , credit	IFRS 7.IG20B Example		
Increase (decrease) through changes in models or risk parameters, exposure to credit risk on loan commitments and financial guarantee contracts	X _{duration, credit}	IFRS 7.35H Example, IFRS 7.IG20B Example		
Increase (decrease) through modification of contractual cash flows, exposure to credit risk on loan	X _{duration} , credit	IFRS 7.35I b Example		
commitments and financial guarantee contracts Increase (decrease) through foreign exchange and other movements, exposure to credit risk on loan	- duration, credit	Example		
commitments and financial guarantee contracts [abstract]				
Increase (decrease) through foreign exchange, exposure to credit risk on loan commitments and financial guarantee contracts	X _{duration, credit}	IFRS 7.IG20B Example, IFRS 7.35H Example		
Increase (decrease) through other movements, exposure to credit risk on loan commitments and	X _{duration, credit}	IFRS 7.IG20B Example, IFRS 7.35I Example,		
financial guarantee contracts Total increase (decrease) through foreign exchange and other movements, exposure to credit risk		IFRS 7.35H Example		
on loan commitments and financial guarantee contracts Total increase (decrease) in exposure to credit risk on loan commitments and financial guarantee	X _{duration, credit}	IFRS 7.IG20B Example, IFRS 7.35H Example		
contracts	X _{duration, credit}	IFRS 7.351 Disclosure IFRS 7.35H Disclosure IFRS 7.351 Disclosure IFRS 7.35H Disclosure		
Exposure to credit risk on loan commitments and financial guarantee contracts at end of period	X instant, credit	IFRS 7.35M Disclosure		
Undiscounted expected credit losses at initial recognition on purchased or originated credit-impaired financial assets initially recognised	X _{duration} , credit	IFRS 7.35H c _{Disclosure}		
Explanation of reasons for changes in loss allowance for financial instruments	text	IFRS 7.B8D _{Example}		
Explanation of how significant changes in gross carrying amount of financial instruments contributed to changes in loss allowance	text	IFRS 7.35I Disclosure		
Financial assets with contractual cash flows modified during reporting period while loss allowance measured at lifetime expected credit losses, amortised cost before modification	X _{duration, debit}	IFRS 7.35J a _{Disclosure}		
Financial assets with contractual cash flows modified during reporting period while loss allowance measured at lifetime expected credit losses, modification gain (loss)	X _{duration} , credit	IFRS 7.35J a Disclosure		
Financial assets with modified contractual cash flows while loss allowance measured at lifetime expected credit losses for which loss allowance changed during reporting period to 12-month expected credit losses, gross carrying	X instant, debit	IFRS 7.35J b _{Disclosure}		
amount Financial assets written off during reporting period and still subject to enforcement activity, contractual amount	X instant, debit	IFRS 7.35L Disclosure		
outstanding Information about groups or portfolios of financial instruments with particular features that could affect large				
portion of that group	text	IFRS 7.B8H Disclosure		
Disclosure of credit risk exposure [text block] Disclosure of credit risk exposure [abstract]	text block	IFRS 7.35M _{Disclosure}		
Disclosure of credit risk exposure [table]	table	IFRS 7.35M _{Disclosure}		
		IFRS 7.35M Example, Expiry date 2021-01-		
External credit grades [axis]	axis	01 IFRS 7.IG24 a Example Expiry date 2021-01-01 IFRS 4.39G a Disclosure IFRS 7.IG20C Example Expiry date 2021- 01-01 IFRS 7.36 C Example		
Entity's total for external credit grades [member]	member [default]	Expiry date 2021-01-01 IFRS 7.IG24 a $_{\rm Example}$, IFRS 7.35M $_{\rm Example}$, IFRS 7.3620C $_{\rm Example}$, Expiry date 2021-01-01 IFRS 7.36 c $_{\rm Example}$, Expiry date 2021-01-01 IFRS 4.39G a $_{\rm Disclosure}$		
External credit grades [member]	member	IFRS 7.1G20C Examples. Expiry date 2021-01-01 IFRS 7.1G24 a Example, IFRS 7.35M Examples Expiry date 2021-01-01 IFRS 7.36 c Examples Expiry date 2021-01-01 IFRS 4.39G a Disclosure		
Internal credit grades [axis]	axis	IFRS 7.IG20C Example: IFRS 7.35M Example: Expiry date 2021-01-01 IFRS 7.36 c Example: Expiry date 2021-01-01 IFRS 7.IG25 b Example: Expiry date 2021-01-01 IFRS 4.39G a Disclosure		

			Additional AU	
Label	Туре	IFRS Reference	Reference to IFRS elements	AU Reference
Entity's total for internal credit grades [member]	member [default]	IFRS 7.IG20C Example, Expiry date 2021- 01-01 IFRS 7.IG25 b Example, IFRS 7.35M Example, Expiry date 2021-01- 01 IFRS 4.39G a Disclosure, Expiry date 2021-01-01 IFRS 7.36 c Example		
Internal credit grades [member]	member	Expiry date 2021-01-01 IFRS 7.1G25 b Example, IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 4.39G a Disclosure, Expiry date 2021-01-01 IFRS 7.36 c Example, IFRS 7.1G20C Example		
Probability of default [axis]	axis	IFRS 7.35M _{Example} , IFRS 7.IG20C _{Example}		
Entity's total for probability of default [member]	member [default]	IFRS 7.IG20C Example, IFRS 7.35M Example		
Probability of default [member]	member	IFRS 7.IG20C _{Example} , IFRS 7.35M _{Example}		
Classes of financial instruments [axis]	axis	IFRS 7.35K Disclosure IFRS 7.35H Disclosure IFRS 7.36 Disclosure IFRS 7.35M Disclosure		
Financial instruments, class [member]	member [default]	IFRS 7.36 Disclosure, IFRS 7.35K Disclosure, IFRS 7.35M Disclosure IFRS 7.35H Disclosure		
Loan commitments [member]	member	IFRS 7.B8E Disclosure, IFRS 7.35M Disclosure		
Financial guarantee contracts [member]	member	IFRS 7.35M _{Disclosure} , IFRS 7.88E _{Disclosure}		
Trade receivables [member]	member	IFRS 7.35H b (iii) Disclosure IFRS 7.35M b (iii) Disclosure, IFRS 7.35N Example, IAS 1.112 c Common practice		
Contract assets [member]	member	IFRS 7.35M b (iii) Disclosure IFRS 7.35H b (iii) Disclosure IFRS 7.35N Example		
Lease receivables [member]	member	IFRS 7.35N Example, IFRS 7.35M b (iii) Disclosure, IFRS 7.35H b (iii) Disclosure		
Mortgages [member]	member	IFRS 7.IG20B Example, IFRS 7.6 Example, IFRS 7.IG40B Example		
Loans to consumers [member]	member	IFRS 7.IG40B _{Example} , IFRS 7.IG20C _{Example} , IFRS 7.6 _{Example}		
Loans to corporate entities [member]	member	IFRS 7.IG20C Example, IAS 1.112 C Common practice, IFRS 7.6 Example		
Loans to government [member]	member	IAS 1.112 C Common practice		
Type of measurement of expected credit losses [axis]	axis	IFRS 7.35H Disclosure, IFRS 7.35M Disclosure		
Type of measurement of expected credit losses [member]	member [default]	IFRS 7.35H Disclosure, IFRS 7.35M Disclosure		
12-month expected credit losses [member]	member	IFRS 7.35H a Disclosure, IFRS 7.35M a Disclosure		
Lifetime expected credit losses [member]	member	IFRS 7.35M b Disclosure, IFRS 7.35H b Disclosure		
Method of assessment of expected credit losses [axis]	axis	IFRS 7.35H _{Example} , IFRS 7.35I _{Example} , IFRS 7.IG20B _{Example}		
Method of assessment of expected credit losses [member]	member [default]	IFRS 7.351 Example, IFRS 7.IG20B Example, IFRS 7.35H Example		
Expected credit losses individually assessed [member]	member	IFRS 7.35H Example, IFRS 7.IG20B Example, IFRS 7.35I Example		
Expected credit losses collectively assessed [member]	member	IFRS 7.35H Example, IFRS 7.IG20B Example, IFRS 7.35I Example		
Credit impairment of financial instruments [axis]	axis	IFRS 7.35H Disclosure, IFRS 7.35M Disclosure		
Credit impairment of financial instruments [member]	member [default]	IFRS 7.35H Disclosure, IFRS 7.35M Disclosure		
Financial instruments not credit-impaired [member]	member	IFRS 7.35H Disclosure, IFRS 7.35M Disclosure		
Financial instruments credit-impaired [member]	member	IFRS 7.35H Disclosure, IFRS 7.35M Disclosure		
Financial instruments purchased or originated credit-impaired [member]	member	IFRS 7.35H c _{Disclosure} , IFRS 7.35M c		
Financial instruments credit-impaired after purchase or origination [member]	member	Disclosure IFRS 7.35H b (ii) Disclosure,		
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IFRS 7.35M b (ii) Disclosure IAS 38.118 e Disclosure Expiry date 2021- 01-01 IFRS 7.1629 common practices IFRS 3.867 d Disclosure, IAS 40.79 c Disclosure IAS 41.50 Disclosure, Expiry date 2021-01-01 IFRS 7.37 b Common practice IAS 40.76 pisclosure IAS 41.54 f Disclosure IFRS 7.35H Disclosure IAS 16.73 e Disclosure IAS 40.79 d pisclosure IFRS 7.351 Disclosure IAS 40.79 d Disclosure IAS 41.54 f Disclosure IAS 40.79 d Disclosure IAS 41.54 f Disclosure		
Carrying amount [member]	member [default]	Expiry date 2021-01-01 IFRS 7.IG29 a Example, IAS 38.118 e Disclosure, IAS 40.79 d Disclosure, IFRS 7.351 Disclosure, IFRS 3.867 d Disclosure, IAS 41.50 Disclosure, IAS 16.73 e Disclosure, Expiry date 2021-01- 01 IFRS 7.37 b Example, IAS 40.76 Disclosure, IFRS 7.35H Disclosure		
Gross carrying amount [member]	member	IAS 41.54 f _{Disclosure} Expiry date 2021-01-01 IFRS 7.IG29 _{Common practice} , IFRS 7.35N _{Example} , IAS 38.118 c Disclosure, IAS 40.79 c Disclosure Expiry date 2021-01-01 IFRS 7.37 b _{Common practice} , IAS 16.73 d Disclosure IFRS 7.35M Disclosure IFRS 3.867 d Disclosure IFRS 7.351 Disclosure		

			Additional AU	
Label	Туре	IFRS Reference	Reference to IFRS elements	AU Reference
Accumulated impairment [member]	member	IAS 40.79 c Common practice. Expiry date 2021-01-01 IFRS 7.37 b Example. Expiry date 2021-01-01 IFRS 7.1G29 b Example IAS 41.54 f Common practice IAS 16.73 d Common practice. IFRS 3.867 d Disclosure IFRS 7.35H Disclosure IAS 38.118 c Common practice IFRS 7.35N Example		
Disclosure of credit risk exposure [line items]	line items			
Financial assets	X instant, debit	IFRS 7.35M Disclosure, IFRS 7.25 Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, IFRS 7.35N Example		
Exposure to credit risk on loan commitments and financial guarantee contracts	X instant, credit	IFRS 7.35I Disclosure, IFRS 7.35H Disclosure, IFRS 7.35M Disclosure		
Disclosure of provision matrix [text block]	text block	IFRS 7.35N Example		
Disclosure of provision matrix [abstract] Disclosure of provision matrix [table]	table	IFRS 7.35N Example		
Classes of financial instruments [axis]	axis	IFRS 7.35K _{Disclosure} , IFRS 7.35H _{Disclosure} , IFRS 7.36 _{Disclosure} , IFRS 7.35M _{Disclosure}		
Financial instruments, class [member]	member [default]	IFRS 7.36 Disclosurer IFRS 7.35K Disclosurer IFRS 7.35M Disclosurer IFRS 7.35H Disclosure		
Loan commitments [member]	member	IFRS 7.B8E Disclosure, IFRS 7.35M Disclosure		
Financial guarantee contracts [member]	member	IFRS 7.35M _{Disclosure} , IFRS 7.88E _{Disclosure}		
Trade receivables [member]	member	IFRS 7.35H b (iii) Disclosure/ IFRS 7.35M b (iii) Disclosure/ IFRS 7.35N Example/ IAS 1.112 c Common practice		
Contract assets [member]	member	IFRS 7.35M b (iii) Disclosure, IFRS 7.35H b (iii) Disclosure, IFRS 7.35N Example		
Lease receivables [member]	member	IFRS 7.35N _{Example} , IFRS 7.35M b (iii) Disclosure IFRS 7.35H b (iii) _{Disclosure}		
Mortgages [member]	member	IFRS 7.IG20B Example, IFRS 7.6 Example, IFRS 7.IG40B Example		
Loans to consumers [member]	member	IFRS 7.IG40B _{Example} , IFRS 7.IG20C _{Example} , IFRS 7.6 _{Example}		
Loans to corporate entities [member]	member	IFRS 7.IG20C Example, IAS 1.112 C Common		
Loans to government [member]	member	practice, IFRS 7.6 Example IAS 1.112 C Common practice		
Past due status [axis]	axis	IFRS 7.35N _{Example} , Expiry date 2021-01- 01 IFRS 7.37 _{Common practice}		
Past due status [member]	member [default]	Expiry date 2021-01-01 IFRS 7.37 Common practice, IFRS 7.35N Example		
Current [member]	member	IFRS 7.IG20D Example, IFRS 7.35N Example, Expiry date 2021-01-01 IFRS 7.37 Common practice		
Later than one month and not later than two months [member]	member	Expiry date 2021-01-01 IFRS 7.37 _{Common} practice IFRS 7.35N _{Example} , IFRS 7.1G20D _{Example} , IAS 1.112 c _{Common practice}		
Later than two months and not later than three months [member]	member	IAS 1.112 C Common practice, IFRS 7.35N Example, Expiry date 2021-01-01 IFRS 7.37 Common practice, IFRS 7.IG20D Example		
Later than three months [member]	member	IFRS 7.35N Exampler IFRS 7.IG20D Exampler Expiry date 2021-01-01 IFRS 7.37 Common practice		
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 38.118 e Disclosurer Expiry date 2021- 01-01 IFRS 7.IG29 Common practicer IFRS 3.867 d Disclosurer IAS 40.79 c Disclosurer IAS 41.50 Disclosurer Expiry date 2021-01-01 IFRS 7.37 b Common practicer IAS 40.76 Disclosurer IAS 41.54 f Disclosurer IFRS 7.35H Disclosurer IAS 16.73 e Disclosurer IAS 40.79 d Disclosurer IFRS 7.351 Disclosurer IAS 16.73 d Disclosurer IAS 38.118 C Disclosurer		
Carrying amount [member]	member [default]	Expiry date 2021-01-01 IFRS 7.IG29 a Example, IAS 38.118 e Disclosure, IAS 40.79 d Disclosure IFRS 7.351 Disclosure IFRS 3.B67 d Disclosure IAS 41.50 Disclosure IAS 16.73 e Disclosure Expiry date 2021-01-01 IFRS 7.37 b Example, IAS 40.76 Disclosure IFRS 7.35H Disclosure		
Gross carrying amount [member]	member	IAS 41.54 f Disclosure Expiry date 2021-01-01 IFRS 7.1529 Common practice IFRS 7.35N Example: IAS 38.118 c Disclosure IAS 40.79 c Disclosure Expiry date 2021-01-01 IFRS 7.37 b Common practice, IAS 16.73 d Disclosure IFRS 7.35M Disclosure IFRS 3.867 d Disclosure, IFRS 7.351 Disclosure		
Accumulated impairment [member]	member	IAS 40.79 c _{Common practice} , Expiry date 2021-01-01 IFRS 7.37 b _{Example} , Expiry date 2021-01-01 IFRS 7.37 b _{Example} , Expiry date 2021-01-01 IFRS 7.362 b _{Example} IAS 41.54 f _{Common practice} IAS 16.73 d _{Common practice} IFRS 3.867 d _{Dictionare} IFRS 7.35H _{Dictionare} IAS 38.118 c _{Common practice} IFRS 7.35N _{Example}		
Disclosure of provision matrix [line items]	line items			

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Financial assets	X instant, debit	IFRS 7.35M _{Disclosure} , IFRS 7.25 _{Disclosure} , IFRS 7.35H _{Disclosure} , IFRS 7.35I _{Disclosure} , IFRS 7.35N _{Example}		
Expected credit loss rate	X.XX instant	IFRS 7.IG20D Example, IFRS 7.35N Example		
Disclosure of financial assets that are either past due or impaired [text block]	text block	Expiry date 2021-01-01 IFRS 7.37		
Disclosure of financial assets that are either past due or impaired [abstract]		Disclosure		
Disclosure of financial assets that are either past due or impaired [table]	table	Expiry date 2021-01-01 IFRS 7.37		
Disclosure of minimal assets that are extree past due of impaired (dulie)	tabic	Disclosure		
Classes of financial assets [axis]	axis	IFRS 7.6 Disclosure, Effective on first application of IFRS 9 IFRS 4.39L b Disclosure, Effective 2021-01-01 IFRS 17.C32 Disclosure IFRS 7.42I Disclosure IFRS 9.7.2.34 Disclosure		
Financial assets, class [member]	member [default]	Effective 2021-01-01 IFRS 17.C32 pistorure. Effective on first application of IFRS 91 IFRS 4.39L b Disclosure, IFRS 7.6 Disclosure IFRS 7.421 Disclosure IFRS 9.7.2.34 Disclosure		
Financial assets at amortised cost, class [member]	member	IFRS 7.B2 a Disclosure		
Mortgages [member]	member	IFRS 7.IG20B Example, IFRS 7.6 Example,		
		IFRS 7.IG40B Example IFRS 7.IG40B Example IFRS 7.IG20C		
Loans to consumers [member]	member	Example, IFRS 7.6 Example		
Loans to corporate entities [member]	member	IFRS 7.IG20C Example, IAS 1.112 C Common		
		practice, IFRS 7.6 Example		
Loans to government [member]	member	IAS 1.112 c _{Common practice} IFRS 7.35H b (iii) _{Disclosure}		
Trade receivables [member]	member	IFRS 7.35M b (iii) Disclosurer IFRS 7.35N Exampler IAS 1.112 c Common practice		
Financial assets at fair value, class [member]	member	IFRS 7.B2 a Disclosure		
Trading securities [member]	member	IFRS 7.6 Example, IFRS 7.IG40B Example IFRS 7.IG40B Example, IFRS 7.6 Example,		
Derivatives [member]	member	IFRS 13.IE60 Example, IFRS 13.94 Example		
Option contract [member]	member	IAS 1.112 C Common practice		
Futures contract [member]	member	IAS 1.112 C Common practice		
Swap contract [member] Currency swap contract [member]	member member	IAS 1.112 C Common practice		
Interest rate swap contract [member]	member	IAS 1.112 C Common practice		
Forward contract [member]	member	IAS 1.112 C Common practice		
Equity investments [member]	member	IFRS 7.6 Example, IFRS 7.IG40B Example		
Financial assets outside scope of IFRS 7, class [member]	member	IFRS 7.B2 b Disclosure		
Impairment of financial assets [axis]	axis	Expiry date 2021-01-01 IFRS 7.37 Disclosure		
Entity's total for impairment of financial assets [member]	member [default]	Expiry date 2021-01-01 IFRS 7.37 Disclosure		
Financial assets neither past due nor impaired [member]	member	Expiry date 2021-01-01 IFRS 7.37 Common practice		
Financial assets past due but not impaired [member]	member	Expiry date 2021-01-01 IFRS 7.37 a Disclosure		
Financial assets impaired [member]	member	Expiry date 2021-01-01 IFRS 7.37 _{Common}		
Financial assets individually assessed for credit losses [member]	member	Expiry date 2021-01-01 IFRS 7.37 b		
Financial assets collectively assessed for credit losses [member]	member	Disclosure Expiry date 2021-01-01 IFRS 7.37 Common		
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 38.118 e Disclosure. Expiry date 2021- 01-01 IFRS 7.IG29 common practice: IFRS 3.867 d Disclosure. IAS 40.79 c Disclosure. IAS 41.50 Disclosure. Expiry date 2021-01-01 IFRS 7.37 b Common practice: IAS 40.76 Disclosure. IAS 41.54 f Disclosure IFRS 7.35H Disclosure. IAS 41.54 f Disclosure. IAS 40.79 d Disclosure. IAS 7.351 Disclosure. IAS 40.79 d Disclosure. IAS 38.118 C Disclosure.		
Carrying amount [member]	member [default]	Expiry date 2021-01-01 IFRS 7.IG29 a Example, IAS 38.118 e Disclosure, IAS 40.79 d Disclosure IFRS 7.351 Disclosure, IAS 40.79 d Disclosure IFRS 3.867 d Disclosure, IAS 41.50 Disclosure, IAS 16.73 e Disclosure Expiry date 2021-01-01 IFRS 7.37 b Example, IAS 40.76 Disclosure IFRS 7.35H Disclosure		
Gross carrying amount [member]	member	IAS 41.54 f Disclosure, Expiry date 2021-01-01 IFRS 7.1G29 common practice, IFRS 7.35N Example, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure Expiry date 2021-01-01 IFRS 7.37 b Common practice, IAS 16.73 d Disclosure IFRS 7.35M Disclosure IFRS 7.35M Disclosure IFRS 3.867 d Disclosure, IFRS 7.351 Disclosure		
Accumulated impairment [member]	member	IAS 40.79 c _{Common practice} Expiry date 2021-01-01 [FRS 7.37 b _{Example} Expiry date 2021-01-01 [FRS 7.37 b _{Example} Expiry date 2021-01-01 [FRS 7.362 b _{Example} IAS 41.54 f _{Common practice} IAS 16.73 d _{Common practice} IFRS 3.867 d Disclosure, IAS 38.118 c _{Common practice} IFRS 7.35H _{Disclosure} , IAS 38.118 c _{Common practice} IFRS 7.35N _{Example}		
Past due status [axis]	axis	IFRS 7.35N _{Example} , Expiry date 2021-01- 01 IFRS 7.37 _{Common practice}		
Past due status [member]	member [default]	Expiry date 2021-01-01 IFRS 7.37 Common practice, IFRS 7.35N Example		
Current [member]	member	IFRS 7.1G20D Example, IFRS 7.35N Example, Expiry date 2021-01-01 IFRS 7.37 Common		
Content (member)	member	expiry date 2021-01-01 IFRS 7.37 common practice		

			Additional AU	
Label	Туре	IFRS Reference	Reference to IFRS elements	AU Reference
Later than one month and not later than two months [member]	member	Expiry date 2021-01-01 IFRS 7.37 _{Common} practice, IFRS 7.35N _{Example} , IFRS 7.IG20D _{Example} , IAS 1.112 c _{Common practice}		
Later than two months and not later than three months [member]	member	IAS 1.112 c Common practice, IFRS 7.35N Example: Expiry date 2021-01- 01 IFRS 7.37 Common practice, IFRS 7.IG20D Example		
Later than three months [member]	member	IFRS 7.35N Example, IFRS 7.IG20D Example, Expiry date 2021-01-01 IFRS 7.37 Common practice		
Disclosure of financial assets that are either past due or impaired [line items]	line items			
Financial assets	X instant, debit	IFRS 7.35M _{Disclosure} , IFRS 7.25 _{Disclosure} , IFRS 7.35H _{Disclosure} , IFRS 7.35I _{Disclosure} , IFRS 7.35N _{Example}		
Analysis of age of financial assets that are past due but not impaired [text block]	text block	Expiry date 2021-01-01 IFRS 7.37 a Disclosure		
Analysis of financial assets that are individually determined to be impaired [text block]	text block	Expiry date 2021-01-01 IFRS 7.37 b Disclosure		
Description of collateral held and other credit enhancements, financial assets that are individually determined to be impaired	text	Expiry date 2021-01-01 IFRS 7.IG29 c Example, Expiry date 2021-01- 01 IFRS 7.37 b Example		
Financial assets that are individually determined to be impaired, fair value of collateral held and other credit enhancements	X instant, debit	Expiry date 2021-01-01 IFRS 7.37 b Example, Expiry date 2021-01- 01 IFRS 7.IG29 c Example		
Description of nature of assets obtained by taking possession of collateral or calling on other credit enhancements Assets obtained by taking possession of collateral or calling on other credit enhancements	text X _{instant, debit}	IFRS 7.38 a Disclosure		
Assets obtained by taking possession of collateral or calling on other credit enhancements Description of policies for disposal or for use in operation of assets obtained by taking possession of collateral or other credit enhancement (text block)	text block	IFRS 7.38 a _{Disclosure}		
Disclosure of maturity analysis for non-derivative financial liabilities [text block]	text block	IFRS 7.39 a _{Disclosure}		
Disclosure of maturity analysis for non-derivative financial liabilities [abstract] Disclosure of maturity analysis for non-derivative financial liabilities [table]	table	IFRS 7.39 a _{Disclosure}		
Maturity [axis]	axis	IFRS 7.238 a Disdoure, Effective 2021-01- 01 IFRS 17.120 Disdoure, Effective 2021- 01-01 IFRS 17.132 b Disdoure IFRS 7.425 e Disdoure, Effective 2021-01- 01 IFRS 17.109 Disdoure, IFRS 7.811 Example, IFRS 15.120 b (i) Disdoure, IFRS 16.97 Disdoure IFRS 16.94 Disdoure, IFRS 16.97		
Aggregated time bands [member]	member [default]	-IFRS 15.120 b (i) Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosurev Effective 2021-01-01 IFRS 17.132 b Disclosure Effective 2021-01-01 IFRS 17.132 b Disclosure Effective 2021-01-01 IFRS 17.120 Disclosure, IRS 1.61 Disclosure IFRS 7.838 a Disclosure IFRS 7.831 Example, IFRS 7.835 Example IFRS 16.94 Disclosure, IFRS 16.97 Disclosure		
Not later than one year [member]	member	IAS 1.61 a _{Disclosure} , Effective 2021-01- 01 IFRS 17.132 b _{Disclosure} , IFRS 7.B11 Example, IFRS 16.94 _{Disclosure} , IFRS 7.IG31A Example, IFRS 16.97 _{Disclosure}		
Not later than three months [member]	member	Expiry date 2021-01-01 IFRS 7.37 a Example, Expiry date 2021-01- 01 IFRS 7.IG28 a Example, IAS 1.112 c Common gractice		
Not later than one month [member]	member	IFRS 7.B35 a Example, IFRS 7.B11 a Example, IFRS 7.IG31A Example		
Later than one month and not later than three months [member]	member	IFRS 7.B31A Example IFRS 7.B35 b Example IFRS 7.IG31A Example		
Later than three months and not later than one year [member]	member	IFRS 7.B11 C Example		
Later than three months and not later than six months [member]	member	Expiry date 2021-01-01 IFRS 7.37 a Exampler Expiry date 2021-01- 01 IFRS 7.IG28 b Exampler IFRS 7.B11 Exampler IFRS 7.B35 c Exampler IFRS 7.IG31A Exampler IFRS 7.B35 c Exampler IFRS 7.IG31A		
Later than six months and not later than one year [member]	member	IFRS 7.835 d Exampler Expiry date 2021- 01-01 IFRS 7.IG28 c Exampler IFRS 7.B11 Example, Expiry date 2021-01- 01 IFRS 7.37 a Exampler IFRS 7.IG31A Example		
Later than one year [member]	member	Expiry date 2021-01-01 IFRS 7.IG28 d Example, Expiry date 2021-01- 01 IFRS 7.37 a Example, IAS 1.61 b Disclosure		
Later than one year and not later than five years [member]	member	IFRS 7.B11 d _{Example} , IFRS 7.IG31A _{Example}		
Later than one year and not later than three years [member]	member	IFRS 7.B11 Example, IFRS 7.B35 e Example, IFRS 7.IG31A Example		
Later than one year and not later than two years [member]	member	IAS 1.112 c Common practice Effective 2021- 01-01 IFRS 17.132 b Disclosure IFRS 7.B11 Example, IFRS 7.IG31A Example IFRS 16.97 Disclosure IFRS 16.94 Disclosure		
Later than two years and not later than three years [member]	member	Effective 2021-01-01 IFRS 17.132 b Disdosure IFRS 7.B11 Example, IAS 1.112 c Common practice IFRS 16.94 Disdosure, IFRS 16.97 Disdosure, IFRS 7.IG31A Example		
Later than three years and not later than five years [member]	member	IFRS 7.B35 f Example IFRS 7.B11 Example IFRS 7.IG31A Example		

Label		IFDC Defenses	Additional AU	ALL Defenses
Ladel	Туре	IFRS Reference	Reference to IFRS elements	AU Reference
Later than three years and not later than four years [member]	member	IAS 1.112 c Common practice, Effective 2021- 01-01 IFRS 17.132 b Disclosure, IFRS 7.811 Example, IFRS 7.IG31A Example, IFRS 16.94 Disclosurer IFRS 16.97 Disclosure		
Later than four years and not later than five years [member]	member	Effective 2021-01-01 IFRS 17.132 b Disclosure, IAS 1.112 c Common practice; IFRS 7.811 Example: IFRS 16.94 Disclosure; IFRS 16.97 Disclosure; IFRS 7.IG31A Example		
Later than five years [member]	member	Effective 2021-01-01 IFRS 17.132 b Disclosure: IFRS 7.811 Example: IFRS 7.835 g Example: IFRS 7.IG31A Example: IFRS 16.94 Disclosure: IFRS 16.97 Disclosure		
Later than five years and not later than ten years [member]	member	IAS 1.112 c _{Common practice} , IFRS 7.B11 _{Example} , IFRS 7.IG31A _{Example}		
Later than five years and not later than seven years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example		
Later than seven years and not later than ten years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example IAS 1.112 C Common practice, IFRS 7.B11		
Later than ten years [member]	member	Example IFRS 7.IG31A Example		
Later than ten years and not later than fifteen years [member] Later than fifteen years and not later than twenty years [member]	member member	IFRS 7.B11 Example, IFRS 7.IG31A Example IFRS 7.B11 Example, IFRS 7.IG31A Example		
Later than twenty years and not later than twenty-five years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example		
Disclosure of maturity analysis for non-derivative financial liabilities [line items]	line items	1505 7 00		
Non-derivative financial liabilities, undiscounted cash flows	X instant, credit	IFRS 7.39 a _{Disclosure}		
Gross lease liabilities Bank borrowings, undiscounted cash flows	X instant, credit	IFRS 16.58 Disclosure, IFRS 7.B11D a Example IFRS 7.B11D Example IFRS 7.IG31A Example		
Trade and other payables, undiscounted cash flows	X _{instant, credit}	IFRS 7.B11D Example IFRS 7.IG31A Example		
Bonds issued, undiscounted cash flows	X instant, credit	IFRS 7.B11D Example IFRS 7.IG31A Example		
Disclosure of maturity analysis for derivative financial liabilities [text block]	text block	IFRS 7.39 b _{Disclosure}		
Disclosure of maturity analysis for derivative financial liabilities [abstract] Disclosure of maturity analysis for derivative financial liabilities [table]	table	IFRS 7.39 b _{Disclosure}		
		IFRS 7.23B a _{Disclosure} Effective 2021-01-		
Maturity [axis]	axis	01 IFRS 17.120 Bactourer Effective 2021- 01-01 IFRS 17.132 b Disclourer Effective 2021- 01-01 IFRS 7.42 E Disclourer Effective 2021-01-01 IFRS 17.109 Disclourer IFRS 7.811 Example: IFRS 15.120 b (i) Disclosurer IAS 1.61 Disclourer IFRS 16.94 Disclourer IFRS 16.97		
Aggregated time bands [member]	member [default]	IFRS 15.120 b (i) Disclosure Effective 2021- 01-01 IFRS 17.109 Disclosure Effective 2021-01-01 IFRS 17.132 b Disclosure Effective 2021-01- 01 IFRS 17.120 Disclosure IAS 1.61 Disclosure IFRS 7.238 a Disclosure IFRS 7.811 Example IFRS 7.835 Example IFRS 16.94 Disclosure IFRS 16.97 Disclosure		
Not later than one year [member]	member	IAS 1.61 a _{Dicclosure} Effective 2021-01- 01 IFRS 17.132 b _{Dicclosure} , IFRS 7.B11 Example, IFRS 16.94 _{Disclosure} , IFRS 7.IG31A Example, IFRS 16.97 _{Disclosure}		
Not later than three months [member]	member	Expiry date 2021-01-01 IFRS 7.37 a Example, Expiry date 2021-01- 01 IFRS 7.IG28 a Example, IAS 1.112 c Common practice		
Not later than one month [member]	member	IFRS 7.B35 a $_{\text{Example}}$, IFRS 7.B11 a $_{\text{Example}}$, IFRS 7.IG31A $_{\text{Example}}$		
Later than one month and not later than three months [member]	member	IFRS 7.B11 b _{Example} , IFRS 7.B35 b _{Example} , IFRS 7.IG31A _{Example}		
Later than three months and not later than one year [member]	member	IFRS 7.B11 c Example		
Later than three months and not later than six months [member]	member	Expiry date 2021-01-01 IFRS 7.37 a Example: Expiry date 2021-01- 01 IFRS 7.IG28 b Example: IFRS 7.B11 Example: IFRS 7.B35 c Example: IFRS 7.IG31A Example: IFRS 7.B35 c Example: IFRS 7.IG31A		
Later than six months and not later than one year [member]	member	IFRS 7.835 d Example, Expiry date 2021- 01-01 IFRS 7.IG28 c Example, IFRS 7.B11 Example, Expiry date 2021-01- 01 IFRS 7.37 a Example, IFRS 7.IG31A		
Later than one year [member]	member	Example Expiry date 2021-01-01 IFRS 7.IG28 d Example, Expiry date 2021-01-01 IFRS 7.37 a Example, IAS 1.61 b Disclosure		
Later than one year and not later than five years [member]	member	IFRS 7.B11 d _{Example} , IFRS 7.IG31A _{Example}		
Later than one year and not later than three years [member]	member	IFRS 7.B11 Example, IFRS 7.B35 e Example,		
Later than one year and not later than two years [member]	member	IFRS 7.IG31A Example IAS 1.112 c Common practice* Effective 2021- 01-01 IFRS 17.132 b Disclosure* IFRS 7.811 Example* IFRS 7.IG31A Example* IFRS 16.97 Disclosure* IFRS 16.94 Disclosure		
Later than two years and not later than three years [member]	member	Effective 2021-01-01 IFRS 17.132 b Disclosurer IFRS 7.B11 Exampler IAS 1.112 c Common practicer IFRS 16.94 Disclosurer IFRS 16.97 Disclosurer IFRS 7.IG31A Example		

			Additional AU	
Label	Туре	IFRS Reference	Reference to IFRS elements	AU Reference
Later than three years and not later than five years [member]	member	IFRS 7.B35 f Example, IFRS 7.B11 Example, IFRS 7.IG31A Example		
Later than three years and not later than four years [member]	member	IAS 1.112 c Common practice, Effective 2021- 01-01 IFRS 17.132 b Disclosure, IFRS 7.811 Example, IFRS 7.IG31A Example, IFRS 16.94 Disclosure, IFRS 16.97		
Later than four years and not later than five years [member]	member	Effective 2021-01-01 IFRS 17.132 b Disclosure, IAS 1.112 c Common practice IFRS 7.B11 Example, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, IFRS 7.IG31A Example		
Later than five years [member]	member	Effective 2021-01-01 IFRS 17.132 b Disclosure: IFRS 7.811 Cample: IFRS 7.835 g Example: IFRS 7.IG31A Example: IFRS 16.94 Disclosure: IFRS 16.97		
Later than five years and not later than ten years [member]	member	IAS 1.112 c Common practice, IFRS 7.B11		
Later than five years and not later than seven years [member]	member	Example, IFRS 7.IG31A Example IFRS 7.B11 Example, IFRS 7.IG31A Example		
Later than seven years and not later than ten years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example		
Later than ten years [member]	member	IAS 1.112 c _{Common practice} , IFRS 7.B11		
		Example, IFRS 7.IG31A Example		
Later than ten years and not later than fifteen years [member] Later than fifteen years and not later than twenty years [member]	member member	IFRS 7.B11 Example, IFRS 7.IG31A Example IFRS 7.B11 Example, IFRS 7.IG31A Example		
Later than inteen years and not later than twenty years [member] Later than twenty years and not later than twenty-five years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example		
Disclosure of maturity analysis for derivative financial liabilities [line items]	line items			
Derivative financial liabilities, undiscounted cash flows	X instant, credit	IFRS 7.39 b Disclosure		
Prices specified in forward agreements to purchase financial assets for cash	X instant, credit	IFRS 7.B11D b _{Example}		
Net amounts for pay-floating (receive-fixed) interest rate swaps for which net cash flows are exchanged Contractual amounts to be exchanged in derivative financial instrument for which gross cash flows are	X instant, credit	IFRS 7.B11D c _{Example}		
exchanged	X instant, credit	IFRS 7.B11D d _{Example}		
Gross loan commitments	X instant, credit	IFRS 7.B11D e Example		
Disclosure of how entity manages liquidity risk [text block]	text block	IFRS 7.39 c _{Disclosure}		
Disclosure of maturity analysis for financial assets held for managing liquidity risk [text block] Disclosure of maturity analysis for financial assets held for managing liquidity risk [abstract]	text block	IFRS 7.B11E Disclosure		
Disclosure of maturity analysis for financial assets held for managing liquidity risk [table]	table	IFRS 7.B11E Disclosure		
Maturity [axis]	axis	IFRS 7.238 a Disdourre Effective 2021-01- 01 IFRS 17.120 Disdourre Effective 2021- 01-01 IFRS 17.132 b Disdourre Effective 2021- 01-01 IFRS 17.132 b Disdourre Effective 2021-01- 01 IFRS 17.109 Disdourre IFRS 7.811 Example IFRS 15.120 b (I) Disdourre IFRS 16.91 Disdourre IFRS 16.94 Disdourre IFRS 16.97 Disdourre IFRS 16.99		
Aggregated time bands [member]	member [default]	IFRS 15.120 b (I) Disclosure, Effective 2021- 01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.132 b Disclosure, Effective 2021-01-01 IFRS 17.120 Disclosure IAS 1.61 Disclosure-IFRS 7.238 a Disclosure IFRS 7.811 Example, IFRS 7.835 Example, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure		
Not later than one year [member]	member	IAS 1.61 a _{Disclosure} , Effective 2021-01- 01 IFRS 17.132 b _{Disclosure} , IFRS 7.B11 Example, IFRS 16.94 _{Disclosure} , IFRS 7.IG31A Example, IFRS 16.97 _{Disclosure}		
Not later than three months [member]	member	Expiry date 2021-01-01 IFRS 7.37 a Example: Expiry date 2021-01- 01 IFRS 7.IG28 a Example: IAS 1.112 c Common practice		
Not later than one month [member]	member	IFRS 7.B35 a _{Example} , IFRS 7.B11 a _{Example} , IFRS 7.IG31A _{Example}		
Later than one month and not later than three months [member]	member	IFRS 7.B11 b Example, IFRS 7.B35 b Example, IFRS 7.IG31A Example		
Later than three months and not later than one year [member]	member	IFRS 7.B11 c _{Example}		
Later than three months and not later than six months [member]	member	Expiry date 2021-01-01 IFRS 7.37 a Exampler Expiry date 2021-01- 01 IFRS 7.IG28 b Exampler IFRS 7.B11 Exampler IFRS 7.B35 c Exampler IFRS 7.IG31A		
Later than six months and not later than one year [member]	member	Example IFRS 7.B35 d Example: Expiry date 2021- 01-01 IFRS 7.IG28 c Example: IFRS 7.B11 Example: Expiry date 2021-01- 01 IFRS 7.37 a Example: IFRS 7.IG31A Example:		
Later than one year [member]	member	Expiry date 2021-01-01 IFRS 7.IG28 d Example, Expiry date 2021-01- 01 IFRS 7.37 a Example, IAS 1.61 b Disclosure		
Later than one year and not later than five years [member]	member	IFRS 7.B11 d _{Example} , IFRS 7.IG31A _{Example}		
Later than one year and not later than three years [member]	member	IFRS 7.B11 Example, IFRS 7.B35 e Example, IFRS 7.IG31A Example		
Later than one year and not later than two years [member]	member	Effective 2021-01-01 IFRS 17.132 b Disclosurer IFRS 7.811 Exampler IFRS 7.IG31A Exampler IFRS 16.97 Disclosurer IFRS 16.94 Disclosure		
Later than two years and not later than three years [member]	member	Effective 2021-01-01 IFRS 17.132 b Disclosurer IFRS 7.B11 Exampler, IAS 1.112 c Common practice. IFRS 16.94 Disclosure IFRS 16.97 Disclosure, IFRS 7.IG31A Example		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS	AU Reference
Lauci	Type	irns reference	elements	AG Reference
Later than three years and not later than five years [member]	member	IFRS 7.B35 f Example, IFRS 7.B11 Example,		
		IFRS 7.IG31A Example		
		IAS 1.112 c Common practice, Effective 2021-		
Later than three years and not later than four years [member]	member	01-01 IFRS 17.132 b Disclosure, IFRS 7.B11		
		Example, IFRS 7.IG31A Example, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure		
		Disclosure Disclosure		
		Effective 2021-01-01 IFRS 17.132 b		
Later than four years and not later than five years [member]	member	Disclosure, IAS 1.112 C Common practice,		
		IFRS 7.B11 Example, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, IFRS 7.IG31A Example		
		Disclosure/ ITTO 7 TO STATE Example		
		Effective 2021-01-01 IFRS 17.132 b		
Later than five years [member]	member	Disclosure, IFRS 7.B11 Example, IFRS 7.B35 g		
		Example IFRS 7.IG31A Example IFRS 16.94 Disclosure IFRS 16.97 Disclosure		
Later than five years and not later than ten years [member]	member	IAS 1.112 c _{Common practice} , IFRS 7.B11 _{Example} IFRS 7.IG31A _{Example}		
Later than five years and not later than seven years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example		
Later than seven years and not later than ten years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example		
Later than ten years [member]	member	IAS 1.112 c Common practice, IFRS 7.B11		
Later than ten years and not later than fifteen years [member]	member	Example IFRS 7.IG31A Example IFRS 7.B11 Example IFRS 7.IG31A Example IFR		
Later than fifteen years and not later than twenty years [member]	member	IFRS 7.B11 Example IFRS 7.IG31A Example		
Later than twenty years and not later than twenty-five years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example		
Disclosure of maturity analysis for financial assets held for managing liquidity risk [line items]	line items	IEDS 7 D11E		
Financial assets held for managing liquidity risk Disclosure of financial instruments by type of interest rate [text block]	X instant, debit text block	IFRS 7.B11E Disclosure IFRS 7.39 Common practice		
Disclosure of financial instruments by type of interest rate [abstract]		- Common practice		
Disclosure of financial instruments by type of interest rate [table]	table	IFRS 7.39 Common practice		
Types of interest rates [axis]	axis	IFRS 7.39 Common practice		
Interest rate types [member] Floating interest rate [member]	member [default] member	IFRS 7.39 Common practice		
Fixed interest rate [member]	member	IFRS 7.39 Common practice		
Disclosure of financial instruments by type of interest rate [line items]	line items			
Financial assets	v	IFRS 7.35M Disclosure, IFRS 7.25 Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure,		
Filidificial assets	X instant, debit	IFRS 7.35N _{Example}		
Financial liabilities	X instant, credit	IFRS 7.25 Disclosure		
Disclosure of detailed information about borrowings [text block]	text block	IFRS 7.7 Common practice		
Disclosure of detailed information about borrowings [abstract] Disclosure of detailed information about borrowings [table]	table	IFRS 7.7 Common practice		
Borrowings by name [axis]	axis	IFRS 7.7 Common practice		
Borrowings by name [member]	member [default]	IFRS 7.7 Common practice		
Types of interest rates [axis]	axis	IFRS 7.39 Common practice		
Interest rate types [member] Floating interest rate [member]	member [default] member	IFRS 7.39 Common practice IFRS 7.39 Common practice		
Fixed interest rate [member]	member	IFRS 7.39 Common practice		
		IFRS 13.B6 Example, Effective 2021-01-		
		01 IFRS 17.120 Disclosure, IFRS 2.45 d		
Range [axis]	axis	Disclosure IFRS 7.7 Common practice		
		IFRS 14.33 b Disclosure, IFRS 13.IE63 Example		
		IFRS 13.IE63 Example IFRS 13.B6 Example		
		IFRS 14.33 b Disclosure, IFRS 7.7 Common		
Ranges [member]	member [default]	practice, IFRS 2.45 d Disclosure, Effective		
		2021-01-01 IFRS 17.120 Disclosure		
		IFRS 13.IE63 Example, IFRS 7.7 Common		
		practice, IFRS 2.45 d Disclosure, IFRS 14.33 b		
Bottom of range [member]	member	Disclosure, IFRS 13.B6 Example, Effective		
		2021-01-01 IFRS 17.120 Disclosure		
		IFRS 14.33 b Disclosure, IFRS 13.86 Example,		
Weighted average [member]	member	Effective 2021-01-01 IFRS 17.120		
Tragated are age provider j		Disclosure IFRS 7.7 Common practice		
		IFRS 13.IE63 Example		
		Effective 2021-01-01 IFRS 17.120		
Top of range [member]	member	Disclosure, IFRS 13.IE63 Example, IFRS 13.B6 Example, IFRS 7.7 Common practice, IFRS 2.45 d		
		Disclosure, IFRS 14.33 b Disclosure		
Disclosure of detailed information about horsewings [line items]	line items	Distribute		
Disclosure of detailed information about borrowings [line items] Borrowings	line items X instant, credit	IAS 1.55 Common practice		
Notional amount	X _{instant}	IAS 1.112 C Common practice		
Borrowings, interest rate	X.XX _{instant}	IFRS 7.7 Common practice		
Borrowings, interest rate basis Borrowings, adjustment to interest rate basis	text X.XX _{instant}	IFRS 7.7 Common practice IFRS 7.7 Common practice		
Borrowings, adjustment to interest rate basis Borrowings, maturity	text	IFRS 7.7 Common practice		
Borrowings, original currency	text	IFRS 7.7 Common practice		
Description of methods and assumptions used in preparing sensitivity analysis	text	IFRS 7.40 b Disclosure		
Description of changes in methods and assumptions used in preparing sensitivity analysis Description of reasons for changes in methods and assumptions used in preparing sensitivity analysis	text	IFRS 7.40 C _{Disclosure}		
Description of method, parameters and assumptions used in preparing sensitivity analysis reflecting interdependencies	text			
between risk variables	text	IFRS 7.41 a _{Disclosure}		
Description of objective of method used and limitations that may result in information not fully reflecting fair value of assets and liabilities involved	text	IFRS 7.41 b _{Disclosure}		
Value at risk	X _{instant}	IFRS 7.41 Common practice		
Description of fact and reason why sensitivity analyses are unrepresentative	text	IFRS 7.42 Disclosure		
Disclosure of transfers of financial assets [text block]	text block	IFRS 7 - Transfers of financial assets		
Disclosure of transferred financial assets that are not derecognised in their entirety [text block]	text block	IFRS 7.42D Disclosure		
Disclosure of transferred financial assets that are not derecognised in their entirety [abstract]				
Disclosure of transferred financial assets that are not derecognised in their entirety [table]	table	IFRS 7.42D Disclosure		
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		
Disclosure of transferred financial assets that are not derecognised in their entirety (line items)	line items	Disclosure		
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			Additional AU	
Label	Туре	IFRS Reference	Reference to IFRS	AU Reference
Description of values of transferred Grandel and Abet.	tout	IFRS 7.42D a _{Disclosure}	elements	
Description of nature of transferred financial assets that are not derecognised in their entirety Description of nature of risks and rewards of ownership to which entity is exposed	text	IFRS 7.42D b Disclosure		
Description of nature of relationship between transferred financial assets that are not derecognised in	text	IFRS 7.42D C Disclosure		
their entirety and associated liabilities Fair value of transferred financial assets (associated financial liabilities) that are not derecognised in		- Discount		
their entirety [abstract]				
Fair value of transferred financial assets that are not derecognised in their entirety	X instant, debit	IFRS 7.42D d _{Disclosure}		
Fair value of associated financial liabilities Net fair value of transferred financial assets (associated financial liabilities) that are not derecognised	(X) instant, credit			
in their entirety	X instant, debit	IFRS 7.42D d _{Disclosure}		
Assets that entity continues to recognise Associated liabilities that entity continues to recognise	X instant, debit	IFRS 7.42D e _{Disclosure} IFRS 7.42D e _{Disclosure}		
Original assets before transfer	X instant, credit X instant, debit	IFRS 7.42D f Disclosure		
Assets that entity continues to recognise to extent of continuing involvement	X instant, debit	IFRS 7.42D f Disclosure		
Associated liabilities that entity continues to recognise to extent of continuing involvement	X instant, credit	IFRS 7.42D f _{Disclosure}		
Disclosure of continuing involvement in derecognised financial assets [text block]	text block	IFRS 7.42G _{Disclosure} , IFRS 7.42E _{Disclosure}		
Disclosure of continuing involvement in derecognised financial assets [abstract]				
Disclosure of continuing involvement in derecognised financial assets [table]	table	IFRS 7.42E Disclosure, IFRS 7.42G Disclosure		
Continuing involvement in derecognised financial assets by type of instrument [axis]	axis	IFRS 7.B33 Example		
Types of instrument [member]	member [default]	IFRS 7.B33 Example		
Written put options [member] Purchased call options [member]	member member	IFRS 7.IG40B Example, IFRS 7.B33 Example IFRS 7.IG40B Example, IFRS 7.B33 Example		
Guarantees [member]	member	IFRS 7.B33 Example		
Continuing involvement in derecognised financial assets by type of transfer [axis]	axis	IFRS 7.B33 Example		
Types of transfer [member] Securities lending [member]	member [default] member	IFRS 7.B33 Example IFRS 7.IG40B Example, IFRS 7.B33 Example		
Factoring of receivables [member]	member	IFRS 7.B33 Example		
Securitisations [member]	member	IFRS 7.B33 _{Example}		
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		
Recognised liabilities representing continuing involvement in derecognised financial assets Recognised liabilities representing continuing involvement in derecognised financial assets	X instant, debit	IFRS 7.42E a Disclosure		
Description of line items of recognised assets and liabilities representing continuing involvement in	text	IFRS 7.42E a Disclosure		
derecognised financial assets Fair value of assets representing continuing involvement in derecognised financial assets	X instant, debit	IFRS 7.42E b Disclosure		
Fair value of liabilities representing continuing involvement in derecognised financial assets	X instant, credit	IFRS 7.42E b _{Disclosure}		
Maximum exposure to loss from continuing involvement	X _{instant}	IFRS 7.42E c Disclosure		
Information about how maximum exposure to loss from continuing involvement is determined Undiscounted cash outflow required to repurchase derecognised financial assets	text X _{instant, credit}	IFRS 7.42E c _{Disclosure}		
Other amounts payable to transferee in respect of transferred assets	X instant, credit	IFRS 7.42E d _{Disclosure}		
Qualitative information about continuing involvement in derecognised financial assets	text	IFRS 7.42E f Disclosure		
Gain (loss) of derecognised financial assets at date of transfer Income from continuing involvement in derecognised financial assets	X _{duration, credit}	IFRS 7.42G a _{Disclosure} IFRS 7.42G b _{Disclosure}		
Income from continuing involvement in derecognised financial assets cumulatively recognised	X instant, credit	IFRS 7.42G b Disclosure		
Expense from continuing involvement in derecognised financial assets	X _{duration, debit}	IFRS 7.42G b Disclosure		
Expense from continuing involvement in derecognised financial assets cumulatively recognised Explanation when greatest transfer activity took place	X instant, debit	IFRS 7.42G b Disclosure IFRS 7.42G c (i) Disclosure		
Gain (loss) from transfer activity during period representing greatest transfer activity	X duration, credit	IFRS 7.42G c (ii) Disclosure		
Proceeds from transfer activity during period representing greatest transfer activity	X _{duration} , debit	IFRS 7.42G c (iii) Disclosure		
Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [text block]	text block	IFRS 7.42E e _{Disclosure}		
Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or				
amounts payable to transferee in respect of transferred assets [abstract] Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or				
amounts payable to transferee in respect of transferred assets [table]	table	IFRS 7.42E e _{Disclosure}		
		IFRS 7.23B a _{Disclosure} , Effective 2021-01- 01 IFRS 17.120 _{Disclosure} , Effective 2021-		
		01-01 IFRS 17.132 b _{Disclosure} , IFRS 7.42E e _{Disclosure} , Effective 2021-01-		
Maturity [axis]	axis	01 IFRS 17.109 Disclosure, IFRS 7.B11		
		Example, IFRS 15.120 b (i) Disclosure, IAS 1.61		
		Disclosure, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure		
		IFRS 15.120 b (i) Disclosure, Effective 2021-		
		01-01 IFRS 17.109 Disclosure, Effective		
		2021-01-01 IFRS 17.132 b Disclosure		
Aggregated time bands [member]	member [default]	Effective 2021-01-01 IFRS 17.120 Disclosurer IAS 1.61 Disclosurer IFRS 7.23B a		
		Disclosurer IFRS 7.B11 Example, IFRS 7.B35		
		Example, IFRS 16.94 Disclosure, IFRS 16.97		
		Disclosure		
		IAS 1.61 a Disclosurer Effective 2021-01-		
Not later than one year [member]	member	01 IFRS 17.132 b _{Disclosure} , IFRS 7.B11		
, , , , , , , , , , , , , , , , , , , ,		Example, IFRS 16.94 Disclosure, IFRS 7.IG31A Example, IFRS 16.97 Disclosure		
		Expiry date 2021-01-01 IFRS 7.37 a Example, Expiry date 2021-01-		
Not later than three months [member]	member	01 IFRS 7.IG28 a _{Example} , IAS 1.112 c		
		Common practice		
Not later than one month [member]	member	IFRS 7.B35 a _{Example} , IFRS 7.B11 a _{Example} , IFRS 7.IG31A _{Example}		
Later than one month and not later than three months [member]	member	IFRS 7.B11 b _{Example} , IFRS 7.B35 b _{Example} ,		
		IFRS 7.IG31A Example		
Later than three months and not later than one year [member]	member	IFRS 7.B11 c _{Example} Expiry date 2021-01-01 IFRS 7.37 a		
		Example, Expiry date 2021-01-		
Later than three months and not later than six months [member]	member	01 IFRS 7.IG28 b Example, IFRS 7.B11		
		Example IFRS 7.B35 C Example IFRS 7.IG31A		
		IFRS 7.B35 d _{Example} , Expiry date 2021-		
		01-01 IFRS 7.IG28 c _{Example} , IFRS 7.B11		
Later than six months and not later than one year [member]	member	Example, Expiry date 2021-01- 01 IFRS 7.37 a Example, IFRS 7.IG31A		
		Example		

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Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Later than one year [member]	member	Expiry date 2021-01-01 IFRS 7.IG28 d Exampler Expiry date 2021-01- 01 IFRS 7.37 a Example, IAS 1.61 b Disclosure		
Later than one year and not later than five years [member]	member	IFRS 7.B11 d _{Example} , IFRS 7.IG31A _{Example}		
Later than one year and not later than three years [member]	member	IFRS 7.B11 Example IFRS 7.B35 e Example IFRS 7.IG31A Example		
Later than one year and not later than two years [member]	member	IAS 1.112 c Common practice, Effective 2021- 01-01 IFRS 17.132 b Disclosurer IFRS 7.B11 Exampler IFRS 7.IG31A Exampler IFRS 16.97 Disclosurer IFRS 16.94 Disclosure		
Later than two years and not later than three years [member]	member	Effective 2021-01-01 IFRS 17.132 b Disclosurer IFRS 7.811 Exampler IAS 1.112 c Common practice, IFRS 16.94 Disclosurer IFRS 16.97 Disclosurer IFRS 7.IG31A Example		
Later than three years and not later than five years [member]	member	IFRS 7.B35 f _{Example} , IFRS 7.B11 _{Example} , IFRS 7.IG31A _{Example}		
Later than three years and not later than four years [member]	member	IAS 1.112 C Common practice Effective 2021- 01-01 IFRS 17.132 b Disclosure, IFRS 7.811 Example, IFRS 7.IG31A Example, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure		
Later than four years and not later than five years [member]	member	Effective 2021-01-01 IFRS 17.132 b Disclosure IAS 1.112 c Common practice IFRS 7.B11 Example IFRS 16.94 Disclosure IFRS 16.97 Disclosure IFRS 7.IG31A Example		
Later than five years [member]	member	Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.811 Example, IFRS 7.835 g Example, IFRS 7.IG31A Example, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure		
Later than five years and not later than ten years [member]	member	IAS 1.112 c _{Common practice} , IFRS 7.B11 _{Example} , IFRS 7.IG31A _{Example}		
Later than five years and not later than seven years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example IFRS 7.B11 Example, IFRS 7.IG31A Example		
Later than seven years and not later than ten years [member] Later than ten years [member]	member member	IAS 1.112 C Common practice, IFRS 7.B11		
Later than ten years and not later than fifteen years [member]	member	Example, IFRS 7.IG31A Example IFRS 7.B11 Example, IFRS 7.IG31A Example		
Later than fifteen years and not later than twenty years [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example IFRS 7.B11 Example, IFRS 7.IG31A Example		
Later than twenty years and not later than twenty-five years [member]	member	IFRS 7.B11 Example IFRS 7.IG31A Example		
Continuing involvement in derecognised financial assets by type of instrument [axis] Types of instrument [member]	axis member [default]	IFRS 7.B33 Example IFRS 7.B33 Example		
Written put options [member]	member	IFRS 7.IG40B Example, IFRS 7.B33 Example		
Purchased call options [member]	member	IFRS 7.IG40B Example, IFRS 7.B33 Example		
Guarantees [member] Continuing involvement in derecognised financial assets by type of transfer [axis]	member axis	IFRS 7.B33 Example IFRS 7.B33 Example		
Types of transfer [member]	member [default]	IFRS 7.B33 Example		
Securities lending [member] Factoring of receivables [member]	member member	IFRS 7.IG40B _{Example} , IFRS 7.B33 _{Example} IFRS 7.B33 _{Example}		
Securitisations [member]	member	IFRS 7.B33 Example		
Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [line items]	line items			
Undiscounted cash outflow required to repurchase derecognised financial assets	X instant, credit	IFRS 7.42E d _{Disclosure}		
Other amounts payable to transferee in respect of transferred assets	X instant, credit	IFRS 7.42E d _{Disclosure}		
Disclosure of financial assets at date of initial application of IFRS 9 [text block] Disclosure of financial assets at date of initial application of IFRS 9 [abstract]	text block	IFRS 7.421 _{Disclosure}		
Disclosure of financial assets at date of initial application of IFRS 9 [table] Classes of financial assets [axis]	table	IFRS 7.421 Disclosure IFRS 7.6 Disclosure, Effective on first application of IFRS 9 IFRS 4.39L b Disclosure Effective 2021-01- 01 IFRS 17.C32 Disclosure IFRS 7.421 Disclosure IFRS 9.7.2.34 Disclosure		
Financial assets, class (member)	member [default]	Effective 2021-01-01 IFRS 17.C32 pisdosure Effective on first application of IFRS 9 IFRS 4.39L b Disclosure IFRS 7.6 Disclosure IFRS 7.421 Disclosure IFRS 9.7.2.34 Disclosure		
Financial assets at amortised cost, class [member]	member	IFRS 7.B2 a _{Disclosure} IFRS 7.IG20B _{Example} , IFRS 7.6 _{Example} ,		
Mortgages [member] Loans to consumers [member]	member	IFRS 7.IG40B _{Example} IFRS 7.IG40B _{Example} , IFRS 7.IG20C		
	cmbci	Example, IFRS 7.6 Example IFRS 7.IG20C Example, IAS 1.112 C Common		
Loans to corporate entities [member]	member	practice, IFRS 7.6 Example		
Loans to government [member]	member	IAS 1.112 c Common practice IFRS 7.35H b (iii) Disclosure		
Trade receivables [member]	member	IFRS 7.35H b (III) Disclosure/ IFRS 7.35M b (III) Disclosure/ IFRS 7.35N b (III) Disclosure/ Example/ IAS 1.112 C Common practice		
Financial assets at fair value, class [member]	member	IFRS 7.B2 a Disclosure		
Trading securities [member]	member	IFRS 7.6 Example, IFRS 7.IG40B Example IFRS 7.IG40B Example, IFRS 7.6 Example,		
Derivatives [member]	member	IFRS 13.IE60 Example, IFRS 13.94 Example		
Option contract [member]	member	IAS 1.112 C Common practice		
Futures contract [member] Swap contract [member]	member member	IAS 1.112 C Common practice IAS 1.112 C Common practice		
Currency swap contract [member]	member	IAS 1.112 C Common practice		
Interest rate swap contract [member]	member member	IAS 1.112 C Common practice IAS 1.112 C Common practice		
Forward contract [member] Equity investments [member]	member member	IFRS 7.6 Example, IFRS 7.IG40B Example		
Financial assets outside scope of IFRS 7, class [member]	member	IFRS 7.B2 b Disclosure		
Disclosure of financial assets at date of initial application of IFRS 9 [line items] Financial assets, measurement category immediately before initial application of IFRS 9	line items text	IFRS 7.42I a Disclosure		
Financial assets, carrying amount immediately before initial application of IFRS 9	X instant, debit	IFRS 7.42I a Disclosure		

			Additional AU	
Label	Туре	IFRS Reference	Reference to IFRS	AU Reference
Financial assets, measurement category immediately after initial application of IFRS 9	text	IFRS 7.421 b pisclosure	elements	
Financial assets, measurement category immediately after initial application of IFRS 9 Financial assets, carrying amount immediately after initial application of IFRS 9	X instant, debit	IFRS 7.421 b Disclosure		
Financial assets previously designated at fair value through profit or loss but no longer so designated, initial	X instant, debit	IFRS 7.421 C Disclosure		
application of IFRS 9 Financial assets previously designated at fair value through profit or loss reclassified due to	instant, debit			
requirements of IFRS 9, initial application of IFRS 9	X instant, debit	IFRS 7.42I c _{Disclosure}		
Financial assets previously designated at fair value through profit or loss reclassified voluntarily, initial application of IFRS 9	X instant, debit	IFRS 7.42I c Disclosure		
Disclosure of financial liabilities at date of initial application of IFRS 9 [text block]	text block	IFRS 7.42I Disclosure		
Disclosure of financial liabilities at date of initial application of IFRS 9 [abstract]	A-61-	IEDS 7 401		
Disclosure of financial liabilities at date of initial application of IFRS 9 [table]	table	IFRS 7.421 Disclosure IFRS 7.6 Disclosure, IFRS 7.421 Disclosure,		
Classes of financial liabilities [axis]	axis	IFRS 9.7.2.34 Disclosure		
Financial liabilities, class [member]	member [default]	IFRS 7.6 Disclosure, IFRS 7.421 Disclosure, IFRS 9.7.2.34 Disclosure		
Financial liabilities at amortised cost, class [member]	member	IFRS 7.B2 a Disclosure		
Financial liabilities at fair value, class [member]	member	IFRS 7.B2 a Disclosure		
Financial liabilities outside scope of IFRS 7, class [member] Disclosure of financial liabilities at date of initial application of IFRS 9 [line items]	member line items	IFRS 7.B2 b Disclosure		
Financial liabilities, measurement category immediately before initial application of IFRS 9	text	IFRS 7.42I a Disclosure		
Financial liabilities, carrying amount immediately before initial application of IFRS 9 Financial liabilities, measurement category immediately after initial application of IFRS 9	X instant, credit text	IFRS 7.42I a _{Disclosure} IFRS 7.42I b _{Disclosure}		
Financial liabilities, measurement category immediately after initial application of IFRS 9 Financial liabilities, carrying amount immediately after initial application of IFRS 9	X instant, credit	IFRS 7.42I b Disclosure		
Financial liabilities previously designated at fair value through profit or loss but no longer so designated,	X instant, credit	IFRS 7.42I C Disclosure		
initial application of IFRS 9 Financial liabilities previously designated at fair value through profit or loss reclassified due to				
requirements of IFRS 9, initial application of IFRS 9	X instant, credit	IFRS 7.42I C Disclosure		
Financial liabilities previously designated at fair value through profit or loss reclassified voluntarily, initial application of IFRS 9	X instant, credit	IFRS 7.421 c _{Disclosure}		
Information on how entity applied classification requirements in IFRS 9 to financial assets whose classification has	text	IFRS 7.42J a _{Disclosure}		
changed as result of applying IFRS 9 Description of reasons for designation or de-designation of financial assets or financial liabilities as measured at fair				
value through profit or loss at date of initial application of IFRS 9	text	IFRS 7.42J b _{Disclosure}		
Increase (decrease) in financial assets on basis of measurement category, initial application of IFRS 9 Increase (decrease) in financial assets arising from change in measurement attribute, initial application of IFRS 9	X instant, debit	IFRS 7.42L a Disclosure		
Increase (decrease) in financial assets arising from change in measurement attribute, initial application of IFRS 9 Increase (decrease) in financial liabilities on basis of measurement category, initial application of IFRS 9	X instant, debit X instant, credit	IFRS 7.42L D Disclosure		
Increase (decrease) in financial liabilities arising from change in measurement attribute, initial application of IFRS 9	X instant, credit	IFRS 7.42L b Disclosure		
Fair value of financial assets reclassified as measured at amortised cost, initial application of IFRS 9 Fair value gain (loss) that would have been recognised in profit or loss or other comprehensive income if financial assets and the profit of the pr	X instant, debit	IFRS 7.42M a _{Disclosure}		
had not been reclassified as measured at amortised cost, initial application of IFRS 9	X _{duration, credit}	IFRS 7.42M b Disclosure		
Fair value of financial assets reclassified out of fair value through profit or loss and into fair value through other	X instant, debit	IFRS 7.42M a Disclosure		
comprehensive income, initial application of IFRS 9				
Fair value gain (loss) that would have been recognised in profit or loss if financial assets had not been reclassified out of fair value through profit or loss and into fair value through other comprehensive income, initial application of IFRS 9	X _{duration, credit}	IFRS 7.42M b Disclosure		
Effective interest rate determined on date of reclassification of financial assets out of fair value through profit or loss	V 10/	1505 T 404		
category, initial application of IFRS 9	X.XX instant	IFRS 7.42N a Disclosure		
Interest revenue (expense) recognised for financial assets reclassified out of fair value through profit or loss category, initial application of IFRS 9	X _{duration, credit}	IFRS 7.42N b Disclosure		
Fair value of financial liabilities reclassified as measured at amortised cost, initial application of IFRS 9	X instant, credit	IFRS 7.42M a _{Disclosure}		
Fair value gain (loss) that would have been recognised in profit or loss or other comprehensive income if financial liabilities had not been reclassified as measured at amortised cost, initial application of IFRS 9	X _{duration, credit}	IFRS 7.42M b Disclosure		
Effective interest rate determined on date of reclassification of financial liabilities out of fair value through profit or loss	X.XX instant	IFRS 7.42N a Disclosure		
category, initial application of IFRS 9 Interest revenue (expense) recognised for financial liabilities reclassified out of fair value through profit or loss	· · · · · · · iistait			
category, initial application of IFRS 9	X _{duration, credit}	IFRS 7.42N b Disclosure		
Statement and explanation when initially applying AASB 9 not at beginning of reporting period Explanation of initial application of impairment requirements for financial instruments [text block]	text text block	IFRS 7.42P Disclosure		AASB 9.Aus1.5
Financial assets whose contractual cash flow characteristics have been assessed based on facts and circumstances at	text block			
initial recognition without taking into account requirements related to modification of time value of money element	X instant, debit	IFRS 7.42R Disclosure		
Financial assets whose contractual cash flow characteristics have been assessed based on facts and circumstances at	v	IFRS 7.42S Disclosure		
initial recognition without taking into account exception for prepayment features Disclosure of financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation	X instant, debit	IFN3 7.423 Disclosure		
[text block]	text block	IFRS 9.7.2.34 _{Disclosure}		
Disclosure of financial assets affected by amendments to IFRS 9 for prepayment features with negative				
compensation [abstract] Disclosure of financial assets affected by amendments to IFRS 9 for prepayment features with negative	table	IEDS 0 7 2 24		
compensation [table]	table	IFRS 9.7.2.34 Disclosure		
		IFRS 7.6 _{Disclosure} , Effective on first application of IFRS 9 IFRS 4.39L b		
Classes of financial assets [axis]	axis	Disclosure, Effective 2021-01-		
		01 IFRS 17.C32 Disclosure, IFRS 7.42I Disclosurer IFRS 9.7.2.34 Disclosure		
		Effective 2021-01-01 IFRS 17.C32		
		Disclosure, Effective on first application of		
Financial assets, class [member]	member [default]	IFRS 9 IFRS 4.39L b Disclosure, IFRS 7.6 Disclosure, IFRS 7.421 Disclosure, IFRS 9.7.2.34		
		Disclosure		
Financial assets at amortised cost, class [member]	member	IFRS 7.B2 a Disclosure		
Mortgages [member]	member	IFRS 7.IG20B Example, IFRS 7.6 Example, IFRS 7.IG40B Example		
Loans to consumers [member]	member	IFRS 7.IG40B Example, IFRS 7.IG20C		
		Example, IFRS 7.6 Example IFRS 7.IG20C Example, IAS 1.112 C Common		
Loans to corporate entities [member]	member	practice, IFRS 7.6 Example		
Loans to government [member]	member	IAS 1.112 C Common practice		
Trade receivables [member]	member	IFRS 7.35H b (iii) Disclosure, IFRS 7.35M b (iii) Disclosure, IFRS 7.35N		
		Example, IAS 1.112 C Common practice		
Financial assets at fair value, class [member] Trading securities [member]	member member	IFRS 7.B2 a Disclosure IFRS 7.6 Example, IFRS 7.IG40B Example		
		IFRS 7.1G40B Example, IFRS 7.1G40B Example		
Derivatives [member]	member	IFRS 13.IE60 Example IFRS 13.94 Example		
Option contract [member] Futures contract [member]	member member	IAS 1.112 C Common practice		
Swap contract [member]	member	IAS 1.112 C Common practice		
Currency swap contract [member]	member	IAS 1.112 C Common practice		
Interest rate swap contract [member] Forward contract [member]	member member	IAS 1.112 C Common practice		
Forward contract [member]	member	IAS 1.112 C Common practice		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS	AU Reference
	<i>"</i> ·		elements	
Equity investments [member]	member	IFRS 7.6 Example, IFRS 7.IG40B Example		
Financial assets outside scope of IFRS 7, class [member] Disclosure of financial assets affected by amendments to IFRS 9 for prepayment features with negative	member	IFRS 7.B2 b Disclosure		
compensation [line items]	line items			
Financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation,	text	IFRS 9.7.2.34 a Disclosure		
measurement category immediately before applying amendments Financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation,				
carrying amount immediately before applying amendments	X instant, debit	IFRS 9.7.2.34 a _{Disclosure}		
Financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation,	text	IFRS 9.7.2.34 b Disclosure		
measurement category after applying amendments Financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation,				
carrying amount after applying amendments	X instant, debit	IFRS 9.7.2.34 b _{Disclosure}		
Financial assets that were designated as measured at fair value through profit or loss before application of		1505 0 7 0 04		
amendments to IFRS 9 for prepayment features with negative compensation that are no longer so designated	X instant, debit	IFRS 9.7.2.34 c _{Disclosure}		
Description of reasons for designation or de-designation of financial assets as measured at fair value through				
profit or loss when applying amendments to IFRS 9 for prepayment features with negative compensation	text	IFRS 9.7.2.34 d _{Disclosure}		
Disclosure of financial liabilities affected by amendments to IFRS 9 for prepayment features with negative				
compensation [text block]	text block	IFRS 9.7.2.34 Disclosure		
Disclosure of financial liabilities affected by amendments to IFRS 9 for prepayment features with negative				
compensation [abstract] Disclosure of financial liabilities affected by amendments to IFRS 9 for prepayment features with negative				
compensation [table]	table	IFRS 9.7.2.34 Disclosure		
Classes of financial liabilities [axis]	axis	IFRS 7.6 Disclosure, IFRS 7.421 Disclosure,		
· ·		IFRS 9.7.2.34 Disclosure IFRS 7.6 Disclosure/ IFRS 7.421 Disclosure/		
Financial liabilities, class [member]	member [default]	IFRS 9.7.2.34 Disclosure		
Financial liabilities at amortised cost, class [member]	member	IFRS 7.B2 a _{Disclosure}		
Financial liabilities at fair value, class [member]	member	IFRS 7.B2 a _{Disclosure}		
Financial liabilities outside scope of IFRS 7, class [member]	member	IFRS 7.B2 b Disclosure		
Disclosure of financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation [line items]	line items			
Financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation,	text	IFRS 9.7.2.34 a _{Disclosure}		
measurement category immediately before applying amendments				
Financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation, carrying amount immediately before applying amendments	X instant, credit	IFRS 9.7.2.34 a Disclosure		
Financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation,	text	IFRS 9.7.2.34 b Disclosure		
measurement category after applying amendments	text	The Disclosure		
Financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation, carrying amount after applying amendments	X instant, credit	IFRS 9.7.2.34 b Disclosure		
Financial liabilities that were designated as measured at fair value through profit or loss before application of amendments to IFRS 9 for prepayment features with negative compensation that are no longer so designated	X instant, credit	IFRS 9.7.2.34 c _{Disclosure}		
Description of reasons for designation or de-designation of financial liabilities as measured at fair value				
through profit or loss when applying amendments to IFRS 9 for prepayment features with negative	text	IFRS 9.7.2.34 d _{Disclosure}		
compensation				
[823000] Notes - Fair value measurement Disclosure of fair value measurement [text block]	text block	IFRS 13 - Disclosure Disclosure		
Disclosure of fair value measurement of assets [text block]	text block	IFRS 13.93 Disclosure		
Disclosure of fair value measurement of assets [abstract]				
Disclosure of fair value measurement of assets [table]	table	IFRS 13.93 Disclosure		
Measurement [axis]	axis	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure		
	1 (1 (1)	IAS 41.50 Disclosure, IFRS 13.93 a Disclosure,		
Aggregated measurement [member]	member [default]	IAS 40.32A Disclosure		
At fair value [member]	member	IFRS 13.93 a Disclosure, IAS 41.50 Disclosure,		
Recurring fair value measurement [member]	member	IAS 40.32A Disclosure		
Non-recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure		
Not measured at fair value in statement of financial position but for which fair value is disclosed	member	IFRS 13.97 _{Disclosure}		
[member]		IAS 36.126 _{Disclosure} , IAS 36.130 d (ii)		
Classes of assets [axis]	axis	Disclosure, IFRS 13.93 Disclosure, IFRS 16.53		
		Disclosure		
Assets [member]	member [default]	IAS 36.126 _{Disclosure} , IFRS 13.93 _{Disclosure} ,		
		IFRS 16.53 Disclosure		
Trading equity securities [member] Other equity securities [member]	member member	IFRS 13.94 Example, IFRS 13.IE60 Example IFRS 13.94 Example, IFRS 13.IE60 Example		
Debt securities [member]	member	IFRS 13.IE60 Example, IFRS 13.94 Example		
Hedge fund investments [member]	member	IFRS 13.IE60 Example, IFRS 13.94 Example		
Derivatives [member]	member	IFRS 7.IG40B Example, IFRS 7.6 Example,		
		IFRS 13.IE60 Example, IFRS 13.94 Example IAS 1.112 C Common practice, IFRS 13.IE60		
Investment property [member]	member	Example, IFRS 13.94 Example		
Non-current assets held for sale [member]	member	IFRS 5.38 _{Common practice} , IFRS 13.IE60		
non content assets need for soil pricinities j		Example, IFRS 13.94 Example		
Levels of fair value hierarchy [axis]	axis	IAS 19.142 _{Disclosure} , IFRS 13.93 b _{Disclosure}		
		146.40.442		
All levels of fair value hierarchy [member]	member [default]	IAS 19.142 _{Disclosure} , IFRS 13.93 b _{Disclosure}		
Level 1 of fair value hierarchy [member]	member	IAS 19.142 _{Disclosure} , IFRS 13.93 b _{Disclosure}		
Level 1 of fair value hierarchy [member] Level 2 of fair value hierarchy [member]	member member	IAS 19.142 _{Disclosure} , IFRS 13.93 b _{Disclosure} IFRS 13.93 b _{Disclosure}		
Level 1 of fair value hierarchy [member]	member	IAS 19.142 _{Disclosure} IFRS 13.93 b _{Disclosure} IFRS 13.93 b _{Disclosure} IFRS 13.93 b _{Disclosure}		
Level 1 of fair value hierarchy [member] Level 2 of fair value hierarchy [member] Level 3 of fair value hierarchy [member]	member member member	IAS 19.142 Disclosurer IFRS 13.93 b Disclosure IFRS 13.93 b Disclosure IFRS 13.93 b Disclosure IFRS 13.93 b Disclosure IAS 1.55 Disclosure, IFRS 13.93 b Disclosurer		
Level 1 of fair value hierarchy [member] Level 2 of fair value hierarchy [member] Level 3 of fair value hierarchy [member]	member member member	IAS 19.142 Disclosure IFRS 13.93 b Disclosure IFRS 13.93 b Disclosure IFRS 13.93 b Disclosure IFRS 13.93 b Disclosure IAS 1.55 Disclosure IFRS 13.93 b Disclosure IFRS 8.23 Disclosure IFRS 8.28 c Disclosure		
Level 1 of fair value hierarchy [member] Level 2 of fair value hierarchy [member] Level 3 of fair value hierarchy [member] Disclosure of fair value measurement of assets [line items]	member member member line items	IAS 19.142 Disclosure IFRS 13.93 b Disclosure IFRS 13.93 b Disclosure IFRS 13.93 b Disclosure IAS 1.55 Disclosure IFRS 13.93 b Disclosure IFRS 8.23 Disclosure IFRS 8.28 c Disclosure IFRS 13.93 e Disclosure IFRS 13.93 a		
Level 1 of fair value hierarchy [member] Level 2 of fair value hierarchy [member] Level 3 of fair value hierarchy [member] Disclosure of fair value measurement of assets [line items]	member member member line items	IAS 19.142 Disclosure IFRS 13.93 b Disclosure IFRS 13.93 b Disclosure IFRS 13.93 b Disclosure IFRS 13.93 b Disclosure IAS 1.55 Disclosure IFRS 13.93 b Disclosure IFRS 8.23 Disclosure IFRS 8.28 c Disclosure		
Level 1 of fair value hierarchy [member] Level 2 of fair value hierarchy [member] Level 3 of fair value hierarchy [member] Disclosure of fair value measurement of assets [line items] Assets Description of reasons for fair value measurement, assets Transfers out of Level 1 into Level 2 of fair value hierarchy, assets held at end of reporting period	member member member line items X instant, debit text X duration	IAS 19.142 Disclosure IFRS 13.93 b Disclosure IFRS 13.93 b Disclosure IFRS 13.93 b Disclosure IFRS 13.93 b Disclosure IAS 1.55 Disclosure, IFRS 13.93 b Disclosure, IFRS 8.28 c Disclosure, IFRS 8.28 c Disclosure, IFRS 13.93 e Disclosure IFRS 13.93 a Disclosure IFRS 13.93 a Disclosure		
Level 1 of fair value hierarchy [member] Level 2 of fair value hierarchy [member] Level 3 of fair value hierarchy [member] Disclosure of fair value measurement of assets [line items] Assets Description of reasons for fair value measurement, assets Transfers out of Level 1 into Level 2 of fair value hierarchy, assets held at end of reporting period Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, assets	member member member line items X instant, debit text X duration text	IAS 19.142 Disclosure IFRS 13.93 b Disclosure IFRS 13.93 c Disclosure IFRS 13.93 a Disclosure IFRS 13.93 c Disclosure		
Level 1 of fair value hierarchy [member] Level 2 of fair value hierarchy [member] Level 3 of fair value hierarchy [member] Disclosure of fair value measurement of assets [line items] Assets Description of reasons for fair value measurement, assets Transfers out of Level 1 into Level 2 of fair value hierarchy, assets held at end of reporting period Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, assets Transfers out of Level 2 into Level 1 of fair value hierarchy, assets held at end of reporting period	member member line items X instant, debit text X duration text X duration	IAS 19.142 Disclosure IFRS 13.93 b Disclosure IFRS 13.93 c Disclosure IFRS 13.93 a Disclosure IFRS 13.93 c Disclosure IFRS 13.93 a Disclosure IFRS 13.93 a Disclosure IFRS 13.93 a Disclosure IFRS 13.93 c Disclosure IFRS 13.93 c Disclosure IFRS 13.93 c Disclosure IFRS 13.93 c Disclosure		
Level 1 of fair value hierarchy [member] Level 2 of fair value hierarchy [member] Level 3 of fair value hierarchy [member] Disclosure of fair value measurement of assets [line items] Assets Description of reasons for fair value measurement, assets Transfers out of Level 1 into Level 2 of fair value hierarchy, assets held at end of reporting period Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, assets Transfers out of Level 2 into Level 1 of fair value hierarchy, assets held at end of reporting period Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, assets	member member member line items X instant, debit text X duration text X duration text	IAS 19.142 Disclosure IFRS 13.93 b Disclosure IFRS 13.93 c Disclosure IFRS 13.93 a Disclosure IFRS 13.93 c Disclosure		
Level 1 of fair value hierarchy [member] Level 2 of fair value hierarchy [member] Level 3 of fair value hierarchy [member] Disclosure of fair value measurement of assets [line items] Assets Description of reasons for fair value measurement, assets Transfers out of Level 1 into Level 2 of fair value hierarchy, assets held at end of reporting period Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, assets held at end of reporting period Description of reasons for transfers out of Level 1 into Level 1 of fair value hierarchy, assets Transfers out of Level 2 into Level 1 of fair value hierarchy, assets held at end of reporting period Description of policy for determining when transfers between levels are deemed to have occurred, assets	member member member line items X instant, debit text X duration text X duration text text	IAS 19.142 Disclosure IFRS 13.93 b Disclosure IFRS 13.93 b Disclosure IFRS 13.93 b Disclosure IFRS 13.93 b Disclosure IFRS 13.93 c Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 c Disclosure, IFRS 13.93 a Disclosure IFRS 13.93 a Disclosure IFRS 13.93 c Disclosure IFRS 13.95 Disclosure		
Level 1 of fair value hierarchy [member] Level 2 of fair value hierarchy [member] Level 3 of fair value hierarchy [member] Disclosure of fair value measurement of assets [line items] Assets Description of reasons for fair value measurement, assets Transfers out of Level 1 into Level 2 of fair value hierarchy, assets held at end of reporting period Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, assets Transfers out of Level 2 into Level 1 of fair value hierarchy, assets held at end of reporting period Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, assets Description of policy for determining when transfers between levels are deemed to have occurred, assets Description of valuation techniques used in fair value measurement, assets	member member line items X instant, debit text X duration text X duration text text text	IAS 19.142 Disclosure IFRS 13.93 b Disclosure IFRS 13.93 b Disclosure IFRS 13.93 b Disclosure IFRS 13.93 b Disclosure IFRS 13.93 c Disclosure IFRS 13.93 b Disclosure IFRS 8.28 c Disclosure IFRS 13.93 a Disclosure IFRS 13.93 a Disclosure IFRS 13.93 a Disclosure IFRS 13.93 a Disclosure IFRS 13.93 c Disclosure IFRS 13.93 d Disclosure		
Level 1 of fair value hierarchy [member] Level 2 of fair value hierarchy [member] Level 3 of fair value hierarchy [member] Disclosure of fair value measurement of assets [line items] Assets Description of reasons for fair value measurement, assets Transfers out of Level 1 into Level 2 of fair value hierarchy, assets held at end of reporting period Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, assets held at end of reporting period Description of reasons for transfers out of Level 1 into Level 1 of fair value hierarchy, assets Transfers out of Level 2 into Level 1 of fair value hierarchy, assets held at end of reporting period Description of policy for determining when transfers between levels are deemed to have occurred, assets	member member member line items X instant, debit text X duration text X duration text text	IAS 19.142 Disclosure IFRS 13.93 b Disclosure IFRS 13.93 b Disclosure IFRS 13.93 b Disclosure IFRS 13.93 b Disclosure IFRS 13.93 c Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 c Disclosure, IFRS 13.93 a Disclosure IFRS 13.93 a Disclosure IFRS 13.93 c Disclosure IFRS 13.95 Disclosure		

			Additional AU	
Label	Туре	IFRS Reference	Reference to IFRS	AU Reference
Description of reasons for change in valuation technique used in fair value measurement, assets	text	IFRS 13.93 d _{Disclosure}	elements	
Reconciliation of changes in fair value measurement, assets [abstract]				
		IAS 1.55 _{Disclosure} , IFRS 13.93 b _{Disclosure} ,		
Assets at beginning of period	X instant, debit	IFRS 8.23 Disclosure, IFRS 8.28 C Disclosure, IFRS 13.93 e Disclosure, IFRS 13.93 a		
		Disclosure Disclosure, II NO 13.93 a		
Changes in fair value measurement, assets [abstract]		Disclosure		
Gains (losses) recognised in profit or loss, fair value measurement, assets [abstract]				
Gains (losses) recognised in profit or loss on exchange differences, fair value measurement, assets	X _{duration}	IFRS 13.93 e (i) Common practice		
Gains (losses) recognised in profit or loss excluding exchange differences, fair value	v	1505 40 00 (I)		
measurement, assets	X _{duration}	IFRS 13.93 e (i) Common practice		
Total gains (losses) recognised in profit or loss including exchange differences, fair value measurement, assets	X _{duration}	IFRS 13.93 e (i) Disclosure		
Gains (losses) recognised in other comprehensive income, fair value measurement, assets [abstract]				
Gains (losses) recognised in other comprehensive income on exchange differences, fair value	X _{duration}	IFRS 13.93 e (ii) Common practice		
measurement, assets	duration	1113 13.33 C (II) Common practice		
Gains (losses) recognised in other comprehensive income excluding exchange differences, fair value measurement, assets	X _{duration}	IFRS 13.93 e (ii) _{Common practice}		
Total gains (losses) recognised in other comprehensive income including exchange differences,	X _{duration}	IFRS 13.93 e (ii) Disclosure		
fair value measurement, assets				
Purchases, fair value measurement, assets Sales, fair value measurement, assets	X duration, debit (X) duration, credit	IFRS 13.93 e (iii) Disclosure IFRS 13.93 e (iii) Disclosure		
Issues, fair value measurement, assets	X duration, debit	IFRS 13.93 e (iii) Disclosure		
Settlements, fair value measurement, assets	(X) duration, credit	IFRS 13.93 e (iii) Disclosure		
Transfers into Level 3 of fair value hierarchy, assets	X _{duration} , _{debit}	IFRS 13.93 e (iv) Disclosure		
Transfers out of Level 3 of fair value hierarchy, assets	(X) duration, credit	IFRS 13.93 e (iv) Disclosure		
Total increase (decrease) in fair value measurement, assets	X _{duration} , _{debit}	IFRS 13.93 e Disclosure IAS 1.55 Disclosure, IFRS 13.93 b Disclosure,		
	u,	IFRS 8.23 Disclosure, IFRS 8.28 C Disclosure,		
Assets at end of period	X instant, debit	IFRS 13.93 e _{Disclosure} , IFRS 13.93 a		
		Disclosure		
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	text	IFRS 13.93 e (i) _{Disclosure}		
Description of line items in other comprehensive income where gains (losses) are recognised, fair value				
measurement, assets	text	IFRS 13.93 e (ii) _{Disclosure}		
Description of reasons for transfers into Level 3 of fair value hierarchy, assets	text	IFRS 13.93 e (iv) Disclosure		
Description of reasons for transfers out of Level 3 of fair value hierarchy, assets Statement that there were no transfers between Level 1 and Level 2 of fair value hierarchy, assets	text	IFRS 13.93 e (iv) Disclosure IFRS 13.93 c Common practice		
		IFRS 13.93 C Common practice		
Statement that there were no transfers between Level 1, Level 2 or Level 3 of fair value hierarchy, assets	text	IFRS 13.93 e (iv) Common practice		
Gains (losses) recognised in profit or loss attributable to change in unrealised gains or losses for assets held at	X _{duration, credit}	IFRS 13.93 f Disclosure		
end of period, fair value measurement Description of line items in profit or loss where gains (losses) attributable to change in unrealised gains or	dulution, occur			
losses for assets held at end of period are recognised, fair value measurement	text	IFRS 13.93 f Disclosure		
Description of valuation processes used in fair value measurement, assets	text	IFRS 13.93 g Disclosure		
Description of group within entity that decides entity's valuation policies and procedures, assets	text	IFRS 13.93 g _{Example} , IFRS 13.IE65 a (i)		
Description of to whom group within entity that decides entity's valuation policies and procedures		IFRS 13.93 g Example, IFRS 13.IE65 a (ii)		
reports, assets	text	Example		
Description of internal reporting procedures for discussing and assessing fair value measurements, assets	tevt	IFRS 13.93 g Example, IFRS 13.IE65 a (iii)		
Description of internal reporting procedures for discussing and assessing fair value measurements, assets	text	Example		
Description of frequency and methods for testing procedures of pricing models, assets	text	IFRS 13.93 g Example, IFRS 13.IE65 b Example		
Description of process for analysing changes in fair value measurements, assets	text	IFRS 13.IE65 c _{Example} , IFRS 13.93 g _{Example}		
Description of how entity determined that third-party information used in fair value measurement was	text	IFRS 13.93 g Example, IFRS 13.IE65 d Example		
developed in accordance with IFRS 13, assets		2 Compe		
Description of methods used to develop and substantiate unobservable inputs used in fair value measurement, assets	text	IFRS 13.93 g $_{\rm Example}$ IFRS 13.IE65 e $_{\rm Example}$		
Description of fact that highest and best use of non-financial asset differs from current use	text	IFRS 13.93 i Disclosure		
Description of reason why non-financial asset is being used in manner different from highest and best use	text	IFRS 13.93 i Disclosure		
Disclosure of information sufficient to permit reconciliation of classes determined for fair value measurement	text block	IFRS 13.94 Disclosure		
to line items in statement of financial position, assets [text block] Description of accounting policy decision to use exception in IFRS 13.48, assets	text	IFRS 13.96 Disclosure		
Description of nature of class of assets measured at fair value	text	IFRS 13.IE64 a Example, IFRS 13.92 Example		
Description of how third-party information was taken into account when measuring fair value, assets	text	IFRS 13.IE64 b Example, IFRS 13.92 Example		
Disclosure of fair value measurement of liabilities [text block]	text block	IFRS 13.93 Disclosure		
Disclosure of fair value measurement of liabilities [abstract]	CONT DIOUN	Disclosure		
Disclosure of fair value measurement of liabilities [table]	table	IFRS 13.93 Disclosure		
Measurement [axis]	axis	IAS 40.32A Disclosure, IAS 41.50 Disclosure,		
		IFRS 13.93 a Disclosure IAS 41.50 Disclosure, IFRS 13.93 a Disclosure,		
Aggregated measurement [member]	member [default]	IAS 40.32A Disclosure IFRS 13.93 a Disclosure,		
At fair value [member]	member	IFRS 13.93 a Disclosure, IAS 41.50 Disclosure,		
		IAS 40.32A Disclosure		
Recurring fair value measurement [member] Non-recurring fair value measurement [member]	member member	IFRS 13.93 a Disclosure		
Non-recurring fair value measurement [member] Not measured at fair value in statement of financial position but for which fair value is disclosed	member			
[member]	member	IFRS 13.97 Disclosure		
Classes of liabilities (axis)	axis	IFRS 13.93 Disclosure		
Liabilities [member]	member [default]	IFRS 13.93 Disclosure IFRS 7.IG40B Example, IFRS 7.6 Example,		
Derivatives [member]	member	IFRS 13.IE60 Example, IFRS 13.94 Example		
Contingent consideration [member]	member	IFRS 13.94 Common practice		
Levels of fair value hierarchy [axis]	axis	IAS 19.142 Disclosure, IFRS 13.93 b Disclosure		
,, ,,		DISCIOSURE DISCIOSURE		
All levels of fair value hierarchy [member]	member [default]	IAS 19.142 _{Disclosure} , IFRS 13.93 b _{Disclosure}		
		145 40 443 /505 43 63 4		
Level 1 of fair value hierarchy [member]	member	IAS 19.142 _{Disclosure} , IFRS 13.93 b _{Disclosure}		
Level 2 of fair value hierarchy [member]	member	IFRS 13.93 b Disclosure		
Level 3 of fair value hierarchy [member] Disclosure of fair value measurement of liabilities [line items]	member line items	IFRS 13.93 b _{Disclosure}		
Discussive of fair value incusarement of natinities fillie (tellis)	c items			

				Additional AU	
Label		Туре	IFRS Reference	Reference to IFRS elements	AU Reference
			IAS 1.55 Disclosure, IFRS 13.93 e Disclosure,		
	Liabilities	X instant, credit	IFRS 8.23 _{Disclosure} , IFRS 8.28 d _{Disclosure} ,		
	Liabilities	instant, credit	IFRS 13.93 b _{Disclosure} , IFRS 13.93 a		
	Description of reasons for fair value measurement liabilities	text	Disclosure		
	Description of reasons for fair value measurement, liabilities Transfers out of Level 1 into Level 2 of fair value hierarchy, liabilities held at end of reporting period	X _{duration}	IFRS 13.93 a Disclosure IFRS 13.93 C Disclosure		
	Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, liabilities	text	IFRS 13.93 C Disclosure		
	Transfers out of Level 2 into Level 1 of fair value hierarchy, liabilities held at end of reporting period	X _{duration}	IFRS 13.93 c _{Disclosure}		
	Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, liabilities	text	IFRS 13.93 c Disclosure		
	Description of policy for determining when transfers between levels are deemed to have occurred, liabilities	text	IFRS 13.95 Disclosure, IFRS 13.93 C Disclosure, IFRS 13.93 e (iv) Disclosure		
	Description of valuation techniques used in fair value measurement, liabilities	text	IFRS 13.93 d pisclosure		
	Description of inputs used in fair value measurement, liabilities	text	IFRS 13.93 d _{Disclosure}		
	Description of change in valuation technique used in fair value measurement, liabilities	text	IFRS 13.93 d Disclosure		
	Description of reasons for change in valuation technique used in fair value measurement, liabilities Reconciliation of changes in fair value measurement, liabilities [abstract]	text	IFRS 13.93 d _{Disclosure}		
	The continue of the first of th		IAS 1.55 _{Disclosure} , IFRS 13.93 e _{Disclosure} ,		
	Liabilities at beginning of period	X instant, credit	IFRS 8.23 _{Disclosure} , IFRS 8.28 d _{Disclosure} ,		
	Elabilities at segiming of period	- instant, credit	IFRS 13.93 b Disclosure, IFRS 13.93 a		
	Changes in fair value measurement, liabilities [abstract]		Disclosure		
	Gains (losses) recognised in profit or loss, fair value measurement, liabilities [abstract]				
	Losses (gains) recognised in profit or loss on exchange differences, fair value measurement,	(X) _{duration}	IFRS 13.93 e (i) Common practice		
	liabilities Losses (gains) recognised in profit or loss excluding exchange differences, fair value	() dulision	The state of the s		
	measurement, liabilities	(X) _{duration}	IFRS 13.93 e (i) Common practice		
	Total losses (gains) recognised in profit or loss including exchange differences, fair value	(X) _{duration}	IFRS 13.93 e (i) Disclosure		
	measurement, liabilities Gains (losses) recognised in other comprehensive income, fair value measurement, liabilities	- Guradon	. / Disclosure		
	[abstract]				
	Losses (gains) recognised in other comprehensive income on exchange differences, fair value	(X) _{duration}	IFRS 13.93 e (ii) Common practice		
	measurement, liabilities Losses (gains) recognised in other comprehensive income excluding exchange differences, fair	, duration			
	value measurement, liabilities	(X) _{duration}	IFRS 13.93 e (ii) Common practice		
	Total losses (gains) recognised in other comprehensive income including exchange differences,	(X) _{duration}	IFRS 13.93 e (ii) _{Disclosure}		
	fair value measurement, liabilities		IFRS 13.93 e (iii) Disclosure		
	Purchases, fair value measurement, liabilities Sales, fair value measurement, liabilities	X _{duration, credit} (X) _{duration, debit}	IFRS 13.93 e (iii) Disclosure		
	Issues, fair value measurement, liabilities	X duration, credit	IFRS 13.93 e (iii) Disclosure		
	Settlements, fair value measurement, liabilities	(X) _{duration, debit}	IFRS 13.93 e (iii) Disclosure		
	Transfers into Level 3 of fair value hierarchy, liabilities	X duration, credit	IFRS 13.93 e (iv) Disclosure		
	Transfers out of Level 3 of fair value hierarchy, liabilities Total increase (decrease) in fair value measurement, liabilities	(X) _{duration, debit}	IFRS 13.93 e (iv) Disclosure IFRS 13.93 e Disclosure		
	Total increase (decrease) in fair value measurement, nabilities	X _{duration} , credit	IAS 1.55 Disclosure IFRS 13.93 e Disclosure		
		v	IFRS 8.23 _{Disclosure} , IFRS 8.28 d _{Disclosure} ,		
	Liabilities at end of period	X instant, credit	IFRS 13.93 b _{Disclosure} , IFRS 13.93 a		
			Disclosure		
	Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	text	IFRS 13.93 e (i) _{Disclosure}		
	Description of line items in other comprehensive income where gains (losses) are recognised, fair value	text	IFRS 13.93 e (ii) _{Disclosure}		
	measurement, liabilities				
	Description of reasons for transfers into Level 3 of fair value hierarchy, liabilities Description of reasons for transfers out of Level 3 of fair value hierarchy, liabilities	text	IFRS 13.93 e (iv) Disclosure IFRS 13.93 e (iv) Disclosure		
	Statement that there were no transfers between Level 1 and Level 2 of fair value hierarchy, liabilities	text	IFRS 13.93 C Common practice		
	Statement that there were no transfers between Level 1, Level 2 or Level 3 of fair value hierarchy, liabilities	text	IFRS 13.93 C Common practice		
			IFRS 13.93 e (iv) _{Common practice}		
	Gains (losses) recognised in profit or loss attributable to change in unrealised gains or losses for liabilities held at end of period, fair value measurement	X _{duration, credit}	IFRS 13.93 f Disclosure		
	Description of line items in profit or loss where gains (losses) attributable to change in unrealised gains or	tout	IFRS 13.93 f Disclosure		
	losses for liabilities held at end of period are recognised, fair value measurement	text			
	Description of valuation processes used in fair value measurement, liabilities	text	IFRS 13.93 g Disclosure		
	Description of group within entity that decides entity's valuation policies and procedures, liabilities	text	IFRS 13.93 g _{Example} , IFRS 13.IE65 a (i) Example		
	Description of to whom group within entity that decides entity's valuation policies and procedures	tovt	IFRS 13.93 g _{Example} , IFRS 13.IE65 a (ii)		
	reports, liabilities	text	Example		
	Description of internal reporting procedures for discussing and assessing fair value measurements,	text	IFRS 13.IE65 a (iii) Example, IFRS 13.93 g		
	liabilities		Example		
	Description of frequency and methods for testing procedures of pricing models, liabilities	text	IFRS 13.93 g _{Example} , IFRS 13.IE65 b _{Example}		
	Description of process for analysing changes in fair value measurements, liabilities	text	IFRS 13.93 g Example, IFRS 13.IE65 C Example		
		COAL	Example II NO 13.1LU3 C Example		
	Description of how entity determined that third-party information used in fair value measurement was developed in accordance with IFRS 13. liabilities	text	IFRS 13.93 g _{Example} , IFRS 13.IE65 d _{Example}		
	Description of methods used to develop and substantiate unobservable inputs used in fair value		unc do unce		
	measurement, liabilities	text	IFRS 13.IE65 e _{Example} , IFRS 13.93 g _{Example}		
	Disclosure of information sufficient to permit reconciliation of classes determined for fair value measurement	text block	IFRS 13.94 Disclosure		
	to line items in statement of financial position, liabilities [text block] Description of accounting policy decision to use exception in IFRS 13.48, liabilities	text	IFRS 13.96 Disclosure		
	Description of nature of class of liabilities measured at fair value	text	IFRS 13.IE64 a Example, IFRS 13.92 Example		
	Description of how third-party information was taken into account when measuring fair value, liabilities	text	IFRS 13.IE64 b _{Example} , IFRS 13.92 _{Example}		
Disclosur	e of fair value measurement of equity [text block]	text block	IFRS 13.93 Disclosure		
	e or fair value measurement or equity [text block] Issure of fair value measurement of equity [abstract]	CAL DIOLK	Disclosure		
	sclosure of fair value measurement of equity [table]	table	IFRS 13.93 Disclosure		
	Measurement [axis]	axis	IAS 40.32A Disclosure, IAS 41.50 Disclosure,		
			IFRS 13.93 a Disclosure IAS 41.50 Disclosure, IFRS 13.93 a Disclosure,		
	Aggregated measurement [member]	member [default]	IAS 40.32A Disclosure		
	At fair value [mamber]	momber	IFRS 13.93 a Disclosure, IAS 41.50 Disclosure,		
	At fair value [member]	member	IAS 40.32A _{Disclosure}		
	Recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure		
	Non-recurring fair value measurement [member] Not measured at fair value in statement of financial position but for which fair value is disclosed	member	IFRS 13.93 a Disclosure		
	[member]	member	IFRS 13.97 _{Disclosure}		
	Classes of entity's own equity instruments [axis]	axis	IFRS 13.93 Disclosure		
	Entity's own equity instruments [member]	member [default]	IFRS 13.93 Disclosure		
	Levels of fair value hierarchy [axis]	axis	IAS 19.142 _{Disclosure} IFRS 13.93 b _{Disclosure}		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
All levels of fair value hierarchy [member]	member [default]	IAS 19.142 _{Disclosure} , IFRS 13.93 b _{Disclosure}		
Level 1 of fair value hierarchy [member]	member	IAS 19.142 Disclosure IFRS 13.93 b Disclosure		
Level 2 of fair value hierarchy [member]	member	IFRS 13.93 b Disclosure		
Level 3 of fair value hierarchy [member]	member	IFRS 13.93 b Disclosure		
Disclosure of fair value measurement of equity [line items]	line items			
Equity	X instant, credit	IFRS 13.93 a Disclosure IFRS 1.32 a (i) Disclosure IFRS 13.93 e Disclosure IAS 1.55 Disclosure IFRS 1.24 a Disclosure IAS 1.78 e Disclosure IFRS 13.93 b Disclosure		
Description of reasons for fair value measurement, entity's own equity instruments	text	IFRS 13.93 a _{Disclosure}		
Transfers out of Level 1 into Level 2 of fair value hierarchy, entity's own equity instruments held at end of reporting period	X _{duration}	IFRS 13.93 C Disclosure		
Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, entity's own equity instruments	text	IFRS 13.93 C Disclosure		
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		
Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, entity's own equity instruments	text	IFRS 13.93 C Disclosure		
Description of policy for determining when transfers between levels are deemed to have occurred, entity's own equity instruments	text	IFRS 13.95 _{Disclosure} , IFRS 13.93 e (iv) Disclosure, IFRS 13.93 c _{Disclosure}		
Description of valuation techniques used in fair value measurement, entity's own equity instruments	text	IFRS 13.93 d Disclosure		
Description of inputs used in fair value measurement, entity's own equity instruments	text	IFRS 13.93 d _{Disclosure}		
Description of change in valuation technique used in fair value measurement, entity's own equity instruments	text	IFRS 13.93 d _{Disclosure}		
Description of reasons for change in valuation technique used in fair value measurement, entity's own equity		IEDE 13 03 d		
instruments	text	IFRS 13.93 d _{Disclosure}		
Reconciliation of changes in fair value measurement, entity's own equity instruments [abstract] Equity at beginning of period	X _{instant} , credit	IFRS 13.93 a Disclosure, IFRS 1.32 a (i) Disclosure IFRS 13.93 e Disclosure, IAS 1.55 Disclosure IFRS 1.24 a Disclosure IAS 1.78 e Disclosure IFRS 13.93 b Disclosure		
Changes in fair value measurement, entity's own equity instruments [abstract] Gains (losses) recognised in profit or loss, fair value measurement, entity's own equity instruments [abstract]				
Losses (gains) recognised in profit or loss on exchange differences, fair value measurement, entity's own equity instruments	(X) _{duration}	IFRS 13.93 e (i) Common practice		
Losses (gains) recognised in profit or loss excluding exchange differences, fair value measurement, entity's own equity instruments	(X) _{duration}	IFRS 13.93 e (i) Common practice		
Total losses (gains) recognised in profit or loss including exchange differences, fair value measurement, entity's own equity instruments	(X) _{duration}	IFRS 13.93 e (i) _{Disclosure}		
Gains (losses) recognised in other comprehensive income, fair value measurement, entity's own equity instruments [abstract]				
Losses (gains) recognised in other comprehensive income on exchange differences, fair value measurement, entity's own equity instruments	(X) _{duration}	IFRS 13.93 e (ii) Common practice		
Losses (gains) recognised in other comprehensive income excluding exchange differences, fair value measurement, entity's own equity instruments	(X) _{duration}	IFRS 13.93 e (ii) Common practice		
Total losses (gains) recognised in other comprehensive income including exchange differences, fair value measurement, entity's own equity instruments	(X) _{duration}	IFRS 13.93 e (ii) _{Disclosure}		
Purchases, fair value measurement, entity's own equity instruments Sales, fair value measurement, entity's own equity instruments	X duration, credit	IFRS 13.93 e (iii) Disclosure IFRS 13.93 e (iii) Disclosure		
Issues, fair value measurement, entity's own equity instruments	(X) duration, debit X duration, credit	IFRS 13.93 e (iii) Disclosure		
Settlements, fair value measurement, entity's own equity instruments	(X) _{duration, debit}	IFRS 13.93 e (iii) Disclosure		
Transfers into Level 3 of fair value hierarchy, entity's own equity instruments	X duration, credit	IFRS 13.93 e (iv) Disclosure		
Transfers out of Level 3 of fair value hierarchy, entity's own equity instruments	(X) _{duration, debit}	IFRS 13.93 e (iv) Disclosure		
Total increase (decrease) in fair value measurement, entity's own equity instruments Equity at end of period	X duration, credit X instant, credit	IFRS 13.93 e _{Disclosure} IFRS 13.93 a _{Disclosure} , IFRS 1.32 a (i) Disclosure IFRS 13.93 e _{Disclosure} , IAS 1.55 Disclosure IFRS 1.24 a _{Disclosure} , IAS 1.78 e Disclosure IFRS 13.93 b _{Disclosure}		
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}		
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}		
Description of reasons for transfers into Level 3 of fair value hierarchy, entity's own equity instruments	text	IFRS 13.93 e (iv) Disclosure		
Description of reasons for transfers out of Level 3 of fair value hierarchy, entity's own equity instruments Statement that there were no transfers between Level 1 and Level 2 of fair value hierarchy, entity's own	text	IFRS 13.93 e (iv) Disclosure		
equity instruments Statement that there were no transfers between Level 1, Level 2 or Level 3 of fair value hierarchy, entity's	text	IFRS 13.93 C Common practice		
own equity instruments Gains (losses) recognised in profit or loss attributable to change in unrealised gains or losses for entity's own	text	IFRS 13.93 e (iv) Common practice		
equity instruments held at end of period, fair value measurement Description of line items in profit or loss where gains (losses) attributable to change in unrealised gains or	X _{duration, credit}	IFRS 13.93 f Disclosure		
losses for entity's own equity instruments held at end of period are recognised, fair value measurement	text	IFRS 13.93 f Disclosure		
Description of valuation processes used in fair value measurement, entity's own equity instruments Description of group within entity that decides entity's valuation policies and procedures, entity's own	text	IFRS 13.93 g Disclosure IFRS 13.93 g Example, IFRS 13.IE65 a (i)		
equity instruments Description of to whom group within entity that decides entity's valuation policies and procedures	text	Example IFRS 13.93 g Example, IFRS 13.IE65 a (ii)		
reports, entity's own equity instruments Description of internal reporting procedures for discussing and assessing fair value measurements,	text	IFRS 13.IE65 a (iii) _{Example} , IFRS 13.93 g		
entity's own equity instruments Description of frequency and methods for testing procedures of pricing models, entity's own equity	text	Example IFRS 13.IE65 b Example, IFRS 13.93 g Example		
instruments Description of process for analysing changes in fair value measurements, entity's own equity instruments		IFRS 13.93 g Example, IFRS 13.IE65 C Example		
Description of how entity determined that third-party information used in fair value measurement was	text	IFRS 13.IE65 d _{Example} , IFRS 13.93 g _{Example}		
developed in accordance with IFRS 13, entity's own equity instruments Description of methods used to develop and substantiate unobservable inputs used in fair value	text	IFRS 13.IE65 e Example, IFRS 13.93 g Example		
measurement, entity's own equity instruments Disclosure of information sufficient to permit reconciliation of classes determined for fair value measurement	text block	IFRS 13.94 Disclosure		
to line items in statement of financial position, entity's own equity instruments [text block] Description of nature of class of entity's own equity instruments measured at fair value	text	IFRS 13.92 _{Example} , IFRS 13.IE64 a _{Example}		
Description of how third-party information was taken into account when measuring fair value, entity's own	text	IFRS 13.IE64 b Example, IFRS 13.92 Example		
equity instruments		,		

			Additional AU	
Label	Туре	IFRS Reference		AU Reference
Disclosure of significant unobservable inputs used in fair value measurement of assets [text block]	text block	IFRS 13.93 d _{Disclosure}		
Disclosure of significant unobservable inputs used in fair value measurement of assets [abstract] Disclosure of significant unobservable inputs used in fair value measurement of assets [table]	table	IFRS 13.93 d _{Disclosure}		
Measurement [axis]	axis	IAS 40.32A Disclosure, IAS 41.50 Disclosure,		
The South Control of the Control of	u.i.s	IFRS 13.93 a _{Disclosure} IAS 41.50 _{Disclosure} , IFRS 13.93 a _{Disclosure} ,		
Aggregated measurement [member]	member [default]	IAS 40.32A Disclosure		
At fair value [member]	member	IFRS 13.93 a Disclosure, IAS 41.50 Disclosure,		
Recurring fair value measurement [member]	member	IAS 40.32A _{Disclosure} IFRS 13.93 a _{Disclosure}		
Non-recurring fair value measurement [member]	member	IFRS 13.93 a _{Disclosure}		
Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13.97 Disclosure		
Incineer		IAS 36.126 _{Disclosure} , IAS 36.130 d (ii)		
Classes of assets [axis]	axis	Disclosure, IFRS 13.93 Disclosure, IFRS 16.53		
	1 (1 (12)	Disclosure IAS 36.126 Disclosure, IFRS 13.93 Disclosure,		
Assets [member]	member [default]	IFRS 16.53 Disclosure		
Trading equity securities [member] Other equity securities [member]	member member	IFRS 13.94 Example, IFRS 13.IE60 Example IFRS 13.94 Example, IFRS 13.IE60 Example		
Debt securities [member]	member	IFRS 13.IE60 Example, IFRS 13.94 Example		
Hedge fund investments [member]	member	IFRS 13.IE60 Example, IFRS 13.94 Example		
Derivatives [member]	member	IFRS 7.IG40B Example, IFRS 7.6 Example, IFRS 13.IE60 Example, IFRS 13.94 Example		
Investment property [member]	member	IAS 1.112 c _{Common practice} , IFRS 13.IE60		
intestituti property (intimoci)	member	Example, IFRS 13.94 Example IFRS 5.38 Common practice, IFRS 13.IE60		
Non-current assets held for sale [member]	member	Example, IFRS 13.94 Example		
Valuation techniques used in fair value measurement [axis]	axis	IFRS 13.93 d Disclosure		
Valuation techniques [member] Market approach [member]	member [default] member	IFRS 13.93 d _{Disclosure} IFRS 13.62 _{Example}		
Market comparable companies [member]	member	IFRS 13.B5 Example, IFRS 13.IE63 Example		
Market comparable prices [member]	member	IFRS 13.B5 Example, IFRS 13.IE63 Example		
Matrix pricing [member] Consensus pricing [member]	member member	IFRS 13.B7 _{Example} IFRS 13.IE63 _{Example} , IFRS 13.B5 _{Example}		
Cost approach [member]	member	IFRS 13.62 Example		
Income approach [member]	member	IFRS 13.62 Example		
Discounted cash flow [member]	member	IFRS 13.IE63 _{Example} , IFRS 13.B11 a _{Example}		
Option pricing model [member]	member	IFRS 13.IE63 Example, IFRS 13.B11 b Example		
Multi-period excess earnings method [member]	member	IFRS 13.B11 c Example		
Income capitalisation [member]	member	IFRS 13.93 d _{Common practice}		
Net asset value [member]	member	IFRS 13.IE63 _{Example} , IFRS 13.93 d _{Example}		
Unobservable inputs [axis]	axis	IFRS 13.93 d _{Disclosure} , IFRS 13.93 h _{Common}		
Unobservable inputs [member]	member [default]	practice IFRS 13.93 d $_{\rm Disclosure}$, IFRS 13.93 h $_{\rm Common}$		
Interest rate, measurement input [member]	member	practice IFRS 13.B36 a Fxample		
Historical volatility for shares, measurement input [member]	member	IFRS 13.B36 b Example		
Adjustment to mid-market consensus price, measurement input [member]	member	IFRS 13.B36 c Example		
Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]	member	IFRS 13.B36 d _{Example}		
Financial forecast of profit (loss) for cash-generating unit, measurement input [member]	member	IFRS 13.B36 e Example		
Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]	member	IFRS 13.B36 e Example		
Revenue multiple, measurement input [member]	member	IFRS 13.IE63 Example, IFRS 13.93 d Example		
Constant prepayment rate, measurement input [member]	member	IFRS 13.IE63 Example, IFRS 13.93 d Example		
Probability of default, measurement input [member]	member	IFRS 13.IE63 _{Example} , IFRS 13.93 d _{Example}		
Discount rate, measurement input [member]	member	IFRS 13.93 d _{Common practice}		
Weighted average cost of capital, measurement input [member]	member	IFRS 13.93 d _{Example} , IFRS 13.IE63 _{Example}		
Rent, measurement input [member]	member	IFRS 13.93 d _{Common practice}		
Capitalisation rate, measurement input [member]	member	IFRS 13.IE63 _{Example} , IFRS 13.93 d _{Example}		
Credit spread, measurement input [member]	member	IFRS 13.93 d _{Common practice}		
Range [axis]	axis	IFRS 13.86 Example Effective 2021-01- 01 IFRS 17.120 Disclosure IFRS 2.45 d Disclosure, IFRS 7.7 Common practice IFRS 14.33 b Disclosure, IFRS 13.IE63 Example		
Ranges [member]	member [default]	IFRS 13.IE63 Example, IFRS 13.B6 Example, IFRS 14.33 b Disclosure, IFRS 7.7 Common practice, IFRS 2.45 d Disclosure Effective 2021-01-01 IFRS 17.120 Disclosure		
Bottom of range [member]	member	IFRS 13.IE63 Example: IFRS 7.7 Common practice. IFRS 2.45 d Disclosure: IFRS 14.33 b Disclosure: IFRS 13.86 Example: Effective 2021-01-01 IFRS 17.120 Disclosure		
Weighted average [member]	member	IFRS 14.33 b Disclosure, IFRS 13.86 Example Effective 2021-01-01 IFRS 17.120 Disclosure, IFRS 7.7 Common practice IFRS 13.1E63 Example		
Top of range [member]	member	Effective 2021-01-01 IFRS 17.120 Disclosure, IFRS 13.IE63 Example, IFRS 13.B6 Example, IFRS 7.7 Common practice, IFRS 2.45 d Disclosure, IFRS 14.33 b Disclosure		
Disclosure of significant unobservable inputs used in fair value measurement of assets [line items]	line items	IEDS 12 02 d		
Significant unobservable input, assets Disclosure of significant unobservable inputs used in fair value measurement of liabilities [text block]	X.XX _{instant} text block	IFRS 13.93 d _{Disclosure} IFRS 13.93 d _{Disclosure}		

			Additional AU	
Label	Туре	IFRS Reference	Reference to IFRS	AU Reference
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [abstract]			elements	
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [table]	table	IFRS 13.93 d _{Disclosure}		
Measurement [axis]	axis	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure		
Aggregated measurement [member]	member [default]	IAS 41.50 Disclosure, IFRS 13.93 a Disclosure, IAS 40.32A Disclosure		
At fair value [member]	member	IFRS 13.93 a Disclosure, IAS 41.50 Disclosure,		
Recurring fair value measurement [member]	member	IAS 40.32A Disclosure IFRS 13.93 a Disclosure		
Non-recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure		
Not measured at fair value in statement of financial position but for which fair value is disclosed	member	IFRS 13.97 Disclosure		
[member] Classes of liabilities [axis]	axis	IFRS 13.93 Disclosure		
Liabilities [member]	member [default]	IFRS 13.93 Disclosure		
Derivatives [member]	member	IFRS 7.IG40B Example, IFRS 7.6 Example, IFRS 13.IE60 Example, IFRS 13.94 Example		
Contingent consideration [member]	member	IFRS 13.94 _{Common practice}		
Valuation techniques used in fair value measurement [axis]	axis	IFRS 13.93 d _{Disclosure}		
Valuation techniques [member]	member [default]	IFRS 13.93 d Disclosure		
Market approach [member] Market comparable companies [member]	member member	IFRS 13.62 Example IFRS 13.B5 Example, IFRS 13.IE63 Example		
Market comparable prices [member]	member	IFRS 13.B5 Example, IFRS 13.IE63 Example		
Matrix pricing [member]	member	IFRS 13.B7 Example		
Consensus pricing [member] Cost approach [member]	member member	IFRS 13.IE63 Example IFRS 13.B5 Example IFRS 13.62 Example		
Income approach [member]	member	IFRS 13.62 Example		
Discounted cash flow [member]	member	IFRS 13.IE63 _{Example} , IFRS 13.B11 a _{Example}		
Option pricing model [member]	member	IFRS 13.IE63 Example, IFRS 13.B11 b Example		
Multi-period excess earnings method [member]	member	IFRS 13.B11 c _{Example}		
Income capitalisation [member]	member	IFRS 13.93 d _{Common practice}		
Net asset value [member]	member	IFRS 13.IE63 _{Example} , IFRS 13.93 d _{Example}		
Unobservable inputs [axis]	axis	IFRS 13.93 d _{Disclosure} , IFRS 13.93 h _{Common} practice		
Unobservable inputs [member]	member [default]	IFRS 13.93 d _{Disclosure} , IFRS 13.93 h _{Common}		
Interest rate, measurement input [member]	member	IFRS 13.B36 a Example		
Historical volatility for shares, measurement input [member]	member	IFRS 13.B36 b Example		
Adjustment to mid-market consensus price, measurement input [member]	member	IFRS 13.B36 C Example		
Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]	member	IFRS 13.B36 d _{Example}		
Financial forecast of profit (loss) for cash-generating unit, measurement input [member]	member	IFRS 13.B36 e Example		
Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]	member	IFRS 13.B36 e Example		
Revenue multiple, measurement input [member]	member	IFRS 13.IE63 _{Example} , IFRS 13.93 d _{Example}		
Constant prepayment rate, measurement input [member]	member	IFRS 13.IE63 Example IFRS 13.93 d Example		
Probability of default, measurement input [member]	member	IFRS 13.IE63 _{Example} , IFRS 13.93 d _{Example}		
Discount rate, measurement input [member]	member	IFRS 13.93 d _{Common practice}		
Weighted average cost of capital, measurement input [member]	member	IFRS 13.93 d _{Example} , IFRS 13.IE63 _{Example}		
Rent, measurement input [member]	member	IFRS 13.93 d _{Common practice}		
Capitalisation rate, measurement input [member]	member	IFRS 13.IE63 Example, IFRS 13.93 d Example		
Credit spread, measurement input [member]	member	IFRS 13.93 d Common practice		
Range [axis]	axis	IFRS 13.86 Example: Effective 2021-01- 01 IFRS 17.120 Disclosure: IFRS 2.45 d Disclosure: IFRS 7.7 Common practice: IFRS 14.33 b Disclosure: IFRS 13.IE63 Example		
Ranges [member]	member [default]	IFRS 13.IE63 Example, IFRS 13.B6 Example, IFRS 14.33 b Disclosure, IFRS 7.7 common practice, IFRS 2.45 d Disclosure Effective 2021-01-01 IFRS 17.120 Disclosure		
Bottom of range [member]	member	IFRS 13.IE63 Example, IFRS 7.7 Common practice, IFRS 2.45 d Disclosure, IFRS 14.33 b Disclosure, IFRS 13.B6 Example, Effective 2021-01-01 IFRS 17.120 Disclosure		
Weighted average [member]	member	IFRS 14.33 b Disclosure, IFRS 13.86 Examples Effective 2021-01-01 IFRS 17.120 Disclosurer IFRS 7.7 Common practices IFRS 13.IE63 Example		
Top of range [member]	member	Effective 2021-01-01 IFRS 17.120 Disclosure: IFRS 13.IE63 Example: IFRS 13.86 Example: IFRS 7.7 Common practice: IFRS 2.45 d Disclosure: IFRS 14.33 b Disclosure		
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [line items]	line items	IEDS 12 02 d		
Significant unobservable input, liabilities Disclosure of significant unobservable inputs used in fair value measurement of equity [text block]	X.XX _{instant} text block	IFRS 13.93 d _{Disclosure} IFRS 13.93 d _{Disclosure}		
Disclosure of significant unobservable inputs used in fair value measurement of equity [abstract]				
Disclosure of significant unobservable inputs used in fair value measurement of equity [table]	table	IFRS 13.93 d _{Disclosure} IAS 40.32A _{Disclosure} , IAS 41.50 _{Disclosure} ,		
Measurement [axis]	axis	IFRS 13.93 a Disclosure		
Aggregated measurement (member)	member [default]	IAS 40.32A Disclosure		
At fair value [member]	member	IFRS 13.93 a _{Disclosure} , IAS 41.50 _{Disclosure} , IAS 40.32A _{Disclosure}		
Recurring fair value measurement [member] Non-recurring fair value measurement [member]	member member	IFRS 13.93 a Disclosure IFRS 13.93 a Disclosure		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS	AU Reference
Not measured at fair value in statement of financial position but for which fair value is disclosed			elements	
[member]	member	IFRS 13.97 Disclosure		
Classes of entity's own equity instruments [axis]	axis	IFRS 13.93 _{Disclosure}		
Entity's own equity instruments [member]		IFRS 13.93 _{Disclosure}		
Valuation techniques used in fair value measurement [axis] Valuation techniques [member]	axis member [default]	IFRS 13.93 d _{Disclosure}		
Market approach [member]	member	IFRS 13.62 Example		
Market comparable companies [member]	member	IFRS 13.B5 Example, IFRS 13.IE63 Example		
Market comparable prices [member]	member	IFRS 13.B5 Example, IFRS 13.IE63 Example		
Matrix pricing [member]	member	IFRS 13.B7 Example		
Consensus pricing [member] Cost approach [member]	member member	IFRS 13.IE63 Example IFRS 13.B5 Example IFRS 13.62 Example		
Income approach [member]	member	IFRS 13.62 Example		
Discounted cash flow [member]	member	IFRS 13.IE63 Example, IFRS 13.B11 a Example		
Option pricing model [member]	member	IFRS 13.IE63 Example, IFRS 13.B11 b Example		
Multi-period excess earnings method [member] Income capitalisation [member]	member member	IFRS 13.B11 c _{Example} IFRS 13.93 d _{Common practice}		
Net asset value [member]	member	IFRS 13.IE63 Example IFRS 13.93 d Example		
Unobservable inputs [axis]	axis	IFRS 13.93 d _{Disclosure} , IFRS 13.93 h _{Common}		
Unobservable inputs [member]	member [default]	IFRS 13.93 d _{Disclosure} , IFRS 13.93 h _{Common}		
Interest rate, measurement input [member]	member	IFRS 13.B36 a Example		
Historical volatility for shares, measurement input [member]	member	IFRS 13.B36 b _{Example}		
Adjustment to mid-market consensus price, measurement input [member]	member	IFRS 13.B36 c _{Example}		
Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]	member	IFRS 13.B36 d Example		
Financial forecast of profit (loss) for cash-generating unit, measurement input [member]	member	IFRS 13.B36 e Example		
Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]	member	IFRS 13.B36 e Example		
Revenue multiple, measurement input [member]	member	IFRS 13.IE63 _{Example} , IFRS 13.93 d _{Example}		
Constant prepayment rate, measurement input [member]	member	IFRS 13.IE63 _{Example} , IFRS 13.93 d _{Example}		
Probability of default, measurement input [member]	member	IFRS 13.IE63 _{Example} , IFRS 13.93 d _{Example}		
Discount rate, measurement input [member]	member	IFRS 13.93 d _{Common practice}		
Weighted average cost of capital, measurement input [member]	member	IFRS 13.93 d Example, IFRS 13.IE63 Example		
Rent, measurement input [member]	member	IFRS 13.93 d Common practice		
Capitalisation rate, measurement input [member]	member	IFRS 13.IE63 Example, IFRS 13.93 d Example		
Credit spread, measurement input [member]	member	IFRS 13.93 d _{Common practice}		
Range [axis]	axis	IFRS 13.86 Example: Effective 2021-01- 01 IFRS 17.120 _{Disdosure} , IFRS 2.45 d Disdosure: IFRS 7.7 _{Common practice} IFRS 14.33 b _{Disdosure} , IFRS 13.IE63 _{Example}		
Ranges (member)	member [default]	IFRS 13.IE63 Example IFRS 13.B6 Example IFRS 14.33 b Disclosure, IFRS 7.7 Common practice IFRS 2.45 d Disclosure Effective 2021-01-01 IFRS 17.120 Disclosure		
Bottom of range [member]	member	IFRS 13.IE63 Example, IFRS 7.7 Common practice, IFRS 2.45 d Disclosure, IFRS 14.33 b Disclosure, IFRS 13.B6 Example, Effective 2021-01-01 IFRS 17.120 Disclosure		
Weighted average [member]	member	IFRS 14.33 b Disclosure, IFRS 13.86 Example, Effective 2021-01-01 IFRS 17.120 Disclosure, IFRS 7.7 Common practice, IFRS 13.1E63 Example		
Top of range [member]	member	Effective 2021-01-01 IFRS 17.120 Disclosure. IFRS 13.IE63 Example. IFRS 13.86 Example. IFRS 7.7 Common practice. IFRS 2.45 d Disclosure. IFRS 14.33 b Disclosure		
Disclosure of significant unobservable inputs used in fair value measurement of equity [line items]	line items			
	X.XX instant	IFRS 13.93 d Disclosure		
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets [text block] Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets [abstract]	text block	IFRS 13.93 h _{Disclosure}		
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets [abstract]	table	IFRS 13.93 h Disclosure		
Measurement [axis]	axis	IAS 40.32A Disclosure, IAS 41.50 Disclosure,		
меазистен [аль]	ux13	IFRS 13.93 a _{Disclosure}		
Aggregated measurement (member)	member [default]	IAS 41.50 _{Disclosure} , IFRS 13.93 a _{Disclosure} , IAS 40.32A _{Disclosure}		
At fair value [member]	member	IFRS 13.93 a Disclosure, IAS 41.50 Disclosure, IAS 40.32A Disclosure		
Recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure		
Non-recurring fair value measurement [member]	member	IFRS 13.93 a _{Disclosure}		
Not measured at fair value in statement of financial position but for which fair value is disclosed	member	IFRS 13.97 Disclosure		
[member]		IAS 36.126 _{Disclosure} , IAS 36.130 d (ii)		
Classes of assets [axis]	axis	Disclosure, IFRS 13.93 Disclosure, IFRS 16.53 Disclosure		
Assets [member]	member [default]	IAS 36.126 Disclosure, IFRS 13.93 Disclosure, IFRS 16.53 Disclosure		
Trading equity securities [member] Other equity securities [member]	member member	IFRS 13.94 Example, IFRS 13.IE60 Example IFRS 13.94 Example, IFRS 13.IE60 Example		
Debt securities [member]	member	IFRS 13.IE60 Example, IFRS 13.94 Example		
Hedge fund investments [member]	member	IFRS 13.IE60 Example, IFRS 13.94 Example		
Derivatives [member]	member	IFRS 7.IG40B Example, IFRS 7.6 Example,		
		IFRS 13.IE60 Example, IFRS 13.94 Example		

			Additional AU	
Label	Туре	IFRS Reference	Reference to IFRS elements	AU Reference
Investment property [member]	member	IAS 1.112 c Common practice, IFRS 13.IE60		
Non-current assets held for sale [member]	member	Example IFRS 13.94 Example IFRS 5.38 Common practice IFRS 13.IE60		
		Example IFRS 13.94 Example IFRS 13.93 d Disclosure IFRS 13.93 h Common		
Unobservable inputs (axis)	axis	practice IFRS 13.93 d Disclosure, IFRS 13.93 h Common		
Unobservable inputs [member]	member [default]	practice		
Interest rate, measurement input [member] Historical volatility for shares, measurement input [member]	member member	IFRS 13.B36 a Example IFRS 13.B36 b Example		
Adjustment to mid-market consensus price, measurement input [member]	member	IFRS 13.B36 c _{Example}		
Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]	member	IFRS 13.B36 d _{Example}		
Financial forecast of profit (loss) for cash-generating unit, measurement input [member]	member	IFRS 13.B36 e _{Example}		
Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]	member	IFRS 13.B36 e Example		
Revenue multiple, measurement input [member]	member	IFRS 13.IE63 Example, IFRS 13.93 d Example		
Constant prepayment rate, measurement input [member]	member	IFRS 13.IE63 Example, IFRS 13.93 d Example		
Probability of default, measurement input [member]	member	IFRS 13.IE63 Example, IFRS 13.93 d Example		
Discount rate, measurement input [member] Weighted average cost of capital, measurement input [member]	member	IFRS 13.93 d Common practice IFRS 13.93 d Example, IFRS 13.IE63 Example		
weighted average cost or capital, measurement input [member] Rent, measurement input [member]	member member	IFRS 13.93 d _{Example} , IFRS 13.1E63 _{Example}		
Capitalisation rate, measurement input [member]	member	IFRS 13.IE63 Example, IFRS 13.93 d Example		
Credit spread, measurement input [member]	member	IFRS 13.93 d Common practice		
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets [line items]		animor process.		
Description of sensitivity of fair value measurement to changes in unobservable inputs, assets	text	IFRS 13.93 h (i) _{Disclosure}		
Description of interrelationships between unobservable inputs and of how they might magnify or mitigate effect of changes in unobservable inputs on fair value measurement, assets	text	IFRS 13.93 h (i) Disclosure		
Description of fact that changing one or more unobservable inputs to reflect reasonably possible alternative	text	IFRS 13.93 h (ii) Disclosure		
assumptions would change fair value significantly, assets Description of how effect on fair value measurement due to change in one or more unobservable inputs to	text	IFRS 13.93 h (ii) Disclosure		
reflect reasonably possible alternative assumptions was calculated, assets Percentage of reasonably possible increase in unobservable input, assets	X.XX instant	IFRS 13.93 h (ii) Common practice		
Percentage of reasonably possible decrease in unobservable input, assets	X.XX instant	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement for sensitivity analyses in which inputs are changed individually, assets [abstract]				
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, assets	X _{duration, debit}	IFRS 13.93 h (ii) _{Disclosure}		
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, before tax, assets	X _{duration}	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable	X _{duration}	IFRS 13.93 h (ii) Common practice		
input, recognised in other comprehensive income, before tax, assets Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable	X _{duration}	IFRS 13.93 h (ii) Common practice		
input, recognised in profit or loss, after tax, assets Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable				
input, recognised in other comprehensive income, after tax, assets Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable	X _{duration}	IFRS 13.93 h (ii) Common practice		
input, assets	X _{duration, debit}	IFRS 13.93 h (ii) Disclosure		
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, before tax, assets	X _{duration}	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, before tax, assets	X _{duration}	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, after tax, assets	X _{duration}	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable	X _{duration}	IFRS 13.93 h (ii) Common practice		
input, recognised in other comprehensive income, after tax, assets Increase (decrease) in fair value measurement for sensitivity analyses in which multiple inputs are changed				
simultaneously, assets [abstract] Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably	v	(FDC 40 00 L (**)		
possible alternative assumptions, assets Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably	X _{duration} , _{debit}	IFRS 13.93 h (ii) _{Disclosure}		
possible alternative assumptions, recognised in profit or loss, before tax, assets Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably	X _{duration}	IFRS 13.93 h (ii) Common practice		
increase in fair value measurement due to change in multiple unouservative inputs to reflect reasonably nossible alternative assumntions, recognised in other comprehensive income, before tax, assets Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably	X _{duration}	IFRS 13.93 h (ii) Common practice		
possible alternative assumptions, recognised in profit or loss, after tax, assets	X _{duration}	IFRS 13.93 h (ii) Common practice		
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, after tax, assets	X _{duration}	IFRS 13.93 h (ii) Common practice		
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably	X _{duration} , credit	IFRS 13.93 h (ii) Disclosure		
possible alternative assumptions, assets Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably	X _{duration}	IFRS 13.93 h (ii) Common practice		
possible alternative assumptions, recognised in profit or loss, before tax, assets Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably				
possible alternative assumptions, recognised in other comprehensive income, before tax, assets Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably	X _{duration}	IFRS 13.93 h (ii) Common practice		
possible alternative assumptions, recognised in profit or loss, after tax, assets	X _{duration}	IFRS 13.93 h (ii) Common practice		
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, after tax, assets	X _{duration}	IFRS 13.93 h (ii) Common practice		
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, liabilities [text block] Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, liabilities [abstract]	text block	IFRS 13.93 h _{Disclosure}		
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, liabilities [table]	table	IFRS 13.93 h Disclosure		
Measurement [axis]	axis	IAS 40.32A _{Disclosure} , IAS 41.50 _{Disclosure} , IFRS 13.93 a _{Disclosure}		
Aggregated measurement [member]	member [default]	IAS 41.50 Disclosure IFRS 13.93 a Disclosure IAS 40.32A Disclosure		
At fair value [member]	member	IFRS 13.93 a _{Disclosure} , IAS 41.50 _{Disclosure} , IAS 40.32A _{Disclosure}		
Recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure		
Non-recurring fair value measurement [member] Not measured at fair value in statement of financial position but for which fair value is disclosed	member	IFRS 13.93 a _{Disclosure}		
[member] Classes of liabilities [axis]	member	IFRS 13.97 Disclosure		
Cidoses Of Ilduffices [dxi5]	axis	II NO 13.33 Disclosure		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS	AU Reference
			elements	
Liabilities [member]		IFRS 13.93 Disclosure IFRS 7.IG40B Example, IFRS 7.6 Example,		
Derivatives [member]	member	IFRS 13.IE60 Example, IFRS 13.94 Example		
Contingent consideration [member]	member	IFRS 13.94 Common practice IFRS 13.93 d Disclosurer IFRS 13.93 h Common		
Unobservable inputs [axis]	axis	practice Disclosure, II N.3 13.93 II Common		
Unobservable inputs [member]	member [default]	IFRS 13.93 d _{Disclosure} , IFRS 13.93 h _{Common}		
Interest rate, measurement input [member]	member	practice IFRS 13.B36 a Example		
Historical volatility for shares, measurement input [member]	member	IFRS 13.B36 b _{Example}		
Adjustment to mid-market consensus price, measurement input [member]	member	IFRS 13.B36 C Example		
Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]	member	IFRS 13.B36 d _{Example}		
Financial forecast of profit (loss) for cash-generating unit, measurement input [member]	member	IFRS 13.B36 e Example		
Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]	member	IFRS 13.B36 e _{Example}		
Revenue multiple, measurement input [member]	member	IFRS 13.IE63 _{Example} , IFRS 13.93 d _{Example}		
Constant prepayment rate, measurement input [member]	member	IFRS 13.IE63 Example, IFRS 13.93 d Example		
Constant prepayment rate, measurement input (member)	member	II N.3 13.1E03 Example, II N.3 13.93 G Example		
Probability of default, measurement input [member]	member	IFRS 13.IE63 _{Example} , IFRS 13.93 d _{Example}		
Discount rate, measurement input [member]	member	IFRS 13.93 d _{Common practice}		
Weighted average cost of capital, measurement input [member]	member	IFRS 13.93 d _{Example} , IFRS 13.IE63 _{Example}		
Rent, measurement input [member]	member	IFRS 13.93 d Common practice		
Capitalisation rate, measurement input [member]	member	IFRS 13.IE63 Example, IFRS 13.93 d Example		
Credit spread, measurement input [member]	member	IFRS 13.93 d Common practice		
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, liabilities [line	line items			
items] Description of sensitivity of fair value measurement to changes in unobservable inputs, liabilities	text	IFRS 13.93 h (i) Disclosure		
Description of interrelationships between unobservable inputs and of how they might magnify or mitigate	text	IFRS 13.93 h (i) Disclosure		
effect of changes in unobservable inputs on fair value measurement, liabilities Description of fact that changing one or more unobservable inputs to reflect reasonably possible alternative				
assumptions would change fair value significantly, liabilities	text	IFRS 13.93 h (ii) Disclosure		
Description of how effect on fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions was calculated, liabilities	text	IFRS 13.93 h (ii) _{Disclosure}		
Percentage of reasonably possible increase in unobservable input, liabilities	X.XX instant	IFRS 13.93 h (ii) Common practice		
Percentage of reasonably possible decrease in unobservable input, liabilities Increase (decrease) in fair value measurement for sensitivity analyses in which inputs are changed	X.XX instant	IFRS 13.93 h (ii) Common practice		
individually, liabilities [abstract]				
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, liabilities	X _{duration, credit}	IFRS 13.93 h (ii) _{Disclosure}		
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable	X _{duration}	IFRS 13.93 h (ii) Common practice		
input, recognised in profit or loss, before tax, liabilities Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable				
input, recognised in other comprehensive income, before tax, liabilities	X _{duration}	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, after tax, liabilities	X _{duration}	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable	X _{duration}	IFRS 13.93 h (ii) Common practice		
input, recognised in other comprehensive income, after tax, liabilities Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable				
input, liabilities	X _{duration} , credit	IFRS 13.93 h (ii) Disclosure		
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, before tax, liabilities	X _{duration}	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable	X _{duration}	IFRS 13.93 h (ii) Common practice		
input, recognised in other comprehensive income, before tax, liabilities Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable				
input, recognised in profit or loss, after tax, liabilities	X _{duration}	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, after tax, liabilities	X _{duration}	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement for sensitivity analyses in which multiple inputs are changed				
simultaneously, liabilities [abstract] Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably	v	IEDS 40 00 L (")		
possible alternative assumptions, liabilities	X _{duration} , credit	IFRS 13.93 h (ii) Disclosure		
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, before tax, liabilities	X _{duration}	IFRS 13.93 h (ii) Common practice		
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably	v	IFDC 12 02 h (#)		
possible alternative assumptions, recognised in other comprehensive income, before tax, liabilities	X _{duration}	IFRS 13.93 h (ii) Common practice		
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably	X _{duration}	IFRS 13.93 h (ii) Common practice		
possible alternative assumptions, recognised in profit or loss, after tax, liabilities				
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, after tax, liabilities	X _{duration}	IFRS 13.93 h (ii) Common practice		
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably	Υ.	IFRS 13.93 h (ii) Disclosure		
possible alternative assumptions, liabilities	X _{duration} , debit			
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, before tax, liabilities	X _{duration}	IFRS 13.93 h (ii) Common practice		
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably	v .	IEDS 12 02 h /ii\		
possible alternative assumptions, recognised in other comprehensive income, before tax, liabilities	X _{duration}	IFRS 13.93 h (ii) Common practice		
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after tax, liabilities	X _{duration}	IFRS 13.93 h (ii) Common practice		
possible alternative assumptions, recognised in profit or loss, after tax, liabilities Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably				
possible alternative assumptions, recognised in other comprehensive income, after tax, liabilities	X _{duration}	IFRS 13.93 h (ii) Common practice		
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, entity's own equity	tout block	IERS 13 93 h		
instruments [text block]	text block	IFRS 13.93 h Disclosure		
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, entity's own equity instruments [abstract]				
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, entity's own	table	IFRS 13.93 h _{Disclosure}		
equity instruments (table)	avis	IAS 40.32A Disclosure, IAS 41.50 Disclosure,		
Measurement [axis]	axis	IFRS 13.93 a Disclosure		
Aggregated measurement [member]	member [default]	IAS 41.50 Disclosure, IFRS 13.93 a Disclosure, IAS 40.32A Disclosure		
At fair value [member]	member	IFRS 13.93 a Disclosure, IAS 41.50 Disclosure,		
Recurring fair value measurement [member]	member	IAS 40.32A _{Disclosure} IFRS 13.93 a _{Disclosure}		
recorning run value measurement (member)	ciiibei	20100 C Disclosure		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS	AU Reference
Non-recurring fair value measurement [member]	member	IFRS 13.93 a _{Disclosure}	elements	
Not measured at fair value in statement of financial position but for which fair value is disclosed	member	IFRS 13.97 Disclosure		
[member]		IFRS 13.93 Disclosure		
Classes of entity's own equity instruments [axis] Entity's own equity instruments [member]	axis member [default]	IFRS 13.93 Disclosure		
Unobservable inputs [axis]	axis	IFRS 13.93 d _{Disclosure} , IFRS 13.93 h _{Common}		
Officuservable injuits [axis]	dXIS	practice		
Unobservable inputs [member]	member [default]	IFRS 13.93 d _{Disclosure} , IFRS 13.93 h _{Common}		
Interest rate, measurement input [member]	member	IFRS 13.B36 a Example		
Historical volatility for shares, measurement input [member]	member	IFRS 13.B36 b _{Example}		
Adjustment to mid-market consensus price, measurement input [member]	member	IFRS 13.B36 C Example		
Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]	member	IFRS 13.B36 d _{Example}		
Financial forecast of profit (loss) for cash-generating unit, measurement input [member]	member	IFRS 13.B36 e Example		
Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]	member	IFRS 13.B36 e Example		
Revenue multiple, measurement input [member]	member	IFRS 13.IE63 Example, IFRS 13.93 d Example		
Constant prepayment rate, measurement input [member]	member	IFRS 13.IE63 Example, IFRS 13.93 d Example		
Probability of default, measurement input [member]	member	IFRS 13.IE63 _{Example} , IFRS 13.93 d _{Example}		
Discount rate, measurement input [member]	member	IFRS 13.93 d _{Common practice}		
Weighted average cost of capital, measurement input [member]	member	IFRS 13.93 d _{Example} , IFRS 13.IE63 _{Example}		
Rent, measurement input [member]	member	IFRS 13.93 d Common practice		
Capitalisation rate, measurement input [member]	member	IFRS 13.IE63 Example, IFRS 13.93 d Example		
Credit spread, measurement input [member] Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, entity's own	member	IFRS 13.93 d _{Common practice}		
equity instruments [line items]	line items			
Description of sensitivity of fair value measurement to changes in unobservable inputs, entity's own equity instruments	text	IFRS 13.93 h (i) Disclosure		
Description of interrelationships between unobservable inputs and of how they might magnify or mitigate				
effect of changes in unobservable inputs on fair value measurement, entity's own equity instruments	text	IFRS 13.93 h (i) Disclosure		
Description of fact that changing one or more unobservable inputs to reflect reasonably possible alternative assumptions would change fair value significantly, entity's own equity instruments	text	IFRS 13.93 h (ii) Disclosure		
Description of how effect on fair value measurement due to change in one or more unobservable inputs to		IFRS 13.93 h (ii) Disclosure		
reflect reasonably possible alternative assumptions was calculated, entity's own equity instruments	text			
Percentage of reasonably possible increase in unobservable input, entity's own equity instruments Percentage of reasonably possible decrease in unobservable input, entity's own equity instruments	X.XX instant X.XX instant	IFRS 13.93 h (ii) Common practice IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement for sensitivity analyses in which inputs are changed	A.AA instant	11 (11) Common practice		
individually, entity's own equity instruments [abstract]				
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, entity's own equity instruments	X _{duration, credit}	IFRS 13.93 h (ii) Disclosure		
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable	X _{duration}	IFRS 13.93 h (ii) Common practice		
input, recognised in profit or loss, before tax, entity's own equity instruments	^ duration	(II) Common practice		
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, before tax, entity's own equity instruments	X _{duration}	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable	X _{duration}	IFRS 13.93 h (ii) Common practice		
input, recognised in profit or loss, after tax, entity's own equity instruments Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable	duration	13.33 11 (11) Common practice		
input, recognised in other comprehensive income, after tax, entity's own equity instruments	X _{duration}	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable	X duration, credit	IFRS 13.93 h (ii) Disclosure		
input, entity's own equity instruments Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable				
input, recognised in profit or loss, before tax, entity's own equity instruments	X _{duration}	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, before tax, entity's own equity instruments	X _{duration}	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable		IFDC 12 02 h /ii\		
input, recognised in profit or loss, after tax, entity's own equity instruments	X _{duration}	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, after tax, entity's own equity instruments	X _{duration}	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement for sensitivity analyses in which multiple inputs are changed				
simultaneously, entity's own equity instruments [abstract]				
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, entity's own equity instruments	X _{duration} , credit	IFRS 13.93 h (ii) Disclosure		
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably				
possible alternative assumptions, recognised in profit or loss, before tax, entity's own equity instruments	X _{duration}	IFRS 13.93 h (ii) Common practice		
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably				
possible alternative assumptions, recognised in other comprehensive income, before tax, entity's own	X _{duration}	IFRS 13.93 h (ii) Common practice		
equity instruments				
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after tax, entity's own equity instruments	X _{duration}	IFRS 13.93 h (ii) Common practice		
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably				
possible alternative assumptions, recognised in other comprehensive income, after tax, entity's own	X _{duration}	IFRS 13.93 h (ii) Common practice		
equity instruments				
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, entity's own equity instruments	X _{duration} , _{debit}	IFRS 13.93 h (ii) Disclosure		
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably				
possible alternative assumptions, recognised in profit or loss, before tax, entity's own equity instruments	X _{duration}	IFRS 13.93 h (ii) Common practice		
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably				
possible alternative assumptions, recognised in other comprehensive income, before tax, entity's own	X _{duration}	IFRS 13.93 h (ii) Common practice		
equity instruments				
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably	X _{duration}	IFRS 13.93 h (ii) Common practice		
possible alternative assumptions, recognised in profit or loss, after tax, entity's own equity instruments				
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, after tax, entity's own	X _{duration}	IFRS 13.93 h (ii) Common practice		
equity instruments	uuraciofi			
Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [text block]	text block	IFRS 13.98 Disclosure		
Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [abstract]				
Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [table]	table	IFRS 13.98 Disclosure		
Liabilities measured at fair value and issued with inseparable third-party credit enhancement [axis]	axis	IFRS 13.98 Disclosure		
Liabilities measured at fair value and issued with inseparable third-party credit enhancement [member]		IFRS 13.98 Disclosure		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS	AU Reference
	Type	in is helerence	elements	Ao Reference
Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [line	line items			
items]		IFRS 13.98 Disclosure		
Description of existence of third-party credit enhancement Description of whether third-party credit enhancement is reflected in fair value measurement	text	IFRS 13.98 Disclosure		
[823180] Notes - Intangible assets	tent	Disclosure		
Disclosure of intangible assets [text block]	text block	IAS 38 - Disclosure Disclosure		
Disclosure of detailed information about intangible assets [text block]	text block	IAS 38.118 _{Disclosure}		
Disclosure of detailed information about intangible assets [abstract] Disclosure of detailed information about intangible assets [table]	table	IAS 38.118 Disclosure		
Classes of intangible assets other than goodwill [axis]	axis	IAS 38.118 Disclosure		
Intangible assets other than goodwill [member]	member [default]	IAS 36.127 Example, IAS 38.118 Disclosure,		
		IFRS 16.53 _{Example}		
Brand names [member]	member	IAS 38.119 a Example		
Intangible exploration and evaluation assets [member] Mastheads and publishing titles [member]	member member	IFRS 6.25 _{Disclosure} IAS 38.119 b _{Example}		
Computer software [member]	member	IAS 38.119 C Example		
Licences and franchises [member]	member	IAS 38.119 d _{Example}		
Licences [member]	member	IAS 38.119 Common practice		
GSM licences [member]	member	IAS 38.119 Common practice		
UMTS licences [member]	member	IAS 38.119 Common practice		
LTE licences [member]	member	IAS 38.119 Common practice		
Gaming licences [member] Franchises [member]	member member	IAS 38.119 Common practice IAS 38.119 Common practice		
Copyrights, patents and other industrial property rights, service and operating rights [member]	member	IAS 38.119 e Example		
Airport landing rights [member]	member	IAS 38.119 Common practice		
Mining rights [member]	member	IAS 38.119 Common practice		
Broadcasting rights [member]	member	IAS 38.119 Common practice		
Service concession rights [member]	member	IAS 38.119 Common practice		
Recipes, formulae, models, designs and prototypes [member] Customer-related intangible assets [member]	member member	IAS 38.119 f Example IAS 38.119 Common practice		
Customer-related intangible assets [member] Value of business acquired [member]	member member	IAS 38.119 Common practice		
Capitalised development expenditure [member]	member	IAS 38.119 Common practice		
Intangible assets under development [member]	member	IAS 38.119 g Example		
Technology-based intangible assets [member]	member	IAS 38.119 Common practice		
Other intangible assets [member]	member	IAS 38.119 Common practice		
Methods of generation [axis]	axis	IAS 38.118 Disclosure		
Methods of generation [member] Internally generated [member]	member [default] member	IAS 38.118 Disclosure IAS 38.118 Disclosure		
Not internally generated [member]	member	IAS 38.118 Disclosure		
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 38.118 e Disclosure, Expiry date 2021- 01-01 IFRS 7. IG29 _{Common practice} IFRS 3.867 d Disclosure, IAS 40.79 c Disclosure IAS 41.50 Disclosure, Expiry date 2021-01-01 IFRS 7.37 b _{Common practice} IAS 40.76 Disclosure, IAS 41.54 f Disclosure, IFRS 7.35H Disclosure, IAS 16.73 e Disclosure, IAS 40.79 d Disclosure, IFRS 7.351 Disclosure IAS 16.73 d Disclosure, IAS 38.118 c Disclosure		
Carrying amount [member]	member [default]	Expiry date 2021-01-01 IFRS 7.IG29 a Example, IAS 38.118 e Disclosure, IAS 40.79 d Disclosure IFRS 7.35b Ipactosure, IFRS 3.867 d Disclosure IAS 41.50 Disclosure IAS 16.73 e Disclosure Expiry date 2021-01- 01 IFRS 7.37 b Example, IAS 40.76 Disclosure/ IFRS 7.35H Disclosure		
Gross carrying amount [member]	member	IAS 41.54 f Diadosure, Expiry date 2021-01-01 IFRS 7.1629 Common practice, IFRS 7.35N Example, IAS 38.118 c Disdosure, IAS 40.79 c Disdosure Expiry date 2021-01-01 IFRS 7.37 b Common practice, IAS 16.73 d Disdosure, IFRS 7.35M Disdosure, IFRS 7.35N Disdosure, IFRS 7.35N Disdosure, IFRS 7.35N Disdosure		
Accumulated depreciation, amortisation and impairment [member]	member	IAS 41.54 f $_{\rm Disclosure}$, IAS 40.79 c $_{\rm Disclosure}$, IAS 16.73 d $_{\rm Disclosure}$, IAS 16.75 b $_{\rm Disclosure}$, IAS 38.118 c $_{\rm Disclosure}$		
Accumulated depreciation and amortisation [member]	member	IAS 41.54 f $_{\text{Common practice}}$ IAS 38.118 c $_{\text{Common practice}}$ IAS 40.79 c $_{\text{Common practice}}$ IAS 16.75 b $_{\text{Disclosure}}$ IAS 16.73 d $_{\text{Common}}$ practice		
Accumulated impairment [member]	member	IAS 40.79 c common practice. Expiry date 2021-01-01 IFRS 7.37 b Example. Expiry date 2021-01-01 IFRS 7.1629 b Example IAS 41.54 f Common practice. IAS 16.73 d common practice. IFRS 3.867 d Disclosure. IFRS 7.35H Disclosure. IAS 38.118 c Common practice. IFRS 7.35N Example.		
Disclosure of detailed information about intangible assets [line items]	line items			
Description of line item(s) in statement of comprehensive income in which amortisation of intangible assets	text	IAS 38.118 d _{Disclosure}		
is included Amortisation method, intangible assets other than goodwill	text	IAS 38.118 b Disclosure		
Amortisation method, intangible assets other than goodwill Amortisation rate, intangible assets other than goodwill	X.XX _{duration}	IAS 38.118 D Disclosure		
Useful life measured as period of time, intangible assets other than goodwill	DUR	IAS 38.118 a _{Disclosure}		
Useful life measured in production or other similar units, intangible assets other than goodwill	X.XX _{duration}	IAS 38.118 a _{Disclosure}		
Description of useful life, intangible assets other than goodwill	text	IAS 38.118 a Disclosure		
Effective dates of revaluation, intangible assets other than goodwill Reconciliation of changes in intangible assets other than goodwill [abstract]	text	IAS 38.124 a (i) Disclosure		
	,			
Intangible assets other than goodwill at beginning of period	X instant, debit	IAS 38.118 e _{Disclosure} , IAS 1.54 c _{Disclosure}		
Changes in intangible assets other than goodwill [abstract]				
Additions other than through business combinations, intangible assets other than goodwill Acquisitions through business combinations, intangible assets other than goodwill	X duration, debit	IAS 38.118 e (i) Disclosure IAS 38.118 e (i) Disclosure		
Increase (decrease) through net exchange differences, intangible assets other than goodwill	X _{duration} , debit	IAS 38.118 e (vii) Disclosure		
	and and the contract of the co	Josephine		

			Additional AU	
Label	Туре	IFRS Reference	Reference to IFRS elements	AU Reference
Amortisation, intangible assets other than goodwill	(X) duration	IAS 38.118 e (vi) Disclosure		
Impairment loss recognised in profit or loss, intangible assets other than goodwill	(X) duration	IAS 38.118 e (iv) Disclosure		
Reversal of impairment loss recognised in profit or loss, intangible assets other than goodwill	X duration	IAS 38.118 e (v) Disclosure		
Revaluation increase (decrease), intangible assets other than goodwill	X duration, debit	IAS 38.118 e (iii) Disclosure		
Impairment loss recognised in other comprehensive income, intangible assets other than goodwill	(X) duration	IAS 38.118 e (iii) Disclosure		
Reversal of impairment loss recognised in other comprehensive income, intangible assets other than		, ,		
goodwill	X _{duration}	IAS 38.118 e (iii) _{Disclosure}		
Increase (decrease) through transfers and other changes, intangible assets other than goodwill				
[abstract]				
Increase (decrease) through transfers, intangible assets other than goodwill	X _{duration} , debit	IAS 38.118 e Common practice		
Increase (decrease) through other changes, intangible assets other than goodwill	X _{duration, debit}	IAS 38.118 e (viii) Disclosure		
Total increase (decrease) through transfers and other changes, intangible assets other than	X _{duration, debit}	IAS 38.118 e Common practice		
goodwill	- duration, debit	Common practice		
Disposals and retirements, intangible assets other than goodwill [abstract]	64)	145.00.440 (**)		
Disposals, intangible assets other than goodwill	(X) duration, credit	IAS 38.118 e (ii) Disclosure		
Retirements, intangible assets other than goodwill	(X) duration, credit	IAS 38.118 e Common practice		
Total disposals and retirements, intangible assets other than goodwill	(X) duration, credit	IAS 38.118 e Common practice		
Decrease through classified as held for sale, intangible assets other than goodwill Decrease through loss of control of subsidiary, intangible assets other than goodwill	(X) duration, credit	IAS 38.118 e (ii) Disclosure IAS 38.118 e Common practice		
Total increase (decrease) in intangible assets other than goodwill	(X) duration, credit	IAS 38.118 e Common practice		
Total increase (decrease) in intangible assets other than goodwiil	X _{duration} , debit	IAS 50.116 € Disclosure		
Intangible assets other than goodwill at end of period	X instant, debit	IAS 38.118 e Disclosure IAS 1.54 c Disclosure		
Revaluation of intangible assets [abstract]				
Intangible assets other than goodwill, revalued assets	v	IAS 38.124 a (ii) Disclosure		
Intangible assets other than goodwill, revalued assets Intangible assets other than goodwill, revalued assets, at cost	X instant, debit X instant, debit	IAS 38.124 a (III) Disclosure		
Intangible assets other than goodwill, revalued assets, at cost Intangible assets other than goodwill, revaluation surplus	X instant, debit X instant, credit	IAS 38.124 b Disclosure		
Disclosure of intangible assets with indefinite useful life [text block]	^ instant, credit text block	IAS 38.122 a _{Disclosure}		
Disclosure of intangible assets with indefinite useful life [text block] Disclosure of intangible assets with indefinite useful life [abstract]	CEAL DIOLK	Disclosure		
Disclosure of intangible assets with indefinite useful life [table]	table	IAS 38.122 a _{Disclosure}		
Intangible assets with indefinite useful life [axis]	axis	IAS 38.122 a Disclosure		
Intangible assets with indefinite useful life [member]		IAS 38.122 a Disclosure		
Disclosure of intangible assets with indefinite useful life [line items]	line items	District		
		IAS 36.134 b _{Disclosure} , IAS 38.122 a		
Intangible assets with indefinite useful life	X instant, debit	Disclosure, IAS 36.135 b Disclosure		
Description of intangible assets with indefinite useful life supporting assessment of indefinite useful life	text	IAS 38.122 a _{Disclosure}		
Disclosure of intangible assets material to entity [text block]	text block	IAS 38.122 b _{Disclosure}		
Disclosure of intangible assets material to entity [abstract]		Discosite		
Disclosure of intangible assets material to entity [table]	table	IAS 38.122 b Disclosure		
Intangible assets material to entity [axis]	axis	IAS 38.122 b Disclosure		
Intangible assets material to entity [member]	member [default]	IAS 38.122 b Disclosure		
Disclosure of intangible assets material to entity [line items]	line items			
Description of intangible assets material to entity	text	IAS 38.122 b Disclosure		
Intangible assets material to entity	X instant, debit	IAS 38.122 b Disclosure		
Remaining amortisation period of intangible assets material to entity	DUR	IAS 38.122 b Disclosure		
Intangible assets acquired by way of government grant, fair value initially recognised	X instant, debit	IAS 38.122 c (i) Disclosure		
Intangible assets acquired by way of government grant	X instant, debit	IAS 38.122 c (ii) Disclosure		
Explanation of assets acquired by way of government grant and initially recognised at fair value	text	IAS 38.122 c (iii) Disclosure		
Intangible assets whose title is restricted	X instant, debit	IAS 38.122 d Disclosure		
Intangible assets pledged as security for liabilities	X instant, debit	IAS 38.122 d Disclosure		
Contractual commitments for acquisition of intangible assets	X instant, credit	IAS 38.122 e Disclosure		
Description of fully amortised intangible assets	text	IAS 38.128 a Example		
Description of significant intangible assets controlled by entity but not recognised	text	IAS 38.128 b Example		
Explanation of restrictions on distribution of revaluation surplus for intangible assets	text	IAS 38.124 b Disclosure		
Research and development expense	X duration, debit	IAS 38.126 Disclosure		
Disclosure of reconciliation of changes in intangible assets and goodwill [text block]	text block	IAS 38.118 Common practice		
Disclosure of reconciliation of changes in intangible assets and goodwill [abstract]				
Disclosure of reconciliation of changes in intangible assets and goodwill [table]	table	IAS 38.118 Common practice		
Classes of intangible assets and goodwill [axis]	axis	IAS 38.118 Common practice		
Intangible assets and goodwill [member]	member [default]	IAS 38.118 Common practice		
Intensible assets other than goodwill (member)	member [default]	IAS 36.127 Example, IAS 38.118 Disclosure,		
Intangible assets other than goodwill [member]	member [default]	IFRS 16.53 Example		
Brand names [member]	member	IAS 38.119 a _{Example}		
Intangible exploration and evaluation assets [member]	member	IFRS 6.25 _{Disclosure}		
Mastheads and publishing titles [member]	member	IAS 38.119 b _{Example}		
Computer software [member]	member	IAS 38.119 c _{Example}		
Licences and franchises [member]	member	IAS 38.119 d _{Example}		
Licences [member]	member	IAS 38.119 Common practice		
GSM licences [member]	member	IAS 38.119 Common practice		
UMTS licences [member]	member	IAS 38.119 Common practice		
LTE licences [member]	member	IAS 38.119 Common practice		
Gaming licences [member]	member	IAS 38.119 Common practice		
Franchises [member]	member	IAS 38.119 Common practice		
Copyrights, patents and other industrial property rights, service and operating rights [member]	member	IAS 38.119 e _{Example}		
Airport landing rights [member]	member	IAS 38.119 Common practice		
Mining rights [member]	member	IAS 38.119 Common practice		
Broadcasting rights [member]	member	IAS 38.119 Common practice		
Service concession rights [member]	member	IAS 38.119 Common practice		
Recipes, formulae, models, designs and prototypes [member]	member	IAS 38.119 f Example		
Customer-related intangible assets [member]	member	IAS 38.119 Common practice		
Value of business acquired [member]	member	IAS 38.119 Common practice		
Capitalised development expenditure [member]	member	IAS 38.119 Common practice		
Intangible assets under development [member]	member	IAS 38.119 g Example		
Technology-based intangible assets [member]	member	IAS 38.119 Common practice		
Other intangible assets [member]	member	IAS 38.119 Common practice		
Goodwill [member]	member	IAS 36.127 Example		
Methods of generation [axis]	axis	IAS 38.118 _{Disclosure}		
Methods of generation [member]	member [default]	IAS 38.118 _{Disclosure}		
Internally generated [member]	member	IAS 38.118 _{Disclosure}		
Not internally generated [member]	member	IAS 38.118 _{Disclosure}		

			Additional AU	
Label	Туре	IFRS Reference		AU Reference
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 38.118 e Disclosurer Expiry date 2021- 01-01 IFRS 7.IG29 _{Common practice} IFRS 3.867 d Disclosure, IAS 40.79 c Disclosure IAS 41.50 Disclosure, Expiry date 2021-01-01 IFRS 7.37 b _{Common practice} IAS 40.76 _{Disclosure} IAS 41.54 f Disclosure IFRS 7.35H _{Disclosure} IAS 16.73 e Disclosure IAS 40.79 d _{Disclosure} IFRS 7.351 _{Disclosure} IAS 16.73 d _{Disclosure} IAS 38.118 c _{Disclosure}	Centaria	
Carrying amount [member]	member [default]	Expiry date 2021-01-01 IFRS 7.IG29 a Example, IAS 38.118 e Disclosure, IAS 40.79 d Disclosure IFRS 7.351 Disclosure IFRS 3.867 d Disclosure IAS 41.50 Disclosure IFRS 3.867 d Disclosure IAS 41.50 Disclosure IAS 41.50 Disclosure IAS 41.50 Disclosure IFRS 3.37 b Example IAS 40.76 Disclosure IFRS 7.35H Disclosure		
Gross carrying amount [member]	member	IAS 41.54 f _{Disclosure} : Expiry date 2021-01-01 IFRS 7.IG29 _{Common practice} IFRS 7.35N _{Example} . IAS 38.118 c Disclosure. IAS 40.79 c Disclosure Expiry date 2021-01-01 IFRS 7.37 b _{Common practice} . IAS 16.73 d Disclosure. IFRS 7.35M Disclosure IFRS 3.B67 d _{Disclosure} . IFRS 7.351 _{Disclosure} .		
Accumulated depreciation, amortisation and impairment [member]	member	IAS 41.54 f $_{\rm Disclosure}$ IAS 40.79 c $_{\rm Disclosure}$ IAS 16.73 d $_{\rm Disclosure}$ IAS 16.75 b $_{\rm Disclosure}$ IAS 38.118 c $_{\rm Disclosure}$		
Accumulated depreciation and amortisation [member]	member	IAS 41.54 f _{Common practice} , IAS 38.118 c Common practice, IAS 40.79 c _{Common practice} , IAS 16.75 b _{Disclosure} , IAS 16.73 d _{Common practice}		
Accumulated impairment [member]	member	IAS 40.79 c common practice. Expiry date 2021-01-01 IFRS 7.37 b Example. Expiry date 2021-01-01 IFRS 7.IG29 b Example IAS 41.54 f Common practice. IAS 16.73 d common practice. IAS 38.867 d Disclosure. IFRS 7.35H Disclosure. IAS 38.118 c Common practice. IFRS 7.35N Example.		
Disclosure of reconciliation of changes in intangible assets and goodwill [line items]	line items			
Reconciliation of changes in intangible assets and goodwill [abstract] Intangible assets and goodwill at beginning of period	X instant, debit	IAS 1.55 Common practice		
Changes in intangible assets and goodwill [abstract]	rinstant, debit			
Additions other than through business combinations, intangible assets other than goodwill	X _{duration, debit}	IAS 38.118 e (i) Disclosure		
Acquisitions through business combinations, intangible assets and goodwill	X _{duration, debit}	IAS 38.118 e (i) Common practice		
Increase (decrease) through net exchange differences, intangible assets and goodwill Amortisation, intangible assets other than goodwill	X _{duration} , _{debit}	IAS 38.118 e (vii) Common practice IAS 38.118 e (vi) Disclosure		
Impairment loss recognised in profit or loss, intangible assets and goodwill	(X) duration	IAS 38.118 e (iv) Common practice		
Reversal of impairment loss recognised in profit or loss, intangible assets other than goodwill	X _{duration}	IAS 38.118 e (v) Disclosure		
Revaluation increase (decrease), intangible assets other than goodwill	X _{duration, debit}	IAS 38.118 e (iii) Disclosure		
Impairment loss recognised in other comprehensive income, intangible assets other than goodwill Reversal of impairment loss recognised in other comprehensive income, intangible assets other than	(X) _{duration}	IAS 38.118 e (iii) _{Disclosure}		
goodwill goodwill	X _{duration}	IAS 38.118 e (iii) _{Disclosure}		
Increase (decrease) through transfers and other changes, intangible assets and goodwill [abstract]				
Increase (decrease) through transfers, intangible assets and goodwill	X _{duration, debit}	IAS 38.118 e Common practice		
Increase (decrease) through other changes, intangible assets and goodwill Total increase (decrease) through transfers and other changes, intangible assets and goodwill	X _{duration, debit}	IAS 38.118 e (viii) Common practice IAS 38.118 e Common practice		
Disposals and retirements, intangible assets and goodwill [abstract]	A duration, debit	IPG 36.116 € Common practice		
Disposals, intangible assets and goodwill	(X) _{duration, credit}	IAS 38.118 e (ii) Common practice		
Retirements, intangible assets and goodwill	(X) duration, credit	IAS 38.118 e Common practice		
Total disposals and retirements, intangible assets and goodwill Decrease through classified as held for sale, intangible assets and goodwill	(X) duration, credit (X) duration, credit	IAS 38.118 e Common practice IAS 38.118 e (ii) Common practice		
Decrease through loss of control of subsidiary, intangible assets and goodwill	(X) duration, credit (X) duration, credit	IAS 38.118 e Common practice		
Subsequent recognition of deferred tax assets, goodwill	(X) _{duration, credit}	IFRS 3.B67 d (iii) Disclosure		
Total increase (decrease) in intangible assets and goodwill Intangible assets and goodwill at end of period	X _{duration, debit}	IAS 38.118 e Common practice IAS 1.55 Common practice		
Identification of unadjusted comparative information	text	IFRS 11.C13B Disclosure, IAS 27.18I Disclosure, IFRS 10.C6B Disclosure, Effective 2021-01-01 IFRS 17.C27 Disclosure, IAS 38.130I Disclosure IAS 16.80A Disclosure		
Statement that unadjusted comparative information has been prepared on different basis	text	IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure IAS 16.80A Disclosure, Effective 2021-01-01 IFRS 17.C27 Disclosure		
Explanation of basis of preparation of unadjusted comparative information	text	IAS 16.80A Disclosure IAS 27.18I Disclosure IAS 38.130I Disclosure IFRS 10.C6B Disclosure Effective 2021-01-01 IFRS 17.C27 Disclosure IFRS 11.C13B Disclosure		
[824180] Notes - Agriculture Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets				
[text block]	text block	IAS 41 - Disclosure Disclosure		
Gains (losses) on initial recognition of biological assets and agricultural produce for current period	X _{duration} , credit	IAS 41.40 Disclosure		
Gains (losses) on change in fair value less costs to sell of biological assets for current period Disclosure of detailed information about biological assets [text block]	X _{duration, credit} text block	IAS 41.40 Disclosure IAS 41.43 Example		
Disclosure of detailed information about biological assets [abstract]				
Disclosure of detailed information about biological assets [table]	table	IAS 41.43 Example		
Biological assets by group [axis] Biological assets, group [member]	axis member [default]	IAS 41.41 Disclosure		
Living animals [member]	member [deladit]	IAS 41.41 Common practice		
Plants [member]	member	IAS 41.41 Common practice		
Biological assets by type [axis]	axis	IAS 41.43 Example		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS	AU Reference
	Туре	ii ka kelerence	elements	Ao Reference
Biological assets, type [member]	member [default]	IAS 41.43 Example		
Consumable biological assets [member]	member	IAS 41.43 Example		
Bearer biological assets [member]	member	IAS 41.43 Example		
Biological assets by age [axis]	axis	IAS 41.43 Example		
Biological assets, age [member] Mature biological assets [member]	member [default] member	IAS 41.43 Example IAS 41.43 Example		
Immature biological assets [member]	member	IAS 41.43 Example		
Disclosure of detailed information about biological assets [line items]	line items	Example		
Description of biological assets	text	IAS 41.41 Disclosure		
		IAS 1.54 f Disclosure, IAS 41.50 Disclosure,		
Biological assets	X instant, debit	IAS 41.43 Example		
Description of nature of activities of biological assets	text	IAS 41.46 a Disclosure		
Area of land used for agriculture	X.XX _{instant}	IAS 41.46 b (i) Common practice		
Number of living animals	X.XX instant	IAS 41.46 b (i) Common practice		
Disclosure of information about agricultural produce (text block)	text block	IAS 41.46 b (ii) _{Disclosure}		
Disclosure of information about agricultural produce [abstract] Disclosure of information about agricultural produce [table]	table	IAS 41.46 b (ii) _{Disclosure}		
Agricultural produce by group [axis]	axis	IAS 41.46 b (ii) Common practice		
Agricultural produce, group [member]		IAS 41.46 b (ii) Common practice		
Disclosure of information about agricultural produce [line items]	line items			
Output of agricultural produce	X.XX _{duration}	IAS 41.46 b (ii) Common practice		
Description of non-financial measures or estimates of physical quantities of biological assets and output of agricultural	text	IAS 41.46 b Disclosure		
produce Biological assets whose title is restricted	X instant, debit	IAS 41.49 a _{Disclosure}		
Biological assets whose title is restricted Biological assets pledged as security for liabilities	X instant, debit	IAS 41.49 a Disclosure		
Commitments for development or acquisition of biological assets	X instant, credit	IAS 41.49 b Disclosure		
Description of financial risk management related to agricultural activity	text	IAS 41.49 c _{Disclosure}		
Disclosure of reconciliation of changes in biological assets [text block]	text block	IAS 41.50 Disclosure		
Disclosure of reconciliation of changes in biological assets [abstract]	a-bi-	IAC 41 FO		
Disclosure of reconciliation of changes in biological assets [table]	table	IAS 41.50 _{Disclosure} IAS 40.32A _{Disclosure} , IAS 41.50 _{Disclosure} ,		
Measurement [axis]	axis	IAS 40.32A _{Disclosure} , IAS 41.50 _{Disclosure} , IFRS 13.93 a _{Disclosure}		
		IAS 41.50 Disclosure IFRS 13.93 a Disclosure		
Aggregated measurement [member]	member [default]	IAS 40.32A Disclosure		
		IFRS 13.93 a Disclosure, IAS 41.50 Disclosure,		
At fair value [member]	member	IAS 40.32A Disclosure		
At cost [member]	member	IAS 40.32A _{Disclosure} , IAS 41.50 _{Disclosure} ,		
Accost (member)	member	IAS 41.55 _{Disclosure}		
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 38.118 e Disclosure, Expiry date 2021- 01-01 IFRS 7.IG29 Common practice IFRS 3.B67 d Disclosure, IAS 40.79 c Disclosure, IAS 41.50 Disclosure, Expiry date 2021-01-01 IFRS 7.37 b Common practice IAS 40.76 Disclosure, IAS 41.54 f Disclosure, IFRS 7.35H Disclosure, IAS 61.73 e Disclosure IAS 40.79 d Disclosure IFRS 7.351 Disclosure IAS 16.73 d Disclosure IAS 38.118 c Disclosure		
Carrying amount [member]	member [default]	Expiry date 2021-01-01 IFRS 7.IG29 a Example IAS 38.118 e Disclosure. IAS 40.79 d Disclosure IFRS 7.35 Disclosure IFRS 3.B67 d Disclosure IAS 41.50 Disclosure IAS 16.73 e Disclosure Expiry date 2021-01- 01 IFRS 7.37 b Example IAS 40.76 Disclosure IFRS 7.35H Disclosure		
Gross carrying amount [member]	member	IAS 41.54 f Disclosure Expiry date 2021-01-01 IFRS 7.1629 Common practice; IFRS 7.35N Example: IAS 38.118 c Disclosure: IAS 40.79 c Disclosure: Expiry date 2021-01-01 IFRS 7.37 b Common practice; IAS 16.73 d Disclosure: IFRS 7.35M Disclosure: IFRS 3.867 d Disclosure: IFRS 7.351 Disclosure		
Accumulated depreciation, amortisation and impairment [member]	member	IAS 41.54 f _{Disclosure} IAS 40.79 c _{Disclosure} IAS 16.73 d _{Disclosure} IAS 16.75 b _{Disclosure} IAS 38.118 c _{Disclosure}		
Accumulated depreciation and amortisation [member]	member	IAS 41.54 f _{Common practice} , IAS 38.118 c Common practice, IAS 40.79 c _{Common practice} , IAS 16.75 b _{Disclosure} , IAS 16.73 d _{Common}		
Accumulated impairment [member]	member	practice IAS 40.79 c Common practice. Expiry date 2021-01-01 IFRS 7.37 b Example. Expiry date 2021-01-01 IFRS 7.1G29 b Example IAS 41.54 f Common practice. IAS 16.73 d Common practice. IFRS 3.1867 d Disclosure. IFRS 7.35H Disclosure. IAS 38.118 c Common practice. IFRS 7.35N Example.		
Biological assets [axis]	axis	IAS 41.50 Common practice		
Biological assets [anis] Biological assets [member]		IAS 41.50 Common practice		
Current biological assets [member]	member	IAS 41.50 Common practice		
Non-current biological assets [member]	member	IAS 41.50 Common practice		
Disclosure of reconciliation of changes in biological assets [line items]	line items			
Reconciliation of changes in biological assets [abstract]		IAS 1.54 f Disclosure, IAS 41.50 Disclosure,		
Biological assets at beginning of period	X instant, debit	IAS 1.54 T Disclosure, IAS 41.50 Disclosure, IAS 41.43 Example		
Changes in biological assets [abstract]		cample		
Additions other than through business combinations, biological assets [abstract]				
Additions from subsequent expenditure recognised as asset, biological assets	X _{duration, debit}	IAS 41.50 _{Common practice}		
Additions from purchases, biological assets	X duration, debit	IAS 41.50 b Disclosure		
Total additions other than through business combinations, biological assets Acquisitions through business combinations, biological assets	X _{duration} , debit	IAS 41.50 Common practice IAS 41.50 e Disclosure		
Increase (decrease) through net exchange differences, biological assets	X duration, debit X duration, debit	IAS 41.50 f Disclosure		
Depreciation, biological assets	(X) duration	IAS 41.55 c Disclosure		
Impairment loss recognised in profit or loss, biological assets	(X) _{duration}	IAS 41.55 a _{Disclosure}		

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Label	Туре	IFRS Reference	Additional AU Reference to IFRS	AU Reference
Dayageal of impairment loss recognised in profit ay loss highering accets	v	IAS 41 EE h	elements	
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}		
Gains (losses) on fair value adjustment attributable to physical changes, biological assets	X _{duration}	IAS 41.51 Example, IAS 41 - Example 1 XYZ		
		Dairy Ltd Example IAS 41.51 Example, IAS 41 - Example 1 XYZ		
Gains (losses) on fair value adjustment attributable to price changes, biological assets	X _{duration}	Dairy Ltd _{Example}		
Total gains (losses) on fair value adjustment, biological assets Increase (decrease) through other changes, biological assets	X _{duration}	IAS 41.50 a Disclosure IAS 41.50 g Disclosure		
Disposals, biological assets	(X) duration, credit	IAS 41.50 c Disclosure		
Decrease due to harvest, biological assets	(X) duration, credit	IAS 41.50 d _{Disclosure}		
Decrease through classified as held for sale, biological assets Total increase (decrease) in biological assets	(X) duration, credit X duration, debit	IAS 41.50 C _{Disclosure}		
Biological assets at end of period	X instant, debit	IAS 1.54 f _{Disclosure} , IAS 41.50 _{Disclosure} ,		
Description of biological assets where fair value information is unreliable	text	IAS 41.43 _{Example} IAS 41.54 a _{Disclosure}		
Explanation of why fair value cannot be reliably measured for biological assets, at cost	text	IAS 41.54 b Disclosure		
Range of estimates within which fair value is likely to lie for biological assets, at cost Depreciation method, biological assets, at cost	text	IAS 41.54 c _{Disclosure}		
Depreciation method, biological assets, at cost Depreciation rate, biological assets, at cost	X.XX _{duration}	IAS 41.54 u Disclosure		
Useful life measured as period of time, biological assets, at cost	DUR	IAS 41.54 e _{Disclosure}		
Useful life measured in production or other similar units, biological assets, at cost Description of useful life, biological assets, at cost	X.XX _{duration} text	IAS 41.54 e _{Disclosure}		
Description of biological assets previously measured at cost	text	IAS 41.56 a Disclosure		
Explanation of why fair value becomes reliable for biological assets previously measured at cost Explanation of effect of change for biological asset for which fair value becomes reliably measurable	text	IAS 41.56 b _{Disclosure} IAS 41.56 c _{Disclosure}		
Description of nature and extent of government grants for agricultural activity recognised in financial statements	text	IAS 41.57 a Disclosure		
Income from government grants related to agricultural activity	X _{duration, credit}	IAS 41.57 a Common practice		
Description of unfulfilled conditions and other contingencies attached to government grant for agricultural activity Explanation of significant decrease in level of government grants for agricultural activity	text	IAS 41.57 b _{Disclosure}		
[824500] Regulatory deferral accounts	tent	III O 12137 C Disclosure		
Disclosure of regulatory deferral accounts [text block]	text block	IFRS 14 - Disclosure Disclosure IFRS 14 - Presentation Disclosure		
Items for presentation of regulatory deferral accounts [abstract]		T CSCITTATION Disclosure		
Statement of financial position (abstract)				
Regulatory deferral account debit balances and related deferred tax asset [abstract] Regulatory deferral account debit balances [abstract]				
Regulatory deferral account debit balances directly related to disposal group	X instant, debit	IFRS 14.25 Disclosure		
Other regulatory deferral account debit balances	X instant, debit	IFRS 14.25 Example, IFRS 14.IE5 Example IFRS 14.35 Disclosurer, IFRS 14.33 a Disclosurer		
Total regulatory deferral account debit balances	X instant, debit	IFRS 14.20 a _{Disclosure}		
Deferred tax asset associated with regulatory deferral account balances	X instant, debit	IFRS 14.B11 b Disclosure IFRS 14.24 Disclosure		
Total regulatory deferral account debit balances and related deferred tax asset	X instant, debit	IFRS 14.B11 a _{Disclosure} , IFRS 14.24 _{Disclosure}		
Assets and regulatory deferral account debit balances	X instant, debit	IFRS 14.21 Disclosure		
Regulatory deferral account credit balances and related deferred tax liability [abstract] Regulatory deferral account credit balances [abstract]				
Regulatory deferral account credit balances (abstractly related to disposal group	X instant, credit	IFRS 14.25 Disclosure		
Other regulatory deferral account credit balances	X instant, credit	IFRS 14.25 Example, IFRS 14.IE5 Example IFRS 14.35 Disclosure, IFRS 14.33 a Disclosure,		
Total regulatory deferral account credit balances	X instant, credit	IFRS 14.20 b Disclosure		
Deferred tax liability associated with regulatory deferral account balances	X instant, credit	IFRS 14.B11 b _{Disclosure} , IFRS 14.24 _{Disclosure}		
Total regulatory deferral account credit balances and related deferred tax liability	X instant, credit	IFRS 14.B11 a Disclosure, IFRS 14.24 Disclosure		
Equity, liabilities and regulatory deferral account credit balances	X instant, credit	IFRS 14.21 Disclosure		
Statement of profit or loss and other comprehensive income [abstract] Profit (loss), including net movement in regulatory deferral account balances related to profit or loss and net				
movement in related deferred tax	X _{duration} , credit	IFRS 14.23 Disclosure		
Profit (loss), including net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax, attributable to owners of parent	X _{duration, credit}	IFRS 14.23 Example, IFRS 14.IE1 Example		
Profit (loss), including net movement in regulatory deferral account balances related to profit or loss and net	X _{duration, credit}	IFRS 14.IE1 Example, IFRS 14.23 Example		
movement in related deferred tax, attributable to non-controlling interests Net movement in regulatory deferral account balances related to profit or loss and net movement in related	duration, credit	Example Example		
deferred tax [abstract]				
Net movement in regulatory deferral account balances related to profit or loss [abstract] Net movement in regulatory deferral account balances related to profit or loss directly associated with	.,	1505 44 05		
discontinued operation	X _{duration} , credit	IFRS 14.25 Disclosure		
Net movement in other regulatory deferral account balances related to profit or loss	X _{duration, credit}	IFRS 14.IE5 Common practice, IFRS 14.25 Common practice		
Total net movement in regulatory deferral account balances related to profit or loss	X _{duration, credit}	IFRS 14.23 _{Disclosure} , IFRS 14.35 _{Disclosure}		
Net movement in deferred tax arising from regulatory deferral account balances related to profit or loss	X _{duration, credit}	IFRS 14.24 _{Disclosure} , IFRS 14.B12 b _{Disclosure}		
Total net movement in regulatory deferral account balances related to profit or loss and net movement in	X _{duration, credit}	IFRS 14.B12 a _{Disclosure} , IFRS 14.24 _{Disclosure}		
related deferred tax Net movement in regulatory deferral account balances related to other comprehensive income [abstract]				
Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will not be reclassified to profit or loss	X _{duration} , credit	IFRS 14.35 Disclosure, IFRS 14.22 a Disclosure		
Other comprehensive income, before tax, net movement in regulatory deferral account balances related to	X duration, credit	IFRS 14.22 a Disclosure		
items that will not be reclassified to profit or loss Income tax relating to net movement in regulatory deferral account balances related to items that will not be				
reclassified to profit or loss	X _{duration, debit}	IFRS 14.22 a _{Disclosure}		
Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss [abstract]				
Gains (losses) on net movement in regulatory deferral account balances related to items that will be	X _{duration} , credit	IFRS 14.22 b Disclosure		
reclassified to profit or loss, net of tax Reclassification adjustments on net movement in regulatory deferral account balances, net of tax	(X) duration, debit	IFRS 14.22 b Disclosure		
Other comprehensive income, net of tax, net movement in regulatory deferral account balances related	X _{duration, credit}	IFRS 14.35 Disclosure IFRS 14.22 b Disclosure		
to items that will be reclassified to profit or loss Other comprehensive income, before tax, net movement in regulatory deferral account balances related to	and any or cult	Disciosure		
items that will be reclassified to profit or loss [abstract]				
Gains (losses) on net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss, before tax	X _{duration, credit}	IFRS 14.22 b _{Disclosure}		
Delegification of the second o	(X) _{duration, debit}	IFRS 14.22 b _{Disclosure}		
Neclassification adjustments on net movement in regulatory deterral account dalances, before tax Other comprehensive income, before tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss	X _{duration, credit}	IFRS 14.22 b _{Disclosure}		
Income tax relating to net movement in regulatory deferral account balances related to items that will be	X _{duration, debit}	IFRS 14.22 b _{Disclosure}		
reclassified to profit or loss				

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Label	Туре	IFRS Reference	Additional AU Reference to IFRS	AU Reference
	<u>"</u>		elements	
Earnings per share [abstract] Basic earnings (loss) per share, including net movement in regulatory deferral account balances and net	V. VII.	1505 44 DC		
movement in related deferred tax	X.XX _{duration}	IFRS 14.26 _{Disclosure}		
Diluted earnings (loss) per share, including net movement in regulatory deferral account balances and net movement in related deferred tax	X.XX _{duration}	IFRS 14.26 Disclosure		
Basic and diluted earnings (loss) per share, including net movement in regulatory deferral account balances and net movement in related deferred tax	X.XX _{duration}	IFRS 14.26 _{Disclosure}		
Basic earnings (loss) per share from continuing operations, including net movement in regulatory deferral	X.XX _{duration}	IFRS 14.26 Disclosure		
account balances and net movement in related deferred tax Diluted earnings (loss) per share from continuing operations, including net movement in regulatory deferral				
account balances and net movement in related deferred tax	X.XX _{duration}	IFRS 14.26 _{Disclosure}		
Basic and diluted earnings (loss) per share from continuing operations, including net movement in regulatory deferral account balances and net movement in related deferred tax	X.XX _{duration}	IFRS 14.26 Disclosure		
Basic earnings (loss) per share from discontinued operations, including net movement in regulatory deferral	X.XX _{duration}	IFRS 14.26 Disclosure		
account balances and net movement in related deferred tax Diluted earnings (loss) per share from discontinued operations, including net movement in regulatory deferral				
account balances and net movement in related deferred tax	X.XX _{duration}	IFRS 14.26 _{Disclosure}		
Basic and diluted earnings (loss) per share from discontinued operations, including net movement in regulatory deferral account balances and net movement in related deferred tax	X.XX _{duration}	IFRS 14.26 Disclosure		
Description of basis on which regulatory deferral account balances are recognised and derecognised, and how they are measured initially and subsequently	text	IFRS 14.32 Disclosure		
Disclosure of information about activities subject to rate regulation [text block]	text block	IFRS 14 - Explanation of activities		
Disclosure of information about activities subject to rate regulation [abstract]	text block	subject to rate regulation Disclosure		
Disclosure of information about activities subject to rate regulation [table]	table	IFRS 14 - Explanation of activities		
Disclosure of information about activities subject to face regulation [table]	table	subject to rate regulation Disclosure		
Types of rate-regulated activities [axis]	axis	IFRS 14.33 _{Disclosure} , IFRS 14.30 _{Disclosure}		
Rate-regulated activities [member]	member [default]	IFRS 14.30 _{Disclosure} , IFRS 14.33 _{Disclosure}		
Electricity distribution [member]	member	IFRS 14.33 Example, IFRS 14.IE2 Example		
Gas distribution [member]	member	IFRS 14.33 Example, IFRS 14.IE2 Example		
Classes of regulatory deferral account balances [axis]	axis	IFRS 14.30 c _{Disclosure} , IFRS 14.33 _{Disclosure}		
Classes of regulatory deferral account balances [member]	member [default]	IFRS 14.30 c Disclosure, IFRS 14.33 Disclosure		
Taxation-related regulatory deferral account balances [member]	member	IFRS 14.34 Disclosure		
Disclosure of information about activities subject to rate regulation [line items]	line items	II N.3 14.34 Disclosure		
Description of nature and extent of rate-regulated activity	text	IFRS 14.30 a Disclosure		
Description of nature of regulatory rate-setting process Description of identity of rate regulator(s)	text	IFRS 14.30 a Disclosure IFRS 14.30 b Disclosure		
Statement that rate regulator is related party	text	IFRS 14.30 b Disclosure		
Explanation of how rate regulator is related Description of how future recovery or reversal of regulatory deferral account balances is affected by risks and	text	IFRS 14.30 b _{Disclosure}		
uncertainty	text	IFRS 14.30 C Disclosure		
Description of cross-reference to disclosures about activities subject to rate regulation	text	IFRS 14.31 Disclosure IFRS 14 - Explanation of recognised		
Disclosure of information about amounts recognised in relation to regulatory deferral account balances [text block]	text block	amounts Disclosure		
Disclosure of information about amounts recognised in relation to regulatory deferral account balances [abstract]		IFRS 14 - Explanation of recognised		
Disclosure of information about amounts recognised in relation to regulatory deferral account balances [table]	table	amounts Disclosure		
Types of rate-regulated activities [axis]	axis	IFRS 14.33 _{Disclosure} , IFRS 14.30 _{Disclosure}		
Rate-regulated activities [member]	member [default]	IFRS 14.30 Disclosure IFRS 14.33 Disclosure		
Electricity distribution [member]	member	IFRS 14.33 Example, IFRS 14.IE2 Example		
Gas distribution [member]	member	IFRS 14.33 Example, IFRS 14.IE2 Example		
Regulatory deferral account balances [axis] Regulatory deferral account balances [member]	axis member [default]	IFRS 14.B22 Disclosure		
Regulatory deferral account balances not classified as disposal groups [member]	member	IFRS 14.B22 Disclosure		
Regulatory deferral account balances classified as disposal groups [member]	member	IFRS 14.B22 Disclosure		
Classes of regulatory deferral account balances [axis]	axis	IFRS 14.30 c _{Disclosure} , IFRS 14.33 _{Disclosure}		
Classes of regulatory deferral account balances [member]	member [default]	IFRS 14.30 c _{Disclosure} , IFRS 14.33 _{Disclosure}		
Taxation-related regulatory deferral account balances [member]	member	IFRS 14.34 Disclosure		
		IFRS 13.B6 Example, Effective 2021-01-		
Range [axis]	axis	01 IFRS 17.120 Disclosure, IFRS 2.45 d		
		Disclosurer IFRS 7.7 Common practicer IFRS 14.33 b Disclosurer IFRS 13.IE63 Example		
		IFRS 13.IE63 Example, IFRS 13.B6 Example, IFRS 14.33 b Disclosure, IFRS 7.7 Common		
Ranges [member]	member [default]	practice, IFRS 2.45 d Disclosure, Effective		
		2021-01-01 IFRS 17.120 Disclosure		
		IFRS 13.IE63 Example IFRS 7.7 Common		
Bottom of range [member]	member	practice, IFRS 2.45 d _{Disclosure} , IFRS 14.33 b		
		Disclosure, IFRS 13.B6 Example, Effective 2021-01-01 IFRS 17.120 Disclosure		
		IFRS 14.33 b Disclosure, IFRS 13.B6 Example,		
Weighted average [member]	mombos	Effective 2021-01-01 IFRS 17.120		
Weighted average [member]	member	Disclosure, IFRS 7.7 Common practice, IFRS 13.IE63 Example		
		Effective 2021-01-01 IFRS 17.120 Disclosurer IFRS 13.IE63 Exampler IFRS 13.B6		
Top of range [member]	member	Exampler IFRS 7.7 Common practicer IFRS 2.45 d		
		Disclosure IFRS 14.33 b Disclosure		
Disclosure of information about amounts recognised in relation to regulatory deferral account balances [line items]	line items			
Reconciliation of regulatory deferral account debit balances [abstract]				
Regulatory deferral account debit balances at beginning of period	X instant, debit	IFRS 14.35 _{Disclosure} , IFRS 14.33 a _{Disclosure} , IFRS 14.20 a _{Disclosure}		
Changes in regulatory deferral account debit balances [abstract]		Disclosure		
Increase (decrease) through balances recognised in current period in statement of financial position, regulatory deferral account debit balances	X _{duration, debit}	IFRS 14.33 a (i) Example		
Decrease through balances recovered in current period, regulatory deferral account debit balances	(X) duration, credit	IFRS 14.33 a (ii) Example		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS	AU Reference
Increase (decrease) through other changes regulatory deferral account debit belances (a true of			elements	
Increase (decrease) through other changes, regulatory deferral account debit balances [abstract] Decrease through impairments, regulatory deferral account debit balances	(X) duration, credit	IFRS 14.33 a (iii) Example		
Increase through items acquired in husiness combination, regulatory deferral account debit	X _{duration, debit}	IFRS 14.33 a (iii) Example		
Datatices				
1	(X) duration, credit	IFRS 14.33 a (iii) Example		
Increase (decrease) through changes in foreign exchange rates, regulatory deferral account debit balances	X _{duration, debit}	IFRS 14.33 a (iii) Example		
	v	IFRS 14.33 a (iii) Example		
Increase (decrease) through changes in discount rates, regulatory deferral account debit balances	A duration, debit			
Increase (decrease) through transfers to disposal groups, regulatory deferral account debit	X duration, debit	IFRS 14.33 a (iii) Example, IFRS 14.IE5		
balances Total increase (decrease) through other changes, regulatory deferral account debit balances	X _{duration} , _{debit}	IFRS 14.33 a (iii) Example		
	X duration, debit	IFRS 14.33 a pisclosure		
Regulatory deferral account debit balances at end of period	v	IFRS 14.35 Disclosure, IFRS 14.33 a Disclosure,		
,	X instant, debit	IFRS 14.20 a Disclosure		
Reconciliation of regulatory deferral account credit balances [abstract]		IFRS 14.35 Disclosure, IFRS 14.33 a Disclosure,		
Regulatory deferral account credit balances at beginning of period	X instant, credit	IFRS 14.20 b Disclosure		
Changes in regulatory deferral account credit balances [abstract]		= = Disciosure		
Increase (decrease) through balances recognised in current period in statement of financial position,	X _{duration} , credit	IFRS 14.33 a (i) Example		
regulatory deterral account create balances				
Decrease through balances reversed in current period, regulatory deferral account credit balances Increase (decrease) through other changes, regulatory deferral account credit balances [abstract]	(X) duration, debit	IFRS 14.33 a (ii) Example		
Increase through items assumed in husiness combination, regulatory deferral account credit				
balances	X _{duration, credit}	IFRS 14.33 a (iii) Example		
	(X) _{duration, debit}	IFRS 14.33 a (iii) Example		
Increase (decrease) through changes in foreign exchange rates, regulatory deferral account credit balances	X _{duration, credit}	IFRS 14.33 a (iii) Example		
balances		1505 44 00 /V"		
Increase (decrease) through changes in discount rates, regulatory deferral account credit balances	A duration, credit	IFRS 14.33 a (iii) Example		
Increase (decrease) through transfers to disposal groups, regulatory deferral account credit	X _{duration} , credit	IFRS 14.33 a (iii) Example, IFRS 14.IE5		
parances		Example		
	X _{duration, credit}	IFRS 14.33 a (iii) Example		
Total increase (decrease) in regulatory deferral account credit balances	X _{duration, credit}	IFRS 14.33 a Disclosure		
Regulatory deferral account credit balances at end of period	X instant, credit	IFRS 14.35 _{Disclosure} , IFRS 14.33 a _{Disclosure} , IFRS 14.20 b _{Disclosure}		
	X.XX instant	IFRS 14.33 b Disclosure		
	X.XX instant	IFRS 14.33 b Disclosure		
	DUR	IFRS 14.33 C Disclosure		
• , • ,	DUR	IFRS 14.33 c _{Disclosure}		
	text	IFRS 14.36 Disclosure		
Description of reason why regulatory deferral account balance is no longer fully recoverable or reversible Amount by which regulatory deferral account debit balance has been reduced because it is no longer fully	text	IFRS 14.36 Disclosure		
recoverable	X instant, credit	IFRS 14.36 Disclosure		
Amount by which regulatory deferral account credit balance has been reduced because it is no longer fully	X instant, debit	IFRS 14.36 Disclosure		
Teversion				
· · · ·	text X _{duration, debit}	IFRS 14.34 Disclosure		
	X duration, debit	IFRS 14.34 Disclosure		
Additional disclosures related to regulatory deferral accounts [abstract]	duration, activ	Discource		
Net movement in regulatory deferral account balances related to profit or loss, attributable to non-controlling	X _{duration, credit}	IFRS 14.B25 Disclosure		
interests Portion of gains (losses) recognised when control of subsidiary is lost, attributable to derecognising regulatory	dution, creat			
deferral account balances in former subsidiary	X _{duration, credit}	IFRS 14.B28 Disclosure		
[825100] Notes - Investment property				
	text block	IAS 40 - Disclosure Disclosure		
Disclosure of detailed information about investment property [text block] Disclosure of detailed information about investment property [abstract]	text block	IAS 40.32A _{Disclosure}		
	table	IAS 40.32A Disclosure		
Measurement [axis]	axis	IAS 40.32A Disclosure, IAS 41.50 Disclosure,		
weasurement (axis)	dais	IFRS 13.93 a Disclosure		
Aggregated measurement [member]	member [default]	IAS 41.50 Disclosure, IFRS 13.93 a Disclosure,		
		IAS 40.32A Disclosure, IAS 41.50 Disclosure,		
At cost [member]	member	IAS 41.55 Disclosure, IAS 41.50 Disclosure,		
Fair value model [member]	member	IAS 40.32A Disclosure		
	member	IFRS 13.93 a Disclosure IAS 41.50 Disclosure		
Action value [member]	CIIIDCI			
		IAS 40.32A Disclosure		
At cost or in accordance with IFRS 16 within fair value model [member]	member			
At cost or in accordance with IFRS 16 within fair value model [member]		IAS 40.32A Disclosure IAS 40.78 Disclosure		
At cost or in accordance with IFRS 16 within fair value model [member]		IAS 40.32A Disclosure IAS 40.78 Disclosure IAS 38.118 e Disclosure Expiry date 2021-		
At cost or in accordance with IFRS 16 within fair value model [member]		IAS 40.32A _{Disclosure} IAS 40.78 _{Disclosure} IAS 38.118 e _{Disclosure} Expiry date 2021- 01-01 IFRS 7.IG29 _{Common practice}		
At cost or in accordance with IFRS 16 within fair value model [member]		IAS 40.32A Disclosure IAS 40.78 Disclosure IAS 38.118 e Disclosure Expiry date 2021-		
		IAS 40.32A _{Disclosure} IAS 40.78 _{Disclosure} IAS 38.118 e _{Disclosure} Expiry date 2021- 01-01 IFRS 7.IG29 _{Common practice} IFRS 3.867 d _{Disclosure} IAS 40.79 c _{Disclosure} IAS 41.50 _{Disclosure} Expiry date 2021-01- 01 IFRS 7.37 b _{Common practice} IAS 40.76		
	member	IAS 40.32A Disclosure IAS 40.78 Disclosure LAS 38.118 e Disclosure Expiry date 2021-01-01 IFRS 7.IG29 Common practice IFRS 3.867 d Disclosure IAS 40.79 c Disclosure IAS 41.50 Disclosure Expiry date 2021-01-01 IFRS 7.37 b Common practice, IAS 40.76 Disclosure IRS 3.45 40.76 Disclosure IRS 3.35 H		
	member	IAS 40.32A Disclosure IAS 40.78 Disclosure Expiry date 2021- 01-01 IFRS 7.IG29 Common practice IFRS 3.867 d Disclosure/IAS 40.79 C Disclosure IAS 41.50 Disclosure/IAS 40.79 C DISClosure/IAS 40.79 C DISClosure/IAS 40.79 C DISCLOSURE/IES DISCLOSURE/IES 7.37 b Common practice/IAS 40.76 Disclosure/IAS 41.54 f Disclosure/IES 7.354 Disclosure/IAS 40.79 d		
	member	IAS 40.32A _{Disclosure} IAS 40.78 _{Disclosure} IAS 38.118 e _{Disclosure} Expiry date 2021- 01-01 IFRS 7.IG29 _{Common practice} IFRS 3.867 d _{Disclosure} IAS 40.79 c _{Disclosure} IAS 41.50 _{Disclosure} IAS 40.79 c _{Disclosure} IAS 41.50 _{Disclosure} Expiry date 2021-01- 01 IFRS 7.37 b _{Common practice} , IAS 40.76 Disclosure, IAS 41.54 f _{Disclosure} , IFRS 7.35H Disclosure, IAS 41.54 f _{Disclosure} , IAS 40.79 d Disclosure IFRS 7.351 _{Disclosure} , IAS 40.79 d		
	member	IAS 40.32A Disclosure IAS 40.78 Disclosure Expiry date 2021- 01-01 IFRS 7.IG29 Common practice IFRS 3.867 d Disclosure/IAS 40.79 C Disclosure IAS 41.50 Disclosure/IAS 40.79 C DISClosure/IAS 40.79 C DISClosure/IAS 40.79 C DISCLOSURE/IES DISCLOSURE/IES 7.37 b Common practice/IAS 40.76 Disclosure/IAS 41.54 f Disclosure/IES 7.354 Disclosure/IAS 40.79 d		
	member	IAS 40.32A Disclosure IAS 40.78 Disclosure Expiry date 2021- 01-01 IFRS 7.IG29 Common practice IFRS 3.8.67 d Disclosure/IAS 40.79 C Disclosure IAS 41.50 Disclosure/IAS 40.79 C Disclosure IAS 41.53 To Common practice, IAS 40.76 Disclosure-IAS 41.54 f Disclosure, IFRS 7.35H Disclosure-IAS 41.54 f Disclosure, IFRS 7.35H Disclosure-IAS 41.54 f Disclosure-IAS 40.79 d Disclosure-IAS 40.73 e Disclosure-IAS 40.79 d		
	member	IAS 40.32A Disclosure IAS 40.78 Disclosure LAS 38.118 e Disclosure Expiry date 2021-01-01 IFRS 7.IG29 Common practice IFRS 3.867 d Disclosure IAS 40.79 c Disclosure IAS 41.50 Disclosure Expiry date 2021-01-01 IFRS 7.37 b Common practice, IAS 40.76 Disclosure, IAS 41.54 f Disclosure, IFRS 7.35H Disclosure IAS 16.73 e Disclosure IAS 40.79 d Disclosure IFRS 7.351 Disclosure IAS 16.73 d Disclosure IAS 38.118 C Disclosure Expiry date 2021-01-01 IFRS 7.IG29 a		
	member	IAS 40.32A Disclosure IAS 40.78 Disclosure Expiry date 2021- 01-01 IFRS 7.IG29 Common practice IFRS 3.8.67 d Disclosure/IAS 40.79 C Disclosure IAS 41.50 Disclosure/IAS 40.79 C Disclosure IAS 41.53 To Common practice, IAS 40.76 Disclosure-IAS 41.54 f Disclosure, IFRS 7.35H Disclosure-IAS 41.54 f Disclosure, IFRS 7.35H Disclosure-IAS 41.54 f Disclosure-IAS 40.79 d Disclosure-IAS 40.73 e Disclosure-IAS 40.79 d		
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	member	IAS 40.32A Disclosure IAS 40.78 Disclosure LAS 38.118 e Disclosure Expiry date 2021- 01-01 IFRS 7.IG29 Common practice IFRS 3.867 d Disclosure IAS 40.79 c Disclosure IAS 41.50 Disclosure Expiry date 2021- 01 IFRS 7.37 b Common practice, IAS 40.76 Disclosure, IAS 41.54 f Disclosure, IFRS 7.35H Disclosure, IAS 41.54 f Disclosure, IAS 40.79 d Disclosure IAS 16.73 e Disclosure, IAS 40.79 d Disclosure IAS 38.118 c Disclosure Expiry date 2021-01-01 IFRS 7.IG29 a Example,IAS 38.118 c Disclosure, IAS 40.79 d Disclosure, IFRS 7.351 Disclosure, IAS 41.50 Disclosure, IAS 16.73 e Disclosure IFRS 7.351 Disclosure, IAS 16.73 d Disclosure, IAS 41.50 Disclosure, IAS 16.73 d		
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Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	member	IAS 40.32A Disclosure IAS 40.78 Disclosure LAS 38.118 e Disclosure Expiry date 2021- 01-01 IFRS 7.1G29 Common practice IFRS 3.867 d Disclosure IAS 40.79 c Disclosure IAS 41.50 Disclosure IAS 40.79 c Disclosure IAS 41.54 F Disclosure IAS 40.79 c Disclosure IAS 41.54 F Disclosure IFRS 7.35H Disclosure IAS 16.73 e Disclosure IAS 40.79 d Disclosure IFRS 7.35 Disclosure IAS 16.73 d Disclosure IAS 38.118 c Disclosure Expiry date 2021-01-01 IFRS 7.IG29 a Example IAS 38.118 e Disclosure IFRS 3.867 d Disclosure IAS 40.79 d Disclosure IAS 3.8118 e Disclosure IAS 40.79 d Disclosure IFRS 7.351 Disclosure IFRS 3.867 d Disclosure IAS 40.79 d Disclosure IAS 40.74 d Disclosure IAS 40.74 d Disclosure IAS 40.75 d Disclosure IAS 40.75 d Disclosure IAS 40.75 d Disclosure IAS 40.75 d Disclosure IAS 40.76 Disclosure IAS 40.76 Disclosure IFRS 7.37 b Example, IAS 40.76 Disclosure		
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	member	IAS 40.32A Disclosure IAS 40.78 Disclosure LAS 38.118 e Disclosure Expiry date 2021- 01-01 IFRS 7.IG29 Common practice IFRS 3.867 d Disclosure IAS 40.79 c Disclosure IAS 41.50 Disclosure Expiry date 2021-01- 01 IFRS 7.37 b Common practice, IAS 40.76 Disclosure, IAS 41.54 f Disclosure, IFRS 7.35H Disclosure, IAS 41.54 f Disclosure, IAS 40.79 d Disclosure IAS 38.118 c Disclosure, IAS 40.79 d Disclosure IAS 38.118 C Disclosure LAS 38.118 C Disclosure, IAS 40.79 d Disclosure IFRS 7.351 Disclosure, IAS 40.79 d		
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	member	IAS 40.32A _{Disclosure} IAS 40.78 _{Disclosure} IAS 38.118 e _{Disclosure} Expiry date 2021-01-01 IFRS 7.IG29 _{Common practice} IFRS 3.867 d _{Disclosure} IAS 40.79 c _{Disclosure} IFRS 3.867 d _{Disclosure} IAS 40.79 c _{Disclosure} IRS 41.50 _{Disclosure} Expiry date 2021-01-01 IFRS 7.37 b _{Common practice} IAS 40.76 Disclosure IAS 40.76 c Disclosure IAS 41.54 f Disclosure IFRS 7.35H Disclosure IAS 16.73 o Disclosure IAS 40.79 d Disclosure IAS 38.118 c _{Disclosure} IAS 16.73 d Disclosure IAS 38.118 c Disclosure IAS 40.79 d Disclosure IAS 38.118 c Disclosure IAS 40.79 d Disclosure IAS 41.50 Disclosure IAS 40.79 d Disclosure IAS 41.50 Disclosure IAS 367 d Disclosure IAS 41.50 Disclosure IAS 16.73 e Disclosure Expiry date 2021-01-01 IFRS 7.37 b Disclosure IAS 41.50 Disclosure IAS 40.76 Disclosure IFRS 7.35H Disclosure		
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	member	IAS 40.32A Disclosure IAS 40.78 Disclosure LAS 38.118 e Disclosure Expiry date 2021- 01-01 IFRS 7.1G29 Common practice IFRS 3.867 d Disclosure IAS 40.79 c Disclosure IAS 41.50 Disclosure IAS 40.79 c Disclosure IAS 41.54 F Disclosure IAS 40.79 c Disclosure IAS 41.54 F Disclosure IFRS 7.35H Disclosure IAS 16.73 e Disclosure IAS 40.79 d Disclosure IFRS 7.35 Disclosure IAS 16.73 d Disclosure IAS 38.118 c Disclosure Expiry date 2021-01-01 IFRS 7.IG29 a Example IAS 38.118 e Disclosure IFRS 3.867 d Disclosure IAS 40.79 d Disclosure IAS 3.8118 e Disclosure IAS 40.79 d Disclosure IFRS 7.351 Disclosure IFRS 3.867 d Disclosure IAS 40.79 d Disclosure IAS 40.74 d Disclosure IAS 40.74 d Disclosure IAS 40.75 d Disclosure IAS 40.75 d Disclosure IAS 40.75 d Disclosure IAS 40.75 d Disclosure IAS 40.76 Disclosure IAS 40.76 Disclosure IFRS 7.37 b Example, IAS 40.76 Disclosure		
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis] Carrying amount [member]	member	IAS 40.32A Disclosure IAS 40.78 Disclosure IAS 38.118 e Disclosure IAS 38.118 e Disclosure IAS 38.118 e Disclosure IERS 3.867 d Disclosure IAS 40.79 e Disclosure IERS 3.867 d Disclosure IAS 40.79 e Disclosure IAS 41.50 Disclosure Expiry date 2021-01- 01 IFRS 7.37 b Common practice IAS 40.76 Disclosure IAS 41.54 f Disclosure IAS 40.76 Disclosure IAS 41.54 f Disclosure IAS 40.76 Disclosure IAS 16.73 e Disclosure IAS 41.54 p Disclosure IAS 40.79 d Disclosure IAS 38.118 e Disclosure IAS 40.79 d Disclosure IAS 41.54 Disclosure IAS 40.79 d Disclosure IAS 38.118 e Disclosure IAS 40.79 d Disclosure IAS 41.50 Disclosure IAS 41.50 Disclosure IAS 41.50 Disclosure IAS 41.54 Disclosure IAS 41.54 Disclosure IAS 41.54 f Disclosure IAS 41.54 C Disclosure IAS 40.79 c		
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis] Carrying amount [member]	member	IAS 40.32A Disclosure IAS 40.78 Disclosure IAS 38.118 e Disclosure Expiry date 2021- 01-01 IFRS 7.IG29 Common practice IFRS 3.867 d Disclosure IAS 40.79 c Disclosure IFRS 3.867 d Disclosure IAS 40.79 c Disclosure IAS 41.50 Disclosure Expiry date 2021-01- 01 IFRS 7.37 b Common practice, IAS 40.76 Disclosure, IAS 41.54 f Disclosure, IFRS 7.35H Disclosure IAS 16.73 e Disclosure, IAS 40.79 d Disclosure IAS 7.351 Disclosure IAS 16.73 d Disclosure IAS 40.79 d Disclosure IFRS 7.351 Disclosure IAS 38.118 c Disclosure, IAS 40.79 d Disclosure IFRS 7.351 Disclosure IAS 41.50 Disclosure, IAS 40.79 d Disclosure IFRS 7.351 Disclosure IAS 40.79 d Disclosure IFRS 7.351 Disclosure IAS 40.79 d Disclosure IFRS 7.351 Disclosure IAS 40.76 Disclosure IFRS 7.351 Disclosure IFRS 7.354 Disclosure IFRS 7.354 Disclosure IFRS 7.1629 Common practice, IFRS 7.35N Disclosure IAS 38.118 c Disclosure, IAS 40.79 c Disclosure IERS 7.351 Disclosure IAS 41.54 Disclosure IERS 7.35N Disclosure IAS 38.118 c Disclosure, IAS 40.79 c Disclosure IERS 7.351 Disclosure IAS 40.79 c		
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis] Carrying amount [member]	member axis member [default]	IAS 40.32A Disclosure IAS 40.78 Disclosure LAS 38.118 e Disclosure Expiry date 2021-01-01 IFRS 7.IG29 Common practice IFRS 3.867 d Disclosure IAS 40.79 c Disclosure IAS 41.50 Disclosure IAS 40.79 c Disclosure IAS 41.50 Disclosure Expiry date 2021-01-01 IFRS 7.37 b Common practice IAS 40.76 Disclosure IAS 41.54 f Disclosure IFRS 7.35H Disclosure IAS 41.54 f Disclosure IAS 40.79 d Disclosure IAS 3.51 Disclosure IAS 40.79 d Disclosure IAS 38.118 c Disclosure EXPIRY date 2021-01-01 IFRS 7.IG29 a Example IAS 38.118 c Disclosure IAS 40.79 d Disclosure IFRS 7.351 Disclosure IAS 40.76 Disclosure IFRS 7.351 Disclosure IAS 40.76 Disclosure IFRS 7.354 Disclosure IAS 40.76 Disclosure IFRS 7.354 Disclosure IAS 40.76 Disclosure IAS 41.54 f Disclosure IAS 40.79 c		
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis] Carrying amount [member]	member axis member [default]	IAS 40.32A Disclosure IAS 40.78 Disclosure IAS 38.118 e Disclosure Expiry date 2021- 01-01 IFRS 7.IG29 Common practice IFRS 3.867 d Disclosure IAS 40.79 c Disclosure IFRS 3.867 d Disclosure IAS 40.79 c Disclosure IAS 41.50 Disclosure Expiry date 2021-01- 01 IFRS 7.37 b Common practice, IAS 40.76 Disclosure, IAS 41.54 f Disclosure, IFRS 7.35H Disclosure IAS 16.73 e Disclosure, IAS 40.79 d Disclosure IAS 7.351 Disclosure IAS 16.73 d Disclosure IAS 40.79 d Disclosure IFRS 7.351 Disclosure IAS 38.118 c Disclosure, IAS 40.79 d Disclosure IFRS 7.351 Disclosure IAS 41.50 Disclosure, IAS 40.79 d Disclosure IFRS 7.351 Disclosure IAS 40.79 d Disclosure IFRS 7.351 Disclosure IAS 40.79 d Disclosure IFRS 7.351 Disclosure IAS 40.76 Disclosure IFRS 7.351 Disclosure IFRS 7.354 Disclosure IFRS 7.354 Disclosure IFRS 7.1629 Common practice, IFRS 7.35N Disclosure IAS 38.118 c Disclosure, IAS 40.79 c Disclosure IERS 7.351 Disclosure IAS 41.54 Disclosure IERS 7.35N Disclosure IAS 38.118 c Disclosure, IAS 40.79 c Disclosure IERS 7.351 Disclosure IAS 40.79 c		

			Additional AU	
Label	Туре	IFRS Reference	Reference to IFRS elements	AU Reference
Accumulated depreciation, amortisation and impairment [member]	member	IAS 41.54 f _{Disclosure} , IAS 40.79 c _{Disclosure} , IAS 16.73 d _{Disclosure} , IAS 16.75 b _{Disclosure} , IAS 38.118 c _{Disclosure}	erements	
Accumulated depreciation and amortisation [member]	member	IAS 41.54 f Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice,		
		IAS 16.75 b _{Disclosure} , IAS 16.73 d _{Common} practice		
Accumulated impairment [member]	member	IAS 40.79 c _{Common practice} . Expiry date 2021-01-01 IFRS 7.37 b _{Example} . Expiry date 2021-01-01 IFRS 7.37 b _{Example} . Expiry date 2021-01-01 IFRS 7.1629 b _{Example} IAS 41.54 f _{Common practice} . IAS 16.73 d _{Common practice} . IFRS 3.867 d _{Disclosure} IFRS 7.35H _{Disclosure} . IFRS 7.35N _{Example} .		
Types of investment property [axis]	axis	IAS 1.112 C Common practice		
Investment property [member]	member [default]	IAS 1.112 c _{Common practice} , IFRS 13.IE60 _{Example} , IFRS 13.94 _{Example}		
Investment property completed [member]	member	IAS 1.112 C Common practice		
Investment property under construction or development [member] Disclosure of detailed information about investment property [line items]	member line items	IAS 1.112 C Common practice		
Reconciliation of changes in investment property [abstract]	inc items			
Investment property at beginning of period	X instant, debit	IAS 40.76 _{Disclosure} , IAS 1.54 b _{Disclosure} , IAS 40.79 d _{Disclosure}		
Changes in investment property [abstract]		Discidsure		
Additions, investment property [abstract]		IAS 40.76 a _{Disclosure} , IAS 40.79 d (i)		
Additions from subsequent expenditure recognised as asset, investment property	X _{duration, debit}	Disclosure		
Additions from acquisitions, investment property	X _{duration, debit}	IAS 40.79 d (i) Disclosure, IAS 40.76 a		
Total additions other than through business combinations, investment property	X _{duration, debit}	IAS 40.76 a _{Disclosure} , IAS 40.79 d (i)		
Acquisitions through business combinations, investment property	X _{duration} , debit	Disclosure IAS 40.79 d (ii) Disclosure, IAS 40.76 b		
		Disclosure IAS 40.79 d (vi) Disclosure IAS 40.76 e		
Increase (decrease) through net exchange differences, investment property	X _{duration, debit}	Disclosure		
Depreciation, investment property	(X) _{duration}	IAS 40.76 Disclosure, IAS 40.79 d (iv) Disclosure IAS 40.79 d (v) Disclosure, IAS 40.76 g		
Impairment loss recognised in profit or loss, investment property	(X) _{duration}	Disclosure		
Reversal of impairment loss recognised in profit or loss, investment property	X _{duration}	IAS 40.76 g _{Disclosure} , IAS 40.79 d (v)		
Gains (losses) on fair value adjustment, investment property	X _{duration}	IAS 40.76 d _{Disclosure}		
Transfer from (to) inventories and owner-occupied property, investment property	X _{duration, debit}	IAS 40.76 f _{Disclosure} , IAS 40.79 d (vii) Disclosure		
Transfer from investment property under construction or development, investment property	X _{duration, debit}	IAS 40.76 _{Common practice} , IAS 40.79 d Common practice		
Disposals, investment property	(X) _{duration, credit}	IAS 40.76 c _{Disclosure} , IAS 40.79 d (iii)		
Decrease through classified as held for sale, investment property	(X) _{duration, credit}	IAS 40.79 d (iii) Disclosure, IAS 40.76 c		
Increase (decrease) through other changes, investment property	X _{duration, debit}	IAS 40.79 d (viii) _{Disclosure} , IAS 40.76 g		
Total increase (decrease) in investment property	X _{duration, debit}	IAS 40.79 d _{Disclosure} , IAS 40.76 _{Disclosure}		
Investment property at end of period	X instant, debit	IAS 40.76 _{Disclosure} , IAS 1.54 b _{Disclosure} , IAS 40.79 d _{Disclosure}		
Explanation of whether entity applied fair value model or cost model to measure investment property	text	IAS 40.75 a _{Disclosure}		
Description of criteria used to distinguish investment property from owner-occupied property and from property held for sale in ordinary course of business	text	IAS 40.75 c _{Disclosure}		
Description of extent to which fair value of investment property is based on valuation by independent valuer Rental income from investment property, net of direct operating expense [abstract]	text	IAS 40.75 e _{Disclosure}		
Rental income from investment property Direct operating expense from investment property [abstract]	X _{duration} , credit	IAS 40.75 f (i) Disclosure		
Direct operating expense from investment property [abstract] Direct operating expense from investment property generating rental income	(X) _{duration, debit}	IAS 40.75 f (ii) _{Disclosure}		
Direct operating expense from investment property not generating rental income	(X) duration, debit	IAS 40.75 f (iii) Disclosure		
Total direct operating expense from investment property Rental income from investment property, net of direct operating expense	(X) _{duration, debit}	IAS 40.75 f Common practice IAS 1.112 C Common practice		
Cumulative change in fair value recognised in profit or loss on sales of investment property between pools of assets measured using different models	X _{duration, credit}	IAS 40.75 f (iv) Disclosure		
Explanation of restrictions on realisability of investment property or remittance of income and proceeds of disposal of investment property	text	IAS 40.75 g _{Disclosure}		
Restrictions on realisability of investment property or remittance of income and proceeds of disposal of investment property	X _{instant}	IAS 40.75 g _{Disclosure}		
Explanation of contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements	text	IAS 40.75 h _{Disclosure}		
Disclosure of significant adjustments to valuation obtained [text block]	text block	IAS 40.77 _{Disclosure}		
Description of investment property, at cost or in accordance with IFRS 16 within fair value model Explanation of why fair value cannot be reliably measured for investment property, at cost or in accordance with IFRS	text	IAS 40.78 a Disclosure		
16 within fair value model Range of estimates within which fair value is likely to lie for investment property, at cost or in accordance with IFRS 16	text	IAS 40.78 b Disclosure		
within fair value model	text	IAS 40.78 C Disclosure		
Explanation of disposal of investment property carried at cost or in accordance with IFRS 16 within fair value model Investment property carried at cost or in accordance with IFRS 16 within fair value model, at time of sale	text X _{instant, debit}	IAS 40.78 d (i) _{Disclosure} IAS 40.78 d (ii) _{Disclosure}		
Gains (losses) on disposals of investment property carried at cost or in accordance with IFRS 16 within fair value model	X _{duration, credit}	IAS 40.78 d (iii) _{Disclosure}		
Depreciation method, investment property, cost model	text	IAS 40.79 a Disclosure		
Depreciation rate, investment property, cost model Useful life measured as period of time, investment property, cost model	X.XX _{duration}	IAS 40.79 b _{Disclosure} IAS 40.79 b _{Disclosure}		
Description of useful life, investment property, cost model	text	IAS 40.79 b _{Disclosure}		
Description of investment property where fair value information is unreliable, cost model Explanation of why fair value cannot be reliably measured for investment property, cost model	text text	IAS 40.79 e (i) _{Disclosure} IAS 40.79 e (ii) _{Disclosure}		
Range of estimates within which fair value is likely to lie for investment property, cost model	text	IAS 40.79 e (iii) _{Disclosure}		
[825480] Notes - Separate financial statements Disclosure of separate financial statements [text block]	text block	IAS 27 - Disclosure _{Disclosure} , IFRS 12 -		
Description of nature of financial statements	text	Objective Disclosure IAS 1.51 b Disclosure IAS 27.16 a Disclosure		
Description of nature of financial statements Description of fact that exemption from consolidation has been used	text	IAS 27.17 a _{Disclosure} IAS 27.16 a _{Disclosure}		

			Additional AU	
Label	Туре	IFRS Reference	Reference to IFRS	AU Reference
Description of reasons why separate financial statements are prepared if not required by law	text	IAS 27.17 a _{Disclosure}	elements	
Name of entity whose consolidated financial statements have been produced for public use	text	IAS 27.16 a Disclosure		
Principal place of business of entity whose consolidated financial statements have been produced for public use	text	IAS 27.16 a _{Disclosure}		
Country of incorporation of entity whose consolidated financial statements have been produced for public use Address where consolidated financial statements are obtainable	text	IAS 27.16 a Disclosure IAS 27.16 a Disclosure		
		IAS 27.16 b Disclosure IAS 27.17 b Disclosure		
Disclosure of subsidiaries [text block]	text block	IFRS 12.B4 a _{Disclosure}		
Disclosure of subsidiaries [abstract]		IFDS 12 D4 a IAS 27 16 b		
Disclosure of subsidiaries [table]	table	IFRS 12.B4 a _{Disclosure} , IAS 27.16 b _{Disclosure} , IAS 27.17 b _{Disclosure}		
Subsidiaries [axis]	axis	IFRS 12.B4 a _{Disclosure} , IAS 27.17 b		
Substation to Towns	unis .	Disclosure, IAS 27.16 b Disclosure		
Entity's total for subsidiaries [member]	member [default]	IAS 27.17 b _{Disclosure} , IFRS 12.B4 a _{Disclosure} , IAS 27.16 b _{Disclosure}		
		IFRS 12.B4 a _{Disclosure} , IAS 24.19 c		
Subsidiaries [member]	member	$_{\mbox{\scriptsize Disclosure}}$ IAS 27.16 b $_{\mbox{\scriptsize Disclosure}}$ IAS 27.17 b		
Disclosure of subsidiaries [line items]	line items	Disclosure		
Disclosure of Substituting fine terms	inc items	IAS 27.17 b (i) Disclosurer IFRS 12.19B a		
Name of subsidiary	text	Disclosure IAS 27.16 b (i) Disclosure		
		IFRS 12.12 a Disclosure		
Principal place of business of subsidiary	text	IAS 27.16 b (ii) Disclosure, IFRS 12.19B b Disclosure, IAS 27.17 b (ii) Disclosure,		
Timepot place of dustriess of substantify	text	IFRS 12.12 b Disclosure		
		IAS 27.16 b (ii) _{Disclosure} , IAS 27.17 b (ii)		
Country of incorporation of subsidiary	text	Disclosure, IFRS 12.12 b Disclosure, IFRS 12.19B b Disclosure		
		IAS 27.17 b (iii) Disclosure IFRS 12.19B c		
Proportion of ownership interest in subsidiary	X.XX _{duration}	Disclosure, IAS 27.16 b (iii) Disclosure		
Proportion of voting rights held in subsidiary	X.XX _{duration}	IAS 27.16 b (iii) Disclosurer IFRS 12.19B c		
		Disclosure IAS 27.17 b (iii) Disclosure IAS 27.17 b Disclosure IAS 27.16 b Disclosure		
Disclosure of joint ventures [text block]	text block	IFRS 12.B4 b Disclosure		
Disclosure of joint ventures [abstract]				
Disclosure of joint ventures [table]	table	IAS 27.17 b _{Disclosure} , IFRS 12.84 b Disclosure, IAS 27.16 b _{Disclosure}		
		Expiry date 2021-01-01 IFRS 4.39J		
		Disclosure, Effective on first application of		
Joint ventures [axis]	axis	IFRS 9 IFRS 4.39M Disclosure, IFRS 12.B4 b		
		Disclosure, IAS 27.16 b Disclosure, IAS 27.17 b		
		IAS 27.17 b Disclosure Expiry date 2021-		
		01-01 IFRS 4.39J _{Disclosure} , IFRS 12.B4 b		
Entity's total for joint ventures [member]	member [default]	Disclosure, IAS 27.16 b Disclosure, Effective		
		on first application of IFRS 9 IFRS 4.39M _{Disclosure}		
		IAS 27.17 b Disclosure IAS 27.16 b Disclosure		
		Expiry date 2021-01-01 IFRS 4.39J a		
Joint ventures [member]	member	Disclosure, IFRS 12.B4 b Disclosure, Effective		
		on first application of IFRS 9 IFRS 4.39M a pictories		
Disclosure of joint ventures [line items]	line items	on first application of IFRS 9 IFRS 4.39M a _{Disclosure}		
		9 IFRS 4.39M a _{Disclosure} IFRS 12.21 a (i) _{Disclosure} IAS 27.17 b (i)		
Disclosure of joint ventures [line items] Name of joint venture	line items	9 IFRS 4.39M a _{Disclosure}		
Name of joint venture		9 IFRS 4.39M a Disclosure IFRS 12.21 a (i) Disclosure IAS 27.17 b (i) Disclosure IAS 27.16 b (i) Disclosure IFRS 12.21 a (iii) Disclosure IAS 27.16 b (ii)		
	text	9 IFRS 4.39M a _{Disdosure} IFRS 12.21 a (i) _{Disdosure} , IAS 27.17 b (i) Disdosure IAS 27.16 b (i) _{Disdosure}		
Name of joint venture Principal place of business of joint venture	text	9 IFRS 4.39M a Disdosure IFRS 12.21 a (ii) Disdosure IAS 27.17 b (i) Disdosure IAS 27.16 b (i) Disdosure IFRS 12.21 a (iii) Disclosure IAS 27.16 b (ii) Disdosure IAS 27.17 b (ii) Disclosure		
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Name of joint venture Principal place of business of joint venture	text text text	9 IFRS 4.39M a Disidosure IFRS 12.21 a (i) Disidosure IAS 27.17 b (i) Disidosure IAS 27.16 b (i) Disidosure IFRS 12.21 a (iii) Disidosure IAS 27.16 b (ii) Disidosure IAS 27.17 b (ii) Disidosure IAS 27.17 b (ii) Disidosure, IFRS 12.21 a (iii) Disidosure, IAS 27.16 b (ii) Disidosure IAS 27.17 b (iii) Disidosure IAS 27.16 b (iii)		
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Name of joint venture Principal place of business of joint venture Country of incorporation of joint venture	text text text	9 IFRS 4.39M a Disclosure IFRS 12.21 a (i) Disclosure IAS 27.17 b (i) Disclosure IAS 27.16 b (i) Disclosure IFRS 12.21 a (iii) Disclosure IAS 27.16 b (ii) Disclosure IAS 27.17 b (ii) Disclosure IAS 27.17 b (ii) Disclosure IFRS 12.21 a (iii) Disclosure IAS 27.17 b (iii) Disclosure IAS 27.17 b (iii) Disclosure IAS 27.16 b (iii) Disclosure IAS 27.16 b (iii) Disclosure		
Name of joint venture Principal place of business of joint venture Country of incorporation of joint venture Proportion of ownership interest in joint venture Proportion of voting rights held in joint venture	text text text X.XX duration X.XX duration	9 IFRS 4.39M a Disidosure IFRS 12.21 a (i) Disidosure IAS 27.17 b (i) Disdosure IAS 27.16 b (i) Disidosure IFRS 12.21 a (iii) Disidosure IAS 27.16 b (ii) Disidosure IAS 27.17 b (iii) Disidosure IAS 27.17 b (iii) Disidosure IAS 27.16 b (iii) Disidosure IAS 27.16 b (iii) Disidosure IAS 27.17 b (iii) Disidosure IAS 27.16 b (iii) Disidosure IFRS 12.21 a (iv) Disidosure IAS 27.17 b (iii) Disidosure IAS 27.16 b (iii) Disidosure IFRS 12.21 a (iv) Disidosure IAS 27.17 b (iii) Disidosure IAS 27.16 b (iii) Disidosure IFRS 12.21 a (iv) Disidosure IFRS 12.84 d Disidosure IAS 27.16 b		
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Name of joint venture Principal place of business of joint venture Country of incorporation of joint venture Proportion of ownership interest in joint venture Proportion of voting rights held in joint venture Disclosure of associates [text block] Disclosure of associates [abstract] Disclosure of associates [table] Associates [axis] Entity's total for associates [member] Associates [member]	text text text X.XX duration X.XX duration text block table axis member [default] member	9 IFRS 4.39M a Disclosure IFRS 12.21 a (ii) Disclosure IAS 27.17 b (i) Disclosure IAS 27.16 b (i) Disclosure IFRS 12.21 a (iii) Disclosure IAS 27.16 b (ii) Disclosure IAS 27.17 b (ii) Disclosure IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iii) Disclosure IAS 27.16 b (iii) Disclosure IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iii) Disclosure IAS 27.16 b (iii) Disclosure IAS 27.17 b (iii) Disclosure IAS 27.16 b (iii) Disclosure IFRS 12.21 a (iiv) Disclosure IAS 27.17 b (iii) Disclosure IAS 27.16 b (iii) Disclosure IFRS 12.21 a (iv) Disclosure IAS 27.17 b (iii) Disclosure IAS 27.16 b Disclosure IFRS 12.21 a (iv) Disclosure IFRS 12.84 d Disclosure IAS 27.17 b Disclosure IAS 2		
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			Additional AU	
Label	Туре	IFRS Reference	Reference to IFRS elements	AU Reference
Proportion of ownership interest in associate	X.XX _{duration}	IAS 27.16 b (iii) _{Disclosure} , IFRS 12.21 a (iv) _{Disclosure} , IAS 27.17 b (iii) _{Disclosure}		
Proportion of voting rights held in associate	X.XX _{duration}	IFRS 12.21 a (iv) _{Disclosure} , IAS 27.17 b (iii) _{Disclosure} , IAS 27.16 b (iii) _{Disclosure}		
Method used to account for investments in subsidiaries	text	IAS 27.17 C Disclosure, IAS 27.16 C Disclosure	#REF!	
Method used to account for investments in joint ventures	text	IAS 27.17 C Disclosure, IAS 27.16 C Disclosure	#REF!	
Method used to account for investments in associates	text	IAS 27.16 c _{Disclosure} , IAS 27.17 c _{Disclosure}	#REF!	
Statement that investment entity prepares separate financial statements as its only financial statements	text	IAS 27.16A _{Disclosure}	WILL:	
Description of identification of financial statements to which separate financial statements relate	text	IAS 27.17 _{Disclosure}		
Identification of unadjusted comparative information	text	IFRS 11.C13B Disclosure, IAS 27.18I Disclosure, IFRS 10.C6B Disclosure, Effective 2021-01-01 IFRS 17.C27 Disclosure, IAS 38.130I Disclosure, IAS 16.80A Disclosure		
Statement that unadjusted comparative information has been prepared on different basis	text	IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure IAS 27.18I Disclosure, IAS 38.130I Disclosure IAS 16.80A Disclosure, Effective 2021-01-01 IFRS 17.C27 Disclosure		
Explanation of basis of preparation of unadjusted comparative information	text	IAS 16.80A Disclosure IAS 27.181 Disclosure IAS 38.1301 Disclosure IFRS 10.C6B Disclosure Effective 2021-01-01 IFRS 17.C27 Disclosure IFRS 11.C13B Disclosure		
Description by parent preparing separate financial statements applying reduced disclosure requirements of methods used to account for investments in subsidiaries, jointly controlled entities and associates [text block]	text block			AASB 127.RDR43.1
Description by parent or investor with joint control preparing separate financial statements applying reduced disclosure requirements of methods used to account for investment when investment is significant [text block]	text block			AASB 127.RDR17.1
[825700] Notes - Interests in other entities Disclosure of interests in other entities [text block]	text block	IFRS 12.1 _{Disclosure}		
Disclosure of significant judgements and assumptions made in relation to interests in other entities [text block]	text block	IFRS 12.7 Disclosure		
Description of significant judgements and assumptions made in determining that entity does not control another entity even though it holds more than half of voting rights	text	IFRS 12.9 a _{Example}		
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}		
Description of significant judgements and assumptions made in determining that entity is agent or principal	text	IFRS 12.9 c _{Example}		
Description of reasons why presumption investor has significant influence is overcome when its interest in investee is more than twenty per cent	text	IFRS 12.9 d _{Example}		
Description of reasons why presumption investor does not have significant influence is overcome when its interest in investee is less than twenty per cent	text	IFRS 12.9 e Example		
Disclosure of how entity aggregated interests in similar entities [text block]	text block	IFRS 12.B3 Disclosure		
Disclosure of interests in subsidiaries [text block] Disclosure of composition of group [text block]	text block text block	IFRS 12.2 b (i) _{Disclosure} IFRS 12.10 a (i) _{Disclosure}		
Disclosure of subsidiaries [text block]	text block	IAS 27.16 b _{Disclosure} , IAS 27.17 b _{Disclosure} , IFRS 12.B4 a _{Disclosure}		
Disclosure of subsidiaries [abstract]		IFRS 12.B4 a Disclosure IAS 27.16 b		
Disclosure of subsidiaries [table]	table	Disclosure IAS 27.17 b Disclosure		
Subsidiaries [axis]	axis	IFRS 12.B4 a _{Disclosure} , IAS 27.17 b _{Disclosure} , IAS 27.16 b _{Disclosure}		
Entity's total for subsidiaries [member]	member [default]	IAS 27.17 b _{Disclosure} , IFRS 12.B4 a _{Disclosure} , IAS 27.16 b _{Disclosure}		
Subsidiaries [member]	member	IFRS 12.B4 a _{Disclosure} , IAS 24.19 c _{Disclosure} , IAS 27.16 b _{Disclosure} , IAS 27.17 b		
Subsidiaries with material non-controlling interests [member]	member	Disclosure IFRS 12.12 Disclosure		
Disclosure of subsidiaries [line items] Name of subsidiary	line items	IAS 27.17 b (i) Disclosure IFRS 12.19B a Disclosure IAS 27.16 b (i) Disclosure		
Principal place of business of subsidiary	text	IFRS 12.12 a Disclosure IAS 27.16 b (ii) Disclosure IFRS 12.19B b Disclosurer IAS 27.17 b (ii) Disclosurer IFRS 12.12 b Disclosure		
Country of incorporation of subsidiary	text	IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosurer IFRS 12.12 b Disclosurer IFRS 12.19B b Disclosure		
Proportion of ownership interests held by non-controlling interests	X.XX _{duration}	IFRS 12.12 c Disclosure		
Proportion of voting rights held by non-controlling interests	X.XX _{duration}	IFRS 12.12 d _{Disclosure} IAS 1.81B a (i) _{Disclosure} , IFRS 12.12 e		
Profit (loss), attributable to non-controlling interests	X _{duration} , credit	Disclosure IFRS 12.12 f Disclosure, IFRS 10.22 Disclosure,		
Non-controlling interests	X instant, credit	IAS 1.54 q Disclosure		
Dividends paid to non-controlling interests Current assets	X _{duration, credit}	IFRS 12.B10 a _{Disclosure} IFRS 12.B12 b (i) _{Disclosure} , IFRS 12.B10 b		
		Example, IAS 1.66 Disclosure IFRS 12.B10 b Example, IAS 1.66 Disclosure		
Non-current assets	X instant, debit	IFRS 12.B12 b (ii) Disclosure IFRS 12.B10 b Example IAS 1.69 Disclosure		
Current liabilities	X instant, credit	IFRS 12.B12 b (iii) Disclosure		
Non-current liabilities	X instant, credit	IFRS 12.B12 b (iv) _{Disclosure} , IFRS 12.B10 b Example, IAS 1.69 _{Disclosure}		
Revenue	X _{duration} , credit	IAS 1.103 Example: IFRS 8.28 a Disclosure IAS 1.102 Example: IFRS 12.B12 b (v) Disclosure: IFRS 8.32 Disclosure: IAS 1.82 a Disclosure: IFRS 8.34 Disclosure: IFRS 8.23 a Disclosure: IFRS 12.B10 b Example: IFRS 5.33 b (f) Disclosure: IFRS 8.33 a		
		Disclosure Disclosure		

			Additional AU	
Label	Туре	IFRS Reference	Reference to IFRS elements	AU Reference
Profit (loss)	$\mathbf{X}_{ ext{duration, credit}}$	IFRS 1.24 b Disclosurer IFRS 8.23 Disclosurer IAS 1.81A a Disclosurer IFRS 1.32 a (ii) Disclosurer Effective 2021-01-01 IFRS 17.113 b Exampler IFRS 8.28 b Disclosurer IAS 1.106 d (i) Disclosurer IAS 7.18 b Disclosurer IAS 12.810 b Exampler IFRS 12.810		
Comprehensive income	X duration, credit	IFRS 1.32 a (iii) Disclosure, IAS 1.81A c Disclosure, IAS 1.106 a Disclosure, IFRS 1.24 b Disclosure, IFRS 12.810 b Example, IFRS 12.B12 b (ix) Disclosure		
Date of end of reporting period of financial statements of subsidiary	yyyy-mm-dd	IFRS 12.11 a Disclosure		
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 liabilities of group	text	IFRS 12.11 b _{Disclosure} IFRS 12.13 a _{Disclosure}		
Description of nature and extent to which protective rights of non-controlling interests can significantly restrict	text	IFRS 12.13 b Disclosure		
entity's ability to access or use assets and settle liabilities of group				
Assets to which significant restrictions apply Liabilities to which significant restrictions apply	X instant, debit X instant, credit	IFRS 12.13 c Disclosure IFRS 12.13 c Disclosure		
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		
Disclosure of information about consolidated structured entities [abstract]				
Disclosure of information about consolidated structured entities [table]	table	IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured entities Disclosure		
Consolidated structured entities [axis]	axis	IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured entities Disclosure		
Entity's total for consolidated structured entities [member]	member [default]	IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured entities Disclosure		
Consolidated structured entities [member]	member	IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured entities Disclosure		
Disclosure of information about consolidated structured entities [line items]	line items			
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}		
Description of type of support provided to structured entity without having contractual obligation to do	text	IFRS 12.15 a _{Disclosure} , IFRS 12.30 a		
SO	v	IFRS 12.30 a _{Disclosure} , IFRS 12.15 a		
Support provided to structured entity without having contractual obligation to do so	X _{duration}	Disclosure		
Description of reasons for providing support to structured entity without having contractual obligation to do so	text	IFRS 12.30 b _{Disclosure} , IFRS 12.15 b		
Explanation of factors in reaching decision to provide support to previously unconsolidated structured entity that resulted in obtaining control	text	IFRS 12.16 Disclosure		
Description of intentions to provide support to structured entity	text	IFRS 12.31 _{Disclosure} , IFRS 12.17 _{Disclosure}		
Disclosure of effects of changes in parent's ownership interest in subsidiary that do not result in loss of control on equity attributable to owners of parent [text block]	text block	IFRS 12.18 _{Disclosure}		
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity attributable to owners of parent	X _{duration} , credit	IFRS 12.18 Disclosure		
Gains (losses) recognised when control of subsidiary is lost	X duration, credit	IFRS 12.19 Disclosure		
Portion of gains (losses) recognised when control of subsidiary is lost, attributable to recognising investment retained in former subsidiary	X _{duration} , credit	IFRS 12.19 a _{Disclosure}		
Description of line item(s) in profit or loss in which gain (loss) is recognised when control of subsidiary is lost	text	IFRS 12.19 b _{Disclosure} IFRS 12.2 b (ii) _{Disclosure}		
Disclosure of interests in associates (text block)	text block	IFRS 12.84 d _{Disclosure} IAS 27.16 b		
Disclosure of associates [text block] Disclosure of associates [abstract]	text block	Disclosure IAS 27.17 b Disclosure		
Disclosure of associates [table]	table	IFRS 12.B4 d _{Disclosure} , IAS 27.17 b		
Associates [axis]	axis	Disclosure IAS 27.16 b Disclosure IRS 12.84 d Disclosure Expiry date 2021-01- 01 IFRS 4.39J Disclosure Effective on first application of IFRS 9 IFRS 4.39M Disclosure IAS 27.17 b Disclosure		
Entity's total for associates [member]	member [default]	IAS 27.16 b Disclosure: Expiry date 2021- 01-01 IFRS 4.39J Disclosure: IFRS 12.84 d Disclosure: Effective on first application of IFRS 9 IFRS 4.39M Disclosure: IAS 27.17 b Disclosure		
Associates [member]	member	Expiry date 2021-01-01 IFRS 4.39) a Distoloure IAS 27.17 b Distoloure IAS 27.16 b Distoloure IAS 24.19 d Distoloure IAS 24.19 d Distoloure IFRS 12.84 d Distoloure IFRS 12.84 d Distoloure IFRS 4.39M a Distoloure		
Aggregated individually immaterial associates [member]	member	Effective on first application of IFRS 9 IFRS 4.39M b Disclosurer IFRS 12.21 c (ii) Disclosurer Expiry date 2021-01-01 IFRS 4.39J b Disclosure		
Disclosure of associates [line items]	line items	IAS 27.17 b (i) Disclosure IFRS 12.21 a (i)		
Name of associate	text	Disclosure IAS 27.16 b (i) Disclosure		
Description of nature of entity's relationship with associate	text	IFRS 12.21 a (ii) Disclosure		
Principal place of business of associate	text	IAS 27.16 b (ii) Disclosure/ IFRS 12.21 a (iii) Disclosure/ IAS 27.17 b (ii) Disclosure		
Country of incorporation of associate	text	IAS 27.16 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure, IAS 27.17 b (ii) Disclosure		

1-1-1			IFDC Defenses	Additional AU	All Before as
Label		Туре	IFRS Reference	Reference to IFRS elements	AU Reference
	Proportion of ownership interest in associate	X.XX _{duration}	IAS 27.16 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure, IAS 27.17 b (iii) Disclosure		
	Proportion of voting rights held in associate	X.XX _{duration}	IFRS 12.21 a (iv) Disclosure, IAS 27.17 b (iii) Disclosure, IAS 27.16 b (iii) Disclosure		
	Description of whether investment in associate is measured using equity method or at fair value	text	IFRS 12.21 b (i) Disclosure		
	Description of basis of preparation of summarised financial information of associate	text	IFRS 12.B15 Disclosure		
	Dividends received	X _{duration} , debit	IFRS 12.B12 a Disclosure IFRS 12.B12 b (i) Disclosure IFRS 12.B10 b		
	Current assets	X instant, debit	Example, IAS 1.66 Disclosure		
	Non-current assets	X instant, debit	IFRS 12.B10 b _{Example} , IAS 1.66 _{Disclosure} , IFRS 12.B12 b (ii) _{Disclosure}		
	Current liabilities	X instant, credit	IFRS 12.B10 b Example IAS 1.69 Disclosure		
	Carteriabilities	instant, credit	IFRS 12.B12 b (iii) Disclosure IFRS 12.B12 b (iv) Disclosure, IFRS 12.B10 b		
	Non-current liabilities	X instant, credit	Example, IAS 1.69 Disclosure		
	Revenue	X _{duration, credit}	IAS 1.103 Example: IFRS 8.28 a Disclosure: IAS 1.102 Example: IFRS 12.B12 b (v) Disclosure: IFRS 8.32 Disclosure: IAS 1.82 a Disclosure: IFRS 8.34 Disclosure: IFRS 8.23 a Disclosure: IFRS 12.B10 b Example: IFRS 5.33 b (i) Disclosure: IFRS 8.33 a Disclosure: IFRS 18.810 b Example:		
	Profit (loss) from continuing operations	X _{duration} , credit	IFRS 12.B12 b (vi) Disclosure, IAS 1.81A a Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure		
	Profit (loss) from discontinued operations	X _{duration, credit}	IAS 1.98 e _{Disclosure} , IFRS 5.33 a _{Disclosure} , IAS 1.82 ea _{Disclosure} , IFRS 12.B12 b (vii) Disclosure		
	Other comprehensive income	X _{duration} , credit	IAS 1.81A b _{Disclosure} , IAS 1.91 a _{Disclosure} , IAS 1.106 d (ii) _{Disclosure} , IFRS 12.B12 b (viii) _{Disclosure}		
	Comprehensive income	X _{duration, credit}	IFRS 1.32 a (ii) Disclosure, IAS 1.81A c Disclosure IAS 1.106 a Disclosure IFRS 1.24 b Disclosure IFRS 12.810 b Exampler IFRS 12.812 b (ix) Disclosure		
	Fair value of investments in associates for which there are quoted market prices	X instant, debit	IFRS 12.21 b (iii) Disclosure IFRS 12.B16 Disclosure, IFRS 8.24 a Disclosure,		
	Investments accounted for using equity method	X instant, debit	IAS 1.54 e _{Disclosure}		
	Share of profit (loss) from continuing operations of associates and joint ventures accounted for using equity method	X _{duration} , credit	IFRS 12.B16 a _{Disclosure}		
	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		
	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} , Effective on first application of IFRS 9 IFRS 4.39M b _{Disclosure}		
	Share of total comprehensive income of associates and joint ventures accounted for using equity method	X _{duration} , credit	IFRS 12.B16 d _{Disclosure}		
	Disclosure of reconciliation of summarised financial information of associate accounted for using equity method to carrying amount of interest in associate [text block]	text block	IFRS 12.B14 b Disclosure		
	Description of nature and extent of significant restrictions on transfer of funds to entity	text	IFRS 12.22 a _{Disclosure} , IFRS 12.19D a Disclosure		
	Date of end of reporting period of financial statements of associate	yyyy-mm-dd	IFRS 12.22 b (i) Disclosure		
	Description of reason why using different reporting date or period for associate Unrecognised share of losses of associates	text X _{duration, debit}	IFRS 12.22 b (ii) Disclosure IFRS 12.22 C Disclosure		
	Cumulative unrecognised share of losses of associates	X instant, credit	IFRS 12.22 C Disclosure		
	Contingent liabilities incurred in relation to interests in associates	X instant, credit	IFRS 12.23 b Disclosure		
Disclosure of i	Share of contingent liabilities of associates incurred jointly with other investors interests in joint arrangements [text block]	X _{instant, credit} text block	IFRS 12.23 b _{Disclosure} IFRS 12.2 b (ii) _{Disclosure}		
	of joint operations [text block]	text block	IFRS 12.B4 c _{Disclosure}		
	ure of joint operations [abstract] closure of joint operations [table]	table	IFRS 12.B4 c Disclosure		
Disc	Joint operations [axis]	axis	IFRS 12.B4 C Disclosure		
	Entity's total for joint operations [member]	member [default]	IFRS 12.B4 c Disclosure		
Dies	Joint operations [member] closure of joint operations [line items]	member line items	IFRS 12.B4 c _{Disclosure}		
DISC	Name of joint operation	text	IFRS 12.21 a (i) Disclosure		
	Description of nature of entity's relationship with joint operation	text	IFRS 12.21 a (ii) Disclosure		
	Principal place of business of joint operation Country of incorporation of joint operation	text	IFRS 12.21 a (iii) Disclosure IFRS 12.21 a (iii) Disclosure		
	Proportion of ownership interest in joint operation	X.XX _{duration}	IFRS 12.21 a (iv) Disclosure		
	Proportion of voting rights held in joint operation	X.XX _{duration}	IFRS 12.21 a (iv) Disclosure		
Disclosure	of joint ventures [text block]	text block	IAS 27.17 b _{Disclosure} , IAS 27.16 b _{Disclosure} , IFRS 12.B4 b _{Disclosure}		
Disclos	ure of joint ventures [abstract]				
Disc	closure of joint ventures [table]	table	IAS 27.17 b _{Disclosure} , IFRS 12.84 b Disclosure, IAS 27.16 b _{Disclosure}		
	Joint ventures [axis]	axis	Expiry date 2021-01-01 IFRS 4.39J Disclosurer Effective on first application of IFRS 9 IFRS 4.39M Disclosurer IFRS 12.84 b Disclosurer IAS 27.16 b Disclosurer IAS 27.17 b		
	Entity's total for joint ventures [member]	member [default]	Disclosure IAS 27.17 b Disclosure Expiry date 2021- 01-01 IFRS 4.39J Disclosure IFRS 12.84 b Disclosure IAS 27.16 b Disclosure Effective on first application of IFRS 9 IFRS 4.39M Disclosure		
	Joint ventures [member]	member	IAS 27.17 b Disclosure, IAS 27.16 b Disclosure, Expiry date 2021-01-01 IFRS 4.391 a Disclosure, IFRS 12.84 b Disclosure, Effective on first application of IFRS 9 IFRS 4.39M a Disclosure		
	Aggregated individually immaterial joint ventures [member]	member	IFRS 12.21 c (i) _{Disclosure} Effective on first application of IFRS 9 IFRS 4.39M b _{Disclosure} , Expiry date 2021-01-01 IFRS 4.39J b _{Disclosure}		
			Discours		

Label		Туре	IFRS Reference	Additional AU Reference to IFRS	AU Reference
Die	relevant of taleburgham like thems	line it and		elements	
Dis	sclosure of joint ventures [line items]	line items	IFRS 12.21 a (i) Disclosure, IAS 27.17 b (i)		
	Name of joint venture	text	Disclosure, IAS 27.16 b (i) Disclosure		
	Description of nature of entity's relationship with joint venture	text	IFRS 12.21 a (ii) Disclosure		
	Principal place of business of joint venture	text	IFRS 12.21 a (iii) Disclosure, IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure		
	Country of incorporation of joint venture	text	IAS 27.17 b (ii) Disclosure IFRS 12.21 a (iii) Disclosure IAS 27.16 b (ii) Disclosure		
	Proportion of ownership interest in joint venture	X.XX _{duration}	IAS 27.17 b (iii) _{Disclosure} , IAS 27.16 b (iii) _{Disclosure} , IFRS 12.21 a (iv) _{Disclosure}		
	Proportion of voting rights held in joint venture	X.XX _{duration}	IAS 27.17 b (iii) Disclosurer IAS 27.16 b (iii) Disclosurer IFRS 12.21 a (iv) Disclosure		
	Description of whether investment in joint venture is measured using equity method or at fair value	text	IFRS 12.21 b (i) Disclosure		
	Description of basis of preparation of summarised financial information of joint venture Dividends received	text X _{duration, debit}	IFRS 12.B15 _{Disclosure} IFRS 12.B12 a _{Disclosure}		
	Current assets	X instant, debit	IFRS 12.B12 b (i) Disclosure, IFRS 12.B10 b		
	Culterit assets	nistant, debit	Example, IAS 1.66 Disclosure		
	Non-current assets	X instant, debit	IFRS 12.B10 b _{Example} , IAS 1.66 _{Disclosure} , IFRS 12.B12 b (ii) _{Disclosure}		
	Current liabilities	X instant, credit	IFRS 12.B10 b Exampler IAS 1.69 Disclosurer		
		maturi, creat	IFRS 12.B12 b (iii) Disclosure IFRS 12.B12 b (iv) Disclosure, IFRS 12.B10 b		
	Non-current liabilities	X instant, credit	Example, IAS 1.69 Disclosure		
			IAS 1.103 Example, IFRS 8.28 a Disclosure,		
	Revenue	X _{duration} , credit	IAS 1.102 _{Example} , IFRS 12.B12 b (v) Disclosure, IFRS 8.32 _{Disclosure} , IAS 1.82 a Disclosure, IFRS 8.34 _{Disclosure} , IFRS 8.23 a		
			Disclosurer IFRS 12.B10 b Exampler		
			IFRS 5.33 b (i) Disclosure, IFRS 8.33 a		
			IFRS 12.B12 b (vi) Disclosure, IAS 1.81A a		
	Profit (loss) from continuing operations	X duration, credit	Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b		
		L.	IAS 1.98 e Disclosure, IFRS 5.33 a Disclosure,		
	Profit (loss) from discontinued operations	X duration, credit	IAS 1.82 ea _{Disclosure} , IFRS 12.B12 b (vii)		
			IAS 1.81A b _{Disclosure} , IAS 1.91 a _{Disclosure} ,		
	Other comprehensive income	X _{duration, credit}	IAS 1.106 d (ii) _{Disclosure} , IFRS 12.B12 b (viii) _{Disclosure}		
			IFRS 1.32 a (ii) Disclosure, IAS 1.81A c		
	Comprehensive income	X _{duration, credit}	Disclosurer IAS 1.106 a Disclosurer IFRS 1.24 b		
		dulation, credit	Disclosurer IFRS 12.B10 b Exampler IFRS 12.B12 b (ix) Disclosure		
	Cash and cash equivalents	v	IAS 7.45 _{Disclosure} , IFRS 12.B13 a _{Disclosure} ,		
	Cash and Cash equivalents	X instant, debit	IAS 1.54 i _{Disclosure}		
	Other current financial liabilities	X instant, credit	IFRS 12.B13 b _{Disclosure} , IAS 1.54 m _{Disclosure}		
	Other non-current financial liabilities	X instant, credit	IAS 1.54 m _{Disclosure} , IFRS 12.B13 c _{Disclosure}		
			IAS 1.102 Example, IAS 1.104 Disclosure,		
	Depreciation and amortisation expense	Y	IFRS 12.B13 d Disclosure, IFRS 8.23 e		
	Depreciation and amortisation expense	X duration, debit	Disclosure, IAS 1.99 Disclosure, IFRS 8.28 e		
			IAS 1.112 C Common practice, IFRS 8.23 C		
	Interest income	X _{duration, credit}	Disclosure, IFRS 12.B13 e Disclosure,		
			IFRS 8.28 e _{Disclosure} IFRS 12.B13 f _{Disclosure} , IFRS 8.23 d		
	Interest expense	X duration, debit	Disclosure, IFRS 8.28 e Disclosure		
			IAS 12.81 c (ii) _{Disclosure} , IAS 12.81 c (i)		
	Tax expense (income)	X _{duration, debit}	Disclosure, IAS 12.79 Disclosure, IAS 26.35 b (viii) Disclosure, IAS 1.82 d		
		duration, debit	Disclosure, IFRS 8.23 h Disclosure,		
	F-1	v	IFRS 12.B13 g _{Disclosure} IFRS 12.21 b (iii) _{Disclosure}		
	Fair value of investments in joint ventures for which there are quoted market prices	X instant, debit	IFRS 12.816 Disclosure, IFRS 8.24 a Disclosure		
	Investments accounted for using equity method	X instant, debit	IAS 1.54 e _{Disclosure}		
	Share of profit (loss) from continuing operations of associates and joint ventures accounted for using equity method	X _{duration, credit}	IFRS 12.B16 a _{Disclosure}		
	Share of post-tax profit (loss) from discontinued operations of associates and joint ventures accounted	X _{duration, credit}	IFRS 12.B16 b Disclosure		
	for using equity method		IAS 1.91 a _{Disclosure} , IFRS 12.B16 c		
	Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	X _{duration} , credit	Disclosure, Effective on first application of		
	Share of total comprehensive income of associates and joint ventures accounted for using equity		IFRS 9 IFRS 4.39M b Disclosure		
	method	X _{duration, credit}	IFRS 12.B16 d _{Disclosure}		
	Disclosure of reconciliation of summarised financial information of joint venture accounted for using equity method to carrying amount of interest in joint venture [text block]	text block	IFRS 12.B14 b _{Disclosure}		
	Description of nature and extent of significant restrictions on transfer of funds to entity	text	IFRS 12.22 a _{Disclosure} , IFRS 12.19D a		
	Date of end of reporting period of financial statements of joint venture	yyyy-mm-dd	IFRS 12.22 b (i) Disclosure		
	Description of reason why using different reporting date or period for joint venture	text	IFRS 12.22 b (ii) Disclosure		
	Unrecognised share of losses of joint ventures Cumulative unrecognised share of losses of joint ventures	X _{duration, debit}	IFRS 12.22 C Disclosure IFRS 12.22 C Disclosure		
	Commitments in relation to joint ventures	X instant, credit	IFRS 12.23 a Disclosure		
	Contingent liabilities incurred in relation to interests in joint ventures	X instant, credit	IFRS 12.23 b Disclosure		
Disclosure of	Share of contingent liabilities of joint ventures incurred jointly with other investors f interests in unconsolidated structured entities [text block]	X instant, credit text block	IFRS 12.23 b _{Disclosure} IFRS 12.2 b (iii) _{Disclosure}		
Disclosure	e of unconsolidated structured entities [text block]	text block	IFRS 12.B4 e Disclosure		
	sure of unconsolidated structured entities [abstract] sclosure of unconsolidated structured entities [table]	table	IFRS 12.B4 e _{Disclosure}		
	Unconsolidated structured entities [axis]	axis	IFRS 12.B4 e Disclosure		
	Entity's total for unconsolidated structured entities [member] Unconsolidated structured entities [member]	member [default] member	IFRS 12.B4 e _{Disclosure} IFRS 12.B4 e _{Disclosure}		
	2sonsonautea strattea entities (member)		Land . C bisclosure		

			Additional AU	
Label	Туре	IFRS Reference	Reference to IFRS	AU Reference
Securitisation vehicles [member]	member	IFRS 12.B23 a _{Example}	elements	
Asset-backed financings [member]	member	IFRS 12.B23 b Example		
Investment funds [member]	member	IFRS 12.B23 c Example		
Disclosure of unconsolidated structured entities [line items]	line items	IFDC 12-26		
Disclosure of information about interests in structured entity [text block] Description of how entity determined which structured entities it sponsored	text block text	IFRS 12.26 Disclosure IFRS 12.27 a Disclosure		
Income from structured entities	X _{duration, credit}	IFRS 12.27 b Disclosure		
Description of types of income from structured entities	text	IFRS 12.27 b _{Disclosure} , IFRS 12.B26 c		
		Example		
Assets transferred to structured entities, at time of transfer Assets recognised in entity's financial statements in relation to structured entities	X _{duration} , credit X _{instant} , debit	IFRS 12.27 c Disclosure IFRS 12.29 a Disclosure		
Liabilities recognised in entity's financial statements in relation to structured entities	X instant, credit	IFRS 12.29 a Disclosure		
Description of line items in statement of financial position in which assets and liabilities recognised in	text	IFRS 12.29 b Disclosure		
relation to structured entities are recognised Maximum exposure to loss from interests in structured entities	X _{instant}	IFRS 12.29 C Disclosure		
Information about how maximum exposure to loss from interests in structured entities is determined	^ instant text	IFRS 12.29 C Disclosure		
Description of fact and reasons why maximum exposure to loss from interests in structured entities	text	IFRS 12.29 C Disclosure		
cannot be quantified	text			
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}		
Description of type of support provided to structured entity without having contractual obligation to do	text	IFRS 12.15 a _{Disclosure} , IFRS 12.30 a		
so so	text	Disclosure		
Support provided to structured entity without having contractual obligation to do so	X _{duration}	IFRS 12.30 a _{Disclosure} , IFRS 12.15 a		
Description of reasons for providing support to structured entity without having contractual obligation		IFRS 12.30 b _{Disclosure} , IFRS 12.15 b		
to do so	text	Disclosure		
Description of intentions to provide support to structured entity	text	IFRS 12.31 Disclosurer IFRS 12.17 Disclosure		
Additional information about nature of and changes in risks associated with interests in structured entities [text block]	text block	IFRS 12.B25 Disclosure		
Description of terms of contractual arrangements that could require parent or subsidiaries to provide	text	IFRS 12.14 Disclosure, IFRS 12.B26 a Example		
financial support to structured entity				
Losses incurred in relation to interests in structured entities Description of whether entity is required to absorb losses of structured entities before other parties	X _{duration, debit} text	IFRS 12.B26 b Example IFRS 12.B26 d Example		
Maximum limit of losses of structured entities which entity is required to absorb before other parties	X instant, credit	IFRS 12.B26 d _{Example}		
Disclosure of ranking and amounts of potential losses in structured entities borne by parties whose interests rank lower than entity's interests [text block]	text block	IFRS 12.B26 d Example		
Disclosure of information about liquidity arrangements, guarantees or other commitments with third		1505 42 DOS		
parties that may affect fair value or risk of interests in structured entities [text block]	text block	IFRS 12.B26 e Example		
Description of difficulties structured entity experienced in financing its activities	text	IFRS 12.B26 f Example		
Disclosure of forms of funding of structured entity and their weighted-average life [text block]	text block	IFRS 12.B26 g Example IFRS 12 - Investment entity status		
Disclosure of investment entities [text block]	text block	Disclosure		
Information about significant judgements and assumptions made in determining that entity is investment entity	text	IFRS 12.9A _{Disclosure}		
Description of reasons for concluding that entity is investment entity if it does not have one or more typical characteristics	text	IFRS 12.9A Disclosure		
Description of change of investment entity status	text	IFRS 12.9B Disclosure		
Description of reasons for change of investment entity status	text	IFRS 12.9B Disclosure		
Disclosure of effect of change of investment entity status on financial statements [text block] Fair value of subsidiaries that cease to be consolidated as of date of change of investment entity status	text block X instant, debit	IFRS 12.9B _{Disclosure} IFRS 12.9B a _{Disclosure}		
Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status	X duration, credit	IFRS 12.9B b Disclosure		
Description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries is	text	IFRS 12.9B C Disclosure		
recognised				
Statement that investment entity is required to apply exception from consolidation Disclosure of information about unconsolidated subsidiaries [text block]	text text block	IFRS 12.19A _{Disclosure} IFRS 12.19B _{Disclosure}		
Disclosure of information about unconsolidated subsidiaries [abstract]		Disclosure		
Disclosure of information about unconsolidated subsidiaries [table]	table	IFRS 12.19B Disclosure		
Unconsolidated subsidiaries [axis] Entity's total for unconsolidated subsidiaries [member]	axis member [default]	IFRS 12.19B Disclosure		
Unconsolidated subsidiaries [member]	member	IFRS 12.19B Disclosure		
Unconsolidated subsidiaries that investment entity controls directly [member]	member	IFRS 12.19B Disclosure		
Unconsolidated subsidiaries controlled by subsidiaries of investment entity [member]	member	IFRS 12.19C Disclosure		
Disclosure of information about unconsolidated subsidiaries [line items]	line items	IAS 27.17 b (i) Disclosure, IFRS 12.19B a		
Name of subsidiary	text	Disclosure, IAS 27.16 b (i) Disclosure,		
		IFRS 12.12 a _{Disclosure}		
Principal place of business of subsidians	tovt	IAS 27.16 b (ii) Disclosure, IFRS 12.19B b Disclosure, IAS 27.17 b (ii) Disclosure,		
Principal place of business of subsidiary	text	IFRS 12.12 b Disclosure		
		IAS 27.16 b (ii) _{Disclosure} , IAS 27.17 b (ii)		
Country of incorporation of subsidiary	text	Disclosure, IFRS 12.12 b Disclosure,		
		IFRS 12.19B b Disclosure IAS 27.17 b (iii) Disclosure, IFRS 12.19B c		
Proportion of ownership interest in subsidiary	X.XX _{duration}	Disclosure, IAS 27.16 b (iii) Disclosure		
Proportion of voting rights hold in subsidion.	v vv	IAS 27.16 b (iii) Disclosure, IFRS 12.19B c		
Proportion of voting rights held in subsidiary	X.XX _{duration}	Disclosure, IAS 27.17 b (iii) Disclosure		
Description of nature and extent of significant restrictions on transfer of funds to entity	text	IFRS 12.22 a _{Disclosure} , IFRS 12.19D a		
Description of current commitments or intentions to provide support to subsidiary	text	Disclosure IFRS 12.19D b Disclosure		
Description of type of support provided to subsidiary by investment entity or its subsidiaries without	text	IFRS 12.19E a Disclosure		
having contractual obligation to do so	COAL			
Support provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so	X _{duration}	IFRS 12.19E a _{Disclosure}		
Description of reasons for providing support to subsidiary by investment entity or its subsidiaries	text	IFRS 12.19E b Disclosure		
without having contractual obligation to do so		IFRS 12.19F Disclosure		
Disclosure of information about unconsolidated structured entities controlled by investment entity [text block] Disclosure of information about unconsolidated structured entities controlled by investment entity [abstract]	text block	11 NJ 12.131 Disclosure		
Disclosure of information about unconsolidated structured entities controlled by investment entity [table]	table	IFRS 12.19F Disclosure		
Unconsolidated structured entities controlled by investment entity [axis]	axis	IFRS 12.19F Disclosure		
Unconsolidated structured entities controlled by investment entity [member] Disclosure of information about unconsolidated structured entities controlled by investment entity [line	member [default]	IFRS 12.19F Disclosure		
items]	line items			
Description of terms of contractual arrangements that could require investment entity or its subsidiaries		UEDS 40 405		
to provide financial support to unconsolidated structured entity controlled by investment entity	text	IFRS 12.19F Disclosure		
Explanation of relevant factors in reaching decision to provide support that resulted in controlling	text	IFRS 12.19G _{Disclosure}		
unconsolidated structured entity	- JAC	Disclosure		

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Security of the control of the contr	Label	Туре	IFRS Reference	Additional AU Reference to IFRS	AU Reference
people control				elements	
process of the proces		text	IFRS 11.C4 _{Disclosure}		
Society of the Control of the Contro		X instant, credit	IFRS 11.C4 _{Disclosure}		
Sections of the control of the contr		toyt block	IERS 11 C5		
Section of the control of the contro		text block			
June of the season of the common common and mind to according to season without the four flower of the season of t		text block	IFRS 11.C10 Disclosure		
Testing and a second processing in companies in the month of the companies in the companies		text block	IFRS 11.C12 b _{Disclosure}		
terreference of undergrade composition information was been proport on differentiates Terreference of undergrade composition information has been proport on differentiates Terreference of undergrade composition information has been proport on differentiates Terreference of undergrade composition information has been proport on differentiates Terreference of undergrade composition information has been proport on differentiates Terreference of undergrade composition information has been proport on differentiates Terreference of undergrade composition information of undergrade composition inf	decounting to intestinent access of indeconducte man in a 5 to decounting to discuss and insulated text blocks		IERS 11 C13B IAS 27 18I		
Speciment that sandprind compensive information has been proposed on different has Equipment of these of proporation of underland compensive information Equipment of these of proporation of underland compensive information Equipment of these of proporation of underland compensive information Equipment of these of proporation of underland compensive information Equipment of the compensive information of the compensive	Identification of unadjusted comparative information	text	IFRS 10.C6B _{Disclosure} , Effective 2021-01- 01 IFRS 17.C27 _{Disclosure} , IAS 38.130I		
Taylor care of hour of pregreshed transfer internations Proceedings Proceedings Procedings Procedin	Statement that unadjusted comparative information has been prepared on different basis	text	Disclosure, IAS 27.181 Disclosure, IAS 38.1301 Disclosure, IAS 16.80A Disclosure, Effective		
Substance of unique of use and inductional questions (in the second process) Obtained of visions of displacement of discontinual questions (in the second process) Obtained of visions of displacement of discontinual questions (in the second process) Obtained of visions of displacement of discontinual questions (included) Obtained of visions of displacement of discontinual questions (included) Obtained of visions of displacement of processing (included) Obtained of visions of displacement of displacem	Explanation of basis of preparation of unadjusted comparative information	text	IAS 38.1301 _{Disclosure} , IFRS 10.C6B _{Disclosure} , Effective 2021-01-01 IFRS 17.C27		
Decision of new current seats held to set and decorationed operation (most book) Desistance of new care around 100 country and 100 country an	[825900] Notes - Non-current asset held for sale and discontinued operations		IEDS E. Decembering and displaying		
Document of sharings of single account of decorations deposition (part sharing) Document of sharings of single account of decorations deposition (part sharing) Contraining and sharing account of sharings of single account of decorations of single account of single account of single account of decorations of single account of sing	Disclosure of non-current assets held for sale and discontinued operations [text block]	text block			
Discource of marky not surgery as emunic of the control expectations (planethral) Continuing a generations (personal) Discource of experience (personal) Discource of experience (personal) Profit (total) before tax Profit (total) bef		text block			
Continuing and discontinuid agenetistics (planetic) Describerant generation (planetic) Describerant generation (planetic) Describerant generation (planetic) Post fishal platfor tax Post fishal platfor tax Post fishal platfor tax Personal platform of the second planetic of discontinued repersion (planetics) Profit fishal platfor tax Personal platform of the second planetic of discontinued repersion (planetics) Personal platform of the second planetics of the second planeti	, , , ,	table	IFRS 5.33 b Disclosure		
Coroning operation (member) Discourance of productions planetical parameter) Profit Bioscholaries as: Research R			IFRS 5 - Presentation and disclosure		
Section (greated or possession) Disclasses of adaptive of tagle amount of discontinued operators (pine listed) Proof (box) before tax Annual Section (Section (Sec					
Discissance of advantages of sights amount of discontinued operations [line items] Profit [basis before its. **Auran, units.** **Basis and the sight of sights amount of discontinued operations [line items] **Basis and the sight of sights amount of discontinued operations [line items] **Basis and the sight of sights amount of discontinued operations [line items] **Take operand (normal) relating to profit (bost) from ordinary archites of discontinued operations [line items] **Take operand (normal) relating to profit (bost) from ordinary archites of discontinued operations [line items] **Take operand (normal) relating to profit (bost) from ordinary archites of discontinued operations [line items] **Take operand (normal) relating to profit (bost) from ordinary archites of discontinued operations [line items] **Take operand (normal) relating to profit (bost) from ordinary archites of discontinued operations [line items] **Take operand (normal) relating to profit (bost) from ordinary archites of discontinued operations [line items] **Take operand (normal) relating to profit (bost) from ordinary archites of discontinued operations [line items] **Take operand (normal) relating to profit (bost) from ordinary archites of discontinued operations [line items] **Take operand (normal) relating to profit (bost) from ordinary archites of discontinued operations [line items] **Profit (bost) from discontinued operations [line items] **Profit (bost) from discontinued operations [line items] **Take ordinary ord	Continuing operations [member]	member [default]	Disclosure		
Print (xxx) period is sept amount of discontinued operations (line lemn) Print (xxx) period is a common of the common operation (line lemn) Reportus Repo	Discontinued operations [member]	member			
Profit (out) parfore tax Fig. 2019 Column	Disclosure of analysis of single amount of discontinued operations [line items]	line items			
Reviews Rev	Dealit (local hafara tay	v			
Bevenue Section Annie Sec	Profit (loss) before tax	A duration, credit			
Tax expense (income) relating to profit (loss) from ordinary activities of discontinued operations Gain (loss) exceptible of measurements to fair value lies costs to sell or on disposal of assets or disposal groups constituting described operations. Tax expense (income) relating to gain (less) on discontinuance ***PR\$5.53.80 (loss) from discontinued operations (loss) of the disposal profit (loss) from discontinued operations (loss) of the disposal from the di	Revenue	$\mathbf{X}_{ ext{duration, credit}}$	IAS 1.102 Example IFRS 12.B12 b (v) Disclosurer IFRS 8.32 Disclosurer IAS 1.82 a Disclosurer IFRS 8.34 Disclosurer IFRS 8.23 a Disclosurer IFRS 8.34 Disclosurer IFRS 8.23 a Disclosurer IFRS 12.B10 b Exampler IFRS 5.33 b (i) Disclosurer IFRS 8.33 a		
Gain (bos) inception do measurement for invalue lose costs to sell or on depocal of sosts to reflection of services contributing decentions of services contributing depositions of services and services of servi	Tax expense (income) relating to profit (loss) from ordinary activities of discontinued operations	X 4			
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for current period Explanation of effect of changes in plan to sell non-current asset or disposal group held for sale on results of operations for prior period Description of changes in plan to sell non-current asset or disposal group held for sale [EXGENTION FIRS 5.42 Disclosure [EXGENTIO	Description of segment in which non-current asset or disposal group held for sale is presented	text	IFRS 5.41 d _{Disclosure}		
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			Additional AU	
abel 1	Туре	IFRS Reference	Reference to IFRS	AU Reference
Disclosure of additional information by not-for-profit entities in relation to inventories [text block]	text block		elements	AASB 102.Aus36.1
	text block			AASB 102.Aus36.1(a)
[text block]				
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)
	Xduration, debit			AASB 102.Aus36.1(c)
0 1 01	Xduration			AASB 102.Aus36.1(d)
Reversal of any write-down that is recognised as reduction in amount of inventories held for distribution recognised as expense in period	Xduration			AASB 102.Aus36.1(e)
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)
Inventories held for distribution pledged as security for liabilities	Xduration, debit			AASB 102.Aus36.1(g)
Description of basis on which any loss of service potential of inventories held for distribution is assessed, or bases when				AASB 102.Aus36.1(h)
more than one basis is used [text block]				
827570] Notes - Other provisions, contingent liabilities and contingent assets isclosure of other provisions, contingent liabilities and contingent assets [text block]	text block	IAS 37 - Disclosure Disclosure		
		IAS 37.84 _{Disclosure}		
Disclosure of other provisions [abstract]		IAC 27 04		
		IAS 37.84 Disclosure		
		IAS 37.84 Disclosure		
Warranty provision [member]		IAS 37.87 Example, IAS 37 - Example 1		
Restructuring provision [member]		Warranties Example IAS 37.70 Example		
• • • • • • • • • • • • • • • • • • • •		IAS 37 - Example 10 A court case Example,		
Legal proceedings provision [member]	member	IAS 37.87 Example		
Refunds provision [member]	member	IAS 37.87 Example, IAS 37 - Example 4		
Onerous contracts provision [member]		Refunds policy Example IAS 37.66 Example		
		IAS 37 - D Examples: disclosures Example		
The state of the s		IAS 37.87 Example		
		IAS 37.84 Common practice		
		IAS 37.84 Common practice IAS 37.84 Common practice		
		IAS 37.84 Disclosure		
	line items			
Reconciliation of changes in other provisions [abstract]				
Other provisions at beginning of period	X instant, credit	IAS 37.84 a _{Disclosure} , IAS 1.78 d _{Disclosure}		
Changes in other provisions [abstract]				
Additional provisions, other provisions [abstract]	v	IAS 37.84 b Common practice		
		IAS 37.84 b Common practice		
		IAS 37.84 b Disclosure		
		IAS 37.84 _{Common practice}		
		IAS 37.84 c Disclosure		
		IAS 37.84 d _{Disclosure} IAS 37.84 e _{Disclosure}		
		IAS 37.84 e Disclosure		
Increase (decrease) through net exchange differences, other provisions	X duration, credit	IAS 37.84 Common practice		
Decrease through loss of control of subsidiary, other provisions	(X) duration, debit	IAS 37.84 Common practice		
	. ,,	IAS 37.84 Common practice		
Decrease through transfer to liabilities included in disposal groups classified as held for sale, other		IAS 37.84 Common practice		
provisions		IAS 37.84 Disclosure		
Other provisions at end of period	X instant, credit	IAS 37.84 a _{Disclosure} , IAS 1.78 d _{Disclosure}		
		IAS 37.85 a _{Disclosure}		
		IAS 37.85 a Disclosure		
• • • •		IAS 37.85 b _{Disclosure} IAS 37.85 b _{Disclosure}		
	X instant, debit	IAS 37.85 c _{Disclosure}		
Expected reimbursement, other provisions	X instant, debit	IAS 37.85 c _{Disclosure}		
Disclosure of contingent liabilities [text block] Disclosure of contingent liabilities [abstract]	text block	IAS 37.86 _{Disclosure}		
· · ·	table	IAS 37.86 Disclosure		
		IFRS 3.B67 c Disclosure, IAS 37.86 Disclosure		
Gusses of contingent natinities [alls]	unio	Disclosure ING 37.00 Disclosure		
Contingent liabilities [member]	member [default]	IAS 37.88 _{Disclosure} , IFRS 3.B67 c _{Disclosure}		
Warranty contingent liability [member]	member	IAS 37.88 Example		
		IAS 37.88 Example		
		IAS 37.88 Example		
Onerous contracts contingent liability [member]	member	IAS 37.88 Example		
		IAS 37.88 Example		
		IAS 37.88 Common practice		
		IAS 37.88 Common practice IAS 37.88 Common practice		
		IAS 37.88 Example		
Share of contingent liabilities of associates [member]	member	IAS 37.88 Example		
		IAS 19.152 Disclosure		
	member line items	IAS 37.88 Example		
		IAS 37.86 _{Disclosure}		
	text	IAS 37.86 a _{Disclosure}		
		IAS 37.86 a _{Disclosure}		
		IAS 37.86 c _{Disclosure} IAS 37.86 b _{Disclosure}		
• • •		IAS 37.89 Disclosure		
Explanation of estimated financial effect of contingent assets	text	IAS 37.89 _{Disclosure}		
	,	IAS 37.89 Disclosure		
-		IAS 37.91 Disclosure		
Information about contingent assets that disclosure is not practicable		IAS 37.91 Director		
Information about contingent assets that disclosure is not practicable Information about contingent liabilities that disclosure is not practicable	text	IAS 37.91 Disclosure IAS 37.92 Disclosure		
Information about contingent assets that disclosure is not practicable Information about contingent liabilities that disclosure is not practicable Explanation of general nature of dispute and of reason for non-disclosure of information regarding provision	text text			

March Marc	Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
And the control of th	[831150] Notes - Revenue from contracts with customers				
Control control (Control Control Contr	Disclosure of revenue from contracts with customers [text block]	text block			
Memory common common	Contract assets [abstract]		Presentation Disclosure		
Control common testing Control common testing Control common testing Control common testing The of account of testing the office of testing The office of testing the office of testing the organization	·	X instant, debit	IFRS 15.105 Disclosure		
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Monitorial Infaller Control Control Infaller National Control Infaller N		mount, ocox	Disclosure		
General Control Contro		X instant condit	IFRS 15.105 pirelegue		
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Products and service (nominer) Geographical service (pins) Coopgraphical service (pins) Coopgraphical service (pins) Coopgraphical service (pins) Anticles of Cooperation (pins) Anticle	Disclosure of disaggregation of revenue from contracts with customers [table]	table	IFRS 15.114 Disclosure		
Geographical areas jumi) Geographical areas jumi) Geographical areas jumi) Geographical areas jumi) Markest of continuence [celling] Mark	Products and services [axis]	axis	IFRS 15.B89 a Example, IFRS 8.32 Disclosure		
Geographical areas jumi) Geographical areas jumi) Geographical areas jumi) Geographical areas jumi) Markest of continuence [celling] Mark					
Segments areas [ana] Geographical areas [member] Geographical areas [member] Markets of customers [ana] Market	Products and services [member]	member [default]			
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Project of contorner [nember] Project of contorner [nember] Project of contorner [nember] Responsible segments [nember]	Geographical areas [member]	member [default]	Effective 2021-01-01 IFRS 17.96 b		
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revenue information for reportable segments [text block] Contract assets at beginning of period X Instant, debit Contract assets at end of period X Instant, debit Contract liabilities at beginning of period X Instant, credit Contract liabilities at end of period X Instant, credit Contract liabilities at end of period X Instant, credit X Instant, credit IFRS 15.116 a Disclosure IFRS 15.105 Disclosure IFRS 15.116 a Disclosure IFRS 15.116 a Disclosure IFRS 15.105 Disclosure IFRS 15.116 a Disclosure IFRS	Information about relationship between disclosure of disaggregated revenue from contracts with customers and				
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Revenue that was included in contract liability balance at beginning of period Revenue from performance obligations satisfied or partially satisfied in previous periods X duration, credit IFS 15.116 b Disclosure IFS 15.116 t Disclosure			IFRS 15.105 _{Disclosure} , IFRS 15.116 a		
Revenue from performance obligations satisfied or partially satisfied in previous periods X duration, credit IFRS 15.116 c Disdosure	Revenue that was included in contract liability balance at beginning of period				
The LOCAL TITLE CONTROLLED TO PERFORMANCE CONFIGURATION FOR CONTROLLED TO PERFORMANCE CONFIGURATION OF PERFORMANCE CONFIGURACION OF PERFORMANCE CONFIGURATION OF	Explanation of how timing of satisfaction of performance obligations relates to typical timing of payment	text	IFRS 15.117 Disclosure		
Explanation of effect that timing of satisfaction of performance obligations and typical timing of payment have on	Explanation of effect that timing of satisfaction of performance obligations and typical timing of payment have on	text block			
contract assets and contract liabilities [text block]					
Explanation of significant changes in contract assets and contract liabilities [text block] text block IFRS 15.118 Disclosure Increase through business combinations, contract assets X duration, debit IFRS 15.118 a Example					

			Additional AU	
Label	Туре	IFRS Reference	Reference to IFRS	AU Reference
Increase (decrease) through cumulative catch-up adjustments to revenue, contract assets	X _{duration, debit}	IFRS 15.118 b _{Example}	elements	
Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in measure of	X _{duration} , debit	IFRS 15.118 b Example		
progress, contract assets Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in estimate of				
transaction price, contract assets	X _{duration} , _{debit}	IFRS 15.118 b Example		
Increase (decrease) through cumulative catch-up adjustments to revenue arising from contract modification, contract assets	X _{duration, debit}	IFRS 15.118 b Example		
Decrease through impairment, contract assets	X duration, credit	IFRS 15.118 c Example		
Decrease through right to consideration becoming unconditional, contract assets	X _{duration, credit}	IFRS 15.118 d _{Example}		
Increase through business combinations, contract liabilities	X _{duration, credit}	IFRS 15.118 a _{Example} IFRS 15.118 b _{Example}		
Increase (decrease) through cumulative catch-up adjustments to revenue, contract liabilities Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in measure of	X _{duration, credit}			
progress, contract liabilities	X duration, credit	IFRS 15.118 b _{Example}		
Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in estimate of transaction price, contract liabilities	X _{duration, credit}	IFRS 15.118 b _{Example}		
Increase (decrease) through cumulative catch-up adjustments to revenue arising from contract modification,	X _{duration} , credit	IFRS 15.118 b Example		
contract liabilities Decrease through performance obligation being satisfied, contract liabilities	X _{duration} , debit	IFRS 15.118 e Example		
Disclosure of performance obligations (text block)	text block	IFRS 15.119 Disclosure		
Disclosure of performance obligations [abstract]				
Disclosure of performance obligations [table] Performance obligations [axis]	table axis	IFRS 15.119 Disclosure IFRS 15.119 Disclosure		
Performance obligations [member]		IFRS 15.119 Disclosure		
Performance obligations satisfied over time [member]	member	IFRS 15.124 _{Disclosure}		
Performance obligations satisfied at point in time [member] Disclosure of performance obligations [line items]	member line items	IFRS 15.125 Disclosure		
Description of when entity typically satisfies performance obligations	text	IFRS 15.119 a _{Disclosure}		
Description of significant payment terms in contracts with customers	text	IFRS 15.119 b Disclosure		
Description of nature of goods or services that entity has promised to transfer Description of performance obligations to arrange for another party to transfer goods or services	text text	IFRS 15.119 C Disclosure		
Description of performance obligations to arrange for another party to transfer goods or services Description of obligations for returns, refunds and other similar obligations	text	IFRS 15.119 d Disclosure		
Description of types of warranties and related obligations	text	IFRS 15.119 e _{Disclosure}		
Description of methods used to recognise revenue from contracts with customers Explanation of why methods used to recognise revenue provide faithful depiction of transfer of goods or	text	IFRS 15.124 a _{Disclosure}		
Explanation of why methods used to recognise revenue provide faithful depiction of transfer of goods or services	text	IFRS 15.124 b _{Disclosure}		
Description of significant judgements made in evaluating when customer obtains control of promised goods	text	IFRS 15.125 Disclosure		
or services Transaction price allocated to remaining performance obligations	X instant, credit	IFRS 15.120 a _{Disclosure}		
Explanation of when entity expects to recognise transaction price allocated to remaining performance obligations as	text	IFRS 15.120 b (ii) Disclosure		
Pisales use of transaction price allocated to remaining performance chilipations (tout block)	text block	IFRS 15.120 b (i) Disclosure		
Disclosure of transaction price allocated to remaining performance obligations [text block] Disclosure of transaction price allocated to remaining performance obligations [abstract]	text block	IFNS 13.120 D (I) Disclosure		
Disclosure of transaction price allocated to remaining performance obligations [table]	table	IFRS 15.120 b (i) Disclosure		
		IFRS 7.23B a Disclosure, Effective 2021-01- 01 IFRS 17.120 Disclosure, Effective 2021-		
		01-01 IFRS 17.132 b Disclosure		
Maturity [axis]	axis	IFRS 7.42E e _{Disclosure} , Effective 2021-01-		
maturity (unit)	uxi3	01 IFRS 17.109 Disclosure, IFRS 7.B11		
		Example, IFRS 15.120 b (i) Disclosure, IAS 1.61 Disclosure, IFRS 16.94 Disclosure, IFRS 16.97		
		Disclosure		
		IFRS 15.120 b (i) Disclosure, Effective 2021-		
		01-01 IFRS 17.109 Disclosurer Effective		
		2021-01-01 IFRS 17.132 b Disclosure Effective 2021-01-01 IFRS 17.120		
Aggregated time bands [member]	member [default]	Disclosure, IAS 1.61 Disclosure, IFRS 7.23B a		
		Disclosurer IFRS 7.B11 Example, IFRS 7.B35		
		Example, IFRS 16.94 Disclosure, IFRS 16.97		
		Disclosure		
Disclosure of transaction price allocated to remaining performance obligations [line items] Transaction price allocated to remaining performance obligations	line items X _{instant, credit}	IFRS 15.120 a _{Disclosure}		
Explanation of whether practical expedient is applied for disclosure of transaction price allocated to remaining	text	IFRS 15.122 Disclosure		
performance obligations	text	II NO 13.122 Disclosure		
Explanation of whether any consideration from contracts with customers is not included in disclosure of transaction price allocated to remaining performance obligations	text	IFRS 15.122 Disclosure		
Description of judgements, and changes in judgements, that significantly affect determination of amount and timing of	text	IFRS 15.123 Disclosure		
revenue from contracts with customers				
Disclosure of information about methods, inputs and assumptions used for determining transaction price [text block]	text block	IFRS 15.126 a _{Disclosure}		
Disclosure of information about methods, inputs and assumptions used for assessing whether estimate of variable consideration is constrained [text block]	text block	IFRS 15.126 b _{Disclosure}		
	text block	IFRS 15.126 C Disclosure		
Disclosure of information about methods, inputs and assumptions used for allocating transaction price [text block] Disclosure of information about methods, inputs and assumptions used for measuring obligations for returns,				
refunds and other similar obligations [text block]	text block	IFRS 15.126 d _{Disclosure}		
Description of judgements made in determining amount of costs to obtain or fulfil contracts with customers	text	IFRS 15.127 a _{Disclosure}		
Description of method used to determine amortisation of assets recognised from costs to obtain or fulfil contracts with customers	text	IFRS 15.127 b _{Disclosure}		
Disclosure of assets recognised from costs to obtain or fulfil contracts with customers [text block]	text block	IFRS 15.128 a _{Disclosure}		
Disclosure of assets recognised from costs to obtain or fulfil contracts with customers [abstract]	table	IEDS 15 129 2		
Disclosure of assets recognised from costs to obtain or fulfil contracts with customers [table] Categories of assets recognised from costs to obtain or fulfil contracts with customers [axis]	table axis	IFRS 15.128 a _{Disclosure} IFRS 15.128 a _{Disclosure}		
Categories of assets recognised from costs to obtain or fulfil contracts with customers [member]	member [default]	IFRS 15.128 a _{Disclosure}		
Costs to obtain contracts with customers [member]	member member	IFRS 15.128 a _{Example}		
Pre-contract costs [member] Setup costs [member]	member member	IFRS 15.128 a _{Example} IFRS 15.128 a _{Example}		
Disclosure of assets recognised from costs to obtain or fulfil contracts with customers [line items]	line items			
Assets recognised from costs to obtain or fulfil contracts with customers	X instant, debit	IFRS 15.128 a _{Disclosure}		
Amortisation, assets recognised from costs incurred to obtain or fulfil contracts with customers Impairment loss, assets recognised from costs incurred to obtain or fulfil contracts with customers	X _{duration, debit}	IFRS 15.128 b Disclosure		
Statement that practical expedient about existence of significant financing component has been used	text	IFRS 15.129 Disclosure		
Statement that practical expedient about incremental costs of obtaining contract has been used	text	IFRS 15.129 Disclosure		
Description of practical expedients used when applying IFRS 15 retrospectively Qualitative assessment of estimated effect of practical expedients used when applying IFRS 15 retrospectively	text	IFRS 15.C6 a _{Disclosure} IFRS 15.C6 b _{Disclosure}		
Explanation of reasons for significant changes in financial statement line items due to application of IFRS 15	text	IFRS 15.C8 b _{Disclosure}		
[831400] Notes - Government grants Disclosure of government grants [text block]	text block	IAS 20 - Disclosure Disclosure		
Disclosure of government grants [text block] Description of accounting policy for government grants [text block]	text block text block	IAS 20 - Disclosure Disclosure		
		IAS 20.39 b Disclosure		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Income from government grants	X _{duration, credit}	IAS 20.39 b Common practice	elements	
Indication of other forms of government assistance with direct benefits for entity	text	IAS 20.39 b _{Disclosure}		
Explanation of unfulfilled conditions and other contingencies attaching to government assistance	text	IAS 20.39 c _{Disclosure}		
[831800] Notes - Income of Not for Profit Entities Disclosure of income recognised during the period [abstract]				
Disclosure of income recognised during the period [austract] Disclosure of income recognised by disagregated categories [text block]	textblock			AASB 1058.26
Grants bequests and donations of cash other financial assets and goods	Xduration, credit			AASB 1058.26(a)
Recognised volunteer services	Xduration, credit			AASB 1058.26(b)
Other income categories Disclosure of qualitative information about nature of entity dependence arising from volunteer services received [text]	Xduration, credit textblock			AASB 1058.26, common practice AASB 1058.27(a)
block]	textblock			AASD 1030.27(a)
Disclosure of qualitative information about nature of entity dependence arising from inventory held but not recognised as assets [text block]	textblock			AASB 1058.27(b)
Disclosure of non contractual income arising from statutory requirements [abstract]				
Income arising from statutory requirements recognised during the period Disclosure of information about assets and liabilities at the reporting date [text block]	Xduration, credit textblock			AASB 1058.28 AASB 1058.29
Receivables that are not financial assets	XInstant, debit			AASB 1058.29(a)
Interest income recognised from receivables not financial assets	Xduration, credit			AASB 1058.29(a)(i)
Impairment loss recognised relating to receivables not financial assets Financial liabilities relating to prepaid taxes or rates for future tax events	Xduration, debit XInstant, credit			AASB 1058.29(a)(ii) AASB 1058.29(b)
Future periods to which prepaid taxes or rates for future events relate [text block]	textblock			AASB 1038.29(b)
Disclosure of other information relating to taxation income not reliably measured [text block]	textblock			AASB 1058.30
Disclosure of transfers to enable entity to acquire or construct recognisable non financial assets to be controlled by entity				
[abstract] Financial assets arising from transfers to enable entity to acquire or construct recognisable non financial assets to be	XInstant, debit			AASB 1058.31
controlled by entity	Amstant, ucbit			A-35 1030.31
Liabilities arising from transfers to enable entity to acquire or construct recognisable non financial assets to be	XInstant, credit			AASB 1058.31
controlled by entity Income recognised from reduction of liabilities arising from transfers to enable entity to acquire or construct	Xduration, credit			AASB 1058.31
recognisable non financial assets to be controlled by entity Disclosure of obligations under transfers to enable entity to acquire or construct recognisable non financial assets to be controlled by patible fixed block!	textblock			AASB 1058.32
controlled by entity [text block] Disclosure of when income is expected to be recognised in relation to liabilities for unsatisfied obligations at the end of	textblock			AASB 1058.33
reporting period [text block] Disclosure of judgements and changes in judgements affecting determination of amount and timing of income arising	textblock			AASB 1058.34
from transfers to enable entity to acquire or construct recognisable non financial assets to be controlled by entity [text block]				
Method used to recognise income for obligations satisfied over time [text block] Explanation of method used for the provision of faithful depiction of entity progress toward satisfying obligations [text	textblock textblock			AASB 1058.35(a) AASB 1058.35(b)
block] Significant judgements made in evaluating when obligations satisfied at a point in time are satisfied [text block]	textblock			AASB 1058.36
Disclosure of externally imposed restriction on use of resource controlled by entity [text block]	textblock			AASB 1058.37
[832410] Notes - Impairment of assets		usas ei l		
Disclosure of impairment of assets [text block] Disclosure of impairment loss and reversal of impairment loss [text block]	text block text block	IAS 36 - Disclosure Disclosure IAS 36.126 Disclosure		
Disclosure of impairment loss and reversal of impairment loss (learning from the loss)	text block	Disclosure		
Disclosure of impairment loss and reversal of impairment loss [table]	table	IAS 36.126 Disclosure		
Classes of assets [axis]	axis	IAS 36.126 Disclosure, IAS 36.130 d (ii) Disclosure, IFRS 13.93 Disclosure, IFRS 16.53		
Assets [member]	member [default]	Disclosure IAS 36.126 Disclosure, IFRS 13.93 Disclosure,		
Property, plant and equipment [member]	member	IFRS 16.53 Disclosure IAS 36.127 Example, IAS 16.73 Disclosure,		
		IFRS 16.53 Example IAS 36.127 Example, IAS 38.118 Disclosure,		
Intangible assets other than goodwill [member]	member	IFRS 16.53 Example		
		IFRS 16.33 Disclosure		
Right-of-use assets [member]	member			
Exploration and evaluation assets [member]	member	IAS 36.127 Common practice		
Exploration and evaluation assets [member] Goodwill [member]	member member	IAS 36.127 Common practice IAS 36.127 Example		
Exploration and evaluation assets [member]	member	IAS 36.127 Common practice IAS 36.127 Example IAS 36.127 Common practice		
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Label	Туре	IFRS Reference	Additional AU Reference to IFRS	AU Reference
	<i>"</i>		elements	
Description of level of fair value hierarchy within which fair value measurement is categorised	text	IAS 36.130 f (i) Disclosure, IAS 36.134 e (iiA) Disclosure		
		IAS 36.134 e Disclosure IAS 36.130 f (ii)		
Description of valuation techniques used to measure fair value less costs of disposal	text	Disclosure		
Description of change in valuation technique used to measure fair value less costs of disposal	text	IAS 36.130 f (ii) _{Disclosure} , IAS 36.134 e (iiB) _{Disclosure}		
Description of reasons for change in valuation technique used to measure fair value less costs of disposal	text	IAS 36.130 f (ii) Disclosure		
	text	IAS 36.134 e (iiB) Disclosure		
Description of key assumptions on which management has based determination of fair value less costs of disposal	text	IAS 36.130 f (iii) Disclosure, IAS 36.134 e (i)		
Discount rate used in current measurement of fair value less costs of disposal	X.XX instant	IAS 36.130 f (iii) Disclosure		
Discount rate used in previous measurement of fair value less costs of disposal	X.XX instant	IAS 36.130 f (iii) Disclosure		
Discount rate used in current estimate of value in use Discount rate used in previous estimate of value in use	X.XX _{instant}	IAS 36.130 g _{Disclosure} IAS 36.130 g _{Disclosure}		
Disclosure of impairment loss recognised or reversed for cash-generating unit [text block]	text block	IAS 36.130 d (ii) Disclosure		
Disclosure of impairment loss recognised or reversed for cash-generating unit [abstract]	*****	IAC 26 120 d (ii)		
Disclosure of impairment loss recognised or reversed for cash-generating unit [table] Individual assets or cash-generating units [axis]	table axis	IAS 36.130 d (ii) Disclosure		
Entity's total for individual assets or cash-generating units [member]	member [default]	IAS 36.130 Disclosure		
Individual assets or cash-generating units [member]	member	IAS 36.130 Disclosure		
Classes of assets [axis]	axis	IAS 36.126 _{Disclosure} , IAS 36.130 d (ii) Disclosure, IFRS 13.93 _{Disclosure} , IFRS 16.53		
,		Disclosure		
Assets [member]	member [default]	IAS 36.126 Disclosure, IFRS 13.93 Disclosure,		
		IFRS 16.53 Disclosure IAS 36.127 Example, IAS 16.73 Disclosure,		
Property, plant and equipment [member]	member	IFRS 16.53 Example		
Intangible assets other than goodwill [member]	member	IAS 36.127 Example, IAS 38.118 Disclosure,		
Right-of-use assets [member]	member	IFRS 16.53 Example IFRS 16.33 Disclosure		
Exploration and evaluation assets [member]	member	IAS 36.127 Common practice		
Goodwill [member]	member	IAS 36.127 Example		
Investments accounted for using equity method [member] Non-current assets or disposal groups classified as held for sale [member]	member member	IAS 36.127 Common practice IAS 36.127 Common practice		
Other impaired assets [member]	member	IAS 36.127 Common practice		
		IFRS 8.23 _{Disclosure} IAS 19.138 d _{Example}		
Segments [axis]	axis	IAS 36.130 d (ii) _{Disclosure} , Effective 2021- 01-01 IFRS 17.96 c _{Example} , IFRS 15.115		
		Disclosure		
		IAS 36.130 d (ii) Disclosure, Effective 2021-		
Segments [member]	member [default]	01-01 IFRS 17.96 c Example, IAS 19.138 d		
		Example, IFRS 8.28 Disclosure, IFRS 15.115 Disclosure		
		IFRS 8.23 Disclosurer IFRS 15.115 Disclosurer		
Reportable segments [member]	member	IAS 19.138 d _{Example} , Effective 2021-01-		
		01 IFRS 17.96 c _{Example}		
Disclosure of impairment loss recognised or reversed for cash-generating unit [line items]	line items			
Impairment loss	X duration, debit	IAS 36.130 b _{Disclosure} , IAS 36.130 d (ii)		
		IAS 36.130 d (ii) Disclosure, IAS 36.130 b		
Reversal of impairment loss	X _{duration} , credit	Disclosure		
Explanation of main events and circumstances that led to recognition of impairment losses and reversals of impairment	text	IAS 36.130 a _{Disclosure} , IAS 36.131 b		
losses Explanation of main classes of assets affected by impairment losses or reversals of impairment losses	text	IAS 36.131 a _{Disclosure}		
Unallocated goodwill				
	X instant, debit			
Explanation of goodwill not allocated to cash-generating unit	X instant, debit	IAS 36.133 Disclosure IAS 36.133 Disclosure		
Explanation of fact that carrying amount of goodwill or intangible assets with indefinite useful lives is not significant	text text	IAS 36.133 Disclosure IAS 36.135 Disclosure IAS 36.135 Disclosure		
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Label	Туре	IFRS Reference	Additional AU Reference to IFRS	AU Reference
	.,,,,		elements	no neterence
Discount rate applied to cash flow projections	X.XX _{instant}	IAS 36.134 d (v) Disclosure IAS 36.134 e (v) Disclosure		
Amount by which unit's recoverable amount exceeds its carrying amount	X instant, debit	IAS 36.134 f (i) _{Disclosure} , IAS 36.135 e (i)		
		Disclosure IAS 36.135 e (ii) Disclosure, IAS 36.134 f (ii)		
Explanation of value assigned to key assumption	text	Disclosure		
Amount by which value assigned to key assumption must change in order for unit's recoverable amount to be equal to carrying amount	X.XX _{instant}	IAS 36.135 e (iii) _{Disclosure} , IAS 36.134 f (iii) _{Disclosure}		
[832610] Notes - Leases				
Disclosure of leases [text block]	text block	IFRS 16 - Presentation Disclosure, IFRS 16 - Disclosure Disclosure		
Presentation of leases for lessee [abstract]				
Right-of-use assets that do not meet definition of investment property Description of line items in statement of financial position which include right-of-use assets	X instant, debit	IFRS 16.47 a Disclosure		
Lease liabilities [abstract]	text			
Current lease liabilities Non-current lease liabilities	X instant, credit X instant, credit	IFRS 16.47 b Disclosure IFRS 16.47 b Disclosure		
Total lease liabilities	X instant, credit	IFRS 16.47 b Disclosure		
Description of line items in statement of financial position which include lease liabilities Description of cross-reference to disclosures about leases	text text	IFRS 16.47 b _{Disclosure} IFRS 16.52 _{Disclosure}		
Disclosure of quantitative information about leases for lessee [abstract]	text	II N.3 10.32 Disclosure		
Disclosure of quantitative information about right-of-use assets [text block] Disclosure of quantitative information about right-of-use assets [abstract]	text block	IFRS 16.53 Disclosure		
Disclosure of quantitative information about right-of-use assets [abstract]	table	IFRS 16.53 Disclosure		
		IAS 36.126 _{Disclosure} , IAS 36.130 d (ii)		
Classes of assets [axis]	axis	Disclosure, IFRS 13.93 Disclosure, IFRS 16.53		
Assets [member]	member [default]	IAS 36.126 Disclosure IFRS 13.93 Disclosure		
		IFRS 16.53 Disclosure IAS 36.127 Example, IAS 16.73 Disclosure,		
Property, plant and equipment [member]	member	IFRS 16.53 Example		
Land and buildings [member] Land [member]	member member	IAS 16.37 b _{Example} IAS 16.37 a _{Example}		
Buildings [member]	member	IAS 16.37 a Example IAS 16.37 Common practice		
Machinery [member]	member	IAS 16.37 C Example		
Vehicles [member] Ships [member]	member member	IAS 16.37 _{Common practice} IAS 16.37 d _{Example}		
Aircraft [member]	member	IAS 16.37 e Example		
Motor vehicles [member] Fixtures and fittings [member]	member member	IAS 16.37 f Example IAS 16.37 g Example		
Office equipment [member]	member	IAS 16.37 h Example		
Computer equipment [member] Communication and network equipment [member]	member member	IAS 16.37 _{Common practice} IAS 16.37 _{Common practice}		
Network infrastructure [member]	member	IAS 16.37 Common practice		
Bearer plants [member] Mining assets [member]	member	IAS 16.37 i Example IAS 16.37 Common practice		
Mining assets [member] Mining property [member]	member member	IAS 16.37 Common practice		
Oil and gas assets [member]	member	IAS 16.37 Common practice		
Power generating assets [member] Construction in progress [member]	member member	IAS 16.37 Common practice		
Owner-occupied property measured using investment property fair value model [member]	member	Effective 2021-01-01 IAS 16.29B Disclosure		
Other property, plant and equipment [member]	member	IAS 16.37 Common practice		
Intangible assets other than goodwill [member]	member	IAS 36.127 Example IAS 38.118 Disclosure		
Other assets [member]	member	IFRS 16.53 _{Example} IFRS 16.53 _{Example}		
Disclosure of quantitative information about right-of-use assets [line items]	line items			
Depreciation, right-of-use assets Right-of-use assets	X _{duration}	IFRS 16.53 a Disclosure IFRS 16.53 j Disclosure		
Effective date of revaluation, right-of-use assets	text	IFRS 16.57 Disclosure		
Explanation of involvement of independent valuer in revaluation, right-of-use assets Right-of-use assets, revalued assets, at cost	text X _{instant, debit}	IFRS 16.57 Disclosure		
Right-of-use assets, revaluation surplus	X instant, credit	IFRS 16.57 Disclosure		
Right-of-use assets, increase (decrease) in revaluation surplus Description of restrictions on distribution of revaluation surplus to shareholders, right-of-use assets	X _{duration, credit}	IFRS 16.57 Disclosure IFRS 16.57 Disclosure		
Interest expense on lease liabilities	X _{duration, debit}	IFRS 16.53 b Disclosure		
Expense relating to short-term leases for which recognition exemption has been used Expense relating to leases of low-value assets for which recognition exemption has been used	X _{duration, debit}	IFRS 16.53 C _{Disclosure}		
Expense relating to leases or low-value assets for which recognition exemption has been used Expense relating to variable lease payments not included in measurement of lease liabilities	X _{duration, debit}	IFRS 16.53 e Disclosure		
Income from subleasing right-of-use assets Cash outflow for leases	X _{duration, credit}	IFRS 16.53 f Disclosure		
Cash outflow for leases Additions to right-of-use assets	X duration, credit X duration, debit	IFRS 16.53 g _{Disclosure} IFRS 16.53 h _{Disclosure}		
Gains (losses) arising from sale and leaseback transactions	X _{duration, credit}	IFRS 16.53 i Disclosure		
Lease commitments for short-term leases for which recognition exemption has been used Additional disclosure where a lessee is a not-for-profit entity and elects to measure a class or classes of right-of-use	X instant, credit	IFRS 16.55 Disclosure		AASB 16. Aus59.1
assets at initial recognition at cost for leases having significantly below-market terms and conditions principally to	text block			
enable the entity to further its objectives Disclosure of additional information about leasing activities for lessee [text block]	text block	IFRS 16.59 Disclosure		
Information about nature of lessee's leasing activities	text	IFRS 16.59 a Example		
Information about potential exposure to future cash outflows not reflected in measurement of lease liability Information about lessee's exposure arising from variable lease payments	text	IFRS 16.59 b _{Example} IFRS 16.59 b (i) _{Example}		
Information about lessee's exposure arising from extension options and termination options	text	IFRS 16.59 b (ii) _{Example}		
Information about lessee's exposure arising from residual value guarantees Information about exposure arising from leases not yet commenced to which lessee is committed	text	IFRS 16.59 b (iii) Example IFRS 16.59 b (iv) Example		
Information about restrictions or covenants imposed by leases on lessee	text	IFRS 16.59 C Example		
Information about sale and leaseback transactions Statement that lessee accounts for short-term leases using recognition exemption	text	IFRS 16.59 d _{Example} IFRS 16.60 _{Disclosure}		
Statement that lessee accounts for leases of low-value assets using recognition exemption	text	IFRS 16.60 _{Disclosure}		
Disclosure of quantitative information about leases for lessor [abstract] Selling profit (loss) on finance leases	X duration, credit	IFRS 16.90 a (i) pisclosure		
Finance income on net investment in finance lease	X duration, credit	IFRS 16.90 a (ii) Disclosure		
Income relating to variable lease payments not included in measurement of net investment in finance lease	X _{duration, credit}	IFRS 16.90 a (iii) Disclosure		
Operating lease income Income relating to variable lease payments for operating leases that do not depend on index or rate	X _{duration} , credit	IFRS 16.90 b _{Disclosure}		
Disclosure of additional information about leasing activities for lessor [text block]	text block	IFRS 16.92 Disclosure		
Information about nature of lessor's leasing activities Information about how lessor manages risk associated with rights it retains in underlying assets	text	IFRS 16.92 a _{Disclosure} IFRS 16.92 b _{Disclosure}		
Information about risk management strategy for rights that lessor retains in underlying assets	text	IFRS 16.92 b Disclosure		

Label	Type	IFRS Reference	Additional AU	AU Reference
	Туре	n no neterence	Reference to IFRS elements	Ao Reference
Explanation of significant changes in net investment in finance lease [text block]	text block	IFRS 16.93 _{Disclosure}		
Increase (decrease) in net investment in finance lease	X _{duration, debit}	IFRS 16.93 Disclosure		
Disclosure of maturity analysis of finance lease payments receivable [text block]	text block	IFRS 16.94 Disclosure		
Disclosure of maturity analysis of finance lease payments receivable [abstract]				
Disclosure of maturity analysis of finance lease payments receivable [table] Maturity [axis]	table axis	IFRS 1.6.94 _{Disclosure} Effective 2021-01- 01 IFRS 7.238 a Disclosure Effective 2021-01- 01 IFRS 17.120 <u>Disclosure</u> Effective 2021- 01-01 IFRS 17.132 b <u>Disclosure</u> IFRS 7.42E e <u>Disclosure</u> Effective 2021-01- 01 IFRS 17.109 <u>Disclosure</u> IFRS 7.811 <u>Example</u> IFRS 15.120 b (i) <u>Disclosure</u> IAS 1.61 <u>Disclosure</u> IFRS 16.94 <u>Disclosure</u> IFRS 16.97 <u>Disclosure</u> IFRS 16.97		
Aggregated time bands [member]	member [default]	IFRS 15.120 b (i) Disclosure, Effective 2021- 01-01 IFRS 17.109 Disclosure Effective 2021-01-01 IFRS 17.132 b Disclosure Effective 2021-01-01 IFRS 17.120 Disclosure, IAS 1.61 Disclosure, IFRS 7.238 a Disclosure, IFRS 7.811 Example, IFRS 7.835 Example, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure		
Not later than one year [member]	member	-IAS 1.61 a Disclosure, Effective 2021-01- 01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 16.94 Disclosure, IFRS 7.IG31A Example, IFRS 16.97 Disclosure		
Later than one year and not later than two years [member]	member	IAS 1.112 c Common practice, Effective 2021- 01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example, IFRS 16.97 Disclosure, IFRS 16.94 Disclosure		
Later than two years and not later than three years [member]	member	Effective 2021-01-01 IFRS 17.132 b Disclosurer IFRS 7.B11 Exampler IAS 1.112 c Common practice, IFRS 16.94 Disclosurer IFRS 16.97 Disclosure, IFRS 7.IG31A Example		
Later than three years and not later than four years [member]	member	IAS 1.112 c Common practice, Effective 2021- 01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Exampler IFRS 7.IG31A Exampler IFRS 16.94 Disclosure IFRS 16.97 Disclosure		
Later than four years and not later than five years [member]	member	Effective 2021-01-01 IFRS 17.132 b Disclosure, IAS 1.112 c Common practice IFRS 7.811 Example, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, IFRS 7.IG31A Example		
Later than five years [member]	member	Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.811 Example, IFRS 7.835 g Example, IFRS 7.IG31A Example, IFRS 16.94 Disclosure, IFRS 16.97		
Disclosure of maturity analysis of finance lease payments receivable [line items]	line items			
Undiscounted finance lease payments to be received	X instant, debit	IFRS 16.94 Disclosure		
Reconciliation of undiscounted lease payments to net investment in finance lease [abstract] Undiscounted finance lease payments to be received	v	IFRS 16.94 Disclosure		
Unearned finance income relating to finance lease payments receivable	X instant, debit (X) instant, credit	IFRS 16.94 Disclosure		
Discounted unguaranteed residual value of assets subject to finance lease	X instant, debit	IFRS 16.94 _{Disclosure}		
Net investment in finance lease	X instant, debit	IFRS 16.94 Disclosure		
Disclosure of maturity analysis of operating lease payments [text block]	text block	IFRS 16.97 Disclosure		
Disclosure of maturity analysis of operating lease payments [abstract]		1505 4 5 00		
Disclosure of maturity analysis of operating lease payments [table] Maturity [axis]	table	IFRS 1.6.97 _{Disclosure} Effective 2021-01- 01 IFRS 17.120 _{Disclosure} Effective 2021-01- 01-01 IFRS 17.132 b _{Disclosure} Effective 2021- 01-01 IFRS 17.132 b _{Disclosure} IFRS 7.42E e _{Disclosure} Effective 2021-01- 01 IFRS 17.109 _{Disclosure} IFRS 7.811 Example IFRS 15.120 b (i) _{Disclosure} IAS 1.61 Disclosure IFRS 16.94 _{Disclosure} IFRS 16.97 Disclosure		
Aggregated time bands [member]	member [default]	IFRS 15.120 b (i) Disclosure Effective 2021- 01-01 IFRS 17.109 Disclosure Effective 2021-01-01 IFRS 17.132 b Disclosure Effective 2021-01-01 IFRS 17.120 Disclosure IFRS 17.120 Disclosure IFRS 7.811 Example IFRS 7.238 a Disclosure IFRS 7.811 Example IFRS 7.835 Example IFRS 16.94 Disclosure IFRS 16.97 Disclosure		
Not later than one year [member]	member	IAS 1.61 a _{Disclosure} , Effective 2021-01- 01 IFRS 17.132 b _{Disclosure} , IFRS 7.B11 Example, IFRS 16.94 Disclosure, IFRS 7.IG31A Example, IFRS 16.97 Disclosure		
Later than one year and not later than two years [member]	member	IAS 1.112 c Common practice, Effective 2021- 01-01 IFRS 17.132 b Disclosure, IFRS 7.811 Exampler IFRS 7.IG31A Example, IFRS 16.97 Disclosurer IFRS 16.94 Disclosure		
Later than two years and not later than three years [member]	member	Effective 2021-01-01 IFRS 17.132 b Disdosure IFRS 7.B11 Example: IAS 1.112 c Common practice: IFRS 16.94 Disdosure IFRS 16.97 Disdosure, IFRS 7.IG31A Example		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Later than three years and not later than four years [member]	member	IAS 1.112 c Common practice, Effective 2021- 01-01 IFRS 17.132 b Disclosure, IFRS 7.811 Example, IFRS 7.IG31A Example, IFRS 16.94 Disclosure IFRS 16.97 Disclosure		
Later than four years and not later than five years [member]	member	Effective 2021-01-01 IFRS 17.132 b Disdosure IAS 1.112 c Common practice IFRS 7.B11 Example IFRS 16.94 Disdosure IFRS 16.97 Disdosure IFRS 7.IG31A Example		
Later than five years [member]	member	Effective 2021-01-01 IFRS 17.132 b Disclosurer IFRS 7.B11 Exampler IFRS 7.B35 g Exampler IFRS 7.IG31A Exampler IFRS 16.94 Disclosurer IFRS 16.97 Disclosure		
Disclosure of maturity analysis of operating lease payments [line items]	line items			
Undiscounted operating lease payments to be received Statement that entity has chosen practical expedient when assessing whether contract is, or contains, lease at date of	X instant, debit	IFRS 16.97 Disclosure		
initial application of IFRS 16	text	IFRS 16.C4 Disclosure		
Weighted average lessee's incremental borrowing rate applied to lease liabilities recognised at date of initial application of IFRS 16	X.XX instant	IFRS 16.C12 a _{Disclosure}		
Explanation of difference between operating lease commitments disclosed applying IAS 17 and lease liabilities recognised at date of initial application of IFRS 16 [text block]	text block	IFRS 16.C12 b Disclosure		
Statement that lassee uses practical expedients when applying IERS 16 retrospectively to lease classified as operating	text	IFRS 16.C13 Disclosure		
leases applying IAS 17 Statement of early adoption of AASB 16 [text block]	text block	II NO 10.C15 Disclosure		
	text block			AASB 15 C1 Expiry 1/1/2019
[832900] Notes - Service concession arrangements Disclosure of service concession arrangements [text block]	text block	SIC 29 - Consensus _{Disclosure}		
Disclosure of detailed information about service concession arrangements [text block]	text block	SIC 29.6 Disclosure		
Disclosure of detailed information about service concession arrangements [abstract]				
Disclosure of detailed information about service concession arrangements [table] Service concession arrangements [axis]		SIC 29.6 Disclosure SIC 29.6 Disclosure		
Service concession arrangements [member]		SIC 29.6 Disclosure		
	line items	SIC 20 6 a		
Description of service concession arrangement Explanation of significant terms of service concession arrangement that may affect amount, timing and	text	SIC 29.6 a Disclosure SIC 29.6 b Disclosure		
certainty of future cash flows Explanation of nature and extent of rights to use specified assets	text	SIC 29.6 c (i) Disclosure		
	text	SIC 29.6 c (ii) Disclosure		
	text	SIC 29.6 c (iii) _{Disclosure}		
Explanation of nature and extent of obligations to deliver or rights to receive specified assets at end of concession period	text	SIC 29.6 c (iv) _{Disclosure}		
Explanation of nature and extent of renewal and termination options	text	SIC 29.6 c (v) Disclosure		
Explanation of nature and extent of other rights and obligations Description of changes in service concession arrangement	text text	SIC 29.6 c (vi) _{Disclosure} SIC 29.6 d _{Disclosure}		
Explanation of how service concession arrangement has been classified	text	SIC 29.6 e Disclosure		
Revenue recognised on exchanging construction services for financial asset	X _{duration, credit}	SIC 29.6A Disclosure		
Revenue recognised on exchanging construction services for intangible asset Profit (loss) recognised on exchanging construction services for financial asset		SIC 29.6A Disclosure SIC 29.6A Disclosure		
Profit (loss) recognised on exchanging construction services for intangible asset	X _{duration, credit}	SIC 29.6A Disclosure		
Profit (loss) recognised on exchanging construction services for intangible asset [833000] Notes - Parent entity disclosure	X _{duration} , credit			Corns Reg 2M 3 01 (1)
Profit (loss) recognised on exchanging construction services for intangible asset [833000] Notes - Parent entity disclosure Disclosure of parent entity information [text block]				Corps Reg 2M.3.01.(1) Corps Reg 2M.3.01.(1) (h)
Profit (loss) recognised on exchanging construction services for intangible asset [33000] Notes - Parent entity disclosure Disclosure of parent entity information [text block] Disclosure of details of any guarantees entered into by parent entity in relation to debts of its subsidiaries [text block] Disclosure of contingent liabilities of parent entity [text block]	X _{duration, credit} text block text block text block			Corps Reg 2M.3.01.(1) (h) Corps Reg 2M.3.01.(1) (i)
Profit (loss) recognised on exchanging construction services for intangible asset [83:000] Notes - Parent entity disclosure Disclosure of parent entity information [text block] Disclosure of details of any guarantees entered into by parent entity in relation to debts of its subsidiaries [text block] Disclosure of contingent liabilities of parent entity [text block]	X _{duration, credit} text block text block			Corps Reg 2M.3.01.(1) (h)
Profit (loss) recognised on exchanging construction services for intangible asset [833000] Notes - Parent entity disclosure Disclosure of parent entity information [text block] Disclosure of details of any guarantees entered into by parent entity in relation to debts of its subsidiaries [text block] Disclosure of contringent liabilities of parent entity [text block] Disclosure of contractual commitments by parent entity for acquisition of property plant and equipment [text block] Disclosure of parent entity information [abstract] Disclosure of parent entity information [table]	X duration, credit text block text block text block text block text block			Corps Reg 2M.3.01.(1) (h) Corps Reg 2M.3.01.(1) (i)
Profit (loss) recognised on exchanging construction services for intangible asset [33300] Notes - Parent entity disclosure Disclosure of parent entity information (text block) Disclosure of details of any guarantees entered into by parent entity in relation to debts of its subsidiaries (text block) Disclosure of contingent liabilities of parent entity (text block) Disclosure of contractual commitments by parent entity for acquisition of property plant and equipment [text block] Disclosure of parent entity information [abstract]	X duration, credit text block text block text block text block			Corps Reg 2M.3.01.(1) (h) Corps Reg 2M.3.01.(1) (i)
Profit (loss) recognised on exchanging construction services for intangible asset [33300] Notes - Parent entity disclosure Disclosure of parent entity information [text block] Disclosure of details of any guarantees entered into by parent entity in relation to debts of its subsidiaries [text block] Disclosure of contingent liabilities of parent entity [text block] Disclosure of contractual commitments by parent entity for acquisition of property plant and equipment [text block] Disclosure of parent entity information [abstract] Disclosure of parent entity information [table] Consolidated and separate financial statements [axis] Consolidated [member]	X duration, credit text block table axis member member			Corps Reg 2M.3.01.(1) (h) Corps Reg 2M.3.01.(1) (i)
Profit (loss) recognised on exchanging construction services for intangible asset [33300] Notes - Parent entity disclosure Disclosure of parent entity information (text block) Disclosure of details of any guarantees entered into by parent entity in relation to debts of its subsidiaries [text block] Disclosure of contractual commitments by parent entity (fext block) Disclosure of contractual commitments by parent entity for acquisition of property plant and equipment [text block] Disclosure of parent entity information [abstract] Disclosure of parent entity information [table] Consolidated and separate financial statements [axis] Consolidated [member]	X duration, credit text block table axis member			Corps Reg 2M.3.01.(1) (h) Corps Reg 2M.3.01.(1) (i)
Profit (loss) recognised on exchanging construction services for intangible asset [33300] Notes - Parent entity (sidesoure Disclosure of parent entity information (text block) Disclosure of details of any guarantees entered into by parent entity in relation to debts of its subsidiaries (text block) Disclosure of contingent liabilities of parent entity (text block) Disclosure of contractual commitments by parent entity for acquisition of property plant and equipment (text block) Disclosure of parent entity information (labstract) Disclosure of parent entity information (table) Consolidated and separate financial statements [axis] Consolidated [member] Disclosure of parent entity information [line items] Current assets	X duration, credit text block text block text block text block text block table axis member member line items X _{instant, debit}		Corps Reg 2M.3.01.(1) (a)	Corps Reg 2M.3.01.(1) (h) Corps Reg 2M.3.01.(1) (i)
Profit (loss) recognised on exchanging construction services for intangible asset [833000] Notes - Parent entity disclosure Disclosure of parent entity information [text block] Disclosure of details of any guarantees entered into by parent entity in relation to debts of its subsidiaries [text block] Disclosure of contingent liabilities of parent entity [text block] Disclosure of contractual commitments by parent entity for acquisition of property plant and equipment [text block] Disclosure of parent entity information [abstract] Disclosure of parent entity information [table] Consolidated and separate financial statements [axis] Consolidated [member] Separate [member] Disclosure of parent entity information [line items]	X duration, credit text block text block text block text block text block table axis member member line items			Corps Reg 2M.3.01.(1) (h) Corps Reg 2M.3.01.(1) (i)
Profit (loss) recognised on exchanging construction services for intangible asset [33300] Notes - Parent entity (sidesoure Disclosure of parent entity information (text block) Disclosure of details of any guarantees entered into by parent entity in relation to debts of its subsidiaries (text block) Disclosure of contingent liabilities of parent entity (text block) Disclosure of contractual commitments by parent entity for acquisition of property plant and equipment (text block) Disclosure of parent entity information (labstract) Disclosure of parent entity information (table) Consolidated and separate financial statements [axis] Consolidated [member] Disclosure of parent entity information [line items] Current assets	X duration, credit text block text block text block text block text block table axis member member line items X _{instant, debit}		Corps Reg 2M.3.01.(1) (a)	Corps Reg 2M.3.01.(1) (h) Corps Reg 2M.3.01.(1) (i)
Profit (loss) recognised on exchanging construction services for intangible asset [33300] Notes - Parent entity disclosure Disclosure of parent entity information (text block) Disclosure of details of any guarantees entered into by parent entity in relation to debts of its subsidiaries (text block) Disclosure of contractual commitments by parent entity (for acquisition of property plant and equipment (text block) Disclosure of parent entity information (abstract) Disclosure of parent entity information (abstract) Disclosure of parent entity information (table) Consolidated and separate financial statements [axis] Consolidated (member) Separate (member) Disclosure of parent entity information [line items] Current assets	X duration, credit text block text block text block text block text block text block table axis member member line items X _{instant, debit}		Corps Reg 2M.3.01.(1) (a) Corps Reg 2M.3.01.(1) (b)	Corps Reg 2M.3.01.(1) (h) Corps Reg 2M.3.01.(1) (i)
Profit (loss) recognised on exchanging construction services for intangible asset [33300] Notes - Parent entity disclosure Disclosure of parent entity information (text block) Disclosure of details of any guarantees entered into by parent entity in relation to debts of its subsidiaries (text block) Disclosure of contingent liabilities of parent entity (fext block) Disclosure of contractual commitments by parent entity for acquisition of property plant and equipment (text block) Disclosure of parent entity information (labstract) Disclosure of parent entity information (table) Consolidated and separate financial statements [axis] Consolidated (member) Separate [member] Disclosure of parent entity information [line items] Current assets Total assets Total liabilities	X duration, credit text block text block text block text block table axis member member line items X _{instant, debit} X _{instant, credit}		Corps Reg 2M.3.01.(1) (a) Corps Reg 2M.3.01.(1) (b) Corps Reg 2M.3.01.(1) (c)	Corps Reg 2M.3.01.(1) (h) Corps Reg 2M.3.01.(1) (i)
Profit (loss) recognised on exchanging construction services for intangible asset [33000] Notes - Parent entity disclosure Disclosure of parent entity information [text block] Disclosure of details of any guarantees entered into by parent entity in relation to debts of its subsidiaries [text block] Disclosure of contingent liabilities of parent entity [text block] Disclosure of contractual commitments by parent entity for acquisition of property plant and equipment [text block] Disclosure of parent entity information [abstract] Disclosure of parent entity information [table] Consolidated and separate financial statements [axis] Consolidated [member] Separate [member] Disclosure of parent entity information [line items] Current assets Total assets Current liabilities	X duration, credit text block text block text block text block table axis member member line items X _{instant, debit} X _{instant, credit}		Corps Reg 2M.3.01.(1) (a) Corps Reg 2M.3.01.(1) (b) Corps Reg 2M.3.01.(1) (c)	Corps Reg 2M.3.01.(1) (h) Corps Reg 2M.3.01.(1) (i)
Profit (loss) recognised on exchanging construction services for intangible asset [33300] Notes - Parent entity information (text block) Disclosure of parent entity information (text block) Disclosure of contingent liabilities of parent entity (text block) Disclosure of contractual commitments by parent entity for acquisition of property plant and equipment (text block) Disclosure of parent entity information (labstract) Disclosure of parent entity information (table) Consolidated and separate financial statements [axis] Consolidated (member) Separate (member) Disclosure of parent entity information (line items) Current assets Total assets Current liabilities Equity [abstract] Issued capital	X duration, credit text block text block text block text block text block table axis member member line items Xinstant, debit Xinstant, credit Xinstant, credit		Corps Reg 2M.3.01.(1) (a) Corps Reg 2M.3.01.(1) (b) Corps Reg 2M.3.01.(1) (c) Corps Reg 2M.3.01.(1) (d) Corps Reg 2M.3.01.(1) (e)	Corps Reg 2M.3.01.(1) (h) Corps Reg 2M.3.01.(1) (i)
Profit (loss) recognised on exchanging construction services for intangible asset [33300] Notes - Parent entity disclosure Disclosure of parent entity information (text block) Disclosure of details of any guarantees entered into by parent entity in relation to debts of its subsidiaries [text block] Disclosure of contractual commitments by parent entity for acquisition of property plant and equipment [text block] Disclosure of parent entity information [abstract] Disclosure of parent entity information [abstract] Consolidated and separate financial statements [axis] Consolidated [member] Separate [member] Disclosure of parent entity information [line items] Current assets Total assets Total assets Total liabilities Equity [abstract] Issued capital Retained earnings	X duration, credit text block text block text block text block text block text block table axis member member line items X _{instant, debit} X _{instant, credit} X _{instant, credit}		Corps Reg 2M.3.01.(1) (a) Corps Reg 2M.3.01.(1) (b) Corps Reg 2M.3.01.(1) (c) Corps Reg 2M.3.01.(1) (d) Corps Reg 2M.3.01.(1) (e) Corps Reg 2M.3.01.(1) (e)	Corps Reg 2M.3.01.(1) (h) Corps Reg 2M.3.01.(1) (i)
Profit (loss) recognised on exchanging construction services for intangible asset [33300] Notes - Parent entity information (text block) Disclosure of parent entity information (text block) Disclosure of contingent liabilities of parent entity (text block) Disclosure of contractual commitments by parent entity for acquisition of property plant and equipment (text block) Disclosure of parent entity information (labstract) Disclosure of parent entity information (table) Consolidated and separate financial statements [axis] Consolidated (member) Separate (member) Disclosure of parent entity information (line items) Current assets Total assets Current liabilities Equity [abstract] Issued capital	X duration, credit text block text block text block text block text block table axis member member line items Xinstant, debit Xinstant, credit Xinstant, credit		Corps Reg 2M.3.01.(1) (a) Corps Reg 2M.3.01.(1) (b) Corps Reg 2M.3.01.(1) (c) Corps Reg 2M.3.01.(1) (d) Corps Reg 2M.3.01.(1) (e)	Corps Reg 2M.3.01.(1) (h) Corps Reg 2M.3.01.(1) (i)
Profit (loss) recognised on exchanging construction services for intangible asset [33300] Notes - Parent entity disclosure Disclosure of parent entity information (text block) Disclosure of details of any guarantees entered into by parent entity in relation to debts of its subsidiaries [text block] Disclosure of contractual commitments by parent entity for acquisition of property plant and equipment [text block] Disclosure of parent entity information [abstract] Disclosure of parent entity information [table] Consolidated and separate financial statements [axis] Consolidated [member] Separate [member] Disclosure of parent entity information [line items] Current assets Total assets Total assets Total liabilities Equity [abstract] Issued capital Retained earnings	X duration, credit text block text block text block text block text block text block table axis member member line items X _{instant, debit} X _{instant, credit} X _{instant, credit}		Corps Reg 2M.3.01.(1) (a) Corps Reg 2M.3.01.(1) (b) Corps Reg 2M.3.01.(1) (c) Corps Reg 2M.3.01.(1) (d) Corps Reg 2M.3.01.(1) (e) Corps Reg 2M.3.01.(1) (e)	Corps Reg 2M.3.01.(1) (h) Corps Reg 2M.3.01.(1) (i)
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Profit (loss) recognised on exchanging construction services for intangible asset [33300] Notes - Parent entity disclosure Disclosure of parent entity information (text block) Disclosure of details of any guarantees entered into by parent entity in relation to debts of its subsidiaries [text block] Disclosure of contractual commitments by parent entity for acquisition of property plant and equipment [text block] Disclosure of parent entity information [abstract] Disclosure of parent entity information [table] Consolidated and separate financial statements [axis] Consolidated [member] Separate [member] Disclosure of parent entity information [line items] Current assets Total assets Current liabilities Equity [abstract] Issued capital Retained earnings Share premium Treasury shares Other equity interest	X duration, credit text block text block text block text block text block table axis member member line items Xinstant, debit Xinstant, credit		Corps Reg 2M.3.01.(1) (a) Corps Reg 2M.3.01.(1) (b) Corps Reg 2M.3.01.(1) (d) Corps Reg 2M.3.01.(1) (d) Corps Reg 2M.3.01.(1) (e)	Corps Reg 2M.3.01.(1) (h) Corps Reg 2M.3.01.(1) (i)
Profit (loss) recognised on exchanging construction services for intangible asset [33300] Notes - Parent entity information (text block) Disclosure of parent entity information (text block) Disclosure of contactual commitments by parent entity (rext block) Disclosure of contractual commitments by parent entity for acquisition of property plant and equipment [text block] Disclosure of parent entity information [abstract] Disclosure of parent entity information [abstract] Consolidated and separate financial statements [axis] Consolidated (member] Separate [member] Disclosure of parent entity information [line items] Current assets Total assets Current liabilities Equity [abstract] Issued capital Retained earnings Share premium Treasury shares	X duration, credit text block text block text block text block text block table axis member member line items X _{instant, debit} X _{instant, credit} (X) _{instant, credit}		Corps Reg 2M.3.01.(1) (a) Corps Reg 2M.3.01.(1) (b) Corps Reg 2M.3.01.(1) (c) Corps Reg 2M.3.01.(1) (d) Corps Reg 2M.3.01.(1) (e) Corps Reg 2M.3.01.(1) (e) Corps Reg 2M.3.01.(1) (e) Corps Reg 2M.3.01.(1) (e)	Corps Reg 2M.3.01.(1) (h) Corps Reg 2M.3.01.(1) (i)
Profit (loss) recognised on exchanging construction services for intangible asset [33300] Notes - Parent entity disclosure Disclosure of parent entity information (text block) Disclosure of details of any guarantees entered into by parent entity in relation to debts of its subsidiaries [text block] Disclosure of contractual commitments by parent entity for acquisition of property plant and equipment [text block] Disclosure of parent entity information [abstract] Disclosure of parent entity information [table] Consolidated and separate financial statements [axis] Consolidated [member] Separate [member] Disclosure of parent entity information [line items] Current assets Total assets Current liabilities Equity [abstract] Issued capital Retained earnings Share premium Treasury shares Other equity interest	X duration, credit text block text block text block text block text block table axis member member line items Xinstant, debit Xinstant, credit		Corps Reg 2M.3.01.(1) (a) Corps Reg 2M.3.01.(1) (b) Corps Reg 2M.3.01.(1) (d) Corps Reg 2M.3.01.(1) (d) Corps Reg 2M.3.01.(1) (e)	Corps Reg 2M.3.01.(1) (h) Corps Reg 2M.3.01.(1) (i)
Profit (loss) recognised on exchanging construction services for intangible asset [33300] Notes - Parent entity information (text block) Disclosure of parent entity information (text block) Disclosure of contingent liabilities of parent entity (text block) Disclosure of contingent liabilities of parent entity (fext block) Disclosure of contractual commitments by parent entity for acquisition of property plant and equipment (text block) Disclosure of parent entity information (abstract) Disclosure of parent entity information (table) Consolidated and separate financial statements [axis] Consolidated (member) Separate (member) Disclosure of parent entity information (line items) Current assets Total assets Current liabilities Equity (abstract) Issued capital Retained earnings Share premium Treasury shares Other equity interest Other reserves Total equity Profit (loss)	X duration, credit text block text block text block text block text block table axis member member line items Xinstant, debit Xinstant, credit		Corps Reg 2M.3.01.(1) (a) Corps Reg 2M.3.01.(1) (b) Corps Reg 2M.3.01.(1) (c) Corps Reg 2M.3.01.(1) (d) Corps Reg 2M.3.01.(1) (e) Corps Reg 2M.3.01.(1) (f)	Corps Reg 2M.3.01.(1) (h) Corps Reg 2M.3.01.(1) (i)
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Profit (loss) recognised on exchanging construction services for intangible asset [33300] Notes - Parent entity disclosure Disclosure of parent entity information (text block) Disclosure of details of any guarantees entered into by parent entity in relation to debts of its subsidiaries [text block] Disclosure of contractual commitments by parent entity for acquisition of property plant and equipment [text block] Disclosure of parent entity information [abstract] Disclosure of parent entity information [table] Consolidated and separate financial statements [axis] Consolidated [member] Separate [member] Disclosure of parent entity information [line items] Current assets Total assets Current liabilities Equity [abstract] Issued capital Retained earnings Share premium Treasury shares Other equity interest Other reserves Total equity Profit (loss) Total comprehensive income [334120] Notes - Share-based payment arrangements	X duration, credit text block table axis member member line items Xinstant, debit Xinstant, credit Xduration, credit Xduration, credit Xduration, credit	SIC 29.6A Disclosure	Corps Reg 2M.3.01.(1) (a) Corps Reg 2M.3.01.(1) (b) Corps Reg 2M.3.01.(1) (c) Corps Reg 2M.3.01.(1) (d) Corps Reg 2M.3.01.(1) (e) Corps Reg 2M.3.01.(1) (f)	Corps Reg 2M.3.01.(1) (h) Corps Reg 2M.3.01.(1) (i)
Profit (loss) recognised on exchanging construction services for intangible asset [33300] Notes - Parent entity disclosure Disclosure of parent entity information (text block) Disclosure of contingent liabilities of parent entity (text block) Disclosure of contractual commitments by parent entity for acquisition of property plant and equipment [text block] Disclosure of parent entity information [abstract] Disclosure of parent entity information [abstract] Disclosure of parent entity information [table] Consolidated and separate financial statements [axis] Consolidated [member] Separate [member] Separate [member] Disclosure of parent entity information [line items] Current assets Total assets Current liabilities Equity [abstract] Issued capital Retained earnings Share premium Treasury shares Other equity interest Other reserves Total equity Profit (loss) Total comprehensive income [834120] Notes - Share-based payment arrangements Disclosure of share-based payment arrangements Disclosure of share-based payment arrangements Disclosure of share-based payment arrangements	X duration, credit text block text block text block text block text block text block table axis member member line items X _{instant} , debit X _{instant} , debit X _{instant} , credit	SIC 29.6A pisclosure	Corps Reg 2M.3.01.(1) (a) Corps Reg 2M.3.01.(1) (b) Corps Reg 2M.3.01.(1) (c) Corps Reg 2M.3.01.(1) (d) Corps Reg 2M.3.01.(1) (e) Corps Reg 2M.3.01.(1) (f)	Corps Reg 2M.3.01.(1) (h) Corps Reg 2M.3.01.(1) (i)
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Profit (loss) recognised on exchanging construction services for intangible asset [33300] Notes - Parent entity disclosure Disclosure of parent entity information (text block) Disclosure of details of any guarantees entered into by parent entity in relation to debts of its subsidiaries [text block] Disclosure of contingent liabilities of parent entity [text block] Disclosure of contractual commitments by parent entity for acquisition of property plant and equipment [text block] Disclosure of parent entity information [abstract] Disclosure of parent entity information [table] Consolidated and separate financial statements [axis] Consolidated [member] Separate [member] Disclosure of parent entity information [line items] Current assets Current liabilities Total assets Current liabilities Equity [abstract] Issued capital Retained earnings Share premium Treasury shares Other equity interest Other reserves Total equity Profit (loss) Total comprehensive income [334120] Notes - Share-based payment arrangements Disclosure of share-based payment arrangements [text block] Disclosure of terms and conditions of share-based payment arrangement [labstract] Disclosure of terms and conditions of share-based payment arrangement [text block] Disclosure of terms and conditions of share-based payment arrangement [tabtract] Disclosure of terms and conditions of share-based payment arrangement [tabtract] Disclosure of terms and conditions of share-based payment arrangement [tabtract]	X duration, credit text block text block text block text block text block table axis member member line items Xinstant, debit Xinstant, credit	IFRS 2.44 Disclosure IFRS 2.45 Disclosure IFRS 2.45 Disclosure IFRS 2.45 Disclosure	Corps Reg 2M.3.01.(1) (a) Corps Reg 2M.3.01.(1) (b) Corps Reg 2M.3.01.(1) (c) Corps Reg 2M.3.01.(1) (d) Corps Reg 2M.3.01.(1) (e) Corps Reg 2M.3.01.(1) (f)	Corps Reg 2M.3.01.(1) (h) Corps Reg 2M.3.01.(1) (i)
Profit (loss) recognised on exchanging construction services for intangible asset [33300] Notes - Parent entity disclosure Disclosure of parent entity information (text block) Disclosure of contingent liabilities of parent entity (text block) Disclosure of contingent liabilities of parent entity (text block) Disclosure of contractual commitments by parent entity for acquisition of property plant and equipment [text block] Disclosure of parent entity information (labtract) Disclosure of parent entity information (table) Consolidated and separate financial statements [axis] Consolidated (member) Separate (member) Separate (member) Disclosure of parent entity information [line items] Current assets Total assets Current liabilities Total liabilities Fequity (abstract) Issued capital Retained earnings Share premium Treasury shares Other equity interest Other reserves Total equity Profit (loss) Total comprehensive income [334120] Notes - Share-based payment arrangements Disclosure of terms and conditions of share-based payment arrangement [text block] Disclosure of terms and conditions of share-based payment arrangement [labstract] Types of share-based payment arrangements [axis]	X duration, credit text block text block text block text block table askis member member line items Xinstant, debit Xinstant, credit tixinstant, credit Xinstant, credit tixinstant, credit xinstant, credit tixinstant, credit	IFRS 2.44 pictosure IFRS 2.45 pictosure IFRS 2.45 pictosure IFRS 2.45 pictosure IFRS 2.45 pictosure	Corps Reg 2M.3.01.(1) (a) Corps Reg 2M.3.01.(1) (b) Corps Reg 2M.3.01.(1) (c) Corps Reg 2M.3.01.(1) (d) Corps Reg 2M.3.01.(1) (e) Corps Reg 2M.3.01.(1) (f)	Corps Reg 2M.3.01.(1) (h) Corps Reg 2M.3.01.(1) (i)
Profit (loss) recognised on exchanging construction services for intangible asset [333000] Notes - Parent entity disclosure Disclosure of parent entity information (text block) Disclosure of certails of any guarantees entered into by parent entity in relation to debts of its subsidiaries [text block] Disclosure of contingent liabilities of parent entity [text block] Disclosure of contractual commitments by parent entity for acquisition of property plant and equipment [text block] Disclosure of parent entity information [table] Consolidated and separate financial statements [axis] Consolidated and separate financial statements [axis] Consolidated member] Separate [member] Disclosure of parent entity information [line items] Current assets Total assets Current liabilities Total liabilities Total liabilities Equity [abstract] Issued capital Retained earnings Share premium Treasury shares Other equity interest Other reserves Total equity Profit (loss) Total comprehensive income [334120] Notes - Share-based payment arrangements Disclosure of share-based payment arrangement [text block] Disclosure of terms and conditions of share-based payment arrangement [text block] Disclosure of terms and conditions of share-based payment arrangement [text block] Disclosure of terms and conditions of share-based payment arrangement [text block] Disclosure of terms and conditions of share-based payment arrangement [text block] Disclosure of terms and conditions of share-based payment arrangement [text block] Disclosure of terms and conditions of share-based payment arrangement [text block] Disclosure of terms and conditions of share-based payment arrangement [text block] Disclosure of terms and conditions of share-based payment arrangement [text block] Disclosure of terms and conditions of share-based payment arrangement [text block] Disclosure of terms and conditions of share-based payment arrangement [text block]	X duration, credit text block table axis member member line items Xinstant, debit Xinstant, credit text block text block text block table axis member [default] line items	IFRS 2.44 Disclosure IFRS 2.45 Disclosure IFRS 2.45 Disclosure IFRS 2.45 Disclosure IFRS 2.45 Disclosure	Corps Reg 2M.3.01.(1) (a) Corps Reg 2M.3.01.(1) (b) Corps Reg 2M.3.01.(1) (c) Corps Reg 2M.3.01.(1) (d) Corps Reg 2M.3.01.(1) (e) Corps Reg 2M.3.01.(1) (f)	Corps Reg 2M.3.01.(1) (h) Corps Reg 2M.3.01.(1) (i)
Profit (loss) recognised on exchanging construction services for intangible asset [333000] Notes - Parent entity disclosure Disclosure of parent entity information (text block) Disclosure of parent entity information (text block) Disclosure of contingent liabilities of parent entity (text block) Disclosure of contractual commitments by parent entity for acquisition of property plant and equipment (text block) Disclosure of parent entity information (labstract) Disclosure of parent entity information (label) Consolidated and separate financial statements [axis] Consolidated [member] Separate [member] Disclosure of parent entity information [line items] Current assets Total assets Total assets Total assets Total liabilities Equity (abstract) Issued capital Retained earnings Share premium Treasury shares Other equity interest Other reserves Total equity Profit (loss) Total comprehensive income [324120] Notes - Share-based payment arrangements [text block] Disclosure of terms and conditions of share-based payment arrangement [tabel] Types of share-based payment arrangements [member] Disclosure of terms and conditions of share-based payment arrangement [line items] Disclosure of terms and conditions of share-based payment arrangement [line items] Disclosure of terms and conditions of share-based payment arrangement [line items] Disclosure of terms and conditions of share-based payment arrangement [line items] Disclosure of terms and conditions of share-based payment arrangement [line items] Description of share-based payment arrangement [line items] Description of share-based payment arrangement [line items] Description of share-based payment arrangement	X duration, credit text block text block text block text block text block table axis member member line items Xinstant, debit Xinstant, credit tixinatin, credit Xinstant, credit Xinstant, credit Xinstant, credit text block text block table axis member [default] line items text	IFRS 2.44 Disclosure IFRS 2.45 Disclosure	Corps Reg 2M.3.01.(1) (a) Corps Reg 2M.3.01.(1) (b) Corps Reg 2M.3.01.(1) (c) Corps Reg 2M.3.01.(1) (d) Corps Reg 2M.3.01.(1) (e) Corps Reg 2M.3.01.(1) (f)	Corps Reg 2M.3.01.(1) (h) Corps Reg 2M.3.01.(1) (i)
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Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Number of instruments granted in share-based payment arrangement	X.XX _{duration}	IFRS 2.45 a Example IFRS 2.IG23 Example	ciemens	
Disclosure of number and weighted average exercise prices of share options [text block]	text block	IFRS 2.45 b _{Disclosure}		
Number of share options outstanding in share-based payment arrangement at beginning of period	X.XX instant	IFRS 2.45 d _{Disclosure} , IFRS 2.45 b (vi)		
		Disclosure IFRS 2.45 b (i) Disclosure		
Number of share options granted in share-based payment arrangement Number of share options forfeited in share-based payment arrangement	X.XX _{duration}	IFRS 2.45 b (ii) Disclosure		
Number of share options exercised in share-based payment arrangement	X.XX duration	IFRS 2.45 b (iv) Disclosure		
Number of share options expired in share-based payment arrangement	X.XX _{duration}	IFRS 2.45 b (v) Disclosure		
Number of share options outstanding in share-based payment arrangement at end of period	X.XX _{instant}	IFRS 2.45 d _{Disclosure} , IFRS 2.45 b (vi) Disclosure, IFRS 2.45 b (i) _{Disclosure}		
Number of share options exercisable in share-based payment arrangement Weighted average exercise price of share options outstanding in share-based payment arrangement at beginning of	X.XX instant	IFRS 2.45 b (vii) Disclosure IFRS 2.45 b (i) Disclosure IFRS 2.45 b (vi)		
period	X.XX _{instant}	Disclosure		
Weighted average exercise price of share options granted in share-based payment arrangement	X.XX _{duration}	IFRS 2.45 b (ii) Disclosure		
Weighted average exercise price of share options forfeited in share-based payment arrangement Weighted average exercise price of share options exercised in share-based payment arrangement	X.XX _{duration}	IFRS 2.45 b (iii) Disclosure IFRS 2.45 b (iv) Disclosure		
Weighted average exercise price of share options exercised in share-based payment arrangement Weighted average exercise price of share options expired in share-based payment arrangement	X.XX duration	IFRS 2.45 b (v) Disclosure		
Weighted average exercise price of share options outstanding in share-based payment arrangement at end of period		IFRS 2.45 b (i) Disclosure, IFRS 2.45 b (vi)		
		Disclosure		
Weighted average exercise price of share options exercisable in share-based payment arrangement	X.XX instant	IFRS 2.45 b (vii) Disclosure		
Weighted average share price for share options in share-based payment arrangement exercised during period at date of exercise	X.XX _{duration}	IFRS 2.45 c Disclosure		
Weighted average share price	X.XX _{duration}	IFRS 2.45 c Disclosure		
Disclosure of range of exercise prices of outstanding share options [text block]	text block	IFRS 2.45 d Disclosure		
Disclosure of range of exercise prices of outstanding share options [abstract]				
Disclosure of range of exercise prices of outstanding share options [table]	table	IFRS 2.45 d _{Disclosure}		
Range (axis)	axis	IFRS 13.86 Example: Effective 2021-01- 01 IFRS 17.120 Disdosure: IFRS 2.45 d Disdosure: IFRS 7.7 Common practice: IFRS 14.33 b Disdosure: IFRS 13.IE63 Example		
Ranges [member]	member [default]	IFRS 13.IE63 _{Example} , IFRS 13.B6 _{Example} , IFRS 14.33 b _{Disclosure} , IFRS 7.7 _{Common practice} , IFRS 2.45 d _{Disclosure} Effective 2021-01-01 IFRS 17.120 _{Disclosure}		
Bottom of range [member]	member	IFRS 13.IE63 Example: IFRS 7.7 Common practice: IFRS 2.45 d Disclosure: IFRS 14.33 b Disclosure: IFRS 13.86 Example: Effective 2021-01-01 IFRS 17.120 Disclosure		
Top of range [member]	member	Effective 2021-01-01 IFRS 17.120 Disclosure, IFRS 13.IE63 Example, IFRS 13.B6 Exampler IFRS 7.7 Common practice, IFRS 2.45 d Disclosure, IFRS 14.33 b Disclosure		
Disclosure of range of exercise prices of outstanding share options [line items]	line items			
Exercise price of outstanding share options	X.XX instant	IFRS 2.45 d Disclosure		
Disclosure of number and weighted average remaining contractual life of outstanding share options [text block] Disclosure of number and weighted average remaining contractual life of outstanding share options [abstract]	text block	IFRS 2.45 d _{Disclosure}		
Disclosure of number and weighted average remaining contractual life of outstanding share options [table]	table	IFRS 2.45 d _{Disclosure}		
Ranges of exercise prices for outstanding share options [axis]	axis	IFRS 2.45 d Disclosure		
Ranges of exercise prices for outstanding share options [member]	member [default]	IFRS 2.45 d _{Disclosure}		
Disclosure of number and weighted average remaining contractual life of outstanding share options [line items]	line items			
Number of share options outstanding in share-based payment arrangement	X.XX instant	IFRS 2.45 d _{Disclosure} , IFRS 2.45 b (vi)		
Weighted average remaining contractual life of outstanding share options	DUR	Disclosure, IFRS 2.45 b (i) Disclosure IFRS 2.45 d Disclosure		
Disclosure of number and weighted average exercise prices of other equity instruments [text block]	text block	IFRS 2.45 Common practice		
Number of other equity instruments outstanding in share-based payment arrangement at beginning of period	X.XX instant	IFRS 2.45 Common practice		
Number of other equity instruments granted in share-based payment arrangement	X.XX _{duration}	IFRS 2.45 _{Common practice} , IFRS 2.47 b		
		Disclosure		
Number of other equity instruments forfeited in share-based payment arrangement	X.XX _{duration}	IFRS 2.45 Common practice		
Number of other equity instruments exercised or vested in share-based payment arrangement	AAA duration	IERS 2 45		
Number of other equity instruments expired in share-based payment arrangement		IFRS 2.45 Common practice		
Number of other equity instruments expired in share-based payment arrangement Number of other equity instruments outstanding in share-based payment arrangement at end of period	X.XX _{duration} X.XX _{instant}	IFRS 2.45 Common practice IFRS 2.45 Common practice IFRS 2.45 Common practice		
Number of other equity instruments outstanding in share-based payment arrangement at end of period Number of other equity instruments exercisable in share-based payment arrangement	X.XX _{duration}	IFRS 2.45 Common practice		
Number of other equity instruments outstanding in share-based payment arrangement at end of period Number of other equity instruments exercisable in share-based payment arrangement Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at	X.XX _{duration} X.XX _{instant} X.XX _{instant}	IFRS 2.45 Common practice IFRS 2.45 Common practice IFRS 2.45 Common practice		
Number of other equity instruments outstanding in share-based payment arrangement at end of period Number of other equity instruments exercisable in share-based payment arrangement Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at beginning of period	X.XX _{duration} X.XX _{instant} X.XX _{instant} X.XX _{instant}	IFRS 2.45 Common practice		
Number of other equity instruments outstanding in share-based payment arrangement at end of period Number of other equity instruments exercisable in share-based payment arrangement Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at beginning of period Weighted average exercise price of other equity instruments granted in share-based payment arrangement	X.XX _{duration} X.XX _{instant} X.XX _{instant} X.XX _{instant} X.XX _{duration}	IFRS 2.45 common practice		
Number of other equity instruments outstanding in share-based payment arrangement at end of period Number of other equity instruments exercisable in share-based payment arrangement Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at beginning of period	X.XX _{duration} X.XX _{instant} X.XX _{instant} X.XX _{instant} X.XX _{duration} X.XX _{duration}	IFRS 2.45 common practice		
Number of other equity instruments outstanding in share-based payment arrangement at end of period Number of other equity instruments exercisable in share-based payment arrangement Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at beginning of period Weighted average exercise price of other equity instruments granted in share-based payment arrangement Weighted average exercise price of other equity instruments forfeited in share-based payment arrangement	X.XX _{duration} X.XX _{instant} X.XX _{instant} X.XX _{instant} X.XX _{duration}	IFRS 2.45 common practice		
Number of other equity instruments outstanding in share-based payment arrangement at end of period Number of other equity instruments exercisable in share-based payment arrangement Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at beginning of period Weighted average exercise price of other equity instruments granted in share-based payment arrangement Weighted average exercise price of other equity instruments forfeited in share-based payment arrangement Weighted average exercise price of other equity instruments exercised or vested in share-based payment arrangement Weighted average exercise price of other equity instruments expired in share-based payment arrangement	X.XX _{duration} X.XX _{instant} X.XX _{instant} X.XX _{instant} X.XX _{duration} X.XX _{duration}	IFRS 2.45 common practice		
Number of other equity instruments outstanding in share-based payment arrangement at end of period Number of other equity instruments exercisable in share-based payment arrangement Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at beginning of period Weighted average exercise price of other equity instruments granted in share-based payment arrangement Weighted average exercise price of other equity instruments forfeited in share-based payment arrangement Weighted average exercise price of other equity instruments exercised or vested in share-based payment arrangement Weighted average exercise price of other equity instruments exercised or vested in share-based payment Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement	X.XX duration X.XX instant X.XX instant X.XX instant X.XX duration X.XX duration X.XX duration X.XX duration	IFRS 2.45 common practice		
Number of other equity instruments outstanding in share-based payment arrangement at end of period Number of other equity instruments exercisable in share-based payment arrangement Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at beginning of period Weighted average exercise price of other equity instruments granted in share-based payment arrangement Weighted average exercise price of other equity instruments forfeited in share-based payment arrangement Weighted average exercise price of other equity instruments exercised or vested in share-based payment arrangement Weighted average exercise price of other equity instruments expired in share-based payment arrangement Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at end of period	X.XX duration X.YX instant X.XX instant X.XX instant X.XX duration X.XX duration X.XX duration X.XX duration X.XX duration X.XX X.XX duration X.XX X.XX duration X.XX X.XX duration	IFRS 2.45 common practice		
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Label	Туре	IFRS Reference	Additional AU Reference to IFRS	AU Reference
Description of method used and assumptions made to be assumption of the formation of method used and assumptions made to be assumptions of the formation of the			elements	
Description of method used and assumptions made to incorporate effects of expected early exercise, share options granted	text	IFRS 2.47 a (i) Disclosure		
Information about how expected volatility was determined, share options granted	text	IFRS 2.47 a (ii) Disclosure		
Information whether and how other features were incorporated into measurement of fair value, share options	text	IFRS 2.47 a (iii) Disclosure		
granted Disclosure of indirect measurement of fair value of goods or services received, other equity instruments granted during	text block	IFRS 2.47 b Disclosure		
period [text block] Number of other equity instruments granted in share-based payment arrangement	X.XX _{duration}	IFRS 2.45 Common practice, IFRS 2.47 b		
	A.AA duration	Disclosure		
Weighted average fair value at measurement date, other equity instruments granted	X instant, credit	IFRS 2.47 b Disclosure		
Information how fair value was measured, other equity instruments granted Information about how fair was determined if not on basis of observable market, other equity instruments	text	IFRS 2.47 b Disclosure		
granted Information whether and how expected dividends were incorporated into measurement of fair value, other	text	IFRS 2.47 b (i) Disclosure		
equity instruments granted Information whether and how other features were incorporated into measurement of fair value, other equity	text	IFRS 2.47 b (ii) Disclosure		
instruments granted Disclosure of indirect measurement of fair value of goods or services received, share-based payment arrangements	text	IFRS 2.47 b (iii) Disclosure		
modified during period [text block]	text block	IFRS 2.47 C Disclosure		
Explanation of modifications, modified share-based payment arrangements Incremental fair value granted, modified share-based payment arrangements	text X _{duration}	IFRS 2.47 c (i) _{Disclosure} IFRS 2.47 c (ii) _{Disclosure}		
Information on how incremental fair value granted was measured, modified share-based payment arrangements	text	IFRS 2.47 c (iii) Disclosure		
Explanation of direct measurement of fair value of goods or services received	text	IFRS 2.48 Disclosure		
Description of reason why fair value of goods or services received cannot be reliably estimated	text	IFRS 2.49 _{Disclosure}		
Explanation of effect of share-based payments on entity's profit or loss [text block]	text block	IFRS 2.50 Disclosure		
Expense from share-based payment transactions in which goods or services received did not qualify for recognition as				
assets [abstract] Expense from equity-settled share-based payment transactions in which goods or services received did not qualify	·			
for recognition as assets Expense from cash-settled share-based payment transactions in which goods or services received did not qualify for	X _{duration} , debit	IFRS 2.51 a Disclosure		
recognition as assets Total expense from share-based navment transactions in which goods or services received did not qualify for	X _{duration} , _{debit}	IAS 1.112 C Common practice		
Total expense from 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}		
Expense from share-based payment transactions with employees	X _{duration} , _{debit}	IAS 1.112 C Common practice	#REF!	
Explanation of effect of share-based payments on entity's financial position [text block]	text block	IFRS 2.50 Disclosure		
Liabilities from share-based payment transactions	X instant, credit	IFRS 2.51 b (i) Disclosure	#REF!	
Intrinsic value of liabilities from share-based payment transactions for which counterparty's right to cash or other		IFRS 2.51 b (ii) Disclosure		
assets vested	X instant, credit			
Additional information about share-based payment arrangements [text block]	text block	IFRS 2.52 Disclosure		
[834480] Notes - Employee benefits Disclosure of employee benefits [text block]	text block	IAS 19 - Scope Disclosure		
Disclosure of information about defined benefit plans [abstract]				
Disclosure of defined benefit plans [text block] Disclosure of defined benefit plans [abstract]	text block	IAS 19.138 Disclosure		
Disclosure of defined benefit plans [table]	table	IAS 19.138 Disclosure		
Defined benefit plans [axis]	axis	IAS 19.138 pisclosure		
Defined benefit plans [member]		IAS 19.138 pisclosure		
Defined benefit plans other than multi-employer plans, state plans and plans that share risks	member	IAS 19.138 _{Disclosure}		
between entities under common control [member]	member	IA3 19.130 Disclosure		
Multi-employer defined benefit plans [member]	member	IAS 19.34 b _{Disclosure} , IAS 19.33 b _{Disclosure}		
State defined benefit plans [member]	member	IAS 19.45 Disclosure		
Defined benefit plans that share risks between entities under common control [member]	member	IAS 19.149 Disclosure		
		Effective 2021-01-01 IFRS 17.96 b		
Geographical areas [axis]	axis	Example, IFRS 15.B89 b Example, IFRS 8.33 Disclosure, IAS 19.138 a Example		
Geographical areas [member]	member [default]	IFRS 8.33 _{Disclosure} , IFRS 15.889 b _{Example} , Effective 2021-01-01 IFRS 17.96 b _{Example} , IAS 19.138 a _{Example}		
Characteristics of defined benefit plans [axis]	axis	IAS 19.138 b _{Example}		
Characteristics of defined benefit plans [member]		IAS 19.138 b _{Example}		
Pension defined benefit plans [member]	member	IAS 19.138 b Common practice		
Flat salary pension defined benefit plans [member]	member	IAS 19.138 b _{Example}		
Final salary pension defined benefit plans [member]	member	IAS 19.138 b Example		
Post-employment medical defined benefit plans [member]	member	IAS 19.138 b _{Example} IAS 19.138 c _{Example}		
Regulatory environments [axis]	axis			
Regulatory environments [member]	member [default]	IAS 19.138 C Example IFRS 8.23 Disclosure, IAS 19.138 d Example,		
		IFRS 8.23 Disclosure, IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, Effective 2021-		
Segments [axis]	axis	01-01 IFRS 17.96 c _{Example} , IFRS 15.115		
Segments [member]	member [default]	Disclosure IAS 36.130 d (ii) Disclosure Effective 2021-01-01 IFRS 17.96 c Example, IAS 19.138 d Example, IFRS 8.28 Disclosure, IFRS 15.115 Disclosure		
Reportable segments [member]	member	IFRS 8.23 $_{\rm Disdosure}$, IFRS 15.115 $_{\rm Disdosure}$, IAS 19.138 d $_{\rm Example}$, Effective 2021-01-01 IFRS 17.96 c $_{\rm Example}$		
Funding arrangements of defined benefit plans [axis]	axis	IAS 19.138 e _{Example}		
Funding arrangements of defined benefit plans [member]	member [default]	IAS 19.138 e Example		
Wholly unfunded defined benefit plans [member]	member	IAS 19.138 e Example		
Wholly or partly funded defined benefit plans [member]	member	IAS 19.138 e _{Example}		
Disclosure of defined benefit plans [line items]	line items	IAC 10 120 a		
Description of type of plan	text	IAS 19.139 a Disclosure		
Description of nature of benefits provided by plan Description of regulatory framework in which plan operates	text	IAS 19.139 a (i) Disclosure IAS 19.139 a (ii) Disclosure		
Description of regulatory framework in which plan operates Description of effect of regulatory framework on plan	text	IAS 19.139 a (ii) Disclosure		
Description of effect of regulatory framework on plan Description of any other entity's responsibilities for governance of plan	text	IAS 19.139 a (II) Disclosure IAS 19.139 a (III) Disclosure		
Description of any other entity's responsibilities for governance of plan Description of risks to which plan exposes entity	text	IAS 19.139 b Disclosure		
Description of risks to which plan exposes entity Description of significant concentrations of risk related to plan	text	IAS 19.139 b Disclosure		
Description of significant content atoms of risk related to plan Description of plan amendments, curtailments and settlements	text	IAS 19.139 C Disclosure		
Surplus (deficit) in plan [abstract]				
Defined benefit obligation, at present value	(X) instant, credit	IAS 19.57 a Common practice		
Plan assets, at fair value	X instant, debit	IAS 19.57 a Common practice		
Net surplus (deficit) in plan	X instant, debit	IAS 19.57 a Common practice		
Description of link between reimbursement right and related obligation	text	IAS 19.140 b Disclosure		
Description of how entity determined maximum economic benefit available	text	IAS 19.141 c (iv) Disclosure		

				Additional AU	
Label		Туре	IFRS Reference	Reference to IFRS elements	AU Reference
	Entity's own financial instruments included in fair value of plan assets	X instant, debit	IAS 19.143 Disclosure		
	Property occupied by entity included in fair value of plan assets	X instant, debit	IAS 19.143 _{Disclosure}		
	Other assets used by entity included in fair value of plan assets	X instant, debit	IAS 19.143 Disclosure		
	Actuarial assumption of discount rates Actuarial assumption of expected rates of salary increases	X.XX instant X.XX instant	IAS 19.144 Common practice IAS 19.144 Common practice		
	Actuarial assumption of expected rates of salary increases Actuarial assumption of medical cost trend rates	X.XX instant	IAS 19.144 Common practice		
	Actuarial assumption of expected rates of pension increases	X.XX instant	IAS 19.144 Common practice		
	Actuarial assumption of expected rates of inflation	X.XX instant	IAS 19.144 Common practice		
	Actuarial assumption of mortality rates	X.XX instant	IAS 19.144 Common practice		
	Actuarial assumption of retirement age Actuarial assumption of life expectancy after retirement	DUR DUR	IAS 19.144 Common practice IAS 19.144 Common practice		
	Other material actuarial assumptions	X.XX instant	IAS 19.144 Common practice		
	Description of asset-liability matching strategies used by plan or entity to manage risk	text	IAS 19.146 Disclosure		
	Description of funding arrangements and funding policy that affect future contributions	text	IAS 19.147 a _{Disclosure} , IAS 19.148 a		
	Estimate of contributions expected to be paid to plan for next annual reporting period	X _{duration} , credit	Disclosure IAS 19.147 b Disclosure, IAS 19.148 d (iii)		
	Disclosure of information about maturity profile of defined benefit obligation [text block]	text block	Disclosure IAS 19.147 C Disclosure		
	Weighted average duration of defined benefit obligation	DUR	IAS 19.147 C Disclosure		
	Description of extent to which entity can be liable to multi-employer or state plan for other entities'	text	IAS 19.148 b Disclosure		
	obligations	tent	II to 13.1 To 0 Disclosure		
	Description of agreed allocation of deficit or surplus of multi-employer or state plan on wind-up of plan	text	IAS 19.148 c (i) Disclosure		
	Description of agreed allocation of deficit or surplus of multi-employer or state plan on entity's withdrawal from plan	text	IAS 19.148 c (ii) _{Disclosure}		
	Description of fact that multi-employer or state plan is defined benefit plan	text	IAS 19.148 d (i) Disclosure		
	Description of reason why sufficient information is not available to account for multi-employer or state	text	IAS 19.148 d (ii) Disclosure		
	plan as defined benefit plan		() =======		
	Description of information about surplus or deficit of multi-employer or state plan Description of basis used to determine surplus or deficit of multi-employer or state plan	text	IAS 19.148 d (iv) _{Disclosure} IAS 19.148 d (iv) _{Disclosure}		
	Description of basis used to determine surplus or deficit or multi-employer or state plan Description of implications of surplus or deficit on multi-employer or state plan for entity	text	IAS 19.148 d (iv) Disclosure		
	Level of participation of entity compared with other participating entities	X.XX instant	IAS 19.148 d (v) Disclosure		
	Description of contractual agreement or stated policy for charging net defined benefit cost	text	IAS 19.149 a _{Disclosure}		
	Description of policy for determining contribution of defined benefit plans that share risks between entities under common control [text block]	text block	IAS 19.149 b Disclosure		
	Description of cross-reference to disclosures about plans that share risks between entities under common control in another group entity's financial statements	text	IAS 19.150 _{Disclosure}		
	e of net defined benefit liability (asset) [text block]	text block	IAS 19.140 a _{Disclosure}		
	sure of net defined benefit liability (asset) [abstract]	4-b1-	IAC 10 140 o		
Dis	closure of net defined benefit liability (asset) [table] Defined benefit plans [axis]	table	IAS 19.140 a _{Disclosure} IAS 19.138 _{Disclosure}		
	Defined benefit plans [member]	member [default]	IAS 19.138 Disclosure		
	Defined benefit plans other than multi-employer plans, state plans and plans that share risks	member	IAS 19.138 Disclosure		
	between entities under common control [member]	member	Disclosure		
	Multi-employer defined benefit plans [member]	member	IAS 19.34 b Disclosure, IAS 19.33 b Disclosure		
	State defined benefit plans [member]	member	IAS 19.45 Disclosure		
	Defined benefit plans that share risks between entities under common control [member]	member	IAS 19.149 Disclosure		
			Effective 2021-01-01 IFRS 17.96 b		
	Geographical areas [axis]	axis	Example, IFRS 15.889 b Example, IFRS 8.33		
			Disclosure IAS 19.138 a Example		
			IFRS 8.33 _{Disclosure} , IFRS 15.B89 b _{Example} ,		
	Geographical areas [member]	member [default]	Effective 2021-01-01 IFRS 17.96 b Example: IAS 19.138 a Example		
	Characteristics of defined benefit plans [axis]	axis	IAS 19.138 b _{Example}		
	Characteristics of defined benefit plans [member] Pension defined benefit plans [member]	member [default] member	IAS 19.138 b _{Common practice}		
	Flat salary pension defined benefit plans [member]	member	IAS 19.138 b Example		
	Final salary pension defined benefit plans [member]	member	IAS 19.138 b Example		
	Post-employment medical defined benefit plans [member]	member	IAS 19.138 b Example		
	Regulatory environments [member]	axis member [default]	IAS 19.138 c _{Example} IAS 19.138 c _{Example}		
	regulatory environments [member]	member [default]	IFRS 8.23 Disclosurer IAS 19.138 d Frampler		
			IAS 36.130 d (ii) Disclosure, Effective 2021-		
	Segments [axis]	axis	01-01 IFRS 17.96 c Example, IFRS 15.115		
			Disclosure		
			IAS 36.130 d (ii) $_{\rm Disclosure}$, Effective 2021-01-01 IFRS 17.96 c $_{\rm Example}$, IAS 19.138 d		
	Segments [member]	member [default]	Example, IFRS 8.28 Disclosure, IFRS 15.115		
			Disclosure		
			IFRS 8.23 Disclosurer IFRS 15.115 Disclosurer		
	Reportable segments [member]	member	IAS 19.138 d Fxample, Effective 2021-01-		
			01 IFRS 17.96 c Example		
	Funding arrangements of defined benefit plans [axis]	axis	IAS 19.138 e _{Example}		
	Funding arrangements of defined benefit plans [member]	member [default]	IAS 19.138 e Example		
	Wholly unfunded defined benefit plans [member]	member	IAS 19.138 e Example		
	Wholly or partly funded defined benefit plans [member]	member	IAS 19.138 e Example		
	Net defined benefit liability (asset) [axis]	axis	IAS 19.140 a Disclosure		
	Net defined benefit liability (asset) [member] Present value of defined benefit obligation [member]	member [default] member	IAS 19.140 a Disclosure IAS 19.140 a (ii) Disclosure		
	Present value of defined benefit obligation [member] Plan assets [member]	member member	IAS 19.140 a (i) Disclosure		
	Effect of asset ceiling [member]	member	IAS 19.140 a (iii) Disclosure		
Dis	closure of net defined benefit liability (asset) [line items]	line items			
	Net defined benefit liability (asset) at beginning of period	X instant, credit	IAS 19.140 a _{Disclosure}		
	Changes in net defined benefit liability (asset) [abstract] Current service cost, net defined benefit liability (asset)	X _{duration, credit}	IAS 19.141 a _{Disclosure}		
	Interest expense (income), net defined benefit liability (asset)	X duration, credit	IAS 19.141 b Disclosure		
	Gain (loss) on remeasurement, net defined benefit liability (asset) [abstract]				
	Return on plan assets excluding interest income or expense, net defined benefit liability (asset)	(X) _{duration, debit}	IAS 19.141 c (i) Disclosure		
	Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (asset)	(X) _{duration, debit}	IAS 19.141 c (ii) _{Disclosure}		
	Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability	(Y)	IAS 10 141 c (iii)		
	(asset)	(X) duration, debit	IAS 19.141 c (iii) Disclosure		
	Actuarial losses (gains) arising from experience adjustments, net defined benefit liability (asset)	(X) _{duration, debit}	IAS 19.141 C Common practice		
	Loss (gain) on changes in effect of limiting net defined benefit asset to asset ceiling excluding interest income or expense, net defined benefit liability (asset)	(X) _{duration, debit}	IAS 19.141 c (iv) Disclosure		
	Total loss (gain) on remeasurement, net defined benefit liability (asset)	(X) duration, debit	IAS 19.141 c _{Disclosure}		

	_		Additional AU	
Label	Туре	IFRS Reference	Reference to IFRS elements	AU Reference
Past service cost and gains (losses) arising from settlements, net defined benefit liability (asset)				
[abstract]				
Past service cost, net defined benefit liability (asset)	X duration, credit	IAS 19.141 d Disclosure		
Losses (gains) arising from settlements, net defined benefit liability (asset) Net past service cost and gains (losses) arising from settlements, net defined benefit liability	(X) _{duration, debit}	IAS 19.141 d _{Disclosure}		
(asset)	X _{duration} , credit	IAS 19.141 d _{Disclosure}		
Increase (decrease) through changes in foreign exchange rates, net defined benefit liability (asset)	X _{duration, credit}	IAS 19.141 e _{Disclosure}		
Contributions to plan, net defined benefit liability (asset) [abstract]	(M)	1AC 40 444 £		
Contributions to plan by employer, net defined benefit liability (asset) Contributions to plan by plan participants, net defined benefit liability (asset)	(X) duration, debit (X) duration, debit	IAS 19.141 f Disclosure		
Total contributions to plan, net defined benefit liability (asset)	(X) duration, debit	IAS 19.141 f Disclosure		
Payments from plan, net defined benefit liability (asset)	(X) _{duration, debit}	IAS 19.141 g _{Disclosure}		
Payments in respect of settlements, net defined benefit liability (asset)	(X) _{duration, debit}	IAS 19.141 g _{Disclosure}		
Increase (decrease) through business combinations and disposals, net defined benefit liability (asset)	X _{duration, credit}	IAS 19.141 h Disclosure		
Increase (decrease) through other changes, net defined benefit liability (asset)	X duration, credit	IAS 19.141 Common practice		
Total increase (decrease) in net defined benefit liability (asset)	X _{duration, credit}	IAS 19.141 Disclosure		
Net defined benefit liability (asset) at end of period	X instant, credit	IAS 19.140 a _{Disclosure}		
Disclosure of reimbursement rights [text block]	text block	IAS 19.140 b Disclosure		
Disclosure of reimbursement rights [abstract] Disclosure of reimbursement rights [table]	table	IAS 19.140 b Disclosure		
Defined benefit plans [axis]	axis	IAS 19.138 Disclosure		
Defined benefit plans [member]	member [default]	IAS 19.138 Disclosure		
Defined benefit plans other than multi-employer plans, state plans and plans that share risks	member	IAS 19.138 _{Disclosure}		
between entities under common control [member]		Distillation		
Multi-employer defined benefit plans [member]	member	IAS 19.34 b $_{\mbox{\scriptsize Disclosure}}$ IAS 19.33 b $_{\mbox{\scriptsize Disclosure}}$		
State defined benefit plans [member]	member	IAS 19.45 Disclosure		
Defined benefit plans that share risks between entities under common control [member]	member	IAS 19.149 Disclosure		
		Effective 2021-01-01 IFRS 17.96 b		
Geographical areas [axis]	axis	Example, IFRS 15.B89 b Example, IFRS 8.33		
		Disclosure, IAS 19.138 a Example		
		IFRS 8.33 $_{\text{Disclosure}}$ IFRS 15.B89 b $_{\text{Example}}$		
Geographical areas [member]	member [default]	Effective 2021-01-01 IFRS 17.96 b		
		Example, IAS 19.138 a Example		
Characteristics of defined benefit plans [axis]	axis	IAS 19.138 b _{Example}		
Characteristics of defined benefit plans [member]	member [default]	IAS 19.138 b Example		
Pension defined benefit plans [member] Flat salary pension defined benefit plans [member]	member member	IAS 19.138 b _{Common practice} IAS 19.138 b _{Example}		
Final salary pension defined benefit plans [member] Final salary pension defined benefit plans [member]	member	IAS 19.138 b Example		
Post-employment medical defined benefit plans [member]	member	IAS 19.138 b Example		
Regulatory environments [axis]	axis	IAS 19.138 c _{Example}		
Regulatory environments [member]	member [default]	IAS 19.138 c _{Example}		
		IFRS 8.23 Disclosure, IAS 19.138 d Example,		
Segments [axis]	axis	IAS 36.130 d (ii) _{Disclosure} , Effective 2021- 01-01 IFRS 17.96 c _{Example} , IFRS 15.115		
		Disclosure		
		IAS 36.130 d (ii) Disclosure, Effective 2021-		
Segments [member]	member [default]	01-01 IFRS 17.96 c $_{\mbox{\scriptsize Example}}$ IAS 19.138 d		
segments (member)	member [delddie]	Example, IFRS 8.28 Disclosure, IFRS 15.115		
		Disclosure		
		IFRS 8.23 _{Disclosure} , IFRS 15.115 _{Disclosure} ,		
Reportable segments [member]	member	IAS 19.138 d _{Example} , Effective 2021-01-		
		01 IFRS 17.96 c Example		
Funding arrangements of defined benefit plans [axis]	axis	IAS 19.138 e _{Example}		
Funding arrangements of defined benefit plans [member]		IAS 19.138 e Example		
Wholly unfunded defined benefit plans [member] Wholly or partly funded defined benefit plans [member]	member member	IAS 19.138 e _{Example} IAS 19.138 e _{Example}		
Disclosure of reimbursement rights [line items]	line items	II O 13.130 C Example		
Reimbursement rights, at fair value at beginning of period	X instant, debit	IAS 19.140 b Disclosure		
Changes in reimbursement rights [abstract]				
Interest income, reimbursement rights	X _{duration, debit}	IAS 19.141 b _{Disclosure}		
Gain (loss) on remeasurement, reimbursement rights [abstract]				
Return on reimbursement rights, excluding interest income or expense	X _{duration, debit}	IAS 19.141 c (i) _{Disclosure}		
Gain (loss) on changes in effect of limiting reimbursement rights to asset ceiling excluding interest income or expense, reimbursement rights	X _{duration, debit}	IAS 19.141 c (iv) Disclosure		
Total gain (loss) on remeasurement, reimbursement rights	X _{duration, debit}	IAS 19.141 c _{Disclosure}		
Increase (decrease) through net exchange differences, reimbursement rights, at fair value	X _{duration} , debit	IAS 19.141 e _{Disclosure}		
Decrease through benefits paid, reimbursement rights, at fair value	(X) duration, credit	IAS 19.141 g Disclosure		
Payments in respect of settlements, reimbursement rights	(X) duration, credit	IAS 19.141 g Disclosure		
Increase (decrease) through business combinations and disposals, reimbursement rights Total increase (decrease) in reimbursement rights, at fair value	X _{duration, debit}	IAS 19.141 h _{Disclosure} IAS 19.141 _{Disclosure}		
Reimbursement rights, at fair value at end of period	X _{duration, debit}	IAS 19.141 _{Disclosure} IAS 19.140 b _{Disclosure}		
Disclosure of fair value of plan assets [text block]	text block	IAS 19.142 Disclosure		
Disclosure of fair value of plan assets [abstract]				
Disclosure of fair value of plan assets (table)	table	IAS 19.142 Disclosure		
Defined benefit plans [axis] Defined benefit plans [member]	axis member [default]	IAS 19.138 _{Disclosure}		
Defined benefit plans other than multi-employer plans, state plans and plans that share risks				
between entities under common control [member]	member	IAS 19.138 Disclosure		
Multi-employer defined benefit plans [member]	member	IAS 19.34 b Disclosure, IAS 19.33 b Disclosure		
State defined benefit plans [member]				
State defined benefit plans [member] Defined benefit plans that share risks between entities under common control [member]	member member	IAS 19.45 Disclosure IAS 19.149 Disclosure		
2.2		Effective 2021-01-01 IFRS 17.96 b		
Geographical areas [axis]	axis	Example, IFRS 15.B89 b Example, IFRS 8.33		
		Disclosure, IAS 19.138 a Example		
		IFRS 8.33 _{Disclosure} , IFRS 15.B89 b _{Example} ,		
Geographical areas [member]	member [default]	Effective 2021-01-01 IFRS 17.96 b		
		Example, IAS 19.138 a Example		
Characteristics of defined benefit plans [axis]	axis	IAS 19.138 b _{Example}		
Characteristics of defined benefit plans [member]	member [default]	IAS 19.138 b Example		
Pension defined benefit plans [member]	member	IAS 19.138 b Common practice		
Flat salary pension defined benefit plans [member]	member	IAS 19.138 b Example		
Final salary pension defined benefit plans [member]	member	IAS 19.138 b _{Example}		

		IFDC Defenses	Additional AU	All Deference
Label	Туре	IFRS Reference	Reference to IFRS elements	AU Reference
Post-employment medical defined benefit plans [member]	member	IAS 19.138 b _{Example}		
Regulatory environments [axis]	axis	IAS 19.138 c Example		
Regulatory environments [member]	member [default]	IAS 19.138 C Example		
Segments (axis)	axis	IFRS 8.23 $_{\rm Disclosure}$ IAS 19.138 d $_{\rm Example}$ IAS 36.130 d (ii) $_{\rm Disclosure}$, Effective 2021-01-01 IFRS 17.96 c $_{\rm Example}$, IFRS 15.115		
Segments [member]	member [default]	Disclosure IAS 36.130 d (ii) Disclosure, Effective 2021-01-01 IFRS 17.96 c Example, IAS 19.138 d Example, IFRS 8.28 Disclosure, IFRS 15.115		
		Disclosure IFRS 8.23 Disclosure IFRS 15.115 Disclosure		
Reportable segments [member]	member	IAS 19.138 d $_{\rm Example}$ Effective 2021-01-01 IFRS 17.96 c $_{\rm Example}$		
Funding arrangements of defined benefit plans [axis] Funding arrangements of defined benefit plans [member]	axis member [default]	IAS 19.138 e Example IAS 19.138 e Example		
Wholly unfunded defined benefit plans [member]	member	IAS 19.138 e Example		
Wholly or partly funded defined benefit plans [member]	member	IAS 19.138 e Example		
Levels of fair value hierarchy [axis]	axis	IAS 19.142 Disclosure, IFRS 13.93 b Disclosure		
		Diziosite Diziosite		
All levels of fair value hierarchy (member)		IAS 19.142 _{Disclosure} , IFRS 13.93 b _{Disclosure}		
Level 1 of fair value hierarchy [member]	member	IAS 19.142 _{Disclosure} , IFRS 13.93 b _{Disclosure}		
Level 2 and 3 of fair value hierarchy [member]	member	IAS 19.142 _{Disclosure}		
Disclosure of fair value of plan assets [line items] Cash and cash equivalents, amount contributed to fair value of plan assets	line items	IAS 19.142 a _{Example}		
Cash and cash equivalents, amount contributed to fair value of plan assets Equity instruments, amount contributed to fair value of plan assets	X instant, debit X instant, debit	IAS 19.142 a _{Example}		
Debt instruments, amount contributed to fair value of plan assets	X instant, debit	IAS 19.142 C Example		
Real estate, amount contributed to fair value of plan assets	X instant, debit	IAS 19.142 d Example		
Derivatives, amount contributed to fair value of plan assets	X instant, debit	IAS 19.142 e Example		
Investment funds, amount contributed to fair value of plan assets	X instant, debit	IAS 19.142 f Example		
Asset-backed securities, amount contributed to fair value of plan assets	X instant, debit	IAS 19.142 g Example		
Structured debt, amount contributed to fair value of plan assets	X instant, debit	IAS 19.142 h _{Example}		
Other assets, amount contributed to fair value of plan assets	X instant, debit	IAS 19.142 Common practice		
Disclosure of sensitivity analysis for actuarial assumptions [text block]	text block	IAS 19.145 _{Disclosure}		
Disclosure of sensitivity analysis for actuarial assumptions [abstract] Disclosure of sensitivity analysis for actuarial assumptions [table]	table	IAS 19.145 Disclosure		
Defined benefit plans [axis]	axis	IAS 19.138 Disclosure		
Defined benefit plans [member]	member [default]	IAS 19.138 Disclosure		
Defined benefit plans other than multi-employer plans, state plans and plans that share risks				
between entities under common control [member]	member	IAS 19.138 Disclosure		
Multi-employer defined benefit plans [member]	member	IAS 19.34 b Disclosure IAS 19.33 b Disclosure		
State defined benefit plans [member] Defined benefit plans that share risks between entities under common control [member]	member	IAS 19.45 Disclosure		
Defined benefit plans that share risks between entities under common control [member]	member	Effective 2021-01-01 IFRS 17.96 b		
Geographical areas [axis]	axis	Example, IFRS 15.B89 b Example, IFRS 8.33 Disclosure, IAS 19.138 a Example		
Geographical areas [member]	member [default]	IFRS 8.33 _{Disclosure} IFRS 15.B89 b _{Example} Effective 2021-01-01 IFRS 17.96 b Example, IAS 19.138 a _{Example}		
Characteristics of defined benefit plans [axis]	axis	IAS 19.138 b Example		
Characteristics of defined benefit plans [member]	member [default]	IAS 19.138 b _{Example} IAS 19.138 b _{Common practice}		
Pension defined benefit plans [member] Flat salary pension defined benefit plans [member]	member member	IAS 19.138 b Common practice		
Final salary pension defined benefit plans [member]	member	IAS 19.138 b Example		
Post-employment medical defined benefit plans [member]	member	IAS 19.138 b _{Example}		
Regulatory environments [axis]	axis	IAS 19.138 C Example		
Regulatory environments [member]	member [default]	IAS 19.138 c Example		
		IFRS 8.23 _{Disclosure} , IAS 19.138 d _{Example} ,		
Segments [axis]	axis	IAS 36.130 d (ii) $_{\rm Disclosure}$, Effective 2021-01-01 IFRS 17.96 c $_{\rm Example}$, IFRS 15.115 $_{\rm Disclosure}$		
Segments [member]	member [default]	UAS 36.130 d (ii) Disclosure, Effective 2021- 01-01 IFRS 17.96 c Exampler IAS 19.138 d Exampler IFRS 8.28 Disclosure, IFRS 15.115 Disclosure		
Reportable segments [member]	member	IFRS 8.23 $_{Disdosure'}$ IFRS 15.115 $_{Disdosure'}$ IAS 19.138 d $_{Example'}$ Effective 2021-01-01 IFRS 17.96 c $_{Example}$		
Funding arrangements of defined benefit plans [axis]	axis	IAS 19.138 e Example		
Funding arrangements of defined benefit plans [member]	member [default]	IAS 19.138 e _{Example}		
Wholly unfunded defined benefit plans [member]	member	IAS 19.138 e Example		
Wholly or partly funded defined benefit plans [member]	member	IAS 19.138 e Example		
Actuarial assumptions [axis] Actuarial assumptions [member]	axis member [default]	IAS 19.145 Disclosure IAS 19.145 Disclosure		
Actuarial assumptions [member] Actuarial assumption of discount rates [member]	member	IAS 19.145 Disclosure		
Actuarial assumption of expected rates of salary increases [member]	member	IAS 19.145 Common practice		
Actuarial assumption of medical cost trend rates [member]	member	IAS 19.145 Common practice		
Actuarial assumption of expected rates of pension increases [member]	member	IAS 19.145 Common practice		
Actuarial assumption of expected rates of inflation [member]	member	IAS 19.145 Common practice		
Actuarial assumption of mortality rates [member]	member	IAS 19.145 Common practice		
Actuarial assumption of retirement age [member]	member	IAS 19.145 Common practice		
Actuarial assumption of life expectancy after retirement [member]	member	IAS 19.145 Common practice		
Other material actuarial assumptions [member] Disclosure of sensitivity analysis for actuarial assumptions [line items]	member line items	IAS 19.145 Common practice		
Percentage of reasonably possible increase in actuarial assumption	X.XX instant	IAS 19.145 a _{Disclosure}		
Increase (decrease) in defined benefit obligation due to reasonably possible increase in actuarial				
assumption	X instant, credit	IAS 19.145 a _{Disclosure}		
Percentage of reasonably possible decrease in actuarial assumption	X.XX instant	IAS 19.145 a _{Disclosure}		
Increase (decrease) in defined benefit obligation due to reasonably possible decrease in actuarial assumption	X instant, credit	IAS 19.145 a _{Disclosure}		
Description of methods and assumptions used in preparing sensitivity analysis for actuarial assumptions	text	IAS 19.145 b _{Disclosure}		

			Additional AU	
Label	Туре	IFRS Reference	Reference to IFRS	AU Reference
Description of the text of mathematical in a contribution of the state		IAC 10 145 h	elements	
Description of limitations of methods used in preparing sensitivity analysis for actuarial assumptions Description of changes in methods and assumptions used in preparing sensitivity analysis for actuarial	text	IAS 19.145 b Disclosure		
assumptions	text	IAS 19.145 C Disclosure		
Description of reasons for changes in methods and assumptions used in preparing sensitivity analysis for actuarial assumptions	text	IAS 19.145 c _{Disclosure}		
Disclosure of additional information about defined benefit plans [text block]	text block	IAS 19.137 Disclosure		
Disclosure of analysis of present value of defined benefit obligation that distinguishes nature, characteristics and risks [text block]	text block	IAS 19.137 Example		
Termination benefits expense	X _{duration, debit}	IAS 19.171 Common practice		
[835110] Notes - Income taxes Disclosure of income tax [text block]	text block	IAS 12 - Disclosure Disclosure		
Major components of tax expense (income) [abstract]		in a second of biscosure		
Current tax expense (income) and adjustments for current tax of prior periods [abstract] Current tax expense (income)	X _{duration} , debit	IAS 12.80 a _{Example}		
Adjustments for current tax of prior periods	X duration, debit	IAS 12.80 b Example		
Total current tax expense (income) and adjustments for current tax of prior periods	X _{duration, debit}	IAS 12.80 Common practice		
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}		
Tax benefit arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to	(X) duration, credit	IAS 12.80 e Example		
reduce current tax expense Tax benefit arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to	(^) duration, credit			
reduce deferred tax expense	(X) duration, credit	IAS 12.80 f Example		
Deferred tax expense arising from write-down or reversal of write-down of deferred tax asset	X _{duration, debit}	IAS 12.80 g Example		
Tax expense (income) relating to changes in accounting policies and errors included in profit or loss Adjustments for deferred tax of prior periods	X _{duration} , debit	IAS 12.80 h _{Example} IAS 12.80 _{Common practice}		
Other components of deferred tax expense (income)	X duration, debit	IAS 12.80 Common practice		
		IAS 12.81 c (ii) _{Disclosure} , IAS 12.81 c (i)		
Total tay ayaasa (incama)	v	Disclosure, IAS 12.79 Disclosure, IAS 26.35 b (viii) Disclosure, IAS 1.82 d		
Total tax expense (income)	X duration, debit	Disclosure, IFRS 8.23 h Disclosure,		
		IFRS 12.B13 g _{Disclosure}		
Current and deferred tax relating to items charged or credited directly to equity [abstract]	v	IAC 12 91 2		
Current tax relating to items credited (charged) directly to equity Deferred tax relating to items credited (charged) directly to equity	X _{duration} , debit	IAS 12.81 a _{Disclosure}		
Aggregate current and deferred tax relating to items credited (charged) directly to equity	X _{duration, debit}	IAS 12.81 a _{Disclosure}		
Income tax relating to components of other comprehensive income (abstract) Income tax relating to exchange differences on translation included in other comprehensive income	v	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure		
income tax relating to exchange differences on translation included in other comprehensive income	X duration, debit	Expiry date 2021-01-01 IAS 1.90		
Income tax relating to available-for-sale financial assets included in other comprehensive income	X _{duration, debit}	Disclosure, Expiry date 2021-01-		
lecome to veleting to each flow hadres included in other comprehensive income	X _{duration, debit}	01 IAS 12.81 ab _{Disclosure} IAS 1.90 _{Disclosure} , IAS 12.81 ab _{Disclosure}		
Income tax relating to cash flow hedges included in other comprehensive income Income tax relating to changes in revaluation surplus included in other comprehensive income	X duration, debit	IAS 1.90 Disclosure IAS 12.81 ab Disclosure		
Income tax relating to remeasurements of defined benefit plans included in other comprehensive income	X _{duration, debit}	IAS 1.90 _{Disclosure} , IAS 12.81 ab _{Disclosure}		
Income tax relating to investments in equity instruments included in other comprehensive income Income tax relating to hedges of net investments in foreign operations included in other comprehensive income	X _{duration} , debit	IAS 1.90 Disclosure, IAS 12.81 ab Disclosure IAS 1.90 Disclosure, IAS 12.81 ab Disclosure		
Income tax relating to reages of fet investments in loteign operations included in other completiensive income Income tax relating to changes in fair value of financial liability attributable to change in credit risk of liability	X duration, debit			
included in other comprehensive income	X _{duration, debit}	IAS 12.81 ab Disclosure IAS 1.90 Disclosure		
Income tax relating to hedges of investments in equity instruments included in other comprehensive income Income tax relating to change in value of time value of options included in other comprehensive income	X _{duration} , debit	IAS 12.81 ab _{Disclosure} , IAS 1.90 _{Disclosure} IAS 1.90 _{Disclosure} , IAS 12.81 ab _{Disclosure}		
Income tax relating to change in value of forward elements of forward contracts included in other comprehensive	X duration, debit	IAS 1.90 Disclosure, IAS 12.81 ab Disclosure		
income				
Income tax relating to change in value of foreign currency basis spreads included in other comprehensive income Income tax relating to financial assets measured at fair value through other comprehensive income included in	X _{duration, debit}	IAS 1.90 _{Disclosure} , IAS 12.81 ab _{Disclosure}		
other comprehensive income	X _{duration} , debit	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure		
Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other		Effective 2021-01-01 IFRS 17.90 Disclosurer Effective 2021-01-		
comprehensive income that will be reclassified to profit or loss	X _{duration, debit}	01 IAS 12.81 ab Disclosure, Effective 2021-		
		01-01 IAS 1.90 _{Disclosure}		
Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other		Effective 2021-01-01 IAS 1.90 Disclosure/		
comprehensive income that will not be reclassified to profit or loss	X _{duration, debit}	Disclosure, Effective 2021-01-		
		01 IAS 12.81 ab Disclosure		
		Effective 2021-01-01 IFRS 17.82 Disclosure, Effective 2021-01-01 IAS 1.90		
Income tax relating to finance income (expenses) from reinsurance contracts held included in other comprehensive	X _{duration, debit}	Disclosure, Effective 2021-01-		
income		01 IFRS 17.90 Disclosure, Effective 2021-		
Aggregate amount of current and deferred income tax relating to components of other comprehensive income	X duration, debit	01-01 IAS 12.81 ab Disclosure		AASB 112.RDR81.1
under reduced disclosure requirements				
Aggregated income tax relating to components of other comprehensive income Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using	X _{duration}	IAS 12.81 ab _{Disclosure} , IAS 1.90 _{Disclosure}		
equity method	X _{duration, debit}	IAS 1.90 _{Disclosure}		
Tax expense (income) of discontinued operation [abstract]		IEDS E 22 h /iv\		
Tax expense (income) relating to gain (loss) on discontinuance	X _{duration, debit}	IFRS 5.33 b (iv) Disclosure, IAS 12.81 h (i)		
Tay gynerse (income) relating to profit (lose) from ordinary activities of discontinued exerctions	x	IAS 12.81 h (ii) Disclosure, IFRS 5.33 b (ii)		
Tax expense (income) relating to profit (loss) from ordinary activities of discontinued operations	X duration, debit	Disclosure		
Explanation of changes in applicable tax rates to previous accounting period Description of expiry date of deductible temporary differences, unused tax losses and unused tax credits	text	IAS 12.81 d _{Disclosure} IAS 12.81 e _{Disclosure}		
Deductible temporary differences for which no deferred tax asset is recognised	X _{instant}	IAS 12.81 e Disclosure		
Unused tax losses for which no deferred tax asset recognised	X _{instant}	IAS 12.81 e Disclosure		
Unused tax credits for which no deferred tax asset recognised Temporary differences associated with investments in subsidiaries, branches and associates and interests in joint	X instant	IAS 12.81 e Disclosure		
arrangements for which deferred tax liabilities have not been recognised	X _{instant}	IAS 12.81 f Disclosure		
Disclosure of temporary difference, unused tax losses and unused tax credits [text block] Disclosure of temporary difference, unused tax losses and unused tax credits [abstract]	text block	IAS 12.81 g _{Disclosure}		
Disclosure of temporary difference, unused tax losses and unused tax credits [abstract] Disclosure of temporary difference, unused tax losses and unused tax credits [table]	table	IAS 12.81 g _{Disclosure}		
Temporary difference, unused tax losses and unused tax credits [axis]	axis	IAS 12.81 g Disclosure		
Temporary difference, unused tax losses and unused tax credits [member] Temporary differences [member]	member [default] member	IAS 12.81 g _{Disclosure} IAS 12.81 g _{Disclosure}		
Allowance for credit losses [member]	member	IAS 12.81 g Disclosure		
Unrealised foreign exchange gains (losses) [member]	member	IAS 12.81 g Common practice		
Other temporary differences [member] Unused tax losses [member]	member member	IAS 12.81 g _{Common practice} IAS 12.81 g _{Disclosure}		
Unused tax rosses [member]	member	IAS 12.81 g Disclosure		
Disclosure of temporary difference, unused tax losses and unused tax credits [line items]	line items			
Deferred tax assets and liabilities [abstract]	0.0	IAS 1.54 o _{Disclosure} , IAS 12.81 g (i)		
Deferred tax assets	(X) instant, debit	Disclosure IAS 1.56 Disclosure		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS	AU Reference
LUDCI	Type	in No Reference	elements	Ao Reference
Deferred tax liabilities	X instant, credit	IAS 1.54 o _{Disclosure} , IAS 12.81 g (i)		
		Disclosure IAS 1.56 Disclosure		
Net deferred tax liability (asset) Net deferred tax assets and liabilities [abstract]	X instant, credit	IAS 12.81 g (i) Disclosure		
Net deferred tax assets Net deferred tax assets	X instant, debit	IAS 12.81 g (i) Common practice		
Net deferred tax liabilities	X instant, credit	IAS 12.81 g (i) Common practice		
Deferred tax expense (income) [abstract]				
Deferred tax expense (income)	X _{duration} , _{debit}	IAS 12.81 g (ii) Disclosure		
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}		
Deferred tax liability (asset) at beginning of period	X instant, credit	IAS 12.81 g (i) Disclosure		
Changes in deferred tax liability (asset) [abstract]	- instant, credit	S C / Disclosure		
Deferred tax expense (income) recognised in profit or loss	X _{duration}	IAS 12.81 g (ii) Disclosure		
Deferred tax relating to items credited (charged) directly to equity	X _{duration}	IAS 12.81 a Disclosure		
Income tax relating to components of other comprehensive income	X _{duration}	IAS 12.81 ab Disclosure IAS 1.90 Disclosure		
Increase (decrease) through business combinations, deferred tax liability (asset)	X duration, credit	IAS 12.81 Common practice		
Increase (decrease) through loss of control of subsidiary, deferred tax liability (asset) Increase (decrease) through net exchange differences, deferred tax liability (asset)	X _{duration, credit}	IAS 12.81 Common practice IAS 12.81 Common practice		
Total increase (decrease) in deferred tax liability (asset)	X duration, credit	IAS 12.81 Common practice		
Deferred tax liability (asset) at end of period	X instant, credit	IAS 12.81 g (i) Disclosure		
Income tax consequences of dividends proposed or declared before financial statements authorised for issue not	X _{duration}	IAS 12.81 i Disclosure		
recognised as liability				
Increase (decrease) in amount recognised for pre-acquisition deferred tax asset	X _{duration} , _{debit}	IAS 12.81 j Disclosure		
Description of event or change in circumstances that caused recognition of deferred tax benefits acquired in business combination after acquisition date	text	IAS 12.81 k _{Disclosure}		
Description of evidence supporting recognition of deferred tax asset when utilisation is dependent on future taxable				
profits in excess of profits from reversal of taxable temporary differences and entity has suffered loss in jurisdiction to	text	IAS 12.82 Disclosure		
which deferred tax asset relates				
Deferred tax asset when utilisation is dependent on future taxable profits in excess of profits from reversal of taxable	X instant, debit	IAS 12.82 Disclosure		
temporary differences and entity has suffered loss in jurisdiction to which deferred tax asset relates Description of nature of potential income tax consequences that would result from payment of dividend	text	IAS 12.82A _{Disclosure}		
Description of nature of potential income tax consequences that would result from payment of dividend Description of amounts of potential income tax consequences practicably determinable	text	IAS 12.82A Disclosure		
Description of whether there are potential income tax consequences not practicably determinable	text	IAS 12.82A Disclosure		
Reconciliation of accounting profit multiplied by applicable tax rates [abstract]				
Accounting profit	X _{duration, credit}	IAS 12.81 c (i) _{Disclosure} , IAS 12.81 c (ii)		
		Disclosure		
Tax expense (income) at applicable tax rate	X duration, debit	IAS 12.81 c (i) Disclosure		
Tax effect of revenues exempt from taxation	(X) duration, credit	IAS 12.81 c (i) Disclosure		
Tax effect of expense not deductible in determining taxable profit (tax loss) Tax effect of impairment of goodwill	X _{duration, debit}	IAS 12.81 c (i) Disclosure IAS 12.81 c (i) Common practice		
Tax effect of impairment or goodwin	X duration, debit	IAS 12.81 c (i) Common practice		
Tax effect of foreign tax rates	X duration, debit	IAS 12.81 c (i) Disclosure		
Tax effect from change in tax rate	X _{duration} , debit	IAS 12.81 c (i) Disclosure		
Other tax effects for reconciliation between accounting profit and tax expense (income)	X _{duration, debit}	IAS 12.81 c (i) Disclosure		
		IAS 12.81 c (ii) _{Disclosure} , IAS 12.81 c (i)		
		Disclosure, IAS 12.79 Disclosure,		
Total tax expense (income)	X _{duration} , _{debit}	IAS 26.35 b (viii) Disclosure, IAS 1.82 d		
		Disclosurer IFRS 8.23 h Disclosurer IFRS 12.B13 g Disclosure		
Reconciliation of average effective tax rate and applicable tax rate [abstract]		II N.3 12.013 g Disclosure		
		IAS 12.81 c (i) Disclosurer IAS 12.81 c (ii)		
Accounting profit	X _{duration, credit}	Disclosure		
Applicable tax rate	X.XX _{duration}	IAS 12.81 c (ii) Disclosure		
Tax rate effect of revenues exempt from taxation	(X.XX) _{duration}	IAS 12.81 c (ii) _{Disclosure}		
Tax rate effect of expense not deductible in determining taxable profit (tax loss)	X.XX _{duration}	IAS 12.81 c (ii) Disclosure		
Tax rate effect of impairment of goodwill Tax rate effect of tax losses	X.XX _{duration}	IAS 12.81 c (ii) Common practice		
Tax rate effect of fax rosses Tax rate effect of foreign tax rates	X.XX _{duration}	IAS 12.81 c (ii) Disclosure		
Tax rate effect from change in tax rate	X.XX duration	IAS 12.81 c (ii) Disclosure		
Tax rate effect of adjustments for current tax of prior periods	X.XX _{duration}	IAS 12.81 c (ii) Common practice		
Other tax rate effects for reconciliation between accounting profit and tax expense (income)	X.XX _{duration}	IAS 12.81 c (ii) Disclosure		
Total average effective tax rate	X.XX _{duration}	IAS 12.81 c (ii) Disclosure		
[836200] Notes - Borrowing costs				
Disclosure of borrowing costs [text block]	text block	IAS 23 - Disclosure Disclosure		
Borrowing costs [abstract] Borrowing costs capitalised	X _{duration}	IAS 23.26 a _{Disclosure}		
Borrowing costs recognised as expense	X duration	IAS 1.112 C Common practice		
Total borrowing costs incurred	X duration	IAS 1.112 C Common practice		
Interest costs [abstract]				
Interest costs capitalised	X _{duration}	IAS 1.112 C Common practice		
Interest expense	X duration, debit	IFRS 12.B13 f Disclosure, IFRS 8.23 d		
		Disclosure, IFRS 8.28 e Disclosure		
Total interest costs incurred Capitalisation rate of borrowing costs eligible for capitalisation	X _{duration} X.XX _{duration}	IAS 1.112 C Common practice IAS 23.26 b Disclosure		
[836500] Notes - Insurance contracts	duration	U.S. 25.20 D Disclosure		
		Expiry date 2021-01-01 IFRS 4 -		
Disclosure of insurance contracts [text block]	text block	Disclosure Disclosure, Effective 2021-01-		
		01 IFRS 17 - Disclosure Disclosure		
Disclosure of amounts arising from insurance contracts [text block]	text block	Expiry date 2021-01-01 IFRS 4.36		
		Disclosure		
Description of accounting policy for insurance contracts and related assets, liabilities, income and expense [text block]	text block	IAS 1.117 b Common practice, Expiry date 2021-01-01 IFRS 4.37 a Disclosure		
	,	Expiry date 2021-01-01 IFRS 4.37 b		
Assets arising from insurance contracts	X instant, debit	Disclosure		
		Expiry date 2021-01-01 IAS 1.55 $_{\mbox{\scriptsize Example}}$		
Assets under insurance contracts and reinsurance contracts issued	X instant, debit	Expiry date 2021-01-01 IFRS 4.IG20 b		
	mstant, debit	Example, Expiry date 2021-01-		
		01 IFRS 4.37 b Example		
		Expiry date 2021-01-01 IFRS 4.IG23 a Example, Expiry date 2021-01-		
Deferred acquisition costs arising from insurance contracts	X instant, debit	01 IFRS 4.IG39 a Example, Expiry date		
Selection adjustment costs attissing from insurance contracts	instant, debit	2021-01-01 IFRS 4.37 b Example, Expiry		
		date 2021-01-01 IFRS 4.37 e _{Disclosure}		
		Expiry date 2021-01-01 IFRS 4.IG23 b		
Intangible assets relating to insurance contracts acquired in business combinations or portfolio transfers	X instant, debit	Example, Expiry date 2021-01-		
		01 IFRS 4.37 b Example		

And the control of th				Additional AU	
Service of the contract of the	Label	Туре	IFRS Reference	Reference to IFRS	AU Reference
Description of the control of the co	Assets under reinsurance ceded	X instant, debit	Example, Expiry date 2021-01- 01 IFRS 4.IG20 c Example, Expiry date		
Security of the property of th	Liabilities under insurance contracts and reinsurance contracts issued [abstract]				
Colors transmitted and appoint of the colors	Unearned premiums	X instant, credit	Example, Expiry date 2021-01- 01 IFRS 4.37 b Example		
Control control for the control contro	Claims reported by policyholders	X instant, credit	Example, Expiry date 2021-01- 01 IFRS 4.IG22 b Example		
### Program of the Program Control Con	Claims incurred but not reported	X instant, credit	Example, Expiry date 2021-01-		
Processor for future can approximately provided by the company of copied in Statutes Libraria for company of copied in Statutes Recommended of copied in Statutes and Statut	Provisions arising from liability adequacy tests	X instant, credit	Example, Expiry date 2021-01-		
Leadings or component of quity working to afforced only participates in balance Recipitation and a growth or plant of the component of the co	Provisions for future non-participating benefits	X instant, credit	Example, Expiry date 2021-01- 01 IFRS 4.IG22 e Example		
Residuated and appelled residuated to insurance controls of the control insurance controls the control insurance co	Liabilities or components of equity relating to discretionary participation features	X instant, credit	Example, Expiry date 2021-01-		
Note incorrace access accorded by operating gifts to recovered to the control of	Receivables and payables related to insurance contracts	X instant, credit	Example, Expiry date 2021-01-		
Other loabilities under insurance contracts and relevance contracts broad Total liabilities under insurance contracts and indicatents contracts broad Notice and the property of the CONTRACT	Non-insurance assets acquired by exercising rights to recoveries	X instant, credit	Example, Expiry date 2021-01- 01 IFRS 4.37 b Example		
Total liabilities under manumic contracts and resourance contracts issued Samura contracts Samura contr	Other liabilities under insurance contracts and reinsurance contracts issued	X instant, credit	Example, Expiry date 2021-01-		
Expense artising from resourance contracts Expense artising from resourance contracts (stoud, without reduction for reinsurance held	Total liabilities under insurance contracts and reinsurance contracts issued	X instant, credit	Disclosure, Expiry date 2021-01- 01 IAS 1.55 Example, Expiry date 2021-01- 01 IFRS 4.37 b Disclosure, Expiry date 2021- 01-01 IFRS 4.IG37 a Example, Expiry date		
Expense enting from insurance contracts Revenue from insurance contracts issued, without reduction for reinsurance held X service to the protriphider claims and benefits, without reduction for reinsurance held X service to the protriphider claims and benefits, without reduction for reinsurance held X service to the protriphider claims and benefits, without reduction for reinsurance held X service to the protriphider claims and benefits, without reduction for reinsurance held X service to the protriphider claims and benefits, without reduction for reinsurance held X service to the protriphider claims and benefits, without reduction for reinsurance held X service to the protriphider claims and benefits, without reduction for reinsurance held X service to the protriphider claims and benefits, without reduction for reinsurance held X service to the protriphider claims and benefits, without reduction for reinsurance held X service to the protriphider claims and benefits, without reduction for reinsurance held X service to the protriphider claims and benefits, without reduction for reinsurance held X service to the protriphider claims and benefits, without reduction for reinsurance held X service to the protriphider claims and benefits, without reduction for reinsurance held X service to the protriphider claims and benefits, without reduction for reinsurance held X service to the protriphider claims and benefits, without reduction for reinsurance held X service to the protriphider claims and benefits, without reduction for reinsurance held X service to the protriphider claims and benefits, without reduction for reinsurance held X service to the protriphider claims and benefits, without reduction for reinsurance held X service to the protriphider claims and benefits, without reduction for reinsurance and service to the protriphider claims and benefits, without reduction for reinsurance contracts to service to protriphider claims and protriphider claims and protriphider claims and protriphider claim	Income arising from insurance contracts	X _{duration, credit}			
Revenue from insurance contracts issued, without reduction for reinsurance held Income from contracts with reinsurers Income from contracts issued. Income and reinsurers contracts and reinsurance contracts issued as beginning of period Income from contracts and reinsurance contracts issued as beginning of period Income from contracts and reinsurance contracts issued as beginning of period Income from contracts and reinsurance contracts issued as beginning of period Income from contracts and reinsurance contracts issued insurance contracts and reinsurance contracts and reinsuran	Expense arising from insurance contracts	X _{duration, debit}	Expiry date 2021-01-01 IFRS 4.37 b		
Income from contracts with reincures X_{annumer contracts with reincures X_{annumer contracts X_{annumer co	Revenue from insurance contracts issued, without reduction for reinsurance held	X duration, credit	Expiry date 2021-01-01 IFRS 4.37 b Example, Expiry date 2021-01- 01 IFRS 4.IG24 a Example, Expiry date		
Expense for policybolder claims and benefits, without reduction for reinsurance held Expenses arising from reinsurance held Expenses arising from reinsurance held Cash flows from (used in) insurance contracts Amortisation of losses (gains) arising on buying reinsurance Amortisation of losses (gains) arising on buying reinsurance Amortisation of losses (gains) arising on buying reinsurance Remaining unamortised gains (lossed) arising on buying reinsurance as beginning of period Remaining unamortised gains (lossed) arising on buying reinsurance as tend of period Remaining unamortised gains (lossed) arising on buying reinsurance as east of period Remaining unamortised gains (lossed) arising on buying reinsurance as east of period Remaining from insurance contracts and reinsurance as east of period Euglianation of process used to determine assumptions to measure recognised asset, inibilities, income and expense arising from insurance contracts Expense in liabilities under insurance contracts and reinsurance contracts issued (abstract) Additions other than through business combinations, liabilities under insurance contracts and reinsurance contracts	Income from contracts with reinsurers	X _{duration} , credit	Example, Expiry date 2021-01-01 IAS 1.85 Example, Expiry date 2021-01-		
Expenses arising from reinsurance held Xaurent, sells Cash flows from (used in) insurance contracts Another sells Gains (posses) recognised in profit or loss on buying reinsurance Anothisation of losses (gains) arising on buying reinsurance Remaining unamortised gains (losses) arising on buying reinsurance at end of period Remaining unamortised gains (losses) arising on buying reinsurance at end of period Remaining unamortised gains (losses) arising on buying reinsurance at end of period Xaurent, and Expense arising from insurance contracts Explanation of process used to determine assumptions to measure recognized assets, liabilities, income and expense arising from insurance contracts Explanation of effect of changes in liabilities under insurance contracts and reinsurance contracts issued at beginning of period Liabilities under insurance contracts and reinsurance contracts issued at beginning of period Additions of their than through business combinations, liabilities under insurance contracts and reinsurance contracts and rei	Expense for policyholder claims and benefits, without reduction for reinsurance held	X _{duration, debit}	Expiry date 2021-01-01 IFRS 4.37 b Example, Expiry date 2021-01-		
Gains (losses) recognised in profit or loss on buying reinsurance Amotosation of losses (gains) arising on buying reinsurance Remaining unamortised gains (losses) arising on buying reinsurance at beginning of period Remaining unamortised gains (losses) arising on buying reinsurance at beginning of period Remaining unamortised gains (losses) arising on buying reinsurance at end of period Remaining unamortised gains (losses) arising on buying reinsurance at end of period Remaining unamortised gains (losses) arising on buying reinsurance at end of period Remaining unamortised gains (losses) arising on buying reinsurance at end of period Remaining unamortised gains (losses) arising on buying reinsurance at end of period Remaining unamortised gains (losses) arising on buying reinsurance at end of period Remaining unamortised gains (losses) arising on buying reinsurance at end of period Remaining unamortised gains (losses) arising on buying reinsurance at end of period Remaining unamortised gains (losses) arising on buying reinsurance at end of period Remaining unamortised gains (losses) arising on buying reinsurance at end of period Xuotati, creat Explanation of effect of changes in sasumptions to measure recognised assets, liabilities, income and expense arising from insurance contracts and reinsurance contracts issued at beginning of period Liabilities under insurance contracts and reinsurance contracts issued at beginning of period Xuotati, creat Explanation of effect of changes in liabilities under insurance contracts issued at beginning of period Xuotati, creat Explication of thanges in liabilities under insurance contracts issued at beginning of period Xuotati, creat Xuotati, creat Explication of thanges in liabilities under insurance contracts issued at beginning of period Xuotati, creat Explication of thanges in liabilities under insurance contracts and reinsurance contracts and re	Expenses arising from reinsurance held	X _{duration} , debit	Example, Expiry date 2021-01-01 IAS 1.85 Example, Expiry date 2021-01-		
Amortisation of losses (gains) arising on buying reinsurance Remaining unamortised gains (losses) arising on buying reinsurance at beginning of period Remaining unamortised gains (losses) arising on buying reinsurance at the difference and the period substance of the period substance are substance at the difference of the period substance are substance of the period substance of the per	Cash flows from (used in) insurance contracts	X _{duration, debit}			
Amortisation of losses (gains) arising on buying reinsurance Remaining unamortised gains (losses) arising on buying reinsurance at beginning of period Remaining unamortised gains (losses) arising on buying reinsurance at end of period Remaining unamortised gains (losses) arising on buying reinsurance at end of period Epipanation of process used to determine assumptions to measure recognised assets, liabilities, income and expenses arising from insurance contracts Epipanation of effect of changes in assumptions to measure insurance assets and insurance liabilities Reconcillation of changes in liabilities under insurance contracts and reinsurance contracts issued [abstract] Liabilities under insurance contracts and reinsurance contracts issued at beginning of period Changes in liabilities under insurance contracts and reinsurance contracts issued [abstract] Additions other than through business combinations, liabilities under insurance contracts issued Acquisitions through business combinations, liabilities under insurance contracts issued Acquisitions through business combinations, liabilities under insurance contracts and reinsurance contracts issued Expense (income) included in profit or loss, liabilities under insurance contracts and reinsurance contracts and reinsurance contracts issued Increase (decrease) through transfers, liabilities under insurance contracts and reinsurance contracts and reinsurance contracts and reinsurance contracts issued Increase (decrease) through transfers, liabilities under insurance contracts and reinsurance contracts and reinsurance contracts and reinsurance contracts issued Increase (decrease) through transfers, liabilities under insurance contracts and reinsurance contracts issued Acquisitions through business combinations, liabilities under insurance contracts and reinsurance contracts and reinsurance contr	Gains (losses) recognised in profit or loss on buying reinsurance	X _{duration, credit}			
Remaining unamortised gains (losses) arising on buying reinsurance at beginning of period Remaining unamortised gains (losses) arising on buying reinsurance at end of period X minute, creat: Explanation of process used to determine assumptions to measure recognised assets, liabilities, income and experse arising from insurance contracts Explanation of effect of changes in inabilities under insurance contracts and reinsurance contracts issued (abstract) Liabilities under insurance contracts and reinsurance contracts issued at beginning of period Changes in liabilities under insurance contracts and reinsurance contracts issued at beginning of period Additions other than through business combinations, liabilities under insurance contracts and reinsurance contracts issued Acquisitions through business combinations, liabilities under insurance contracts and reinsurance contracts and rei	Amortisation of losses (gains) arising on buying reinsurance	X _{duration, debit}	Expiry date 2021-01-01 IFRS 4.37 b (ii)		
Remaining unamortised gains (losses) arising on buying reinsurance at end of period Explanation of process used to determine assumptions to measure recognised assets, liabilities, income and expense arising from insurance contracts Explanation of effect of changes in assumptions to measure insurance contracts sand reinsurance contracts issued [abstract] Exploration of changes in liabilities under insurance contracts and reinsurance contracts issued at beginning of period Liabilities under insurance contracts and reinsurance contracts issued at beginning of period Liabilities under insurance contracts and reinsurance contracts issued at beginning of period Changes in liabilities under insurance contracts and reinsurance contracts issued [abstract] Additions other than through business combinations, liabilities under insurance contracts sized Acquisitions through business combinations, liabilities under insurance contracts and reinsurance contracts and liabilities under insurance contracts and reinsurance contr	Remaining unamortised gains (losses) arising on buying reinsurance at beginning of period	X instant, credit	Expiry date 2021-01-01 IFRS 4.37 b (ii)		
Explanation of process used to determine assumptions to measure recognised assets, liabilities, income and expense arising from insurance contracts Explanation of effect of changes in assumptions to measure insurance assets and insurance liabilities Reconciliation of changes in liabilities under insurance contracts and reinsurance contracts issued [abstract] Liabilities under insurance contracts and reinsurance contracts issued at beginning of period Liabilities under insurance contracts and reinsurance contracts issued at beginning of period Changes in liabilities under insurance contracts and reinsurance contracts issued [abstract] Additions other than through business combinations, liabilities under insurance contracts and reinsurance contracts issued Acquisitions through business combinations, liabilities under insurance contracts and reinsurance contracts issued Expense (income) included in profit or loss, liabilities under insurance contracts and reinsurance contracts issued Increase (decrease) through transfers, liabilities under insurance contracts and reinsurance contracts issued Increase (decrease) through net exchange differences, liabilities under insurance contracts and reinsurance contracts and re	Remaining unamortised gains (losses) arising on buying reinsurance at end of period	X instant, credit	Expiry date 2021-01-01 IFRS 4.37 b (ii)		
Explanation of effect of changes in assumptions to measure insurance assets and insurance liabilities Reconciliation of changes in liabilities under insurance contracts and reinsurance contracts issued [abstract] Liabilities under insurance contracts and reinsurance contracts issued at beginning of period Liabilities under insurance contracts and reinsurance contracts issued at beginning of period Liabilities under insurance contracts and reinsurance contracts issued [abstract] Changes in liabilities under insurance contracts and reinsurance contracts issued [abstract] Additions other than through business combinations, liabilities under insurance contracts issued Acquisitions through business combinations, liabilities under insurance contracts issued Acquisitions through business combinations, liabilities under insurance contracts issued Acquisitions through business combinations, liabilities under insurance contracts issued Acquisitions through business combinations, liabilities under insurance contracts issued Acquisitions through pusiness combinations, liabilities under insurance contracts issued Acquisitions through business combinations, liabilities under insurance contracts issued Acquisitions through business combinations, liabilities under insurance contracts issued Acquisitions through business combinations, liabilities under insurance contracts issued Acquisitions through business combinations, liabilities under insurance contracts issued Acquisitions through business combinations, liabilities under insurance contracts issued Acquisitions through business combinations, liabilities under insurance contracts issued Acquisitions through business combinations, liabilities under insurance contracts issued Acquisitions through business combinations, liabilities under insurance contracts issued Acquisitions through business combinations, liabilities under insurance contracts issued Acquisitions through business combinations, liabilities under insurance contracts issued Acquisitions thr		text	Expiry date 2021-01-01 IFRS 4.37 c		
Reconciliation of changes in liabilities under insurance contracts and reinsurance contracts issued [abstract] Liabilities under insurance contracts and reinsurance contracts issued at beginning of period X instant, credit X instant, cred		text			
Liabilities under insurance contracts and reinsurance contracts issued at beginning of period X instant, credit X instant, cr			Disclosure		
Additions other than through business combinations, liabilities under insurance contracts and reinsurance contracts issued Acquisitions through business combinations, liabilities under insurance contracts and reinsurance contracts issued Acquisitions through business combinations, liabilities under insurance contracts and reinsurance contracts issued Cash paid, liabilities under insurance contracts and reinsurance contracts issued Expense (income) included in profit or loss, liabilities under insurance contracts and reinsurance contracts issued Expense (decrease) through transfers, liabilities under insurance contracts and reinsurance contracts issued Expense (decrease) through net exchange differences, liabilities under insurance contracts and reinsurance	Liabilities under insurance contracts and reinsurance contracts issued at beginning of period	old X instant, credit	Disdosurer Expiry date 2021-01- 01 IAS 1.55 Example, Expiry date 2021-01- 01 IFRS 4.37 b Disclosure, Expiry date 2021- 01-01 IFRS 4.IG37 a Example, Expiry date		
Acquisitions through business combinations, liabilities under insurance contracts and reinsurance contracts issued Cash paid, liabilities under insurance contracts and reinsurance contracts issued Expiry date 2021-01-01 IFRS 4.37 e Expiry date 2021-01-01 IFRS 4.37 e Expiry date 2021-01-01 IFRS 4.37 e Example Expiry date 2021-01-01 IFRS 4.37 e Expiry date 2021-01-01 IFRS 4.	Additions other than through business combinations, liabilities under insurance contracts and reinsurance	X _{duration} , credit			
Cash paid, liabilities under insurance contracts and reinsurance contracts issued Expire date 2021-01-01 IFRS 4.37 e Expense (income) included in profit or loss, liabilities under insurance contracts and reinsurance contracts issued Expire date 2021-01-01 IFRS 4.1G37 c Expire date 2021-01-01 IFRS 4.1G37 d Expire date 2021-01-01 I	Acquisitions through business combinations, liabilities under insurance contracts and reinsurance contracts		Expiry date 2021-01-01 IFRS 4.37 e		
Expense (income) included in profit or loss, liabilities under insurance contracts and reinsurance contracts issued X duration, credit X duration, credit Expiry date 2021-01-01 IFRS 4.1G37 d Example, Expiry date 2021-01- 01 IFRS 4.37 e Example, Expiry date 2021-01-01 IFRS 4.1G37 e Expiry date 2021-01-01 IFRS 4.37 e Example, Expiry date 2021-01-01 IFRS 4.37 e Ex			Expiry date 2021-01-01 IFRS 4.37 e Example, Expiry date 2021-01-		
Expiry date 2021-01-01 FRS 4.IG37 e stample. Expiry date 2021-01-01 FRS 4.IG37 e stample. Expiry date 2021-01-01 to 1 FRS 4.37 e stample. Expiry date 2021-01-01 to 1 FRS 4.37 e stample. Expiry date 2021-01-01 to 1 FRS 4.37 e stample. Expiry date 2021-01-01 to 1 FRS 4.37 e stample. Expiry date 2021-01-01 to 1 FRS 4.37 e stample. Expiry date 2021-01-01 to 1 FRS 4.37 e stample. Expiry date 2021-01-01 to 1 FRS 4.37 e stample. Expiry date 2021-01-01 to 1 FRS 4.37 e stample. Expiry date 2021-01-01 to 1 FRS 4.37 e stample. Expiry date 2021-01-01 to 1 FRS 4.37 e stample. Expiry date 2021-01-01 to 1 FRS 4.37 e stample. Expiry date 2021-01-01 to 1 FRS 4.103 e stample. Expiry date 2021-01-01 to 1 FRS 4.103 e stample. Expiry date 2021-01-01 to 1 FRS 4.103 e stample. Expiry date 2021-01-01 to 1 FRS 4.103 e stample. Expiry date 2021-01-01 to 1 FRS 4.103 e stample. Expiry date 2021-01-01 to 1 FRS 4.103 e stample. Expiry date 2021-01-01 to 1 FRS 4.103 e stample. Expiry date 2021-01-01 to 1 FRS 4.103 e stample. Expiry date 2021-01-01 to 1 FRS 4.103 e stample. Expiry date 2021-01-01 to 1 FRS 4.103 e stample. Expiry date 2021-01-01 to 1 FRS 4.103 e stample. Expiry date 2021-01-01 to 1 FRS 4.103 e stample. Expiry date 2021-01-01 to 1 FRS 4.103 e stample. Expiry date 2021-01-01 to 1 FRS 4.103 e stample. Expiry date 2021-01-01 to 2 FRS 4.103 e stample. Expiry date 2021-01-01 to 2 FRS 4.103 e stample. Expiry date 2021-01-01 to 2 FRS 4.103 e stample. Expiry date 2021-01-01 to 2 FRS 4.103 e stample. Expiry date 2021-01-01 to 2 FRS 4.103 e stample. Expiry date 2021-01-01 to 2 FRS 4.103 e stample. Expiry date 2021-01-01 to 2 FRS 4.103 e stample. Expiry date 2021-01-01 to 2 FRS 4.103 e stample. Expiry date 2021-01-01 to 2 FRS 4.103 e stample. Expiry date 2021-01-01 to 2 FRS 4.103 e stample. Expiry date 2021-01-01 to 2 FRS 4.103 e stample. Expiry date 2021-01-01 to 2 FRS 4.103 e stample. Expiry date 2021-01-01 to 2 FRS 4.103 e stample. Expiry date 2021-01-01 to		X duration, credit	Expiry date 2021-01-01 IFRS 4.IG37 d Example, Expiry date 2021-01-		
Increase (decrease) through net exchange differences, liabilities under insurance contracts and reinsurance X duration, credit X duration, credit X duration, credit	Increase (decrease) through transfers, liabilities under insurance contracts and reinsurance contracts issued	X _{duration} , credit	Expiry date 2021-01-01 IFRS 4.IG37 e Example, Expiry date 2021-01-		
		X duration, credit	Expiry date 2021-01-01 IFRS 4.37 e Example, Expiry date 2021-01-		

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Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Increase (decrease) through adjustments arising from passage of time, liabilities under insurance contracts	X duration, credit	Expiry date 2021-01-01 IFRS 4.37 e	elements	
and reinsurance contracts issued Increase (decrease) through other changes, liabilities under insurance contracts and reinsurance contracts issued	X _{duration, credit}	Common practice Expiry date 2021-01-01 IFRS 4.IG37 Exampler Expiry date 2021-01- 01 IFRS 4.37 e Example		
Total increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued	X _{duration} , credit	Expiry date 2021-01-01 IFRS 4.IG37 $_{\text{Example}}$, Expiry date 2021-01-01 IFRS 4.37 e $_{\text{Example}}$		
Liabilities under insurance contracts and reinsurance contracts issued at end of period	X instant, credit	Expiry date 2021-01-01 IFRS 4.37 e DISCIOLUPE EXPIRY date 2021-01- 01 IAS 1.55 Example: Expiry date 2021-01- 01 IFRS 4.37 b Giclosure Expiry date 2021- 01-01 IFRS 4.37 a Example: Expiry date 2021-01-01 IFRS 4.IG27 a Example		
Reconciliation of changes in deferred acquisition costs arising from insurance contracts [abstract]		Evoleti data 2021 01 01 IEBS 4 IC22 a		
Deferred acquisition costs arising from insurance contracts at beginning of period	X instant, debit	Expiry date 2021-01-01 IFRS 4.IG23 a Example. Expiry date 2021-01-01 IFRS 4.IG39 a Example. Expiry date 2021-01-01 IFRS 4.37 b Example. Expiry date 2021-01-01 IFRS 4.37 e Disclosure		
Changes in deferred acquisition costs arising from insurance contracts [abstract]		Expiry date 2021-01-01 IFRS 4.IG39 b		
Amounts incurred, deferred acquisition costs arising from insurance contracts	X duration, debit	Example, Expiry date 2021-01- 01 IFRS 4.37 e Example Expiry date 2021-01-01 IFRS 4.37 e		
Acquisitions through business combinations, deferred acquisition costs arising from insurance contracts	X _{duration, debit}	Common practice		
Amortisation, deferred acquisition costs arising from insurance contracts	(X) duration, credit	Expiry date 2021-01-01 IFRS 4.37 e Example, Expiry date 2021-01- 01 IFRS 4.IG39 c Example		
Impairment loss recognised in profit or loss, deferred acquisition costs arising from insurance contracts	(X) _{duration} , credit	Expiry date 2021-01-01 IFRS 4.IG39 d Example, Expiry date 2021-01- 01 IFRS 4.37 e Example		
Increase (decrease) through net exchange differences, deferred acquisition costs arising from insurance contracts	X _{duration, debit}	Expiry date 2021-01-01 IFRS 4.37 e		
Increase (decrease) through shadow accounting, deferred acquisition costs arising from insurance contracts	X _{duration, debit}	Expiry date 2021-01-01 IFRS 4.37 e		
Increase (decrease) through other changes, deferred acquisition costs arising from insurance contracts	X _{duration} , debit	Expiry date 2021-01-01 IFRS 4.37 e Example, Expiry date 2021-01- 01 IFRS 4.IG39 e Example		
Total increase (decrease) in deferred acquisition costs arising from insurance contracts	X _{duration, debit}	Expiry date 2021-01-01 IFRS 4.IG39 Example, Expiry date 2021-01- 01 IFRS 4.37 e Example		
Deferred acquisition costs arising from insurance contracts at end of period	X instant, debit	Expiry date 2021-01-01 IFRS 4.IG23 a Example, Expiry date 2021-01- 01 IFRS 4.IG39 a Example, Expiry date 2021-01-01 IFRS 4.37 b Example, Expiry		
Reconciliation of changes in reinsurance assets [abstract]		date 2021-01-01 IFRS 4.37 e _{Disclosure}		
Reinsurance assets at beginning of period	X instant, debit	Expiry date 2021-01-01 IFRS 4.37 e Disclosure		
Changes in reinsurance assets [abstract]	v	Expiry date 2021-01-01 IFRS 4.37 e		
Additions other than through business combinations, reinsurance assets	X duration, debit	Common practice Expiry date 2021-01-01 IFRS 4.37 e		
Acquisitions through business combinations, reinsurance assets	X duration, debit	Common practice Expiry date 2021-01-01 IFRS 4.37 e		
Increase (decrease) through net exchange differences, reinsurance assets	X duration, debit	Common practice Expiry date 2021-01-01 IFRS 4.37 e		
Increase (decrease) through adjustments arising from passage of time, reinsurance assets	X duration, debit	Common practice Expiry date 2021-01-01 IFRS 4.37 e		
Increase (decrease) through other changes, reinsurance assets	X _{duration, debit}	Common practice Expiry date 2021-01-01 IFRS 4.37 e		
Total increase (decrease) in reinsurance assets	X _{duration, debit}	Example, Expiry date 2021-01- 01 IFRS 4.IG37 Example		
Reinsurance assets at end of period	X instant, debit	Expiry date 2021-01-01 IFRS 4.37 e Disclosure		
Disclosure of nature and extent of risks arising from insurance contracts [text block]	text block	Expiry date 2021-01-01 IFRS 4.38 Disclosure		
Description of objectives, policies and processes for managing risks arising from insurance contracts and methods used to manage those risks	text	Expiry date 2021-01-01 IFRS 4.39 a Disclosure		
Disclosure of insurance risk [text block]	text block	Expiry date 2021-01-01 IFRS 4.39 c Disclosure		
Disclosure of sensitivity to insurance risk [text block]	text block	Expiry date 2021-01-01 IFRS 4.39 c (i) Disclosure		
Sensitivity analysis to insurance risk	text	Expiry date 2021-01-01 IFRS 4.39A a Disclosure		
Qualitative information about sensitivity and information about those terms and conditions of insurance contracts that have material effect	text	Expiry date 2021-01-01 IFRS 4.39A b		
Description of concentrations of insurance risk	text	Expiry date 2021-01-01 IFRS 4.39 c (ii) Disclosure		
Disclosure of actual claims compared with previous estimates [text block]	text block	Expiry date 2021-01-01 IFRS 4.39 c (iii) Disclosure, Effective 2021-01- 01 IFRS 17.130 Disclosure		
Disclosure of credit risk of insurance contracts [text block]	text block	Expiry date 2021-01-01 IFRS 4.39 d Disclosure		
Disclosure of liquidity risk of insurance contracts [text block]	text block	Expiry date 2021-01-01 IFRS 4.39 d Disclosure		
Disclosure of market risk of insurance contracts [text block]	text block	Expiry date 2021-01-01 IFRS 4.39 d Disclosure		
Information about exposures to market risk arising from embedded derivatives contained in host insurance contract	text	Expiry date 2021-01-01 IFRS 4.39 e Disclosure		
Disclosure of types of insurance contracts [text block]	text block	Expiry date 2021-01-01 IFRS 4 - Disclosure Common practice		
Disclosure of types of insurance contracts [abstract]	table	Expiry date 2021-01-01 IFRS 4 -		
Disclosure of types of insurance contracts [table]	table	Disclosure Common practice Expiry date 2021-01-01 IFRS 4 -		
Types of insurance contracts [axis]	axis	Disclosure Common practice		

			Additional AU	
Label	Туре	IFRS Reference	Reference to IFRS	AU Reference
		Expiry date 2021-01-01 IFRS 4 -	elements	
Types of insurance contracts [member]	member [default]	Disclosure Common practice		
Life insurance contracts [member]	member	Expiry date 2021-01-01 IFRS 4 - Disclosure Common practice		
Non-life insurance contracts [member]	member	Expiry date 2021-01-01 IFRS 4 -		
Disclosure of types of insurance contracts [line items]	line items	Disclosure Common practice		
Income arising from insurance contracts	X _{duration, credit}	Expiry date 2021-01-01 IFRS 4.37 b		
Expense arising from insurance contracts	X _{duration} , debit	Expiry date 2021-01-01 IFRS 4.37 b		
· · · · ·		Disclosure Expiry date 2021-01-01 IFRS 4 -		
Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [text block]	text block	Disclosure Common practice		
Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [abstract] Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [table]	table	Expiry date 2021-01-01 IFRS 4 -		
	table	Disclosure _{Common practice} Expiry date 2021-01-01 IFRS 4 -		
Amounts arising from insurance contracts [axis]	axis	Disclosure Common practice		
Net amount arising from insurance contracts [member]	member [default]	Expiry date 2021-01-01 IFRS 4 - Disclosure Common practice		
Gross amount arising from insurance contracts [member]	member	Expiry date 2021-01-01 IFRS 4 -		
Reinsurer's share of amount arising from insurance contracts [member]	member	Disclosure Common practice Expiry date 2021-01-01 IFRS 4 -		
Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [line items]	line items	Disclosure Common practice		
Income arising from insurance contracts	X duration, credit	Expiry date 2021-01-01 IFRS 4.37 b		
		Disclosure Expiry date 2021-01-01 IFRS 4.37 b		
Expense arising from insurance contracts	X _{duration, debit}	Disclosure		
Presentation of overlay approach [abstract]	Y	Effective on first application of IFRS		
Amount reclassified from profit or loss to other comprehensive income applying overlay approach Other comprehensive income, net of tax, application of overlay approach [abstract]	X _{duration, debit}	9 IFRS 4.35D a _{Disclosure}		
Other comprehensive income, het or tax, application or overlay approach [abstract] Amount reclassified to other comprehensive income from profit or loss applying overlay approach, net of tax	X duration, credit	Effective on first application of IFRS		
		9 IFRS 4.35D b _{Disclosure} Effective on first application of IFRS		
Reclassification adjustments on application of overlay approach, net of tax	(X) duration, debit	9 IFRS 4.35D b _{Disclosure}		
Other comprehensive income, net of tax, application of overlay approach	X _{duration} , credit	Effective on first application of IFRS 9 IFRS 4.35D b _{Disclosure}		
Other comprehensive income, before tax, application of overlay approach [abstract]				
Amount reclassified to other comprehensive income from profit or loss applying overlay approach, before tax	X _{duration, credit}	9 IFRS 4.35D b _{Disclosure}		
Reclassification adjustments on application of overlay approach, before tax	(X) _{duration, debit}	Effective on first application of IFRS 9 IFRS 4.35D b Disclosure		
Other comprehensive income, before tax, application of overlay approach	X _{duration} , credit	Effective on first application of IFRS		
		9 IFRS 4.35D b _{Disclosure} Effective on first application of IFRS		
Income tax relating to application of overlay approach in other comprehensive income	X _{duration, debit}	9 IFRS 4.35D b _{Disclosure}		
Reserve of overlay approach	X instant, credit	9 IFRS 4.35D b Common practice		
Reserve of overlay approach [member]	member	Effective on first application of IFRS 9 IFRS 4.35D b _{Common practice}		
Disclosures about overlay approach [abstract]				
Statement that insurer is applying overlay approach	text	Effective on first application of IFRS 9 IFRS 4.39L a Disclosure		
Description of basis for designating financial assets for overlay approach	text	Effective on first application of IFRS 9 IFRS 4.39L c Disclosure		
Explanation of designated financial assets that are held outside legal entity that issues contracts within scope of	text	Effective on first application of IFRS		
IFRS 4 Explanation of amount reclassified between profit or loss and other comprehensive income applying overlay	text	9 IFRS 4.39L c _{Disclosure} Effective on first application of IFRS		
approach	text	9 IFRS 4.39L d _{Disclosure}		
Amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is applied	X _{duration} , _{debit}	Effective on first application of IFRS 9 IFRS 4.39L d (i) Disclosure		
Amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which	X _{duration, debit}	Effective on first application of IFRS 9 IFRS 4.39L d (ii) _{Disclosure}		
overlay approach is applied Amount reclassified from profit or loss to other comprehensive income applying overlay approach, newly		Effective on first application of IFRS		
designated financial assets Amount that would have been reclassified from profit or loss to other comprehensive income applying overlay	X _{duration, debit}	9 IFRS 4.39L f (i) Disclosure Effective on first application of IFRS		
amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach if financial assets had not been de-designated	X _{duration} , _{debit}	9 IFRS 4.39L f (ii) Disclosure		
Reclassification adjustments on financial assets that have been de-designated from overlay approach, net of tax	X _{duration, debit}	Effective on first application of IFRS 9 IFRS 4.39L f (iii) Disclosure		
Reclassification adjustments on financial assets that have been de-designated from overlay approach, before tax	X _{duration} , _{debit}	Effective on first application of IFRS		
	text block	9 IFRS 4.39L f (iii) _{Disclosure} Effective on first application of IFRS		
Disclosure of financial assets to which overlay approach is applied [text block] Disclosure of financial assets to which overlay approach is applied [abstract]	CEAL DIOUR	9 IFRS 4.39L b _{Disclosure}		
Disclosure of financial assets to which overlay approach is applied [table]	table	Effective on first application of IFRS		
		9 IFRS 4.39L b _{Disclosure} IFRS 7.6 _{Disclosure} , Effective on first		
Classes of Financial assets []	puis	application of IFRS 9 IFRS 4.39L b Disclosure, Effective 2021-01-		
Classes of financial assets [axis]	axis	01 IFRS 17.C32 Disclosure, IFRS 7.42I		
		Disclosure, IFRS 9.7.2.34 Disclosure Effective 2021-01-01 IFRS 17.C32		
		Disclosurer Effective on first application of		
Financial assets, class [member]	member [default]	IFRS 9 IFRS 4.39L b Disclosure, IFRS 7.6 Disclosure, IFRS 7.421 Disclosure, IFRS 9.7.2.34		
		Disclosure, IFN3 7.421 Disclosure, IFN3 9.7.2.34 Disclosure		
Disclosure of financial assets to which overlay approach is applied [line items]	line items	Effective on first application of IFRS		
Financial assets to which overlay approach is applied	X instant, debit	9 IFRS 4.39L b Disclosure		
Disclosure of effect of overlay approach reclassification on profit or loss [text block]	text block	Effective on first application of IFRS 9 IFRS 4.39L e Disclosure		
Disclosure of effect of overlay approach reclassification on profit or loss [abstract]				
Disclosure of effect of overlay approach reclassification on profit or loss [table]	table	Effective on first application of IFRS 9 IFRS 4.39L e Disclosure		
Effect of overlay approach reclassification [axis]	axis	Effective on first application of IFRS 9 IFRS 4.39L e Disclosure		
In accordance with IFRS 9 [member]	member [default]	Effective on first application of IFRS		
	er [delddie]	9 IFRS 4.39L e _{Disclosure}		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Effect of overlay approach reclassification [member]	member	Effective on first application of IFRS 9 IFRS 4.39L e Disclosure		
Disclosure of effect of overlay approach reclassification on profit or loss [line items]	line items			
Profit (loss)	\mathbf{X} duration, credit	IFRS 1.24 b Disclosurer IFRS 8.23 Disclosurer IAS 1.81A a Disclosurer IFRS 1.32 a (iii) Disclosure. Effective 2021-01- 01 IFRS 17.113 b Example. IFRS 8.28 b Disclosure IAS 1.106 d (i) Disclosurer IAS 7.18 b Disclosure IFRS 12.810 b Example Effective on first application of IFRS 9 IFRS 4.39L e Example		
Disclosure of information about overlay approach for associates [text block]	text block	Effective on first application of IFRS 9 IFRS 4.39M Disclosure		
Disclosure of information about overlay approach for associates [abstract]		Effective on first application of IFRS		
Disclosure of information about overlay approach for associates [table]	table	9 IFRS 4.39M _{Disclosure}		
Associates [axis]	axis	IAS 27.16 b Disclosurer IFRS 12.84 d Disclosurer Expiry date 2021-01- 01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosurer IAS 27.17 b Disclosure		
Entity's total for associates [member]	member [default]	IAS 27.16 b Disclosure, Expiry date 2021- 01-01 IFRS 4.39U Disclosure, IFRS 12.84 d Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure, IAS 27.17 b Disclosure		
Associates [member]	member	Expiry date 2021-01-01 IFRS 4.39J a Disclosure, IAS 27.17 b Disclosure, IAS 27.16 b Disclosure IAS 24.19 d Disclosure IFRS 12.84 d Disclosure, Effective on first application of IFRS 9 IFRS 4.39M a Disclosure		
Aggregated individually immaterial associates [member]	member	Effective on first application of IFRS 9 IFRS 4.39M b Disclosurer IFRS 12.21 c (ii) Disclosurer Expiry date 2021-01-01 IFRS 4.39J b Disclosure		
Disclosure of information about overlay approach for associates [line items]	line items	Effective on first application of IFRS		
Statement that insurer is applying overlay approach	text	9 IFRS 4.39L a Disclosure		
Description of basis for designating financial assets for overlay approach	text	Effective on first application of IFRS 9 IFRS 4.39L c Disclosure		
Explanation of designated financial assets that are held outside legal entity that issues contracts	text	Effective on first application of IFRS		
within scope of IFRS 4	text	9 IFRS 4.39L c _{Disclosure} Effective on first application of IFRS		
Explanation of amount reclassified between profit or loss and other comprehensive income applying overlay approach	text	9 IFRS 4.39L d Disclosure		
Amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is	X _{duration, debit}	Effective on first application of IFRS		
applied Amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to		9 IFRS 4.39L d (i) Disclosure Effective on first application of IFRS		
which overlay approach is applied Amount reclassified from profit or loss to other comprehensive income applying overlay approach,	X _{duration, debit}	9 IFRS 4.39L d (ii) Disclosure Effective on first application of IFRS		
newly designated financial assets	X _{duration, debit}	9 IFRS 4.39L f (i) Disclosure		
Amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach if financial assets had not been de-designated	X _{duration} , _{debit}	Effective on first application of IFRS 9 IFRS 4.39L f (ii) Disclosure		
Reclassification adjustments on financial assets that have been de-designated from overlay approach, net of tax	X _{duration, debit}	Effective on first application of IFRS 9 IFRS 4.39L f (iii) _{Disclosure}		
Reclassification adjustments on financial assets that have been de-designated from overlay approach, before tax	X _{duration, debit}	Effective on first application of IFRS 9 IFRS 4.39L f (iii) _{Disclosure}		
Share of amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is	X _{duration, debit}	Effective on first application of IFRS		
applied Share of amount that would have been reported in profit or loss if IAS 39 had been applied, financial		9 IFRS 4.39M b Disclosure Effective on first application of IFRS		
assets to which overlay approach is applied	X _{duration} , debit	9 IFRS 4.39M b Disclosure		
Share of amount reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated financial assets	X _{duration} , _{debit}	Effective on first application of IFRS 9 IFRS 4.39M b _{Disclosure}		
Share of amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach if financial assets had not been de-designated	X _{duration, debit}	Effective on first application of IFRS 9 IFRS 4.39M b _{Disclosure}		
Share of reclassification adjustments on financial assets that have been de-designated from overlay	X _{duration} , debit	Effective on first application of IFRS		
approach, net of tax Share of reclassification adjustments on financial assets that have been de-designated from overlay		9 IFRS 4.39M b _{Disclosure} Effective on first application of IFRS		
approach, before tax	X _{duration} , _{debit}	9 IFRS 4.39M b Disclosure		
Disclosure of financial assets to which overlay approach is applied for associates [text block]	text block	Effective on first application of IFRS 9 IFRS 4.39M Disclosure		
Disclosure of financial assets to which overlay approach is applied for associates [abstract]		Effective on first application of IFRS		
Disclosure of financial assets to which overlay approach is applied for associates [table]	table	9 IFRS 4.39M Disclosure		
Associates [axis]	axis	IAS 27.16 b _{Disclosure} , IFRS 12.84 d _{Disclosure} , Expiry date 2021-01- 01 IFRS 4.39J _{Disclosure} , Effective on first		
		application of IFRS 9 IFRS 4.39M Disclosure, IAS 27.17 b Disclosure		
Entity's total for associates [member]	member [default]	Disclosure Expiry date 2021- 01-01 IFRS 4.39J Disclosure IFRS 12.84 d Disclosure Effective on first application of IFRS 9 IFRS 4.39M Disclosure, IAS 27.17 b		
Associates [member]	member	Expiry date 2021-01-01 IFRS 4.39J a Disclosure IAS 27.17 b Disclosure IAS 27.16 b Disclosure IAS 24.19 d Disclosure IFRS 12.84 d Disclosure, Effective on first application of IFRS 9 IFRS 4.39M a Disclosure		
Aggregated individually immaterial associates [member]	member	Effective on first application of IFRS 9 IFRS 4.39M b _{Disdosure} , IFRS 12.21 c (ii) Disdosure Expiry date 2021-01- 01 IFRS 4.39J b _{Disdosure}		

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Label	Туре	IFRS Reference	Reference to IFRS elements	AU Reference
Classes of financial assets [axis]	axis	IFRS 7.6 Disclosure, Effective on first application of IFRS 9 IFRS 4.39L b Disclosure Effective 2021-01-01 IFRS 17.C32 Disclosure, IFRS 7.42I Disclosure, IFRS 9.7.2.34 Disclosure	CHICHS	
Financial assets, class [member]	member [default]	Effective 2021-01-01 IFRS 17.C32 Distosure Effective on first application of IFRS 9 IFRS 4.39L b Disclosure, IFRS 7.6 Disclosure, IFRS 7.421 Disclosure, IFRS 9.7.2.34 Disclosure		
Disclosure of financial assets to which overlay approach is applied for associates [line items]	line items	Effective on first application of IFRS		
Financial assets to which overlay approach is applied	X instant, debit	9 IFRS 4.39L b Disclosure		
Share of financial assets to which overlay approach is applied	X instant, debit	Effective on first application of IFRS 9 IFRS 4.39M b _{Disclosure}		
Disclosure of effect of overlay approach reclassification on profit or loss for associates [text block]	text block	Effective on first application of IFRS 9 IFRS 4.39M _{Disclosure}		
Disclosure of effect of overlay approach reclassification on profit or loss for associates [abstract]		Effective on first application of IFRS		
Disclosure of effect of overlay approach reclassification on profit or loss for associates [table]	table	9 IFRS 4.39M _{Disclosure}		
Associates [axis]	axis	IAS 27.16 b Disclosure IFRS 12.84 d Disclosure Expiry date 2021-01- 01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure IAS 27.17 b Disclosure		
Entity's total for associates [member]	member [default]	IAS 27.16 b Disclosure, Expiry date 2021- 01-01 IFRS 4.39J Disclosure, IFRS 12.84 d Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure IAS 27.17 b Disclosure		
Associates [member]	member	Expiry date 2021-01-01 IFRS 4.39J a Disclosure, IAS 27.17 b Disclosure, IAS 27.16 b Disclosure IAS 24.19 d Disclosure IFRS 12.84 d Disclosure Effective on first application of IFRS 9 IFRS 4.39M a Disclosure		
Aggregated individually immaterial associates [member]	member	Effective on first application of IFRS 9 IFRS 4.39M b Disclosurer IFRS 12.21 c (ii) Disclosurer Expiry date 2021-01-01 IFRS 4.39J b Disclosure		
Effect of overlay approach reclassification [axis]	axis	Effective on first application of IFRS 9 IFRS 4.39L e Disclosure		
In accordance with IFRS 9 [member]	member [default]	Effective on first application of IFRS		
Effect of overlay approach reclassification [member]	member	9 IFRS 4.39L e _{Disclosure} Effective on first application of IFRS		
Disclosure of effect of overlay approach reclassification on profit or loss for associates [line items]	line items	9 IFRS 4.39L e _{Disclosure}		
Profit (loss)	\mathbf{X} duration, credit	IFRS 1.24 b Disclosure IFRS 8.23 Disclosure, IAS 1.81A a Disclosure IFRS 1.32 a (ii) Disclosure Effective 2021-01-01 IFRS 17.113 b Example IFRS 8.28 b Disclosure IAS 1.106 d (i) Disclosure IAS 1.06 d (i) Disclosure IAS 5.18 b Disclosure IFRS 12.810 b Example IFRS 9.88 b Disclosure IFRS 1.89 b Disc		
Share of profit (loss) of associates and joint ventures accounted for using equity method	X _{duration} , credit	IFRS 8.23 g Disclosurer IAS 1.82 c Disclosurer IFRS 8.28 e Disclosurer Effective on first application of IFRS 9 IFRS 4.39M b Disclosure		
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} , Effective on first application of IFRS 9 IFRS 4.39M b _{Disclosure}		
Share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	X _{duration} , credit	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure IAS 1.91 b Disclosure Effective on first application of IFRS		
Disclosure of information about overlay approach for joint ventures [text block]	text block	9 IFRS 4.39M _{Disclosure}		
Disclosure of information about overlay approach for joint ventures [abstract] Disclosure of information about overlay approach for joint ventures [table]	table	Effective on first application of IFRS		
Source of mornisher about overlay approach to joint ventures (table)		9 IFRS 4.39M _{Disclosure} Expiry date 2021-01-01 IFRS 4.39J		
Joint ventures [axis]	axis	Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure, IFRS 12.84 b Disclosure, IAS 27.16 b Disclosure, IAS 27.17 b Disclosure		
Entity's total for joint ventures [member]	member [default]	IAS 27.17 b Disclosure Expiry date 2021- 01-01 IFRS 4.39J Disclosure IFRS 12.84 b Disclosure IAS 27.16 b Disclosure Effective on first application of IFRS 9 IFRS 4.39M Disclosure		
Joint ventures [member]	member	IAS 27.17 b Disclosure IAS 27.16 b Disclosure Expiry date 2021-01-01 IFRS 4.391 a Disclosure, IFRS 12.84 b Disclosure, Effective on first application of IFRS 9 IFRS 4.39M a Disclosure		
Aggregated individually immaterial joint ventures [member]	member	IFRS 12.21 c (i) _{Disclosure} , Effective on first application of IFRS 9 IFRS 4.39M b _{Disclosure} , Expiry date 2021-01-01 IFRS 4.39J b _{Disclosure}		
Disclosure of information about overlay approach for joint ventures [line items]	line items	Effective on first application of IFRS		
Statement that insurer is applying overlay approach	text	9 IFRS 4.39L a _{Disclosure} Effective on first application of IFRS		
Description of basis for designating financial assets for overlay approach Explanation of designated financial assets that are held outside legal entity that issues contracts	text	9 IFRS 4.39L c _{Disclosure} Effective on first application of IFRS		
within scope of IFRS 4	text	9 IFRS 4.39L C Disclosure		

			Additional AU	
Label	Туре	IFRS Reference		AU Reference
Explanation of amount reclassified between profit or loss and other comprehensive income applying overlay approach	text	Effective on first application of IFRS 9 IFRS 4.39L d _{Disclosure}		
Amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is	v	Effective on first application of IFRS		
applied Amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to	X _{duration} , debit	9 IFRS 4.39L d (i) _{Disclosure} Effective on first application of IFRS		
which overlay approach is applied	X _{duration, debit}	9 IFRS 4.39L d (ii) Disclosure		
Amount reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated financial assets	X _{duration} , debit	Effective on first application of IFRS 9 IFRS 4.39L f (i) Disclosure		
Amount that would have been reclassified from profit or loss to other comprehensive income applying	y	Effective on first application of IFRS		
overlay approach if financial assets had not been de-designated Reclassification adjustments on financial assets that have been de-designated from overlay approach,	X _{duration} , debit	9 IFRS 4.39L f (ii) _{Disclosure} Effective on first application of IFRS		
net of tax	X _{duration} , debit	9 IFRS 4.39L f (iii) Disclosure		
Reclassification adjustments on financial assets that have been de-designated from overlay approach, before tax	X _{duration, debit}	Effective on first application of IFRS 9 IFRS 4.39L f (iii) Disclosure		
	X _{duration} , debit	Effective on first application of IFRS		
applied Share of amount that would have been reported in profit or loss if IAS 39 had been applied, financial	duration, debit	9 IFRS 4.39M b Disclosure Effective on first application of IFRS		
assets to which overlay approach is applied	X _{duration} , debit	9 IFRS 4.39M b Disclosure		
Share of amount reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated financial assets	X _{duration, debit}	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure		
Share of amount that would have been reclassified from profit or loss to other comprehensive income	X _{duration} , debit	Effective on first application of IFRS		
applying overlay approach if financial assets had not been de-designated Share of reclassification adjustments on financial assets that have been de-designated from overlay		9 IFRS 4.39M b _{Disclosure} Effective on first application of IFRS		
approach, net of tax	X _{duration, debit}	9 IFRS 4.39M b Disclosure		
Share of reclassification adjustments on financial assets that have been de-designated from overlay approach, before tax	X _{duration, debit}	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure		
Disclosure of financial assets to which overlay approach is applied for joint ventures [text block]	text block	Effective on first application of IFRS		
Disclosure of financial assets to which overlay approach is applied for joint ventures [abstract]		9 IFRS 4.39M Disclosure		
Disclosure of financial assets to which overlay approach is applied for joint ventures [table]	table	Effective on first application of IFRS		
		9 IFRS 4.39M _{Disclosure} Expiry date 2021-01-01 IFRS 4.39J		
		Disclosure, Effective on first application of		
Joint ventures [axis]	axis	IFRS 9 IFRS 4.39M _{Disclosure} , IFRS 12.84 b _{Disclosure} , IAS 27.16 b _{Disclosure} , IAS 27.17 b		
		Disclosure		
		IAS 27.17 b _{Disclosure} , Expiry date 2021- 01-01 IFRS 4.39J _{Disclosure} , IFRS 12.B4 b		
Entity's total for joint ventures [member]	member [default]	Disclosure, IAS 27.16 b Disclosure, Effective		
		on first application of IFRS		
		9 IFRS 4.39M _{Disclosure} IAS 27.17 b _{Disclosure} IAS 27.16 b _{Disclosure}		
		Expiry date 2021-01-01 IFRS 4.39J a		
Joint ventures [member]	member	Disclosure, IFRS 12.B4 b Disclosure, Effective on first application of IFRS		
		9 IFRS 4.39M a _{Disclosure}		
		IFRS 12.21 c (i) Disclosure, Effective on first application of IFRS 9 IFRS 4.39M b		
Aggregated individually immaterial joint ventures [member]	member	Disclosure, Expiry date 2021-01-		
		01 IFRS 4.39J b Disclosure IFRS 7.6 Disclosure Effective on first		
		application of IFRS 9 IFRS 4.39L b		
Classes of financial assets [axis]	axis	Disclosure, Effective 2021-01-		
		01 IFRS 17.C32 Disclosure, IFRS 7.42I Disclosure, IFRS 9.7.2.34 Disclosure		
		Effective 2021-01-01 IFRS 17.C32		
Financial assets, class [member]	member [default]	Disclosure, Effective on first application of IFRS 9 IFRS 4.39L b Disclosure, IFRS 7.6		
		Disclosure, IFRS 7.421 Disclosure, IFRS 9.7.2.34		
Disclosure of financial assets to which overlay approach is applied for joint ventures [line items]	line items	Disclosure		
Financial assets to which overlay approach is applied	X instant, debit	Effective on first application of IFRS		
		9 IFRS 4.39L b _{Disclosure} Effective on first application of IFRS		
Share of financial assets to which overlay approach is applied	X instant, debit	9 IFRS 4.39M b Disclosure		
Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [text block]	text block	Effective on first application of IFRS 9 IFRS 4.39M _{Disclosure}		
Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [abstract]				
Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [table]	table	Effective on first application of IFRS 9 IFRS 4.39M _{Disclosure}		
		Expiry date 2021-01-01 IFRS 4.39J		
Joint ventures [axis]	axis	Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure, IFRS 12.84 b		
		Disclosure, IAS 27.16 b Disclosure, IAS 27.17 b		
		Disclosure IAS 27.17 b Disclosure, Expiry date 2021-		
		01-01 IFRS 4.39J _{Disclosure} , IFRS 12.B4 b		
Entity's total for joint ventures [member]	member [default]	Disclosure, IAS 27.16 b Disclosure, Effective		
		on first application of IFRS 9 IFRS 4.39M Disclosure		
		IAS 27.17 b _{Disclosure} , IAS 27.16 b _{Disclosure} ,		
Joint ventures [member]	member	Expiry date 2021-01-01 IFRS 4.39J a Disclosure, IFRS 12.B4 b Disclosure, Effective		
		on first application of IFRS		
		9 IFRS 4.39M a _{Disclosure} IFRS 12.21 c (i) _{Disclosure} , Effective on		
Aggregated individually immaterial joint ventures [member]	member	first application of IFRS 9 IFRS 4.39M b		
ween ceared undividually infiniaterial joint ventures [member]	membel	Disclosure, Expiry date 2021-01-		
Effect of quadru approach and affect of quadrum facility	avia	01 IFRS 4.39J b Disclosure Effective on first application of IFRS		
Effect of overlay approach reclassification [axis]	axis	9 IFRS 4.39L e Disclosure		
In accordance with IFRS 9 [member]	member [default]	Effective on first application of IFRS 9 IFRS 4.39L e _{Disclosure}		
Effect of overlay approach reclassification [member]	member	Effective on first application of IFRS 9 IFRS 4.39L e Disclosure		
Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [line items]	line items	Disclosure		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS	AU Reference
			elements	
Profit (loss)	\mathbf{X} duration, credit	IFRS 1.24 b Disclosure IFRS 8.23 Disclosure/ IAS 1.81A a Disclosure IFRS 1.32 a (iii) Disclosure Effective 2021-01- 01 IFRS 17.113 b Example IFRS 8.28 b Disclosure IAS 1.106 d (i) Disclosure IAS 7.18 b Disclosure IFRS 12.810 b Example Effective on first application of IFRS 9 IFRS 4.39L e Example		
Share of profit (loss) of associates and joint ventures accounted for using equity method	X _{duration} , credit	IFRS 8.23 g Disclosure IAS 1.82 c Disclosure IFRS 8.28 e Disclosure Effective on first application of IFRS 9 IFRS 4.39M b Disclosure		
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} , Effective on first application of IFRS 9 IFRS 4.39M b _{Disclosure}		
Share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	X duration, credit	Effective on first application of IFRS 9 IFRS 4.39M b _{Disclosure} IAS 1.91 b Disclosure		
Disclosures about temporary exemption from IFRS 9 [abstract]		Expiry date 2021-01-01 IFRS 4.39C		
Statement that insurer is applying temporary exemption from IFRS 9	text	Disclosure Expiry date 2021-01-01 IFRS 4.39C		
Description of how insurer concluded that it qualifies for temporary exemption from IFRS 9	text	Disclosure		
Description of nature of liabilities connected with insurance that are not liabilities arising from contracts within scope of IFRS 4	text	Expiry date 2021-01-01 IFRS 4.39C a Disclosure		
Non-derivative investment contract liabilities measured at fair value through profit or loss applying IAS 39	X instant, credit	Expiry date 2021-01-01 IFRS 4.39C a		
Liabilities that arise because insurer issues or fulfils obligations arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X instant, credit	Expiry date 2021-01-01 IFRS 4.39C a		
Derivative liabilities used to mitigate risks arising from contracts within scope of IFRS 4 and non-derivative	X instant, credit	Expiry date 2021-01-01 IFRS 4.20E c		
investment contracts Derivative liabilities used to mitigate risks arising from assets backing contracts within scope of IFRS 4 and	X instant, credit	Expiry date 2021-01-01 IFRS 4.20E c		
non-derivative investment contracts Deferred tax liabilities on liabilities arising from contracts within scope of IFRS 4 and non-derivative		Expiry date 2021-01-01 IFRS 4.20E c		
investment contracts	X instant, credit	Example Expiry date 2021-01-01 IFRS 4.20E c		
Debt instruments issued that are included in insurer's regulatory capital	X instant, credit	Example Expiry date 2021-01-01 IFRS 4.39C b		
Description of how insurer determined that it did not engage in significant activity unconnected with insurance	text	Disclosure		
Description of reason for reassessment whether insurer's activities are predominantly connected with insurance	text	Expiry date 2021-01-01 IFRS 4.39C c (i) Disclosure		
Date on which change in activities occurred that permitted insurer to reassess whether its activities are predominantly connected with insurance	yyyy-mm-dd	Expiry date 2021-01-01 IFRS 4.39C c (ii) Disclosure		
Explanation of change in activities that permitted insurer to reassess whether its activities are predominantly connected with insurance	text	Expiry date 2021-01- 01 IFRS 4.39C c (iii) _{Disclosure}		
Qualitative description of effect on financial statements of change in activities that permitted insurer to reassess whether its activities are predominantly connected with insurance	text	Expiry date 2021-01- 01 IFRS 4.39C c (iii) Disclosure		
Statement that insurer no longer qualifies to apply temporary exemption from IFRS 9	text	Expiry date 2021-01-01 IFRS 4.39D a		
Date on which change in activities occurred that resulted in insurer no longer qualifying to apply temporary	yyyy-mm-dd	Disclosure Expiry date 2021-01-01 IFRS 4.39D b		
exemption from IFRS 9 Explanation of change in activities that resulted in insurer no longer qualifying to apply temporary exemption from	text	Expiry date 2021-01-01 IFRS 4.39D c		
IFRS 9 Qualitative description of effect on financial statements of change in activities that resulted in insurer no longer	text	Expiry date 2021-01-01 IFRS 4.39D c		
qualifying to apply temporary exemption from IFRS 9		Disclosure Expiry date 2021-01-01 IFRS 4.39E a		
Financial assets described in paragraph 39E(a) of IFRS 4, fair value	X instant, debit	Disclosure Expiry date 2021-01-01 IFRS 4.39E a		
Increase (decrease) in fair value of financial assets described in paragraph 39E(a) of IFRS 4	X duration, debit	Disclosure Expiry date 2021-01-01 IFRS 4.39E b		
Financial assets other than those specified in paragraph 39E(a) of IFRS 4, fair value	X instant, debit	Disclosure Expiry date 2021-01-01 IFRS 4.39E b		
Increase (decrease) in fair value of financial assets other than those specified in paragraph 39E(a) of IFRS 4	X _{duration} , _{debit}	Disclosure		
Information about credit risk exposure inherent in financial assets described in paragraph 39E(a) of IFRS 4	text	Expiry date 2021-01-01 IFRS 4.39G Disclosure		
Financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, fair value	X instant, debit	Expiry date 2021-01-01 IFRS 4.39G b Disclosure		
Financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, carrying amount applying IAS 39	X instant, debit	Expiry date 2021-01-01 IFRS 4.39G b Disclosure		
Information about where user of financial statements can obtain any publicly available IFRS 9 information that is not provided in consolidated financial statements	text	Expiry date 2021-01-01 IFRS 4.39H Disclosure		
Statement that entity elected to use exemption that permits entity to retain accounting policies for financial instruments applied by associate or joint venture when applying equity method	text	Expiry date 2021-01-01 IFRS 4.39I		
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 [text block]	text block	Expiry date 2021-01-01 IFRS 4.39G a		
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 [abstract]		Disclosure Evaluate 2021 01 01 IEDS 4 20G 2		
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 [table]	table	Expiry date 2021-01-01 IFRS 4.39G a Disclosure		
External credit grades [axis]	axis	IFRS 7.35M Example, Expiry date 2021-01- 01 IFRS 7.IG24 a Example, Expiry date 2021-01-01 IFRS 4.39G a Disclosure, IFRS 7.IG20C Example, Expiry date 2021- 01-01 IFRS 7.36 c Example		
Entity's total for external credit grades [member]	member [default]	Expiry date 2021-01-01 IFRS 7.IG24 a Example, IFRS 7.35M Example, IFRS 7.IG20C Example, Expiry date 2021-01- 01 IFRS 7.36 C Example, Expiry date 2021- 01-01 IFRS 4.39G a Disclosure		
External credit grades [member]	member	IFRS 7.IG20C Example, Expiry date 2021- 01-01 IFRS 7.IG24 a Example, IFRS 7.35M Example, Expiry date 2021-01 01 IFRS 7.36 c Example, Expiry date 2021- 01-01 IFRS 4.39G a Disclosure		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS	AU Reference
			elements	
Internal credit grades [axis]	axis	IFRS 7.IG20C Example, IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.36 c Example, Expiry date 2021-01- 01 IFRS 7.IG25 b Example, Expiry date 2021-01-01 IFRS 4.39G a Disclosure		
Entity's total for internal credit grades [member]	member [default]	IFRS 7.IG20C Example: Expiry date 2021- 01-01 IFRS 7.IG25 b Example: IFRS 7.35M Example: Expiry date 2021-01- 01 IFRS 4.39G a Disclosure: Expiry date 2021-01-01 IFRS 7.36 C Example		
Internal credit grades [member]	member	Expiry date 2021-01-01 IFRS 7.IG25 b Example, IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 4.39G a Disclosure, Expiry date 2021-01-01 IFRS 7.36 c Example, IFRS 7.IG20C Example		
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 [line items]	line items	Expiry date 2021-01-01 IFRS 4.39G a		
Financial assets described in paragraph 39E(a) of IFRS 4, carrying amount applying IAS 39	X instant, debit	Disclosure		
Disclosure of information about temporary exemption from IFRS 9 for associates [text block]	text block	Expiry date 2021-01-01 IFRS 4.39J Disclosure		
Disclosure of information about temporary exemption from IFRS 9 for associates [abstract]		Expiry date 2021-01-01 IFRS 4.39J		
Disclosure of information about temporary exemption from IFRS 9 for associates [table]	table	Disclosure		
Associates [axis]	axis	IAS 27.16 b Disclosure, IFRS 12.84 d Disclosure, Expiry date 2021-01- 01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure IAS 27.17 b Disclosure		
Entity's total for associates [member]	member [default]	IAS 27.16 b Disclosurer Expiry date 2021- 01-01 IFRS 4.39J Disclosurer IFRS 12.84 d Disclosurer Effective on first application of IFRS 9 IFRS 4.39M Disclosurer IAS 27.17 b Disclosure		
Associates [member]	member	Expiry date 2021-01-01 IFRS 4.39J a Disclosure IAS 27.17 b Disclosure IAS 27.16 b Disclosure IAS 24.19 d Disclosure IFRS 12.84 d Disclosure Effective on first application of IFRS 9 IFRS 4.39M a Disclosure		
Aggregated individually immaterial associates [member]	member	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure, IFRS 12.21 c (ii) Disclosure, Expiry date 2021-01- 01 IFRS 4.39J b Disclosure		
Disclosure of information about temporary exemption from IFRS 9 for associates [line items]	line items	Expiry date 2021-01-01 IFRS 4.39C		
Statement that insurer is applying temporary exemption from IFRS 9	text	Disclosure		
Description of how insurer concluded that it qualifies for temporary exemption from IFRS 9	text	Expiry date 2021-01-01 IFRS 4.39C Disclosure		
Description of nature of liabilities connected with insurance that are not liabilities arising from contracts within scope of IFRS 4	text	Expiry date 2021-01-01 IFRS 4.39C a		
Non-derivative investment contract liabilities measured at fair value through profit or loss applying	X instant, credit	Expiry date 2021-01-01 IFRS 4.39C a		
IAS 39 Liabilities that arise because insurer issues or fulfils obligations arising from contracts within scope of	X _{instant, credit}	Disclosure Expiry date 2021-01-01 IFRS 4.39C a		
IFRS 4 and non-derivative investment contracts Derivative liabilities used to mitigate risks arising from contracts within scope of IFRS 4 and non-		Disclosure Expiry date 2021-01-01 IFRS 4.20E c		
derivative investment contracts Derivative liabilities used to mitigate risks arising from assets backing contracts within scope of	X instant, credit	Example Expiry date 2021-01-01 IFRS 4.20E c		
IFRS 4 and non-derivative investment contracts	X instant, credit	Example		
Deferred tax liabilities on liabilities arising from contracts within scope of IFRS 4 and non- derivative investment contracts	X instant, credit	Expiry date 2021-01-01 IFRS 4.20E c		
Debt instruments issued that are included in insurer's regulatory capital	X instant, credit	Expiry date 2021-01-01 IFRS 4.20E c		
Description of how insurer determined that it did not engage in significant activity unconnected with insurance	text	Expiry date 2021-01-01 IFRS 4.39C b		
Description of reason for reassessment whether insurer's activities are predominantly connected	text	Disclosure Expiry date 2021-01-01 IFRS 4.39C c (i)		
with insurance Date on which change in activities occurred that permitted insurer to reassess whether its activities	yyyy-mm-dd	Disclosure Expiry date 2021-01-01 IFRS 4.39C c (ii)		
are predominantly connected with insurance Explanation of change in activities that permitted insurer to reassess whether its activities are		Disclosure Expiry date 2021-01-		
predominantly connected with insurance Qualitative description of effect on financial statements of change in activities that permitted insurer	text	01 IFRS 4.39C c (iii) Disclosure Expiry date 2021-01-		
to reassess whether its activities are predominantly connected with insurance	text	01 IFRS 4.39C c (iii) Disclosure		
Statement that insurer no longer qualifies to apply temporary exemption from IFRS 9	text	Expiry date 2021-01-01 IFRS 4.39D a Disclosure		
Date on which change in activities occurred that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9	yyyy-mm-dd	Expiry date 2021-01-01 IFRS 4.39D b		
Explanation of change in activities that resulted in insurer no longer qualifying to apply temporary	text	Expiry date 2021-01-01 IFRS 4.39D c		
exemption from IFRS 9 Qualitative description of effect on financial statements of change in activities that resulted in insurer	text	Disclosure Expiry date 2021-01-01 IFRS 4.39D c		
no longer qualifying to apply temporary exemption from IFRS 9 Financial assets described in paragraph 39E(a) of IFRS 4, fair value		Disclosure Expiry date 2021-01-01 IFRS 4.39E a		
	X instant, debit	Disclosure Expiry date 2021-01-01 IFRS 4.39E a		
Increase (decrease) in fair value of financial assets described in paragraph 39E(a) of IFRS 4	X _{duration, debit}	Disclosure Expiry date 2021-01-01 IFRS 4.39E b		
Financial assets other than those specified in paragraph 39E(a) of IFRS 4, fair value	X instant, debit	Disclosure		
	X _{duration, debit}	Expiry date 2021-01-01 IFRS 4.39E b Disclosure		
Information about credit risk exposure inherent in financial assets described in paragraph 39E(a) of IFRS 4	text	Expiry date 2021-01-01 IFRS 4.39G Disclosure		
Financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, fair value	X instant, debit	Expiry date 2021-01-01 IFRS 4.39G b		
Financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, carrying	X instant, debit	Expiry date 2021-01-01 IFRS 4.39G b		
amount applying IAS 39 Information about where user of financial statements can obtain any publicly available IFRS 9	text	Disclosure Expiry date 2021-01-01 IFRS 4.39H		
information that is not provided in consolidated financial statements Share of non-derivative investment contract liabilities measured at fair value through profit or loss		Disclosure Expiry date 2021-01-01 IFRS 4.39J b		
applying IAS 39	X instant, credit	Disclosure		

			Additional AU	
Label	Туре	IFRS Reference	Reference to IFRS elements	AU Reference
Share of liabilities that arise because insurer issues or fulfils obligations arising from contracts within	X instant, credit	Expiry date 2021-01-01 IFRS 4.39J b	elements	
Share of derivative liabilities used to mitigate risks arising from contracts within scope of IFRS 4 and		Disclosure Expiry date 2021-01-01 IFRS 4.39J b		
for derivate incoming to the contracts	X instant, credit	Example Expiry date 2021-01-01 IFRS 4.39J b		
of IFRS 4 and non-derivative investment contracts Share of deferred tax liabilities on liabilities arising from contracts within scope of IFRS 4 and non-	X instant, credit	Example Expiry date 2021-01-01 IFRS 4.39J b		
derivative investment contracts	X instant, credit	Example Expiry date 2021-01-01 IFRS 4.39J b		
Share of debt instruments issued that are included in insurer's regulatory capital	X instant, credit	Example		
Share of financial assets described in paragraph 39E(a) of IFRS 4, fair value	X instant, debit	Expiry date 2021-01-01 IFRS 4.39J b Disclosure		
Share of increase (decrease) in fair value of financial assets described in paragraph 39E(a) of IFRS 4	X _{duration, debit}	Expiry date 2021-01-01 IFRS 4.39J b Disclosure		
Share of financial assets other than those specified in paragraph 39E(a) of IFRS 4, fair value	X instant, debit	Expiry date 2021-01-01 IFRS 4.39J b		
Share of increase (decrease) in fair value of financial assets other than those specified in paragraph 39E(a) of IFRS 4	X _{duration} , debit	Expiry date 2021-01-01 IFRS 4.39J b Disclosure		
Share of financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, fair value	X instant, debit	Expiry date 2021-01-01 IFRS 4.39J b		
Share of financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, carrying	X instant, debit	Expiry date 2021-01-01 IFRS 4.39J b		
amount applying IAS 39 Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for associates [text	text block	Disclosure Expiry date 2021-01-01 IFRS 4.39J		
block] Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for associates	text block	Disclosure		
[abstract] Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for		Expiry date 2021-01-01 IFRS 4.39J		
associates [table]	table	Disclosure IAS 27.16 b Disclosure IFRS 12.B4 d		
Associates [axis]	axis	Disclosure, Expiry date 2021-01- 01 IFRS 4.39J Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure IAS 27.17 b Disclosure		
Entity's total for associates [member]	member [default]	IAS 27.16 b Disclosure, Expiry date 2021- 01-01 IFRS 4.39J Disclosure, IFRS 12.84 d Disclosure Effective on first application of IFRS 9 IFRS 4.39M Disclosure IAS 27.17 b Disclosure		
Associates [member]	member	Expiry date 2021-01-01 IFRS 4.39J a Disclosure ¹ IAS 27.17 b Disclosure ¹ IAS 27.16 b Disclosure ¹ IAS 24.19 d Disclosure ¹ IFS 12.84 d Disclosure ¹ Effective on first application of IFRS 9 IFRS 4.39M a		
Aggregated individually immaterial associates [member]	member	Disclosure Effective on first application of IFRS 9 IFRS 4.39M b Disclosure, IFRS 12.21 c (ii) Disclosure, Expiry date 2021-01- 01 IFRS 4.39J b Disclosure		
External credit grades [axis]	axis	IFRS 7.35M _{Example} , Expiry date 2021-01- 01 IFRS 7.1G24 a _{Example} , Expiry date 2021-01-01 IFRS 4.39G a _{Disclosure} , IFRS 7.1G20C _{Example} , Expiry date 2021- 01-01 IFRS 7.3G C Example		
Entity's total for external credit grades [member]	member [default]	Expiry date 2021-01-01 IFRS 7.IG24 a Example, IFRS 7.35M Example, IFRS 7.IG20C Example Expiry date 2021-01-01 IFRS 7.36 C Example, Expiry date 2021-01-01 IFRS 4.39G a pisclosure		
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Internal credit grades [axis]	axis	IFRS 7.IG20C Example, IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.36 c Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example, Expiry date 2021-01-01 IFRS 4.39G a Disclosure		
Entity's total for internal credit grades [member]	member [default]	IFRS 7.IG20C Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example, IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 4.39G a Disclosure, Expiry date 2021-01-01 IFRS 7.36 c Example		
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Disclosure of information about temporary exemption from IFRS 9 for joint ventures [text block]	text block	Expiry date 2021-01-01 IFRS 4.39J		
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Joint ventures [axis]	axis	Expiry date 2021-01-01 IFRS 4.39J Disclosure: Effective on first application of IFRS 9 IFRS 4.39M Disclosure: IFRS 12.84 b Disclosure: IAS 27.16 b Disclosure: IAS 27.17 b		
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Financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, fair value Financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, fair value Financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, carrying amount applying IAS 39 Information about where user of financial statements can obtain any publicly available IFRS 9 information that is not provided in consolidated financial statements Share of non-derivative investment contract liabilities measured at fair value through profit or loss applying IAS 39 Share of liabilities that arise because insurer issues or fulfilis obligations arising from contracts within scope of IFRS 4 and non-derivative investment contracts Share of derivative liabilities used to mitigate risks arising from contracts within scope of IFRS 4 and non-derivative investment contracts **Instant, credit*** Disclosure Expiry date 2021-01-01 IFRS 4.391 b Disclosure **Expiry date 2021-01-01 IFRS 4.391 b Disclosure					
Financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, carrying amount applying IAS 39 Information about where user of financial statements can obtain any publicly available IFRS 9 information that is not provided in consolidated financial statements Share of non-derivative investment contract I liabilities measured at fair value through profit or loss applying IAS 39 Share of liabilities that arise because insurer issues or fulfils obligations arising from contracts within scope of IFRS 4 and non-derivative investment contract to mitigate risks arising from contracts within scope of IFRS 4 and non-derivative investment contracts **Total Amount applying IAS 39** **Total Amount applying IAS 39** **Total Amount applying IAS 39** **Total Amount applying IAS 4.39 Ib Disaboure** **Total Amount applying IAS 4.39 Ib Disab		text	Disclosure		
amount applying IAS 39 Information about where user of financial statements can obtain any publicly available IFRS 9 information that is not provided in consolidated financial statements Share of non-derivative investment contract liabilities measured at fair value through profit or loss applying IAS 39 Share of liabilities that arise because insurer issues or fulfils obligations arising from contracts within scope of IFRS 4 and non-derivative investment contracts Share of derivative liabilities used to mitigate risks arising from contracts within scope of IFRS 4 and non-derivative investment contracts X instant, credit Expiry date 2021-01-01 IFRS 4.39J b Disclosure		X instant, debit	Disclosure		
information that is not provided in consolidated financial statements Share of non-derivative investment contract liabilities measured at fair value through profit or loss applying IAS 39 Share of liabilities that arise because insurer issues or fulfils obligations arising from contracts within scope of IFRS 4 and non-derivative investment contracts Share of derivative investment contracts Share of derivative investment contracts The provided in consolidated financial statements applying IAS 39 Expiry date 2021-01-01 IFRS 4.39J b Sinctant, credit Timitant, credit Sinctant, credit Timitant, credit Sinctant, credit Sinctant, credit Expiry date 2021-01-01 IFRS 4.39J b Sinctonume Expiry date 2021-01-01 IFRS 4.39J b Sinctant, credit	amount applying IAS 39	X instant, debit	Disclosure		
applying IAS 39 Share of liabilities that arise because insurer issues or fulfils obligations arising from contracts within scope of IFRS 4 and non-derivative investment contracts Share of derivative liabilities used to mitigate risks arising from contracts within scope of IFRS 4 and non-derivative investment contracts A instant, credit X instant, credit X instant, credit X instant, credit X instant, credit Expiry date 2021-01-01 IFRS 4.39J b Example		text	Disclosure		
scope of IFRS 4 and non-derivative investment contracts Share of derivative liabilities used to mitigate risks arising from contracts within scope of IFRS 4 and non-derivative investment contracts X instant, credit Expiry date 2021-01-01 IFRS 4.39J b Example		X instant, credit	' '		
non-derivative investment contracts A instant, credit Example		X instant, credit	' '		
		X instant, credit			
Share of derivative liabilities used to mitigate risks arising from assets backing contracts within scope of IFRS 4 and non-derivative investment contracts X instant, credit Expiry date 2021-01-01 IFRS 4.39J b	Share of derivative liabilities used to mitigate risks arising from assets backing contracts within scope	X instant, credit	Expiry date 2021-01-01 IFRS 4.39J b		
Share of deferred tax liabilities on liabilities arising from contracts within scope of IFRS 4 and non-	Share of deferred tax liabilities on liabilities arising from contracts within scope of IFRS 4 and non-		Expiry date 2021-01-01 IFRS 4.39J b		
derivative investment contracts Share of debt instruments issued that are included in insurer's regulatory capital X instant, credit X instant, credit X instant, credit					
Share of financial assets described in paragraph 39E(a) of IFRS 4, fair value X instant, debit Expiry date 2021-01-01 IFRS 4.39J b					
Disclosure Fxnirv date 2021-01-01 IFRS 4.391 b					
Share of increase (decrease) in fair value of financial assets described in paragraph 39E(a) of IFRS 4 X duration, debit Disclosure Expiry date 2021-01-01 IFRS 4.39J b					
Share of financial assets other than those specified in paragraph 39E(a) of IFRS 4, fair value X instant, debit Disclosure Share of increase (decrease) in fair value of financial assets other than those specified in paragraph Share of increase (decrease) in fair value of financial assets other than those specified in paragraph Expiry date 2021-01-01 IFRS 4.39J b			Disclosure		
39E(a) of IFRS 4 Share of financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, fair Lydraguage Course	39E(a) of IFRS 4	X _{duration, debit}	Disclosure		
value A instant, debit Disclosure Characteristic description of the control of	value		Disclosure		
Share of financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, carrying amount applying IAS 39 Expiry date 2021-01-01 IFRS 4.39J b Disclosure	amount applying IAS 39	X instant, debit	Disclosure		
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for joint ventures [text block] text block Expiry date 2021-01-01 IFRS 4.39J	[text block]	text block			
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for joint ventures [abstract]	ventures [abstract]				
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for joint ventures [table] Expiry date 2021-01-01 IFRS 4.39J		table			

Tabal	Time.	IFDC Defevence	Additional AU	ALL Beforence
Label	Туре	IFRS Reference	Reference to IFRS elements	AU Reference
Joint ventures [axis]	axis	Expiry date 2021-01-01 IFRS 4.39J Disclosure: Effective on first application of IFRS 9 IFRS 4.39M Disclosure: IFRS 12.84 b Disclosure: IAS 27.16 b Disclosure: IAS 27.17 b		
Entity's total for joint ventures [member]	member [default]	Disclosure IAS 27.17 b Disclosure Expiry date 2021- 01-01 IFRS 4.39J Disclosure IFRS 12.84 b Disclosure IAS 27.16 b Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure		
Joint ventures [member]	member	IAS 27.17 b DISCIOSURE, IAS 27.16 b DISCIOSURE, EXPIRY date 2021-01-01 IFRS 4.391 a DISCIOSURE, IFRS 12.84 b DISCIOSURE, Effective on first application of IFRS 9 IFRS 4.39M a DISCIOSURE		
Aggregated individually immaterial joint ventures [member]	member	IFRS 12.21 c (i) _{Disdosure} , Effective on first application of IFRS 9 IFRS 4.39M b _{Disdosure} , Expiry date 2021-01-01 IFRS 4.39J b _{Disdosure}		
External credit grades [axis]	axis	IFRS 7.35M Example, Expiry date 2021-01- 01 IFRS 7.IG24 a Example, Expiry date 2021-01-01 IFRS 4.39G a Disclosure, IFRS 7.IG20C Example, Expiry date 2021- 01-01 IFRS 7.36 c Example		
Entity's total for external credit grades [member]	member [default]	Expiry date 2021-01-01 IFRS 7.IG24 a Example, IFRS 7.35M Example, IFRS 7.IG20C Example, Expiry date 2021-01-01 IFRS 7.36 C Example, Expiry date 2021-01-01-01 IFRS 4.39G a Disclosure		
External credit grades [member]	member	IFRS 7.IG20C Example: Expiry date 2021- 01-01 IFRS 7.IG24 a Example: IFRS 7.35M Example: Expiry date 2021-01- 01 IFRS 7.36 C Example: Expiry date 2021- 01-01 IFRS 4.39G a Disclosure		
Internal credit grades [axis]	axis	IFRS 7.IG20C Example, IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.36 c Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example, Expiry date 2021-01-01 IFRS 4.39G a Disclosure		
Entity's total for internal credit grades [member]	member [default]	IFRS 7.IG20C Example, Expiry date 2021- 01-01 IFRS 7.IG25 b Example, IFRS 7.35M Example, Expiry date 2021-01- 01 IFRS 4.39G a Disclosure, Expiry date 2021-01-01 IFRS 7.36 C Example		
Internal credit grades [member]	member	Expiry date 2021-01-01 IFRS 7.IG25 b		
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for joint	line items	Evamnia. IFRS 7.33IVI Evamnia. EXUII V Udle		
ventures [line items]		Expiry date 2021-01-01 IFRS 4.39G a		
Financial assets described in paragraph 39E(a) of IFRS 4, carrying amount applying IAS 39	X instant, debit	Disclosure		
Share of financial assets described in paragraph 39E(a) of IFRS 4, carrying amount applying IAS 39	X instant, debit	Expiry date 2021-01-01 IFRS 4.39J b Disclosure		
[836501] Notes - Life insurance contracts		Disclosure		
Life insurance contracts [abstract] Disclosure of accounting policies for life insurance contract and related assets, liabilities, income and expenses [text]	text block			AASB 1038.14.1.1 (a)
block]	text block			AA3B 1036.14.1.1 (a)
Disclosure of process used to determine assumptions and quantified disclosure of those assumptions life insurance [text block]	text block			AASB 1038.14.1.1 (c) , AASB 1038.14.1.5, AASB 1038.14.1.1 (d)
Disclosure of reconciliation of changes in life insurance liabilities [text block]	text block			AASB 1038.14.1.1 (e)
Disclosure of reconciliation of changes in reinsurance assets of life insurer [text block] Disclosure of life insurance expense [text block]	text block text block			AASB 1038.14.1.1 (e) AASB 1038.14.1.4 (b)
Disclosure of his insurance expense (text block) Disclosure of basis for apportionment of operation expense of life insurance entity [text block]	text block			AASB 1038.14.1.4 (b)
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] Disclosure of components of profit related to movement in life insurance [text block]	text block text block			AASB 1038.15.1.1, AASB 1038.15.1.3 AASB 1038.17.1, AASB 1038.17.2, AASB
disclosure of components of profit related to movement in the insurance (text block)	text block			1038.8.2, AASB 1038.8.3
Disclosure of restrictions on assets [text block]	text block			AASB 1038.17.3, AASB 1038.17.3.1
Disclosure of information in relation to guaranteed or assured returns of funds invested [text block] Retained earnings wholly attributable to shareholders	text block X duration, credit			AASB 1038.17.4, AASB 1038.17.4.1 AASB 1038.17.5 (a)
Retained earnings where allocation between participating policyholders and shareholders has yet to be determined	X duration, credit			AASB 1038.17.5 (b)
Disclosure of regulatory capital information [text block]	text block			AASB 1038.17.8
Disclosure of life insurer's activities relating to managed funds and trust activities [text block] Disclosure of actuarial information [text block]	text block text block			AASB 1038.17.10
Disclosure of process used to determine which assets back life insurance liabilities or life investment contract liabilities [text block]	text block			AASB 1038.17.11
Disclosure of reconciliation of reported results with Life Insurance Act results [text block]	text block			AASB 1038.17.12.1
Disclosure of investment-linked and non-investment linked business [text block]	text block			AASB 1038.18.2.1, AASB 1038.18.2
Disclosure of disaggregated information of statutory funds and shareholder fund [text block] Disclosure of insurance policy liabilities [text block]	text block text block			AASB 1038.18.1 AASB 1038.17.1, AASB 1038.17.2, AASB
				1038.8.2, AASB 1038.8.3
[836505] Notes - General insurance contracts General insurance contracts [abstract]				
Disclosure of accounting policies for insurance contract and related assets, liabilities, income and expenses [text block]	text block			AASB 1023.17.6.1 (a)
Disclosure of process used to determine which assets back insurance liabilities [text block] Disclosure of risk management policies and procedures in relation to insurance contract [text block]	text block text block			AASB 1023.17.3 AASB 1023.17.7.1(a), (b)(i), (b)(ii), (c)(i),(c)(ii), (d)
Disclosure of liability adequacy test [text block]	text block			AASB 1023.17.8, AASB 1023.9.1.2
Disclosure of reconciliation of changes in deferred acquisition costs [text block] Disclosure of outstanding claims liability and risk margin [text block]	text block text block			AASB 1023.17.6.1 (e) AASB 1023.17.2,AASB 1023.17.6.1 (d),
				AASB 1023.17.6.1 (e)
Disclosure of net claims incurred [text block] Disclosure of claims development [text block]	text block text block			AASB 1023.17.1(b), AASB 1023.17.1(c) AASB 1023.17.7.3 and AASB 1023 17.7.1 (b) (iii) and AASB 1023.17.7.4
Disclosure of sensitivity analysis of key actuarial assumptions [text block] Disclosure of non-insurance contracts [text block]	text block text block			AASB 1023.17.7.5 AASB 1023.17.4
Disclosure of non-insurance contracts [text block]	text block			AASB 1023.17.4 AASB 1023.17.6.1 (e)
Disclosure of capital adequacy [text block]	text block			GPS 110, Common practice
Disclosure of process used to determine assumptions and quantified disclosure of those assumptions general insurance [text block]	LEXT DIOCK			AASB 1023.17.6.1 (c)

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Disclosure of reconciliation of changes in reinsurance assets [text block] Disclosure of actuarial assumptions and methods [text block]	text block text block			AASB 1023.17.6.1 (e) AASB 1023.17.6.1 (c), AASB 1023.17.7
[836600] Notes - Insurance contracts (IFRS 17)		5 - 1 - 1 - 2024 04 04 UFDS 4		(5)
Disclosure of insurance contracts [text block]	text block	Expiry date 2021-01-01 IFRS 4 - Disclosure Disclosure, Effective 2021-01- 01 IFRS 17 - Disclosure Disclosure		
Insurance service result [abstract]	v	Effective 2021-01-01 IAS 1.82 a (ii)		
Insurance revenue	X duration, credit	Effective 2021-01- Effective 2021-01-01 IAS 1.82 ab		
Insurance service expenses from insurance contracts issued Income (expenses) from reinsurance contracts held, other than finance income (expenses) [abstract]	(X) _{duration, debit}	nicrineura. Effective 2021-01-		
Income from amounts recovered from reinsurer	X _{duration} , credit	Effective 2021-01-01 IFRS 17.86 Disclosure		
Expenses from allocation of premiums paid to reinsurer	(X) duration, debit	Effective 2021-01-01 IFRS 17.86 Disclosure		
Net income (expenses) from reinsurance contracts held, other than finance income (expenses)	X _{duration, credit}	Effective 2021-01-01 IFRS 17.86 Disclosure, Effective 2021-01- 01 IAS 1.82 ac Disclosure		
Total insurance service result	X duration, credit	Effective 2021-01-01 IFRS 17.80 a		
Additional information about insurance contracts [text block]	text block	Disclosure Effective 2021-01-01 IFRS 17.94 Disclosure		
Description of criteria satisfied when using premium allocation approach	text	Effective 2021-01-01 IFRS 17.97 a		
Description of whether entity makes adjustment for time value of money and effect of financial risk when using	text	Effective 2021-01-01 IFRS 17.97 b		
premium allocation approach	text	Disclosure Effective 2021-01-01 IFRS 17.97 c		
Description of method to recognise insurance acquisition cash flows when using premium allocation approach	text	Disclosure		
Disclosure of reconciliation of changes in insurance contracts by remaining coverage and incurred claims [text block]	text block	Effective 2021-01-01 IFRS 17.100 Disclosure		
Disclosure of reconciliation of changes in insurance contracts by remaining coverage and incurred claims [abstract]				
Disclosure of reconciliation of changes in insurance contracts by remaining coverage and incurred claims [table]	table	Effective 2021-01-01 IFRS 17.100 Disclosure		
		Effective 2021-01-01 IFRS 17.109		
Disaggregation of insurance contracts [axis]	axis	Disclosure Effective 2021-01- 01 IFRS 17.131 a Disclosure Effective 2021- 01-01 IFRS 17.98 Disclosure Effective 2021- 01-01 IFRS 17.107 Disclosure Effective 2021-01-01 IFRS 17.107 Disclosure Effective 2021-01-01 IFRS 17.132 b		
Disaggregation of insurance contracts [member]	member [default]	DISCHOUSE Effective 2021-01-01 IFRS 17.109 DISCHOUSE: Effective 2021-01- 01 IFRS 17.98 DISCHOUSE: Effective 2021- 01-01 IFRS 17.132 b DISCHOUSE: Effective 2021- 01-01 IFRS 17.107 DISCHOUSE Effective 2021-01-01 IFRS 17.131 a		
Insurance contracts issued [member]	member	Effective 2021-01-01 IFRS 17.107 Disclosure Effective 2021-01- 01 IFRS 17.131 a Disclosure Effective 2021- 01-01 IFRS 17.132 b Disclosure Effective 2021- 01-01 IFRS 17.32 b Disclosure Effective 2021-01-01 IFRS 17.39 Disclosure Effective 2021-01-01 IFRS 17.109 Disclosure		
Reinsurance contracts held [member]	member	Effective 2021-01-01 IFRS 17.98 Disclosure: Effective 2021-01- 01 IFRS 17.107 Disclosure: Effective 2021- 01-01 IFRS 17.109 Disclosure: Effective 2021- 01-01 IFRS 17.131 a Disclosure: Effective 2021-01-01 IFRS 17.132 b Disclosure		
Insurance contracts by remaining coverage and incurred claims [axis]	axis	Effective 2021-01-01 IFRS 17.100		
	mambas fals (ls2	Disclosure Effective 2021-01-01 IFRS 17.100		
Insurance contracts by remaining coverage and incurred claims [member]	member [default]	Disclosure Effective 2021, 01 01 IEEE 17 100 a		
Net liabilities or assets for remaining coverage excluding loss component [member]	member	Effective 2021-01-01 IFRS 17.100 a Disclosure		
Loss component [member]	member	Effective 2021-01-01 IFRS 17.100 b		
Liabilities for incurred claims (mambas)	mombor	Disclosure Effective 2021-01-01 IFRS 17.100 c		
Liabilities for incurred claims [member]	member	Disclosure		
Insurance contracts by components [axis]	axis	Effective 2021-01-01 IFRS 17.100 c Disclosure, Effective 2021-01- 01 IFRS 17.101 Disclosure, Effective 2021- 01-01 IFRS 17.107 Disclosure		
Insurance contracts by components [member]	member [default]	Effective 2021-01-01 IFRS 17.100 c Disclosure, Effective 2021-01- 01 IFRS 17.107 Disclosure, Effective 2021- 01-01 IFRS 17.101 Disclosure		
Estimates of present value of future cash flows [member]	member	Effective 2021-01-01 IFRS 17.101 a Disclosurer Effective 2021-01- 01 IFRS 17.100 c (i) Disclosure		
Estimates of present value of future cash outflows [member]	member	Effective 2021-01-01 IFRS 17.107 a		
Estimates of present when the second	mamb	Effective 2021-01-01 IFRS 17.107 a		
Estimates of present value of insurance acquisition cash flows [member]	member	Disclosure Effective 2021 01 01 IEBS 17 107 2		
Estimates of present value of future cash outflows other than insurance acquisition cash flows [member]	member	Effective 2021-01-01 IFRS 17.107 a Disclosure		
Estimates of present value of future cash inflows [member]	member	Effective 2021-01-01 IFRS 17.107 b		
Risk adjustment for non-financial risk [member]	member	Disclosure Effective 2021-01-01 IFRS 17.101 b Disclosure, Effective 2021-01- 01 IFRS 17.107 c Disclosure, Effective 2021-		
		01-01 IFRS 17.100 c (ii) _{Disclosure} Effective 2021-01-01 IFRS 17.101 c		
Contractual service margin [member]	member	Disclosure Effective 2021-01- 01 IFRS 17.107 d Disclosure		

			Additional AU	
Label	Туре	IFRS Reference	Reference to IFRS elements	AU Reference
Contractual service margin related to contracts that existed at transition date to which modified	member	Effective 2021-01-01 IFRS 17.114 a		
retrospective approach has been applied [member] Contractual service margin related to contracts that existed at transition date to which fair value		Disclosure Effective 2021-01-01 IFRS 17.114 b		
approach has been applied [member] Contractual service margin not related to contracts that existed at transition date to which	member	Disclosure Effective 2021-01-01 IFRS 17.114 c		
modified retrospective approach or fair value approach has been applied [member]	member	Disclosure Effective 2021-01-01 IFRS 17.106		
Insurance contracts [axis]	axis	Disclosure Fettive 201-01-01 IFRS 17-106 101 IFRS 17-107 Disclosurer Effective 2021- 01-01 IFRS 17-101 Disclosurer Effective 2021-01-01 IFRS 17-100 C Disclosurer Effective 2021-01-01 IFRS 17-109 Disclosure		
Insurance contracts [member]	member [default]	Effective 2021-01-01 IFRS 17.107 Disclosure Effective 2021-01- 01 IFRS 17.109 Disclosure Effective 2021- 01-01 IFRS 17.106 Disclosure Effective 2021-01-01 IFRS 17.100 c Disclosure Effective 2021-01-01 IFRS 17.100 t Disclosure Disclosure		
Insurance contracts to which premium allocation approach has been applied [member]	member	Effective 2021-01-01 IFRS 17.100 c		
Insurance contracts other than those to which premium allocation approach has been applied [member]	member	Effective 2021-01-01 IFRS 17.101 DISCHOURSE Effective 2021-01- 01 IFRS 17.107 DISCHOURSE Effective 2021- 01-01 IFRS 17.106 DISCHOURSE Effective 2021- 01-01 IFRS 17.109 DISCHOURSE Effective 2021-01-01 IFRS 17.109 DISCHOURSE		
Disclosure of reconciliation of changes in insurance contracts by remaining coverage and incurred claims [line items]	line items			
Insurance contracts liability (asset) at beginning of period	X instant, credit	Effective 2021-01-01 IFRS 17.99 b		
Insurance contracts that are assets at beginning of period	X instant, debit	Effective 2021-01-01 IFRS 17.99 b		
Insurance contracts that are liabilities at beginning of period	X instant, credit	Disclosure Effective 2021-01-01 IFRS 17.99 b		
Changes in insurance contracts for reconciliation by remaining coverage and incurred claims [abstract]	matun, creat	Disclosure		
Increase (decrease) through insurance service result for reconciliation by remaining coverage and incurred claims, insurance contracts liability (asset) [abstract]				
Increase (decrease) through insurance revenue, insurance contracts liability (asset) [abstract]				
Increase (decrease) through insurance revenue related to contracts that existed at transition date to which modified retrospective approach has been applied, insurance contracts liability (asset)	A duration, credit	Effective 2021-01-01 IFRS 17.114 a Disclosure		
Increase (decrease) through insurance revenue related to contracts that existed at transition date to which fair value approach has been applied, insurance contracts liability (asset)	X _{duration, credit}	Effective 2021-01-01 IFRS 17.114 b Disclosure		
Increase (decrease) through insurance revenue not related to contracts that existed at transition date to which modified retrospective approach or fair value approach has been applied, insurance contracts liability (asset)	X _{duration} , credit	Effective 2021-01-01 IFRS 17.114 c Disclosure		
Total increase (decrease) through insurance revenue, insurance contracts liability (asset)	X _{duration, credit}	Effective 2021-01-01 IFRS 17.103 a		
Increase (decrease) through insurance service expenses, insurance contracts liability (asset) [abstract				
Increase (decrease) through incurred claims and other incurred insurance service expenses, insurance contracts liability (asset)	X _{duration} , credit	Effective 2021-01-01 IFRS 17.103 b (i)		
Increase (decrease) through amortisation of insurance acquisition cash flows, insurance contracts liability (asset)	X _{duration, credit}	Disclosure Effective 2021-01-01 IFRS 17.103 b (ii) Disclosure		
Increase (decrease) through changes that relate to past service, insurance contracts liability	Y	Effective 2021-01-01 IFRS 17.104 c Disclosurer Effective 2021-01-		
(asset)	X duration, credit	01 IFRS 17.103 b (iii) Disclosure		
Increase (decrease) through changes that relate to future service, insurance contracts liability (asset)	X _{duration} , credit	Effective 2021-01-01 IFRS 17.104 a Disclosure, Effective 2021-01- 01 IFRS 17.103 b (iv) Disclosure		
Total increase (decrease) through insurance service expenses, insurance contracts liability (asset)	X _{duration} , credit	Effective 2021-01-01 IFRS 17.103 b		
Increase (decrease) through investment components excluded from insurance revenue and insurance service expenses, insurance contracts liability (asset)	X _{duration, credit}	Effective 2021-01-01 IFRS 17.103 c		
Total increase (decrease) through insurance service result, insurance contracts liability (asset)	X _{duration, credit}	Effective 2021-01-01 IFRS 17.104 Disclosurer Effective 2021-01- 01 IFRS 17.103 Disclosure		
Increase (decrease) through cash flows, insurance contracts liability (asset) [abstract] Increase (decrease) through premiums received for insurance contracts issued, insurance contracts		Effective 2021-01-01 IFRS 17.105 a (i)		
liability (asset) Increase (decrease) through premiums paid for reinsurance contracts held, insurance contracts	X duration, credit	Disclosure Effective 2021-01-01 IFRS 17.105 a (i)		
increase (decrease) through premiums paid for reinsurance contracts neid, insurance contracts liability (asset)	X _{duration, credit}	Disclosure		
Increase (decrease) through insurance acquisition cash flows, insurance contracts liability (asset)	X _{duration} , credit	Effective 2021-01-01 IFRS 17.105 a (ii) Disclosure		
Increase (decrease) through incurred claims paid and other insurance service expenses paid for insurance contracts issued excluding insurance acquisition cash flows, insurance contracts liability (asset)	X _{duration} , credit	Effective 2021-01-01 IFRS 17.105 a (iii) Disclosure		
Increase (decrease) through incurred claims recovered and other insurance service expenses recovered under reinsurance contracts held, insurance contracts liability (asset)	X _{duration} , credit	Effective 2021-01-01 IFRS 17.105 a (iii) Disclosure		
Total increase (decrease) through cash flows, insurance contracts liability (asset)	X _{duration, credit}	Effective 2021-01-01 IFRS 17.105 a		
Increase (decrease) through effect of changes in risk of non-performance by issuer of reinsurance	X duration, credit	Disclosure Effective 2021-01-01 IFRS 17.105 b		
contracts held, insurance contracts liability (asset) Increase (decrease) through insurance finance income or expenses, insurance contracts liability (asset)	X _{duration, credit}	Disclosure Effective 2021-01-01 IFRS 17.105 c		
Increase (decrease) through additional items necessary to understand change, insurance contracts	X _{duration} , credit	Disclosure Effective 2021-01-01 IFRS 17.105 d		
liability (asset)		Disclosure Effective 2021-01-01 IFRS 17.99 Common		
Total increase (decrease) in insurance contracts liability (asset)	X duration, credit	practice Effective 2021-01-01 IFRS 17.99 b		
Insurance contracts liability (asset) at end of period	X instant, credit	Disclosure Effective 2021-01-01 IFRS 17.99 b		
Insurance contracts that are assets at end of period	X instant, debit	Disclosure Effective 2021-01-01 IFRS 17.99 b		
Insurance contracts that are liabilities at end of period	X instant, credit	Disclosure		
Disclosure of reconciliation of changes in insurance contracts by components [text block] Disclosure of reconciliation of changes in insurance contracts by components [abstract]	text block	Effective 2021-01-01 IFRS 17.101 Disclosure		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS	AU Reference
		Effective 2021-01-01 IFRS 17.101	elements	
Disclosure of reconciliation of changes in insurance contracts by components [table]	table	Disclosure		
Disaggregation of insurance contracts [axis]	axis	Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01- 01 IFRS 17.131 a Disclosure, Effective 2021- 01-01 IFRS 17.98 Disclosure, Effective 2021-01-01 IFRS 17.107 Disclosure Effective 2021-01-01 IFRS 17.132 b Disclosure		
Disaggregation of insurance contracts [member]	member [default]	Effective 2021-01-01 IFRS 17.109 Disabosuse Effective 2021-01- 01 IFRS 17.9 Disabosuse Effective 2021- 01-01 IFRS 17.132 b Disabosuse Effective 2021- 01-01 IFRS 17.107 Disabosuse Effective 2021-01-01 IFRS 17.131 a Disabosuse		
Insurance contracts issued [member]	member	Effective 2021-01-01 IFRS 17.107 Disclosure Effective 2021-01- 01 IFRS 17.131 a Disclosure Effective 2021- 01-01 IFRS 17.132 b Disclosure Effective 2021- 01-01 IFRS 17.98 Disclosure Effective 2021-01-01 IFRS 17.99 Disclosure Effective 2021-01-01 IFRS 17.109 Disclosure		
Reinsurance contracts held [member]	member	Effective 2021-01-01 IFRS 17.98 Disclosure, Effective 2021-01- 01 IFRS 17.107 Disclosure, Effective 2021- 01-01 IFRS 17.109 Disclosure Effective 2021-01-01 IFRS 17.131 a Disclosure Effective 2021-01-01 IFRS 17.132 b Disclosure		
Insurance contracts by components [axis]	axis	Effective 2021-01-01 IFRS 17.100 c Disclosure: Effective 2021-01- 01 IFRS 17.101 Disclosure: Effective 2021- 01-01 IFRS 17.107 Disclosure (fig. 17.107 Disclosure)		
Insurance contracts by components [member]	member [default]	Effective 2021-01-01 IFRS 17.100 c Disclosure, Effective 2021-01- 01 IFRS 17.107 Disclosure, Effective 2021- 01-01 IFRS 17.101 Disclosure		
Estimates of present value of future cash flows [member]	member	Effective 2021-01-01 IFRS 17.101 a Disclosure Effective 2021-01- 01 IFRS 17.100 c (i) Disclosure		
Estimates of present value of future cash outflows [member]	member	Effective 2021-01-01 IFRS 17.107 a		
Estimates of present value of insurance acquisition cash flows [member]	member	Effective 2021-01-01 IFRS 17.107 a		
Estimates of present value of future cash outflows other than insurance acquisition cash flows	member	Effective 2021-01-01 IFRS 17.107 a		
[member]		Disclosure Effective 2021-01-01 IFRS 17.107 b		
Estimates of present value of future cash inflows [member]	member	Disclosure Effective 2021-01-01 IFRS 17.101 b		
Risk adjustment for non-financial risk [member]	member	Disclosure, Effective 2021-01- 01 IFRS 17.107 c Disclosure, Effective 2021- 01-01 IFRS 17.100 c (ii) Disclosure		
Contractual service margin [member]	member	Effective 2021-01-01 IFRS 17.101 c Disclosure Effective 2021-01- 01 IFRS 17.107 d Disclosure		
Contractual service margin related to contracts that existed at transition date to which modified retrospective approach has been applied [member]	member	Effective 2021-01-01 IFRS 17.114 a Disclosure		
Contractual service margin related to contracts that existed at transition date to which fair value	member	Effective 2021-01-01 IFRS 17.114 b		
approach has been applied [member] Contractual service margin not related to contracts that existed at transition date to which	member	Disclosure Effective 2021-01-01 IFRS 17.114 c		
modified retrospective approach or fair value approach has been applied [member]	member	Disclosure Effective 2021-01-01 IFRS 17.106		
Insurance contracts [axis]	axis	Disclosure, Effective 2021-01- 01 IFRS 17.107 Disclosure, Effective 2021- 01-01 IFRS 17.101 Disclosure Effective 2021-01-01 IFRS 17.100 c Disclosure Effective 2021-01-01 IFRS 17.109 Disclosure		
Insurance contracts [member]	member [default]	Effective 2021-01-01 IFRS 17.107 Disclosure - Effective 2021-01- 01 IFRS 17.109 Disclosure - Effective 2021- 01-01 IFRS 17.106 Disclosure - Effective 2021- 01-01 IFRS 17.100 C Disclosure - Effective 2021-01-01 IFRS 17.100 C Disclosure - Effective 2021-01-01 IFRS 17.101 Disclosure		
Insurance contracts to which premium allocation approach has been applied [member]	member	Effective 2021-01-01 IFRS 17.100 c		
Insurance contracts other than those to which premium allocation approach has been applied [member]	member	Disclosure Effective 2021-01-01 IFRS 17.101 Disclosure Effective 2021-01- 01 IFRS 17.107 Disclosure Effective 2021- 01-01 IFRS 17.106 Disclosure Effective 2021- 01-01 IFRS 17.109 Disclosure Effective 2021- 01-01 IFRS 17.109 Disclosure		
Disclosure of reconciliation of changes in insurance contracts by components [line items]	line items	Effective 2021-01-01 IFRS 17.99 b		
Insurance contracts liability (asset) at beginning of period	X instant, credit	Disclosure Effective 2021-01-01 IFRS 17.99 b		
Insurance contracts that are assets at beginning of period	X instant, debit	Disclosure		
Insurance contracts that are liabilities at beginning of period	X instant, credit	Effective 2021-01-01 IFRS 17.99 b Disclosure		
Changes in insurance contracts for reconciliation by components [abstract] Increase (decrease) through insurance service result for reconciliation by components, insurance contracts liability (asset) [abstract]				
Increase (decrease) through changes that relate to future service, insurance contracts liability (asset [abstract]				
Increase (decrease) through changes in estimates that adjust contractual service margin, insurance contracts liability (asset)	X _{duration} , credit	Effective 2021-01-01 IFRS 17.104 a (i)		
insurance contracts naturity (asset)		Disclosure		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS	AU Reference
	,,,,,		elements	
Increase (decrease) through changes in estimates that do not adjust contractual service margin, insurance contracts liability (asset)	X _{duration, credit}	Effective 2021-01-01 IFRS 17.104 a (ii) Disclosure		
		Effective 2021-01-01 IFRS 17.104 a (iii)		
Increase (decrease) through effects of contracts initially recognised in period, insurance contracts liability (asset)	X _{duration} , credit	Disclosure, Effective 2021-01- 01 IFRS 17.107 Disclosure		
Total increase (decrease) through changes that relate to future service, insurance contracts liability (asset)	X _{duration, credit}	Effective 2021-01-01 IFRS 17.104 a Disclosure, Effective 2021-01-		
Increase (decrease) through changes that relate to current service, insurance contracts liability		01 IFRS 17.103 b (iv) Disclosure		
(asset) [abstract] Increase (decrease) through recognition of contractual service margin in profit or loss to reflect		Effective 2021-01-01 IFRS 17.104 b (i)		
transfer of services, insurance contracts liability (asset)	X _{duration} , credit	Disclosure		
Increase (decrease) through change in risk adjustment for non-financial risk that does not relate to future or past service, insurance contracts liability (asset)	X _{duration, credit}	Effective 2021-01-01 IFRS 17.104 b (ii)		
Increase (decrease) through experience adjustments, insurance contracts liability (asset)	X _{duration} , credit	Effective 2021-01-01 IFRS 17.104 b (iii)		
Total increase (decrease) through changes that relate to current service, insurance contracts		Effective 2021-01-01 IFRS 17.104 b		
liability (asset)	X _{duration} , credit	Disclosure Effective 2021-01-01 IFRS 17.104 c		
Increase (decrease) through changes that relate to past service, insurance contracts liability (asset)	X _{duration, credit}	Disclosure, Effective 2021-01- 01 IFRS 17.103 b (iii) Disclosure		
Total increase (decrease) through insurance service result, insurance contracts liability (asset)	X _{duration} , credit	Effective 2021-01-01 IFRS 17.104 Disclosurer Effective 2021-01-01 IFRS 17.103 Disclosure		
Increase (decrease) through cash flows, insurance contracts liability (asset) [abstract] Increase (decrease) through premiums received for insurance contracts issued, insurance contracts	V	Effective 2021-01-01 IFRS 17.105 a (i)		
liability (asset)	X _{duration} , credit	Disclosure		
Increase (decrease) through premiums paid for reinsurance contracts held, insurance contracts liability (asset)	X _{duration, credit}	Effective 2021-01-01 IFRS 17.105 a (i) Disclosure		
Increase (decrease) through insurance acquisition cash flows, insurance contracts liability (asset)	X _{duration, credit}	Effective 2021-01-01 IFRS 17.105 a (ii)		
Increase (decrease) through incurred claims paid and other insurance service expenses paid for		Effective 2021-01-01 IFRS 17.105 a (iii)		
insurance contracts issued excluding insurance acquisition cash flows, insurance contracts liability (asset)	X _{duration, credit}	Disclosure		
Increase (decrease) through incurred claims recovered and other insurance service expenses	X _{duration, credit}	Effective 2021-01-01 IFRS 17.105 a (iii)		
recovered under reinsurance contracts held, insurance contracts liability (asset)		Disclosure Effective 2021-01-01 IFRS 17.105 a		
Total increase (decrease) through cash flows, insurance contracts liability (asset)	X duration, credit	Disclosure		
Increase (decrease) through effect of changes in risk of non-performance by issuer of reinsurance contracts held, insurance contracts liability (asset)	X _{duration, credit}	Effective 2021-01-01 IFRS 17.105 b		
Increase (decrease) through insurance finance income or expenses, insurance contracts liability (asset)	X _{duration, credit}	Effective 2021-01-01 IFRS 17.105 c		
Increase (decrease) through additional items necessary to understand change, insurance contracts		Effective 2021-01-01 IFRS 17.105 d		
liability (asset)	X duration, credit	Disclosure Effective 2021-01-01 IFRS 17.99 Common		
Total increase (decrease) in insurance contracts liability (asset)	X _{duration, credit}	practice		
Insurance contracts liability (asset) at end of period	X instant, credit	Effective 2021-01-01 IFRS 17.99 b		
Insurance contracts that are assets at end of period	X instant, debit	Effective 2021-01-01 IFRS 17.99 b		
		Disclosure Effective 2021-01-01 IFRS 17.99 b		
Insurance contracts that are liabilities at end of period	X instant, credit	Disclosure		
Disclosure of analysis of insurance revenue [text block]	text block	Effective 2021-01-01 IFRS 17.106 Disclosure		
Disclosure of analysis of insurance revenue [abstract]		Effective 2021-01-01 IFRS 17.106		
Disclosure of analysis of insurance revenue [table]	table	Disclosure		
Insurance contracts [axis]	axis	Effective 2021-01-01 IFRS 17.106 Disclosure Effective 2021-01- 01 IFRS 17.107 Disclosure Effective 2021- 01-01 IFRS 17.101 Disclosure Effective 2021- 01-01 IFRS 17.100 C Disclosure Effective 2021-01-01 IFRS 17.100 C Disclosure		
Insurance contracts [member]	member [default]	Effective 2021-01-01 IFRS 17.107 Disclosure, Effective 2021-01- 01 IFRS 17.109 Disclosure, Effective 2021- 01-01 IFRS 17.106 Disclosure Effective 2021- 01-01 IFRS 17.100 C Disclosure Effective 2021-01-01 IFRS 17.101 Disclosure		
Insurance contracts to which premium allocation approach has been applied [member]	member	Effective 2021-01-01 IFRS 17.100 c		
Insurance contracts other than those to which premium allocation approach has been applied [member]	member	Effective 2021-01-01 IFRS 17.101 Disclosure, Effective 2021-01- 01 IFRS 17.107 Disclosure, Effective 2021- 01-01 IFRS 17.106 Disclosure Effective 2021-01-01 IFRS 17.109 Disclosure		
Disclosure of analysis of insurance revenue [line items]	line items			
Insurance revenue [abstract] Insurance revenue, amounts relating to changes in liability for remaining coverage [abstract]				
Insurance revenue, insurance service expenses incurred during period measured at amounts expected at beginning of period	X _{duration, credit}	Effective 2021-01-01 IFRS 17.106 a (i)		
expected at beginning or period Insurance revenue, change in risk adjustment for non-financial risk	X _{duration} , credit	Effective 2021-01-01 IFRS 17.106 a (ii)		
Insurance revenue, change in this adjustment for non-mancial risk Insurance revenue, contractual service margin recognised in profit or loss because of transfer of		Disclosure Effective 2021-01-01 IFRS 17.106 a (iii)		
services	X duration, credit	Disclosure		
Total insurance revenue, amounts relating to changes in liability for remaining coverage	X _{duration, credit}	Effective 2021-01-01 IFRS 17.106 a Disclosure		
Insurance revenue, allocation of portion of premiums that relate to recovery of insurance acquisition	X _{duration, credit}	Effective 2021-01-01 IFRS 17.106 b		
cash flows		Effective 2021-01-01 IAS 1.82 a (ii)		
Total insurance revenue	X _{duration, credit}	Disclosure, Effective 2021-01- 01 IFRS 17.80 a Disclosure, Effective 2021- 01-01 IFRS 17.106 Disclosure		
Disclosure of effect of insurance contracts initially recognised [text block]	text block	Effective 2021-01-01 IFRS 17.107		
Disclosure of effect of insurance contracts initially recognised [abstract]		Disclosure		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Disclosure of effect of insurance contracts initially recognised [table]	table	Effective 2021-01-01 IFRS 17.107	elements	
Disaggregation of insurance contracts [axis]	axis	Disclosure Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01- 01 IFRS 17.131 a pisclosure, Effective 2021- 01-01 IFRS 17.98 Disclosure, Effective 2021- 01-01 IFRS 17.107 Disclosure Effective 2021-01-01 IFRS 17.132 b Disclosure		
Disaggregation of insurance contracts [member]	member [default]	Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01- 01 IFRS 17.98 Disclosure Effective 2021- 01-01 IFRS 17.132 b Disclosure Effective 2021- 01-01 IFRS 17.107 Disclosure Effective 2021-01-01 IFRS 17.131 a Disclosure		
Insurance contracts issued [member]	member	Effective 2021-01-01 IFRS 17.107 Disclosure Effective 2021-01- 01 IFRS 17.131 a Disclosure Effective 2021- 01-01 IFRS 17.132 b Disclosure Effective 2021- 01-01 IFRS 17.132 b Disclosure Effective 2021-01-01 IFRS 17.198 Disclosure Effective 2021-01-01 IFRS 17.109 Disclosure		
Reinsurance contracts held [member]	member	Effective 2021-01-01 IFRS 17.98 Disclosure. Effective 2021-01- 01 IFRS 17.107 Disclosure. Effective 2021- 01-01 IFRS 17.109 Disclosure Effective 2021-01-01 IFRS 17.131 a DISCLOSURE DISCLOSURE 2021-01-01 IFRS 17.132 b Disclosure		
Insurance contracts by components [axis]	axis	Effective 2021-01-01 IFRS 17.100 c Disclosure Effective 2021-01- 01 IFRS 17.101 Disclosure Effective 2021- 01-01 IFRS 17.107 Disclosure Effective 2021-01-01 IFRS 17.100 c		
Insurance contracts by components [member]	member [default]	Disclosure, Effective 2021-01- 01 IFRS 17.107 Disclosure, Effective 2021- 01-01 IFRS 17.101 Disclosure		
Estimates of present value of future cash flows [member]	member	Effective 2021-01-01 IFRS 17.101 a Disclosure Effective 2021-01- 01 IFRS 17.100 c (i) Disclosure		
Estimates of present value of future cash outflows [member]	member	Effective 2021-01-01 IFRS 17.107 a Disclosure		
Estimates of present value of insurance acquisition cash flows [member]	member	Effective 2021-01-01 IFRS 17.107 a Disclosure		
Estimates of present value of future cash outflows other than insurance acquisition cash flows [member]	member	Effective 2021-01-01 IFRS 17.107 a		
Estimates of present value of future cash inflows [member]	member	Disclosure Effective 2021-01-01 IFRS 17.107 b		
Risk adjustment for non-financial risk [member]	member	Disclosure Effective 2021-01-01 IFRS 17.101 b Disclosure, Effective 2021-01- 01 IFRS 17.107 c Disclosure, Effective 2021- 01-01 IFRS 17.100 c (ii) Disclosure		
Contractual service margin [member]	member	Effective 2021-01-01 IFRS 17.101 c Disclosurer Effective 2021-01- 01 IFRS 17.107 d Disclosure		
Contractual service margin related to contracts that existed at transition date to which modified retrospective approach has been applied [member]	member	Effective 2021-01-01 IFRS 17.114 a Disclosure		
Contractual service margin related to contracts that existed at transition date to which fair value	member	Effective 2021-01-01 IFRS 17.114 b		
approach has been applied [member] Contractual service margin not related to contracts that existed at transition date to which	member	Disclosure Effective 2021-01-01 IFRS 17.114 c		
modified retrospective approach or fair value approach has been applied [member] Insurance contracts [axis]	axis	Disclosure Effective 2021-01-01 IFRS 17.106 Disclosure Effective 2021-01- 01 IFRS 17.107 Disclosure Effective 2021- 01-01 IFRS 17.101 Disclosure Effective 2021-01-01 IFRS 17.100 C Disclosure Effective 2021-01-01 IFRS 17.100 T Disclosure		
Insurance contracts [member]	member [default]	Effective 2021-01-01 IFRS 17.107 Disdosure Effective 2021-01- 01 IFRS 17.109 Disdosure, Effective 2021- 01-01 IFRS 17.100 Disdosure Effective 2021- 01-01-01 IFRS 17.100 C Disdosure Effective 2021-01-01 IFRS 17.101 Disdosure		
Insurance contracts to which premium allocation approach has been applied [member]	member	Effective 2021-01-01 IFRS 17.100 c Disclosure		
Insurance contracts other than those to which premium allocation approach has been applied [member]	member	Effective 2021-01-01 IFRS 17.101 Disclosure Effective 2021-01- 01 IFRS 17.107 Disclosure Effective 2021- 01-01 IFRS 17.106 Disclosure Effective 2021- 01-01 IFRS 17.109 Disclosure Effective 2021-01-01 IFRS 17.109 Disclosure		
Disclosure of effect of insurance contracts initially recognised [line items]	line items			
Increase (decrease) through effects of contracts initially recognised in period, insurance contracts liability (asset)	X duration, credit	Effective 2021-01-01 IFRS 17.104 a (iii) Disclosure Effective 2021-01- 01 IFRS 17.107 Disclosure		
Increase (decrease) through effects of contracts acquired in period, insurance contracts liability (asset)	X duration, credit	Effective 2021-01-01 IFRS 17.108 a Disclosure		
Increase (decrease) through effects of groups of onerous contracts initially recognised in period, insurance contracts liability (asset)	X _{duration} , credit	Effective 2021-01-01 IFRS 17.108 b Disclosure		
Disclosure of information about expected recognition of contractual service margin in profit or loss [text block]	text block	Effective 2021-01-01 IFRS 17.109 Disclosure		
Disclosure of information about expected recognition of contractual service margin in profit or loss [abstract]		Effective 2021-01-01 IFRS 17.109		
Disclosure of information about expected recognition of contractual service margin in profit or loss [table]	table	Disclosure		

			Additional AU	
Label	Туре	IFRS Reference	Reference to IFRS elements	AU Reference
Disaggregation of insurance contracts [axis]	axis	Effective 2021-01-01 IFRS 17.109 Disclosure Effective 2021-01- 01 IFRS 17.131 a Disclosure Effective 2021- 01-01 IFRS 17.98 Disclosure Effective 2021-01-01 IFRS 17.107 Disclosure Effective 2021-01-01 IFRS 17.107 Disclosure Effective 2021-01-01 IFRS 17.132 b Disclosure		
Disaggregation of insurance contracts [member]	member [default]	Effective 2021-01-01 IFRS 17.109 Distalaries Effective 2021-01- 01 IFRS 17.98 Distalaries Effective 2021- 01-01 IFRS 17.132 b Distalaries Effective 2021- 01-01 IFRS 17.107 Distalaries Effective 2021-01-01 IFRS 17.101 Distalaries Effective 2021-01-01 IFRS 17.131 a Distalaries		
Insurance contracts issued [member]	member	Effective 2021-01-01 IFRS 17.107 Disclosure: Effective 2021-01- 01 IFRS 17.131 a Disclosure: Effective 2021- 01-01 IFRS 17.132 b Disclosure: Effective 2021- 01-01 IFRS 17.98 Disclosure: Effective 2021-01-01 IFRS 17.109 Disclosure: Effective 2021-01-01 IFRS 17.109		
Reinsurance contracts held [member]	member	Disclosure Effective 2021-01-01 IFRS 17.98 Disclosure Effective 2021-01- 01 IFRS 17.107 Disclosure Effective 2021- 01-01 IFRS 17.109 Disclosure Effective 2021- 01-01 IFRS 17.131 a Disclosure Effective 2021-01-01 IFRS 17.131 a Disclosure Effective 2021-01-01 IFRS 17.132 b Disclosure		
Maturity [axis]	axis	IFRS 7.238 a Disdoure, Effective 2021-01-01 IFRS 17.120 Disdoure, Effective 2021-01-01 IFRS 17.132 b Disdoure IFRS 17.132 b Disdoure IFRS 7.42E e Disdoure IFRS 7.42F e Disdoure IFRS 7.811 Example IFRS 15.120 b (i) Disdoure IFRS 15.120 b (i) Disdoure IFRS 16.97 Disdoure IFRS 16.97 Disdoure IFRS 16.97 Disdoure IFRS 16.94 Disdoure IFRS 16.97		
Aggregated time bands [member]	member [default]	IFRS 15.120 b (i) Disclosure Effective 2021- 01-01 IFRS 17.109 Disclosure Effective 2021-01-01 IFRS 17.132 b Disclosure Effective 2021-01-01 IFRS 17.120 Disclosure IFRS 7.0328 a Disclosure IFRS 7.038 a Disclosure IFRS 7.035 Example: IFRS 7.035 Example: IFRS 16.94 Disclosure IFRS 16.97		
Not later than one year [member]	member	IAS 1.61 a Disclosure, Effective 2021-01- 01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 16.94 Disclosure IFRS 7.IG31A Example, IFRS 16.97 Disclosure		
Later than one year and not later than two years [member]	member	IAS 1.112 c _{Common practice} , Effective 2021- 01-01 IFRS 17.132 b _{Disclosure} , IFRS 7.811 Example, IFRS 7.IG31A _{Example} , IFRS 16.97 Disclosure IFRS 16.94 _{Disclosure}		
Later than two years and not later than three years [member]	member	Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IAS 1.112 c Common practice, IFRS 16.94 Disclosure IFRS 16.97 Disclosure, IFRS 7.IG31A Example		
Later than three years and not later than four years {member}	member	IAS 1.112 c Common practice, Effective 2021- 01-01 IFRS 17.132 b Disclosure IFRS 7.811 Example, IFRS 7.IG31A Example, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure		
Later than four years and not later than five years [member]	member	Effective 2021-01-01 IFRS 17.132 b Disclosure, IAS 1.112 c Common practice IFRS 7.B11 Example, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure, IFRS 7.IG31A Example		
Later than five years [member]	member	Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.811 Example, IFRS 7.835 g Example, IFRS 7.IG31A Example, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure		
Insurance contracts [axis]	axis	Effective 2021-01-01 IFRS 17.106 Disclosure Effective 2021-01- 01 IFRS 17.107 Disclosure Effective 2021- 01-01 IFRS 17.101 Disclosure Effective 2021- 01-01 IFRS 17.100 C Disclosure Effective 2021-01-01 IFRS 17.109 Disclosure		
Insurance contracts [member]	member [default]	Effective 2021-01-01 IFRS 17.107 Disclosure, Effective 2021-01- 01 IFRS 17.109 Disclosure, Effective 2021- 01-01 IFRS 17.106 Disclosure, Effective 2021- 01-01 IFRS 17.100 C Disclosure Effective 2021-01-01 IFRS 17.101 Disclosure		
Insurance contracts to which premium allocation approach has been applied [member]	member	Effective 2021-01-01 IFRS 17.100 c Disclosure		
Insurance contracts other than those to which premium allocation approach has been applied [member]	member	Effective 2021-01-01 IFRS 17.101 Disclosure Effective 2021-01- 01 IFRS 17.107 Disclosure, Effective 2021- 01-01 IFRS 17.106 Disclosure Effective 2021-01-01 IFRS 17.109 Disclosure		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS	AU Reference
	.,,,,		elements	A O NECESCO
Disclosure of information about expected recognition of contractual service margin in profit or loss [line items]	line items	Effective 2021-01-01 IFRS 17.109		
Explanation of when entity expects to recognise remaining contractual service margin in profit or loss	text	Disclosure		
Contractual service margin	X instant, credit	Effective 2021-01-01 IFRS 17.109 Disclosure		
Insurance finance income (expenses)	X _{duration} , credit	Effective 2021-01-01 IFRS 17.110 Disclosure		
Explanation of insurance finance income (expenses)	text	Effective 2021-01-01 IFRS 17.110 Disclosure		
Explanation of relationship between insurance finance income (expenses) and investment return on assets	text	Effective 2021-01-01 IFRS 17.110		
Description of composition of underlying items for contracts with direct participation features	text	Effective 2021-01-01 IFRS 17.111		
Fair value of underlying items for contracts with direct participation features	X instant, debit	Effective 2021-01-01 IFRS 17.111		
Effect on adjustment to contractual service margin of choice not to adjust contractual service margin for some changes in fulfillment such flows for contracts with direct participation for turns.	X _{duration} , credit	Effective 2021-01-01 IFRS 17.112		
in fulfilment cash flows for contracts with direct participation features Description of reason why entity was required to change basis of disaggregation of insurance finance income	text	Disclosure Effective 2021-01-01 IFRS 17.113 a		
(expenses) between profit or loss and other comprehensive income for contracts with direct participation features Disclosure of adjustments made when entity changed basis of disaggregation of insurance finance income (expenses)	text block	Disclosure Effective 2021-01-01 IFRS 17.113 b		
between profit or loss and other comprehensive income for contracts with direct participation features [text block] Disclosure of adjustments made when entity changed basis of disaggregation of insurance finance income		Disclosure		
(expenses) between profit or loss and other comprehensive income for contracts with direct participation features [abstract]				
Disclosure of adjustments made when entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation	table	Effective 2021-01-01 IFRS 17.113 b		
features [table] Effect of adjustments made when entity changed basis of disaggregation of insurance finance income		Disclosure		
(expenses) between profit or loss and other comprehensive income for contracts with direct participation features [axis]	axis	Effective 2021-01-01 IFRS 17.113 b Disclosure		
		IAS 8.29 c (i) Disclosure, IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure,		
Currently stated [member]	member [default]	IAS 8.49 b (i) Disclosure, IAS 1.20 d Common		
		practice, Effective 2021-01- 01 IFRS 17.113 b Disclosure		
Effect of adjustments made when entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct	member	Effective 2021-01-01 IFRS 17.113 b		
participation features [member] Disclosure of adjustments made when entity changed basis of disaggregation of insurance finance income		Disclosure		
(expenses) between profit or loss and other comprehensive income for contracts with direct participation features [line items]	line items			
Profit (loss)	X duration, credit	IFRS 1.24 b Disclosurer IFRS 8.23 Disclosurer IAS 1.81A a Disclosurer IFRS 1.32 a (ii) Disclosurer Effective 2021-01- 01 IFRS 1.713 b Exampler IFRS 8.28 b Disclosurer IAS 1.106 d (i) Disclosurer IAS 7.18 b Disclosurer, IFRS 12.810 D Exampler Effective on first application of IFRS 9 IFRS 4.391 € Example		
Insurance contracts liability (asset) at date of change, contracts with direct participation features for which entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other	X instant, credit	Effective 2021-01-01 IFRS 17.113 c		
comprehensive income Explanation of how entity determined measurement of insurance contracts at transition date	text	Effective 2021-01-01 IFRS 17.115		
Reconciliation of reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been				
applied [abstract] Reserve of gains and losses on financial assets measured at fair value through other comprehensive income related				
to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied at beginning of period	X instant, credit	Effective 2021-01-01 IFRS 17.116 Disclosure		
Increase (decrease) in reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS	X _{duration} , credit	Effective 2021-01-01 IFRS 17.116 Common practice		
17 have been applied Increase (decrease) through gains (losses) in period, reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied	X _{duration, credit}	Effective 2021-01-01 IFRS 17.116 Example		
Increase (decrease) through reclassification adjustments in period, reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied	X _{duration, credit}	Effective 2021-01-01 IFRS 17.116 Example		
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied at end of period	X instant, credit	Effective 2021-01-01 IFRS 17.116 Disclosure		
Disclosure of significant judgements and changes in judgements made in applying IFRS 17 [text block]	text block	Effective 2021-01-01 IFRS 17.117		
Description of methods used to measure contracts within scope of IFRS 17 and processes for estimating inputs to	text	Effective 2021-01-01 IFRS 17.117 a		
those methods Description of changes in methods used to measure contracts within scope of IFRS 17 and processes for estimating	text	Disclosure Effective 2021-01-01 IFRS 17.117 b		
inputs to those methods Description of reasons for changes in methods used to measure contracts within scope of IFRS 17 and processes for	text	Disclosure Effective 2021-01-01 IFRS 17.117 b		
estimating inputs to those methods Description of types of contracts affected by changes in methods used to measure contracts within scope of IFRS 17	text	Disclosure Effective 2021-01-01 IFRS 17.117 b		
and processes for estimating inputs to those methods Description of approach used to distinguish changes in estimates of future cash flows arising from exercise of		Disclosure Effective 2021-01-01 IFRS 17.117 c (i)		
discretion from other changes, contracts without direct participation features	text	Disclosure Effective 2021-01-01 IFRS 17.117 c (ii)		
Description of approach used to determine risk adjustment for non-financial risk	text	Disclosure Effective 2021-01-01 IFRS 17.117 c (iii)		
Description of approach used to determine discount rates	text	Disclosure Effective 2021-01-01 IFRS 17.117 c (iv)		
Description of approach used to determine investment components	text	Disclosure		
Disclosure of inputs to methods used to measure contracts within scope of IFRS 17 [text block]	text block	Effective 2021-01-01 IFRS 17.117 a Disclosure		
Disclosure of inputs to methods used to measure contracts within scope of IFRS 17 [abstract] Disclosure of inputs to methods used to measure contracts within scope of IFRS 17 [table]	table	Effective 2021-01-01 IFRS 17.117 a		
Methods used to measure contracts within scope of IFRS 17 [axis]	axis	Disclosure Effective 2021-01-01 IFRS 17.117 a		
		Disclosure Effective 2021-01-01 IFRS 17.117 a		
Methods used to measure contracts within scope of IFRS 17 [member]	member [default]	Disclosure		

			Additional AU	
Label	Туре	IFRS Reference	Reference to IFRS elements	AU Reference
Inputs to methods used to measure contracts within scope of IFRS 17 [axis]	axis	Effective 2021-01-01 IFRS 17.117 a		
Inputs to methods used to measure contracts within scope of IFRS 17 [member]	member [default]	Effective 2021-01-01 IFRS 17.117 a		
Disclosure of inputs to methods used to measure contracts within scope of IFRS 17 [line items]	line items	Effective 2021-01-01 IFRS 17.117 a		
Input to method used to measure contracts within scope of IFRS 17	X.XX instant	Disclosure Effective 2021-01-01 IFRS 17.118		
Explanation of methods used to determine insurance finance income (expenses) recognised in profit or loss	text	Disclosure Effective 2021-01-01 IFRS 17.119		
Confidence level used to determine risk adjustment for non-financial risk Description of technique other than confidence level technique used for determining risk adjustment for non-financial	X.XX instant	Disclosure Effective 2021-01-01 IFRS 17.119		
risk Confidence level corresponding to results of technique other than confidence level technique used for determining risk	X.XX instant	Disclosure Effective 2021-01-01 IFRS 17.119		
adjustment for non-financial risk Disclosure of yield curve used to discount cash flows that do not vary based on returns on underlying items [text block]		Disclosure Effective 2021-01-01 IFRS 17.120		
Disclosure of yield curve used to discount cash flows that do not vary based on returns on underlying items [text block]	text block	Disclosure		
[abstract] Disclosure of yield curve used to discount cash flows that do not vary based on returns on underlying items	table	Effective 2021-01-01 IFRS 17.120		
[table] Maturity [axis]	axis	Disclosure IFRS 7.238 a bisclosure, Effective 2021-01- 01 IFRS 17.120 Disclosure, Effective 2021- 01-01 IFRS 17.132 b Disclosure-IFRS 7.42E e Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure IFRS 7.811 Example, IFRS 15.120 b (I) Disclosure IAS 1.61 Disclosure , IFRS 16.94 Disclosure IFRS 16.97 Disclosure		
Aggregated time bands [member]	member [default]	IFRS 15.120 b (I) DIGGOSUPE Effective 2021- 01-01 IFRS 17.109 DIGGOSUPE Effective 2021-01-01 IFRS 17.132 b DIGGOSUPE Effective 2021-01- 01 IFRS 17.120 DIGGOSUPE AS 1.61 DIGGOSUPE IFRS 7.23B a DIGGOSUPE IFRS 7.811 Examples IFRS 7.835 Examples IFRS 16.94 DIGGOSUPE IFRS 16.97 DIGGOSUPE		
Not later than one year [member]	member	IAS 1.61 a Disclosure, Effective 2021-01- 01 IFRS 17.132 b Disclosure IFRS 7.B11 Example, IFRS 16.94 Disclosure, IFRS 7.IG31A Example, IFRS 16.97 Disclosure		
Later than one year and not later than two years [member]	member	IAS 1.112 c Common practice, Effective 2021- 01-01 IFRS 17.132 b Disclosure IFRS 7.B11 Example IFRS 7.IG31A Example, IFRS 16.97 Disclosure IFRS 16.94 Disclosure		
Later than two years and not later than three years [member]	member	Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.811 Example, IAS 1.112 c Common practice, IFRS 16.94 Disclosure IFRS 16.97 Disclosure, IFRS 7.IG31A Example		
Later than three years and not later than four years [member]	member	IAS 1.112 c Common practice: Effective 2021- 01-01 IFRS 17.132 b Disclosure: IFRS 7.B11 Example: IFRS 7.IG31A Example: IFRS 16.94 Disclosure: IFRS 16.97 Disclosure		
Later than four years and not later than five years [member]	member	Effective 2021-01-01 IFRS 17.132 b DISCHOSURE, IAS 1.112 C COMMON PRACTICE, IFRS 7.811 Example, IFRS 16.94 DISCHOSURE, IFRS 16.97 DISCHOSURE, IFRS 7.IG31A Example		
Later than five years {member}	member	Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.B35 g Example, IFRS 7.IG31A Example, IFRS 16.94 Disclosure, IFRS 16.97		
Range [axis]	axis	IFRS 13.86 Example Effective 2021-01- 01 IFRS 17.120 Disclosure IFRS 2.45 d Disclosure IFRS 7.7 Common practice IFRS 14.33 b Disclosure, IFRS 13.IE63 Example		
Ranges [member]	member [default]	IFRS 13.IE63 Exampler IFRS 13.B6 Exampler IFRS 14.33 b Disclosure, IFRS 7.7 Common practice, IFRS 2.45 d Disclosure Effective 2021-01-01 IFRS 17.120 Disclosure		
Bottom of range [member]	member	IFRS 13.IE63 Examples IFRS 7.7 Common practices IFRS 2.45 d Disclosure, IFRS 14.33 b Disclosure, IFRS 13.86 Example, Effective 2021-01-01 IFRS 17.120 Disclosure		
Weighted average [member]	member	IFRS 14.33 b Disclosure, IFRS 13.86 Example, Effective 2021-01-01 IFRS 17.120 Disclosure IFRS 7.7 Common practice IFRS 13.IE63 Example		
Top of range [member]	member	Effective 2021-01-01 IFRS 17.120 Disclosure, IFRS 13.IE63 Example, IFRS 13.B6 Example, IFRS 7.7 Common practice, IFRS 2.45 d Disclosure, IFRS 14.33 b Disclosure		
Disclosure of yield curve used to discount cash flows that do not vary based on returns on underlying items [line items]	line items			
Yield used to discount cash flows that do not vary based on returns on underlying items	X.XX _{instant}	Effective 2021-01-01 IFRS 17.120 Disclosure		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS	AU Reference
Description of fact and reason why entity's exposure to risk arising from contracts within scope of IFRS 17 at end of	<i>"</i> "	Effective 2021-01-01 IFRS 17.123	elements	
reporting period is not representative of its exposure during period	text	Disclosure		
Disclosure of additional information representative of risk exposure arising from contracts within scope of IFRS 17 during period [text block]	text block	Effective 2021-01-01 IFRS 17.123 Disclosure		
Disclosure of nature and extent of risks that arise from contracts within scope of IFRS 17 [text block]	text block	Effective 2021-01-01 IFRS 17.125 Disclosure, Effective 2021-01- 01 IFRS 17.124 Disclosure		
Disclosure of nature and extent of risks that arise from contracts within scope of IFRS 17 [abstract]		Effective 2021-01-01 IFRS 17.124		
Disclosure of nature and extent of risks that arise from contracts within scope of IFRS 17 [table]	table	Disclosure, Effective 2021-01- 01 IFRS 17.125 Disclosure		
		Effective 2021-01-01 IFRS 17.124		
		Disclosure Effective 2021-01- 01 IFRS 17.128 a Disclosure IFRS 7.21C		
Types of risks [axis]	axis	Disclosure, IFRS 7.34 Disclosure, IFRS 7.33 Disclosure, Effective 2021-01-		
		01 IFRS 17.127 Disclosure, Effective 2021- 01-01 IFRS 17.125 Disclosure		
		Effective 2021-01-01 IFRS 17.125		
		Disclosure, Effective 2021-01- 01 IFRS 17.127 Disclosure, Effective 2021-		
Risks [member]	member [default]	01-01 IFRS 17.128 a _{Disclosure} , Effective 2021-01-01 IFRS 17.124 _{Disclosure} ,		
		IFRS 7.34 Disclosure, IFRS 7.33 Disclosure, IFRS 7.21C Disclosure		
		Effective 2021-01-01 IFRS 17.124		
Insurance risk [member]	member	Disclosure, Effective 2021-01- 01 IFRS 17.128 a (i) Disclosure, Effective		
insurance risk (inclineer)	member	2021-01-01 IFRS 17.127 Disclosure Effective 2021-01-01 IFRS 17.125		
		Disclosure Effective 2021-01-01 IFRS 17.127		
Financial risk [member]	member	Disclosure Effective 2021-01-		
		01 IFRS 17.125 Disclosure, Effective 2021- 01-01 IFRS 17.124 Disclosure		
		Effective 2021-01-01 IFRS 17.127 Disclosure, Effective 2021-01-		
Credit risk [member]	member	01 IFRS 17.125 _{Disclosure} , IFRS 7.32 _{Example} , Effective 2021-01-01 IFRS 17.124		
		Disclosure		
		Effective 2021-01-01 IFRS 17.125 Disclosurer IFRS 7.32 Exampler Effective 2021-		
Liquidity risk [member]	member	01-01 IFRS 17.124 Disclosure, Effective		
		2021-01-01 IFRS 17.127 Disclosure IFRS 7.32 Example, Effective 2021-01-		
		01 IFRS 17.125 Disclosure, Effective 2021-		
Market risk [member]	member	01-01 IFRS 17.124 Disclosure Effective 2021-01-01 IFRS 17.127 Disclosure		
		Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure		
		Effective 2021-01-01 IFRS 17.127		
Currency risk [member]	member	Disclosure Effective 2021-01- 01 IFRS 17.125 Disclosure Effective 2021-		
currency risk [memocr]	member	01-01 IFRS 17.128 a (ii) Disclosure, Effective 2021-01-01 IFRS 17.124		
		Disclosure IFRS 7 - Defined terms Disclosure		
		Effective 2021-01-01 IFRS 17.125 Disclosure/ Effective 2021-01-		
Interest rate risk [member]	member	01 IFRS 17.124 Disclosure, Effective 2021-		
		01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7 - Defined terms Disclosure, Effective 2021-		
		01-01 IFRS 17.127 Disclosure		
		Effective 2021-01-01 IFRS 17.125 Disclosurer Effective 2021-01-		
Other price risk [member]	member	01 IFRS 17.128 a (ii) Disclosure, IFRS 7 - Defined terms Disclosure, Effective 2021-		
		01-01 IFRS 17.127 Disclosure, Effective		
Disclosure of nature and extent of risks that arise from contracts within scope of IFRS 17 [line items]	line items	2021-01-01 IFRS 17.124 Disclosure		
Description of exposures to risks that arise from contracts within scope of IFRS 17 and how they arise	text	Effective 2021-01-01 IFRS 17.124 a		
Description of objectives, policies and processes for managing risks that arise from contracts within scope of IFRS 17	text	Effective 2021-01-01 IFRS 17.124 b		
Description of methods used to measure risks that arise from contracts within scope of IFRS 17	text	Effective 2021-01-01 IFRS 17.124 b		
Description of changes in exposures to risks that arise from contracts within scope of IFRS 17 and how they	text	Disclosure Effective 2021-01-01 IFRS 17.124 c		
arise Description of changes in objectives, policies and processes for managing risks that arise from contracts	text	Disclosure Effective 2021-01-01 IFRS 17.124 c		
within scope of IFRS 17		Disclosure Effective 2021-01-01 IFRS 17.124 c		
Description of changes in methods used to measure risks that arise from contracts within scope of IFRS 17 Summary quantitative information about exposure to risk that arises from contracts within scope of IFRS 17	text	Disclosure Effective 2021-01-01 IFRS 17.125 a		
[text block]	text block	Disclosure Effective 2021-01-01 IFRS 17.125 a		
Exposure to risk that arises from contracts within scope of IFRS 17	X instant	Disclosure Effective 2021-01-01 IFRS 17.126		
Information about effect of regulatory frameworks in which entity operates	text	Disclosure Effective 2021-01-01 IFRS 17.126		
Statement that entity applies paragraph 20 of IFRS 17 in determining groups of insurance contracts	text	Disclosure		
Disclosure of detailed information about concentrations of risk that arises from contracts within scope of IFRS 17 [text block]	text block	Effective 2021-01-01 IFRS 17.127 Disclosure		
Disclosure of detailed information about concentrations of risk that arises from contracts within scope of IFRS 17 [abstract]				
Disclosure of detailed information about concentrations of risk that arises from contracts within scope of IFRS 17 [table]	table	Effective 2021-01-01 IFRS 17.127 Disclosure		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Types of risks [axis]	axis	Effective 2021-01-01 IFRS 17.124 Disclosure Effective 2021-01- 01 IFRS 17.128 a Disclosure IFRS 7.21C Disclosure IFRS 7.34 Disclosure IFRS 7.33 Disclosure Effective 2021-01- 01 IFRS 17.127 Disclosure Effective 2021- 01-01 IFRS 17.125 Disclosure	(Carrierio)	
Risks [member]	member [default]	Effective 2021-01-01 IFRS 17.125 Disclosure Effective 2021-01- 01 IFRS 17.127 Disclosure, Effective 2021- 01-01 IFRS 17.128 a Disclosure, Effective 2021- 01-01 IFRS 17.124 Disclosure IFRS 7.34 Disclosure IFRS 7.33 Disclosure IFRS 7.31C Disclosure		
Insurance risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01- 01 IFRS 17.128 a (1) Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure: Effective 2021-01-01 IFRS 17.125 Disclosure		
Financial risk [member]	member	Effective 2021-01-01 IFRS 17.127 Disclosure, Effective 2021-01- 01 IFRS 17.125 Disclosure, Effective 2021- 01-01 IFRS 17.124 Disclosure		
Credit risk [member]	member	Effective 2021-01-01 IFRS 17.127 Disdosure, Effective 2021-01- 01 IFRS 17.125 Disdosure, IFRS 7.32 Example, Effective 2021-01-01 IFRS 17.124 Disdosure		
Liquidity risk [member]	member	Effective 2021-01-01 IFRS 17.125 Disclosurer IFRS 7.32 Example, Effective 2021- 01-01 IFRS 17.124 Disclosurer Effective 2021-01-01 IFRS 17.127 Disclosure		
Market risk [member]	member	IFRS 7.32 Example: Effective 2021-01- 01 IFRS 17.125 Disdosure: Effective 2021- 01-01 IFRS 17.124 Disdosure: Effective 2021-01-01 IFRS 17.127 Disdosure: Effective 2021-01-01 IFRS 17.128 a (ii)		
Currency risk [member]	member	Effective 2021-01-01 IFRS 17.127 Disclosure Effective 2021-01- 01 IFRS 17.125 Disclosure Effective 2021- 01-01 IFRS 17.128 a (ii) Disclosure Effective 2021- 01-01 IFRS 17.128 a (ii) Disclosure Effective 2021-01-01 IFRS 17.124 Disclosure, IFRS 7 - Defined terms Disclosure		
Interest rate risk [member]	member	Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01- 01 IFRS 17.124 Disclosure: Effective 2021- 01-01 IFRS 17.128 a (ii) Disclosure: IFRS 7- Defined terms Disclosure: Effective 2021- 01-01 IFRS 17.127 Disclosure		
Other price risk [member]	member	Effective 2021-01-01 IFRS 17.125 Disclosure Effective 2021-01- 01 IFRS 17.128 a (ii) Disclosure IFRS 7 - Defined terms Disclosure Effective 2021- 01-01 IFRS 17.127 Disclosure Effective 2021- 01-01 IFRS 17.124 Disclosure		
Concentrations of risk [axis]	axis	Effective 2021-01-01 IFRS 17.127 Disclosure		
Concentrations of risk [member]	member [default]	Effective 2021-01-01 IFRS 17.127		
Disclosure of detailed information about concentrations of risk that arises from contracts within scope of IFRS 17 [line items]	line items	Disclosure		
Description of how entity determines concentrations of risk that arises from contracts within scope of IFRS 17	text	Effective 2021-01-01 IFRS 17.127		
Description of shared characteristic that identifies concentration of risk that arises from contracts within	text	Disclosure Effective 2021-01-01 IFRS 17.127		
scope of IFRS 17 Disclosure of sensitivity analysis to changes in risk exposures that arise from contracts within scope of IFRS 17 (text	text block	Disclosure Effective 2021-01-01 IFRS 17.128 a		
block) Disclosure of sensitivity analysis to changes in risk exposures that arise from contracts within scope of IFRS 17		Disclosure		
[abstract] Disclosure of sensitivity analysis to changes in risk exposures that arise from contracts within scope of IFRS 17	table	Effective 2021-01-01 IFRS 17.128 a		
[table] Types of risks [axis]	axis	Disclosure Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01- 01 IFRS 17.128 a Disclosure: IFRS 7.21C Disclosure: IFRS 7.34 Disclosure: IFRS 7.33 Disclosure: Effective 2021-01- 01 IFRS 17.127 Disclosure: Effective 2021- 01-01 IFRS 17.125 Disclosure		
Risks [member]	member [default]	Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01- 01 IFRS 17.127 Disclosure: Effective 2021- 01-01 IFRS 17.128 a Disclosure: Effective 2021- 01-01 IFRS 17.128 a Disclosure: Effective 2021-01-01 IFRS 17.128 a Disclosure: IFRS 7.34 Disclosure: IFRS 7.32 Disclosure: IFRS 7.21C Disclosure: IFRS 7.21C Disclosure: IFRS 7.21C Disclosure: IFRS 7.21C Disclosure: IFRS 7.22C Disclosure: IFRS 7.24C Disclosur		
Insurance risk [member]	member	Effective 2021-01-1 IFRS 17.124 Effective 2021-01- Effective 2021-01-01 IFRS 17.127		
Financial risk [member]	member	Disclosure, Effective 2021-01- 01 IFRS 17.125 Disclosure, Effective 2021- 01-01 IFRS 17.124 Disclosure		

			Additional AU	
Label	Туре	IFRS Reference	Reference to IFRS elements	AU Reference
Credit risk [member]	member	Effective 2021-01-01 IFRS 17.127 Disclosure, Effective 2021-01- 01 IFRS 17.125 Disclosure, IFRS 7.32 Example, Effective 2021-01-01 IFRS 17.124 Disclosure	Ciamana	
Liquidity risk [member]	member	Effective 2021-01-01 IFRS 17.125 Disclosure IFRS 7.32 Example: Effective 2021- 01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure		
Market risk [member]	member	IFRS 7.32 Example: Effective 2021-01- 01 IFRS 17.125 Disclosure, Effective 2021- 01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure: Effective 2021-01-01 IFRS 17.128 a (ii)		
Currency risk [member]	member	Effective 2021-01-01 IFRS 17.127 Disclosure Effective 2021-01- 01 IFRS 17.125 Disclosure Effective 2021- 01-01 IFRS 17.128 a (ii) Disclosure Effective 2021-01-01 IFRS 17.124 Disclosure IFRS 7 - Defined terms Disclosure		
Interest rate risk [member]	member	Effective 2021-01-01 IFRS 17.125 Disclosure Effective 2021-01- 01 IFRS 17.124 Disclosure Effective 2021- 01-01 IFRS 17.128 a (ii) Disclosure IFRS 7- Defined terms Disclosure Effective 2021- 01-01 IFRS 17.127 Disclosure		
Other price risk [member]	member	Effective 2021-01-01 IFRS 17.125 Disclosure Effective 2021-01- 01 IFRS 17.128 a (ii) Disclosure IFRS 7- Defined terms Disclosure Effective 2021- 01-01 IFRS 17.127 Disclosure Effective 2021-01-01 IFRS 17.124 Disclosure		
Risk exposures [axis]	axis	Effective 2021-01-01 IFRS 17.128 a		
Risk exposures [member]	member [default]	Effective 2021-01-01 IFRS 17.128 a Disclosure		
Disclosure of sensitivity analysis to changes in risk exposures that arise from contracts within scope of IFRS 17 [line items]	line items	Disclosure		
Percentage of reasonably possible increase in risk exposure that arises from contracts within scope of IFRS 17	X.XX instant	Effective 2021-01-01 IFRS 17.128 a Disclosure		
Increase (decrease) in profit (loss) due to reasonably possible increase in risk exposure that arises from contracts within scope of IFRS 17	X _{duration, credit}	Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure Effective 2021-01- 01 IFRS 17.128 a (i) Disclosure		
Increase (decrease) in profit (loss) due to reasonably possible increase in risk exposure that arises from contracts within scope of IFRS 17, insurance contracts issued before mitigation by reinsurance contracts held	X _{duration, credit}	Effective 2021-01-01 IFRS 17.128 a (i) Disclosure		
Increase (decrease) in equity due to reasonably possible increase in risk exposure that arises from contracts within scope of IFRS 17	X instant, credit	Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure, Effective 2021-01- 01 IFRS 17.128 a (i) Disclosure		
Increase (decrease) in equity due to reasonably possible increase in risk exposure that arises from contracts within scope of IFRS 17, insurance contracts issued before mitigation by reinsurance contracts held	X instant, credit	Effective 2021-01-01 IFRS 17.128 a (i) Disclosure		
Percentage of reasonably possible decrease in risk exposure that arises from contracts within scope of IFRS 17	X.XX instant	Effective 2021-01-01 IFRS 17.128 a Disclosure		
Increase (decrease) in profit (loss) due to reasonably possible decrease in risk exposure that arises from contracts within scope of IFRS 17	X _{duration, credit}	Effective 2021-01-01 IFRS 17.128 a (i) Disclosure, Effective 2021-01- 01 IFRS 17.128 a (ii) Disclosure		
Increase (decrease) in profit (loss) due to reasonably possible decrease in risk exposure that arises from contracts within scope of IFRS 17, insurance contracts issued before mitigation by reinsurance contracts held	X _{duration, credit}	Effective 2021-01-01 IFRS 17.128 a (i) Disclosure		
Increase (decrease) in equity due to reasonably possible decrease in risk exposure that arises from contracts within scope of IFRS 17	X instant, credit	Effective 2021-01-01 IFRS 17.128 a (i) Disclosure, Effective 2021-01- 01 IFRS 17.128 a (ii) Disclosure		
Increase (decrease) in equity due to reasonably possible decrease in risk exposure that arises from contracts within scope of IFRS 17, insurance contracts issued before mitigation by reinsurance contracts held	X instant, credit	Effective 2021-01-01 IFRS 17.128 a (i) Disclosure		
Explanation of relationship between sensitivities to changes in risk exposures arising from insurance contracts	text	Effective 2021-01-01 IFRS 17.128 a (ii)		
and from financial assets held Description of methods and assumptions used in preparing sensitivity analysis to changes in risk exposures that arise from contracts within scope of IFRS 17	text	Disclosure Effective 2021-01-01 IFRS 17.128 b		
Trom contracts within scope of IFKS 17 Description of changes in methods and assumptions used in preparing sensitivity analysis to changes in risk exposures that arise from contracts within scope of IFRS 17	text	Disclosure Effective 2021-01-01 IFRS 17.128 c		
that arise from contracts within scope of IFRS 17 Description of reasons for changes in methods and assumptions used in preparing sensitivity analysis to changes in risk exposures that arise from contracts within scope of IFRS 17	text	Disclosure Effective 2021-01-01 IFRS 17.128 c		
exposures that arise from contracts within scope of IFRS 17 Disclosure of sensitivity analysis other than specified in paragraph 128(a) of IFRS 17 [text block]	text block	Disclosure Effective 2021-01-01 IFRS 17.129		
Explanation of method, main parameters and assumptions underlying information provided, sensitivity analysis other	text block	Disclosure Effective 2021-01-01 IFRS 17.129 a		
than specified in paragraph 128(a) of IFRS 17 (text block) Explanation of objective of method used and limitations that may result in information provided, sensitivity analysis other than specified in paragraph 128(a) of IFRS 17	text	Disclosure Effective 2021-01-01 IFRS 17.129 b		
Disclosure of actual claims compared with previous estimates [text block]	text block	Disclosure Expiry date 2021-01-01 IFRS 4.39 c (iii) Disclosure, Effective 2021-01- 01 IFRS 17.130 Disclosure		
Disclosure of actual claims compared with previous estimates [abstract]		Effective 2021-01-01 IFRS 17.130		
Disclosure of actual claims compared with previous estimates [table]	table	Disclosure Effective 2021-01-01 IFRS 17.130		
Years of insurance claim [axis]	axis	Disclosure Effective 2021-01-01 IFRS 17.130		
All years of insurance claim [member]	member [default]	Disclosure Effective 2021-01-01 IFRS 17.130		
Reporting year [member]	member	Disclosure Effective 2021-01-01 IFRS 17.130		
One year before reporting year [member]	member	Disclosure		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Two years before reporting year [member]	member	Effective 2021-01-01 IFRS 17.130	cicinents	
Three years before reporting year [member]	member	Disclosure Effective 2021-01-01 IFRS 17.130		
Four years before reporting year [member]	member	Effective 2021-01-01 IFRS 17.130		
Five years before reporting year [member]	member	Disclosure Effective 2021-01-01 IFRS 17.130		
Six years before reporting year [member]	member	Disclosure Effective 2021-01-01 IFRS 17.130		
		Disclosure Effective 2021-01-01 IFRS 17.130		
Seven years before reporting year [member]	member	Disclosure Effective 2021-01-01 IFRS 17.130		
Eight years before reporting year [member]	member	Disclosure Effective 2021-01-01 IFRS 17.130		
Nine years before reporting year [member] Disclosure of actual claims compared with previous estimates [line items]	member line items	Disclosure		
Estimate of undiscounted claims that arise from contracts within scope of IFRS 17	X instant, credit	Effective 2021-01-01 IFRS 17.130		
Actual claims that arise from contracts within scope of IFRS 17	X instant, debit	Effective 2021-01-01 IFRS 17.130		
Liabilities for incurred claims that arise from contracts within scope of IFRS 17	X instant, credit	Effective 2021-01-01 IFRS 17.130		
Disclosure of information about credit risk that arises from contracts within scope of IFRS 17 [text block]	text block	Effective 2021-01-01 IFRS 17.131		
Disclosure of information about credit risk that arises from contracts within scope of IFRS 17 [abstract]		Disclosure		
Disclosure of information about credit risk that arises from contracts within scope of IFRS 17 [table]	table	Effective 2021-01-01 IFRS 17.131 Disclosure		
Disaggregation of insurance contracts [axis]	axis	Effective 2021-01-01 IFRS 17.109 Distributions: Effective 2021-01- 01 IFRS 17.131 a Dissipative, Effective 2021- 01-01 IFRS 17.98 Disclosure, Effective 2021-01-01 IFRS 17.107 Disclosure Effective 2021-01-01 IFRS 17.132 b Disclosure		
Disaggregation of insurance contracts [member]	member [default]	Effective 2021-01-01 IFRS 17.109 Disclours- Effective 2021-01- 01 IFRS 17.98 Disclours- Effective 2021- 01-01 IFRS 17.132 b Disclours- Effective 2021- 01-01 IFRS 17.107 Disclours- Effective 2021-01-01 IFRS 17.131 a Disclours-		
Insurance contracts issued [member]	member	Effective 2021-01-01 IFRS 17.107 Disclosure Effective 2021-01- 01 IFRS 17.131 a Disclosure Effective 2021- 01-01 IFRS 17.132 b Disclosure Effective 2021-01-01 IFRS 17.98 Disclosure Effective 2021-01-01 IFRS 17.98 Disclosure Effective 2021-01-01 IFRS 17.109 Disclosure		
Reinsurance contracts held [member]	member	Effective 2021-01-01 IFRS 17.98 Disclosure, Effective 2021-01- 01 IFRS 17.107 Disclosure, Effective 2021- 01-01 IFRS 17.109 Disclosure, Effective 2021- 01-01 IFRS 17.131 a Disclosure Effective 2021-01-01 IFRS 17.132 b Disclosure		
Disclosure of information about credit risk that arises from contracts within scope of IFRS 17 [line items] Maximum exposure to credit risk that arises from contracts within scope of IFRS 17	line items X instant	Effective 2021-01-01 IFRS 17.131 a		
		Disclosure Effective 2021-01-01 IFRS 17.131 b		
Information about credit quality of reinsurance contracts held that are assets	text	Disclosure Effective 2021-01-01 IFRS 17.132 a		
Description of how entity manages liquidity risk that arises from contracts within scope of IFRS 17	text	Disclosure Effective 2021-01-01 IFRS 17.132 b		
Disclosure of maturity analysis for liquidity risk that arises from contracts within scope of IFRS 17 [text block] Disclosure of maturity analysis for liquidity risk that arises from contracts within scope of IFRS 17 [abstract]	text block	Disclosure		
Disclosure of maturity analysis for liquidity risk that arises from contracts within scope of IFRS 17 [table]	table	Effective 2021-01-01 IFRS 17.132 b		
Maturity [axis]	axis	Disclosure LFRS 7.23B a Disclosure Effective 2021-01-01 IFRS 17.120 Disclosure Effective 2021-01-01 IFRS 17.132 b Disclosure IFRS 7.42E e Disclosure Effective 2021-01-01 IFRS 17.109 Disclosure FfRS 7.811 Example, IFRS 15.120 b (i) Disclosure, IFRS 16.97 Disclosure IFRS 16.97 Disclosure		
Aggregated time bands [member]	member [default]	IFRS 15.120 b (i) Disclosure Effective 2021- 01-01 IFRS 17.109 Disclosure Effective 2021-01-01 IFRS 17.132 b Disclosure Effective 2021-01-01 IFRS 17.120 Disclosure IAS 1.61 Disclosure IFRS 7.238 a Disclosure IFRS 7.811 Example IFRS 7.835 Example IFRS 16.94 Disclosure, IFRS 16.97 Disclosure		
Not later than one year [member]	member	IAS 1.61 a Disclosure, Effective 2021-01- 01 IFRS 17.132 b Disclosure, IFRS 7.811 Example, IFRS 16.94 Disclosure, IFRS 7.IG31A Example, IFRS 16.97 Disclosure		
Later than one year and not later than two years [member]	member	IAS 1.112 c Common practice.Effective 2021- 01-01 IFRS 17.132 b Disclosure. IFRS 7.B11 Example. IFRS 7.IG31A Example. IFRS 16.97 Disclosure IFRS 16.94 Disclosure		

			Additional AU	
Label	Туре	IFRS Reference	Reference to IFRS elements	AU Reference
Later than two years and not later than three years [member]	member	Effective 2021-01-01 IFRS 17.132 b Disdosure/IFRS 7.B11 Example/ IAS 1.112 c Common practice, IFRS 16.94 Disdosure/ IFRS 16.97 Disdosure, IFRS 7.IG31A Example		
Later than three years and not later than four years [member]	member	IAS 1.112 c Common practice, Effective 2021- 01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IFRS 7.IG31A Example, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure		
Later than four years and not later than five years [member]	member	Effective 2021-01-01 IFRS 17.132 b Disclosurer IAS 1.112 c Common practicer IFRS 7.B11 Exampler IFRS 16.94 Disclosurer IFRS 16.97 Disclosurer IFRS 7.IG31A Example		
Later than five years [member]	member	Effective 2021-01-01 IFRS 17.132 b Disclosurer IFRS 7.B11 Exampler IFRS 7.B35 g Exampler IFRS 7.IG31A Exampler IFRS 16.94 Disclosurer IFRS 16.97 Disclosure		
Disaggregation of insurance contracts [axis]	axis	Effective 2021-01-01 IFRS 17.109 Disclosure Effective 2021-01- 01 IFRS 17.131 a _{Disclosure} Effective 2021- 01-01 IFRS 17.98 _{Disclosure} Effective 2021- 01-01 IFRS 17.107 _{Disclosure} Effective 2021-01-01 IFRS 17.107		
Disaggregation of insurance contracts [member]	member [default]	Effective 2021-01-01 IFRS 17.109 Disclourse Effective 2021-01- 01 IFRS 17.98 Disclourse Effective 2021- 01-01 IFRS 17.132 b Disclourse Effective 2021- 01-01 IFRS 17.107 Disclourse Effective 2021-01-01 IFRS 17.131 a Disclourse		
Insurance contracts issued [member]	member	Effective 2021-01-01 IFRS 17.107 Disclosure Effective 2021-01- 01 IFRS 17.131 a Disclosure Effective 2021- 01-01 IFRS 17.132 b Disclosure Effective 2021- 01-01 IFRS 17.98 Disclosure Effective 2021-01-01 IFRS 17.109 Disclosure		
Reinsurance contracts held [member]	member	Effective 2021-01-01 IFRS 17.98 Disdosure, Effective 2021-01- 01 IFRS 17.107 Disdosure, Effective 2021- 01-01 IFRS 17.109 Disdosure Effective 2021- 01-01 IFRS 17.131 a Disdosure Effective 2021-01-01 IFRS 17.132 b Disdosure		
Disclosure of maturity analysis for liquidity risk that arises from contracts within scope of IFRS 17 [line items] Remaining contractual undiscounted cash outflows (inflows) that arise from contracts within scope of IFRS 17	line items X _{instant, credit}	Effective 2021-01-01 IFRS 17.132 b (i)		
that are liabilities Estimates of present value of future cash outflows (inflows) that arise from contracts within scope of IFRS 17 that are liabilities	X _{instant, credit}	Disclosure Effective 2021-01-01 IFRS 17.132 b (ii)		
Amounts payable on demand that arise from contracts within scope of IFRS 17	X instant, credit	Disclosure Effective 2021-01-01 IFRS 17.132 c		
Explanation of relationship between amounts payable on demand that arise from contracts within scope of IFRS 17 and carrying amount of related groups of contracts	text	Effective 2021-01-01 IFRS 17.132 c		
Identification of unadjusted comparative information	text	Disclosure IFRS 11.C13B _{Disclosure} , IAS 27.18I _{Disclosure} , IFRS 10.C6B _{Disclosure} , Effective 2021-01-01 IFRS 17.C27 _{Disclosure} , IAS 38.130I _{Disclosure} IAS 16.80A _{Disclosure}		
Statement that unadjusted comparative information has been prepared on different basis	text	IFRS 10.C6B Disclosure, IFRS 11.C13B Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IAS 16.80A Disclosure Effective 2021-01-01 IFRS 17.C27 Disclosure		
Explanation of basis of preparation of unadjusted comparative information	text	IAS 16.80A Disdosure, IAS 27.181 Disdosure, IAS 38.1301 Disdosure, IFRS 10.C6B Disdosure, Effective 2021-01-01 IFRS 17.C27 Disdosure IFRS 11.C13B Disdosure		
Statement that entity does not disclose previously unpublished information about claims development that occurred earlier than five years before end of annual reporting period in which it first applies IFRS 17	text	Effective 2021-01-01 IFRS 17.C28 Disclosure		
Disclosure of redesignation of financial assets at date of initial application of IFRS 17 [text block]	text block	Effective 2021-01-01 IFRS 17.C32 Disclosure		
Disclosure of redesignation of financial assets at date of initial application of IFRS 17 [abstract] Disclosure of redesignation of financial assets at date of initial application of IFRS 17 [table]	table	Effective 2021-01-01 IFRS 17.C32		
Classes of financial assets [axis]	axis	Disclosure IFRS 7.6 Disclosure IFRS 9 IFRS 9 IFRS 4.39L b Disclosure Effective 2021-01- 01 IFRS 17.C32 Disclosure IFRS 9.7.2.34 Disclosure		
Financial assets, class [member]	member [default]	Disclosure FFRS 7.421 Disclosure FFRS 9.7.2.34 Disclosure FFRS 7.421 Disclosure FFRS 9.7.2.34 Disclosure FFRS 7.421 Disclosure FFRS 9.7.2.34		
Disclosure of redesignation of financial assets at date of initial application of IFRS 17 [line items] Description of basis for determining financial assets eligible for redesignation at date of initial application of	line items text	Effective 2021-01-01 IFRS 17.C32 a		
IFRS 17 Financial assets affected by redesignation at date of initial application of IFRS 17, measurement category immediately before redesignation.	text	Disclosure Effective 2021-01-01 IFRS 17.C32 b (i)		
immediately before redesignation Financial assets affected by redesignation at date of initial application of IFRS 17, carrying amount immediately before redesignation	X _{instant, debit}	Disclosure Effective 2021-01-01 IFRS 17.C32 b (i)		
Financial assets affected by redesignation at date of initial application of IFRS 17, measurement category after redesignation	text	Disclosure Effective 2021-01-01 IFRS 17.C32 b (ii) Disclosure		
and recognition		Discusure		

Financial assets that were designated as measured at fair value through profit or loss before application of				
Financial assets affected by redesignation at date of initial application of IFRS 17, carrying amount after redesignation Financial assets that were designated as measured at fair value through profit or loss before application of	pe	IFRS Reference	Additional AU Reference to IFRS	AU Reference
redesignation Financial assets that were designated as measured at fair value through profit or loss before application of X			elements	
Financial assets that were designated as measured at fair value through profit or loss before application of	nstant, debit	Effective 2021-01-01 IFRS 17.C32 b (ii)		
IFRS 17 that are no longer so designated		Effective 2021-01-01 IFRS 17.C32 c		
		Disclosure		
Information on how entity redesignated financial assets whose classification has changed on initially applying IFRS 17 text	xt	Effective 2021-01-01 IFRS 17.C33 a		
Description of reasons for designation or de-designation of financial assets as measured at fair value through profit or text		Effective 2021-01-01 IFRS 17.C33 b		
loss at date of initial application of IFRS 17		Disclosure		
Explanation of why entity came to different conclusions in new assessment applying paragraphs 4.1.2(a) or 4.1.2A(a) of IFRS 9 at date of initial application of IFRS 17	xt	Effective 2021-01-01 IFRS 17.C33 c		
[838000] Notes - Earnings per share		Disclosure		
	xt block	IAS 33 - Disclosure Disclosure		
Basic earnings per share [abstract] Basic earnings (loss) per share from continuing operations X.XX	XX _{duration}	IAS 33.66 Disclosure		
		IAS 33.68 _{Disclosure}		
		IAS 33.66 _{Disclosure}		
Diluted earnings per share [abstract]	XX _{duration}	IAS 33.66 _{Disclosure}		
		IAS 33.68 Disclosure		
	XX _{duration}	IAS 33.66 Disclosure		
Profit (loss), attributable to ordinary equity holders of parent entity [abstract]		IAC 22 70 -		
		IAS 33.70 a _{Disclosure}		
		IAS 33.70 a _{Disclosure}		
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity including dilutive	duration, credit	IAS 33.70 a _{Disclosure}		
Profit (loss) from discontinued operations attributable to ordinary equity helders of parent entity including dilutive				
effects		IAS 33.70 a _{Disclosure}		
	duration, credit	IAS 33.70 a _{Disclosure}		
Weighted average ordinary shares and adjusted weighted average ordinary shares [abstract] Weighted average number of ordinary shares outstanding share	ares	IAS 33.70 b _{Disclosure}		
Adjusted weighted average number of ordinary shares outstanding share		IAS 33.70 b Disclosure		
Increase (decrease) in number of ordinary shares issued share		IAS 1.112 C Common practice		
Explanation of adjustments of numerator to calculate basic earnings per share text		IAS 33.70 a _{Disclosure} IAS 33.70 a _{Example} , IAS 33 - Example 12		
		Calculation and presentation of basic		
Adjustment to profit (loss) for preference share dividends X _{dur}	duration, debit	and diluted earnings per share		
		(comprehensive example) Example		
Explanation of adjustments of numerator to calculate diluted earnings per share text Explanation of adjustments between denominators used to calculate basic and diluted earnings per share text		IAS 33.70 a _{Disclosure} IAS 33.70 b _{Disclosure}		
Dilutive effect of convertible instruments on number of ordinary shares share		IAS 33.70 b Common practice		
Dilutive effect of share options on number of ordinary shares share		IAS 33.70 b Common practice		
Description of instruments with potential future dilutive effect not included in calculation of diluted earnings per share text	xt	IAS 33.70 c _{Disclosure}		
Description of transactions after reporting period that significantly change number of ordinary shares outstanding text	xt	IAS 33.70 d _{Disclosure}		
Description of transactions after reporting period that significantly change number of potential ordinary shares text	xt .	IAS 33.70 d _{Disclosure}		
outstanding [842000] Notes - Effects of changes in foreign exchange rates	AC .	Disclosure		
	xt block	IAS 21 - Disclosure Disclosure		
Description of functional currency text		IAS 21.57 c _{Disclosure} , IAS 21.53 _{Disclosure}		
Description of presentation currency text Description of reason why presentation currency is different from functional currency text		IAS 1.51 d _{Disclosure} , IAS 21.53 _{Disclosure}		
Description of reason for change in functional currency text		IAS 21.54 Disclosure		
Description of currency in which supplementary information is displayed text		IAS 21.57 b Disclosure		
·		IAS 21.57 b _{Disclosure} IAS 21.57 c _{Disclosure}		
Description of currency in which supplementary information is displayed text Description of methods of translation used to determine supplementary information text		IAS 21.57 b _{Disclosure} IAS 21.57 c _{Disclosure} IAS 7 - A Statement of cash flows for an		
Description of currency in which supplementary information is displayed text Description of methods of translation used to determine supplementary information text	duration, credit	IAS 21.57 b Disclosure IAS 21.57 c Disclosure IAS 7 - A Statement of cash flows for an entity other than a financial institution Example, IAS 21.52 a Disclosure		
Description of currency in which supplementary information is displayed Description of methods of translation used to determine supplementary information text Foreign exchange gain (loss) Net foreign exchange gain X dur	duration, credit	IAS 21.57 b Disclosure IAS 21.57 c Disclosure IAS 7 - A Statement of cash flows for an entity other than a financial institution transpler IAS 21.52 a Disclosure IAS 21.52 a Common practice		
Description of currency in which supplementary information is displayed Description of methods of translation used to determine supplementary information text Foreign exchange gain (loss) Net foreign exchange gain Net foreign exchange loss X dur	duration, credit duration, credit duration, debit	IAS 21.57 b Disclosure IAS 21.57 c Disclosure IAS 7-A Statement of cash flows for an entity other than a financial institution Example. IAS 21.52 a Disclosure IAS 21.52 a Common practice IAS 21.52 a Common practice		
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Label	Туре	IFRS Reference	Additional AU Reference to IFRS	AU Reference
	//		elements	
Lease liabilities [member]	member	IAS 7 - C Reconciliation of liabilities arising from financing activities Example, IAS 7.44C Example		
Assets held to hedge liabilities arising from financing activities [member]	member	IAS 7.44C Example, IAS 7 - C Reconciliation of liabilities arising from		
Disclosure of reconciliation of liabilities arising from financing activities [line items]	line items	financing activities Example		
Liabilities arising from financing activities at beginning of period	X instant, credit	IAS 7.44D Example		
Changes in liabilities arising from financing activities [abstract]		·		
Increase (decrease) through financing cash flows, liabilities arising from financing activities	X _{duration} , credit	IAS 7.44B a _{Disclosure}		
Increase (decrease) through obtaining or losing control of subsidiaries or other businesses, liabilities arising from financing activities	X _{duration, credit}	IAS 7.44B b Disclosure		
Increase (decrease) through effect of changes in foreign exchange rates, liabilities arising from	v			
financing activities	X _{duration, credit}	IAS 7.44B C _{Disclosure}		
Increase (decrease) through changes in fair values, liabilities arising from financing activities	X _{duration} , credit	IAS 7.44B d _{Disclosure}		
Increase through new leases, liabilities arising from financing activities	X _{duration} , credit	IAS 7 - A Statement of cash flows for an entity other than a financial institution Example, IAS 7.44B Example		
Increase (decrease) through other changes, liabilities arising from financing activities	X duration, credit	IAS 7.44B e Disclosure		
Total increase (decrease) in liabilities arising from financing activities	X _{duration} , credit	IAS 7.44B Disclosure		
Liabilities arising from financing activities at end of period	X instant, credit	IAS 7.44D _{Example}		
Cash and cash equivalents held by entity unavailable for use by group	X instant, debit	IAS 7.48 _{Disclosure}		
Commentary by management on significant cash and cash equivalent balances held by entity that are not available for use by group	text	IAS 7.48 Disclosure		
Disclosure of additional information about understanding financial position and liquidity of entity [text block]	text block	IAS 7.50 Example		
Undrawn borrowing facilities	X instant, credit	IAS 7.50 a _{Example}		
Cash flows from (used in) increases in operating capacity	X _{duration} , debit	IAS 7.50 C Example		
Cash flows from (used in) maintaining operating capacity	X _{duration} , debit	IAS 7.50 c _{Example}		
Income taxes paid (refund) [abstract]	V	1007.20		
Income taxes paid (refund), classified as operating activities	X _{duration, credit}	IAS 7.35 Disclosure, IAS 7.14 f Example IAS 7.14 f Example, IAS 7.35 Disclosure		
Income taxes paid (refund), classified as investing activities Income taxes paid (refund), classified as financing activities	X _{duration, credit}	IAS 7.14 f Example, IAS 7.35 Disclosure		
Total income taxes paid (refund)	X duration, credit X duration, credit	IAS 7.14 T Example, IAS 7.35 Disclosure		
Disclosure of reconciliation of cash flows arising from operating activities to net cost of services by not-for-profit	text block			AASB 107.Aus20.2
entities [text block]	to a bl			AACD 4054 4C
Disclosure of reconciliation of profit to net cash inflow from operating activities [text block] [861000] Notes - Analysis of other comprehensive income by item	text block			AASB 1054.16
Disclosure of analysis of other comprehensive income by item [text block]	text block	IAS 1.106A Disclosure		
Disclosure of analysis of other comprehensive income by item [abstract]				
Disclosure of analysis of other comprehensive income by item [table]	table	IAS 1.106A _{Disclosure}		
Components of equity [axis]	axis	IAS 1.106 _{Disclosure}		
Equity [member]	member [default]	IAS 1.106 Disclosure		
Equity attributable to owners of parent [member]	member	IAS 1.106 Disclosure		
Issued capital [member] Share premium [member]	member member	IAS 1.106 Disclosure		
Treasury shares [member]	member	IAS 1.106 Disclosure		
Other equity interest [member]	member	IAS 1.106 Disclosure		
Other reserves [member]	member	IAS 1.106 _{Disclosure} IAS 1.79 b _{Disclosure}		
Revaluation surplus [member]	member	IFRS 1.IG10 Disclosure, IAS 1.108 Example,		
		IAS 16.39 Disclosure		
Reserve of exchange differences on translation [member]	member	IAS 1.108 Example, IAS 21.52 b Disclosure		
Reserve of cash flow hedges [member]	member	IFRS 9.6.5.11 _{Disclosure} , IAS 1.108 _{Example}		
Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]	member	IAS 1.108 Example		
Reserve of change in value of time value of options [member]	member	IFRS 9.6.5.15 Disclosure, IAS 1.108 Example		
Reserve of change in value of forward elements of forward contracts [member]	member	IAS 1.108 Example, IFRS 9.6.5.16 Disclosure		
Reserve of change in value of foreign currency basis spreads [member] Reserve of gains and losses on financial assets measured at fair value through other	member	IAS 1.108 Example, IFRS 9.6.5.16 Disclosure		
comprehensive income [member] Reserve of insurance finance income (expenses) from insurance contracts issued excluded from	member	IAS 1.108 Example		
profit or loss that will be reclassified to profit or loss [member] Reserve of insurance finance income (expenses) from insurance contracts issued excluded from	member	Effective 2021-01-01 IAS 1.108 Example Effective 2021-01-01 IAS 1.108 Example		
profit or loss that will not be reclassified to profit or loss [member] Reserve of finance income (expenses) from reinsurance contracts held excluded from profit or	member	Effective 2021-01-01 IAS 1.108 Example		
loss [member] Reserve of gains and losses on remeasuring available-for-sale financial assets [member]	member	Expiry date 2021-01-01 IAS 1.108 Example		
Reserve of share-based payments [member]	member	IAS 1.108 Example		
Reserve of smare-based payments (member) Reserve of remeasurements of defined benefit plans [member]	member	IAS 1.108 Example		
Amount recognised in other comprehensive income and accumulated in equity relating to non- current assets or disposal groups held for sale [member]	member	IFRS 5.38 _{Disclosure} , IFRS 5 - Example 12		
Reserve of gains and losses from investments in equity instruments [member]	member	IAS 1.108 Example		
Reserve of change in fair value of financial liability attributable to change in credit risk of liability				
[member]	member	IAS 1.108 Example		
Reserve for catastrophe [member]	member	Expiry date 2021-01-01 IAS 1.108 Example, Expiry date 2021-01- 01 IFRS 4.IG58 Disclosure		
Reserve for equalisation [member]	member	Expiry date 2021-01-01 IAS 1.108 Example, Expiry date 2021-01-		
Reserve of discretionary participation features [member]	member	01 IFRS 4.IG58 _{Disclosure} Expiry date 2021-01-01 IFRS 4.34 b _{Disclosure} Expiry date 2021-01- 01 IFRS 4.IG22 f _{Disclosure} Expiry date 2021-01-01 IFRS 4.IG22 f _{Disclosure} Expiry date		
Retained earnings [member]	member	2021-01-01 IAS 1.108 Example IAS 1.106 Disclosure, IAS 1.108 Example		
Retained earnings [member] Non-controlling interests [member]	member member	IAS 1.106 _{Disclosure} , IAS 1.108 _{Example} IAS 1.106 _{Disclosure}		
Hour-controlling interests (interinder)	шешьег	Effective 2021-01-01 IFRS 17.124 Disclosurer Effective 2021-01-		
Types of risks [axis]	axis	01 IFRS 17.128 a Disclosure, IFRS 7.21C Disclosure IFRS 7.34 Disclosure IFRS 7.33		
י זארט ט פאנו וט פאנו יט ניאם (מנו ט פאנו יט פא	UAIS	Disclosure, Effective 2021-01- 01 IFRS 17.127 Disclosure, Effective 2021-		
		01-01 IFRS 17.125 Disclosure		

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Label	Туре	IFRS Reference	Additional AU Reference to IFRS	AU Reference
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		elements	
Risks [member]	member [default]	Effective 2021-01-01 IFRS 17.125 Disclosure, Effective 2021-01- 01 IFRS 17.127 Disclosure, Effective 2021- 01-01 IFRS 17.128 a Disclosure, Effective 2021- 01-01 IFRS 17.128 a Disclosure IFRS 7.34 Disclosure IFRS 7.35 Disclosure IFRS 7.35 Disclosure		
Credit risk [member]	member	Effective 2021-01-01 IFRS 17.127 Disclosure: Effective 2021-01- 01 IFRS 17.125 Disclosure: IFRS 7.32 Example: Effective 2021-01-01 IFRS 17.124 Disclosure		
Liquidity risk [member]	member	Effective 2021-01-01 IFRS 17.125 Disclosure: IFRS 7.32 Example: Effective 2021- 01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure		
Market risk [member]	member	IFRS 7.32 Example, Effective 2021-01- 01 IFRS 17.125 Disclosure, Effective 2021- 01-01 IFRS 17.124 Disclosure Effective 2021-01-01 IFRS 17.127 Disclosure Effective 2021-01-01 IFRS 17.128 a (ii)		
Currency risk [member]	member	Effective 2021-01-01 IFRS 17.127 Disclosure: Effective 2021-01- 01 IFRS 17.125 Disclosure: Effective 2021- 01-01 IFRS 17.128 a (ii) Disclosure: Effective 2021-01-01 IFRS 17.124 Disclosure: IFRS 7 - Defined terms Disclosure		
Interest rate risk [member]	member	Effective 2021-01-01 IFRS 17.125 DISCHOURSE Effective 2021-01- 01 IFRS 17.124 DISCHOURSE Effective 2021- 01-01 IFRS 17.128 a (iii) DISCHOURSE IFRS 17- Defined terms DISCHOURSE Effective 2021- 01-01 IFRS 17.127 DISCHOUR		
Other price risk [member]	member	Effective 2021-01-01 IFRS 17.125 Disclosure Effective 2021-01- 01 IFRS 17.128 a (ii) Disclosure, IFRS 7- Defined terms Disclosure, Effective 2021- 01-01 IFRS 17.127 Disclosure Effective 2021-01-01 IFRS 17.124 Disclosure		
Equity price risk [member]	member	IFRS 7.IG32 Example, IFRS 7.40 a Example		
Commodity price risk [member]	member	IFRS 7.IG32 Example, IFRS 7.40 a Example		
Prepayment risk [member]	member	IFRS 7.1G32 Example, IFRS 7.40 a Example		
Residual value risk [member] Disclosure of analysis of other comprehensive income by item [line items]	member line items	IFRS 7.40 a Example, IFRS 7.IG32 Example		
Other comprehensive income, net of tax, exchange differences on translation	X _{duration, credit}	IAS 1.7 Disclosure, IAS 1.91 a Disclosure		
Other comprehensive income, net of tax, available-for-sale financial assets	X _{duration, credit}	Expiry date 2021-01-01 IAS 1.7 $_{\mathrm{Disclosure}}$ Expiry date 2021-01-01 IAS 1.91 a		
Other comprehensive income, net of tax, cash flow hedges	X _{duration, credit}	Disclosure IAS 1.91 a Disclosure IAS 1.7 Disclosure		
Gains (losses) on cash flow hedges, net of tax	X _{duration, credit}	IFRS 7.24C b (i) Disclosurer IAS 1.91 a Disclosurer Expiry date 2021-01- 01 IFRS 7.23 C Disclosurer IFRS 7.24E a Disclosure		
Reclassification adjustments on cash flow hedges, net of tax	X _{duration, debit}	Expiry date 2021-01-01 IFRS 7.23 d Disclosurer IFRS 7.24E a Disclosurer IFRS 7.24C b (iv) Disclosurer IAS 1.92 Disclosurer		
Reclassification adjustments on cash flow hedges for which hedged future cash flows are no longer expected to occur, net of tax	X _{duration, debit}	IFRS 7.24C b (iv) Disclosure, IFRS 7.24E a Disclosure		
Reclassification adjustments on cash flow hedges for which hedged item affected profit or loss, net of tax	X _{duration, debit}	IFRS 7.24E a _{Disclosure} , IFRS 7.24C b (iv) Disclosure		
Reclassification adjustments on cash flow hedges for which reserve of cash flow hedges will not be recovered in one or more future periods, net of tax	X _{duration} , _{debit}	IFRS 7.24E a Disclosure		
Other comprehensive income, net of tax, hedges of net investments in foreign operations	X _{duration} , credit	IFRS 9.6.5.13 a _{Disclosure} , IAS 39.102 a _{Disclosure} , IAS 1.91 a _{Disclosure}		
Gains (losses) on hedges of net investments in foreign operations, net of tax	X _{duration} , credit	IAS 39.102 a Disclosure, IFRS 7.24C b (i) Disclosure, IFRS 9.6.5.13 a Disclosure, IAS 1.91 a Disclosure, IFRS 7.24E a Disclosure		
Reclassification adjustments on hedges of net investments in foreign operations, net of tax	X _{duration} , debit	IFRS 7.24C b (iv) _{Disclosure} , IAS 1.92 _{Disclosure} , IFRS 7.24E a _{Disclosure} , IAS 39.102 _{Disclosure} , IFRS 9.6.5.14 _{Disclosure}		
Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments	X duration, credit	IAS 1.91 a _{Disclosure} , IAS 1.7 _{Disclosure}		
Other comprehensive income, net of tax, change in value of time value of options Other comprehensive income, net of tax, change in value of time value of options that hedge transaction	X _{duration} , credit	IAS 1.91 a _{Disclosure} , IAS 1.7 _{Disclosure}		
related hedged items	X duration, credit	IFRS 7.24E b _{Disclosure}		
Other comprehensive income, net of tax, change in value of time value of options that hedge time-period related hedged items	X _{duration, credit}	IFRS 7.24E b _{Disclosure}		
Other comprehensive income, net of tax, change in value of forward elements of forward contracts Other comprehensive income, net of tax, change in value of forward elements of forward contracts that	X _{duration} , credit	IAS 1.7 _{Disclosure} , IAS 1.91 a _{Disclosure}		
Other comprehensive income, net of tax, change in value of forward elements of forward contracts that hedge transaction related hedged items Other comprehensive income, net of tax, change in value of forward elements of forward contracts that	X _{duration, credit}	IFRS 7.24E C _{Disclosure}		
hedge time-period related hedged items	X _{duration, credit}	IFRS 7.24E C Disclosure		
Other comprehensive income, net of tax, change in value of foreign currency basis spreads Other comprehensive income, net of tax, change in value of foreign currency basis spreads that hedge	X duration, credit X duration, credit	IAS 1.91 a _{Disclosure} , IAS 1.7 _{Disclosure} IFRS 7.24E c _{Disclosure}		
transaction related hedged items Other comprehensive income, net of tax, change in value of foreign currency basis spreads that hedge time-	X duration, credit	IFRS 7.24E C Disclosure		
period related hedged items Other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive	X duration, credit	IAS 1.91 a Disclosure IAS 1.7 Disclosure		
income Other comprehensive income, net of tax, gains (losses) from investments in equity instruments	X _{duration} , credit	IAS 1.7 Disclosure, IAS 1.91 a Disclosure		
Other comprehensive income, net of tax, gains (losses) on revaluation	X _{duration, credit}	IAS 1.7 Disclosure, IAS 1.91 a Disclosure		

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Label		Туре	IFRS Reference	Reference to IFRS elements	AU Reference
	Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	X _{duration, credit}	IAS 1.7 _{Disclosure} , IAS 1.91 a _{Disclosure}	one memo	
	Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit	X _{duration} , credit	IAS 1.7 _{Disclosure} , IAS 1.91 a _{Disclosure}		
	risk of liability	- adiation, credit	Effective 2021-01-01 IFRS 17.90		
	Other comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss	X duration, credit	Disclosure Effective 2021-01-01 IAS 1.91 a Disclosure Effective 2021-01-01 IAS 1.7 Disclosure		
	Other comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss	X _{duration, credit}	Effective 2021-01-01 IAS 1.7 Disclosure Effective 2021-01-01 IAS 1.91 a Disclosure Effective 2021-01-01 IFRS 17.90 Disclosure		
	Other comprehensive income, net of tax, finance income (expenses) from reinsurance contracts held excluded from profit or loss	X _{duration, credit}	Effective 2021-01-01 IFRS 17.90 Distdosure. Effective 2021-01-01 IAS 1.7 Distdosure. Effective 2021-01- 01 IFRS 17.82 pisdosure Effective 2021- 01-01 IAS 1.91 a pisdosure		
	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 Disclosurev IFRS 12.B16 c Disclosurev Effective on first application of IFRS 9 IFRS 4.39M b Disclosure		
	Notes - Share capital, reserves and other equity interest				
	e of share capital, reserves and other equity interest [text block] sure of classes of share capital [text block]	text block	IAS 1.79 Disclosure IAS 1.79 a Disclosure		
	sclosure of classes of share capital [abstract]	text block	IPG 1.79 a Disclosure		
	Disclosure of classes of share capital [table]	table	IAS 1.79 a _{Disclosure}		
	Classes of share capital [axis]	axis	IAS 1.79 a _{Disclosure}		
	Share capital [member]	member [default]	IAS 1.79 a _{Disclosure}		
	Ordinary shares [member]	member	IAS 1.79 a Common practice, IAS 33.66 Disclosure		
	Preference shares [member]	member	IAS 1.79 a Common practice		
	Disclosure of classes of share capital [line items]	line items			
	Number of shares authorised Number of shares issued [abstract]	shares	IAS 1.79 a (i) Disclosure		
	Number of shares issued and fully paid	shares	IAS 1.79 a (ii) Disclosure		
	Number of shares issued but not fully paid	shares	IAS 1.79 a (ii) Disclosure		
	Total number of shares issued	shares	IAS 1.106 d _{Common practice}		
		X.XX instant	IAS 1.79 a (iii) Disclosure IAS 1.79 a (iii) Disclosure		
	Explanation of fact that shares have no par value Reconciliation of number of shares outstanding [abstract]	text	IAS 1.79 a (III) Disclosure		
	Number of shares outstanding at beginning of period	shares	IAS 1.79 a (iv) Disclosure		
	Changes in number of shares outstanding [abstract]				
	Total increase (decrease) in number of shares outstanding	shares	IAS 1.79 a (iv) Disclosure		
	Number of shares outstanding at end of period Rights, preferences and restrictions attaching to class of share capital	shares text	IAS 1.79 a (iv) _{Disclosure} IAS 1.79 a (v) _{Disclosure}		
	Number of shares in entity held by entity or by its subsidiaries or associates	shares	IAS 1.79 a (vi) Disclosure		
	Number of shares reserved for issue under options and contracts for sale of shares	shares	IAS 1.79 a (vii) Disclosure		
	Description of terms of shares reserved for issue under options and contracts for sale of shares	text	IAS 1.79 a (vii) Disclosure		
	sure of reserves within equity [text block] sclosure of reserves within equity [abstract]	text block	IAS 1.79 b _{Disclosure}		
		table	IAS 1.79 b Disclosure		
	Reserves within equity [axis]	axis	IAS 1.79 b _{Disclosure}		
	Other reserves [member]	member [default]	IAS 1.106 _{Disclosure} , IAS 1.79 b _{Disclosure} IFRS 1.IG10 _{Disclosure} , IAS 1.108 _{Example} ,		
	Revaluation surplus [member]	member	IAS 16.39 Disclosure IAS 1.108 Example		
	Reserve of exchange differences on translation [member]	member	IAS 1.108 Example, IAS 21.52 b Disclosure		
	Reserve of cash flow hedges [member]	member	IFRS 9.6.5.11 Disclosure, IAS 1.108 Example		
	Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]	member	IAS 1.108 Example		
	Reserve of change in value of time value of options [member]	member	IFRS 9.6.5.15 _{Disclosure} IAS 1.108 _{Example}		
	Reserve of change in value of forward elements of forward contracts [member]	member	IAS 1.108 _{Example} , IFRS 9.6.5.16 _{Disclosure}		
	Reserve of change in value of foreign currency basis spreads [member]	member	IAS 1.108 Example, IFRS 9.6.5.16 Disclosure		
	Reserve of gains and losses on financial assets measured at fair value through other comprehensive income [member]	member	IAS 1.108 Example		
	Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss [member]	member	Effective 2021-01-01 IAS 1.108 Example		
	Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss [member]	member	Effective 2021-01-01 IAS 1.108 Example		
	Reserve of finance income (expenses) from reinsurance contracts held excluded from profit or loss [member]	member	Effective 2021-01-01 IAS 1.108 Example		
	Reserve of gains and losses on remeasuring available-for-sale financial assets [member]	member	Expiry date 2021-01-01 IAS 1.108 Example		
	Reserve of share-based payments [member]	member	IAS 1.108 _{Example}		
	Reserve of remeasurements of defined benefit plans [member]	member	IAS 1.108 Example		
	Amount recognised in other comprehensive income and accumulated in equity relating to non- current assets or disposal groups held for sale [member]	member	IFRS 5.38 _{Disclosure} , IFRS 5 - Example 12 Example		
		member	IAS 1.108 Example		
	Reserve of change in fair value of financial liability attributable to change in credit risk of liability [member]	member	IAS 1.108 Example		
	Reserve for catastrophe [member]	member	Expiry date 2021-01-01 IAS 1.108 Example, Expiry date 2021-01- 01 IFRS 4.IG58 Disclosure		
	Reserve for equalisation [member]	member	Expiry date 2021-01-01 IAS 1.108 Example, Expiry date 2021-01- 01 IFRS 4.IG58 Disclosure		
	Reserve of discretionary participation features [member]	member	Expiry date 2021-01-01 IFRS 4.34 b Disclosure Expiry date 2021-01- 01 IFRS 4.IG22 f Disclosure Expiry date 2021-01-01 IAS 1.108 Example		
	Disclosure of reserves within equity [line items]	line items			
D	Description of nature and purpose of reserves within equity	text	IAS 1.79 b _{Disclosure}		
capita		text	IAS 1.80 _{Disclosure}		
Inforr	nary quantitative data about puttable financial instruments classified as equity instruments nation about objectives, policies and processes for managing entity's obligation to repurchase or redeem puttable	text	IAS 1.136A a Disclosure IAS 1.136A b Disclosure		
	cial instruments ted cash outflow on redemption or repurchase of puttable financial instruments		IAS 1.136A C Disclosure		
Exped	ited cash outflow on redemption of repurchase of puttable financial instruments	X _{duration} , credit	IA3 1.130A C Disclosure		

			Additional AU	
Label	Туре	IFRS Reference	Reference to IFRS elements	AU Reference
Information about how expected cash outflow on redemption or repurchase was determined	text	IAS 1.136A d _{Disclosure}		
[868200] Notes - Rights to interests arising from decommissioning, restoration and environmental rehabilitation funds				
Disclosure of interest in funds [text block]	text block	IFRIC 5 - Consensus Disclosure		
	text	IFRIC 5.11 Disclosure		
	text	IFRIC 5.11 Disclosure		
[868500] Notes - Members' shares in co-operative entities and similar instruments Disclosure of redemption prohibition, transfer between financial liabilities and equity [text block]	text block	IFRIC 2 - Disclosure Disclosure		
Transfer between financial liabilities and equity attributable to change in redemption prohibition	X _{duration}	IFRIC 2.13 Disclosure		
Description of timing and reason for transfer between financial liabilities and equity attributable to change in redemotion prohibition	text	IFRIC 2.13 Disclosure		
[871100] Notes - Operating segments				
, , , , , , , , , , , , , , , , , , , ,	text block	IFRS 8 - Disclosure Disclosure		
	text text	IFRS 8.22 a Disclosure		
	text	IFRS 8.22 b Disclosure		
,	text	IFRS 8.16 Disclosure		
Description of nature of differences between measurements of congratable cogments, profits or losses and entitude profit	text	IFRS 8.27 a _{Disclosure}		
or loss before income tax expense or income and discontinued operations	text	IFRS 8.27 b Disclosure		
, , ,	text text	IFRS 8.27 c _{Disclosure} IFRS 8.27 d _{Disclosure}		
Description of nature of changes from prior periods in measurement methods used to determine reported segment		IFRS 8.27 e _{Disclosure}		
profit or loss and effect of those changes on measure of segment profit or loss	text			
, , , , , , , , , , , , , , , , , , , ,	text text block	IFRS 8.27 f Disclosure		
Disclosure of operating segments [abstract]	text block	TTO O.E.S Disclosure		
, , , ,	table	IFRS 8.23 Disclosure		
	axis member [default]	IFRS 8.23 Disclosure		
Operating segments [member]	member	IFRS 8.28 _{Disclosure}		
- ' '	member	IFRS 8.28 Disclosure		
	member member	IFRS 8.IG4 Example, IFRS 8.28 Example IFRS 8.IG4 Example, IFRS 8.28 Example		
Challectica aniotatia (inclineri)	member	IFRS 8.23 _{Disclosure} , IAS 19.138 d _{Example} ,		
Segments [axis]	axis	IAS 36.130 d (ii) $_{\rm Disclosure}$, Effective 2021-01-01 IFRS 17.96 c $_{\rm Example}$, IFRS 15.115		
		Disclosure IAS 36.130 d (ii) Disclosure, Effective 2021-		
Segments [member]	member [default]	01-01 IFRS 17.96 c _{Example} , IAS 19.138 d _{Example} , IFRS 8.28 _{Disclosure} , IFRS 15.115		
Reportable segments [member]	member	Disclosure IFRS 8.23 Disclosure IFRS 15.115 Disclosure IAS 19.138 d Example Effective 2021-01-01 IFRS 17.96 C Example		
All other segments [member]	member	IFRS 15.115 Disclosure, IFRS 8.16 Disclosure		
Disclosure of operating segments [line items]	line items	115 4 400 1505 0 00		
Revenue	${\sf X}$ duration, credit	IAS 1.103 Example: IFRS 8.28 a Disclourer IAS 1.102 Example: IFRS 12.812 b (v) Discloure: IFRS 8.32 Disclourer, IAS 1.82 a Discloure: IFRS 8.34 Discloure; IFRS 8.23 a Discloure: IFRS 12.810 b Example: IFRS 5.33 b (i) Discloure: IFRS 8.33 a Discloure:		
Interest income	X _{duration} , credit	IAS 1.112 c _{Common practice} , IFRS 8.23 c Disclosurer IFRS 12.B13 e _{Disclosurer} IFRS 8.28 e _{Disclosure}		
Interest expense	X _{duration, debit}	IFRS 12.B13 f Disclosure, IFRS 8.23 d		
	June, George	Disclosure, IFRS 8.28 e Disclosure IAS 1.85 Common practice, IFRS 8.23 Disclosure		
Interest income (expense)	X _{duration, credit}	IFRS 8.28 e Disclosure		
Depreciation and amortisation expense	X _{duration} , debit	IAS 1.102 _{Example} , IAS 1.104 _{Disclosure} , IFRS 12.813 d _{Disclosure} , IFRS 8.23 e _{Disclosure} , IFRS 8.28 e		
		Disclosure IFRS 8.23 g Disclosure, IAS 1.82 C Disclosure,		
Share of profit (loss) of associates and joint ventures accounted for using equity method	X _{duration} , credit	IFRS 8.28 e Disclosure, Effective on first application of IFRS 9 IFRS 4.39M b		
Tax expense (income)	X _{duration,} debit	IAS 12.81 c (ii) Disclosure, IAS 12.81 c (i) Disclosure, IAS 12.79 Disclosure IAS 26.35 b (viii) Disclosure, IAS 1.82 d Disclosure IFRS 8.23 h Disclosure IFRS 12.813 g Disclosure		
Other material non-cash items	X _{duration} , debit	IFRS 8.28 e Disclosure, IFRS 8.23 i Disclosure		
	X duration, debit	IAS 1.103 Exampler IFRS 8.23 Exampler IFRS 8.28 b Exampler IAS 1.102 Exampler IAS 1.103 Exampler IAS 1.102 E		
		IFRS 5.33 b (i) _{Disclosure} IFRS 12.B12 b (vi) _{Disclosure} , IAS 1.81A a		
Profit (loss) from continuing operations	X _{duration} , credit	Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure		
Profit (loss)	${\sf X}$ duration, credit	IFRS 1.24 b _{Disclosure} , IFRS 8.23 Disclosure, IFRS 1.32 a (iii) Disclosure, IFRS 1.32 a (iii) Disclosure, EFRS 1.32 a (iii) Disclosure, IFRS 1.32 b (iii) Disclosure, IFRS 1.34 b (iii) Disclosure, IFRS 1.34 b (iv) Disc		
Assets	X instant, debit	IAS 1.55 Disclosure, IFRS 13.93 b Disclosure IFRS 8.28 c Disclosure IFRS 8.28 c Disclosure IFRS 13.93 e Disclosure IFRS 13.93 a Disclosure		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS	AU Reference
Investments accounted for using equity method	X instant, debit	IFRS 12.B16 _{Disclosure} , IFRS 8.24 a _{Disclosure} , IAS 1.54 e _{Disclosure}	elements	
Additions to non-current assets other than financial instruments, deferred tax assets, net defined benefit assets, and rights arising under insurance contracts	X _{duration, debit}	IFRS 8.28 e Disclosure IFRS 8.24 b Disclosure		
Liabilities	X instant, credit	IAS 1.55 _{Disclosure} , IFRS 13.93 e _{Disclosure} , IFRS 8.28 d _{Disclosure} , IFRS 8.28 d _{Disclosure} , IFRS 13.93 b _{Disclosure} , IFRS 13.93 a		
Impairment loss recognised in profit or loss	X _{duration} , debit	IAS 36.129 a _{Disclosure} , IAS 36.126 a Disclosure		
Reversal of impairment loss recognised in profit or loss	X _{duration} , credit	IAS 36.126 b _{Disclosure} , IAS 36.129 b Disclosure		
Impairment loss recognised in other comprehensive income	X _{duration} , debit	IAS 36.129 a _{Disclosure} , IAS 36.126 c Disclosure		
Reversal of impairment loss recognised in other comprehensive income	X _{duration, credit}	IAS 36.126 d _{Disclosure} , IAS 36.129 b Disclosure		
Net cash flows from (used in) operating activities	X _{duration}	IAS 7.50 d Disclosure, IAS 7.10 Disclosure		
Net cash flows from (used in) investing activities Net cash flows from (used in) financing activities	X _{duration} , _{debit}	IAS 7.10 _{Disclosure} , IAS 7.50 d _{Disclosure} IAS 7.10 _{Disclosure} , IAS 7.50 d _{Disclosure}		
Description of material reconciling items	X _{duration, debit} text	IFRS 8.28 Disclosure		
Disclosure of products and services [text block]	text block	IFRS 8.32 Disclosure		
Disclosure of products and services [eact block]	text block	TITO 0.32 Disclosure		
Disclosure of products and services [table]	table	IFRS 8.32 Disclosure		
Products and services [axis]	axis	IFRS 15.B89 a Example, IFRS 8.32 Disclosure		
Products and services [member]	member [default]	IFRS 15.B89 a Example, IFRS 8.32 Disclosure		
Disclosure of products and services [line items]	line items			
Revenue	$\mathbf{X}_{ ext{duration, credit}}$	IAS 1.103 _{Campile} IFRS 8.28 a Disclosure IAS 1.102 _{Campile} IFRS 12.812 b (v) Disclosure IFRS 8.32 Disclosure, IAS 1.82 a Disclosure IFRS 8.34 Disclosure, IFRS 8.23 a Disclosure IFRS 12.810 b Example IFRS 12.810 b Example Disclosure IFRS 8.34 Disclosure, IFRS 8.33 a Disclosure		
Disclosure of geographical areas [text block]	text block	IFRS 8.33 Disclosure		
Disclosure of geographical areas [abstract]				
Disclosure of geographical areas [table]	table	IFRS 8.33 _{Disclosure}		
Geographical areas [axis]	axis	Effective 2021-01-01 IFRS 17.96 b Example, IFRS 15.B89 b Example, IFRS 8.33 Disclosure, IAS 19.138 a Example		
Geographical areas [member]	member [default]	IFRS 8.33 _{Disclosure} , IFRS 15.889 b _{Example} , Effective 2021-01-01 IFRS 17.96 b _{Example} , IAS 19.138 a _{Example}		
Country of domicile [member]	member	IFRS 8.33 b Disclosure, IFRS 8.33 a Disclosure		
Foreign countries [member]	member	IFRS 8.33 a _{Disclosure} , IFRS 8.33 b _{Disclosure}		
Disclosure of geographical areas [line items]	line items			
Revenue	$\mathbf{X}_{ ext{duration, credit}}$	IAS 1.103 Example, IFRS 8.28 a Disclosure IAS 1.102 Example, IFRS 12.B.12 b (v) Disclosure, IFRS 8.32 Disclosure, IAS 1.82 a Disclosure IFRS 8.34 Disclosure IFRS 8.23 a Disclosure IFRS 8.23 a Disclosure IFRS 12.B.10 b Example IFRS 5.33 b (i) Disclosure IFRS 8.33 a Disclosure		
Non-current assets other than financial instruments, deferred tax assets, post-employment benefit assets, and rights arising under insurance contracts Disclosure of major customers [text block]	X instant, debit	IFRS 8.33 b Disclosure		
Disclosure of major customers [abstract]				
Disclosure of major customers [table]	table	IFRS 8.34 _{Disclosure}		
Major customers [axis]	axis	IFRS 8.34 Disclosure		
Customers [member]	member [default]	IFRS 8.34 _{Disclosure}		
Government [member]	member	IFRS 8.34 Disclosure		
Disclosure of major customers [line items] Revenue	X duration, credit	IAS 1.103 Example, IFRS 8.28 a Disclosure, IAS 1.102 Example, IFRS 12.B12 b (v) Disclosure, IFRS 8.32 Disclosure, IAS 1.82 a Disclosure, IFRS 8.34 Disclosure, IFRS 8.23 a Disclosure, IFRS 12.B10 b Example IFRS 5.33 b (i) Disclosure, IFRS 8.33 a Disclosure		
Percentage of entity's revenue	X.XX _{duration}	IFRS 8.34 Common practice		
Information about major customers	text	IFRS 8.34 Disclosure		
Description of basis for attributing revenues from external customers to individual countries	text	IFRS 8.33 a _{Disclosure}		
Explanation of interest income reported net of interest expense	text	IFRS 8.23 _{Disclosure}		
Explanation of why revenues from external customers for each product and service, or each group of similar products	text	IFRS 8.32 Disclosure, IFRS 8.33 Disclosure		
and services, are not reported	LCAL	II NO 0.32 Disclosure, IFNO 0.33 Disclosure		
[880000] Notes - Additional information				
Disclosure of additional information [text block]	text block	IAS 1.112 C Disclosure		
Capital commitments [abstract]	V	IAC 4 442 -		
Contractual capital commitments	X instant, credit	IAS 1.112 C Common practice		
Authorised capital commitments but not contracted for	X instant, credit	IAS 1.112 C Common practice		
Total capital commitments	X instant, credit	IAS 1.112 C Common practice		
Auditor's remuneration [abstract]	v	IAS 1 112 c		
Auditor's remuneration for audit services	X _{duration, debit}	IAS 1.112 C Common practice IAS 1.112 C Common practice		
Auditor's remuneration for tax services Auditor's remuneration for other services	X _{duration} , debit	IAS 1.112 C Common practice		
Auditor's remuneration for other services Total auditor's remuneration	X duration, debit	IAS 1.112 C Common practice		
Auditor and reviewer's remuneration [abstract]	· duration, debit	O T.TIE C Common practice		
Disclosure of remuneration of auditors and reviewers including other services [text block]	text block			AASB 1054.10
Disclosure of nature of other non-audit and non-review services [text block]				
Fees paid by parent to each auditor or reviewer, including any network firm, for audit or review of financial statements performed during reporting period	X, duration, debit			AASB 1054.10.a
Fees paid by subsidiaries to each auditor or reviewer, including any network firm, for audit or review of financial statements performed during reporting period	X, duration, debit			AASB 1054.10.a

Label	Turne	IFRS Reference	Additional AU Reference to IFRS	AU Reference
Label	Туре	irns reference	elements	AO Reference
Fees paid by parent to each auditor or reviewer, including any network firm, for other services performed during reporting period	X, duration, debit			AASB 1054.10.b
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
Total auditor and reviewer's remuneration Number and average number of employees [abstract]	text block			AASB 1054.11
Number of employees Number of employees	X.XX instant	IAS 1.112 C Common practice		
Average number of employees	X.XX _{duration}	IAS 1.112 C Common practice		
Miscellaneous time bands [abstract]				
On demand [member]	member	IAS 1.112 C Common practice		
Later than one month and not later than two months [member]	member	Expiry date 2021-01-01 IFRS 7.37 $_{\text{Common}}$ practice/ IFRS 7.35N $_{\text{Example}}$ IFRS 7.1G20D $_{\text{Example}}$ IAS 1.112 c $_{\text{Common}}$ practice		
Later than one month and not later than six months [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example		
Later than two months and not later than three months [member]	member	IAS 1.112 c Common practice, IFRS 7.35N Example, Expiry date 2021-01- 01 IFRS 7.37 Common practice, IFRS 7.IG20D Example		
Later than three months and not later than four months [member]	member	IAS 1.112 C Common practice		
Later than four months [member]	member	IAS 1.112 C Common practice		
Later than six months [member]	member	IAS 1.112 C Common practice		
Later than one year and not later than two years [member]	member	IAS 1.112 c Common practice, Effective 2021- 01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Exampler IFRS 7.IG31A Example, IFRS 16.97 Disclosurer IFRS 16.94 Disclosure		
Later than two years and not later than three years [member]	member	Effective 2021-01-01 IFRS 17.132 b Disclosure/IFRS 7.B11 Example, IAS 1.112 c Common practice/ IFRS 16.94 Disclosure/ IFRS 16.97 Disclosure/ IFRS 7.IG31A Example		
Later than three years and not later than four years [member]	member	IAS 1.112 c Common practice ² Effective 2021- 01-01 IFRS 17.132 b Disclosure ² IFRS 7.811 Example, IFRS 7.IG31A Example, IFRS 16.94 Disclosure ² IFRS 16.97 Disclosure		
Later than four years and not later than five years [member]	member	Effective 2021-01-01 IFRS 17.132 b Disclosure: IAS 1.112 c Common practice IFRS 7.811 Example: IFRS 16.94 Disclosure: IFRS 16.97 Disclosure: IFRS 7.IG31A Example		
Later than two years and not later than five years [member]	member	IAS 1.112 C Common practice		
Later than five years and not later than ten years [member]	member	IAS 1.112 c Common practice, IFRS 7.B11		
Later than three years [member]	member	Example, IFRS 7.IG31A Example IFRS 7.B11 Example, IFRS 7.IG31A Example		
		IAS 1.112 c Common practice, IFRS 7.B11		
Later than ten years [member]	member	Example, IFRS 7.IG31A Example		
Disclosure of franking credits [text block]	text block			AASB 1054.13, AASB 1054.12, AASB AASB 1054.14
Disclosure of additional information about franking credits for each class [text block]	text block			AASB AASB 1054.15
Disclosure of deed of cross guarantee [text block]				
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[913000] Axis - Consolidated and separate financial statements Consolidated and separate financial statements [axis]		IAS 27.4 picrosure	ASIC CO10/654	ASIC CO 98/1418
[913000] Axis - Consolidated and separate financial statements Consolidated and separate financial statements [axis] Consolidated [member]	axis member [default]	IAS 27.4 _{Disclosure} IAS 27.4 _{Disclosure}	ASIC CO10/654	ASIC CO 98/1418
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Consolidated and separate financial statements [axis] Consolidated [member] Separate [member] [990000] Axis - Defaults	axis member [default] member	IAS 27.4 Disclosure	ASIC CO10/654	ASIC CO 98/1418
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Consolidated and separate financial statements [axis] Consolidated [member] Separate [member] [99000] Axis - Defaults Accounting estimates [axis] Accounting estimates [member] Actuarial assumptions [axis] Actuarial assumptions [member] Agricultural produce by group [axis] Agricultural produce, group [member] Amounts arising from insurance contracts [axis] Net amount arising from insurance contracts [member] Assets and liabilities [axis]	axis member [default] member axis member [default] axis member [default] axis member [default] axis member [default] axis	IAS 27.4 Disclosure IAS 8.39 Disclosure IAS 8.39 Disclosure IAS 8.39 Disclosure IAS 19.145 Disclosure IAS 19.145 Disclosure IAS 19.145 Disclosure IAS 19.145 Disclosure IAS 19.146 b (ii) Common practice IAS 41.46 b (ii) Common practice Expiry date 2021-01-01 IFRS 4 Disclosure Common practice IAS 11.25 Disclosure IAS 1.125 Disclosure	ASIC CO10/654	ASIC CO 98/1418
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Consolidated and separate financial statements [axis] Consolidated [member] Separate [member] [99000] Axis - Defaults Accounting estimates [axis] Accounting estimates [member] Actuarial assumptions [axis] Actuarial assumptions [member] Agricultural produce by group [axis] Agricultural produce by group [axis] Agricultural produce, group [member] Amounts arising from insurance contracts [axis] Net amount arising from insurance contracts [member] Assets and liabilities [axis] Assets and liabilities [member] Assets and liabilities not classified as held for sale [axis] Assets and liabilities (member] Associates [axis] Entity's total for associates [member] Biological assets [axis] Biological assets [axis] Biological assets [member] Biological assets [pember] Biological assets by group [axis] Biological assets, group [member] Biological assets, group [member] Biological assets, type [member] Borrowings by name [axis]	axis member [default] member axis member [default] axis	IAS 27.4 Disclosure IAS 8.39 Disclosure IAS 8.39 Disclosure IAS 8.39 Disclosure IAS 8.39 Disclosure IAS 19.145 Disclosure IAS 19.145 Disclosure IAS 41.46 b (ii) Common practice IAS 41.46 b (ii) Common practice Expiry date 2021-01-01 IFRS 4 - Disclosure Common practice Expiry date 2021-01-01 IFRS 4 - Disclosure Common practice IAS 1.125 Disclosure IAS 1.125 Disclosure IAS 1.125 Disclosure IFRS 5.38 Disclosure IFRS 5.38 Disclosure IFRS 5.38 Disclosure IFRS 5.39 Disclosure IAS 27.16 D Disclosure FIFRS 12.84 d Disclosure Expiry date 2021-01- 01 IFRS 4.39J Disclosure FIFRS 4.39M Disclosure IAS 27.17 b Disclosure IFRS 19.84 d Disclosure IAS 27.17 b Disclosure IFRS 19.84 d Disclosure IAS 27.17 b Disclosure IFRS 19.84 d Disclosure IAS 27.17 b Disclosure IFRS 12.84 d Disclosure IAS 27.17 b Disclosure I	ASIC CO10/654	ASIC CO 98/1418
Consolidated and separate financial statements [axis] Consolidated [member] Separate [member] [990000] Axis - Defaults Accounting estimates [axis] Accounting estimates [member] Actuarial assumptions [axis] Actuarial assumptions [member] Agricultural produce by group [axis] Agricultural produce, group [member] Amounts arising from insurance contracts [axis] Net amount arising from insurance contracts [member] Assets and liabilities [axis] Assets and liabilities [member] Assets and liabilities not classified as held for sale [axis] Assets and liabilities not classified as held for sale [member] Associates [axis] Entity's total for associates [member] Biological assets [axis] Biological assets [member] Biological assets by age [axis] Biological assets by group [axis] Biological assets, age [member] Biological assets, group [member] Biological assets by group [axis] Biological assets by type [member] Biological assets by type [axis] Biological assets, type [member]	axis member [default] member axis member [default] axis	IAS 27.4 Disclosure IAS 8.39 Disclosure IAS 8.39 Disclosure IAS 8.39 Disclosure IAS 19.145 Disclosure IAS 19.145 Disclosure IAS 19.145 Disclosure IAS 41.46 b (ii) Common practice IAS 41.46 b (iii) Common practice Expiry date 2021-01-01 IFRS 4 Disclosure Common practice Expiry date 2021-01-01 IFRS 4 Disclosure Common practice IAS 1.125 Disclosure IAS 1.125 Disclosure IFRS 5.38 Disclosu	ASIC CO10/654	ASIC CO 98/1418
Consolidated and separate financial statements [axis] Consolidated [member] Separate [member] [930000] Axis - Defaults Accounting estimates [axis] Accounting estimates [axis] Actuarial assumptions [axis] Actuarial assumptions [member] Agricultural produce by group [axis] Agricultural produce, group [member] Amounts arising from insurance contracts [axis] Net amount arising from insurance contracts [member] Assets and liabilities [axis] Assets and liabilities [member] Assets and liabilities not classified as held for sale [axis] Assets and liabilities not classified as held for sale [member] Associates [axis] Entity's total for associates [member] Biological assets [xxis] Biological assets [xxis] Biological assets [xxis] Biological assets by age [axis] Biological assets by group [axis] Biological assets, group [member] Biological assets, group [member] Biological assets, group [member] Biological assets, type [member] Biological assets, type [member] Biological assets, proup [member] Biorrowings by name [axis] Borrowings by name [member]	axis member [default] axis	IAS 27.4 Disclosure IAS 8.39 Disclosure IAS 8.39 Disclosure IAS 8.39 Disclosure IAS 19.145 Disclosure IAS 19.145 Disclosure IAS 41.46 b (ii) Common practice IAS 41.46 b (iii) Common practice Expiry date 2021-01-01 IFRS 4 - Disclosure Common practice Expiry date 2021-01-01 IFRS 4 - Disclosure Common practice IAS 1.125 Disclosure IAS 1.125 Disclosure IAS 1.125 Disclosure IFRS 5.38 Disclosure IFRS 5.38 Disclosure IFRS 5.39 Disclosure IFRS 5.39 Disclosure IFRS 12.84 d Disclosure Expiry date 2021-01- 01 IFRS 4.391 Disclosure IFRS 19.14 d Disclosure FERS 19.15 A 39M Disclosure FERS 19.15 A 39M Disclosure FERS 19.15 A 39M Disclosure IFRS 19.15 A	ASIC CO10/654	ASIC CO 98/1418

Activity	Label	Туре	IFRS Reference	Additional AU Reference to IFRS	AU Reference
Carrier Annual Communication and minimate and glace (armining amount [and]) Residue Resi				elements	
Comparison (monitor)	Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	01-01 IFRS 7.IG29 Common practice IFRS 3.B67 d Disclosure, IAS 40.79 c Disclosure, IAS 41.50 Disclosure, Expiry date 2021-01-01 IFRS 7.37 b Common practice IAS 40.76 Disclosure, IAS 41.54 f Disclosure, IFRS 7.351 Disclosure, IAS 40.79 d Disclosure, IAS 40.79 d Disclosure, IFRS 7.351 Disclosure		
Entrol Author Carbon C	Carrying amount [member]	member [default]	Example, IAS 38.118 e Disdosure, IAS 40.79 d Disdosure IFRS 7.351 Disdosure IFRS 3.B67 d Disdosure IAS 41.50 Disdosure IAS 16.73 e Disdosure Expiry date 2021-01- 01 IFRS 7.37 b Example IAS 40.76 Disdosure		
Despite of the control is without an inful intention will control to district of life control to district limited (life control to district life control to district limited (life control to district life control to district life control to district life control to distr	Cash-generating units [axis]	axis	IAS 36.134 Disclosure		
Companies of associate conjugated from costs to other or fulfill contracts with contenes jointened member [select] PS 2	Entity's total for cash-generating units [member]	member [default]	IAS 36.135 Disclosure IAS 36.134 Disclosure		
Company Comp	Categories of assets recognised from costs to obtain or fulfil contracts with customers [axis]				
Transport and states (preserve) (monthor) Transport (preserve)					
Process Proc					
Control of infect partic [sent) Control of infect partic [sent) Control of infect partic [sent) Control of infect partic partic [sent) Control of infect partic	Categories of financial liabilities [axis]	axis	IFRS 7.8 Disclosure		
Trainty can for winted parties (monitored) 200					
Contract interest of shorted baseful princip (contract interest of shorted baseful princip (contract interest of shorted and princip (contract interest of shorted) Section (1998) Section					
Classes of recognised securibations part Price	Characteristics of defined benefit plans [axis]	axis	IAS 19.138 b Example		
Cosses of anapusor precessable (promoter) Osses of anapusor precessable (promoter) Autor (promoter) Autor (promoter) Autor (promoter) Autor (promoter) Autor (promoter) Cosses of configent liabilities (print) Cosses of configent their (print) Cosses of configured their (print) Cosses of financial society (print) Cos					
Auset (pember) Auset					
Asset [member] Cases of contingent labilities [axii] Cases of contingent labilities [axii] Cases of contingent labilities [axii] Cases of framework [axiii] Cases of framework [axiii] Cases of framework [axiii] Cases of framework [axiii] Planardal assets, data [member] Planardal assets, d					
Address (nember) Month M	Classes of assets [axis]	axis			
Contingent liabilities (parel liabilities) (parel liab	Assats [mamhar]	member (default)	IAS 36.126 Disclosure, IFRS 13.93 Disclosure,		
Coroningent liabilities (member) Cases of entity's conveyagily instruments (paid) Cases of entity's conveyagily instruments (paid) Cases of financial instruments (member) Financial assets (paid) Cases of financial instruments (paid) Cases of fina	rocco (memocry	member [delddie]			
Cases of entity's own equity instruments [ases] Cases of financial assets [ases] Cases of financial assets [ases] Cases of financial assets (ase) Cases of financial instruments [ases] Financial assets, dass [member] Financial assets, dass [member] Financial assets, dass [member] Financial assets, dass [member] Financial instruments, [ases] Cases of financial instruments [ases] Financial instruments, [ases, [ases, ases, ases	Classes of contingent liabilities [axis]	axis	IFRS 3.B67 c _{Disclosure} , IAS 37.86 _{Disclosure}		
Classes of financial assets [asts] First 1.29 answer First 2.29 answer First 7.50 answer First 2.20 answer First 7.50 answer First 2.20 answer First 2	Contingent liabilities [member]	member [default]	IAS 37.88 Disclosure, IFRS 3.B67 C Disclosure		
Classes of financial assets [ans] Classes of financial assets, data [member] Financial assets, data [member] Classes of financial instruments [ans] Classes of fin	Classes of entity's own equity instruments [axis]	axis	IFRS 13.93 Disclosure		
Same of financial assets [asis] Asses of financial assets [asis] Financial assets, class [member] Financial assets, class [member] Cases of financial instruments [asis] Cases of financial instruments, class [member] Cases of financial instruments, class [member] Financial instruments, class [member] Financial instruments, class [member] Cases of financial instruments, class [member] Financial instruments, class [member] Cases of financial instruments, class [member] Financial instruments, class [member] Cases of financial instruments, class [member] Financial instruments, class [member] Cases of financial instruments, class [member] Financial instruments [mit application of financial instruments [mit application of financial instruments] Financial instruments [mit applic	Entity's own equity instruments [member]	member [default]			
Financial assets, class (member) member [default] Financial instruments [asis] asis #FS 7.35 (bostume, IFRS 7.32H (bostume), IFR	Classes of financial assets [axis]	axis	application of IFRS 9 IFRS 4.39L b Disclosure Effective 2021-01- 01 IFRS 17.C32 Disclosure IFRS 7.42I		
Financial instruments, class [member] member [default] Financial instruments, class [member] member [default] Financial liabilities [axis] Financial liabilities, class [member] member [default] financial liabilities [member] financial liabilities [member] financial liabilities [member] financial liabilities [me	Financial assets, class [member]	member [default]	Disclosure, Effective on first application of IFRS 9 IFRS 4.39L b Disclosure, IFRS 7.6 Disclosure, IFRS 7.421 Disclosure, IFRS 9.7.2.34		
Financial instruments, class (member) Classes of financial liabilities (axis) Financial liabilities, class (member) Financial liabilities, class (member) Financial liabilities, class (member) Classes of intangible assets and goodwill (axis) Intangible assets and goodwill (member) Classes of intangible assets and goodwill (member) Classes of intangible assets other than goodwill (axis) Intangible assets other than goodwill (member) Classes of filabilities (axis) Intangible assets other than goodwill (member) Classes of filabilities (axis) Intangible assets other than goodwill (member) Classes of filabilities (axis) Intangible assets other than goodwill (member) Classes of ordinary shares (axis) Classes of ordinary shares (axis) Ordinary shares (axis) Ordinary shares (member) Classes of ordinary shares (axis) Ordinary shares (member) Classes of ordinary shares (axis) Other provisions (member) Classes of ordinary and equipment (axis) Asia (Asia) (asia) Other provisions (member) Classes of orgulatory deferral account balances (axis) Classes of regulatory deferral account balances (axis) Classes of regulatory deferral account balances (axis) Classes of regulatory deferral account balances (axis) Share capital (member) Concentrations of risk (member) Concentrations of risk (member) member (default) Financial liabilities (member) member (default	Classes of financial instruments [axis]	axis			
Financial liabilities, class [member] Financial liabilities, class [member] Classes of intangible assets and goodwill [axis] Intangible assets other than goodwill [axis] Intangible assets and goodwill [ax	Financial instruments, class [member]	member [default]	IFRS 7.35M Disclosure, IFRS 7.35H Disclosure		
Francisca Intention Fresh 9.7.2.34 dictionary Fresh 9.	Classes of financial liabilities [axis]	axis	IFRS 9.7.2.34 Disclosure		
Casses of intangible assets and goodwill [member] member [default] AS 38.118 Common praction	Financial liabilities, class [member]	member [default]			
Intangible assets other than goodwill [member] Classes of intangible assets other than goodwill [member] Classes of intangible assets other than goodwill [member] Classes of liabilities [axis] Classes of liabilities [axis] Classes of liabilities [axis] Classes of liabilities [axis] Classes of ordinary shares [axis] Classes of property, plant and equipment [axis] Property, plant and equipment [member] Classes of regulatory deferral account balances [axis] Classes of regulatory deferral account balances [axis] Classes of share capital [member] Classes of equily [axis] Share capital [member] Classes of regulatory of equipment [axis] Share capital [member] Classes of regulatory of equipment [axis] Share capital [member] Concentrations of risk [axis] Concentrations of risk [axis] member [default] Effective 2021-01-01 [FRS 17.127 biodicouse E	Classes of intangible assets and goodwill [axis]	axis			
Intangible assets other than goodwill [member] Classes of liabilities [axis] Liabilities [member] Classes of regulatory shares [axis] Classes of regulatory deferral account balances [axis] Classes of regulatory deferral account balances [axis] Classes of share capital [axis] Classes of regulatory deferral account balances [axis] Classes of share capital [axis] Classes of share capital [axis] Change [axis] Axis			IAS 38.118 Common practice		
Classes of fiabilities [axis] Classes of fiabilities [member] Classes of fiabilities [member] Classes of ordinary shares [axis] Classes of ordinary shares [member] Classes of the provisions [axis] Classes of property, plant and equipment [axis] Property, plant and equipment [member] Classes of regulatory deferral account balances [axis] Classes of regulatory deferral account balances [member] Cla					
Liabilities [member] Classes of ordinary shares [axis] Ordinary shares [member] Classes of ther provisions [axis] Other provisions [member] Classes of property, plant and equipment [axis] Property, plant and equipment [member] Classes of regulatory deferral account balances [axis] Classes of regulatory deferral account balances [member] Classes of share capital [axis] Classes of share capital [axis] Classes of share capital [axis] Classes of regulatory deferral account balances [member] Classes of regulatory deferral account balances [member] Classes of share capital [axis] Share capital [member] Classes of share capital [axis] Share capital [member] Concentrations of risk [axis] Concentrations of risk [member] member [default] Concentrations of risk [member] member [default] member [default] Mass 1.106 pouldoure member [default] Concentrations of risk [member] member [default]			IFRS 16.53 Example		
Classes of ordinary shares [axis] Ordinary shares [member] member [default] AS 3.366 Disclosure Classes of other provisions [axis] Other provisions [axis] Other provisions [member] Member [default] AS 3.784 Disclosure Classes of property, plant and equipment [axis] Property, plant and equipment [member] Classes of regulatory deferral account balances [axis] Classes of regulatory deferral account balances [member] Classes of share capital [axis] Share capital [member] Classes of share capital [member] Components of equity [axis] Equity [member] Concentrations of risk [member] Concentrations of risk [member] member [default] member [default] member [default] member [default] MS 3.366 Disclosure AS 3.784 Disclosure MEMBER [default] MS 3.784 Disclosure MEMBER [default] MS 3.784 Disclosure MS 3.784 Disclosure MES 16.37 Disclosure MES 16.37 Disclosure MES 16.37 Disclosure MES 16.30 Disclosure MES 1					
Ordinary shares [member] Classes of other provisions [axis] Other provisions [member] Classes of property, plant and equipment [axis] Property, plant and equipment [member] Classes of regulatory deferral account balances [axis] Classes of segulatory deferral account balances [member] Classes of share capital [axis] Share capital [member] Classes of sequity [member] Components of equity [axis] Concentrations of risk [axis] Concentrations of risk [member] member [default] member [default] MS 37.84 Disclosure member [default] MS 37.84 Disclosure MS 14.30 C Disclosure MS 14.30 C Disclosure MS 14.30 Disclosure MS 14.30 Disclosure MS 1.40 D					
Other provisions [member] Classes of property, plant and equipment [axis] Property, plant and equipment [member] Classes of regulatory deferral account balances [axis] Classes of regulatory deferral account balances [member] Classes of segulatory deferral account balances [member] Classes of segulatory deferral account balances [member] Classes of segulatory deferral account balances [member] Classes of share capital [axis] Share capital [member] Components of equity [axis] Equity [member] Concentrations of risk [axis] Concentrations of risk [member] Member [default] Concentrations of risk [member] member [default] member	Ordinary shares [member]	member [default]	IAS 1.79 a Common practice, IAS 33.66 Disclosure		
Other provisions [member] Classes of property, plant and equipment [axis] Property, plant and equipment [member] Classes of regulatory deferral account balances [axis] Classes of regulatory deferral account balances [member] Classes of segulatory deferral account balances [member] Classes of segulatory deferral account balances [member] Classes of segulatory deferral account balances [member] Classes of share capital [axis] Share capital [member] Components of equity [axis] Equity [member] Concentrations of risk [axis] Concentrations of risk [member] Member [default] Concentrations of risk [member] member [default] member	Classes of other provisions [axis]	axis	IAS 37.84 Disclosure		
Property, plant and equipment [member] Classes of regulatory deferral account balances [axis] Classes of regulatory deferral account balances [member] Classes of share capital [axis] Share capital [member] Components of equity [axis] Equity [member] Concentrations of risk [axis] Concentrations of risk [member] Maxis Max			IAS 37.84 Disclosure		
Property, plant and equipment [member] Classes of regulatory deferral account balances [axis] Classes of regulatory deferral account balances [member] Classes of regulatory deferral account balances [member] member [default] IFRS 14.30 c Disclosure IFRS 14.33 Disclosure IFRS 14.30 C Disclosure IFRS 14.33 Disclosure IFRS 14.30 C Disclosure IFRS 14.33 Disclosure IFRS 14.30 C Disclosure IFRS 14.33 Disclosure IFRS 16.53 Example IFRS 16.53 Example IFRS 16.53 Example IFRS 16.30 Example					
Classes of regulatory deferral account balances [member] member [default] FRS 14.30 c Disclosure FRS 14.33 Disclosure Classes of share capital [axis] axis AS 1.79 a Disclosure Share capital [member] member [default] AS 1.79 a Disclosure Components of equity [axis] axis AS 1.106 Disclosure Equity [member] member [default] Concentrations of risk [axis] Effective 2021-01-01 IFRS 17.127 Disclosure Effective 2021-01-	Property, plant and equipment [member]	member [default]			
Classes of share capital [axis] Share capital [member] Components of equity [axis] Equity [member] Concentrations of risk [axis] Concentrations of risk [member] Concentrations of risk [member] Axis Axis Axis Axis Axis Axis Axis Axis Axis Effective 2021-01-01 IFRS 17.127 Disclosure Disclosure Effective 2021-01-01 IFRS 17.127 Disclosure Concentrations of risk [member]	Classes of regulatory deferral account balances [axis]	axis	IFRS 14.30 c _{Disclosure} , IFRS 14.33 _{Disclosure}		
Share capital [member] member [default]	Classes of regulatory deferral account balances [member]	member [default]			
Components of equity [axis] axis AS 1.106 Disclosure Equity [member] member [default] AS 1.106 Disclosure Concentrations of risk [axis] axis Effective 2021-01-01 IFRS 17.127 Disclosure Concentrations of risk [member] member [default] Effective 2021-01-01 IFRS 17.127 Disclosure					
Equity [member] member [default] MS 1.106 Disclosure Concentrations of risk [axis] axis Effective 2021-01-01 IFRS 17.127 Disclosure Concentrations of risk [member] member [default] Member [default]					
Concentrations of risk [axis] Concentrations of risk [member] member [default] Effective 2021-01-01 IFRS 17.127 Disclosure Disclosure			IAS 1.106 _{Disclosure}		
Concentrations of risk [member] member [default] Effective 2021-01-01 IFRS 17.127	Concentrations of risk [axis]	axis			
Disclosure	Concentrations of risk [member]	member [default]	Effective 2021-01-01 IFRS 17.127		
Consolidated [member] member [default] IAS 27.4 Disclosure		member [default]			

Label	Туре	IFRS Reference	Additional AU Reference to IFRS	AU Reference
			elements	
Consolidated structured entities [axis]	axis	IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured entities Disclosure		
Entity's total for consolidated structured entities [member]	member [default]	IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured entities Disclosure		
Continuing and discontinued operations [axis]	axis	IFRS 5 - Presentation and disclosure		
Continuing operations [member]	member [default]	IFRS 5 - Presentation and disclosure		
	axis	IFRS 7.B33 Example		
	member [default] axis	IFRS 7.B33 Example IFRS 7.B33 Example		
	member [default]			
	axis	IFRS 15.B89 e Example		
	member [default] axis	IFRS 15.B89 e Example IFRS 7.B52 Disclosure		
Counterparties [member]	member [default]	IFRS 7.B52 Disclosure		
Creation date [axis]	axis	IAS 8.29 c (i) _{Disclosure} , IAS 8.49 b (i) _{Disclosure} , IAS 8.28 f (i) _{Disclosure}		
Coffeel for a significant data for each and		IAS 8.29 c (i) Disclosure, IAS 8.28 f (i)		
	member [default]	Disclosure, IAS 8.49 b (i) Disclosure		
Credit impairment of financial instruments [axis]	axis	IFRS 7.35H Disclosure, IFRS 7.35M Disclosure		
		IFRS 7.35H Disclosure, IFRS 7.35M Disclosure		
	axis mombor [dofault]	IAS 19.138 Disclosure		
	member [default] axis	IAS 19.138 Disclosure IAS 1.20 d Disclosure		
separate non-requirement of this justing	UAIS .	IAS 8.29 c (i) Disclosure, IAS 1.106 b		
		Disclosure, IAS 8.28 f (i) Disclosure,		
Currently stated [member]		IAS 8.49 b (i) Disclosure, IAS 1.20 d Common practice, Effective 2021-01-		
		01 IFRS 17.113 b Disclosure Effective 2021-01-01 IFRS 17.109		
		Disclosure, Effective 2021-01-		
		01 IFRS 17.131 a Disclosure, Effective 2021-		
Disaggregation of insurance contracts [axis]		01-01 IFRS 17.98 Disclosure, Effective 2021-01-01 IFRS 17.107 Disclosure,		
		Effective 2021-01-01 IFRS 17.132 b		
		Disclosure		
		Effective 2021-01-01 IFRS 17.109		
		Disclosure, Effective 2021-01- 01 IFRS 17.98 Disclosure, Effective 2021-		
Disaggregation of insurance contracts [member]	member [default]	01-01 IFRS 17.132 b Disclosure, Effective		
		2021-01-01 IFRS 17.107 Disclosure Effective 2021-01-01 IFRS 17.131 a		
		Disclosure		
Effect of adjustments made when entity changed basis of disaggregation of insurance finance income (expenses) between	axis	Effective 2021-01-01 IFRS 17.113 b		
profit or loss and other comprehensive income for contracts with direct participation features [axis]		IAS 8.29 c (i) Disclosure, IAS 1.106 b		
		Disclosure, IAS 8.28 f (i) Disclosure,		
Currently stated [member]	member [default]	IAS 8.49 b (i) Disclosurer IAS 1.20 d Common		
		practice, Effective 2021-01- 01 IFRS 17.113 b Disclosure		
Effect of overlay approach reclassification [axis]	axis	Effective on first application of IFRS		
There of Overlay approach reclassification (axis)	axis	9 IFRS 4.39L e Disclosure		
In accordance with IFRS 9 [member]	member [default]	Effective on first application of IFRS 9 IFRS 4.39L e _{Disclosure}		
	axis	IFRS 7.12B Disclosure		
Events of reclassification of financial assets [member]	member [default]	IFRS 7.12B _{Disclosure} IFRS 7.35M _{Example} , Expiry date 2021-01-		
		01 IFRS 7.IG24 a Example, Expiry date		
External credit grades [axis]	axis	2021-01-01 IFRS 4.39G a Disclosure		
		IFRS 7.IG20C _{Example} , Expiry date 2021- 01-01 IFRS 7.36 c _{Example}		
		Expiry date 2021-01-01 IFRS 7.IG24 a		
		Example, IFRS 7.35M Example, IFRS 7.IG20C		
Entity's total for external credit grades [member]	member [default]	Example, Expiry date 2021-01- 01 IFRS 7.36 c Example, Expiry date 2021-		
		01-01 IFRS 4.39G a Disclosure		
	axis	IFRS 1.30 Disclosure		
	member [default] axis	IFRS 1.30 a _{Disclosure} IFRS 1.24 _{Disclosure}		
IFRSs [member]	member [default]	IFRS 1.24 _{Disclosure}		
Financial instruments measured at fair value through profit or loss because credit derivative is used to manage credit risk axis]	axis	IFRS 7.24G Disclosure		
Financial instruments measured at fair value through profit or loss because credit derivative is used to manage credit	member [default]	IFRS 7.24G Disclosure		
risk [member]	axis	IAS 19.138 e _{Example}		
	member [default]	IAS 19.138 e Example		
**************************************	puis	Effective 2021-01-01 IFRS 17.96 b		
Geographical areas (axis)	axis	Exampler IFRS 15.B89 b Exampler IFRS 8.33 Disclosurer IAS 19.138 a Example		
		IFRS 8.33 Disclosurer IFRS 15.B89 b Exampler		
Geographical areas [member]	member [default]	Effective 2021-01-01 IFRS 17.96 b		
		Example, IAS 19.138 a Example		
	axis	IFRS 7.24B Disclosure		
Hedged items [member]		IFRS 7.24B Disclosure		
		IFRS 7.24A Disclosure IFRS 7.23A Disclosure		
	axis	Disclosure III 7.23A Disclosure		
Hedging instruments [axis]		IFRS 7.24A Disclosure, IFRS 7.23A Disclosure		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS	AU Reference
		Expiry date 2021-01-01 IFRS 7.37	elements	
Entity's total for impairment of financial assets [member]	member [default]	Disclosure		
Individual assets or cash-generating units [axis]	axis	IAS 36.130 Disclosure IAS 36.130 Disclosure		
Entity's total for individual assets or cash-generating units [member] Initially applied IFRSs [axis]	member [default] axis	IAS 8.28 Disclosure		
Initially applied IFRSs [member]		IAS 8.28 _{Disclosure}		
Inputs to methods used to measure contracts within scope of IFRS 17 [axis]	axis	Effective 2021-01-01 IFRS 17.117 a		
Inputs to methods used to measure contracts within scope of IFRS 17 [member]	member [default]	Effective 2021-01-01 IFRS 17.117 a Disclosure		
Insurance contracts [axis]	axis	Effective 2021-01-01 IFRS 17.106 Disclosure Effective 2021-01- 01 IFRS 17.107 Disclosure, Effective 2021- 01-01 IFRS 17.101 Disclosure Effective 2021-01-01 IFRS 17.100 C Disclosure Effective 2021-01-01 IFRS 17.109 Disclosure		
Insurance contracts [member]	member [default]	Disclosure Effective 2021-01-01 IFRS 17.107 Disclosure Effective 2021-01- 01 IFRS 17.109 Disclosure, Effective 2021- 01-01 IFRS 17.100 Disclosure Effective 2021- 01-01 IFRS 17.100 C Disclosure Effective 2021-01-01 IFRS 17.100 C Disclosure Effective 2021-01-01 IFRS 17.101		
Insurance contracts by components [axis]	axis	Effective 2021-01-01 IFRS 17.100 c Disclosure, Effective 2021-01- 01 IFRS 17.101 Disclosure, Effective 2021- 01-01 IFRS 17.107 Disclosure		
Insurance contracts by components [member]	member [default]	Effective 2021-01-01 IFRS 17.100 c Disclosure, Effective 2021-01- 01 IFRS 17.107 Disclosure, Effective 2021- 01-01 IFRS 17.101 Disclosure		
Insurance contracts by remaining coverage and incurred claims [axis]	axis	Effective 2021-01-01 IFRS 17.100		
Insurance contracts by remaining coverage and insured claims [member]	momber (defects)	Effective 2021-01-01 IFRS 17.100		
Insurance contracts by remaining coverage and incurred claims [member]	member [default]	Disclosure		
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}		
Intangible assets with indefinite useful life [axis]	axis	IAS 38.122 a Disclosure		
Intangible assets with indefinite useful life [member]	member [default]	IAS 38.122 a _{Disclosure}		
Internal credit grades [axis]	axis	IFRS 7.IG20C Exampler IFRS 7.35M Exampler Expiry date 2021-01-01 IFRS 7.36 c Exampler Expiry date 2021-01-01 IFRS 7.36 c Exampler Expiry date 2021-01-01 IFRS 7.IG25 b Exampler Expiry date 2021-01-01 IFRS 4.39G a Disclosure		
Entity's total for internal credit grades [member]	member [default]	IFRS 7.IG20C Example, Expiry date 2021-01-01 IFRS 7.IG25 b Example, IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 4.39G a Disclosure, Expiry date 2021-01-01 IFRS 7.36 c Example		
Investments in equity instruments designated at fair value through other comprehensive income [axis]	axis	IFRS 7.11A c _{Disclosure}		
Investments in equity instruments designated at fair value through other comprehensive income [member]	member [default]	IFRS 7.11A c Disclosure IFRS 7.8 h Disclosure		
Items of contingent liabilities [axis]	axis	IFRS 3.B64 j Disclosure		
Items of contingent liabilities [member] Joint operations [axis]	member [default]	IFRS 3.B64 j _{Disclosure} IFRS 12.B4 c _{Disclosure}		
Entity's total for joint operations [member]	unis	IFRS 12.B4 c Disclosure		
Joint ventures [axis]	axis	Expiry date 2021-01-01 IFRS 4.39J pictosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosurer IFRS 12.84 b Disclosurer IAS 27.16 b Disclosurer IAS 27.17 b Disclosurer		
Entity's total for joint ventures [member]	member [default]	IAS 27.17 b Disclosure Expiry date 2021- 01-01 IFRS 4.39J Disclosure IFRS 12.84 b Disclosure IAS 27.16 b Disclosure Effective on first application of IFRS 9 IFRS 4.39M Disclosure		
Levels of fair value hierarchy [axis]	axis	IAS 19.142 _{Disclosure} , IFRS 13.93 b _{Disclosure}		
All levels of fair value hierarchy [member]	member [default]	IAS 19.142 _{Disclosure} , IFRS 13.93 b _{Disclosure}		
Liabilities arising from financing activities [axis]	axis	IAS 7.44D Example		
Liabilities arising from financing activities [member]		IAS 7.44D Example		
Liabilities measured at fair value and issued with inseparable third-party credit enhancement [axis] Liabilities measured at fair value and issued with inseparable third-party credit enhancement [member]	axis member [default]	IFRS 13.98 Disclosure IFRS 13.98 Disclosure		
Major customers [axis]	axis	IFRS 8.34 _{Disclosure}		
Customers [member]		IFRS 8.34 _{Disclosure} IFRS 15.B89 c _{Example}		
Markets of customers [axis] Markets of customers [member]	axis member [default]	IFRS 15.B89 C Example		
Maturity [axis]	axis	IFRS 7.23B a Basicarre Effective 2021-01-01 IFRS 17.120 Disclosure Effective 2021-01-01-01 IFRS 17.120 Disclosure Effective 2021-01-01 IFRS 17.125 Disclosure Effective 2021-01-01 IFRS 17.109 Disclosure IFRS 7.811 Example IFRS 15.120 b (i) Disclosure IFRS 16.97 Disclosure IFRS 16.97 Disclosure IFRS 16.97 Disclosure		
Aggregated time bands [member]	member [default]	IFRS 15.120 b (i) Disclosure Effective 2021- 01-01 IFRS 17.109 Disclosure Effective 2021-01-01 IFRS 17.132 b Disclosure Effective 2021-01-01 IFRS 17.120 Disclosure IFRS 10.100 Disclosure - IFRS 7.23B a Disclosure IFRS 7.811 Cample IFRS 7.835 Eample IFRS 16.94 Disclosure IFRS 16.97 Disclosure		

			Additional AU	
Label	Туре	IFRS Reference	Reference to IFRS elements	AU Reference
Measurement [axis]	axis	IAS 40.32A Disclosurer IAS 41.50 Disclosurer	ciements	
		IFRS 13.93 a _{Disclosure} IAS 41.50 _{Disclosure} , IFRS 13.93 a _{Disclosure} ,		
Aggregated measurement [member]	member [default]	IAS 40.32A Disclosure		
Method of assessment of expected credit losses [axis]	axis	IFRS 7.35H _{Example} , IFRS 7.35I _{Example} , IFRS 7.1G20B _{Example}		
Method of assessment of expected credit losses [member]	member [default]	IFRS 7.351 Example, IFRS 7.IG20B Example,		
Methods of generation [axis]	axis	IFRS 7.35H _{Example} IAS 38.118 _{Disclosure}		
Methods of generation [member]	member [default]			
Methods used to measure contracts within scope of IFRS 17 [axis]	axis	Effective 2021-01-01 IFRS 17.117 a		
Methods used to measure contracts within scope of IFRS 17 [member]	member [default]	Effective 2021-01-01 IFRS 17.117 a		
Net defined benefit liability (asset) [axis]	axis	Disclosure IAS 19.140 a Disclosure		
Net defined benefit liability (asset) [member]		IAS 19.140 a _{Disclosure}		
New IFRSs [member]	axis member [default]	IAS 8.30 b Disclosure		
Non-adjusting events after reporting period [axis]	axis	IAS 10.21 Disclosure		
Non-adjusting events after reporting period [member]	member [default]	IAS 10.21 _{Disclosure} IFRS 7.35N _{Example} , Expiry date 2021-01-		
Past due status [axis]	axis	01 IFRS 7.37 Common practice		
Past due status [member]	member [default]	Expiry date 2021-01-01 IFRS 7.37 Common		
Performance obligations [axis]	axis	practice, IFRS 7.35N Example IFRS 15.119 Disclosure		
Performance obligations [member]	member [default]	IFRS 15.119 Disclosure		
Probability of default [axis]	axis	IFRS 7.35M _{Example} , IFRS 7.IG20C _{Example}		
Entity's total for probability of default [member]	member [default]	IFRS 7.IG20C Example, IFRS 7.35M Example		
Products and services [axis]	axis	IFRS 15.B89 a Example IFRS 8.32 Disclosure		
Products and services [member]	member [default]	IFRS 15.B89 a _{Example} , IFRS 8.32 _{Disclosure}		
Property, plant and equipment by operating lease status [axis]	axis	IFRS 16.95 Disclosure		
Property, plant and equipment by operating lease status [member]	member [default]	IFRS 16.95 Disclosure		
		IFRS 13.B6 _{Example} , Effective 2021-01- 01 IFRS 17.120 _{Disclosure} , IFRS 2.45 d		
Range [axis]	axis	Disclosure/ IFRS 7.7 Common practice/		
		IFRS 14.33 b Disclosure, IFRS 13.IE63 Example		
		IFRS 13.IE63 Example, IFRS 13.B6 Example,		
Ranges [member]	member [default]	IFRS 14.33 b Disclosure, IFRS 7.7 Common		
		practice, IFRS 2.45 d Disclosure, Effective 2021-01-01 IFRS 17.120 Disclosure		
Ranges of exercise prices for outstanding share options [axis]	axis	IFRS 2.45 d _{Disclosure}		
Ranges of exercise prices for outstanding share options [member]	member [default]	IFRS 2.45 d _{Disclosure}		
Reclassified items [axis] Reclassified items [member]	axis member [default]	IAS 1.41 Disclosure		
Redesignation [axis]	axis	IFRS 1.29 Disclosure		
Redesignated [member] Regulatory deferral account balances [axis]	member [default] axis	IFRS 1.29 Disclosure IFRS 14.B22 Disclosure		
Regulatory deferral account balances [member]		IFRS 14.B22 _{Disclosure}		
Regulatory environments [axis] Regulatory environments [member]	axis member [default]	IAS 19.138 c _{Example}		
Reserves within equity [axis]	axis	IAS 1.79 b Disclosure		
Other reserves [member]	member [default]	IAS 1.106 Disclosure, IAS 1.79 b Disclosure		
Retrospective application and retrospective restatement [axis]	axis	IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 1.106 b Disclosure,		
		IAS 8.49 b (i) Disclosure		
		IAS 8.29 c (i) Disclosure IAS 1.106 b Disclosure IAS 8.28 f (i) Disclosure		
Currently stated [member]	member [default]	IAS 8.49 b (i) Disclosure, IAS 1.20 d Common		
		practice, Effective 2021-01-		
		01 IERS 17 113 h		
Rick announce (avie)	avis	01 IFRS 17.113 b _{Disclosure} Effective 2021-01-01 IFRS 17.128 a		
Risk exposures [axis]	axis	Effective 2021-01-01 IFRS 17.128 a Disclosure		
Risk exposures [axis] Risk exposures [member]	axis member [default]	Effective 2021-01-01 IFRS 17.128 a		
Risk exposures [member] Sales channels [axis]	member [default]	Effective 2021-01-01 IFRS 17.128 a Disclosure Effective 2021-01-01 IFRS 17.128 a Disclosure IFRS 15.889 g Example		
Risk exposures [member]	member [default]	Effective 2021-01-01 IFRS 17.128 a Disclosure Effective 2021-01-01 IFRS 17.128 a Disclosure		
Risk exposures [member] Sales channels [axis] Sales channels [member]	member [default] axis member [default]	Effective 2021-01-01 IFRS 17.128 a Disclosure Effective 2021-01-01 IFRS 17.128 a Disclosure IFRS 15.889 g Example IFRS 15.889 g Example IFRS 8.23 Disclosure IFRS 8.25 Disclosure		
Risk exposures [member] Sales channels [axis] Sales channels [member] Segment consolidation items [axis] Entity's total for segment consolidation items [member]	member [default] axis member [default] axis member [default]	Effective 2021-01-01 IFRS 17.128 a Disclosure Effective 2021-01-01 IFRS 17.128 a Disclosure IFRS 15.889 g Example IFRS 15.889 g Example IFRS 8.23 Disclosure IFRS 8.28 Disclosure IFRS 8.28 Disclosure IFRS 8.28 Disclosure		
Risk exposures [member] Sales channels [axis] Sales channels [member] Segment consolidation items [axis]	member [default] axis member [default] axis	Effective 2021-01-01 IFRS 17.128 a Disclosure Effective 2021-01-01 IFRS 17.128 a Disclosure IFRS 15.889 g Example IFRS 15.889 g Example IFRS 8.23 Disclosure IFRS 8.25 Disclosure		
Risk exposures [member] Sales channels [axis] Sales channels [member] Segment consolidation items [axis] Entity's total for segment consolidation items [member]	member [default] axis member [default] axis member [default]	Effective 2021-01-01 IFRS 17.128 a Disclosure Effective 2021-01-01 IFRS 17.128 a Disclosure IFRS 15.889 g Example IFRS 15.889 g Example IFRS 8.28 Disclosure IFRS 8.28 Disclosure IFRS 8.28 Disclosure IFRS 8.28 Disclosure IFRS 8.28 (I) Disclosure IFRS 8.28 Disclosure IFRS 8.28 (I) Disclosure IFRS 8.28 DISCLOSURE IFRS 8.28 DISCLOSURE IFRS 8.28 DISCLOSURE IFRS 8.28 DISCLOSURE IFRS 17.96 C Example IFRS 17.96 C Example IFRS 15.115 Disclosure		
Risk exposures [member] Sales channels [axis] Sales channels [member] Segment consolidation items [axis] Entity's total for segment consolidation items [member] Segments [axis]	member [default] axis member [default] axis member [default] axis	Effective 2021-01-01 IFRS 17.128 a Disclosure Effective 2021-01-01 IFRS 17.128 a Disclosure IFRS 15.889 g Example IFRS 15.889 g Example IFRS 8.23 Disclosure IFRS 8.23 Disclosure IFRS 8.23 Disclosure IFRS 8.24 Disclosure IFRS 8.25 Disclosure IFRS 8.26 Disclosure IFRS 8.27 Disclosure IFRS 8.28 Disclosure IFRS 8.29 Disclosure IFRS 8.29 Disclosure IFRS 8.20 Effective 2021-01-01 IFRS 17.96 C Example, IFRS 15.115 Disclosure IFRS 17.96 C Example, IFRS 19.138 d		
Risk exposures [member] Sales channels [axis] Sales channels [member] Segment consolidation items [axis] Entity's total for segment consolidation items [member]	member [default] axis member [default] axis member [default]	Effective 2021-01-01 IFRS 17.128 a Disclosure Effective 2021-01-01 IFRS 17.128 a Disclosure IFRS 15.889 g Example IFRS 15.889 g Example IFRS 8.28 Disclosure IFRS 8.29 Disclosure IFRS 8.20 Disclosure IFRS 17.96 C Example IFRS 15.115 Disclosure IFRS 17.96 C Example IFRS 17.96 C Example IFRS 17.91 Disclosure IFRS 17.96 C Example IFRS 17.91 Disclosure IFRS 17.95 C Example		
Risk exposures [member] Sales channels [axis] Sales channels [member] Segment consolidation items [axis] Entity's total for segment consolidation items [member] Segments [axis]	member [default] axis member [default] axis member [default] axis member [default]	Effective 2021-01-01 IFRS 17.128 a Disclosure Effective 2021-01-01 IFRS 17.128 a Disclosure IFRS 15.889 g Example IFRS 15.889 g Example IFRS 8.28 Disclosure IFRS 15.115 Disclosure IFRS 17.96 C Example		
Risk exposures [member] Sales channels [axis] Sales channels [member] Segment consolidation items [axis] Entity's total for segment consolidation items [member] Segments [axis] Segments [member] Separate management entities [axis] Separate management entities [member]	member [default] axis member [default] axis member [default] axis member [default]	Effective 2021-01-01 IFRS 17.128 a Disclosure Effective 2021-01-01 IFRS 17.128 a Disclosure IFRS 15.889 g Example IFRS 15.889 g Example IFRS 8.28 Disclosure IFRS 8.20 Disclosure IFRS 8.20 Disclosure IFRS 8.21 Disclosure IFRS 8.22 Disclosure IFRS 8.23 Disclosure IFRS 8.24 Disclosure IFRS 15.115 Disclosure IFRS 17.96 C Example, IFRS 15.115 Disclosure IFRS 8.28 Disclosure IFRS 17.96 C Example, IFRS 15.115 Disclosure IFRS 8.28 Disclosure IFRS 15.115 Disclosure IFRS 8.28 Disclosure IFRS 15.115		
Risk exposures [member] Sales channels [axis] Sales channels [member] Segment consolidation items [axis] Entity's total for segment consolidation items [member] Segments [axis] Segments [member] Segments member]	member [default] axis member [default] axis member [default] axis member [default]	Effective 2021-01-01 IFRS 17.128 a Disclosure Effective 2021-01-01 IFRS 17.128 a Disclosure IFRS 15.889 g Example IFRS 15.889 g Example IFRS 8.28 Disclosure IFRS 15.115 Disclosure IFRS 17.96 C Example		
Risk exposures [member] Sales channels [axis] Sales channels [member] Segment consolidation items [axis] Entity's total for segment consolidation items [member] Segments [axis] Segments [member] Separate management entities [axis] Separate management entities [member] Service concession arrangements [axis]	member [default] axis member [default] axis member [default] axis member [default]	Effective 2021-01-01 IFRS 17.128 a Disclosure Effective 2021-01-01 IFRS 17.128 a Disclosure IFRS 15.889 g Example IFRS 15.889 g Example IFRS 8.28 Disclosure IFRS 8.29 Disclosure IFRS 8.29 Disclosure IFRS 8.20 Disclosure IFRS 19.138 d Example IFRS 8.28 Disclosure IFRS 15.115 Disclosure IFRS 12.84 Disclosure IAS 24.18A Disclosure IFRS 15.115 Disclosure		
Risk exposures [member] Sales channels [axis] Sales channels [member] Segment consolidation items [axis] Entity's total for segment consolidation items [member] Segments [axis] Segments [member] Separate management entities [axis] Separate management entities [member] Service concession arrangements [member] Service concession arrangements [member] Subsidiaries [axis]	member [default] axis	Effective 2021-01-01 IFRS 17.128 a Disclosure Effective 2021-01-01 IFRS 17.128 a Disclosure IFRS 15.889 g Example IFRS 15.889 g Example IFRS 8.28 Disclosure IFRS 17.96 c Example		
Risk exposures [member] Sales channels [axis] Sales channels [member] Segment consolidation items [axis] Entity's total for segment consolidation items [member] Segments [axis] Segments [member] Separate management entities [axis] Separate management entities [member] Sevice concession arrangements [axis] Service concession arrangements [member] Subsidiaries [axis] Entity's total for subsidiaries [member]	member [default] axis member [default]	Effective 2021-01-01 IFRS 17.128 a Disclosure Effective 2021-01-01 IFRS 17.128 a Disclosure IFRS 15.889 g Example IFRS 15.889 g Example IFRS 8.28 Disclosure IFRS 8.29 Disclosure IFRS 8.29 Disclosure IFRS 17.96 C Example IFRS 17.96 C Example IFRS 17.96 C Disclosure IFRS 17.96 Disclosure		
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Risk exposures [member] Sales channels [axis] Sales channels [member] Segment consolidation items [axis] Entity's total for segment consolidation items [member] Segments [axis] Segments [member] Separate management entities [axis] Separate management entities [member] Service concession arrangements [axis] Service concession arrangements [member] Subsidiaries [axis] Entity's total for subsidiaries [member] Temporary difference, unused tax losses and unused tax credits [axis] Temporary difference, unused tax losses and unused tax credits [member] Timing of transfer of goods or services [axis]	member [default] axis member [default] axis member [default] axis member [default] axis member [default] axis member [default] axis member [default] axis member [default] axis	Effective 2021-01-01 IFRS 17.128 a Disclosure Effective 2021-01-01 IFRS 17.128 a Disclosure IFRS 15.889 g Example IFRS 15.889 g Example IFRS 15.889 g Example IFRS 8.28 Disclosure IFRS 8.29 Disclosure IFRS 17.96 C Example IFRS 17.96 Disclosure IFRS 17.98 Disclosure		
Risk exposures [member] Sales channels [axis] Sales channels [member] Segment consolidation items [axis] Entity's total for segment consolidation items [member] Segments [axis] Segments [member] Separate management entities [axis] Separate management entities [member] Service concession arrangements [axis] Service concession arrangements [member] Subsidiaries [axis] Entity's total for subsidiaries [member] Temporary difference, unused tax losses and unused tax credits [axis] Temporary difference, unused tax losses and unused tax credits [member] Timing of transfer of goods or services [axis] Timing of transfer of goods or services [member]	member [default] axis member [default] axis member [default] axis member [default] axis member [default] axis member [default] axis member [default] axis member [default] axis member [default] axis member [default] axis	Effective 2021-01-01 IFRS 17.128 a Disclosure Effective 2021-01-01 IFRS 17.128 a Disclosure IFRS 15.889 g Example IFRS 15.889 g Example IFRS 15.889 g Example IFRS 8.28 Disclosure IFRS 17.96 C Example IFRS 15.115 Disclosure IFRS 17.96 C Example IFRS 15.115 Disclosure IFRS 17.96 C Example IFRS 17.96 C Example IFRS 15.115 Disclosure IFRS 12.84 Disclosure IFRS 15.115 Disclosure IFRS 12.84 Disclosure IFRS 12.84 O Disclosure IFRS 12.81 g Disclosure IFRS 12.81 g Disclosure IFRS 12.81 g Disclosure IFRS 15.889 f Example IFRS 15.889 f Example		
Risk exposures [member] Sales channels [axis] Sales channels [member] Segment consolidation items [axis] Entity's total for segment consolidation items [member] Segments [axis] Segments [axis] Separate management entities [axis] Separate management entities [member] Service concession arrangements [member] Service concession arrangements [member] Subsidiaries [axis] Entity's total for subsidiaries [member] Temporary difference, unused tax losses and unused tax credits [axis] Temporary difference, unused tax losses and unused tax credits [member] Timing of transfer of goods or services [axis]	member [default] axis member [default] axis member [default] axis member [default] axis member [default] axis member [default] axis member [default] axis member [default] axis member [default] axis member [default] axis	Effective 2021-01-01 IFRS 17.128 a Disclosure Effective 2021-01-01 IFRS 17.128 a Disclosure IFRS 15.889 g Example IFRS 15.889 g Example IFRS 15.889 g Example IFRS 8.28 Disclosure IFRS 8.29 Disclosure IFRS 17.96 C Example IFRS 17.96 Disclosure IFRS 17.98 Disclosure		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Transferred financial assets that are not derecognised in their entirety [axis]	axis	IFRS 7.42D Disclosure		
Transferred financial assets that are not derecognised in their entirety [member]	member [default]	IFRS 7.42D _{Disclosure}		
Type of measurement of expected credit losses [axis]	axis	IFRS 7.35H Disclosure, IFRS 7.35M Disclosure		
Type of measurement of expected credit losses [member]	member [default]	IFRS 7.35H Disclosure, IFRS 7.35M Disclosure		
Types of contracts [axis]	axis	Effective 2021-01-01 IFRS 17.96 a Example, IFRS 15.B89 d Example		
Types of contracts [member]	member [default]	Effective 2021-01-01 IFRS 17.96 a Example, IFRS 15.B89 d Example		
Types of customers [axis] Types of customers [member]	axis member [default]	IFRS 15.B89 C Example IFRS 15.B89 C Example		
Types of financial assets [axis]	axis	IFRS 7.B52 Disclosure, IFRS 7.B51 Disclosure		
Financial assets, type [member]	member [default]	IFRS 7.B51 Disclosure IFRS 7.B52 Disclosure		
Types of financial liabilities [axis]	axis	IFRS 7.B52 Disclosure IFRS 7.B51 Disclosure		
Financial liabilities, type [member]	member [default]	IFRS 7.B51 Disclosure IFRS 7.B52 Disclosure		
Types of hedges [axis]	axis	Expiry date 2021-01-01 IFRS 7.22 Disclosure, IFRS 7.24C Disclosure, IFRS 7.24A Disclosure/ IFRS 7.24B Disclosure		
Hedges [member]	member [default]	IFRS 7.24B _{Disclosure} , IFRS 7.24A _{Disclosure} , Expiry date 2021-01-01 IFRS 7.22 Disclosure, IFRS 7.24C _{Disclosure}		
Types of insurance contracts [axis]	axis	Expiry date 2021-01-01 IFRS 4 - Disclosure Common practice		
Types of insurance contracts [member]	member [default]	Expiry date 2021-01-01 IFRS 4 - Disclosure Common practice		
Types of interest rates [axis]	axis	IFRS 7.39 Common practice		
Interest rate types [member]	member [default]	IFRS 7.39 Common practice		
Types of investment property [axis]	axis	IAS 1.112 C Common practice		
Investment property [member]	member [default]	IAS 1.112 c _{Common practice} , IFRS 13.IE60 Example, IFRS 13.94 _{Example}		
Types of rate-regulated activities [axis]	axis	IFRS 14.33 _{Disclosure} , IFRS 14.30 _{Disclosure}		
Rate-regulated activities [member]	member [default]	IFRS 14.30 _{Disclosure} , IFRS 14.33 _{Disclosure}		
Types of risks [axis]	axis	Effective 2021-01-01 IFRS 17.124 Disclosure Effective 2021-01-01 IFRS 7.21C Disclosure IFRS 7.21C Disclosure IFRS 7.34 Disclosure IFRS 7.33 Disclosure Effective 2021-01-01 IFRS 17.127 Disclosure Effective 2021-01-01 IFRS 17.127 Disclosure Effective 2021-01-01 IFRS 17.125 Disclosure		
Risks [member]	member [default]	Effective 2021-01-01 IFRS 17.125 patdourse Effective 2021-01-01 IFRS 17.127 patdourse, Effective 2021-01-01 IFRS 17.128 a Disclosure Effective 2021-01-01 IFRS 17.124 Dacdourse IFRS 7.34 Disclosure IFRS 7.33 Disclosure IFRS 7.21C Dacdourse		
Types of share-based payment arrangements [axis]	axis	IFRS 2.45 Disclosure		
Share-based payment arrangements [member]	member [default]	IFRS 2.45 Disclosure		
Unconsolidated structured entities [axis]	axis	IFRS 12.B4 e Disclosure		
Entity's total for unconsolidated structured entities [member] Unconsolidated structured entities controlled by investment entity [axis]	member [default]	IFRS 12.B4 e _{Disclosure} IFRS 12.19F _{Disclosure}		
Unconsolidated structured entities controlled by investment entity [axis]		IFRS 12.19F Disclosure		
Unconsolidated subsidiaries [axis]	axis	IFRS 12.19B Disclosure		
Entity's total for unconsolidated subsidiaries [member]		IFRS 12.19B Disclosure		
Unobservable inputs [axis]	axis	IFRS 13.93 d _{Disclosure} , IFRS 13.93 h _{Common}		
Unobservable inputs [member]	member [default]	IFRS 13.93 d Disclosure, IFRS 13.93 h Common practice		
Valuation techniques used in fair value measurement [axis]	axis	IFRS 13.93 d _{Disclosure}		
Valuation techniques [member]		IFRS 13.93 d Disclosure		
Voluntary changes in accounting policy [axis]	axis	IAS 8.29 Disclosure		
Voluntary changes in accounting policy [member] Years of insurance claim [axis]	member [default]	IAS 8.29 _{Disclosure} Effective 2021-01-01 IFRS 17.130		
All years of insurance claim [member]	member [default]	Disclosure Effective 2021-01-01 IFRS 17.130		
years or maximize claim [member]	member [uerault]	Disclosure		