

## Appendix A - IFRS AU Taxonomy 2020 Illustration

Color Legend	
	IFRS Taxonomy elements
	AU Extension elements

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
<b>[105005] Australian Extension - other jurisdictional disclosures</b>				
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 position, business strategies and prospects for future financial years [text block]	text block			Corps Act 2001 s299A (1)
Statement of omission of required disclosure in relation to business strategies and prospects for future financial years	text			Corps Act 2001 s299A (3)
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 s299 (1) (b)
Disclosure of principal activities and significant changes to principal activities during reporting period [text block]	text block			Corps Act 2001 s299 (1) (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 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 s300 (11A)
Disclosure of non-audit services [text block]	text block			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 entity [text block]	text block			Corps Act 2001 s300 (10) (a), (b), (c), (d)
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 block]	text block			Corp Act 2001 s298 (1A) (a), Corps Act 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	text			ASIC CO 98/1417
Disclosure of extent of following best practice recommendations [text block]	text block			ASX 4.10.3
Disclosure of administration information [text block]	text block			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), Corps Act 2001 s300A (1) (ba),( c)
Disclosure of key management personnel [text block]	text block			Corps Reg 2M.3.03(1) (items 1,2,3,4,5)
Disclosure of compensation of key management personnel and executives [text block]	text block			Corps Reg 2M.3.03(1) (items 6,7,8,9 and 11), Corps Reg 2M.3.03(2)
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)
Disclosure of equity instruments provided on exercise of options and rights granted as compensation [text block]	text block			Corps Reg 2M.3.03(1) (item 16), Corps Reg 2M.3.03(3)
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]	text block			ASX CGC Principle 6
Disclosure of principle in relation to recognising and managing risk [text block]	text block			ASX CGC Principle 7
Disclosure of principle in relation to remunerating fairly and responsibly [text block]	text block			ASX CGC Principle 8
Directors declaration [abstract]				
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]	text block			ASA 700.34
Disclosure of conclusion in audit review report [text block]	text block			ASRE 2405
Disclosure of modified audit opinion [text block]	text block			ASA 705.34
Disclosure of modified conclusion in audit review report [text block]	text block			ASRE 2405

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Disclosure of emphasis of matter [text block]	text block			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	text			AASB 1054.8 (b)
<b>[110000] General information about financial statements</b>				
Disclosure of general information about financial statements [text block]	text block	IAS 1.51 <sup>Disclosure</sup>		
Name of reporting entity or other means of identification	text	IAS 1.51 a <sup>Disclosure</sup>		
Explanation of change in name of reporting entity or other means of identification from end of preceding reporting period	text	IAS 1.51 a <sup>Disclosure</sup>		
Description of nature of financial statements	text	IAS 1.51 b <sup>Disclosure</sup> IAS 27.16 a <sup>Disclosure</sup> IAS 27.17 a <sup>Disclosure</sup>		
Date of end of reporting period	yyyy-mm-dd	IAS 1.51 c <sup>Disclosure</sup>		
Period covered by financial statements	text	IAS 1.51 c <sup>Disclosure</sup>		
Description of presentation currency	text	IAS 1.51 d <sup>Disclosure</sup> IAS 21.53 <sup>Disclosure</sup>		
Level of rounding used in financial statements	text	IAS 1.51 e <sup>Disclosure</sup>		
<b>[210000] Statement of financial position, current/non-current</b>				
Statement of financial position [abstract]				
Assets [abstract]				
Non-current assets [abstract]				
Property, plant and equipment	X instant, debit	IAS 16.73 e <sup>Disclosure</sup> IAS 1.54 a <sup>Disclosure</sup>		
Investment property	X instant, debit	IAS 40.76 <sup>Disclosure</sup> IAS 1.54 b <sup>Disclosure</sup> IAS 40.79 d <sup>Disclosure</sup>		
Goodwill	X instant, debit	IAS 36.135 a <sup>Disclosure</sup> IAS 1.54 c <sup>Disclosure</sup> IAS 36.134 a <sup>Disclosure</sup> IFRS 3.B67 d <sup>Disclosure</sup>		
Intangible assets other than goodwill	X instant, debit	IAS 38.118 e <sup>Disclosure</sup> IAS 1.54 c <sup>Disclosure</sup>		
Investments accounted for using equity method	X instant, debit	IFRS 12.B16 <sup>Disclosure</sup> IFRS 8.24 a <sup>Disclosure</sup> IAS 1.54 e <sup>Disclosure</sup>		
Investments in subsidiaries, joint ventures and associates	X instant, debit	IAS 27.10 <sup>Disclosure</sup>		
Non-current biological assets	X instant, debit	IAS 1.54 f <sup>Disclosure</sup>		
Trade and other non-current receivables	X instant, debit	IAS 1.54 h <sup>Disclosure</sup> IAS 1.78 b <sup>Disclosure</sup>		
Non-current inventories	X instant, debit	IAS 1.54 g <sup>Disclosure</sup>		
Deferred tax assets	X instant, debit	IAS 1.54 o <sup>Disclosure</sup> IAS 12.81 g (i) <sup>Disclosure</sup> IAS 1.56 <sup>Disclosure</sup>		
Current tax assets, non-current	X instant, debit	IAS 1.54 n <sup>Disclosure</sup>		
Other non-current financial assets	X instant, debit	IAS 1.54 d <sup>Disclosure</sup>		
Other non-current non-financial assets	X instant, debit	IAS 1.55 <sup>Common practice</sup>		
Non-current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	X instant, debit	IFRS 9.3.2.23 a <sup>Disclosure</sup> Expiry date 2021-01-01 IAS 39.37 a <sup>Disclosure</sup>		
Non-current reinsurance and other recoveries receivable	X instant, debit			AASB 1023.17.6.2 (b)
Non-current deferred acquisition costs	X instant, debit			AASB 1023.17.6.2 (k)
Non-current deferred outward reinsurance expense	X instant, debit			AASB 1023.17.6 h, Common practice
Intangible assets relating to acquired insurance contracts	X instant, debit			AASB 1023.17.6.2 (l)
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 <sup>Exemplar</sup> IAS 1.66 <sup>Disclosure</sup> IFRS 12.B12 b (ii) <sup>Disclosure</sup>		
Current assets [abstract]				
Current inventories	X instant, debit	IAS 2.36 b <sup>Disclosure</sup> IAS 1.68 <sup>Exemplar</sup> IAS 1.54 g <sup>Disclosure</sup>		
Trade and other current receivables	X instant, debit	IAS 1.78 b <sup>Disclosure</sup> IAS 1.54 h <sup>Disclosure</sup>		
Current tax assets, current	X instant, debit	IAS 1.54 n <sup>Disclosure</sup>		
Current biological assets	X instant, debit	IAS 1.54 f <sup>Disclosure</sup>		
Other current financial assets	X instant, debit	IAS 1.54 d <sup>Disclosure</sup>		
Other current non-financial assets	X instant, debit	IAS 1.55 <sup>Common practice</sup>		
Cash and cash equivalents	X instant, debit	IAS 7.45 <sup>Disclosure</sup> IFRS 12.B13 a <sup>Disclosure</sup> IAS 1.54 i <sup>Disclosure</sup>		
Current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	X instant, debit	Expiry date 2021-01-01 IAS 39.37 a <sup>Disclosure</sup> IFRS 9.3.2.23 a <sup>Disclosure</sup>		
Current reinsurance and other recoveries receivable	X instant, debit			AASB 1023.17.6.2 (b)
Premium receivable	X instant, debit			AASB 1023.17.6.2 (j), AASB 1023.17.6.2(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	X instant, debit			AASB 1023.17.6 h, Common practice
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	X instant, debit	IAS 1.66 <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
Total current assets	X instant, debit	IFRS 12.B12 b (i) <sup>Disclosure</sup> IFRS 12.B10 b <sup>Exemplar</sup> IAS 1.66 <sup>Disclosure</sup>		
Total assets	X instant, debit	IAS 1.55 <sup>Disclosure</sup> IFRS 13.93 b <sup>Disclosure</sup> IFRS 8.23 <sup>Disclosure</sup> IFRS 8.28 c <sup>Disclosure</sup> IFRS 13.93 e <sup>Disclosure</sup> IFRS 13.93 a <sup>Disclosure</sup>		
Equity and liabilities [abstract]				
Equity [abstract]				
Issued capital	X instant, credit	IAS 1.78 e <sup>Example</sup>		
Retained earnings	X instant, credit	IAS 1.IG6 <sup>Exemplar</sup> IAS 1.78 e <sup>Example</sup>		
Share premium	X instant, credit	IAS 1.78 e <sup>Example</sup>		
Treasury shares	(X) instant, debit	IAS 1.78 e <sup>Exemplar</sup> IAS 32.34 <sup>Disclosure</sup>		
Other equity interest	X instant, credit	IAS 1.78 e <sup>Example</sup>		
Other reserves	X instant, credit	IAS 1.78 e <sup>Example</sup>		
Total equity attributable to owners of parent	X instant, credit	IAS 1.54 r <sup>Disclosure</sup>		
Non-controlling interests	X instant, credit	IFRS 12.12 f <sup>Disclosure</sup> IFRS 10.22 <sup>Disclosure</sup> IAS 1.54 q <sup>Disclosure</sup>		
Total equity	X instant, credit	IFRS 13.93 a <sup>Disclosure</sup> IFRS 1.32 a (i) <sup>Disclosure</sup> IFRS 13.93 e <sup>Disclosure</sup> IAS 1.55 <sup>Disclosure</sup> IFRS 1.24 a <sup>Disclosure</sup> IAS 1.78 e <sup>Disclosure</sup> IFRS 13.93 b <sup>Disclosure</sup>		
Liabilities [abstract]				
Non-current liabilities [abstract]				
Non-current provisions [abstract]				
Non-current provisions for employee benefits	X instant, credit	IAS 1.78 d <sup>Disclosure</sup>		
Other non-current provisions	X instant, credit	IAS 1.78 d <sup>Disclosure</sup>		
Total non-current provisions	X instant, credit	IAS 1.54 i <sup>Disclosure</sup>		
Trade and other non-current payables	X instant, credit	IAS 1.54 k <sup>Disclosure</sup>		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Deferred tax liabilities	X instant, credit	IAS 1.54 o Disclosure IAS 12.81 g (i) Disclosure IAS 1.56 Disclosure		
Current tax liabilities, non-current	X instant, credit	IAS 1.54 n Disclosure		
Other non-current financial liabilities	X instant, credit	IAS 1.54 m Disclosure IFRS 12.B13 C Disclosure		
Other non-current non-financial liabilities	X instant, credit	IAS 1.55 Common practice		
Non-current unearned premium liability	X instant, credit			AASB 1023.17.6.2 (c)
Non-current outstanding claims liability	X instant, credit			AASB 1023.17.6.2 (a)
Non-current unexpired risk liability	X instant, credit			AASB 1023.17.6.2 (e)
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			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]				
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 l Disclosure		
Trade and other current payables	X instant, credit	IAS 1.54 k Disclosure		
Current tax liabilities, current	X instant, credit	IAS 1.54 n Disclosure		
Other current financial liabilities	X instant, credit	IFRS 12.B13 b Disclosure IAS 1.54 m Disclosure		
Other current non-financial liabilities	X instant, credit	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	X instant, credit			AASB 1023.17.6.2 (e)
Outwards reinsurance expense liability	X instant, credit			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		
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	X instant, credit	IFRS 12.B10 b Example IAS 1.69 Disclosure IFRS 12.B12 b (iii) 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 Disclosure		
Total equity and liabilities	X instant, credit	IAS 1.55 Disclosure		
<b>[220000] Statement of financial position, order of liquidity</b>				
Statement of financial position [abstract]				
Assets [abstract]				
Property, plant and equipment	X instant, debit	IAS 16.73 e Disclosure IAS 1.54 a Disclosure		
Investment property	X instant, debit	IAS 40.76 Disclosure IAS 1.54 b Disclosure IAS 40.79 d Disclosure		
Goodwill	X instant, debit	IAS 36.135 a Disclosure IAS 1.54 c Disclosure 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	X instant, debit	IAS 1.54 d Disclosure		
Other non-financial assets	X instant, debit	IAS 1.55 Common practice		
Insurance contracts issued that are assets	X instant, debit	Effective 2021-01-01 IFRS 17.78 a Disclosure Effective 2021-01-01 IAS 1.54 da Disclosure		
Reinsurance contracts held that are assets	X instant, debit	Effective 2021-01-01 IAS 1.54 da Disclosure Effective 2021-01-01 IFRS 17.78 c Disclosure		
Investments accounted for using equity method	X instant, debit	IFRS 12.B16 Disclosure IFRS 8.24 a Disclosure 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 (l)
Deferred acquisition costs	X instant, debit			AASB 101.60, AASB 1023. 17.6.2(k)
Deferred outward reinsurance expense	X instant, debit			AASB 1023.17.6 h, Common practice
Reinsurance and other recoveries receivable	X instant, debit			AASB 1023.17.6.2 (b), (d), (f), (g), Common Practice
Reinsurer's share of life insurance contract liabilities	X instant, debit			AASB 1038.14.1 (b)
Premium receivable	X instant, debit			AASB 1023.17.6.2 (j), AASB 1023. 17.6.2(i)
Prepaid reinsurance premiums	X instant, debit			AASB 1023.17.6.2 (h)
Biological assets	X instant, debit	IAS 1.54 f Disclosure IAS 41.50 Disclosure IAS 41.43 Example		
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	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) Disclosure IAS 1.56 Disclosure		
Trade and other receivables	X instant, debit	IAS 1.54 h Disclosure IAS 1.78 b Disclosure		
Cash and cash equivalents	X instant, debit	IAS 7.45 Disclosure IFRS 12.B13 a Disclosure IAS 1.54 i Disclosure		
Non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	X instant, debit	Expiry date 2021-01-01 IAS 39.37 a Disclosure IFRS 9.3.2.23 a disclosure		
Total assets	X instant, debit	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 Disclosure		
Equity and liabilities [abstract]				
Equity [abstract]				
Issued capital	X instant, credit	IAS 1.78 e Example		
Retained earnings	X instant, credit	IAS 1.16 Example IAS 1.78 e Example		
Share premium	X instant, credit	IAS 1.78 e Example		
Treasury shares	(X) instant, debit	IAS 1.78 e Example IAS 32.34 Disclosure		
Other equity interest	X instant, credit	IAS 1.78 e Example		
Other reserves	X instant, credit	IAS 1.78 e Example		
Total equity attributable to owners of parent	X instant, credit	IAS 1.54 r Disclosure		
Non-controlling interests	X instant, credit	IFRS 12.12 f Disclosure IFRS 10.22 Disclosure IAS 1.54 q Disclosure		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Total equity	X instant, credit	IFRS 13.93 a <sup>Disclosure</sup> IFRS 1.32 a (i) <sup>Disclosure</sup> IFRS 13.93 e <sup>Disclosure</sup> IAS 1.55 <sup>Disclosure</sup> IFRS 1.24 a <sup>Disclosure</sup> IAS 1.78 e <sup>Disclosure</sup> IFRS 13.93 b <sup>Disclosure</sup>		
Liabilities [abstract]				
Trade and other payables	X instant, credit	IAS 1.54 k <sup>Disclosure</sup>		
Provisions [abstract]				
Provisions for employee benefits	X instant, credit	IAS 1.78 d <sup>Disclosure</sup>		
Other provisions	X instant, credit	IAS 37.84 a <sup>Disclosure</sup> IAS 1.78 d <sup>Disclosure</sup>		
Total provisions	X instant, credit	IAS 1.54 l <sup>Disclosure</sup>		
Other financial liabilities	X instant, credit	IAS 1.54 m <sup>Disclosure</sup>		
Other non-financial liabilities	X instant, credit	IAS 1.55 <sup>Common practice</sup>		
Insurance contracts issued that are liabilities	X instant, credit	Effective 2021-01-01 IFRS 17.78 b <sup>Disclosure</sup> Effective 2021-01-01 IAS 1.54 ma <sup>Disclosure</sup>		
Reinsurance contracts held that are liabilities	X instant, credit	Effective 2021-01-01 IAS 1.54 ma <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.78 d <sup>Disclosure</sup>		
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			AASB 1038.17.2 (e)
Outstanding claims liability	X instant, credit			AASB 101.60, AASB 1023. 17.6.2(a)
Unearned premium liability	X instant, credit			AASB 101.60, AASB 1023. 17.6.2(c)
Unexpired risk liability	X instant, credit			AASB 101.60, AASB 1023. 17.6.2(e)
Current tax liabilities	X instant, credit	IAS 1.54 n <sup>Disclosure</sup>		
Deferred tax liabilities	X instant, credit	IAS 1.54 o <sup>Disclosure</sup> IAS 12.81 g (i) <sup>Disclosure</sup> IAS 1.56 <sup>Disclosure</sup>		
Liabilities included in disposal groups classified as held for sale	X instant, credit	IAS 1.54 p <sup>Disclosure</sup> IFRS 5.38 <sup>Disclosure</sup>		
Total liabilities	X instant, credit	IAS 1.55 <sup>Disclosure</sup> IFRS 13.93 e <sup>Disclosure</sup> IFRS 8.23 <sup>Disclosure</sup> IFRS 8.28 d <sup>Disclosure</sup> IFRS 13.93 b <sup>Disclosure</sup> IFRS 13.93 a <sup>Disclosure</sup>		
Total equity and liabilities	X instant, credit	IAS 1.55 <sup>Disclosure</sup>		
[310000] Statement of comprehensive income, profit or loss, by function of expense				
Profit or loss [abstract]				
Profit (loss) [abstract]				
Revenue	X duration, credit	IAS 1.103 <sup>Example</sup> IFRS 8.28 a <sup>Disclosure</sup> IAS 1.102 <sup>Example</sup> IFRS 12.B12 b (v) <sup>Disclosure</sup> IFRS 8.32 <sup>Disclosure</sup> IAS 1.82 a <sup>Disclosure</sup> IFRS 8.34 <sup>Disclosure</sup> IFRS 8.23 a <sup>Disclosure</sup> IFRS 12.B10 b <sup>Example</sup> IFRS 5.33 b (i) <sup>Disclosure</sup> IFRS 8.33 a <sup>Disclosure</sup>		
Interest revenue calculated using effective interest method	X duration, credit	IAS 1.82 a <sup>Disclosure</sup> Effective 2021-01-01 IAS 1.82 a (i) <sup>Disclosure</sup>		
Insurance revenue	X duration, credit	Effective 2021-01-01 IAS 1.82 a (ii) <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.80 a <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.106 <sup>Disclosure</sup>		
Cost of sales	(X) duration, debit	IAS 1.99 <sup>Disclosure</sup> IAS 1.103 <sup>Disclosure</sup>		
Gross profit	X duration, credit	IAS 1.103 <sup>Example</sup>		
General insurance underwriting result [abstract]				
Net premium revenue [abstract]				
Direct premium revenue	X duration, credit			AASB 1023.17.6.3 (a)
Inwards reinsurance premium revenue	X duration, credit			AASB 1023.17.6.3 (b)
Outward reinsurance premium expense	X duration, debit			AASB 1023.17.1 (a), AASB 1023.17.6.3 (f)
Total net premium revenue	X duration, credit			AASB 1023.17.1
Net claims incurred [abstract]				
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 (c)
Net claims incurred	X duration, debit			AASB 1023.17.1 (b)
Net movement in unexpired risk liability [abstract]				
Gross movement in unexpired risk liability	X duration, debit			AASB 1023.17.1 (a)
Reinsurance recoveries on unexpired risk liability	X duration, credit			AASB 1023.17.6.3, Common Practice
Net movement in unexpired risk liability	X duration, debit			AASB 1023.17.6.3, Common Practice
Acquisition costs	X duration, debit			AASB 1023.17.6.3 (g)
Underwriting expenses	X duration, debit			AASB 1023.17.1 (a)
Other underwriting expenses	X duration, debit			AASB 1023.17.1 (a), AASB 1023.17.6.3 (h)
Total underwriting result	X duration, credit			AASB 1023.17.1 (a)
Life insurance underwriting result [abstract]				
Net life insurance premium revenue [abstract]				
Life insurance premium revenue	X duration, credit			AASB 1038.14.1.1 (b)
Outward reinsurance expense	X duration, debit			AASB 1038.14.1.4 (a)
Total net life insurance premium revenue	X duration, credit			AASB 1038.14.1.1 (b)
Net life insurance claim expense [abstract]				
Life insurance claim expense	X duration, debit			AASB 1038.14.1.4 (b)
Reinsurance recoveries revenue	X duration, credit			AASB 1038.14.1.1 (b)
Net life insurance claim expense	X duration, debit			AASB 1038.14.1.1 (b)
Change in life insurance contract liabilities	X duration, debit			AASB 1038.17.2
Change in life investment contract liabilities	X duration, debit			AASB 1038.17.2
Change in unvested policyholder benefits liabilities	X duration, debit			AASB 1038.17.2
Change in reinsurers share of life insurance liabilities	X duration, credit			AASB 1038.17.2
Total life insurance underwriting result	X duration, credit			AASB 1038.14.1.1 (b), Common practice
Other income	X duration, credit	IAS 1.103 <sup>Example</sup> IAS 1.102 <sup>Example</sup> IAS 26.35 b (iv) <sup>Disclosure</sup>		
Distribution costs	(X) duration, debit	IAS 1.103 <sup>Example</sup> IAS 1.99 <sup>Disclosure</sup>		
Administrative expenses	(X) duration, debit	IAS 1.103 <sup>Example</sup> IAS 1.99 <sup>Disclosure</sup> IAS 26.35 b (vi) <sup>Disclosure</sup>		
Other expense	(X) duration, debit	IAS 26.35 b (vii) <sup>Disclosure</sup> IAS 1.99 <sup>Disclosure</sup> IAS 1.103 <sup>Example</sup>		
Other gains (losses)	X duration, credit	IAS 1.103 <sup>Common practice</sup> IAS 1.102 <sup>Common practice</sup>		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
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		
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		
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 ab 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 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		
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		
Other income (expense) from subsidiaries, jointly controlled entities and associates	X duration, credit	IAS 1.85 Common practice		
Gains (losses) arising from difference between previous amortised cost and fair value of financial assets reclassified out of amortised cost into fair value through profit or loss measurement category	X duration, credit	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 Disclosure		
Profit (loss) before tax	X duration, credit	IAS 1.103 Example, IFRS 8.23 Example IFRS 8.28 b Example, IAS 1.102 Example IFRS 5.33 b (i) Disclosure		
Tax income (expense)	(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.B13 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.B12 b (vii) Disclosure		
Profit (loss)	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 7.18 b Disclosure, IFRS 12.B10 b Example, 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	X duration, credit	IAS 1.81B a (i) Disclosure, IFRS 12.12 e Disclosure		
Earnings per share [text block]	text block	IAS 33.66 Disclosure		
Earnings per share [abstract]				
Earnings per share [table]	table	IAS 33.66 Disclosure		
Classes of ordinary shares [axis]	axis	IAS 33.66 Disclosure		
Ordinary shares [member]	member [default]	IAS 1.79 a Common practice, IAS 33.66 Disclosure		
Earnings per share [line items]	line items			
Basic earnings per share [abstract]				
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	X.XX duration	IAS 33.68 Disclosure		
Total diluted earnings (loss) per share	X.XX duration	IAS 33.66 Disclosure		
<b>[320000] Statement of comprehensive income, profit or loss, by nature of expense</b>				
Profit or loss [abstract]				
Profit (loss) [abstract]				
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		
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		
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 Disclosure, IAS 1.102 Example		
Employee benefits expense	(X) duration, debit	IAS 1.104 Disclosure, IAS 1.99 Disclosure, IAS 1.102 Example		

Label	Type	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.B13 d Disclosure, IFRS 8.23 e Disclosure, IAS 1.99 Disclosure, IFRS 8.28 e Disclosure		
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 Disclosure, IAS 1.102 Example		
Other gains (losses)	X duration, credit	IAS 1.103 Common practice, IAS 1.102 Common practice		
Insurance service expenses from insurance contracts issued	(X) duration, debit	Effective 2021-01-01 IAS 1.82 ab 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 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 a8 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 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		
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		
Other income (expense) from subsidiaries, jointly controlled entities and associates	X duration, credit	IAS 1.85 Common practice		
Gains (losses) arising from difference between previous amortised cost and fair value of financial assets reclassified out of amortised cost into fair value through profit or loss measurement category	X duration, credit	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 Disclosure		
Profit (loss) before tax	X duration, credit	IAS 1.103 Example, IFRS 8.23 Example, IFRS 8.28 b Example, IAS 1.102 Example, IFRS 5.33 b (i) Disclosure		
Tax income (expense)	(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.B13 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.B12 b (vii) Disclosure		
Profit (loss)	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 7.18 b Disclosure, IFRS 12.B10 b Example, 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	X duration, credit	IAS 1.81B a (i) Disclosure, IFRS 12.12 e Disclosure		
Earnings per share [text block]	text block	IAS 33.66 Disclosure		
Earnings per share [abstract]				
Earnings per share [table]	table	IAS 33.66 Disclosure		
Classes of ordinary shares [axis]	axis	IAS 33.66 Disclosure		
Ordinary shares [member]	member [default]	IAS 1.79 a Common practice, IAS 33.66 Disclosure		
Earnings per share [line items]	line items			
Basic earnings per share [abstract]				
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	X.XX duration	IAS 33.68 Disclosure		
Total diluted earnings (loss) per share	X.XX duration	IAS 33.66 Disclosure		
[410000] Statement of comprehensive income, OCI components presented net of tax				
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 (ii) 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.B10 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	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU 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 <sup>Disclosure</sup> IAS 1.91 a <sup>Disclosure</sup>		
Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments	X duration, credit	IAS 1.91 a <sup>Disclosure</sup> IAS 1.7 <sup>Disclosure</sup>		
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 <sup>Disclosure</sup> Effective 2021-01-01 IAS 1.91 a <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.90 <sup>Disclosure</sup>		
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax	X duration, credit	IAS 1.82A <sup>Disclosure</sup>		
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	X duration, credit	IAS 1.82A <sup>Example</sup> IAS 1.1G6 <sup>Example</sup>		
Components of other comprehensive income that will be reclassified to profit or loss, net of tax [abstract]				
Exchange differences on translation [abstract]				
Gains (losses) on exchange differences on translation, net of tax	X duration, credit	IAS 1.91 a <sup>Disclosure</sup>		
Reclassification adjustments on exchange differences on translation, net of tax	(X) duration, debit	IAS 1.92 <sup>Disclosure</sup> IAS 21.48 <sup>Disclosure</sup>		
Other comprehensive income, net of tax, exchange differences on translation	X duration, credit	IAS 1.7 <sup>Disclosure</sup> IAS 1.91 a <sup>Disclosure</sup>		
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 <sup>Disclosure</sup> , Expiry date 2021-01-01 IFRS 7.20 a (ii) <sup>Disclosure</sup>		
Reclassification adjustments on available-for-sale financial assets, net of tax	(X) duration, debit	Expiry date 2021-01-01 IFRS 7.20 a (ii) <sup>Disclosure</sup> , Expiry date 2021-01-01 IAS 1.92 <sup>Disclosure</sup>		
Other comprehensive income, net of tax, available-for-sale financial assets	X duration, credit	Expiry date 2021-01-01 IAS 1.7 <sup>Disclosure</sup> , Expiry date 2021-01-01 IAS 1.91 a <sup>Disclosure</sup>		
Cash flow hedges [abstract]				
Gains (losses) on cash flow hedges, net of tax	X duration, credit	IFRS 7.24C b (i) <sup>Disclosure</sup> IAS 1.91 a <sup>Disclosure</sup> , Expiry date 2021-01-01 IFRS 7.23 C <sup>Disclosure</sup> , IFRS 7.24E a <sup>Disclosure</sup>		
Reclassification adjustments on cash flow hedges, net of tax	(X) duration, debit	Expiry date 2021-01-01 IFRS 7.23 d <sup>Disclosure</sup> , IFRS 7.24E a <sup>Disclosure</sup> , IFRS 7.24C b (iv) <sup>Disclosure</sup> IAS 1.92 <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
Other comprehensive income, net of tax, cash flow hedges	X duration, credit	IAS 1.91 a <sup>Disclosure</sup> IAS 1.7 <sup>Disclosure</sup>		
Hedges of net investment in foreign operations [abstract]				
Gains (losses) on hedges of net investments in foreign operations, net of tax	X duration, credit	IAS 39.102 a <sup>Disclosure</sup> IFRS 7.24C b (i) <sup>Disclosure</sup> , IFRS 9.6.5.13 a <sup>Disclosure</sup> , IAS 1.91 a <sup>Disclosure</sup> IFRS 7.24E a <sup>Disclosure</sup>		
Reclassification adjustments on hedges of net investments in foreign operations, net of tax	(X) duration, debit	IFRS 7.24C b (iv) <sup>Disclosure</sup> IAS 1.92 <sup>Disclosure</sup> , IFRS 7.24E a <sup>Disclosure</sup> IAS 39.102 <sup>Disclosure</sup> , IFRS 9.6.5.14 <sup>Disclosure</sup>		
Other comprehensive income, net of tax, hedges of net investments in foreign operations	X duration, credit	IFRS 9.6.5.13 a <sup>Disclosure</sup> IAS 39.102 a <sup>Disclosure</sup> , IAS 1.91 a <sup>Disclosure</sup>		
Change in value of time value of options [abstract]				
Gains (losses) on change in value of time value of options, net of tax	X duration, credit	IAS 1.91 a <sup>Disclosure</sup>		
Reclassification adjustments on change in value of time value of options, net of tax	(X) duration, debit	IAS 1.92 <sup>Disclosure</sup>		
Other comprehensive income, net of tax, change in value of time value of options	X duration, credit	IAS 1.91 a <sup>Disclosure</sup> IAS 1.7 <sup>Disclosure</sup>		
Change in value of forward elements of forward contracts [abstract]				
Gains (losses) on change in value of forward elements of forward contracts, net of tax	X duration, credit	IAS 1.91 a <sup>Disclosure</sup>		
Reclassification adjustments on change in value of forward elements of forward contracts, net of tax	(X) duration, debit	IAS 1.92 <sup>Disclosure</sup>		
Other comprehensive income, net of tax, change in value of forward elements of forward contracts	X duration, credit	IAS 1.7 <sup>Disclosure</sup> IAS 1.91 a <sup>Disclosure</sup>		
Change in value of foreign currency basis spreads [abstract]				
Gains (losses) on change in value of foreign currency basis spreads, net of tax	X duration, credit	IAS 1.91 a <sup>Disclosure</sup>		
Reclassification adjustments on change in value of foreign currency basis spreads, net of tax	(X) duration, debit	IAS 1.92 <sup>Disclosure</sup>		
Other comprehensive income, net of tax, change in value of foreign currency basis spreads	X duration, credit	IAS 1.91 a <sup>Disclosure</sup> IAS 1.7 <sup>Disclosure</sup>		
Financial assets measured at fair value through other comprehensive income [abstract]				
Gains (losses) on financial assets measured at fair value through other comprehensive income, net of tax	X duration, credit	IAS 1.91 a <sup>Disclosure</sup>		
Reclassification adjustments on financial assets measured at fair value through other comprehensive income, net of tax	(X) duration, debit	IAS 1.92 <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
Other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive income	X duration, credit	IAS 1.91 a <sup>Disclosure</sup> IAS 1.7 <sup>Disclosure</sup>		
Insurance finance income (expenses) from insurance contracts issued excluded from profit or loss [abstract]				
Insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss, net of tax	X duration, credit	Effective 2021-01-01 IFRS 17.80 b <sup>Disclosure</sup> , Effective 2021-01-01 IFRS 17.90 <sup>Disclosure</sup> , Effective 2021-01-01 IAS 1.91 a <sup>Disclosure</sup>		
Reclassification adjustments on insurance finance income (expenses) from insurance contracts issued excluded from profit or loss, net of tax	(X) duration, debit	Effective 2021-01-01 IFRS 17.91 a <sup>Disclosure</sup> , Effective 2021-01-01 IFRS 17.8135 a <sup>Disclosure</sup> , Effective 2021-01-01 IAS 1.92 <sup>Disclosure</sup>		
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	Effective 2021-01-01 IFRS 17.90 <sup>Disclosure</sup> , Effective 2021-01-01 IAS 1.91 a <sup>Disclosure</sup> , Effective 2021-01-01 IAS 1.7 <sup>Disclosure</sup>		
Finance income (expenses) from reinsurance contracts held excluded from profit or loss [abstract]				
Finance income (expenses) from reinsurance contracts held excluded from profit or loss, net of tax	X duration, credit	Effective 2021-01-01 IFRS 17.90 <sup>Disclosure</sup> , Effective 2021-01-01 IFRS 17.82 <sup>Disclosure</sup> , Effective 2021-01-01 IAS 1.91 a <sup>Disclosure</sup>		
Reclassification adjustments on finance income (expenses) from reinsurance contracts held excluded from profit or loss, net of tax	(X) duration, debit	Effective 2021-01-01 IAS 1.92 <sup>Disclosure</sup> , Effective 2021-01-01 IFRS 17.91 a <sup>Disclosure</sup> , Effective 2021-01-01 IFRS 17.8135 a <sup>Disclosure</sup> , Effective 2021-01-01 IFRS 17.82 <sup>Disclosure</sup>		
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 <sup>Disclosure</sup> , Effective 2021-01-01 IAS 1.7 <sup>Disclosure</sup> , Effective 2021-01-01 IFRS 17.82 <sup>Disclosure</sup> , Effective 2021-01-01 IAS 1.91 a <sup>Disclosure</sup>		



Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, net of tax	X duration, credit	IAS 1.82A Disclosure		
Total other comprehensive income that will be reclassified to profit or loss, net of tax	X duration, credit	IAS 1.IG6 Example, IAS 1.82A Example		
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.B10 b Example, IFRS 12.B12 b (ix) Disclosure		
Comprehensive income attributable to [abstract]				
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) Disclosure		
<b>[420000] Statement of comprehensive income, OCI components presented before tax</b>				
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 (ii) 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.B10 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, before tax [abstract]				
Other comprehensive income, before tax, gains (losses) from investments in equity instruments	X duration, credit	IAS 1.7 Disclosure, IFRS 7.20 a (vii) Disclosure, IAS 1.91 b Disclosure		
Other comprehensive income, before tax, gains (losses) on revaluation	X duration, credit	IAS 1.7 Disclosure, IAS 1.91 b Disclosure		
Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans	X duration, credit	IAS 1.91 b Disclosure, IAS 1.7 Disclosure		
Other comprehensive income, before 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 b Disclosure		
Other comprehensive income, before tax, gains (losses) on hedging instruments that hedge investments in equity instruments	X duration, credit	IAS 1.7 Disclosure, IAS 1.91 b Disclosure		
Other comprehensive income, before 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 IFRS 17.90 Disclosure, Effective 2021-01-01 IAS 1.7 Disclosure, Effective 2021-01-01 IAS 1.91 b 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, before tax	X duration, credit	IAS 1.82A Disclosure		
Total other comprehensive income that will not be reclassified to profit or loss, before tax	X duration, credit	IAS 1.82A Common practice, IAS 1.IG6 Common practice		
Components of other comprehensive income that will be reclassified to profit or loss, before tax [abstract]				
Exchange differences on translation [abstract]				
Gains (losses) on exchange differences on translation, before tax	X duration, credit	IAS 1.91 b Disclosure		
Reclassification adjustments on exchange differences on translation, before tax	(X) duration, debit	IAS 1.92 Disclosure, IAS 21.48 Disclosure		
Other comprehensive income, before tax, exchange differences on translation	X duration, credit	IAS 1.91 b Disclosure, IAS 1.7 Disclosure		
Available-for-sale financial assets [abstract]				
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		
Reclassification adjustments on available-for-sale financial assets, before tax	(X) duration, debit	Expiry date 2021-01-01 IAS 1.92 Disclosure, Expiry date 2021-01-01 IFRS 7.20 a (ii) Disclosure		
Other comprehensive income, before tax, available-for-sale financial assets	X duration, credit	Expiry date 2021-01-01 IAS 1.91 b Disclosure, Expiry date 2021-01-01 IAS 1.7 Disclosure		
Cash flow hedges [abstract]				
Gains (losses) on cash flow hedges, before tax	X duration, credit	IAS 1.91 b Disclosure, Expiry date 2021-01-01 IFRS 7.23 c Disclosure		
Reclassification adjustments on cash flow hedges, before tax	(X) duration, debit	Expiry date 2021-01-01 IFRS 7.23 d 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, before tax	(X) duration, debit	Expiry date 2021-01-01 IFRS 7.23 e Disclosure		
Other comprehensive income, before tax, cash flow hedges	X duration, credit	IAS 1.91 b Disclosure, IAS 1.7 Disclosure		
Hedges of net investment in foreign operations [abstract]				
Gains (losses) on hedges of net investments in foreign operations, before tax	X duration, credit	IFRS 9.6.5.13 a Disclosure, IAS 1.91 b Disclosure, IAS 39.102 a Disclosure		
Reclassification adjustments on hedges of net investments in foreign operations, before tax	(X) duration, debit	IAS 1.92 Disclosure, IFRS 9.6.5.14 Disclosure, IAS 39.102 Disclosure		
Other comprehensive income, before tax, hedges of net investments in foreign operations	X duration, credit	IAS 39.102 a Disclosure, IAS 1.91 b Disclosure, IFRS 9.6.5.13 a Disclosure		
Change in value of time value of options [abstract]				
Gains (losses) on change in value of time value of options, before tax	X duration, credit	IAS 1.91 b Disclosure		
Reclassification adjustments on change in value of time value of options, before tax	(X) duration, debit	IAS 1.92 Disclosure		
Other comprehensive income, before tax, change in value of time value of options	X duration, credit	IAS 1.91 b Disclosure, IAS 1.7 Disclosure		
Change in value of forward elements of forward contracts [abstract]				
Gains (losses) on change in value of forward elements of forward contracts, before tax	X duration, credit	IAS 1.91 b Disclosure		
Reclassification adjustments on change in value of forward elements of forward contracts, before tax	(X) duration, debit	IAS 1.92 Disclosure		
Other comprehensive income, before tax, change in value of forward elements of forward contracts	X duration, credit	IAS 1.7 Disclosure, IAS 1.91 b Disclosure		
Change in value of foreign currency basis spreads [abstract]				
Gains (losses) on change in value of foreign currency basis spreads, before tax	X duration, credit	IAS 1.91 b Disclosure		
Reclassification adjustments on change in value of foreign currency basis spreads, before tax	(X) duration, debit	IAS 1.92 Disclosure		
Other comprehensive income, before tax, change in value of foreign currency basis spreads	X duration, credit	IAS 1.91 b Disclosure, IAS 1.7 Disclosure		
Financial assets measured at fair value through other comprehensive income [abstract]				
Gains (losses) on financial assets measured at fair value through other comprehensive income, before tax	X duration, credit	IFRS 7.20 a (viii) Disclosure, IAS 1.91 b Disclosure		
Reclassification adjustments on financial assets measured at fair value through other comprehensive income, before tax	(X) duration, debit	IFRS 7.20 a (viii) Disclosure, 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, before tax	(X) duration, debit	IFRS 9.5.6.5 Disclosure		
Other comprehensive income, before tax, financial assets measured at fair value through other comprehensive income	X duration, credit	IAS 1.91 b Disclosure, IFRS 7.20 a (viii) Disclosure, IAS 1.7 Disclosure		
Insurance finance income (expenses) from insurance contracts issued excluded from profit or loss [abstract]				



Label	Type	IFRS Reference	Additional AU 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 Disclosure: Effective 2021-01-01 IAS 1.91 b Disclosure: 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 17.8135 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 Disclosure: Effective 2021-01-01 IAS 1.91 b Disclosure: Effective 2021-01-01 IFRS 17.90 Disclosure:		
Finance income (expenses) from reinsurance contracts held excluded from profit or loss [abstract]				
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 2021-01-01 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	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 practice:		
Total other comprehensive income, before tax	X duration, credit	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	(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 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 2021-01-01 IAS 12.81 ab Disclosure:		
Income tax relating to cash flow hedges included in other comprehensive income	(X) duration, debit	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	(X) duration, debit	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 2021-01-01 IAS 1.90 Disclosure:		
Income tax relating to finance income (expenses) from reinsurance contracts held included in other comprehensive income	(X) duration, debit	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 12.812 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 12.810 b Example: IFRS 12.812 b (ix) Disclosure:		
Comprehensive income attributable to [abstract]				
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) Disclosure:		
[510000] Statement of cash flows, direct method				
Statement of cash flows [abstract]				
Cash flows from (used in) operating activities [abstract]				
Classes of cash receipts from operating activities [abstract]				
Receipts from sales of goods and rendering of services	X duration, debit	IAS 7.14 a Example:		
Receipts from royalties, fees, commissions and other revenue	X duration, debit	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:		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Receipts from rents and subsequent sales of assets held for rental to others and subsequently held for sale	X duration, debit	IAS 7.14 Example		
Other cash receipts from operating activities	X duration, debit	IAS 7.14 Example		
Classes of cash payments from operating activities [abstract]				
Payments to suppliers for goods and services	(X) duration, credit	IAS 7.14 c Example		
Payments from contracts held for dealing or trading purpose	(X) duration, credit	IAS 7.14 g Example		
Payments to and on behalf of employees	(X) duration, credit	IAS 7.14 d Example		
Payments for premiums and claims, annuities and other policy benefits	(X) duration, credit	Expiry date 2021-01-01 IAS 7.14 e Example		
Payments to manufacture or acquire assets held for rental to others and subsequently held for sale	(X) duration, credit	IAS 7.14 Example		
Other cash payments from operating activities	(X) duration, credit	IAS 7.14 Example		
Cashflows arising from general insurance contracts [abstract]				
Premium received	X duration, debit			AASB 1023.17.6.1 (b)
Outward reinsurance premium paid	X duration, credit			AASB 1023.17.6.1 (b)
Claim paid	X duration, credit			AASB 1023.17.6.1 (b)
Claim handling cost paid	X duration, credit			AASB 1023.17.6.1 (b)
Reinsurance and other recoveries received	X duration, debit			AASB 1023.17.6.1 (b)
Acquisition costs paid	X duration, credit			AASB 1023.17.6.1 (b)
Underwriting expenses paid	X duration, credit			AASB 1023.17.6.1 (b)
Cashflows arising from life insurance contracts [abstract]				
Life insurance premium receipt	X duration, debit			AASB 1038.14.1.1 (b)
Policy claims	X duration, credit			AASB 1038.14.1.1 (b)
Life investment contract contribution receipts	X duration, debit			AASB 1038.14.1.1 (b)
Life investment contract withdrawal payments	X duration, credit			AASB 1038.14.1.1 (b)
Deposit component of life insurance premiums	X duration, debit			AASB 1038.14.1.1 (b)
Withdrawal component of life insurance claims	X duration, credit			AASB 1038.14.1.1 (b)
Net cash flows from (used in) operations	X duration	IAS 7 - A Statement of cash flows for an entity other than a financial institution Example IAS 7.20 Example		
Dividends paid	(X) duration, credit	IAS 7.31 Disclosure		
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 7.35 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		
Other cash payments to acquire equity or debt instruments of other entities	(X) duration, credit	IAS 7.16 c Example		
Other cash receipts from sales of interests in joint ventures	X duration, debit	IAS 7.16 d Example		
Other cash payments to acquire interests in joint ventures	(X) duration, credit	IAS 7.16 c Example		
Proceeds from sales of property, plant and equipment	X duration, debit	IAS 7.16 b Example		
Purchase of property, plant and equipment	(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	(X) duration, credit	IAS 7.16 e Example		
Cash receipts from repayment of advances and loans made to other parties	X duration, debit	IAS 7.16 f Example		
Cash payments for futures contracts, forward contracts, option contracts and swap contracts	(X) duration, credit	IAS 7.16 g Example		
Cash receipts from futures contracts, forward contracts, option contracts and swap contracts	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	X duration, debit	IAS 7.10 Disclosure IAS 7.50 d Disclosure		
Cash flows from (used in) financing activities [abstract]				
Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control	X 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		
Repayments of borrowings	(X) duration, credit	IAS 7.17 d Example		
Payments of lease liabilities	(X) duration, credit	IAS 7.17 e Example		
Proceeds from government grants	X duration, debit	IAS 20.28 Common practice		
Dividends paid	(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 duration, debit	IAS 7.28 Disclosure IAS 7.25 Disclosure		
Net increase (decrease) in cash and cash equivalents	X duration, debit	IAS 7.45 Disclosure		
Cash and cash equivalents at beginning of period	X instant, debit	IAS 7.45 Disclosure IFRS 12.B13 a Disclosure IAS 1.54 i Disclosure		
Cash and cash equivalents at end of period	X instant, debit	IAS 7.45 Disclosure IFRS 12.B13 a Disclosure 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]				
Profit (loss)	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 7.18 b Disclosure IFRS 12.B10 b Example Effective on first application of IFRS 9 IFRS 4.39L e Example		
Adjustments to reconcile profit (loss) [abstract]				
Adjustments for income tax expense	X duration, debit	IAS 7.35 Disclosure		

Label	Type	IFRS Reference	Additional AU Reference to IFRS 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		
Adjustments for depreciation and amortisation expense	X duration, debit	IAS 7.20 b Common practice		
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	X duration, debit	IAS 7.14 Common practice		
Other adjustments for which cash effects are investing or financing cash flow	X duration, debit	IAS 7.20 c Common practice		
Other adjustments to reconcile profit (loss)	X duration, debit	IAS 7.20 Disclosure		
Total adjustments to reconcile profit (loss)	X duration, debit	IAS 7.20 Disclosure		
Net cash flows from (used in) operations	X duration	IAS 7 - A Statement of cash flows for an entity other than a financial institution Example: IAS 7.20 Example		
Dividends paid	(X) duration, credit	IAS 7.31 Disclosure		
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 7.35 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		
Other cash payments to acquire equity or debt instruments of other entities	(X) duration, credit	IAS 7.16 c Example		
Other cash receipts from sales of interests in joint ventures	X duration, debit	IAS 7.16 d Example		
Other cash payments to acquire interests in joint ventures	(X) duration, credit	IAS 7.16 c Example		
Proceeds from sales of property, plant and equipment	X duration, debit	IAS 7.16 b Example		
Purchase of property, plant and equipment	(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	(X) duration, credit	IAS 7.16 e Example		
Cash receipts from repayment of advances and loans made to other parties	X duration, debit	IAS 7.16 f Example		
Cash payments for futures contracts, forward contracts, option contracts and swap contracts	(X) duration, credit	IAS 7.16 g Example		
Cash receipts from futures contracts, forward contracts, option contracts and swap contracts	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	X duration, debit	IAS 7.10 Disclosure, IAS 7.50 d Disclosure		
Cash flows from (used in) financing activities [abstract]				
Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control	X 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		
Repayments of borrowings	(X) duration, credit	IAS 7.17 d Example		
Payments of lease liabilities	(X) duration, credit	IAS 7.17 e Example		
Proceeds from government grants	X duration, debit	IAS 20.28 Common practice		
Dividends paid	(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 duration, debit	IAS 7.28 Disclosure, IAS 7.25 Disclosure		
Net increase (decrease) in cash and cash equivalents	X duration, debit	IAS 7.45 Disclosure		
Cash and cash equivalents at beginning of period	X instant, debit	IAS 7.45 Disclosure, IFRS 12.B13 a Disclosure, IAS 1.54 i Disclosure		
Cash and cash equivalents at end of period	X instant, debit	IAS 7.45 Disclosure, IFRS 12.B13 a Disclosure, IAS 1.54 i Disclosure		
<b>[610000] Statement of changes in equity</b>				
Statement of changes in equity [abstract]				
Statement of changes in equity [table]	table	IAS 1.106 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]	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 1.1G10 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		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Reserve of change in value of foreign currency basis spreads [member]	member	IAS 1.108 <sup>Example</sup> IFRS 9.6.5.16 <sup>Disclosure</sup>		
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income [member]	member	IAS 1.108 <sup>Example</sup>		
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 <sup>Example</sup>		
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 <sup>Example</sup>		
Reserve of finance income (expenses) from reinsurance contracts held excluded from profit or loss [member]	member	Effective 2021-01-01 IAS 1.108 <sup>Example</sup>		
Reserve of gains and losses on remeasuring available-for-sale financial assets [member]	member	Expiry date 2021-01-01 IAS 1.108 <sup>Example</sup>		
Reserve of share-based payments [member]	member	IAS 1.108 <sup>Example</sup>		
Reserve of remeasurements of defined benefit plans [member]	member	IAS 1.108 <sup>Example</sup>		
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 <sup>Disclosure</sup> IFRS 5 - Example 12 <sup>Example</sup>		
Reserve of gains and losses from investments in equity instruments [member]	member	IAS 1.108 <sup>Example</sup>		
Reserve of change in fair value of financial liability attributable to change in credit risk of liability [member]	member	IAS 1.108 <sup>Example</sup>		
Reserve for catastrophe [member]	member	Expiry date 2021-01-01 IAS 1.108 <sup>Example</sup> Expiry date 2021-01-01 IFRS 4.JG58 <sup>Disclosure</sup>		
Reserve for equalisation [member]	member	Expiry date 2021-01-01 IAS 1.108 <sup>Example</sup> Expiry date 2021-01-01 IFRS 4.JG58 <sup>Disclosure</sup>		
Reserve of discretionary participation features [member]	member	Expiry date 2021-01-01 IFRS 4.34 b <sup>Disclosure</sup> Expiry date 2021-01-01 IFRS 4.JG22 f <sup>Disclosure</sup> Expiry date 2021-01-01 IAS 1.108 <sup>Example</sup>		
Retained earnings [member]	member	IAS 1.106 <sup>Disclosure</sup> IAS 1.108 <sup>Example</sup>		
Non-controlling interests [member]	member	IAS 1.106 <sup>Disclosure</sup>		
Retrospective application and retrospective restatement [axis]	axis	IAS 8.28 f (i) <sup>Disclosure</sup> IAS 8.29 c (i) <sup>Disclosure</sup> IAS 1.106 b <sup>Disclosure</sup> IAS 8.49 b (i) <sup>Disclosure</sup>		
Currently stated [member]	member [default]	IAS 8.29 c (i) <sup>Disclosure</sup> IAS 1.106 b <sup>Disclosure</sup> IAS 8.28 f (i) <sup>Disclosure</sup> IAS 8.49 b (i) <sup>Disclosure</sup> IAS 1.20 d <sup>Common practice</sup> Effective 2021-01-01 IFRS 17.113 b <sup>Disclosure</sup>		
Previously stated [member]	member	IAS 8.28 f (i) <sup>Disclosure</sup> IAS 8.49 b (i) <sup>Disclosure</sup> IAS 1.106 b <sup>Disclosure</sup> IAS 8.29 c (i) <sup>Disclosure</sup>		
Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]	member	IAS 1.106 b <sup>Disclosure</sup> IAS 8.28 f (i) <sup>Disclosure</sup> IAS 8.49 b (i) <sup>Disclosure</sup> IAS 8.29 c (i) <sup>Disclosure</sup>		
Increase (decrease) due to changes in accounting policy [member]	member	IAS 8.29 c (i) <sup>Disclosure</sup> IAS 8.28 f (i) <sup>Disclosure</sup>		
Increase (decrease) due to changes in accounting policy required by IFRSs [member]	member	IAS 8.28 f (i) <sup>Disclosure</sup> IAS 8.28 g <sup>Disclosure</sup>		
Increase (decrease) due to voluntary changes in accounting policy [member]	member	IAS 8.29 c (i) <sup>Disclosure</sup> IAS 8.29 d <sup>Disclosure</sup>		
Increase (decrease) due to corrections of prior period errors [member]	member	IAS 8.49 b (i) <sup>Disclosure</sup> IAS 8.49 c <sup>Disclosure</sup>		
Statement of changes in equity [line items]	line items			
Equity at beginning of period	X instant, credit	IFRS 13.93 a <sup>Disclosure</sup> IFRS 1.32 a (i) <sup>Disclosure</sup> IFRS 13.93 e <sup>Disclosure</sup> IAS 1.55 <sup>Disclosure</sup> IFRS 1.24 a <sup>Disclosure</sup> IAS 1.78 e <sup>Disclosure</sup> IFRS 13.93 b <sup>Disclosure</sup>		
Changes in equity [abstract]				
Comprehensive income [abstract]				
Profit (loss)	X duration, credit	IFRS 1.24 b <sup>Disclosure</sup> IFRS 8.23 <sup>Disclosure</sup> IAS 1.81A a <sup>Disclosure</sup> IFRS 1.32 a (ii) <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.113 b <sup>Example</sup> IFRS 8.28 b <sup>Disclosure</sup> IAS 1.106 d (i) <sup>Disclosure</sup> IAS 7.18 b <sup>Disclosure</sup> IFRS 12.B10 b <sup>Example</sup> Effective on first application of IFRS 9 IFRS 4.39L e <sup>Example</sup>		
Other comprehensive income	X duration, credit	IAS 1.81A b <sup>Disclosure</sup> IAS 1.91 a <sup>Disclosure</sup> IAS 1.106 d (ii) <sup>Disclosure</sup> IFRS 12.B12 b (viii) <sup>Disclosure</sup>		
Total comprehensive income	X duration, credit	IFRS 1.32 a (ii) <sup>Disclosure</sup> IAS 1.81A c <sup>Disclosure</sup> IAS 1.106 a <sup>Disclosure</sup> IFRS 1.24 b <sup>Disclosure</sup> IFRS 12.B10 b <sup>Example</sup> IFRS 12.B12 b (ix) <sup>Disclosure</sup>		
Issue of equity	X duration, credit	IAS 1.106 d (iii) <sup>Disclosure</sup>		
Dividends recognised as distributions to owners	(X) duration, debit	IAS 1.107 <sup>Disclosure</sup>		
Increase through other contributions by owners, equity	X duration, credit	IAS 1.106 d (iii) <sup>Disclosure</sup>		
Decrease through other distributions to owners, equity	(X) duration, debit	IAS 1.106 d (iii) <sup>Disclosure</sup>		
Increase (decrease) through other changes, equity	X duration, credit	IAS 1.106 d <sup>Disclosure</sup>		
Increase (decrease) through treasury share transactions, equity	X duration, credit	IAS 1.106 d <sup>Disclosure</sup>		
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	X duration, credit	IAS 1.106 d (iii) <sup>Disclosure</sup>		
Increase (decrease) through share-based payment transactions, equity	X duration, credit	IAS 1.106 d (iii) <sup>Disclosure</sup>		
Amount removed from reserve of cash flow hedges and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	(X) duration, debit	IFRS 9.6.5.11 d (i) <sup>Disclosure</sup> IFRS 7.24E a <sup>Disclosure</sup>		
Amount removed from reserve of change in value of time value of options and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	(X) duration, debit	IFRS 9.6.5.15 b (i) <sup>Disclosure</sup>		
Amount removed from reserve of change in value of forward elements of forward contracts and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	(X) duration, debit	IFRS 9.6.5.16 <sup>Disclosure</sup>		
Amount removed from reserve of change in value of foreign currency basis spreads and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	(X) duration, debit	IFRS 9.6.5.16 <sup>Disclosure</sup>		
Total increase (decrease) in equity	X duration, credit	IAS 1.106 d <sup>Disclosure</sup>		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Equity at end of period	X instant, credit	IFRS 13.93 a <sup>Disclosure</sup> IFRS 1.32 a (i) <sup>Disclosure</sup> IFRS 13.93 e <sup>Disclosure</sup> IAS 1.55 <sup>Disclosure</sup> IFRS 1.24 a <sup>Disclosure</sup> IAS 1.78 e <sup>Disclosure</sup> IFRS 13.93 b <sup>Disclosure</sup>		
<b>[800100] Notes - Subclassifications of assets, liabilities and equities</b>				
Subclassifications of assets, liabilities and equities [abstract]				
Property, plant and equipment [abstract]				
Land and buildings [abstract]				
Land	X instant, debit	IAS 16.37 a <sup>Example</sup>		
Buildings	X instant, debit	IAS 16.37 <sup>Common practice</sup>		
Total land and buildings	X instant, debit	IAS 16.37 b <sup>Example</sup>		
Machinery	X instant, debit	IAS 16.37 c <sup>Example</sup>		
Vehicles [abstract]				
Ships	X instant, debit	IAS 16.37 d <sup>Example</sup>		
Aircraft	X instant, debit	IAS 16.37 e <sup>Example</sup>		
Motor vehicles	X instant, debit	IAS 16.37 f <sup>Example</sup>		
Total vehicles	X instant, debit	IAS 16.37 <sup>Common practice</sup>		
Fixtures and fittings	X instant, debit	IAS 16.37 g <sup>Example</sup>		
Office equipment	X instant, debit	IAS 16.37 h <sup>Example</sup>		
Bearer plants	X instant, debit	IAS 16.37 i <sup>Example</sup>		
Tangible exploration and evaluation assets	X instant, debit	IFRS 6.25 <sup>Disclosure</sup>		
Mining assets	X instant, debit	IAS 16.37 <sup>Common practice</sup>		
Oil and gas assets	X instant, debit	IAS 16.37 <sup>Common practice</sup>		
Construction in progress	X instant, debit	IAS 16.37 <sup>Common practice</sup>		
Owner-occupied property measured using investment property fair value model	X instant, debit	Effective 2021-01-01 IAS 16.29B <sup>Disclosure</sup>		
Other property, plant and equipment	X instant, debit	IAS 16.37 <sup>Common practice</sup>		
Total property, plant and equipment	X instant, debit	IAS 16.73 e <sup>Disclosure</sup> IAS 1.54 a <sup>Disclosure</sup>		
Intangible assets and goodwill [abstract]				
Intangible assets other than goodwill [abstract]				
Brand names	X instant, debit	IAS 38.119 a <sup>Example</sup>		
Intangible exploration and evaluation assets	X instant, debit	IAS 38.119 <sup>Common practice</sup> IFRS 6.25 <sup>Disclosure</sup>		
Mastheads and publishing titles	X instant, debit	IAS 38.119 b <sup>Example</sup>		
Computer software	X instant, debit	IAS 38.119 c <sup>Example</sup>		
Licences and franchises	X instant, debit	IAS 38.119 d <sup>Example</sup>		
Copyrights, patents and other industrial property rights, service and operating rights	X instant, debit	IAS 38.119 e <sup>Example</sup>		
Recipes, formulae, models, designs and prototypes	X instant, debit	IAS 38.119 f <sup>Example</sup>		
Intangible assets under development	X instant, debit	IAS 38.119 g <sup>Example</sup>		
Other intangible assets	X instant, debit	IAS 38.119 <sup>Common practice</sup>		
Total intangible assets other than goodwill	X instant, debit	IAS 38.118 e <sup>Disclosure</sup> IAS 1.54 c <sup>Disclosure</sup>		
Goodwill	X instant, debit	IAS 36.135 a <sup>Disclosure</sup> IAS 1.54 c <sup>Disclosure</sup> IAS 36.134 a <sup>Disclosure</sup> IFRS 3.B67 d <sup>Disclosure</sup>		
Total intangible assets and goodwill	X instant, debit	IAS 1.55 <sup>Common practice</sup>		
Investment property [abstract]				
Investment property completed	X instant, debit	IAS 1.112 c <sup>Common practice</sup>		
Investment property under construction or development	X instant, debit	IAS 1.112 c <sup>Common practice</sup>		
Total investment property	X instant, debit	IAS 40.76 <sup>Disclosure</sup> IAS 1.54 b <sup>Disclosure</sup> IAS 40.79 d <sup>Disclosure</sup>		
Investments in subsidiaries, joint ventures and associates [abstract]				
Investments in subsidiaries	X instant, debit	IAS 27.10 <sup>Disclosure</sup>		
Investments in joint ventures	X instant, debit	IAS 27.10 <sup>Disclosure</sup>		
Investments in associates	X instant, debit	IAS 27.10 <sup>Disclosure</sup>		
Total investments in subsidiaries, joint ventures and associates	X instant, debit	IAS 27.10 <sup>Disclosure</sup>		
Investments accounted for using equity method [abstract]				
Investments in associates accounted for using equity method	X instant, debit	IAS 1.55 <sup>Common practice</sup>		
Investments in joint ventures accounted for using equity method	X instant, debit	IAS 1.55 <sup>Common practice</sup>		
Total investments accounted for using equity method	X instant, debit	IFRS 12.B16 <sup>Disclosure</sup> IFRS 8.24 a <sup>Disclosure</sup> IAS 1.54 e <sup>Disclosure</sup>		
Trade and other non-current receivables [abstract]				
Non-current trade receivables	X instant, debit	IAS 1.78 b <sup>Example</sup>		
Non-current receivables due from related parties	X instant, debit	IAS 1.78 b <sup>Example</sup>		
Non-current receivables due from associates	X instant, debit	IAS 1.78 b <sup>Common practice</sup>		
Non-current receivables due from joint ventures	X instant, debit	IAS 1.78 b <sup>Common practice</sup>		
Non-current prepayments and non-current accrued income [abstract]				
Non-current prepayments	X instant, debit	IAS 1.78 b <sup>Example</sup>		
Non-current lease prepayments	X instant, debit	IAS 1.55 <sup>Common practice</sup>		
Non-current accrued income	X instant, debit	IAS 1.112 c <sup>Common practice</sup>		
Total non-current prepayments and non-current accrued income	X instant, debit	IAS 1.112 c <sup>Common practice</sup>		
Non-current receivables from taxes other than income tax	X instant, debit	IAS 1.78 b <sup>Common practice</sup>		
Non-current value added tax receivables	X instant, debit	IAS 1.78 b <sup>Common practice</sup>		
Non-current receivables from sale of properties	X instant, debit	IAS 1.78 b <sup>Common practice</sup>		
Non-current receivables from rental of properties	X instant, debit	IAS 1.78 b <sup>Common practice</sup>		
Other non-current receivables	X instant, debit	IAS 1.78 b <sup>Example</sup>		
Total trade and other non-current receivables	X instant, debit	IAS 1.54 h <sup>Disclosure</sup> IAS 1.78 b <sup>Disclosure</sup>		
Miscellaneous non-current assets [abstract]				
Non-current net defined benefit asset	X instant, debit	IAS 1.55 <sup>Common practice</sup>		
Non-current restricted cash and cash equivalents	X instant, debit	IAS 1.55 <sup>Common practice</sup>		
Non-current derivative financial assets	X instant, debit	IAS 1.55 <sup>Common practice</sup>		
Non-current finance lease receivables	X instant, debit	IAS 1.55 <sup>Common practice</sup>		
Non-current interest receivable	X instant, debit	IAS 1.112 c <sup>Common practice</sup>		
Non-current programming assets	X instant, debit	IAS 1.55 <sup>Common practice</sup>		
Non-current investments other than investments accounted for using equity method	X instant, debit	IAS 1.55 <sup>Common practice</sup>		
Long-term deposits	X instant, debit	IAS 1.55 <sup>Common practice</sup>		
Other non-current assets	X instant, debit	IAS 1.55 <sup>Common practice</sup>		
Trade and other current receivables [abstract]				
Current trade receivables	X instant, debit	IAS 1.68 <sup>Example</sup> IAS 1.78 b <sup>Example</sup>		
Current receivables due from related parties	X instant, debit	IAS 1.78 b <sup>Example</sup>		
Current receivables due from associates	X instant, debit	IAS 1.78 b <sup>Common practice</sup>		
Current receivables due from joint ventures	X instant, debit	IAS 1.78 b <sup>Common practice</sup>		
Current prepayments and current accrued income [abstract]				
Current prepayments [abstract]				
Current advances to suppliers	X instant, debit	IAS 1.112 c <sup>Common practice</sup>		
Current prepaid expenses	X instant, debit	IAS 1.112 c <sup>Common practice</sup>		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Total current prepayments	X instant, debit	IAS 1.78 b Example		
Current accrued income	X instant, debit	IAS 1.112 c Common practice		
Total current prepayments and current accrued income	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	X instant, debit	IAS 1.78 b Example		
Total trade and other current receivables	X instant, debit	IAS 1.78 b Disclosure <sup>1</sup> IAS 1.54 h Disclosure		
Trade and other receivables [abstract]				
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	X instant, debit	IAS 1.78 b Common practice		
Receivables due from joint ventures	X instant, debit	IAS 1.78 b Common practice		
Prepayments and accrued income [abstract]				
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	X instant, debit	IAS 1.78 b Common practice		
Value added tax receivables	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 <sup>1</sup> 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 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 for repurchase of own financial liabilities	X instant, debit	Effective 2021-01-01 IFRS 7.8 a disclosure		
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 <sup>1</sup> IAS 1.55 Common practice		
Non-current financial assets at fair value through profit or loss, mandatorily measured at fair value	X instant, debit	IFRS 7.8 a Disclosure		
Total non-current financial assets at fair value through profit or loss	X instant, debit	IFRS 7.8 a Disclosure		
Non-current financial assets available-for-sale	X instant, debit	Expiry date 2021-01-01 IFRS 7.8 d Disclosure		
Non-current held-to-maturity investments	X instant, debit	Expiry date 2021-01-01 IFRS 7.8 b Disclosure		
Non-current loans and receivables	X instant, debit	Expiry date 2021-01-01 IFRS 7.8 c Disclosure		
Non-current financial assets at fair value through other comprehensive income [abstract]				
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	X instant, debit	IFRS 7.8 f Disclosure		
Total non-current financial assets	X instant, debit	IFRS 7.25 Disclosure		
Categories of current financial assets [abstract]				
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 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 <sup>1</sup> Expiry date 2021-01-01 IFRS 7.8 a Disclosure		
Current financial assets at fair value through profit or loss, mandatorily measured at fair value	X instant, debit	IFRS 7.8 a Disclosure		
Total current financial assets at fair value through profit or loss	X instant, debit	IFRS 7.8 a Disclosure		
Current financial assets available-for-sale	X instant, debit	Expiry date 2021-01-01 IFRS 7.8 d Disclosure		
Current held-to-maturity investments	X instant, debit	Expiry date 2021-01-01 IFRS 7.8 b Disclosure		
Current loans and receivables	X instant, debit	Expiry date 2021-01-01 IFRS 7.8 c 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	X instant, debit	IFRS 7.8 h Disclosure		
Total current financial assets at fair value through other comprehensive income	X instant, debit	IFRS 7.8 h Disclosure		
Current financial assets at amortised cost	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]				
Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently	X instant, debit	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	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 reacquisition of own equity instruments	X instant, debit	Effective 2021-01-01 IFRS 7.8 a disclosure		
Financial assets at fair value through profit or loss, classified as held for trading	X instant, debit	IAS 1.55 Common practice <sup>1</sup> 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		
Held-to-maturity investments	X instant, debit	Expiry date 2021-01-01 IFRS 7.8 b Disclosure		
Loans and receivables	X instant, debit	Expiry date 2021-01-01 IFRS 7.8 c Disclosure		
Financial assets at fair value through other comprehensive income [abstract]				
Financial assets measured at fair value through other comprehensive income	X instant, debit	IFRS 7.8 h Disclosure		
Investments in equity instruments designated at fair value through other comprehensive income	X instant, debit	IFRS 7.8 h Disclosure <sup>1</sup> 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 instant, debit	IFRS 7.35M Disclosure <sup>1</sup> IFRS 7.25 Disclosure <sup>1</sup> IFRS 7.35H Disclosure <sup>1</sup> IFRS 7.35N Example		
Classes of current inventories [abstract]				
Current raw materials and current production supplies [abstract]				



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



Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Non-current reinsurance recoveries receivable arising from outstanding claims liability	X instant, debit			AASB 1023.17.6.2(b)
Current reinsurance and other recoveries receivable [abstract]				
Current reinsurance recoveries receivable arising from unearned premium liability	X instant, debit			AASB 1023.17.6.2(d)
Other current reinsurance recoveries receivable	X instant, debit			AASB 1023.17.6.2(f)
Other current recoveries receivable	X instant, debit			AASB 1023.17.6.2(g)
Current reinsurance recoveries receivable arising from outstanding claims liability	X instant, debit			AASB 1023.17.6.2(b)
Reinsurance and other recoveries receivable [abstract]				
Reinsurance recoveries receivable arising from unearned premium liability	X instant, debit			AASB 1023.17.6.2(d)
Other reinsurance recoveries receivable	X instant, debit			AASB 1023.17.6.2(f)
Other recoveries receivable	X instant, debit			AASB 1023.17.6.2(g)
Reinsurance recoveries receivable arising from outstanding claims liability	X instant, debit			AASB 1023.17.6.2(b)
Premium receivable [abstract]				
Direct premium revenue receivable	X instant, debit			AASB 1023.17.6.2(i)
Inwards reinsurance premium revenue receivable	X instant, debit			AASB 1023.17.6.2(j)
Classes of other provisions [abstract]				
Warranty provision [abstract]				
Non-current warranty provision	X instant, credit	IAS 37 - Example 1 Warranties <sup>Exemplar</sup> IAS 37.87 <sup>Example</sup>		
Current warranty provision	X instant, credit	IAS 37 - Example 1 Warranties <sup>Exemplar</sup> IAS 37.87 <sup>Example</sup>		
Total warranty provision	X instant, credit	IAS 37.87 <sup>Example</sup> , IAS 37 - Example 1 Warranties <sup>example</sup>		
Restructuring provision [abstract]				
Non-current restructuring provision	X instant, credit	IAS 37.70 <sup>Example</sup>		
Current restructuring provision	X instant, credit	IAS 37.70 <sup>Example</sup>		
Total restructuring provision	X instant, credit	IAS 37.70 <sup>Example</sup>		
Legal proceedings provision [abstract]				
Non-current legal proceedings provision	X instant, credit	IAS 37 - Example 10 A court case <sup>Exemplar</sup> IAS 37.87 <sup>Example</sup>		
Current legal proceedings provision	X instant, credit	IAS 37 - Example 10 A court case <sup>Exemplar</sup> IAS 37.87 <sup>Example</sup>		
Total legal proceedings provision	X instant, credit	IAS 37 - Example 10 A court case <sup>Exemplar</sup> IAS 37.87 <sup>Example</sup>		
Refunds provision [abstract]				
Non-current refunds provision	X instant, credit	IAS 37.87 <sup>Example</sup> , IAS 37 - Example 4 Refunds policy <sup>Example</sup>		
Current refunds provision	X instant, credit	IAS 37 - Example 4 Refunds policy <sup>Exemplar</sup> IAS 37.87 <sup>Example</sup>		
Total refunds provision	X instant, credit	IAS 37 - Example 4 Refunds policy <sup>Exemplar</sup> IAS 37.87 <sup>Example</sup>		
Onerous contracts provision [abstract]				
Non-current onerous contracts provision	X instant, credit	<del>Expiry date 2019-01-01 IAS 37 - Example 8 An onerous contract</del> <sup>Exemplar</sup> IAS 37.66 <sup>Example</sup>		
Current onerous contracts provision	X instant, credit	IAS 37.66 <sup>Example</sup> , <del>Expiry date 2019-01-01 IAS 37 - Example 8 An onerous contract</del> <sup>example</sup>		
Total onerous contracts provision	X instant, credit	IAS 37.66 <sup>Example</sup> , <del>Expiry date 2019-01-01 IAS 37 - Example 8 An onerous contract</del> <sup>example</sup>		
Provision for decommissioning, restoration and rehabilitation costs [abstract]				
Non-current provision for decommissioning, restoration and rehabilitation costs	X instant, credit	IAS 37.87 <sup>Example</sup> , IAS 37 - D Examples: disclosures <sup>Example</sup>		
Current provision for decommissioning, restoration and rehabilitation costs	X instant, credit	IAS 37 - D Examples: disclosures <sup>Exemplar</sup> IAS 37.87 <sup>Example</sup>		
Total provision for decommissioning, restoration and rehabilitation costs	X instant, credit	IAS 37 - D Examples: disclosures <sup>Exemplar</sup> IAS 37.87 <sup>Example</sup>		
Miscellaneous other provisions [abstract]				
Non-current miscellaneous other provisions	X instant, credit	IAS 1.78 d <sup>Common practice</sup>		
Current miscellaneous other provisions	X instant, credit	IAS 1.78 d <sup>Common practice</sup>		
Total miscellaneous other provisions	X instant, credit	IAS 1.78 d <sup>Common practice</sup>		
Other provisions [abstract]				
Other non-current provisions	X instant, credit	IAS 1.78 d <sup>Disclosure</sup>		
Other current provisions	X instant, credit	IAS 1.78 d <sup>Disclosure</sup>		
Total other provisions	X instant, credit	IAS 37.84 a <sup>Disclosure</sup> , IAS 1.78 d <sup>Disclosure</sup>		
Borrowings [abstract]				
Non-current portion of non-current borrowings	X instant, credit	IAS 1.55 <sup>Common practice</sup>		
Current borrowings and current portion of non-current borrowings [abstract]				
Current borrowings	X instant, credit	IAS 1.55 <sup>Common practice</sup>		
Current portion of non-current borrowings	X instant, credit	IAS 1.55 <sup>Common practice</sup>		
Total current borrowings and current portion of non-current borrowings	X instant, credit	IAS 1.55 <sup>Common practice</sup>		
Total borrowings	X instant, credit	IAS 1.55 <sup>Common practice</sup>		
Non-current portion of non-current borrowings, by type [abstract]				
Non-current portion of non-current loans received	X instant, credit	IAS 1.112 c <sup>Common practice</sup>		
Non-current portion of non-current secured bank loans received	X instant, credit	IAS 1.112 c <sup>Common practice</sup>		
Non-current portion of non-current unsecured bank loans received	X instant, credit	IAS 1.112 c <sup>Common practice</sup>		
Non-current portion of non-current bonds issued	X instant, credit	IAS 1.112 c <sup>Common practice</sup>		
Non-current portion of non-current notes and debentures issued	X instant, credit	IAS 1.112 c <sup>Common practice</sup>		
Non-current portion of non-current commercial papers issued	X instant, credit	IAS 1.112 c <sup>Common practice</sup>		
Non-current portion of other non-current borrowings	X instant, credit	IAS 1.112 c <sup>Common practice</sup>		
Total non-current portion of non-current borrowings	X instant, credit	IAS 1.55 <sup>Common practice</sup>		
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 <sup>Common practice</sup>		
Current secured bank loans received and current portion of non-current secured bank loans received	X instant, credit	IAS 1.112 c <sup>Common practice</sup>		
Current unsecured bank loans received and current portion of non-current unsecured bank loans received	X instant, credit	IAS 1.112 c <sup>Common practice</sup>		
Current bonds issued and current portion of non-current bonds issued	X instant, credit	IAS 1.112 c <sup>Common practice</sup>		
Current notes and debentures issued and current portion of non-current notes and debentures issued	X instant, credit	IAS 1.112 c <sup>Common practice</sup>		
Current commercial papers issued and current portion of non-current commercial papers issued	X instant, credit	IAS 1.112 c <sup>Common practice</sup>		
Other current borrowings and current portion of other non-current borrowings	X instant, credit	IAS 1.112 c <sup>Common practice</sup>		
Total current borrowings and current portion of non-current borrowings	X instant, credit	IAS 1.55 <sup>Common practice</sup>		
Borrowings, by type [abstract]				
Loans received	X instant, credit	IAS 1.112 c <sup>Common practice</sup>		
Secured bank loans received	X instant, credit	IAS 1.112 c <sup>Common practice</sup>		
Unsecured bank loans received	X instant, credit	IAS 1.112 c <sup>Common practice</sup>		
Bonds issued	X instant, credit	IAS 1.112 c <sup>Common practice</sup>		
Notes and debentures issued	X instant, credit	IAS 1.112 c <sup>Common practice</sup>		
Commercial papers issued	X instant, credit	IAS 1.112 c <sup>Common practice</sup>		
Other borrowings	X instant, credit	IAS 1.112 c <sup>Common practice</sup>		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Total borrowings	X instant, credit	IAS 1.55 Common practice		
Trade and other non-current payables [abstract]				
Non-current trade payables	X instant, credit	IAS 1.78 Common practice		
Non-current payables for purchase of energy	X instant, credit	IAS 1.78 Common practice		
Non-current payables to related parties	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	X instant, credit	IAS 1.78 Common practice		
Rent deferred income classified as non-current	X instant, credit	IAS 1.78 Common practice		
Accruals classified as non-current	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		
Non-current value added tax payables	X instant, credit	IAS 1.78 Common practice		
Non-current excise tax payables	X instant, credit	IAS 1.78 Common practice		
Non-current retention payables	X instant, credit	IAS 1.78 Common practice		
Other non-current payables	X instant, credit	IAS 1.55 Common practice		
Total trade and other non-current payables	X instant, credit	IAS 1.54 k Disclosure		
Trade and other current payables [abstract]				
Current trade payables	X instant, credit	IAS 1.78 Common practice IAS 1.70 Example		
Current payables for purchase of energy	X instant, credit	IAS 1.78 Common practice		
Current payables to related parties	X instant, credit	IAS 1.78 Common practice		
Current payables for purchase of non-current assets	X instant, credit	IAS 1.78 Common practice		
Accruals and deferred income classified as current [abstract]				
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	X instant, credit	IAS 1.78 Common practice		
Total accruals and deferred income classified as current	X instant, credit	IAS 1.78 Common practice		
Current payables on social security and taxes other than income tax	X instant, credit	IAS 1.78 Common practice		
Current value added tax payables	X instant, credit	IAS 1.78 Common practice		
Current excise tax payables	X instant, credit	IAS 1.78 Common practice		
Current retention payables	X instant, credit	IAS 1.78 Common practice		
Other current payables	X instant, credit	IAS 1.55 Common practice		
Total trade and other current payables	X instant, credit	IAS 1.54 k Disclosure		
Trade and other payables [abstract]				
Trade payables	X instant, credit	IAS 1.78 Common practice		
Payables for purchase of energy	X instant, credit	IAS 1.78 Common practice		
Payables to related parties	X instant, credit	IAS 1.78 Common practice		
Payables for purchase of non-current assets	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		
Total accruals and deferred income	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		
Value added tax payables	X instant, credit	IAS 1.78 Common practice		
Excise tax payables	X instant, credit	IAS 1.78 Common practice		
Retention payables	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]				
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	X instant, credit	IFRS 7.25 Disclosure		
Categories of financial liabilities [abstract]				
Financial liabilities at fair value through profit or loss [abstract]				
Financial liabilities at fair value through profit or loss that meet definition of held for trading	X instant, credit	IFRS 7.8 e Disclosure		
Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	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	X instant, credit	IAS 1.55 Common practice		
Non-current advances received	X instant, credit	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		
Non-current debt instruments issued	X instant, credit	IAS 1.55 Common practice		
Other non-current liabilities	X instant, credit	IAS 1.55 Common practice		
Miscellaneous current liabilities [abstract]				
Current net defined benefit liability	X instant, credit	IAS 1.55 Common practice		
Current derivative financial liabilities	X instant, credit	IAS 1.55 Common practice		
Current government grants	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		
Current interest payable	X instant, credit	IAS 1.112 c Common practice		
Current deposits from customers	X instant, credit	IAS 1.55 Common practice		
Current debt instruments issued	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]				

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Net defined benefit liability	X instant, credit	IAS 1.55 Common practice		
Derivative financial liabilities	X instant, credit	IAS 1.55 Common practice		
Derivative financial liabilities held for trading	X instant, credit	IAS 1.55 Common practice		
Derivative financial liabilities held for hedging	X instant, credit	IAS 1.55 Common practice		
Government grants	X instant, credit	IAS 1.55 Common practice		
Advances received	X instant, credit	IAS 1.55 Common practice		
Dividend payables	X instant, credit	IAS 1.55 Common practice		
Interest payable	X instant, credit	IAS 1.112 c Common practice		
Deposits from banks	X instant, credit	IAS 1.55 Common practice		
Deposits from customers [abstract]				
Balances on term deposits from customers	X instant, credit	IAS 1.112 c Common practice		
Balances on demand deposits from customers	X instant, credit	IAS 1.112 c Common practice		
Balances on current accounts from customers	X instant, credit	IAS 1.112 c Common practice		
Balances on other deposits from customers	X instant, credit	IAS 1.112 c Common practice		
Total deposits from customers	X instant, credit	IAS 1.55 Common practice		
Liabilities due to central banks	X instant, credit	IAS 1.55 Common practice		
Subordinated liabilities [abstract]				
Dated subordinated liabilities	X instant, credit	IAS 1.112 c Common practice		
Undated subordinated liabilities	X instant, credit	IAS 1.112 c Common practice		
Total subordinated liabilities	X instant, credit	IAS 1.55 Common practice		
Debt instruments issued	X instant, credit	IAS 1.55 Common practice		
Bank acceptance liabilities	X instant, credit	IAS 1.55 Common practice		
Repurchase agreements and cash collateral on securities lent	X instant, credit	IAS 1.55 Common practice		
Investment contracts liabilities	X instant, credit	IAS 1.55 Common practice		
Items in course of transmission to other banks	X instant, credit	IAS 1.55 Common practice		
Other liabilities	X instant, credit	IAS 1.55 Common practice		
Miscellaneous equity [abstract]				
Capital reserve	X instant, credit	IAS 1.55 Common practice		
Additional paid-in capital	X instant, credit	IAS 1.55 Common practice		
Accumulated other comprehensive income	X instant, credit	IAS 1.55 Common practice		
Other reserves [abstract]				
Revaluation surplus	X instant, credit	IAS 16.39 Disclosure IAS 38.85 Disclosure		
Reserve of exchange differences on translation	X instant, credit	IAS 21.52 b disclosure		
Reserve of cash flow hedges	X instant, credit	IAS 1.78 e Common practice IFRS 9.6.5.11 Disclosure		
Reserve of gains and losses on hedging instruments that hedge investments in equity instruments	X instant, credit	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 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 practice		
Reserve of change in value of foreign currency basis spreads	X instant, credit	IAS 1.78 e Common practice IFRS 9.6.5.16 Disclosure		
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	X instant, credit	IAS 1.78 e Common practice		
Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss	X instant, credit	Effective 2021-01-01 IAS 1.78 e Common practice		
Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss	X instant, credit	Effective 2021-01-01 IAS 1.78 e Common practice		
Reserve of finance income (expenses) from reinsurance contracts held excluded from profit or loss	X instant, credit	Effective 2021-01-01 IAS 1.78 e Common 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	X instant, credit	IAS 1.78 e Common practice		
Reserve of remeasurements of defined benefit plans	X instant, credit	IAS 1.78 e Common practice		
Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale	X instant, credit	IFRS 5 - Example 12 Example IFRS 5.38 Disclosure		
Reserve of gains and losses from investments in equity instruments	X instant, credit	IAS 1.78 e Common practice		
Reserve of change in fair value of financial liability attributable to change in credit risk of liability	X instant, credit	IAS 1.78 e Common practice		
Reserve for catastrophe	X instant, credit	Expiry date 2021-01-01 IFRS 4.IG58 Disclosure Expiry date 2021-01-01 IAS 1.78 e Example		
Reserve for equalisation	X instant, credit	Expiry date 2021-01-01 IFRS 4.IG58 Disclosure Expiry date 2021-01-01 IAS 1.78 e Example		
Reserve of discretionary participation features	X instant, credit	Expiry date 2021-01-01 IFRS 4.34 b Disclosure Expiry date 2021-01-01 IFRS 4.JG22 f Disclosure Expiry date 2021-01-01 IAS 1.78 e Example		
Reserve of equity component of convertible instruments	X instant, credit	IAS 1.55 Common practice		
Capital redemption reserve	X instant, credit	IAS 1.55 Common practice		
Merger reserve	X instant, credit	IAS 1.55 Common practice		
Statutory reserve	X instant, credit	IAS 1.55 Common practice		
Total other reserves	X instant, credit	IAS 1.78 e Example		
Net assets (liabilities) [abstract]				
Assets	X instant, debit	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 Disclosure		
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 Disclosure		
Net assets (liabilities)	X instant, debit	IAS 1.112 c Common practice IFRS 1.IG63 Example		
Net current assets (liabilities) [abstract]				
Current assets	X instant, debit	IFRS 12.B12 b (i) Disclosure IFRS 12.B10 b Example IAS 1.66 Disclosure		
Current liabilities	(X) instant, credit	IFRS 12.B10 b Example IAS 1.69 Disclosure IFRS 12.B12 b (iii) Disclosure		
Net current assets (liabilities)	X instant, debit	IAS 1.55 Common practice		
Assets less current liabilities [abstract]				
Assets	X instant, debit	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 Disclosure		
Current liabilities	(X) instant, credit	IFRS 12.B10 b Example IAS 1.69 Disclosure IFRS 12.B12 b (iii) Disclosure		
Assets less current liabilities	X instant, debit	IAS 1.55 Common practice		
Net debt	X instant, credit	IAS 1.112 c Common practice		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
<b>[800200] Notes - Analysis of income and expense</b>				
Analysis of income and expense [abstract]				
Revenue [abstract]				
Revenue from sale of goods	X duration, credit	IAS 1.112 c Common practice		
Revenue from sale of copper	X duration, credit	IAS 1.112 c Common practice		
Revenue from sale of gold	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	X duration, credit	IAS 1.112 c Common practice		
Revenue from sale of natural gas	X duration, credit	IAS 1.112 c Common practice		
Revenue from sale of petroleum and petrochemical products	X duration, credit	IAS 1.112 c Common practice		
Revenue from sale of telecommunication equipment	X duration, credit	IAS 1.112 c Common practice		
Revenue from sale of electricity	X duration, credit	IAS 1.112 c Common practice		
Revenue from sale of publications	X duration, credit	IAS 1.112 c Common practice		
Circulation revenue	X duration, credit	IAS 1.112 c Common practice		
Subscription circulation revenue	X duration, credit	IAS 1.112 c Common practice		
Non-subscription circulation revenue	X duration, credit	IAS 1.112 c Common practice		
Revenue from sale of books	X duration, credit	IAS 1.112 c Common practice		
Revenue from sale of agricultural produce	X duration, credit	IAS 1.112 c Common practice		
Revenue from sale of 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	X duration, credit	IAS 1.112 c Common practice		
Revenue from rendering of services	X duration, credit	IAS 1.112 c Common practice		
Revenue from rendering of telecommunication services [abstract]				
Revenue from rendering of telephone services	X 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	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	X duration, credit	IAS 1.112 c Common practice		
Revenue from rendering of interconnection services	X duration, credit	IAS 1.112 c Common practice		
Revenue from rendering of other telecommunication services	X duration, credit	IAS 1.112 c Common practice		
Total revenue from rendering of telecommunication services	X duration, credit	IAS 1.112 c Common practice		
Revenue from rendering of transport services	X duration, credit	IAS 1.112 c Common practice		
Revenue from rendering of passenger transport services	X duration, credit	IAS 1.112 c Common practice		
Revenue from rendering of cargo and mail transport services	X duration, credit	IAS 1.112 c Common practice		
Revenue from rendering of advertising services	X duration, credit	IAS 1.112 c Common practice		
Revenue from rendering of printing services	X duration, credit	IAS 1.112 c Common practice		
Revenue from rendering of information technology services	X duration, credit	IAS 1.112 c Common practice		
Revenue from rendering of information technology maintenance and support services	X duration, credit	IAS 1.112 c Common practice		
Revenue from rendering of information technology consulting services	X duration, credit	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	X duration, credit	IAS 1.112 c Common practice		
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		
Interest income	X duration, credit	IAS 1.112 c Common practice IFRS 8.23 c Disclosure IFRS 12.B13 e Disclosure IFRS 8.28 e		
Interest income on available-for-sale financial assets	X duration, credit	Expiry date 2021-01-01 IAS 1.112 c Common practice		
Interest income on cash and bank balances at central banks	X duration, credit	IAS 1.112 c Common practice		
Interest income on cash and cash equivalents	X duration, credit	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		
Interest income on held-to-maturity investments	X duration, credit	Expiry date 2021-01-01 IAS 1.112 c 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		
Interest income on loans and receivables	X duration, credit	Expiry date 2021-01-01 IAS 1.112 c Common practice		
Interest income on other financial assets	X duration, credit	IAS 1.112 c Common practice		
Interest income on reverse repurchase agreements and cash collateral on securities borrowed	X duration, credit	IAS 1.112 c Common practice		
Dividend income	X duration, credit	IAS 1.112 c Common practice		
Other revenue	X duration, credit	IAS 1.112 c Common practice		
Total 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		
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	X duration, debit	IAS 1.98 a Disclosure		
Write-downs (reversals of write-downs) of property, plant and equipment [abstract]				
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		
Net write-downs (reversals of write-downs) of property, plant and equipment	X duration	IAS 1.98 a Disclosure		
Impairment loss (reversal of impairment loss) on trade receivables [abstract]				
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	(X) duration, credit	IAS 1.112 c Common practice		
Net impairment loss (reversal of impairment loss) recognised in profit or loss, trade receivables	X duration, debit	IAS 1.112 c Common practice		
Impairment loss (reversal of impairment loss) recognised in profit or loss, loans and advances [abstract]				
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		
Net impairment loss (reversal of impairment loss) recognised in profit or loss, loans and advances	X duration, debit	IAS 1.85 Common practice		
Gain on recovery of loans and advances previously written off	X duration, credit	IAS 1.85 Common practice		
Expense of restructuring activities	X duration, debit	IAS 1.98 b Disclosure		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU 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]				
Gains on litigation settlements	X duration, credit	IAS 1.98 f Disclosure		
Losses on litigation settlements	(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	X duration, credit	IFRS 5.33 d Disclosure		
Income from discontinued operations attributable to owners of parent	X duration, credit	IFRS 5.33 d Disclosure		
Profit (loss) from continuing operations attributable to non-controlling interests	X duration, credit	IFRS 5 - Example 11 Example IFRS 5.33 d		
Profit (loss) from discontinued operations attributable to non-controlling interests	X duration, credit	IFRS 5.33 d Example IFRS 5 - Example 11 Example		
Dividends classified as expense	X duration, debit	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 practice		
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		
Interest expense	X duration, debit	IFRS 12.B13 f Disclosure IFRS 8.23 d 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	X duration, debit	IAS 1.112 c Common practice		
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	X duration, debit	IAS 1.112 c Common practice		
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	X duration, debit	IAS 1.112 c Common practice		
Energy expense	X duration, debit	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	X duration, debit	IAS 1.112 c Common practice		
Selling, general and administrative expense [abstract]				
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	X duration, debit	IAS 1.85 Common practice		
Distribution and administrative expense	X duration, debit	IAS 1.85 Common practice		
Donations and subsidies expense	X duration, debit	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	X duration, credit	IAS 1.85 Common practice		
Rental income	X duration, credit	IAS 1.112 c Common practice		
Rental expense	X duration, debit	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	(X) duration, debit	IAS 1.112 c Common practice		
Net property service charge income (expense)	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	X duration, debit	IAS 1.112 c Common practice		
Income from reimbursements under insurance policies	X duration, credit	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	X duration, debit	IAS 1.85 Common practice		
Cost of sales, room occupancy services	X duration, debit	IAS 1.85 Common practice		
Cost of sales, food and beverage	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]				
Brokerage fee income	X duration, credit	IAS 1.112 c Common practice		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
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]				
Brokerage fee expense	(X) duration, debit	IAS 1.112 c Common practice		
Other fee and commission expense	(X) duration, debit	IAS 1.112 c Common practice		
Total fee and commission expense	(X) duration, debit	IAS 1.85 Common practice		
Net fee and commission income (expense)	X duration, credit	IAS 1.85 Common practice		
Trading income (expense) [abstract]				
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		
Total trading income (expense)	X duration, credit	IAS 1.85 Common practice		
Net earned premium	X duration, credit	IAS 1.85 Common practice		
Claims and benefits paid, net of reinsurance recoveries	X duration, debit	IAS 1.85 Common practice		
Increase (decrease) in provision for unearned premium	X duration, debit	IAS 1.85 Common practice		
Premiums written, net of reinsurance	X duration, credit	IAS 1.85 Common practice		
Increase (decrease) in insurance liabilities, net of reinsurance	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		
Cost of purchased energy sold	X duration, debit	IAS 1.112 c Common practice		
Services expense	X duration, debit	IAS 1.85 Common practice		
Insurance expense	X duration, debit	IAS 1.112 c Common practice		
Professional fees expense	X duration, debit	IAS 1.112 c Common practice		
Transportation expense	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		
Travel expense	X duration, debit	IAS 1.112 c Common practice		
Communication expense	X duration, debit	IAS 1.112 c Common practice		
Utilities expense	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]				
Wages and salaries	X duration, debit	IAS 19.9 Common practice		
Social security contributions	X duration, debit	IAS 19.9 Common practice		
Other short-term employee benefits	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		
Other long-term employee benefits	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		
Total depreciation and amortisation expense	X duration, debit	IAS 1.102 Example, IAS 1.104 Disclosure, IFRS 12.B13 d Disclosure, IFRS 8.23 e 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		
Total depreciation, amortisation and impairment loss (reversal of impairment loss) recognised in profit or loss	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	X duration, debit	IAS 1.99 Disclosure, IAS 1.102 Example		
Total expenses, by nature	X duration, debit	IAS 1.99 Disclosure		
Earnings per share [abstract]				
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 rate	X duration, debit	IAS 1.85 Common practice		
Other comprehensive income, attributable to owners of parent	X duration, credit	IAS 1.85 Common practice		
Other comprehensive income, attributable to non-controlling interests	X duration, credit	IAS 1.85 Common practice		
Other individually immaterial components of other comprehensive income, net of tax	X duration, credit	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]				
Share of profit (loss) of associates accounted for using equity method	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		
Total 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 [abstract]				
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax	X duration, credit	IAS 1.82A Disclosure		
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, net of tax	X duration, credit	IAS 1.82A Disclosure		
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	X duration, credit	IAS 1.91 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 [abstract]				
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, before tax	X duration, credit	IAS 1.82A Disclosure		
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, before tax	X duration, credit	IAS 1.82A Disclosure		



Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	X duration, credit	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure IAS 1.91 b Disclosure		
Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method [abstract]				
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 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		
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	X duration, debit	IAS 1.91 Disclosure		
Aggregated income tax relating to components of other comprehensive income	X duration	IAS 12.81 ab Disclosure IAS 1.90 Disclosure		
<b>[800300] Notes - Statement of cash flows, additional disclosures</b>				
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	X duration, credit	IAS 7.20 Common practice		
Adjustments for finance income	X duration, credit	IAS 7.20 Common practice		
Adjustments for finance income (cost)	X duration, credit	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		
Cash flows from (used in) operations before changes in working capital	X duration	IAS 7.20 Common practice IAS 7 - A Statement of cash flows for an entity other than a financial institution 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	X duration, debit	IAS 7.20 Common practice		
Adjustments for decrease (increase) in other current assets	X duration, debit	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	X duration, debit	IAS 7.20 Common practice		
Adjustments for increase (decrease) in deposits from banks	X duration, debit	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	X duration, debit	IAS 7.20 Common practice		
Adjustments for decrease (increase) in derivative financial assets	X duration, debit	IAS 7.20 Common practice		
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) recognised in profit or loss	X duration, debit	IAS 7.20 Common practice		
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 receivables	X duration, debit	IAS 7.20 Common practice		
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, 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 evaluation assets	X duration, debit	IAS 7.20 Common practice		
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 gains (losses) on fair value adjustment, investment property	X duration, credit	IAS 7.20 Common practice		
Adjustments for gains (losses) on change in fair value less costs to sell, biological assets	X duration, credit	IAS 7.20 Common practice		
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	X duration, credit	IAS 7.20 Common practice		
Adjustments for undistributed profits of investments accounted for using equity method	X duration, credit	IAS 7.20 Common practice		
Adjustments for increase (decrease) in deferred income	X duration, debit	IAS 7.20 Common practice		
Income taxes paid, classified as operating activities	X duration, credit	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	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	X duration, credit	IAS 7.16 Common practice		
Proceeds from sales of interests in associates	X duration, debit	IAS 7.16 Common practice		
Purchase of interests in investments accounted for using equity method	X duration, credit	IAS 7.16 Common practice		
Proceeds from sales of investments accounted for using equity method	X duration, debit	IAS 7.16 Common practice		
Cash advances and loans made to related parties	X duration, credit	IAS 7.16 Common practice		
Cash receipts from repayment of advances and loans made to related parties	X duration, debit	IAS 7.16 Common practice		
Purchase of investment property	X duration, credit	IAS 7.16 Common practice		
Proceeds from sales of investment property	X duration, debit	IAS 7.16 Common practice		
Purchase of biological assets	X duration, credit	IAS 7.16 Common practice		
Proceeds from sales of biological assets	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	X duration, debit	IAS 7.16 Common practice		
Purchase of oil and gas assets	X duration, credit	IAS 7.16 Common practice		
Proceeds from disposal of oil and gas assets	X duration, debit	IAS 7.16 Common practice		



Label	Type	IFRS Reference	Additional AU 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 non-current assets	X duration, credit	IAS 7.16 Common practice		
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	X duration, credit	IAS 7.16 Common practice		
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	X duration, credit	IAS 7.16 Common practice		
Proceeds from sales or maturity of financial instruments, classified as investing activities	X duration, debit	IAS 7.16 Common practice		
Purchase of available-for-sale financial assets	X duration, credit	Expiry date 2021-01-01 IAS 7.16 Common practice		
Proceeds from disposal or maturity of available-for-sale financial assets	X duration, debit	Expiry date 2021-01-01 IAS 7.16 Common 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	X duration, debit	IAS 7.16 Common practice		
Outflows of cash from investing activities	X duration, credit	IAS 7.16 Common practice		
Cash flows from (used in) financing activities [abstract]				
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	X duration, credit	IAS 7.17 Common practice		
Proceeds from sale or issue of treasury shares	X duration, debit	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	X duration, debit	IAS 7.17 Common practice		
Proceeds from non-current borrowings	X duration, debit	IAS 7.17 Common practice		
Repayments of non-current borrowings	X duration, credit	IAS 7.17 Common practice		
Proceeds from current borrowings	X duration, debit	IAS 7.17 Common practice		
Repayments of current borrowings	X duration, credit	IAS 7.17 Common practice		
Cash flows from (used in) increase (decrease) in current borrowings	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	X duration, credit	IAS 7.17 Common practice		
Proceeds from issue of bonds, notes and debentures	X duration, debit	IAS 7.17 Common practice		
Repayments of bonds, notes and debentures	X duration, credit	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	X duration, debit	IAS 7.17 Common practice		
Proceeds from issue of subordinated liabilities	X duration, debit	IAS 7.17 Common practice		
Repayments of subordinated liabilities	X duration, credit	IAS 7.17 Common practice		
<b>[800400] Notes - Statement of changes in equity, additional disclosures</b>				
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	X duration, debit	IAS 1.106 d Common practice		
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	X duration, credit	IAS 1.106 d Common practice		
Increase (decrease) through disposal of subsidiary, equity	X duration, credit	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	X duration, credit	IAS 1.106 d Common practice		
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	X duration, credit	IAS 1.106 d Common practice		
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, debit	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	X duration, debit	IAS 1.106 d Common practice		
Sale or issue of treasury shares	X duration, credit	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	X duration, debit	IAS 1.106 d Common practice		
Miscellaneous components of equity [abstract]				
Statutory reserve [member]	member	IAS 1.108 Common practice		
Capital redemption reserve [member]	member	IAS 1.108 Common practice		
Merger reserve [member]	member	IAS 1.108 Common practice		
Reserve of equity component of convertible instruments [member]	member	IAS 1.108 Common practice		
Accumulated other comprehensive income [member]	member	IAS 1.108 Common practice		
Capital reserve [member]	member	IAS 1.108 Common practice		
Additional paid-in capital [member]	member	IAS 1.108 Common practice		
Miscellaneous other reserves [member]	member	IAS 1.108 Common practice		
<b>[800500] Notes - List of notes</b>				
Disclosure of notes and other explanatory information [text block]	text block	IAS 1.10 e Disclosure		
Disclosure of accounting judgements and estimates [text block]	text block	IAS 1.10 e Common practice		
Disclosure of accrued expenses and other liabilities [text block]	text block	IAS 1.10 e Common practice		
Disclosure of allowance for credit losses [text block]	text block	IAS 1.10 e Common practice		
Disclosure of associates [text block]	text block	IFRS 12.84 d Disclosure IAS 27.16 b Disclosure IAS 27.17 b Disclosure		
Disclosure of auditors' remuneration [text block]	text block	IAS 1.10 e Common practice		
Disclosure of authorisation of financial statements [text block]	text block	IAS 1.10 e Common practice		
Disclosure of available-for-sale financial assets [text block]	text block	Expiry date 2021-01-01 IAS 1.10 e Common practice		
Disclosure of basis of consolidation [text block]	text block	IAS 1.10 e Common practice		
Disclosure of basis of preparation of financial statements [text block]	text block	IAS 1.10 e Common practice		
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		
Disclosure of borrowing costs [text block]	text block	IAS 23 - Disclosure Disclosure		
Disclosure of borrowings [text block]	text block	IAS 1.10 e Common practice		
Disclosure of business combinations [text block]	text block	IFRS 3 - Disclosures Disclosure		
Disclosure of cash and bank balances at central banks [text block]	text block	IAS 1.10 e Common practice		
Disclosure of cash and cash equivalents [text block]	text block	IAS 1.10 e Common practice		
Disclosure of cash flow statement [text block]	text block	IAS 7 - Presentation of a statement of cash flows Disclosure		
Disclosure of changes in accounting policies [text block]	text block	IAS 1.10 e Common practice		
Disclosure of changes in accounting policies, accounting estimates and errors [text block]	text block	IAS 8 - Accounting policies Disclosure		
Disclosure of collateral [text block]	text block	IAS 1.10 e Common practice		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Disclosure of claims and benefits paid [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of commitments [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of commitments and contingent liabilities [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of contingent liabilities [text block]	text block	IAS 37.86 <small>Disclosure</small>		
Disclosure of cost of sales [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of credit risk [text block]	text block	IAS 1.10 e <small>Common practice</small> IFRS 7 - Credit risk <small>Disclosure</small>		
Disclosure of debt instruments [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of deferred acquisition costs arising from insurance contracts [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of deferred income [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of deferred taxes [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of deposits from banks [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of deposits from customers [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of depreciation and amortisation expense [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of derivative financial instruments [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of discontinued operations [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of dividends [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of earnings per share [text block]	text block	IAS 33 - Disclosure <small>Disclosure</small>		
Disclosure of effect of changes in foreign exchange rates [text block]	text block	IAS 21 - Disclosure <small>Disclosure</small>		
Disclosure of employee benefits [text block]	text block	IAS 19 - Scope <small>Disclosure</small>		
Disclosure of entity's operating segments [text block]	text block	IFRS 8 - Disclosure <small>Disclosure</small>		
Disclosure of events after reporting period [text block]	text block	IAS 10 - Disclosure <small>Disclosure</small>		
Disclosure of expenses [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of expenses by nature [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of exploration and evaluation assets [text block]	text block	IFRS 6 - Disclosure <small>Disclosure</small>		
Disclosure of fair value measurement [text block]	text block	IFRS 13 - Disclosure <small>Disclosure</small>		
Disclosure of fair value of financial instruments [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of fee and commission income (expense) [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of finance cost [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of finance income (cost) [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of finance income [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of financial assets held for trading [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of financial instruments [text block]	text block	IFRS 7 - Scope <small>Disclosure</small>		
Disclosure of financial instruments at fair value through profit or loss [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of financial instruments designated at fair value through profit or loss [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of financial instruments held for trading [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of financial liabilities held for trading [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of financial risk management [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of first-time adoption [text block]	text block	IFRS 1 - Presentation and disclosure <small>Disclosure</small>		
Disclosure of general and administrative expense [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of general information about financial statements [text block]	text block	IAS 1.51 <small>Disclosure</small>		
Disclosure of going concern [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of goodwill [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of government grants [text block]	text block	IAS 20 - Disclosure <small>Disclosure</small>		
Disclosure of hyperinflationary reporting [text block]	text block	IAS 29 - Disclosures <small>Disclosure</small>		
Disclosure of impairment of assets [text block]	text block	IAS 36 - Disclosure <small>Disclosure</small>		
Disclosure of income tax [text block]	text block	IAS 12 - Disclosure <small>Disclosure</small>		
Disclosure of information about employees [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of information about key management personnel [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of insurance contracts [text block]	text block	Expiry date 2021-01-01 IFRS 4 - Disclosure <small>Disclosure</small> , Effective 2021-01-01 IFRS 17 - Disclosure <small>Disclosure</small>		
Disclosure of insurance premium revenue [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of intangible assets [text block]	text block	IAS 38 - Disclosure <small>Disclosure</small>		
Disclosure of intangible assets and goodwill [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of interest expense [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of interest income [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of interest income (expense) [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of interests in other entities [text block]	text block	IFRS 12.1 <small>Disclosure</small>		
Disclosure of interim financial reporting [text block]	text block	IAS 34 - Content of an interim financial report <small>Disclosure</small>		
Disclosure of inventories [text block]	text block	IAS 2 - Disclosure <small>Disclosure</small>		
Disclosure of investment contracts liabilities [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of investment property [text block]	text block	IAS 40 - Disclosure <small>Disclosure</small>		
Disclosure of investments accounted for using equity method [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of investments other than investments accounted for using equity method [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of issued capital [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of joint ventures [text block]	text block	IAS 27.17 b <small>disclosure</small> , IAS 27.16 b <small>disclosure</small> , IFRS 12.B4 b <small>Disclosure</small>		
Disclosure of lease prepayments [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of leases [text block]	text block	IFRS 16 - Presentation <small>disclosure</small> , IFRS 16 - Disclosure <small>Disclosure</small>		
Disclosure of liquidity risk [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of loans and advances to banks [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of loans and advances to customers [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of market risk [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of net asset value attributable to unit-holders [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of non-controlling interests [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of non-current assets held for sale and discontinued operations [text block]	text block	IFRS 5 - Presentation and disclosure <small>Disclosure</small>		
Disclosure of non-current assets or disposal groups classified as held for sale [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of objectives, policies and processes for managing capital [text block]	text block	IAS 1.134 <small>Disclosure</small>		
Disclosure of other assets [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of other current assets [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of other current liabilities [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of other liabilities [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of other non-current assets [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of other non-current liabilities [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of other operating expense [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of other operating income (expense) [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of other operating income [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of other provisions, contingent liabilities and contingent assets [text block]	text block	IAS 37 - Disclosure <small>Disclosure</small>		
Disclosure of prepayments and other assets [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of profit (loss) from operating activities [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of property, plant and equipment [text block]	text block	IAS 16 - Disclosure <small>Disclosure</small>		
Disclosure of provisions [text block]	text block	IAS 1.10 e <small>Common practice</small>		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Disclosure of reclassification of financial instruments [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of regulatory deferral accounts [text block]	text block	IFRS 14 - Disclosure <small>Disclosure</small> IFRS 14 - Presentation <small>Disclosure</small>		
Disclosure of reinsurance [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of related party [text block]	text block	IAS 24 - Disclosures <small>Disclosure</small>		
Disclosure of repurchase and reverse repurchase agreements [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of research and development expense [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of reserves within equity [text block]	text block	IAS 1.79 b <small>Disclosure</small>		
Disclosure of restricted cash and cash equivalents [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of revenue [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of revenue from contracts with customers [text block]	text block	IFRS 15 - Disclosure <small>Disclosure</small> IFRS 15 - Presentation <small>Disclosure</small>		
Disclosure of separate financial statements [text block]	text block	IAS 27 - Disclosure <small>Disclosure</small> IFRS 12 - Objective <small>Disclosure</small>		
Disclosure of service concession arrangements [text block]	text block	SIC 29 - Consensus <small>Disclosure</small>		
Disclosure of share capital, reserves and other equity interest [text block]	text block	IAS 1.79 <small>Disclosure</small>		
Disclosure of share-based payment arrangements [text block]	text block	IFRS 2.44 <small>Disclosure</small>		
Goods and services tax [text block]	text block			AASB 101.10 (e), Common practice
Disclosure of subordinated liabilities [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of subsidiaries [text block]	text block	IAS 27.16 b <small>Disclosure</small> IAS 27.17 b <small>Disclosure</small> IFRS 12.84 a <small>Disclosure</small>		
Disclosure of significant accounting policies [text block]	text block	IAS 1.117 <small>Disclosure</small>		
Disclosure of tax receivables and payables [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of trade and other payables [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of trade and other receivables [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of trading income (expense) [text block]	text block	IAS 1.10 e <small>Common practice</small>		
Disclosure of treasury shares [text block]	text block	IAS 1.10 e <small>Common practice</small>		
<b>[800600] Notes - List of accounting policies</b>				
Disclosure of significant accounting policies [text block]	text block	IAS 1.117 <small>Disclosure</small>		
Description of accounting policy for available-for-sale financial assets [text block]	text block	Expiry date 2021-01-01 IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for biological assets [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for borrowing costs [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for borrowings [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for business combinations [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for business combinations and goodwill [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for cash flows [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for collateral [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for construction in progress [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for contingent liabilities and contingent assets [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for customer acquisition costs [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for customer loyalty programmes [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for decommissioning, restoration and rehabilitation provisions [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for deferred acquisition costs arising from insurance contracts [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for deferred income tax [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for depreciation expense [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for derecognition of financial instruments [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for derivative financial instruments [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for derivative financial instruments and hedging [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for determining components of cash and cash equivalents [text block]	text block	IAS 7.46 <small>Disclosure</small>		
Description of accounting policy for discontinued operations [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for discounts and rebates [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for dividends [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for earnings per share [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for emission rights [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for employee benefits [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for environment related expense [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for exceptional items [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for expenses [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for exploration and evaluation expenditures [text block]	text block	IFRS 6.24 a <small>Disclosure</small>		
Description of accounting policy for fair value measurement [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for fee and commission income and expense [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for finance costs [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for finance income and costs [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for financial assets [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for financial guarantees [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for financial instruments [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for financial instruments at fair value through profit or loss [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for financial liabilities [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for foreign currency translation [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for franchise fees [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for functional currency [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for goodwill [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for government grants [text block]	text block	IAS 20.39 a <small>Disclosure</small>		
Description of accounting policy for hedging [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for held-to-maturity investments [text block]	text block	Expiry date 2021-01-01 IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for impairment of assets [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for impairment of financial assets [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for impairment of non-financial assets [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for income tax [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for insurance contracts and related assets, liabilities, income and expense [text block]	text block	IAS 1.117 b <small>Common practice</small> Expiry date 2021-01-01 IFRS 4.37 a <small>Disclosure</small>		
Description of accounting policy for intangible assets and goodwill [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for intangible assets other than goodwill [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for interest income and expense [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for investment in associates [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for investment in associates and joint ventures [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for investments in joint ventures [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for investment property [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for investments other than investments accounted for using equity method [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for issued capital [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for leases [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for loans and receivables [text block]	text block	Expiry date 2021-01-01 IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for measuring inventories [text block]	text block	IAS 2.36 a <small>Disclosure</small>		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Description of accounting policy for mining assets [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for mining rights [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for non-current assets or disposal groups classified as held for sale [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for non-current assets or disposal groups classified as held for sale and discontinued operations [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for offsetting of financial instruments [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for oil and gas assets [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for programming assets [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for property, plant and equipment [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for provisions [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for reclassification of financial instruments [text block]	text block	IAS 1.117 b <small>Common practice</small>		
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 <small>Disclosure</small>		
Description of accounting policy for recognition of revenue [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for regulatory deferral accounts [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for reinsurance [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for repairs and maintenance [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for repurchase and reverse repurchase agreements [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for research and development expense [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for restricted cash and cash equivalents [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for segment reporting [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for service concession arrangements [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for share-based payment transactions [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for stripping costs [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for subsidiaries [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for taxes other than income tax [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for termination benefits [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for trade and other payables [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for trade and other receivables [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for trading income and expense [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for transactions with non-controlling interests [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for transactions with related parties [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for treasury shares [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of accounting policy for warrants [text block]	text block	IAS 1.117 b <small>Common practice</small>		
Description of other accounting policies relevant to understanding of financial statements [text block]	text block	IAS 1.117 b <small>Disclosure</small>		
<b>[810000] Notes - Corporate information and statement of IFRS compliance</b>				
Disclosure of notes and other explanatory information [text block]	text block	IAS 1.10 e <small>Disclosure</small>		
Name of reporting entity or other means of identification	text	IAS 1.51 a <small>Disclosure</small>		
Domicile of entity	text	IAS 1.138 a <small>Disclosure</small>		
Legal form of entity	text	IAS 1.138 a <small>Disclosure</small>		
Country of incorporation	text	IAS 1.138 a <small>Disclosure</small>		
Address of entity's registered office	text	IAS 1.138 a <small>Disclosure</small>		
Principal place of business	text	IAS 1.138 a <small>Disclosure</small>		
Description of nature of entity's operations and principal activities	text	IAS 1.138 b <small>Disclosure</small>		
Name of parent entity	text	IAS 1.138 c <small>Disclosure</small> , IAS 24.13 <small>Disclosure</small>		
Name of ultimate parent of group	text	IAS 1.138 c <small>Disclosure</small> , IAS 24.13 <small>Disclosure</small>		
Corporate directory	text			Common Practice
Length of life of limited life entity	text	IAS 1.138 d <small>Disclosure</small>		
Statement of IFRS compliance [text block]	text block	IAS 1.16 <small>Disclosure</small>		
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	text			AASB 1054.7, AASB 1054.8
Statement of whether financial statements are general or special purpose financial statements	text			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 block]	text block			AASB 101.20, AASB 101.21
Management conclusion on fair presentation as consequence of departure	text	IAS 1.20 a <small>Disclosure</small>		
Explanation of departure from IFRS	text	IAS 1.20 c <small>Disclosure</small> , IAS 1.20 b <small>Disclosure</small>		
Explanation of financial effect of departure from IFRS	text	IAS 1.20 d <small>Disclosure</small>		
Explanation of nature of requirement in IFRS and conclusion why requirement is in conflict with objective of financial statements set out in Framework	text	IAS 1.23 a <small>Disclosure</small>		
Explanation of adjustments that would be necessary to achieve fair presentation	text	IAS 1.23 b <small>Disclosure</small>		
Disclosure of uncertainties of entity's ability to continue as going concern [text block]	text block	IAS 1.25 <small>Disclosure</small>		
Explanation of fact and basis for preparation of financial statements when not going concern basis	text	IAS 1.25 <small>Disclosure</small>		
Explanation of why entity not regarded as going concern	text	IAS 1.25 <small>Disclosure</small>		
Description of reason for using longer or shorter reporting period	text	IAS 1.36 a <small>Disclosure</small>		
Description of fact that amounts presented in financial statements are not entirely comparable	text	IAS 1.36 b <small>Disclosure</small>		
Disclosure of reclassifications or changes in presentation [text block]	text block	IAS 1.41 <small>Disclosure</small>		
Disclosure of reclassifications or changes in presentation [abstract]				
Disclosure of reclassifications or changes in presentation [table]	table	IAS 1.41 <small>Disclosure</small>		
Reclassified items [axis]	axis	IAS 1.41 <small>Disclosure</small>		
Reclassified items [member]	member [default]	IAS 1.41 <small>Disclosure</small>		
Disclosure of reclassifications or changes in presentation [line items]	line items			
Description of nature of reclassifications or changes in presentation	text	IAS 1.41 a <small>Disclosure</small>		
Amount of reclassifications or changes in presentation	X <small>duration</small>	IAS 1.41 b <small>Disclosure</small>		
Description of reason for reclassifications or changes in presentation	text	IAS 1.41 c <small>Disclosure</small>		
Description of reason why reclassification of comparative amounts is impracticable	text	IAS 1.42 a <small>Disclosure</small>		
Description of nature of necessary adjustments to provide comparative information	text	IAS 1.42 b <small>Disclosure</small>		
Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [text block]	text block	IAS 1.61 <small>Disclosure</small>		
Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [abstract]				
Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [table]	table	IAS 1.61 <small>Disclosure</small>		
Maturity [axis]	axis	IFRS 7.238 a <small>Disclosure</small> , Effective 2021-01-01 IFRS 17.120 <small>Disclosure</small> , Effective 2021-01-01 IFRS 17.132 b <small>Disclosure</small> , IFRS 7.42E e <small>Disclosure</small> , Effective 2021-01-01 IFRS 17.109 <small>Disclosure</small> , IFRS 7.B11 Example IFRS 15.120 b (I) <small>Disclosure</small> , IAS 1.61 <small>Disclosure</small> , IFRS 16.94 <small>Disclosure</small> , IFRS 16.97 <small>Disclosure</small>		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Aggregated time bands [member]	member [default]	IFRS 15.120 b (i) <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.109 <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.132 b <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.120 <sup>Disclosure</sup> IAS 1.61 <sup>Disclosure</sup> IFRS 7.23B a <sup>Disclosure</sup> IFRS 7.811 <sup>Example</sup> IFRS 7.835 <sup>Example</sup> IFRS 16.94 <sup>Disclosure</sup> IFRS 16.97 <sup>Disclosure</sup>		
Not later than one year [member]	member	IAS 1.61 a <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.132 b <sup>Disclosure</sup> IFRS 7.811 <sup>Example</sup> IFRS 16.94 <sup>Disclosure</sup> IFRS 7.IG31A <sup>Example</sup> IFRS 16.97 <sup>Disclosure</sup>		
Later than one year [member]	member	Expiry date 2021-01-01 IFRS 7.IG28 d <sup>Example</sup> Expiry date 2021-01-01 IFRS 7.37 a <sup>Example</sup> IAS 1.61 b <sup>Disclosure</sup>		
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 <sup>Disclosure</sup> IAS 1.68 <sup>Example</sup> IAS 1.54 g <sup>Disclosure</sup>		
Current trade receivables	X instant, debit	IAS 1.68 <sup>Example</sup> IAS 1.78 b <sup>Example</sup>		
Current trade payables	X instant, credit	IAS 1.78 <sup>Common practice</sup> IAS 1.70 <sup>Example</sup>		
Disclosure of significant accounting policies [text block]	text block	IAS 1.117 <sup>Disclosure</sup>		
Explanation of measurement bases used in preparing financial statements [text block]	text block	IAS 1.117 a <sup>Disclosure</sup>		
Description of other accounting policies relevant to understanding of financial statements [text block]	text block	IAS 1.117 b <sup>Disclosure</sup>		
Explanation of management judgements in applying entity's accounting policies with significant effect on recognised amounts	text	IAS 1.122 <sup>Disclosure</sup>		
Explanation of sources of estimation uncertainty with significant risk of causing material adjustment	text	IAS 1.125 <sup>Disclosure</sup> IFRIC 14.10 <sup>Disclosure</sup>		
Disclosure of assets and liabilities with significant risk of material adjustment [text block]	text block	IAS 1.125 <sup>Disclosure</sup>		
Disclosure of assets and liabilities with significant risk of material adjustment [abstract]				
Disclosure of assets and liabilities with significant risk of material adjustment [table]	table	IAS 1.125 <sup>Disclosure</sup>		
Assets and liabilities [axis]	axis	IAS 1.125 <sup>Disclosure</sup>		
Assets and liabilities [member]	member [default]	IAS 1.125 <sup>Disclosure</sup>		
Disclosure of assets and liabilities with significant risk of material adjustment [line items]	line items			
Description of nature of assets with significant risk of material adjustments within next financial year	text	IAS 1.125 a <sup>Disclosure</sup>		
Description of nature of liabilities with significant risk of material adjustments within next financial year	text	IAS 1.125 a <sup>Disclosure</sup>		
Assets with significant risk of material adjustments within next financial year	X instant, debit	IAS 1.125 b <sup>Disclosure</sup>		
Liabilities with significant risk of material adjustments within next financial year	X instant, credit	IAS 1.125 b <sup>Disclosure</sup>		
Disclosure of objectives, policies and processes for managing capital [text block]	text block	IAS 1.134 <sup>Disclosure</sup>		
Disclosure of objectives, policies and processes for managing capital [abstract]				
Disclosure of objectives, policies and processes for managing capital [table]	table	IAS 1.136 <sup>Disclosure</sup>		
Capital requirements [axis]	axis	IAS 1.136 <sup>Disclosure</sup>		
Capital requirements [member]	member [default]	IAS 1.136 <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
Summary quantitative data about what entity manages as capital	text	IAS 1.135 b <sup>Disclosure</sup>		
Description of changes in entity's objectives, policies and processes for managing capital and what entity manages as capital	text	IAS 1.135 c <sup>Disclosure</sup>		
Information whether entity complied with any externally imposed capital requirements	text	IAS 1.135 d <sup>Disclosure</sup>		
Information about consequences of non-compliance with externally imposed capital requirements	text	IAS 1.135 e <sup>Disclosure</sup>		
Dividends recognised as distributions to owners per share	X.XX duration	IAS 1.107 <sup>Disclosure</sup>		
Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners	X duration	IAS 10.13 <sup>Disclosure</sup> IAS 1.137 a <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
Cumulative preference dividends not recognised	X duration	IAS 1.137 b <sup>Disclosure</sup>		
Description of nature of non-cash assets held for distribution to owners declared before financial statements authorised for issue	text	IFRIC 17.17 a <sup>Disclosure</sup>		
Non-cash assets declared for distribution to owners before financial statements authorised for issue	X instant, debit	IFRIC 17.17 b <sup>Disclosure</sup>		
Non-cash assets declared for distribution to owners before financial statements authorised for issue, at fair value	X instant, debit	IFRIC 17.17 c <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
Dividends payable, non-cash assets distributions	X instant, credit	IFRIC 17.16 a <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
Equity reclassified into financial liabilities	X duration	IAS 1.80A <sup>Disclosure</sup>		
Financial liabilities reclassified into equity	X duration	IAS 1.80A <sup>Disclosure</sup>		
Description of timing and reason of reclassification between financial liabilities and equity	text	IAS 1.80A <sup>Disclosure</sup>		
<b>[811000] Notes - Accounting policies, changes in accounting estimates and errors</b>				
Disclosure of changes in accounting policies, accounting estimates and errors [text block]	text block	IAS 8 - Accounting policies <sup>Disclosure</sup>		
Disclosure of initial application of standards or interpretations [text block]	text block	IAS 8.28 <sup>Disclosure</sup>		
Disclosure of initial application of standards or interpretations [abstract]				
Disclosure of initial application of standards or interpretations [table]	table	IAS 8.28 <sup>Disclosure</sup>	AASB 108.RDR28.1	
Initially applied IFRSs [axis]	axis	IAS 8.28 <sup>Disclosure</sup>		
Initially applied IFRSs [member]	member [default]	IAS 8.28 <sup>Disclosure</sup>		
Disclosure of initial application of standards or interpretations [line items]	line items			
Title of initially applied IFRS	text	IAS 8.28 a <sup>Disclosure</sup>		
Description whether change in accounting policy is made in accordance with transitional provisions of initially applied IFRS	text	IAS 8.28 b <sup>Disclosure</sup>		
Description of nature of change in accounting policy	text	IAS 8.28 c <sup>Disclosure</sup>		
Description of transitional provisions of initially applied IFRS	text	IAS 8.28 d <sup>Disclosure</sup>		
Description of transitional provisions of initially applied IFRS that might have effect on future periods	text	IAS 8.28 e <sup>Disclosure</sup>		
Disclosure of voluntary change in accounting policy [text block]	text block	IAS 8.29 <sup>Disclosure</sup>		
Disclosure of voluntary change in accounting policy [abstract]				
Disclosure of voluntary change in accounting policy [table]	table	IAS 8.29 <sup>Disclosure</sup>		
Voluntary changes in accounting policy [axis]	axis	IAS 8.29 <sup>Disclosure</sup>		
Voluntary changes in accounting policy [member]	member [default]	IAS 8.29 <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
Description of reasons why applying new accounting policy provides reliable and more relevant information	text	IAS 8.29 b <sup>Disclosure</sup>		
Explanation of new standards or interpretations not applied	text	IAS 8.30 a <sup>Disclosure</sup>	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 <sup>Disclosure</sup>		



Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU 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 <sup>Disclosure</sup>		
New IFRSs [axis]	axis	IAS 8.30 b <sup>Disclosure</sup>		
New IFRSs [member]	member [default]	IAS 8.30 b <sup>Disclosure</sup>		
Disclosure of expected impact of initial application of new standards or interpretations [line items]	line items			
Title of new IFRS	text	IAS 8.31 a <sup>Example</sup>		
Description of nature of impending change in accounting policy	text	IAS 8.31 b <sup>Example</sup>		
Date by which application of new IFRS is required	yyyy-mm-dd	IAS 8.31 c <sup>Example</sup>		
Date as at which entity plans to apply new IFRS initially	yyyy-mm-dd	IAS 8.31 d <sup>Example</sup>		
Discussion of impact that initial application of new IFRS is expected to have on financial statements	text	IAS 8.31 e (i) <sup>Example</sup>		
Description of fact that impact of initial application of new IFRS is not known or reasonably estimable	text	IAS 8.31 e (ii) <sup>Example</sup>		
Explanation of reason why it is impracticable to determine amounts of adjustments related to change in accounting policy	text	IAS 8.29 e <sup>Disclosure</sup> IAS 8.28 h <sup>Disclosure</sup>		
Disclosure of changes in accounting estimates [text block]	text block	IAS 8.39 <sup>Disclosure</sup>		
Disclosure of changes in accounting estimates [abstract]				
Disclosure of changes in accounting estimates [table]	table	IAS 8.39 <sup>Disclosure</sup>		
Accounting estimates [axis]	axis	IAS 8.39 <sup>Disclosure</sup>		
Accounting estimates [member]	member [default]	IAS 8.39 <sup>Disclosure</sup>		
Disclosure of changes in accounting estimates [line items]	line items			
Description of nature of change in accounting estimate [text block]	text block	IAS 8.39 <sup>Disclosure</sup>		
Increase (decrease) in accounting estimate	X <sup>duration</sup>	IAS 8.39 <sup>Disclosure</sup>		
Description of fact that estimating amount of change in accounting estimate is impracticable [text block]	text block	IAS 8.40 <sup>Disclosure</sup>		
Description of nature of accounting errors in prior periods [text block]	text block	IAS 8.49 a <sup>Disclosure</sup>		
Explanation of reason why it is impracticable to determine amounts for correction related to prior period errors	text	IAS 8.49 d <sup>Disclosure</sup>		
<b>[813000] Notes - Interim financial reporting</b>				
Disclosure of interim financial reporting [text block]	text block	IAS 34 - Content of an interim financial report <sup>Disclosure</sup>		
Description of significant events and transactions	text	IAS 34.15 <sup>Disclosure</sup>		
Description of cross-reference to disclosures presented outside interim financial statements	text	IAS 34.16A <sup>Disclosure</sup>		
Description of accounting policies and methods of computation followed in interim financial statements [text block]	text block	IAS 34.16A a <sup>Disclosure</sup>		
Explanation of seasonality or cyclicity of interim operations	text	IAS 34.16A b <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
Explanation of nature and amount of changes in estimates of amounts reported in prior interim periods or prior financial years	text	IAS 34.16A d <sup>Disclosure</sup>		
Explanation of issues, repurchases and repayments of debt and equity securities	text	IAS 34.16A e <sup>Disclosure</sup>		
Dividends paid, ordinary shares	X <sup>duration, debit</sup>	IAS 34.16A f <sup>Disclosure</sup>		
Dividends paid, other shares	X <sup>duration, debit</sup>	IAS 34.16A f <sup>Disclosure</sup>		
Dividends paid, ordinary shares per share	X.XX <sup>duration</sup>	IAS 34.16A f <sup>Disclosure</sup>		
Dividends paid, other shares per share	X.XX <sup>duration</sup>	IAS 34.16A f <sup>Disclosure</sup>		
Explanation of events after interim period that have not been reflected	text	IAS 34.16A h <sup>Disclosure</sup>		
Explanation of effect of changes in composition of entity during interim period	text	IAS 34.16A i <sup>Disclosure</sup>		
Description of compliance with IFRSs if applied for interim financial report	text	IAS 34.19 <sup>Disclosure</sup>		
Statement of compliance with reduced disclosure requirements if applied for interim financial report	text			AASB 134.RDR19.1
Description of nature and amount of change in estimate during final interim period	text	IAS 34.26 <sup>Disclosure</sup>		
<b>[815000] Notes - Events after reporting period</b>				
Disclosure of events after reporting period [text block]	text block	IAS 10 - Disclosure <sup>Disclosure</sup>		
Explanation of body of authorisation	text	IAS 10.17 <sup>Disclosure</sup>		
Date of authorisation for issue of financial statements	yyyy-mm-dd	IAS 10.17 <sup>Disclosure</sup>		
Explanation of fact that entity's owners or others have power to amend financial statements after issue	text	IAS 10.17 <sup>Disclosure</sup>		
Disclosure of non-adjusting events after reporting period [text block]	text block	IAS 10.21 <sup>Disclosure</sup>		
Disclosure of non-adjusting events after reporting period [abstract]				
Disclosure of non-adjusting events after reporting period [table]	table	IAS 10.21 <sup>Disclosure</sup>		
Non-adjusting events after reporting period [axis]	axis	IAS 10.21 <sup>Disclosure</sup>		
Non-adjusting events after reporting period [member]	member [default]	IAS 10.21 <sup>Disclosure</sup>		
Major business combination [member]	member	IAS 10.22 a <sup>Example</sup>		
Disposal of major subsidiary [member]	member	IAS 10.22 a <sup>Example</sup>		
Announcement of plan to discontinue operation [member]	member	IAS 10.22 b <sup>Example</sup>		
Major purchases of assets [member]	member	IAS 10.22 c <sup>Example</sup>		
Classification of assets as held for sale [member]	member	IAS 10.22 c <sup>Example</sup>		
Other disposals of assets [member]	member	IAS 10.22 c <sup>Example</sup>		
Expropriation of major assets by government [member]	member	IAS 10.22 c <sup>Example</sup>		
Destruction of major production plant [member]	member	IAS 10.22 d <sup>Example</sup>		
Announcing or commencing implementation of major restructuring [member]	member	IAS 10.22 e <sup>Example</sup>		
Major ordinary share transactions [member]	member	IAS 10.22 f <sup>Example</sup>		
Potential ordinary share transactions [member]	member	IAS 10.22 f <sup>Example</sup>		
Abnormally large changes in asset prices or foreign exchange rates [member]	member	IAS 10.22 g <sup>Example</sup>		
Changes in tax rates or tax laws enacted or announced [member]	member	IAS 10.22 h <sup>Example</sup>		
Entering into significant commitments or contingent liabilities [member]	member	IAS 10.22 i <sup>Example</sup>		
Commencement of major litigation [member]	member	IAS 10.22 j <sup>Example</sup>		
Disclosure of non-adjusting events after reporting period [line items]	line items			
Description of nature of non-adjusting event after reporting period	text	IAS 10.21 a <sup>Disclosure</sup>		
Explanation of financial effect of non-adjusting event after reporting period [text block]	text block	IAS 10.21 b <sup>Disclosure</sup>		
Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners	X <sup>duration</sup>	IAS 10.13 <sup>Disclosure</sup> IAS 1.137 a <sup>Disclosure</sup>		
<b>[816000] Notes - Hyperinflationary reporting</b>				
Disclosure of hyperinflationary reporting [text block]	text block	IAS 29 - Disclosures <sup>Disclosure</sup>		
Explanation of fact that financial statements and corresponding figures for previous periods have been restated for changes in general purchasing power of functional currency	text	IAS 29.39 a <sup>Disclosure</sup>		
Description of bases of financial statements that have been restated for changes in general purchasing power of functional currency	text	IAS 29.39 b <sup>Disclosure</sup>		
Description of identity of price index	text	IAS 29.39 c <sup>Disclosure</sup>		
Level of price index	X.XX <sup>instant</sup>	IAS 29.39 c <sup>Disclosure</sup>		
Price index movements	X.XX <sup>duration</sup>	IAS 29.39 c <sup>Disclosure</sup>		
Gains (losses) on net monetary position	X <sup>duration, credit</sup>	IAS 29.9 <sup>Disclosure</sup>		
<b>[817000] Notes - Business combinations</b>				
Disclosure of business combinations [text block]	text block	IFRS 3 - Disclosures <sup>Disclosure</sup>		
Description of nature and financial effect of business combinations during period	text	IFRS 3.59 a <sup>Disclosure</sup>		
Description of nature and financial effect of business combinations after reporting period before statements authorised for issue	text	IFRS 3.59 b <sup>Disclosure</sup>		
Explanation of financial effect of adjustments related to business combinations	text	IFRS 3.61 <sup>Disclosure</sup>		
Additional information about nature and financial effect of business combination	text	IFRS 3.63 <sup>Disclosure</sup>		
Disclosure of detailed information about business combination [text block]	text block	IFRS 3 - Disclosures application of paragraphs 59 and 61 <sup>Disclosure</sup>		
Disclosure of detailed information about business combination [abstract]				
Disclosure of detailed information about business combination [table]	table	IFRS 3.B64 <sup>Disclosure</sup>		
Business combinations [axis]	axis	IFRS 3.B64 <sup>Disclosure</sup>		
Entity's total for business combinations [member]	member [default]	IFRS 3.B67 <sup>Disclosure</sup> IFRS 3.B64 <sup>Disclosure</sup>		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Business combinations [member]	member	IFRS 3.B64 <sup>Disclosure</sup>		
Aggregated individually immaterial business combinations [member]	member	IFRS 3.B65 <sup>Disclosure</sup>		
Disclosure of detailed information about business combination [line items]	line items			
Name of acquiree	text	IFRS 3.B64 a <sup>Disclosure</sup>		
Description of acquiree	text	IFRS 3.B64 a <sup>Disclosure</sup>		
Date of acquisition	yyyy-mm-dd	IFRS 3.B64 b <sup>Disclosure</sup>		
Percentage of voting equity interests acquired	X.XX <sup>Instant</sup>	IFRS 3.B64 c <sup>Disclosure</sup>		
Description of primary reasons for business combination	text	IFRS 3.B64 d <sup>Disclosure</sup>		
Description of how acquirer obtained control of acquiree	text	IFRS 3.B64 d <sup>Disclosure</sup>		
Description of factors that make up goodwill recognised	text	IFRS 3.B64 e <sup>Disclosure</sup>		
Acquisition-date fair value of total consideration transferred [abstract]				
Cash transferred	X <sup>Instant, credit</sup>	IFRS 3.B64 f (i) <sup>Disclosure</sup>	#REF!	
Other tangible or intangible assets transferred	X <sup>Instant, credit</sup>	IFRS 3.B64 f (ii) <sup>Disclosure</sup>	#REF!	
Liabilities incurred	X <sup>Instant, credit</sup>	IFRS 3.B64 f (iii) <sup>Disclosure</sup>	#REF!	
Equity interests of acquirer	X <sup>Instant, credit</sup>	IFRS 3.B64 f (iv) <sup>Disclosure</sup>	#REF!	
Number of instruments or interests issued or issuable	X.XX <sup>Instant</sup>	IFRS 3.B64 f (iv) <sup>Disclosure</sup>	#REF!	
Description of method of measuring fair value of instruments or interests	text	IFRS 3.B64 f (iv) <sup>Disclosure</sup>	#REF!	
Total consideration transferred, acquisition-date fair value	X <sup>Instant, credit</sup>	IFRS 3.B64 f <sup>Disclosure</sup>	#REF!	
Contingent consideration recognised as of acquisition date	X <sup>Instant, credit</sup>	IFRS 3.B64 g (i) <sup>Disclosure</sup>		
Indemnification assets recognised as of acquisition date	X <sup>Instant, debit</sup>	IFRS 3.B64 g (i) <sup>Disclosure</sup>		
Description of arrangement for contingent consideration arrangements and indemnification assets	text	IFRS 3.B64 g (ii) <sup>Disclosure</sup>	#REF!	
Description of basis for determining amount of payment for contingent consideration arrangements and indemnification assets	text	IFRS 3.B64 g (ii) <sup>Disclosure</sup>	#REF!	
Description of estimate of range of undiscounted outcomes from contingent consideration arrangements and indemnification assets	text	IFRS 3.B64 g (iii) <sup>Disclosure</sup>	#REF!	
Description of explanation of fact and reasons why range of outcomes from contingent consideration arrangements and indemnification assets cannot be estimated	text	IFRS 3.B64 g (iii) <sup>Disclosure</sup>	#REF!	
Explanation of fact that maximum amount of payment for contingent consideration arrangements and indemnification assets is unlimited	text	IFRS 3.B64 g (iii) <sup>Disclosure</sup>	#REF!	
Amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [abstract]				
Financial assets recognised as of acquisition date	X <sup>Instant, debit</sup>	IFRS 3.B64 i <sup>Example</sup> IFRS 3.IE72 <sup>Example</sup>	#REF!	
Inventory recognised as of acquisition date	X <sup>Instant, debit</sup>	IFRS 3.IE72 <sup>Example</sup> IFRS 3.B64 i <sup>Example</sup>	#REF!	
Property, plant and equipment recognised as of acquisition date	X <sup>Instant, debit</sup>	IFRS 3.B64 i <sup>Example</sup> IFRS 3.IE72 <sup>Example</sup>	#REF!	
Identifiable intangible assets recognised as of acquisition date	X <sup>Instant, debit</sup>	IFRS 3.B64 i <sup>Example</sup> IFRS 3.IE72 <sup>Example</sup>	#REF!	
Customer-related intangible assets recognised as of acquisition date	X <sup>Instant, debit</sup>	IFRS 3.B64 i <sup>Common practice</sup>		
Technology-based intangible assets recognised as of acquisition date	X <sup>Instant, debit</sup>	IFRS 3.B64 i <sup>Common practice</sup>		
Financial liabilities recognised as of acquisition date	(X) <sup>Instant, credit</sup>	IFRS 3.IE72 <sup>Example</sup> IFRS 3.B64 i <sup>Example</sup>	#REF!	
Contingent liabilities recognised as of acquisition date	(X) <sup>Instant, credit</sup>	IFRS 3.IE72 <sup>Example</sup> IFRS 3.B64 i <sup>Example</sup>	#REF!	
Net identifiable assets acquired (liabilities assumed)	X <sup>Instant, debit</sup>	IFRS 3.IE72 <sup>Example</sup> IFRS 3.B64 i <sup>Example</sup>	#REF!	
Additional disclosures for amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [abstract]				
Non-current assets recognised as of acquisition date	X <sup>Instant, debit</sup>	IFRS 3.B64 i <sup>Common practice</sup>		
Current assets recognised as of acquisition date	X <sup>Instant, debit</sup>	IFRS 3.B64 i <sup>Common practice</sup>		
Non-current liabilities recognised as of acquisition date	(X) <sup>Instant, credit</sup>	IFRS 3.B64 i <sup>Common practice</sup>		
Current liabilities recognised as of acquisition date	(X) <sup>Instant, credit</sup>	IFRS 3.B64 i <sup>Common practice</sup>		
Trade and other payables recognised as of acquisition date	(X) <sup>Instant, credit</sup>	IFRS 3.B64 i <sup>Common practice</sup>		
Deferred tax assets recognised as of acquisition date	X <sup>Instant, debit</sup>	IFRS 3.B64 i <sup>Common practice</sup>		
Deferred tax liabilities recognised as of acquisition date	(X) <sup>Instant, credit</sup>	IFRS 3.B64 i <sup>Common practice</sup>		
Borrowings recognised as of acquisition date	(X) <sup>Instant, credit</sup>	IFRS 3.B64 i <sup>Common practice</sup>		
Deferred income recognised as of acquisition date	(X) <sup>Instant, credit</sup>	IFRS 3.B64 i <sup>Common practice</sup>		
Cash and cash equivalents recognised as of acquisition date	X <sup>Instant, debit</sup>	IFRS 3.B64 i <sup>Common practice</sup>		
Goodwill recognised as of acquisition date	X <sup>Instant, debit</sup>	IFRS 3.B64 <sup>Example</sup> IFRS 3.IE72 <sup>Example</sup>		
Goodwill expected to be deductible for tax purposes	X <sup>Instant, debit</sup>	IFRS 3.B64 k <sup>Disclosure</sup>		
Gain recognised in bargain purchase transaction	X <sup>Duration, credit</sup>	IFRS 3.B64 n (i) <sup>Disclosure</sup>	#REF!	
Description of line item in statement of comprehensive income in which gain in bargain purchase transaction is recognised	text	IFRS 3.B64 n (i) <sup>Disclosure</sup>	#REF!	
Description of reasons why bargain purchase transaction resulted in gain	text	IFRS 3.B64 n (ii) <sup>Disclosure</sup>		
Non-controlling interest in acquiree recognised at acquisition date	X <sup>Instant, credit</sup>	IFRS 3.B64 o (i) <sup>Disclosure</sup>	#REF!	
Description of measurement basis for non-controlling interest in acquiree recognised at acquisition date	text	IFRS 3.B64 o (i) <sup>Disclosure</sup>	#REF!	
Description of valuation techniques and significant inputs used to measure non-controlling interest in acquiree measured at fair value	text	IFRS 3.B64 o (ii) <sup>Disclosure</sup>		
Acquisition-date fair value of equity interest in acquiree held by acquirer immediately before acquisition date	X <sup>Instant, credit</sup>	IFRS 3.B64 p (i) <sup>Disclosure</sup>	#REF!	
Gain (loss) recognised as result of remeasuring to fair value equity interest in acquiree held by acquirer before business combination	X <sup>Duration, credit</sup>	IFRS 3.B64 p (ii) <sup>Disclosure</sup>	#REF!	
Description of line item of statement of comprehensive income in which gain or loss as result of remeasuring to fair value equity interest is recognised	text	IFRS 3.B64 p (ii) <sup>Disclosure</sup>	#REF!	
Revenue of acquiree since acquisition date	X <sup>Duration, credit</sup>	IFRS 3.B64 q (i) <sup>Disclosure</sup>		
Profit (loss) of acquiree since acquisition date	X <sup>Duration, credit</sup>	IFRS 3.B64 q (i) <sup>Disclosure</sup>		
Revenue of combined entity as if combination occurred at beginning of period	X <sup>Duration, credit</sup>	IFRS 3.B64 q (ii) <sup>Disclosure</sup>		
Profit (loss) of combined entity as if combination occurred at beginning of period	X <sup>Duration, credit</sup>	IFRS 3.B64 q (ii) <sup>Disclosure</sup>		
Explanation of fact and explanation of why disclosure of information on revenues and profit or loss is impracticable	text	IFRS 3.B64 q <sup>Disclosure</sup>		
Description of reasons why initial accounting for business combination is incomplete	text	IFRS 3.B67 a (i) <sup>Disclosure</sup>		
Description of assets, liabilities, equity interests or items of consideration for which initial accounting is incomplete	text	IFRS 3.B67 a (ii) <sup>Disclosure</sup>		
Description of nature of any measurement period adjustments recognised for particular assets, liabilities, non-controlling interests or items of consideration	text	IFRS 3.B67 a (iii) <sup>Disclosure</sup>		
Measurement period adjustments recognised for particular assets, liabilities, non-controlling interests or items of consideration	X <sup>Duration</sup>	IFRS 3.B67 a (iii) <sup>Disclosure</sup>		
Increase (decrease) in contingent consideration asset (liability)	X <sup>Duration, debit</sup>	IFRS 3.B67 b (i) <sup>Disclosure</sup>		
Explanation of any changes in recognised amounts of contingent consideration	text	IFRS 3.B67 b (i) <sup>Disclosure</sup>		
Explanation of any changes in range of undiscounted outcomes and reasons for those changes for contingent consideration	text	IFRS 3.B67 b (ii) <sup>Disclosure</sup>		
Description of valuation techniques and key model inputs used to measure contingent consideration	text	IFRS 3.B67 b (iii) <sup>Disclosure</sup>		
Gain (loss) that relates to identifiable assets acquired or liabilities assumed in business combination and is of such size, nature or incidence that disclosure is relevant to understanding combined entity's financial statements	X <sup>Duration, credit</sup>	IFRS 3.B67 e <sup>Disclosure</sup>		
Explanation of gain or loss that relates to identifiable assets acquired or liabilities assumed in business combination and is of such size, nature or incidence that disclosure is relevant to understanding combined entity's financial statements	text	IFRS 3.B67 e <sup>Disclosure</sup>		
Disclosure of reconciliation of changes in goodwill [text block]	text block	IFRS 3.B67 d <sup>Disclosure</sup>		
Disclosure of reconciliation of changes in goodwill [abstract]				
Disclosure of reconciliation of changes in goodwill [table]	table	IFRS 3.B67 d <sup>Disclosure</sup>		
Business combinations [axis]	axis	IFRS 3.B64 <sup>Disclosure</sup>		
Entity's total for business combinations [member]	member [default]	IFRS 3.B67 <sup>Disclosure</sup> IFRS 3.B64 <sup>Disclosure</sup>		
Business combinations [member]	member	IFRS 3.B64 <sup>Disclosure</sup>		
Aggregated individually immaterial business combinations [member]	member	IFRS 3.B65 <sup>Disclosure</sup>		



Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 38.118 e <sup>Disclosure</sup> Expiry date 2021-01-01 IFRS 7.IG29 <sup>Common practice</sup> IFRS 3.867 d <sup>Disclosure</sup> IAS 40.79 c <sup>Disclosure</sup> IAS 41.50 <sup>Disclosure</sup> Expiry date 2021-01-01 IFRS 7.37 b <sup>Common practice</sup> IAS 40.76 <sup>Disclosure</sup> IAS 41.54 f <sup>Disclosure</sup> IFRS 7.35H <sup>Disclosure</sup> IAS 16.73 e <sup>Disclosure</sup> IAS 40.79 d <sup>Disclosure</sup> IFRS 7.35I <sup>Disclosure</sup> IAS 16.73 d <sup>Disclosure</sup> IAS 38.118 c <sup>Disclosure</sup>		
Carrying amount [member]	member [default]	Expiry date 2021-01-01 IFRS 7.IG29 a <sup>Example</sup> IAS 38.118 e <sup>Disclosure</sup> IAS 40.79 d <sup>Disclosure</sup> IFRS 7.35I <sup>Disclosure</sup> IFRS 3.867 d <sup>Disclosure</sup> IAS 41.50 <sup>Disclosure</sup> IAS 16.73 e <sup>Disclosure</sup> Expiry date 2021-01-01 IFRS 7.37 b <sup>Example</sup> IAS 40.76 <sup>Disclosure</sup> IFRS 7.35H <sup>Disclosure</sup>		
Gross carrying amount [member]	member	IAS 41.54 f <sup>Disclosure</sup> Expiry date 2021-01-01 IFRS 7.IG29 <sup>Common practice</sup> IFRS 7.35N <sup>Example</sup> IAS 38.118 c <sup>Disclosure</sup> IAS 40.79 c <sup>Disclosure</sup> Expiry date 2021-01-01 IFRS 7.37 b <sup>Common practice</sup> IAS 16.73 d <sup>Disclosure</sup> IFRS 7.35M <sup>Disclosure</sup> IFRS 3.867 d <sup>Disclosure</sup> IFRS 7.35I <sup>Disclosure</sup>		
Accumulated impairment [member]	member	IAS 40.79 c <sup>Common practice</sup> Expiry date 2021-01-01 IFRS 7.37 b <sup>Example</sup> Expiry date 2021-01-01 IFRS 7.IG29 b <sup>Example</sup> IAS 41.54 f <sup>Common practice</sup> IAS 16.73 d <sup>Common practice</sup> IFRS 3.867 d <sup>Disclosure</sup> IFRS 7.35H <sup>Disclosure</sup> IAS 38.118 c <sup>Common practice</sup> IFRS 7.35N <sup>Example</sup>		
Disclosure of reconciliation of changes in goodwill [line items]	line items			
Reconciliation of changes in goodwill [abstract]				
Goodwill at beginning of period	X instant, debit	IAS 36.135 a <sup>Disclosure</sup> IAS 1.54 c <sup>Disclosure</sup> IAS 36.134 a <sup>Disclosure</sup> IFRS 3.867 d <sup>Disclosure</sup>		
Changes in goodwill [abstract]				
Additional recognition, goodwill	X duration, debit	IFRS 3.867 d (ii) <sup>Disclosure</sup>		
Subsequent recognition of deferred tax assets, goodwill	(X) duration, credit	IFRS 3.867 d (iii) <sup>Disclosure</sup>		
Decrease through classified as held for sale, goodwill	(X) duration, credit	IFRS 3.867 d (iv) <sup>Disclosure</sup>		
Goodwill derecognised without having previously been included in disposal group classified as held for sale	(X) duration, credit	IFRS 3.867 d (iv) <sup>Disclosure</sup>		
Impairment loss recognised in profit or loss, goodwill	(X) duration	IFRS 3.867 d (v) <sup>Disclosure</sup>		
Increase (decrease) through net exchange differences, goodwill	X duration, debit	IFRS 3.867 d (vi) <sup>Disclosure</sup>		
Increase (decrease) through other changes, goodwill	X duration, debit	IFRS 3.867 d (vii) <sup>Disclosure</sup>		
Total increase (decrease) in goodwill	X duration, debit	IFRS 3.867 d <sup>Disclosure</sup>		
Goodwill at end of period	X instant, debit	IAS 36.135 a <sup>Disclosure</sup> IAS 1.54 c <sup>Disclosure</sup> IAS 36.134 a <sup>Disclosure</sup> IFRS 3.867 d <sup>Disclosure</sup>		
Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [text block]	text block	IFRS 3.864 l <sup>Disclosure</sup>		
Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [abstract]				
Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [table]	table	IFRS 3.864 l <sup>Disclosure</sup>		
Business combinations [axis]	axis	IFRS 3.864 <sup>Disclosure</sup>		
Entity's total for business combinations [member]	member [default]	IFRS 3.867 <sup>Disclosure</sup> IFRS 3.864 <sup>Disclosure</sup>		
Business combinations [member]	member	IFRS 3.864 <sup>Disclosure</sup>		
Aggregated individually immaterial business combinations [member]	member	IFRS 3.865 <sup>Disclosure</sup>		
Transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [axis]	axis	IFRS 3.864 l <sup>Disclosure</sup>		
Transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [member]	member [default]	IFRS 3.864 l <sup>Disclosure</sup>		
Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [line items]	line items			
Description of transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	text	IFRS 3.864 m <sup>Disclosure</sup> IFRS 3.864 l <sup>Disclosure</sup> IFRS 3.864 l (i) <sup>Disclosure</sup>		
Description of accounting for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	text	IFRS 3.864 l (ii) <sup>Disclosure</sup>		
Amounts recognised for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	X duration	IFRS 3.864 l (iii) <sup>Disclosure</sup>		
Acquisition-related costs for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	X duration, debit	IFRS 3.864 m <sup>Disclosure</sup>		
Acquisition-related costs recognised as expense for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	X duration, debit	IFRS 3.864 m <sup>Disclosure</sup>		
Issue costs not recognised as expense for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	X duration, debit	IFRS 3.864 m <sup>Disclosure</sup>		
Description of line items in financial statements for amounts recognised for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	text	IFRS 3.864 l (iii) <sup>Disclosure</sup>		
Description of line items in statement of comprehensive income for amounts of acquisition-related costs recognised as expense for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	text	IFRS 3.864 m <sup>Disclosure</sup>		
Method used to determine settlement amount for pre-existing relationship for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	text	IFRS 3.864 l (iv) <sup>Disclosure</sup>		
Description of how issue costs not recognised as expense were recognised for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	text	IFRS 3.864 m <sup>Disclosure</sup>		
Disclosure of acquired receivables [text block]	text block	IFRS 3.864 h <sup>Disclosure</sup>		
Disclosure of acquired receivables [abstract]				
Disclosure of acquired receivables [table]	table	IFRS 3.864 h <sup>Disclosure</sup>		
Business combinations [axis]	axis	IFRS 3.864 <sup>Disclosure</sup>		
Entity's total for business combinations [member]	member [default]	IFRS 3.867 <sup>Disclosure</sup> IFRS 3.864 <sup>Disclosure</sup>		
Business combinations [member]	member	IFRS 3.864 <sup>Disclosure</sup>		
Aggregated individually immaterial business combinations [member]	member	IFRS 3.865 <sup>Disclosure</sup>		
Classes of acquired receivables [axis]	axis	IFRS 3.864 h <sup>Disclosure</sup>		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Classes of acquired receivables [member]	member [default]	IFRS 3.B64 h <sup>Disclosure</sup>		
Loans acquired in business combination [member]	member	IFRS 3.B64 h <sup>Example</sup>		
Direct finance leases acquired in business combination [member]	member	IFRS 3.B64 h <sup>Example</sup>		
Disclosure of acquired receivables [line items]	line items			
Fair value of acquired receivables	X <sup>instant, debit</sup>	IFRS 3.B64 h (i) <sup>Disclosure</sup>		
Gross contractual amounts receivable for acquired receivables	X <sup>instant, debit</sup>	IFRS 3.B64 h (ii) <sup>Disclosure</sup>		
Best estimate at acquisition date of contractual cash flows not expected to be collected for acquired receivables	X <sup>instant, debit</sup>	IFRS 3.B64 h (iii) <sup>Disclosure</sup>		
Disclosure of contingent liabilities in business combination [text block]	text block	IFRS 3.B64 j <sup>Disclosure</sup>		
Disclosure of contingent liabilities in business combination [abstract]				
Disclosure of contingent liabilities in business combination [table]	table	IFRS 3.B64 j <sup>Disclosure</sup> IFRS 3.B67 c <sup>Disclosure</sup>		
Business combinations [axis]	axis	IFRS 3.B64 <sup>Disclosure</sup>		
Entity's total for business combinations [member]	member [default]	IFRS 3.B67 <sup>Disclosure</sup> IFRS 3.B64 <sup>Disclosure</sup>		
Business combinations [member]	member	IFRS 3.B64 <sup>Disclosure</sup>		
Aggregated individually immaterial business combinations [member]	member	IFRS 3.B65 <sup>Disclosure</sup>		
Classes of contingent liabilities [axis]	axis	IFRS 3.B67 c <sup>Disclosure</sup> IAS 37.86 <sup>Disclosure</sup>		
Contingent liabilities [member]	member [default]	IAS 37.88 <sup>Disclosure</sup> IFRS 3.B67 c <sup>Disclosure</sup>		
Warranty contingent liability [member]	member	IAS 37.88 <sup>Example</sup>		
Restructuring contingent liability [member]	member	IAS 37.88 <sup>Example</sup>		
Legal proceedings contingent liability [member]	member	IAS 37.88 <sup>Example</sup>		
Onerous contracts contingent liability [member]	member	IAS 37.88 <sup>Example</sup>		
Contingent liability for decommissioning, restoration and rehabilitation costs [member]	member	IAS 37.88 <sup>Example</sup>		
Contingent liabilities related to joint ventures [member]	member	IAS 37.88 <sup>Example</sup>		
Share of contingent liabilities of associates [member]	member	IAS 37.88 <sup>Example</sup>		
Other contingent liabilities [member]	member	IAS 37.88 <sup>Example</sup>		
Items of contingent liabilities [axis]	axis	IFRS 3.B64 j <sup>Disclosure</sup>		
Items of contingent liabilities [member]	member [default]	IFRS 3.B64 j <sup>Disclosure</sup>		
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 <sup>Disclosure</sup> IFRS 3.B67 c <sup>Disclosure</sup> IFRS 3.B64 j (i) <sup>Disclosure</sup>		
Description of expected timing of outflows, contingent liabilities in business combination	text	IFRS 3.B67 c <sup>Disclosure</sup> IFRS 3.B64 j <sup>Disclosure</sup>		
Indication of uncertainties of amount or timing of outflows, contingent liabilities in business combination	text	IFRS 3.B64 j (i) <sup>Disclosure</sup> IFRS 3.B67 c <sup>Disclosure</sup> IFRS 3.B64 j <sup>Disclosure</sup>		
Description of major assumptions made concerning future events, contingent liabilities in business combination	text	IFRS 3.B67 c <sup>Disclosure</sup> IFRS 3.B64 j <sup>Disclosure</sup>		
Expected reimbursement, contingent liabilities in business combination	X <sup>instant, debit</sup>	IFRS 3.B67 c <sup>Disclosure</sup> IFRS 3.B64 j <sup>Disclosure</sup>		
Asset recognised for expected reimbursement, contingent liabilities in business combination	X <sup>instant, debit</sup>	IFRS 3.B64 j <sup>Disclosure</sup> IFRS 3.B67 c <sup>Disclosure</sup>		
Explanation of estimated financial effect, contingent liabilities in business combination	text	IFRS 3.B64 j (i) <sup>Disclosure</sup>		
Estimated financial effect, contingent liabilities in business combination	X <sup>instant, credit</sup>	IFRS 3.B64 j (i) <sup>Disclosure</sup>		
Explanation of possibility of reimbursement, contingent liabilities in business combination	text	IFRS 3.B64 j (i) <sup>Disclosure</sup>		
Description of reasons why liability cannot be measured reliably	text	IFRS 3.B64 j (ii) <sup>Disclosure</sup>		
Reconciliation of changes in contingent liabilities recognised in business combination [abstract]				
Contingent liabilities recognised in business combination at beginning of period	X <sup>instant, credit</sup>	IFRS 3.B67 c <sup>Disclosure</sup>		
Changes in contingent liabilities recognised in business combination [abstract]				
Additional liabilities, contingent liabilities recognised in business combination [abstract]				
New liabilities, contingent liabilities recognised in business combination	X <sup>duration, credit</sup>	IFRS 3.B67 c <sup>Common practice</sup>		
Increase in existing liabilities, contingent liabilities recognised in business combination	X <sup>duration, credit</sup>	IFRS 3.B67 c <sup>Disclosure</sup>		
Total additional liabilities, contingent liabilities recognised in business combination	X <sup>duration, credit</sup>	IFRS 3.B67 c <sup>Disclosure</sup>		
Settled liabilities, contingent liabilities recognised in business combination	(X) <sup>duration, debit</sup>	IFRS 3.B67 c <sup>Disclosure</sup>		
Reversed unsettled liabilities, contingent liabilities recognised in business combination	(X) <sup>duration, debit</sup>	IFRS 3.B67 c <sup>Disclosure</sup>		
Increase through adjustments arising from passage of time, contingent liabilities recognised in business combination	X <sup>duration, credit</sup>	IFRS 3.B67 c <sup>Disclosure</sup>		
Increase (decrease) through change in discount rate, contingent liabilities recognised in business combination	X <sup>duration, credit</sup>	IFRS 3.B67 c <sup>Disclosure</sup>		
Total increase (decrease) in contingent liabilities recognised in business combination	X <sup>duration, credit</sup>	IFRS 3.B67 c <sup>Disclosure</sup>		
Contingent liabilities recognised in business combination at end of period	X <sup>instant, credit</sup>	IFRS 3.B67 c <sup>Disclosure</sup>		
Explanation of which disclosures could not be made and reasons why they cannot be made if initial accounting for business combination is incomplete at time financial statements are authorised for issue	text	IFRS 3.B66 <sup>Disclosure</sup>		
<b>[818000] Notes – Related party</b>				
Disclosure of related party [text block]	text block	IAS 24 - Disclosures <sup>Disclosure</sup>		
Name of parent entity	text	IAS 1.138 c <sup>Disclosure</sup> IAS 24.13 <sup>Disclosure</sup>		
Name of ultimate parent of group	text	IAS 1.138 c <sup>Disclosure</sup> IAS 24.13 <sup>Disclosure</sup>		
Name of most senior parent entity producing publicly available financial statements	text	IAS 24.13 <sup>Disclosure</sup>		
Explanation of relationships between parent and subsidiaries	text	IAS 24.13 <sup>Disclosure</sup>		
Key management personnel compensation, short-term employee benefits	X <sup>duration, debit</sup>	IAS 24.17 a <sup>Disclosure</sup>		
Key management personnel compensation, post-employment benefits	X <sup>duration, debit</sup>	IAS 24.17 b <sup>Disclosure</sup>		
Key management personnel compensation, other long-term employee benefits	X <sup>duration, debit</sup>	IAS 24.17 c <sup>Disclosure</sup>		
Key management personnel compensation, termination benefits	X <sup>duration, debit</sup>	IAS 24.17 d <sup>Disclosure</sup>		
Key management personnel compensation, share-based payment	X <sup>duration, debit</sup>	IAS 24.17 e <sup>Disclosure</sup>		
Key management personnel compensation	X <sup>duration, debit</sup>	IAS 24.17 <sup>Disclosure</sup>		
Disclosure of transactions between related parties [text block]	text block	IAS 24.18 <sup>Disclosure</sup>		
Disclosure of transactions between related parties [abstract]				
Disclosure of transactions between related parties [table]	table	IAS 24.19 <sup>Disclosure</sup>		
Categories of related parties [axis]	axis	IAS 24.19 <sup>Disclosure</sup>		
Entity's total for related parties [member]	member [default]	IAS 24.19 <sup>Disclosure</sup>		
Related parties [member]	member	IAS 24.19 <sup>Disclosure</sup>		
Parent [member]	member	IAS 24.19 a <sup>Disclosure</sup>		
Entities with joint control or significant influence over entity [member]	member	IAS 24.19 b <sup>Disclosure</sup>		
Subsidiaries [member]	member	IFRS 12.B4 a <sup>Disclosure</sup> IAS 24.19 c <sup>Disclosure</sup> IAS 27.16 b <sup>Disclosure</sup> IAS 27.17 b <sup>Disclosure</sup>		
Associates [member]	member	Expiry date 2021-01-01 IFRS 4.39j a <sup>Disclosure</sup> IAS 27.17 b <sup>Disclosure</sup> IAS 27.16 b <sup>Disclosure</sup> IAS 24.19 d <sup>Disclosure</sup> IFRS 12.B4 d <sup>Disclosure</sup> Effective on first application of IFRS 9 IFRS 4.39M a <sup>Disclosure</sup>		
Joint ventures where entity is venturer [member]	member	IAS 24.19 e <sup>Disclosure</sup>		
Key management personnel of entity or parent [member]	member	IAS 24.19 f <sup>Disclosure</sup>		
Other related parties [member]	member	IAS 24.19 g <sup>Disclosure</sup>		
Disclosure of transactions between related parties [line items]	line items			

Label	Type	IFRS Reference	Additional AU 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]				
Purchases of goods, related party transactions	X duration, debit	IAS 24.21 a Example		
Revenue from sale of goods, related party transactions	X duration, credit	IAS 24.21 a Example		
Purchases of property and other assets, related party transactions	X duration, debit	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	X duration	IAS 24.21 d Example		
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	X duration	IAS 24.21 g Example		
Transfers under finance agreements to entity, related party transactions	X duration	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	X duration	IAS 24.21 j Example		
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	X duration	IAS 24.22 Example		
Outstanding balances for related party transactions [abstract]				
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	X instant, credit	IAS 24.18 b Disclosure		
Outstanding commitments made on behalf of entity, related party transactions	X instant, credit	IAS 24.18 b Disclosure		
Explanation of terms and conditions of outstanding balances for related party transaction	text	IAS 24.18 b (i) Disclosure		
Explanation of details of guarantees given or received of outstanding balances for related party transaction	text	IAS 24.18 b (ii) Disclosure		
Provisions for doubtful debts related to outstanding balances of related party transaction	X instant, credit	IAS 24.18 c Disclosure		
Expense recognised during period for bad and doubtful debts for related party transaction	X duration, debit	IAS 24.18 d Disclosure		
Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [text block]	text block	IAS 24.18A 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 separate management entities [line items]	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 transactions	text	IAS 24.23 Disclosure		
Explanation of whether entity applies exemption in IAS 24.25	text	IAS 24.26 Disclosure		
Name of government and nature of relationship with government	text	IAS 24.26 a 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 outside Australia [text block]	text block			AASB 124.Aus13.1
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 personnel [text block]	text block			Corps Reg 2M.3.03 (Item 15, 16, 17, 18, 19)
Disclosure of each aggregate of loans to each key management personnel [text block]	text block			Corps Reg 2M.3.03 (Item 20, 21)
Disclosure of other transactions and balances between disclosing entity and any of its subsidiaries and key management personnel [text block]	text block			Corps Reg 2M.3.03 (Item 22, 23, 24)
<b>[819100] Notes - First time adoption</b>				
Disclosure of first-time adoption [text block]	text block	IFRS 1 - Presentation and disclosure Disclosure		
Description of nature of main adjustments that would make historical summaries or comparative information presented in accordance with previous GAAP comply with IFRSs	text	IFRS 1.22 b Disclosure		
Disclosure of comparative information prepared under previous GAAP [text block]	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 Discloser IFRS 1.24 Discloser		
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			
Equity	X instant, credit	IFRS 13.93 a Discloser IFRS 1.32 a (i) Discloser IFRS 13.93 e Discloser IAS 1.55 Discloser IFRS 1.24 a Discloser IAS 1.78 e Discloser IFRS 13.93 b Discloser		
Comprehensive income	X duration, credit	IFRS 1.32 a (ii) Discloser IAS 1.81A c Discloser IAS 1.106 a Discloser IFRS 1.24 b Discloser IFRS 12.B10 b Example IFRS 12.B12 b (ix) Discloser		
Profit (loss)	X duration, credit	IFRS 1.24 b Discloser IFRS 8.23 Discloser IAS 1.81A a Discloser IFRS 1.32 a (ii) Discloser Effective 2021-01-01 IFRS 17.113 b Example IFRS 8.28 b Discloser IAS 1.106 d (i) Discloser IAS 7.18 b Discloser 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	text	IFRS 1.23 Disclosure		
Explanation of effect of transition on reported financial performance	text	IFRS 1.23 Disclosure		
Explanation of effect of transition on reported cash flows	text	IFRS 1.25 Discloser IFRS 1.23 Disclosure		
Description of reason why entity stopped applying IFRSs	text	IFRS 1.23A a Disclosure		
Description of reason why entity is resuming application of IFRSs	text	IFRS 1.23A b Disclosure		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Explanation of reasons why entity elected to apply IFRSs as if it had never stopped applying IFRSs	text	IFRS 1.23B Disclosure		
Explanation of fact that financial statements for previous periods not presented	text	IFRS 1.28 Disclosure		
Explanation of cross-reference to interim financial statement disclosures for first-time adopter	text	IFRS 1.33 Disclosure		
Disclosure of redesignated financial assets and liabilities [text block]	text block	IFRS 1.29 Disclosure		
Disclosure of redesignated financial assets and liabilities [abstract]				
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		
Previous GAAP [member]	member	IFRS 1.29 Disclosure <sup>IFRS 1.24</sup> Disclosure <sup>IFRS 1.30</sup> Common practice		
Redesignated amount [member]	member	IFRS 1.29 Common practice		
Disclosure of redesignated financial assets and liabilities [line items]	line items			
Redesignated financial asset as available-for-sale	X instant, debit	Expiry date 2021-01-01 IFRS 1.29 Disclosure		
Redesignated financial asset as at fair value through profit or loss	X instant, debit	IFRS 1.29 Disclosure		
Redesignated financial liability as at fair value through profit or loss	X instant, credit	Expiry date 2021-01-01 IFRS 1.29 Disclosure <sup>IFRS 1.29A</sup> Disclosure <sup>IFRS 1.29A</sup> Disclosure		
Description of redesignated financial liabilities	text	Expiry date 2021-01-01 IFRS 1.29 Disclosure <sup>IFRS 1.29A</sup> 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		
Previous GAAP [member]	member	IFRS 1.29 Disclosure <sup>IFRS 1.24</sup> Disclosure <sup>IFRS 1.30</sup> 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 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 not available and no exchangeability with stable foreign currency exists	text	IFRS 1.31C 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		
<b>[822100] Notes - Property, plant and equipment</b>				
Disclosure of property, plant and equipment [text block]	text block	IAS 16 - Disclosure		
Disclosure of detailed information about property, plant and equipment [text block]	text block	IAS 16.73 Disclosure		
Disclosure of detailed information about property, plant and equipment [abstract]				
Disclosure of detailed information about property, plant and equipment [table]	table	IAS 16.73 Disclosure		
Classes of property, plant and equipment [axis]	axis	IAS 16.73 Disclosure		
Property, plant and equipment [member]	member [default]	IAS 36.127 Example <sup>IFRS 16.53</sup> Example <sup>IAS 16.73</sup> Disclosure <sup>IFRS 16.53</sup> Example		
Land and buildings [member]	member	IAS 16.37 b Example		
Land [member]	member	IAS 16.37 a Example		
Buildings [member]	member	IAS 16.37 Common practice		
Machinery [member]	member	IAS 16.37 c Example		
Vehicles [member]	member	IAS 16.37 Common practice		
Ships [member]	member	IAS 16.37 d Example		
Aircraft [member]	member	IAS 16.37 e Example		
Motor vehicles [member]	member	IAS 16.37 f Example		
Fixtures and fittings [member]	member	IAS 16.37 g Example		
Office equipment [member]	member	IAS 16.37 h Example		
Computer equipment [member]	member	IAS 16.37 Common practice		
Communication and network equipment [member]	member	IAS 16.37 Common practice		
Network infrastructure [member]	member	IAS 16.37 Common practice		
Bearer plants [member]	member	IAS 16.37 i Example		
Tangible exploration and evaluation assets [member]	member	IFRS 6.25 Disclosure		
Mining assets [member]	member	IAS 16.37 Common practice		
Mining property [member]	member	IAS 16.37 Common practice		
Oil and gas assets [member]	member	IAS 16.37 Common practice		
Power generating assets [member]	member	IAS 16.37 Common practice		
Leasehold improvements [member]	member	IAS 16.37 Common practice		
Construction in progress [member]	member	IAS 16.37 Common practice		
Owner-occupied property measured using investment property fair value model [member]	member	Effective 2021-01-01 IAS 16.29B Disclosure		
Other property, plant and equipment [member]	member	IAS 16.37 Common practice		
Property, plant and equipment by operating lease status [axis]	axis	IFRS 16.99 Disclosure		
Property, plant and equipment by operating lease status [member]	member [default]	IFRS 16.99 Disclosure		
Property, plant and equipment subject to operating leases [member]	member	IFRS 16.99 Disclosure		
Property, plant and equipment not subject to operating leases [member]	member	IFRS 16.99 Disclosure		
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 38.118 e Disclosure <sup>Expiry date 2021-01-01 IFRS 7.IG29</sup> Common practice <sup>IFRS 3.867 d</sup> Disclosure <sup>IAS 40.79 c</sup> Disclosure <sup>IAS 41.50</sup> Disclosure <sup>Expiry date 2021-01-01 IFRS 7.37 b</sup> Common practice <sup>IAS 40.76</sup> Disclosure <sup>IAS 41.54 f</sup> Disclosure <sup>IFRS 7.35H</sup> Disclosure <sup>IAS 16.73 e</sup> Disclosure <sup>IAS 40.79 d</sup> Disclosure <sup>IFRS 7.35I</sup> Disclosure <sup>IAS 16.73 d</sup> Disclosure <sup>IAS 38.118 c</sup> Disclosure		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU 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 7.35I 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 7.35I 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 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 IFRS 3.867 d Disclosure IFRS 7.35H Disclosure IAS 38.118 c Common practice IFRS 7.35N Example		
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	X.XX duration	IAS 16.73 c Disclosure		
Useful life measured as period of time, property, plant and equipment	DUR	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 Disclosure		
Impairment loss recognised in other comprehensive income, property, plant and equipment	(X) duration	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]				
Increase (decrease) through transfers, property, plant and equipment	X duration, debit	IAS 16.73 e common practice		
Increase (decrease) through transfers from (to) investment property, property, plant and 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]				
Disposals, property, plant and equipment	(X) duration, credit	IAS 16.73 e (ii) Disclosure		
Retirements, property, plant and equipment	(X) duration, credit	IAS 16.73 e common practice		
Total disposals and retirements, property, plant and equipment	(X) duration, credit	IAS 16.73 e common practice		
Decrease through classified as held for sale, property, plant and equipment	(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	X instant, debit	IAS 16.79 c Example		
Property, plant and equipment, revaluation [abstract]				
Property, plant and equipment, revalued assets	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	X duration, credit	IAS 16.74 d Disclosure		
Fair value of property, plant and equipment materially different from carrying amount	X instant, debit	IAS 16.79 d Example		
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		

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

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
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 7.42I Disclosure: IFRS 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 IFRS 7.IG40B Example		
Loans to consumers [member]	member	IFRS 7.IG40B Example IFRS 7.6 Example IFRS 7.6		
Loans to corporate entities [member]	member	IFRS 7.IG20C Example IFRS 7.6 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]	member	IFRS 7.B2 a Disclosure		
Trading securities [member]	member	IFRS 7.6 Example IFRS 7.IG40B Example		
Derivatives [member]	member	IFRS 7.IG40B Example IFRS 7.6 Example 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]	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]	member	IFRS 7.6 Example IFRS 7.IG40B Example		
Financial assets outside scope of IFRS 7, class [member]	member	IFRS 7.B2 b Disclosure		
Categories of financial assets [axis]	axis	IFRS 7.8 Disclosure		
Financial assets, category [member]	member [default]	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 Disclosure		
Held-to-maturity investments, category [member]	member	Expiry date 2021-01-01 IFRS 7.8 b Disclosure		
Loans and receivables, category [member]	member	Expiry date 2021-01-01 IFRS 7.8 c Disclosure		
Financial assets at amortised cost, category [member]	member	IFRS 7.8 f Disclosure		
Financial assets at fair value through other comprehensive income, category [member]	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			
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		
Financial assets, at fair value	X instant, debit	IFRS 7.25 Disclosure		
Notional amount	X instant	IAS 1.112 c Common practice		
Reconciliation of changes in allowance account for credit losses of financial assets [abstract]				
Allowance account for credit losses of financial assets at beginning of period	X instant, credit	Expiry date 2021-01-01 IFRS 7.16 Disclosure		
Changes in allowance account for credit losses of financial assets [abstract]				
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 practice		
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 practice		
Increase (decrease) through net exchange differences, allowance account for credit losses of financial assets	X duration, credit	Expiry date 2021-01-01 IFRS 7.16 Common practice		
Increase (decrease) through adjustments arising from passage of time, allowance account for credit losses of financial assets	X duration, credit	Expiry date 2021-01-01 IFRS 7.16 Common practice		
Increase (decrease) through other changes, allowance account for credit losses of financial assets	X duration, credit	Expiry date 2021-01-01 IFRS 7.16 Common practice		
Total increase (decrease) in allowance account for credit losses of financial assets	X duration, credit	Expiry date 2021-01-01 IFRS 7.16 Disclosure		
Allowance account for credit losses of financial assets at end of period	X instant, credit	Expiry date 2021-01-01 IFRS 7.16 Disclosure		
Impairment loss on financial assets	X duration, debit	Expiry date 2021-01-01 IFRS 7.20 e Disclosure		
Information about credit quality of neither past due nor impaired financial assets [text block]	text block	Expiry date 2021-01-01 IFRS 7.36 c Disclosure		
Analysis of credit exposures using external credit grading system [text block]	text block	Expiry date 2021-01-01 IFRS 7.36 c 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 d 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 Example Expiry date 2021-01-01 IFRS 7.36 c Example Expiry date 2021-01-01 IFRS 7.IG24 d Example		



Label	Type	IFRS Reference	Additional AU 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 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 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 Example Expiry date 2021-01-01 IFRS 7.36 c 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 Example Expiry date 2021-01-		
Disclosure of external credit grades [abstract]				
Disclosure of external credit grades [table]	table	Expiry date 2021-01-01 IFRS 7.36 c Example Expiry date 2021-01-01 IFRS 7.IG24 Example		
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		
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 Disclosure Effective on first application of IFRS 9 IFRS 4.39L b Disclosure IFRS 7.6 Disclosure IFRS 7.42I 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]	member	IFRS 7.B2 a Disclosure		
Trading securities [member]	member	IFRS 7.6 Example IFRS 7.IG40B Example		
Derivatives [member]	member	IFRS 7.IG40B Example IFRS 7.6 Example 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]	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]	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 <sub>instant</sub>	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		

Label	Type	IFRS Reference	Additional AU 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 IFRS 7.IG20C Example		
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 Disclosure, Effective on first application of IFRS 9 IFRS 4.39L b Disclosure IFRS 7.6 Disclosure IFRS 7.42I 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]	member	IFRS 7.B2 a Disclosure		
Trading securities [member]	member	IFRS 7.6 Example IFRS 7.IG40B Example		
Derivatives [member]	member	IFRS 7.IG40B Example IFRS 7.6 Example 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]	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]	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 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 7.42I Disclosure IFRS 9.7.2.34 Disclosure		
Financial liabilities, class [member]	member [default]	IFRS 7.6 Disclosure IFRS 7.42I 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]	member	IFRS 7.B2 b Disclosure		
Categories of financial liabilities [axis]	axis	IFRS 7.8 Disclosure		
Financial liabilities, category [member]	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 subsequently, category [member]	member	IFRS 7.8 e Disclosure		
Financial liabilities at fair value through profit or loss that meet definition of held for trading, category [member]	member	IFRS 7.8 e Disclosure		
Financial liabilities at amortised cost, category [member]	member	IFRS 7.8 g Disclosure Expiry date 2021-01-01 IFRS 7.8 f Disclosure		
Disclosure of financial liabilities [line items]	line items			
Financial liabilities	X instant, credit	IFRS 7.25 Disclosure		
Financial liabilities, at fair value	X instant, credit	IFRS 7.25 Disclosure		
Designated loans or receivables at fair value through profit or loss [abstract]				
Maximum exposure to credit risk of loans or receivables	X instant	Expiry date 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 Disclosure		
Accumulated increase (decrease) in fair value of loan or receivable, attributable to changes in credit risk of financial assets	X instant, debit	Expiry date 2021-01-01 IFRS 7.9 c Disclosure		
Increase (decrease) in fair value of credit derivatives or similar instruments related to loans or receivables	X duration	Expiry date 2021-01-01 IFRS 7.9 d Disclosure		
Accumulated increase (decrease) in fair value of credit derivatives or similar instruments related to loans or receivables	X instant	Expiry date 2021-01-01 IFRS 7.9 d Disclosure		
Financial assets designated as measured at fair value through profit or loss [abstract]				
Maximum exposure to credit risk of financial assets designated as measured at fair value through profit or loss	X instant	IFRS 7.9 a Disclosure		
Amount by which credit derivatives or similar instruments related to financial assets designated as measured at fair value through profit or loss mitigate 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	X instant	IFRS 7.9 d Disclosure		
Designated financial liabilities at fair value through profit or loss [abstract]				
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		

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

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Reclassification of financial assets out of measured at amortised cost into measured at fair value through profit or loss	X duration	IFRS 7.12B c Disclosure		
Reclassification of financial assets out of measured at fair value through profit or loss into measured at amortised cost	X duration	IFRS 7.12B c Disclosure		
Reclassification of financial assets out of measured at amortised cost into measured at fair value through other comprehensive income	X duration	IFRS 7.12B c Disclosure		
Reclassification of financial assets out of measured at fair value through other comprehensive income into measured at amortised cost	X duration	IFRS 7.12B c Disclosure		
Reclassification of financial assets out of measured at fair value through other comprehensive income into measured at fair value through profit or loss	X duration	IFRS 7.12B c Disclosure		
Reclassification of financial assets out of measured at fair value through profit or loss into measured at fair value through other comprehensive income	X duration	IFRS 7.12B c Disclosure		
Effective interest rate determined on date of reclassification for assets reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category	X.XX instant	IFRS 7.12C a Disclosure		
Interest revenue recognised for assets reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category	X duration, credit	IFRS 7.12C b Disclosure		
Fair value of financial assets reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category	X instant, debit	IFRS 7.12D a Disclosure		
Fair value gain (loss) that would 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 reclassified out of fair value through other comprehensive income category into amortised cost category	X instant, debit	IFRS 7.12D a Disclosure		
Fair value gain (loss) that would have been recognised in other comprehensive income if financial assets had not been reclassified	X duration, credit	IFRS 7.12D b Disclosure		
Disclosure of offsetting of financial assets and financial liabilities [text block]	text block	IFRS 7 - Offsetting financial assets and financial liabilities Disclosure		
Disclosure of offsetting of financial assets [text block]	text block	IFRS 7.13C Disclosure		
Disclosure of offsetting of financial assets [abstract]				
Disclosure of offsetting of financial assets [table]	table	IFRS 7.13C Disclosure		
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		
Counterparties [axis]	axis	IFRS 7.B52 Disclosure		
Counterparties [member]	member [default]	IFRS 7.B52 Disclosure		
Individually insignificant counterparties [member]	member	IFRS 7.B52 Disclosure		
Disclosure of offsetting of financial assets [line items]	line items			
Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements [abstract]				
Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position [abstract]				
Gross financial assets subject to offsetting, enforceable master netting arrangements or similar agreements	X instant, debit	IFRS 7.13C a Disclosure		
Gross financial liabilities set off against financial assets subject to offsetting, enforceable master netting arrangements or similar agreements	(X) instant, credit	IFRS 7.13C b Disclosure		
Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position	X instant, debit	IFRS 7.13C c Disclosure		
Amounts subject to enforceable master netting arrangement or similar agreement not set off against financial assets [abstract]				
Financial instruments subject to enforceable master netting arrangement or similar agreement not set off against financial assets	(X) instant, credit	IFRS 7.13C d (i) Example, IFRS 7.IG40D Example		
Cash collateral received subject to enforceable master netting arrangement or similar agreement not set off against financial assets	(X) instant, credit	IFRS 7.13C d (ii) Example, IFRS 7.IG40D Example		
Total amounts subject to enforceable master netting arrangement or similar agreement not set off against financial assets	(X) instant, credit	IFRS 7.13C d Disclosure		
Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements	X instant, debit	IFRS 7.13C e Disclosure		
Description of rights of set-off associated with financial assets subject to enforceable master netting arrangement or similar agreement	text	IFRS 7.13E Disclosure		
Description of measurement differences for financial assets subject to offsetting, enforceable master netting arrangements or similar agreements	text	IFRS 7.B42 Disclosure		
Disclosure of reconciliation of financial assets subject to offsetting, enforceable master netting arrangements or similar agreements to individual line items in statement of financial position [text block]	text block	IFRS 7.B46 Disclosure		
Disclosure of offsetting of financial liabilities [text block]	text block	IFRS 7.13C Disclosure		
Disclosure of offsetting of financial liabilities [abstract]				
Disclosure of offsetting of financial liabilities [table]	table	IFRS 7.13C 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		
Counterparties [axis]	axis	IFRS 7.B52 Disclosure		
Counterparties [member]	member [default]	IFRS 7.B52 Disclosure		
Individually insignificant counterparties [member]	member	IFRS 7.B52 Disclosure		
Disclosure of offsetting of financial liabilities [line items]	line items			
Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements [abstract]				
Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position [abstract]				
Gross financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements	X instant, credit	IFRS 7.13C a Disclosure		
Gross financial assets set off against financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements	(X) instant, debit	IFRS 7.13C b Disclosure		
Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position	X instant, credit	IFRS 7.13C c Disclosure		
Amounts subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities [abstract]				
Financial instruments subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities	(X) instant, debit	IFRS 7.IG40D Example, IFRS 7.13C d (i) Example		
Cash collateral pledged subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities	(X) instant, debit	IFRS 7.IG40D Example, IFRS 7.13C d (ii) Example		
Total amounts subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities	(X) instant, debit	IFRS 7.13C d Disclosure		
Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements	X instant, credit	IFRS 7.13C e Disclosure		
Description of rights of set-off associated with financial liabilities subject to enforceable master netting arrangement or similar agreement	text	IFRS 7.13E Disclosure		
Description of measurement differences for financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements	text	IFRS 7.B42 Disclosure		
Disclosure of reconciliation of financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements to individual line items in statement of financial position [text block]	text block	IFRS 7.B46 Disclosure		
Financial assets pledged as collateral for liabilities or contingent liabilities	X instant, debit	IFRS 7.14 a Disclosure		
Description of terms and conditions of financial assets pledged as collateral for liabilities or contingent liabilities	text	IFRS 7.14 b Disclosure		
Collateral held permitted to be sold or repledged in absence of default by owner of collateral, at fair value	X instant, debit	IFRS 7.15 a Disclosure		

Label	Type	IFRS Reference	Additional AU 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	X instant, credit	IFRS 7.18 b Disclosure		
Loans payable in default or breach under reduced disclosure requirements	X instant, credit			AASB 7.RDR18.1
Explanation of whether default was remedied or terms of loans payable were renegotiated before financial statements were authorised for issue	text	IFRS 7.18 c Disclosure	#REF!	
Description of details of breaches which permitted lender to demand accelerated repayment during period of principal, interest, sinking fund, or redemption terms of loans payable	text	IFRS 7.19 Disclosure		
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 of loans payable were renegotiated before financial statements were authorised for issue	text	IFRS 7.19 Disclosure		
Income, expense, gains or losses of financial instruments [abstract]				
Gains (losses) on financial instruments [abstract]				
Gains (losses) on financial assets at fair value through profit or loss, designated upon initial recognition or 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	X duration, credit	IFRS 7.20 a (i) Disclosure		
Total gains (losses) on financial assets at fair value through profit or loss	X duration, credit	IFRS 7.20 a (i) Disclosure		
Gains (losses) on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	X duration, credit	IFRS 7.20 a (i) Disclosure		
Gains (losses) recognised in other comprehensive income on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	X duration, credit	IFRS 7.20 a (i) Disclosure		
Gains (losses) recognised in profit or loss on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	X 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	X duration, credit	IFRS 7.20 a (i) Disclosure		
Total gains (losses) on financial liabilities at fair value through profit or loss	X duration, credit	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) Disclosure		
Gains (losses) on loans and receivables	X duration, credit	Expiry date 2021-01-01 IFRS 7.20 a (iv) Disclosure		
Gains (losses) on available-for-sale financial assets	X duration, credit	Expiry date 2021-01-01 IFRS 7.20 a (ii) 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		
Reclassification adjustments on available-for-sale financial assets, before tax	X duration, debit	Expiry date 2021-01-01 IAS 1.92 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		
Other comprehensive income, before tax, gains (losses) from investments in equity instruments	X duration, credit	IAS 1.7 Disclosure, IFRS 7.20 a (vii) Disclosure, 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 Disclosure		
Reclassification adjustments on financial assets measured at fair value through other comprehensive income, before tax	X duration, debit	IFRS 7.20 a (viii) Disclosure, IAS 1.92 Disclosure		
Interest income and interest expense for financial assets or financial liabilities not at fair value through profit or loss [abstract]				
Interest income for financial assets not at fair value through profit or loss	X duration, credit	Expiry date 2021-01-01 IFRS 7.20 b Disclosure		
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	X duration, credit	IFRS 7.20 b Disclosure		
Fee income and expense [abstract]				
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	X duration, credit	IFRS 7.20 c (i) Disclosure		
Fee expense arising from financial liabilities not at fair value through profit or loss	X duration, debit	IFRS 7.20 c (i) Disclosure		
Interest income on impaired financial assets accrued [abstract]				
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]				
Gains arising from derecognition of financial assets measured at amortised cost	X duration, credit	IFRS 7.20A Disclosure		
Losses arising from derecognition of financial assets measured at amortised cost	(X) duration, debit	IFRS 7.20A Disclosure		
Net gain (loss) arising from derecognition of financial assets measured at amortised cost	X duration, credit	IAS 1.82 aB Disclosure		
Description of reason for derecognition of financial assets measured at amortised cost	text	IFRS 7.20A Disclosure		
Disclosure of hedge accounting [text block]	text block	Expiry date 2021-01-01 IFRS 7.22 Disclosure		
Disclosure of detailed information about hedges [text block]	text block	Expiry date 2021-01-01 IFRS 7.22 Disclosure		
Disclosure of detailed information about hedges [abstract]				
Disclosure of detailed information about hedges [table]	table	Expiry date 2021-01-01 IFRS 7.22 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		
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		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Hedges of net investment in foreign operations [member]	member	IAS 39.86 c <sup>Disclosure</sup> , IFRS 7.24A <sup>Disclosure</sup> , IFRS 7.24C <sup>Disclosure</sup> , IFRS 7.24B <sup>Disclosure</sup>		
Disclosure of detailed information about hedges [line items]	line items			
Description of type of hedge	text	Expiry date 2021-01-01 IFRS 7.22 a <sup>Disclosure</sup>		
Description of financial instruments designated as hedging instruments	text	Expiry date 2021-01-01 IFRS 7.22 b <sup>Disclosure</sup>		
Financial instruments designated as hedging instruments, at fair value	X <sup>instant</sup>	Expiry date 2021-01-01 IFRS 7.22 b <sup>Disclosure</sup>		
Description of nature of risks being hedged	text	Expiry date 2021-01-01 IFRS 7.22 c <sup>Disclosure</sup>		
Description of periods when cash flows expected to occur	text	Expiry date 2021-01-01 IFRS 7.23 a <sup>Disclosure</sup>		
Description of periods when cash flows affect profit or loss	text	Expiry date 2021-01-01 IFRS 7.23 a <sup>Disclosure</sup>		
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 <sup>Disclosure</sup> , IFRS 7.23F <sup>Disclosure</sup>		
Gains (losses) on hedging instrument, fair value hedges	X <sup>duration, credit</sup>	Expiry date 2021-01-01 IFRS 7.24 a (i) <sup>Disclosure</sup>		
Gains (losses) on hedged item attributable to hedged risk, fair value hedges	X <sup>duration, credit</sup>	Expiry date 2021-01-01 IFRS 7.24 a (ii) <sup>Disclosure</sup>		
Gains (losses) on ineffectiveness of cash flow hedges recognised in profit or loss	X <sup>duration, credit</sup>	Expiry date 2021-01-01 IFRS 7.24 b <sup>Disclosure</sup>		
Gains (losses) on ineffectiveness of hedges of net investments in foreign operations recognised in profit or loss	X <sup>duration, credit</sup>	Expiry date 2021-01-01 IFRS 7.24 c <sup>Disclosure</sup>		
Disclosure of general hedge accounting [text block]	text block	IFRS 7 - Hedge accounting <sup>Disclosure</sup>		
Description of cross-reference to disclosures about hedge accounting presented outside financial statements	text	IFRS 7.21B <sup>Disclosure</sup>		
Disclosure of risk management strategy related to hedge accounting [text block]	text block	IFRS 7.22A <sup>Disclosure</sup>		
Disclosure of risk management strategy related to hedge accounting [abstract]				
Disclosure of risk management strategy related to hedge accounting [table]	table	IFRS 7.22A <sup>Disclosure</sup>		
Types of risks [axis]	axis	Effective 2021-01-01 IFRS 17.124 <sup>Disclosure</sup> , Effective 2021-01-01 IFRS 17.125 <sup>Disclosure</sup> , Effective 2021-01-01 IFRS 17.127 <sup>Disclosure</sup> , Effective 2021-01-01 IFRS 17.128 a <sup>Disclosure</sup> , Effective 2021-01-01 IFRS 17.124 <sup>Disclosure</sup> , IFRS 7.34 <sup>Disclosure</sup> , IFRS 7.33 <sup>Disclosure</sup> , IFRS 7.21C <sup>Disclosure</sup>		
Risks [member]	member [default]			
Credit risk [member]	member	Effective 2021-01-01 IFRS 17.127 <sup>Disclosure</sup> , Effective 2021-01-01 IFRS 17.125 <sup>Disclosure</sup> , IFRS 7.32 <sup>Example</sup> , Effective 2021-01-01 IFRS 17.124 <sup>Disclosure</sup>		
Liquidity risk [member]	member	Effective 2021-01-01 IFRS 17.125 <sup>Disclosure</sup> , IFRS 7.32 <sup>Example</sup> , Effective 2021-01-01 IFRS 17.124 <sup>Disclosure</sup> , Effective 2021-01-01 IFRS 17.127 <sup>Disclosure</sup>		
Market risk [member]	member	IFRS 7.32 <sup>Example</sup> , Effective 2021-01-01 IFRS 17.125 <sup>Disclosure</sup> , Effective 2021-01-01 IFRS 17.124 <sup>Disclosure</sup> , Effective 2021-01-01 IFRS 17.127 <sup>Disclosure</sup> , Effective 2021-01-01 IFRS 17.128 a (ii) <sup>Disclosure</sup>		
Currency risk [member]	member	Effective 2021-01-01 IFRS 17.127 <sup>Disclosure</sup> , Effective 2021-01-01 IFRS 17.125 <sup>Disclosure</sup> , Effective 2021-01-01 IFRS 17.128 a (ii) <sup>Disclosure</sup> , Effective 2021-01-01 IFRS 17.124 <sup>Disclosure</sup> , IFRS 7 - Defined terms <sup>Disclosure</sup>		
Interest rate risk [member]	member	Effective 2021-01-01 IFRS 17.125 <sup>Disclosure</sup> , Effective 2021-01-01 IFRS 17.124 <sup>Disclosure</sup> , Effective 2021-01-01 IFRS 17.128 a (ii) <sup>Disclosure</sup> , IFRS 7 - Defined terms <sup>Disclosure</sup> , Effective 2021-01-01 IFRS 17.127 <sup>Disclosure</sup>		
Other price risk [member]	member	Effective 2021-01-01 IFRS 17.125 <sup>Disclosure</sup> , Effective 2021-01-01 IFRS 17.128 a (ii) <sup>Disclosure</sup> , IFRS 7 - Defined terms <sup>Disclosure</sup> , Effective 2021-01-01 IFRS 17.127 <sup>Disclosure</sup> , Effective 2021-01-01 IFRS 17.124 <sup>Disclosure</sup>		
Equity price risk [member]	member	IFRS 7.IG32 <sup>Example</sup> , IFRS 7.40 a <sup>Example</sup>		
Commodity price risk [member]	member	IFRS 7.IG32 <sup>Example</sup> , IFRS 7.40 a <sup>Example</sup>		
Prepayment risk [member]	member	IFRS 7.IG32 <sup>Example</sup> , IFRS 7.40 a <sup>Example</sup>		
Residual value risk [member]	member	IFRS 7.40 a <sup>Example</sup> , IFRS 7.IG32 <sup>Example</sup>		
Risk diversification effect [member]	member	IFRS 7.32 <sup>Common practice</sup>		
Disclosure of risk management strategy related to hedge accounting [line items]	line items			
Explanation of risk management strategy related to hedge accounting [text block]	text block	IFRS 7.22A <sup>Disclosure</sup>		
Description of hedging instruments used to hedge risk exposures and how they are used	text	IFRS 7.22B a <sup>Disclosure</sup>		
Description of how entity determines economic relationship between hedged item and hedging instrument for purpose of assessing hedge effectiveness	text	IFRS 7.22B b <sup>Disclosure</sup>		
Description of how entity establishes hedge ratio and what sources of hedge ineffectiveness are	text	IFRS 7.22B c <sup>Disclosure</sup>		
Information about how entity determined risk component designated as hedged item [text block]	text block	IFRS 7.22C a <sup>Disclosure</sup>		
Information about how designated risk component relates to hedged item in its entirety [text block]	text block	IFRS 7.22C b <sup>Disclosure</sup>		
Information about ultimate risk management strategy in relation to hedging relationships that entity frequently resets	text	IFRS 7.23C b (i) <sup>Disclosure</sup>		
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) <sup>Disclosure</sup>		
Indication of how frequently hedging relationships are discontinued and restarted	text	IFRS 7.23C b (iii) <sup>Disclosure</sup>		
Description of fact and reason why volume of hedging relationships to which exemption in IFRS 7.23C applies is unrepresentative of normal volumes	text	IFRS 7.24D <sup>Disclosure</sup>		
Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [text block]	text block	IFRS 7.23A <sup>Disclosure</sup>		



Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [abstract]				
Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [table]	table	IFRS 7.23A <sup>Disclosure</sup>		
Types of risks [axis]	axis	Effective 2021-01-01 IFRS 17.124 <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.128 a <sup>Disclosure</sup> IFRS 7.21C <sup>Disclosure</sup> IFRS 7.34 <sup>Disclosure</sup> IFRS 7.33 <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.127 <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.125 <sup>Disclosure</sup>		
Risks [member]	member [default]	Effective 2021-01-01 IFRS 17.125 <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.127 <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.128 a <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.124 <sup>Disclosure</sup> IFRS 7.34 <sup>Disclosure</sup> IFRS 7.33 <sup>Disclosure</sup> IFRS 7.21C <sup>Disclosure</sup>		
Credit risk [member]	member	Effective 2021-01-01 IFRS 17.127 <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.125 <sup>Disclosure</sup> IFRS 7.32 <sup>Example</sup> IFRS 7.32 <sup>Example</sup> Effective 2021-01-01 IFRS 17.124 <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.124 <sup>Disclosure</sup>		
Liquidity risk [member]	member	Effective 2021-01-01 IFRS 17.125 <sup>Disclosure</sup> IFRS 7.32 <sup>Example</sup> Effective 2021-01-01 IFRS 17.124 <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.127 <sup>Disclosure</sup>		
Market risk [member]	member	IFRS 7.32 <sup>Example</sup> Effective 2021-01-01 IFRS 17.125 <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.124 <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.127 <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.128 a (ii) <sup>Disclosure</sup>		
Currency risk [member]	member	Effective 2021-01-01 IFRS 17.127 <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.125 <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.128 a (ii) <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.124 <sup>Disclosure</sup> IFRS 7 - Defined terms <sup>Disclosure</sup>		
Interest rate risk [member]	member	Effective 2021-01-01 IFRS 17.125 <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.124 <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.128 a (ii) <sup>Disclosure</sup> IFRS 7 - Defined terms <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.127 <sup>Disclosure</sup>		
Other price risk [member]	member	Effective 2021-01-01 IFRS 17.125 <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.128 a (ii) <sup>Disclosure</sup> IFRS 7 - Defined terms <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.127 <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.124 <sup>Disclosure</sup>		
Equity price risk [member]	member	IFRS 7.IG32 <sup>Example</sup> IFRS 7.40 a <sup>Example</sup>		
Commodity price risk [member]	member	IFRS 7.IG32 <sup>Example</sup> IFRS 7.40 a <sup>Example</sup>		
Prepayment risk [member]	member	IFRS 7.IG32 <sup>Example</sup> IFRS 7.40 a <sup>Example</sup>		
Residual value risk [member]	member	IFRS 7.40 a <sup>Example</sup> IFRS 7.IG32 <sup>Example</sup>		
Risk diversification effect [member]	member	IFRS 7.32 <sup>Common practice</sup>		
Hedging instruments [axis]	axis	IFRS 7.24A <sup>Disclosure</sup> IFRS 7.23A <sup>Disclosure</sup>		
Hedging instruments [member]	member [default]	IFRS 7.24A <sup>Disclosure</sup> IFRS 7.23A <sup>Disclosure</sup>		
Maturity [axis]	axis	IFRS 7.238 a <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.120 <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.132 b <sup>Disclosure</sup> IFRS 7.42E e <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.109 <sup>Disclosure</sup> IFRS 7.811 <sup>Example</sup> IFRS 15.120 b (i) <sup>Disclosure</sup> IAS 1.61 <sup>Disclosure</sup> IFRS 16.94 <sup>Disclosure</sup> IFRS 16.97 <sup>Disclosure</sup>		
Aggregated time bands [member]	member [default]	IFRS 15.120 b (i) <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.109 <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.132 b <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.120 <sup>Disclosure</sup> IAS 1.61 <sup>Disclosure</sup> IFRS 7.238 a <sup>Disclosure</sup> IFRS 7.811 <sup>Example</sup> IFRS 7.835 <sup>Example</sup> IFRS 16.94 <sup>Disclosure</sup> IFRS 16.97 <sup>Disclosure</sup>		
Not later than one year [member]	member	IAS 1.61 a <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.132 b <sup>Disclosure</sup> IFRS 7.811 <sup>Example</sup> IFRS 16.94 <sup>Disclosure</sup> IFRS 7.IG31A <sup>Example</sup> IFRS 16.97 <sup>Disclosure</sup>		
Not later than three months [member]	member	Expiry date 2021-01-01 IFRS 7.37 a <sup>Example</sup> Expiry date 2021-01-01 IFRS 7.IG28 a <sup>Example</sup> IAS 1.112 c <sup>Common practice</sup>		
Not later than one month [member]	member	IFRS 7.835 a <sup>Example</sup> IFRS 7.811 a <sup>Example</sup> IFRS 7.IG31A <sup>Example</sup>		
Later than one month and not later than three months [member]	member	IFRS 7.811 b <sup>Example</sup> IFRS 7.835 b <sup>Example</sup> IFRS 7.IG31A <sup>Example</sup>		
Later than three months and not later than one year [member]	member	IFRS 7.811 c <sup>Example</sup>		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
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 7.811 Example: IFRS 7.835 c Example: IFRS 7.IG31A Example		
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 7.811 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 7.811 d Example: IFRS 7.IG31A Example		
Later than one year and not later than three years [member]	member	IFRS 7.811 Example: IFRS 7.835 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 7.811 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 7.811 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 five years [member]	member	IFRS 7.835 f Example: IFRS 7.811 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 7.811 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 7.811 Example: IFRS 7.IG31A Example		
Later than five years and not later than seven years [member]	member	IFRS 7.811 Example: IFRS 7.IG31A Example		
Later than seven years and not later than ten years [member]	member	IFRS 7.811 Example: IFRS 7.IG31A Example		
Later than ten years [member]	member	IAS 1.112 c Common practice: IFRS 7.811 Example: IFRS 7.IG31A Example		
Later than ten years and not later than fifteen years [member]	member	IFRS 7.811 Example: IFRS 7.IG31A Example		
Later than fifteen years and not later than twenty years [member]	member	IFRS 7.811 Example: IFRS 7.IG31A Example		
Later than twenty years and not later than twenty-five years [member]	member	IFRS 7.811 Example: IFRS 7.IG31A Example		
Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [line items]	line items			
Nominal amount of hedging instrument	X.XX instant	IFRS 7.24A d Disclosure: IFRS 7.23B a Disclosure		
Average price of hedging instrument	X.XX instant	IFRS 7.23B b Disclosure		
Average rate of hedging instrument	X.XX instant	IFRS 7.23B b Disclosure		
Description of sources of hedge ineffectiveness expected to affect hedging relationship	text	IFRS 7.23D 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	IFRS 7.23E 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		
Disclosure of detailed information about hedging instruments [text block]	text block	IFRS 7.24A Disclosure		
Disclosure of detailed information about hedging instruments [abstract]				
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 17.127 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 7.21C 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		

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

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
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		
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.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 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		
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]	axis	IFRS 7.24B Disclosure		
Hedged items [member]	member [default]	IFRS 7.24B Disclosure		
Disclosure of detailed information about hedged items [line items]	line items			
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	X instant, debit	IFRS 7.24B a (ii) Disclosure		
Accumulated fair value hedge adjustment on hedged item included in carrying amount, liabilities	X instant, credit	IFRS 7.24B a (ii) Disclosure		
Description of line item in statement of financial position that includes hedged item	text	IFRS 7.24B a (iii) Disclosure		
Gain (loss) on change in fair value of hedged item used as basis for recognising hedge ineffectiveness	X duration, credit	IFRS 7.24B b (i) Disclosure: IFRS 7.24B a (iv) Disclosure		
Accumulated fair value hedge adjustment remaining in statement of financial position for hedged item that ceased to be adjusted for hedging gains and losses, assets	X instant, debit	IFRS 7.24B a (v) Disclosure		
Accumulated fair value hedge adjustment remaining in statement of financial position for hedged item 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	X instant, credit	IFRS 7.24B b (ii) Disclosure		
Reserve of exchange differences on translation, continuing hedges	X instant, credit	IFRS 7.24B b (ii) Disclosure		
Reserve 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 accounting [text block]	text block	IFRS 7.24C Disclosure		
Disclosure of information about amounts that affected statement of comprehensive income as result of hedge accounting [abstract]				
Disclosure of information about amounts that affected statement of comprehensive income as result of hedge accounting [table]	table	IFRS 7.24C 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 17.127 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		
Risks [member]	member [default]	Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01-01 IFRS 17.127 Disclosure		
Credit risk [member]	member	Effective 2021-01-01 IFRS 17.127 Disclosure: Effective 2021-01-01 IFRS 17.125 Disclosure		
Liquidity risk [member]	member	Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01-01 IFRS 17.125 Disclosure: IFRS 7.32 Example: Effective 2021-01-01 IFRS 17.125 Disclosure: Effective 2021-01-01 IFRS 17.125 Disclosure		
Market 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		
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		

Label	Type	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 (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.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 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		
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		
Disclosure of information about amounts that affected statement of comprehensive income as result of hedge accounting [line items]	line items			
Gain (loss) on hedge ineffectiveness [abstract]				
Gain (loss) on hedge ineffectiveness recognised in profit or loss	X duration, credit	IFRS 7.24C a (i) disclosure, IFRS 7.24C b (ii) disclosure		
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 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 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 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 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 instant	IFRS 7.24G a disclosure		
Changes in nominal amount of credit derivative [abstract]				
Total increase (decrease) in credit derivative, nominal amount	X duration	IFRS 7.24G a disclosure		
Credit derivative, nominal amount at end of period	X instant	IFRS 7.24G a disclosure		
Reconciliation of fair value of credit derivative [abstract]				
Credit derivative, fair value at beginning of period	X instant, debit	IFRS 7.24G a disclosure		
Changes in fair value of credit derivative [abstract]				
Total increase (decrease) in credit derivative, fair value	X duration, debit	IFRS 7.24G a disclosure		
Credit derivative, fair value at end of period	X instant, debit	IFRS 7.24G a disclosure		
Gain (loss) on designation of financial instrument as measured at fair value through profit or loss because credit derivative is used to manage credit risk	X duration, credit	IFRS 7.24G b disclosure		
Fair value of financial instrument on discontinuation of measurement at fair value through profit or loss because credit derivative is used to manage credit risk, assets	X instant, debit	IFRS 7.24G c disclosure		
Fair value of financial instrument on discontinuation of measurement at fair value through profit or 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 IFRS 7.29 b and IFRS 7.29 c [text block]	text block	Expiry date 2021-01-01 IFRS 7.30 disclosure		
Description of fact that fair value information has not been disclosed because fair value of instruments cannot be measured reliably	text	Expiry date 2021-01-01 IFRS 7.30 a disclosure		
Description of financial instruments, their carrying amount, and explanation of why fair value cannot be measured reliably	text	Expiry date 2021-01-01 IFRS 7.30 b disclosure		

Label	Type	IFRS Reference	Additional AU 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 Disclosure		
Explanation of fact that financial instruments whose fair value previously could not be reliably measured are derecognised	text	Expiry date 2021-01-01 IFRS 7.30 e Disclosure		
Financial instruments whose fair value previously could not be reliably measured at time of derecognition	X instant	Expiry date 2021-01-01 IFRS 7.30 e Disclosure		
Gain (loss) recognised on derecognition of financial instruments whose fair value previously could not be reliably measured	X duration, credit	Expiry date 2021-01-01 IFRS 7.30 e Disclosure		
Description of cross-reference to disclosures about nature and extent of risks arising from financial instruments	text	IFRS 7.86 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		
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		
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 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 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		
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.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		
Disclosure of nature and extent of risks arising from financial instruments [line items]	line items			
Description of exposure to risk	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		
Description of changes in exposure to risk	text	IFRS 7.33 c Disclosure		
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]	text block	IFRS 7.34 a Disclosure		
Description of concentrations of risk	text	IFRS 7.34 c Disclosure		
Description of how management determines concentrations	text	IFRS 7.88 a Disclosure		
Description of shared characteristic for concentration	text	IFRS 7.88 b Disclosure		
Risk exposure associated with instruments sharing characteristic	X instant	IFRS 7.88 c Disclosure		
Additional information about entity exposure to risk	text	IFRS 7.35 Disclosure		
Sensitivity analysis for types of market risk [text block]	text block	IFRS 7.40 a Disclosure		
Disclosure of credit risk [text block]	text block	IAS 1.10 e Common practice, IFRS 7 - Credit risk Disclosure		
Description of cross-reference to disclosures about credit risk presented outside financial statements	text	IFRS 7.35C Disclosure		
Explanation of credit risk management practices and how they relate to recognition and measurement of expected credit losses [text block]	text block	IFRS 7.35F Disclosure		
Information on how entity determined whether credit risk of financial instruments has increased significantly since initial recognition	text	IFRS 7.35F a Disclosure		
Information about entity's definitions of default	text	IFRS 7.35F b Disclosure		
Information on how instruments were grouped if expected credit losses were measured on collective basis	text	IFRS 7.35F c 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	text	IFRS 7.35F e Disclosure		
Information on how requirements for modification of contractual cash flows of financial assets have been applied	text	IFRS 7.35F f Disclosure		
Explanation of inputs, assumptions and estimation techniques used to apply impairment requirements [text block]	text block	IFRS 7.35G Disclosure		



Label	Type	IFRS Reference	Additional AU 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		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [text block]	text block	IFRS 7.35I 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 7.88E Disclosure IFRS 7.35M Disclosure		
Financial guarantee contracts [member]	member	IFRS 7.35M Disclosure IFRS 7.88E Disclosure		
Trade receivables [member]	member	IFRS 7.35H 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 7.35I 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 Disclosure		
Financial instruments credit-impaired after purchase or origination [member]	member	IFRS 7.35H b (ii) Disclosure IFRS 7.35M b (ii) 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 7.35I 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 7.35I 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 7.35I Disclosure		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Accumulated impairment [member]	member	IAS 40.79 c <sup>Common practice</sup> Expiry date 2021-01-01 IFRS 7.37 b <sup>Example</sup> Expiry date 2021-01-01 IFRS 7.IG29 b <sup>Example</sup> IAS 41.54 f <sup>Common practice</sup> IAS 16.73 d <sup>Common practice</sup> IFRS 3.867 d <sup>disclosure</sup> IFRS 7.35H <sup>disclosure</sup> IAS 38.118 c <sup>Common practice</sup> IFRS 7.35N <sup>Example</sup>		
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [line items]	line items			
Financial assets at beginning of period	X instant, debit	IFRS 7.35M <sup>disclosure</sup> IFRS 7.25 <sup>disclosure</sup> IFRS 7.35H <sup>disclosure</sup> IFRS 7.35I <sup>disclosure</sup> IFRS 7.35N <sup>Example</sup>		
Increase (decrease) in financial assets [abstract]				
Increase (decrease) through transfers, financial assets	X duration, debit	IFRS 7.35H <sup>Example</sup> IFRS 7.35I d <sup>Example</sup> IFRS 7.IG20B <sup>Example</sup>		
Decrease through derecognition, financial assets	(X) duration, credit	IFRS 7.IG20B <sup>Example</sup> IFRS 7.35H <sup>Example</sup> IFRS 7.35I c <sup>Example</sup>		
Increase through origination or purchase, financial assets	X duration, debit	IFRS 7.35I a <sup>Example</sup> IFRS 7.35H <sup>Example</sup> IFRS 7.IG20B <sup>Example</sup>		
Decrease through write-off, financial assets	(X) duration, credit	IFRS 7.35H <sup>Example</sup> IFRS 7.35I c <sup>Example</sup> IFRS 7.IG20B <sup>Example</sup>		
Increase (decrease) through changes in models or risk parameters, financial assets	X duration, debit	IFRS 7.35H <sup>Example</sup> IFRS 7.IG20B <sup>Example</sup>		
Increase (decrease) through modification of contractual cash flows, financial assets	X duration, debit	IFRS 7.35I b <sup>Example</sup>		
Increase (decrease) through foreign exchange and other movements, financial assets [abstract]				
Increase (decrease) through foreign exchange, financial assets	X duration, debit	IFRS 7.35H <sup>Example</sup> IFRS 7.IG20B <sup>Example</sup>		
Increase (decrease) through other movements, financial assets	X duration, debit	IFRS 7.IG20B <sup>Example</sup> IFRS 7.35I <sup>Example</sup> IFRS 7.35H <sup>Example</sup>		
Total increase (decrease) through foreign exchange and other movements, financial assets	X duration, debit	IFRS 7.35H <sup>Example</sup> IFRS 7.IG20B <sup>Example</sup>		
Total increase (decrease) in financial assets	X duration, debit	IFRS 7.35I <sup>disclosure</sup> IFRS 7.35H <sup>disclosure</sup>		
Financial assets at end of period	X instant, debit	IFRS 7.35M <sup>disclosure</sup> IFRS 7.25 <sup>disclosure</sup> IFRS 7.35H <sup>disclosure</sup> IFRS 7.35I <sup>disclosure</sup> IFRS 7.35N <sup>Example</sup>		
Exposure to credit risk on loan commitments and financial guarantee contracts at beginning of period	X instant, credit	IFRS 7.35I <sup>disclosure</sup> IFRS 7.35H <sup>disclosure</sup> IFRS 7.35M <sup>disclosure</sup>		
Increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts [abstract]				
Increase (decrease) through transfers, exposure to credit risk on loan commitments and financial guarantee contracts	X duration, credit	IFRS 7.35I d <sup>Example</sup> IFRS 7.35H <sup>Example</sup> IFRS 7.IG20B <sup>Example</sup>		
Decrease through derecognition, exposure to credit risk on loan commitments and financial guarantee contracts	(X) duration, debit	IFRS 7.35I c <sup>Example</sup> IFRS 7.IG20B <sup>Example</sup> IFRS 7.35H <sup>Example</sup>		
Increase through origination or purchase, exposure to credit risk on loan commitments and financial guarantee contracts	X duration, credit	IFRS 7.35H <sup>Example</sup> IFRS 7.35I a <sup>Example</sup> IFRS 7.IG20B <sup>Example</sup>		
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 <sup>Example</sup> IFRS 7.IG20B <sup>Example</sup>		
Increase (decrease) through modification of contractual cash flows, exposure to credit risk on loan commitments and financial guarantee contracts	X duration, credit	IFRS 7.35I b <sup>Example</sup>		
Increase (decrease) through foreign exchange and other movements, exposure to credit risk on loan commitments and financial guarantee contracts [abstract]				
Increase (decrease) through foreign exchange, exposure to credit risk on loan commitments and financial guarantee contracts	X duration, credit	IFRS 7.IG20B <sup>Example</sup> IFRS 7.35H <sup>Example</sup>		
Increase (decrease) through other movements, exposure to credit risk on loan commitments and financial guarantee contracts	X duration, credit	IFRS 7.IG20B <sup>Example</sup> IFRS 7.35I <sup>Example</sup> IFRS 7.35H <sup>Example</sup>		
Total increase (decrease) through foreign exchange and other movements, exposure to credit risk on loan commitments and financial guarantee contracts	X duration, credit	IFRS 7.IG20B <sup>Example</sup> IFRS 7.35H <sup>Example</sup>		
Total increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts	X duration, credit	IFRS 7.35I <sup>disclosure</sup> IFRS 7.35H <sup>disclosure</sup>		
Exposure to credit risk on loan commitments and financial guarantee contracts at end of period	X instant, credit	IFRS 7.35I <sup>disclosure</sup> IFRS 7.35H <sup>disclosure</sup> IFRS 7.35M <sup>disclosure</sup>		
Undiscounted expected credit losses at initial recognition on purchased or originated credit-impaired financial assets initially recognised	X duration, credit	IFRS 7.35H c <sup>disclosure</sup>		
Explanation of reasons for changes in loss allowance for financial instruments	text	IFRS 7.88D <sup>Example</sup>		
Explanation of how significant changes in gross carrying amount of financial instruments contributed to changes in loss allowance	text	IFRS 7.35I <sup>disclosure</sup>		
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 <sup>disclosure</sup>		
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 <sup>disclosure</sup>		
Financial assets with modified contractual cash flows while loss allowance measured at lifetime expected credit losses for which loss allowance changed during reporting period to 12-month expected credit losses, gross carrying amount	X instant, debit	IFRS 7.35J b <sup>disclosure</sup>		
Financial assets written off during reporting period and still subject to enforcement activity, contractual amount outstanding	X instant, debit	IFRS 7.35L <sup>disclosure</sup>		
Information about groups or portfolios of financial instruments with particular features that could affect large portion of that group	text	IFRS 7.88H <sup>disclosure</sup>		
Disclosure of credit risk exposure [text block]	text block	IFRS 7.35M <sup>disclosure</sup>		
Disclosure of credit risk exposure [abstract]				
Disclosure of credit risk exposure [table]	table	IFRS 7.35M <sup>disclosure</sup>		
External credit grades [axis]	axis	IFRS 7.35M <sup>Example</sup> Expiry date 2021-01-01 IFRS 7.IG24 a <sup>Example</sup> Expiry date 2021-01-01 IFRS 4.39G a <sup>disclosure</sup> IFRS 7.IG20C <sup>Example</sup> Expiry date 2021-01-01 IFRS 7.36 c <sup>Example</sup>		
Entity's total for external credit grades [member]	member [default]	Expiry date 2021-01-01 IFRS 7.IG24 a <sup>Example</sup> IFRS 7.35M <sup>Example</sup> IFRS 7.IG20C <sup>Example</sup> Expiry date 2021-01-01 IFRS 7.36 c <sup>Example</sup> Expiry date 2021-01-01 IFRS 4.39G a <sup>disclosure</sup>		
External credit grades [member]	member	IFRS 7.IG20C <sup>Example</sup> Expiry date 2021-01-01 IFRS 7.IG24 a <sup>Example</sup> IFRS 7.35M <sup>Example</sup> Expiry date 2021-01-01 IFRS 7.36 c <sup>Example</sup> Expiry date 2021-01-01 IFRS 4.39G a <sup>disclosure</sup>		
Internal credit grades [axis]	axis	IFRS 7.IG20C <sup>Example</sup> IFRS 7.35M <sup>Example</sup> Expiry date 2021-01-01 IFRS 7.36 c <sup>Example</sup> Expiry date 2021-01-01 IFRS 7.IG25 b <sup>Example</sup> Expiry date 2021-01-01 IFRS 4.39G a <sup>disclosure</sup>		

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

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

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Financial assets	X Instant, debit	IFRS 7.35M <sup>Disclosure</sup> IFRS 7.25 <sup>Disclosure</sup> IFRS 7.35H <sup>Disclosure</sup> IFRS 7.35I <sup>Disclosure</sup> IFRS 7.35N <sup>Example</sup>		
Expected credit loss rate	X.XX instant	IFRS 7.IG20D <sup>Example</sup> IFRS 7.35N <sup>Example</sup>		
Disclosure of financial assets that are either past due or impaired [text block]	text block	Expiry date 2021-01-01 IFRS 7.37 <sup>Disclosure</sup>		
Disclosure of financial assets that are either past due or impaired [abstract]				
Disclosure of financial assets that are either past due or impaired [table]	table	Expiry date 2021-01-01 IFRS 7.37 <sup>Disclosure</sup>		
Classes of financial assets [axis]	axis	IFRS 7.6 <sup>Disclosure</sup> Effective on first application of IFRS 9 IFRS 4.39L b <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.C32 <sup>Disclosure</sup> IFRS 7.42I <sup>Disclosure</sup> IFRS 9.7.2.34 <sup>Disclosure</sup>		
Financial assets, class [member]	member [default]	Effective 2021-01-01 IFRS 17.C32 <sup>Disclosure</sup> Effective on first application of IFRS 9 IFRS 4.39L b <sup>Disclosure</sup> IFRS 7.6 <sup>Disclosure</sup> IFRS 7.42I <sup>Disclosure</sup> IFRS 9.7.2.34 <sup>Disclosure</sup>		
Financial assets at amortised cost, class [member]	member	IFRS 7.B2 <sup>a</sup> <sup>Disclosure</sup>		
Mortgages [member]	member	IFRS 7.IG20B <sup>Example</sup> IFRS 7.6 <sup>Example</sup> IFRS 7.IG40B <sup>Example</sup>		
Loans to consumers [member]	member	IFRS 7.IG40B <sup>Example</sup> IFRS 7.IG20C <sup>Example</sup> IFRS 7.6 <sup>Example</sup>		
Loans to corporate entities [member]	member	IFRS 7.IG20C <sup>Example</sup> IAS 1.112 c <sup>Common practice</sup> IFRS 7.6 <sup>Example</sup>		
Loans to government [member]	member	IAS 1.112 c <sup>Common practice</sup>		
Trade receivables [member]	member	IFRS 7.35H b (iii) <sup>Disclosure</sup> IFRS 7.35M b (iii) <sup>Disclosure</sup> IFRS 7.35N <sup>Example</sup> IAS 1.112 c <sup>Common practice</sup>		
Financial assets at fair value, class [member]	member	IFRS 7.B2 <sup>a</sup> <sup>Disclosure</sup>		
Trading securities [member]	member	IFRS 7.6 <sup>Example</sup> IFRS 7.IG40B <sup>Example</sup>		
Derivatives [member]	member	IFRS 7.IG40B <sup>Example</sup> IFRS 7.6 <sup>Example</sup> IFRS 13.IE60 <sup>Example</sup> IFRS 13.94 <sup>Example</sup>		
Option contract [member]	member	IAS 1.112 c <sup>Common practice</sup>		
Futures contract [member]	member	IAS 1.112 c <sup>Common practice</sup>		
Swap contract [member]	member	IAS 1.112 c <sup>Common practice</sup>		
Currency swap contract [member]	member	IAS 1.112 c <sup>Common practice</sup>		
Interest rate swap contract [member]	member	IAS 1.112 c <sup>Common practice</sup>		
Forward contract [member]	member	IAS 1.112 c <sup>Common practice</sup>		
Equity investments [member]	member	IFRS 7.6 <sup>Example</sup> IFRS 7.IG40B <sup>Example</sup>		
Financial assets outside scope of IFRS 7, class [member]	member	IFRS 7.B2 b <sup>Disclosure</sup>		
Impairment of financial assets [axis]	axis	Expiry date 2021-01-01 IFRS 7.37 <sup>Disclosure</sup>		
Entity's total for impairment of financial assets [member]	member [default]	Expiry date 2021-01-01 IFRS 7.37 <sup>Disclosure</sup>		
Financial assets neither past due nor impaired [member]	member	Expiry date 2021-01-01 IFRS 7.37 <sup>Common practice</sup>		
Financial assets past due but not impaired [member]	member	Expiry date 2021-01-01 IFRS 7.37 a <sup>Disclosure</sup>		
Financial assets impaired [member]	member	Expiry date 2021-01-01 IFRS 7.37 <sup>Common practice</sup>		
Financial assets individually assessed for credit losses [member]	member	Expiry date 2021-01-01 IFRS 7.37 b <sup>Disclosure</sup>		
Financial assets collectively assessed for credit losses [member]	member	Expiry date 2021-01-01 IFRS 7.37 <sup>Common practice</sup>		
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 38.118 e <sup>Disclosure</sup> Expiry date 2021-01-01 IFRS 7.IG29 <sup>Common practice</sup> IFRS 3.B67 d <sup>Disclosure</sup> IAS 40.79 c <sup>Disclosure</sup> IAS 41.50 <sup>Disclosure</sup> Expiry date 2021-01-01 IFRS 7.37 b <sup>Common practice</sup> IAS 40.76 <sup>Disclosure</sup> IAS 41.54 f <sup>Disclosure</sup> IFRS 7.35H <sup>Disclosure</sup> IAS 16.73 e <sup>Disclosure</sup> IAS 40.79 d <sup>Disclosure</sup> IFRS 7.35I <sup>Disclosure</sup> IAS 16.73 d <sup>Disclosure</sup> IAS 38.118 c <sup>Disclosure</sup>		
Carrying amount [member]	member [default]	Expiry date 2021-01-01 IFRS 7.IG29 a <sup>Example</sup> IAS 38.118 e <sup>Disclosure</sup> IAS 40.79 d <sup>Disclosure</sup> IFRS 7.35I <sup>Disclosure</sup> IFRS 3.B67 d <sup>Disclosure</sup> IAS 41.50 <sup>Disclosure</sup> IAS 16.73 e <sup>Disclosure</sup> Expiry date 2021-01-01 IFRS 7.37 b <sup>Example</sup> IAS 40.76 <sup>Disclosure</sup> IFRS 7.35H <sup>Disclosure</sup>		
Gross carrying amount [member]	member	IAS 41.54 f <sup>Disclosure</sup> Expiry date 2021-01-01 IFRS 7.IG29 <sup>Common practice</sup> IFRS 7.35N <sup>Example</sup> IAS 38.118 c <sup>Disclosure</sup> IAS 40.79 c <sup>Disclosure</sup> Expiry date 2021-01-01 IFRS 7.37 b <sup>Common practice</sup> IAS 16.73 d <sup>Disclosure</sup> IFRS 7.35M <sup>Disclosure</sup> IFRS 3.B67 d <sup>Disclosure</sup> IFRS 7.35I <sup>Disclosure</sup>		
Accumulated impairment [member]	member	IAS 40.79 c <sup>Common practice</sup> Expiry date 2021-01-01 IFRS 7.37 b <sup>Example</sup> Expiry date 2021-01-01 IFRS 7.IG29 b <sup>Example</sup> IAS 41.54 f <sup>Common practice</sup> IAS 16.73 d <sup>Common practice</sup> IFRS 3.B67 d <sup>Disclosure</sup> IFRS 7.35H <sup>Disclosure</sup> IAS 38.118 c <sup>Common practice</sup> IFRS 7.35N <sup>Example</sup>		
Past due status [axis]	axis	IFRS 7.35N <sup>Example</sup> Expiry date 2021-01-01 IFRS 7.37 <sup>Common practice</sup>		
Past due status [member]	member [default]	Expiry date 2021-01-01 IFRS 7.37 <sup>Common practice</sup> IFRS 7.35N <sup>Example</sup>		
Current [member]	member	IFRS 7.IG20D <sup>Example</sup> IFRS 7.35N <sup>Example</sup> Expiry date 2021-01-01 IFRS 7.37 <sup>Common practice</sup>		

Label	Type	IFRS Reference	Additional AU 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 <sup>Common practice</sup> IFRS 7.35N <sup>Example</sup> IFRS 7.IG20D <sup>Example</sup> IAS 1.112 c <sup>Common practice</sup>		
Later than two months and not later than three months [member]	member	IAS 1.112 c <sup>Common practice</sup> IFRS 7.35N <sup>Example</sup> Expiry date 2021-01-01 IFRS 7.37 <sup>Common practice</sup> IFRS 7.IG20D <sup>Example</sup>		
Later than three months [member]	member	IFRS 7.35N <sup>Example</sup> IFRS 7.IG20D <sup>Example</sup> Expiry date 2021-01-01 IFRS 7.37 <sup>Common practice</sup>		
Disclosure of financial assets that are either past due or impaired [line items]	line items			
Financial assets	X <sup>instant, debit</sup>	IFRS 7.35M <sup>Disclosure</sup> IFRS 7.25 <sup>Disclosure</sup> IFRS 7.35H <sup>Disclosure</sup> IFRS 7.35I <sup>Disclosure</sup> IFRS 7.35N <sup>Example</sup>		
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 <sup>Disclosure</sup>		
Analysis of financial assets that are individually determined to be impaired [text block]	text block	Expiry date 2021-01-01 IFRS 7.37 b <sup>Disclosure</sup>		
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 <sup>Example</sup> Expiry date 2021-01-01 IFRS 7.37 b <sup>Example</sup>		
Financial assets that are individually determined to be impaired, fair value of collateral held and other credit enhancements	X <sup>instant, debit</sup>	Expiry date 2021-01-01 IFRS 7.37 b <sup>Example</sup> Expiry date 2021-01-01 IFRS 7.IG29 c <sup>Example</sup>		
Description of nature of assets obtained by taking possession of collateral or calling on other credit enhancements	text	IFRS 7.38 a <sup>Disclosure</sup>		
Assets obtained by taking possession of collateral or calling on other credit enhancements	X <sup>instant, debit</sup>	IFRS 7.38 a <sup>Disclosure</sup>		
Description of policies for disposal or for use in operation of assets obtained by taking possession of collateral or other credit enhancement [text block]	text block	IFRS 7.38 b <sup>Disclosure</sup>		
Disclosure of maturity analysis for non-derivative financial liabilities [text block]	text block	IFRS 7.39 a <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
Maturity [axis]	axis	IFRS 7.23B a <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.120 <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.132 b <sup>Disclosure</sup> IFRS 7.42E e <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.109 <sup>Disclosure</sup> IFRS 7.B11 <sup>Example</sup> IFRS 15.120 b (i) <sup>Disclosure</sup> IAS 1.61 <sup>Disclosure</sup> IFRS 16.94 <sup>Disclosure</sup> IFRS 16.97 <sup>Disclosure</sup>		
Aggregated time bands [member]	member [default]	-IFRS 15.120 b (i) <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.109 <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.132 b <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.120 <sup>Disclosure</sup> IAS 1.61 <sup>Disclosure</sup> IFRS 7.23B a <sup>Disclosure</sup> IFRS 7.B11 <sup>Example</sup> IFRS 7.B35 <sup>Example</sup> IFRS 16.94 <sup>Disclosure</sup> IFRS 16.97 <sup>Disclosure</sup>		
Not later than one year [member]	member	IAS 1.61 a <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.132 b <sup>Disclosure</sup> IFRS 7.B11 <sup>Example</sup> IFRS 16.94 <sup>Disclosure</sup> IFRS 7.IG31A <sup>Example</sup> IFRS 16.97 <sup>Disclosure</sup>		
Not later than three months [member]	member	Expiry date 2021-01-01 IFRS 7.37 a <sup>Example</sup> Expiry date 2021-01-01 IFRS 7.IG28 a <sup>Example</sup> IAS 1.112 c <sup>Common practice</sup>		
Not later than one month [member]	member	IFRS 7.B35 a <sup>Example</sup> IFRS 7.B11 a <sup>Example</sup> IFRS 7.IG31A <sup>Example</sup>		
Later than one month and not later than three months [member]	member	IFRS 7.B11 b <sup>Example</sup> IFRS 7.B35 b <sup>Example</sup> IFRS 7.IG31A <sup>Example</sup>		
Later than three months and not later than one year [member]	member	IFRS 7.B11 c <sup>Example</sup>		
Later than three months and not later than six months [member]	member	Expiry date 2021-01-01 IFRS 7.37 a <sup>Example</sup> Expiry date 2021-01-01 IFRS 7.IG28 b <sup>Example</sup> IFRS 7.B11 <sup>Example</sup> IFRS 7.B35 c <sup>Example</sup> IFRS 7.IG31A <sup>Example</sup>		
Later than six months and not later than one year [member]	member	IFRS 7.B35 d <sup>Example</sup> Expiry date 2021-01-01 IFRS 7.IG28 c <sup>Example</sup> IFRS 7.B11 <sup>Example</sup> Expiry date 2021-01-01 IFRS 7.37 a <sup>Example</sup> IFRS 7.IG31A <sup>Example</sup>		
Later than one year [member]	member	Expiry date 2021-01-01 IFRS 7.IG28 d <sup>Example</sup> Expiry date 2021-01-01 IFRS 7.37 a <sup>Example</sup> IAS 1.61 b <sup>Disclosure</sup>		
Later than one year and not later than five years [member]	member	IFRS 7.B11 d <sup>Example</sup> IFRS 7.IG31A <sup>Example</sup>		
Later than one year and not later than three years [member]	member	IFRS 7.B11 <sup>Example</sup> IFRS 7.B35 e <sup>Example</sup> IFRS 7.IG31A <sup>Example</sup>		
Later than one year and not later than two years [member]	member	IAS 1.112 c <sup>Common practice</sup> Effective 2021-01-01 IFRS 17.132 b <sup>Disclosure</sup> IFRS 7.B11 <sup>Example</sup> IFRS 7.IG31A <sup>Example</sup> IFRS 16.97 <sup>Disclosure</sup> IFRS 16.94 <sup>Disclosure</sup>		
Later than two years and not later than three years [member]	member	Effective 2021-01-01 IFRS 17.132 b <sup>Disclosure</sup> IFRS 7.B11 <sup>Example</sup> IAS 1.112 c <sup>Common practice</sup> IFRS 16.94 <sup>Disclosure</sup> IFRS 16.97 <sup>Disclosure</sup> IFRS 7.IG31A <sup>Example</sup>		
Later than three years and not later than five years [member]	member	IFRS 7.B35 f <sup>Example</sup> IFRS 7.B11 <sup>Example</sup> IFRS 7.IG31A <sup>Example</sup>		



Label	Type	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 practiceEffective 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 Disclosure, IAS 1.112 c Common practiceEffective 2021-01-01 IFRS 17.132 b Disclosure, 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.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 practiceEffective 2021-01-01 IFRS 17.132 b Disclosure, 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 practiceEffective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example IFRS 7.IG31A Example		
Later than ten years and not later than fifteen years [member]	member	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		
Later than twenty years and not later than twenty-five years [member]	member	IFRS 7.B11 Example IFRS 7.IG31A Example		
Disclosure of maturity analysis for non-derivative financial liabilities [line items]	line items			
Non-derivative financial liabilities, undiscounted cash flows	X instant, credit	IFRS 7.39 a disclosure		
Gross lease liabilities	X instant, credit	IFRS 16.58 disclosure IFRS 7.B11D a Example		
Bank borrowings, undiscounted cash flows	X instant, credit	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		
Maturity [axis]	axis	IFRS 7.238 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 IFRS 7.B11 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, IAS 1.61 disclosure IFRS 7.238 a disclosure IFRS 7.B11 Example IFRS 7.B35 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 Example Expiry date 2021-01-01 IFRS 7.IG28 b Example IFRS 7.B11 Example IFRS 7.B35 c Example IFRS 7.IG31A Example		
Later than six months and not later than one year [member]	member	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	IAS 1.112 c Common practiceEffective 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 practiceEffective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example IFRS 16.94 Disclosure IFRS 16.97 disclosure IFRS 7.IG31A Example		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Later than three years and not later than five years [member]	member	IFRS 7.B35 f <sup>Example</sup> IFRS 7.B11 <sup>Example</sup> IFRS 7.IG31A <sup>Example</sup>		
Later than three years and not later than four years [member]	member	IAS 1.112 c <sup>Common practice</sup> Effective 2021-01-01 IFRS 17.132 b <sup>Disclosure</sup> IFRS 7.B11 <sup>Example</sup> IFRS 7.IG31A <sup>Example</sup> IFRS 16.94 <sup>Disclosure</sup> IFRS 16.97 <sup>Disclosure</sup>		
Later than four years and not later than five years [member]	member	Effective 2021-01-01 IFRS 17.132 b <sup>Disclosure</sup> IAS 1.112 c <sup>Common practice</sup> IFRS 7.B11 <sup>Example</sup> IFRS 16.94 <sup>Disclosure</sup> IFRS 16.97 <sup>Disclosure</sup> IFRS 7.IG31A <sup>Example</sup>		
Later than five years [member]	member	Effective 2021-01-01 IFRS 17.132 b <sup>Disclosure</sup> IFRS 7.B11 <sup>Example</sup> IFRS 7.B35 g <sup>Example</sup> IFRS 7.IG31A <sup>Example</sup> IFRS 16.94 <sup>Disclosure</sup> IFRS 16.97 <sup>Disclosure</sup>		
Later than five years and not later than ten years [member]	member	IAS 1.112 c <sup>Common practice</sup> IFRS 7.B11 <sup>Example</sup> IFRS 7.IG31A <sup>Example</sup>		
Later than five years and not later than seven years [member]	member	IFRS 7.B11 <sup>Example</sup> IFRS 7.IG31A <sup>Example</sup>		
Later than seven years and not later than ten years [member]	member	IFRS 7.B11 <sup>Example</sup> IFRS 7.IG31A <sup>Example</sup>		
Later than ten years [member]	member	IAS 1.112 c <sup>Common practice</sup> IFRS 7.B11 <sup>Example</sup> IFRS 7.IG31A <sup>Example</sup>		
Later than ten years and not later than fifteen years [member]	member	IFRS 7.B11 <sup>Example</sup> IFRS 7.IG31A <sup>Example</sup>		
Later than fifteen years and not later than twenty years [member]	member	IFRS 7.B11 <sup>Example</sup> IFRS 7.IG31A <sup>Example</sup>		
Later than twenty years and not later than twenty-five years [member]	member	IFRS 7.B11 <sup>Example</sup> IFRS 7.IG31A <sup>Example</sup>		
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 <sup>Disclosure</sup>		
Prices specified in forward agreements to purchase financial assets for cash	X instant, credit	IFRS 7.B11D b <sup>Example</sup>		
Net amounts for pay-floating (receive-fixed) interest rate swaps for which net cash flows are exchanged	X instant, credit	IFRS 7.B11D c <sup>Example</sup>		
Contractual amounts to be exchanged in derivative financial instrument for which gross cash flows are exchanged	X instant, credit	IFRS 7.B11D d <sup>Example</sup>		
Gross loan commitments	X instant, credit	IFRS 7.B11D e <sup>Example</sup>		
Disclosure of how entity manages liquidity risk [text block]	text block	IFRS 7.39 c <sup>Disclosure</sup>		
Disclosure of maturity analysis for financial assets held for managing liquidity risk [text block]	text block	IFRS 7.B11E <sup>Disclosure</sup>		
Disclosure of maturity analysis for financial assets held for managing liquidity risk [abstract]				
Disclosure of maturity analysis for financial assets held for managing liquidity risk [table]	table	IFRS 7.B11E <sup>Disclosure</sup>		
Maturity [axis]	axis	IFRS 7.23B a <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.120 <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.132 b <sup>Disclosure</sup> IFRS 7.42E e <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.109 <sup>Disclosure</sup> IFRS 7.B11 <sup>Example</sup> IFRS 15.120 b (i) <sup>Disclosure</sup> IAS 1.61 <sup>Disclosure</sup> IFRS 16.94 <sup>Disclosure</sup> IFRS 16.97 <sup>Disclosure</sup>		
Aggregated time bands [member]	member [default]	IFRS 15.120 b (i) <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.109 <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.132 b <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.120 <sup>Disclosure</sup> IAS 1.61 <sup>Disclosure</sup> IFRS 7.23B a <sup>Disclosure</sup> IFRS 7.B11 <sup>Example</sup> IFRS 7.B35 <sup>Example</sup> IFRS 16.94 <sup>Disclosure</sup> IFRS 16.97 <sup>Disclosure</sup>		
Not later than one year [member]	member	IAS 1.61 a <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.132 b <sup>Disclosure</sup> IFRS 7.B11 <sup>Example</sup> IFRS 16.94 <sup>Disclosure</sup> IFRS 7.IG31A <sup>Example</sup> IFRS 16.97 <sup>Disclosure</sup>		
Not later than three months [member]	member	Expiry date 2021-01-01 IFRS 7.37 a <sup>Example</sup> Expiry date 2021-01-01 IFRS 7.IG28 a <sup>Example</sup> IAS 1.112 c <sup>Common practice</sup>		
Not later than one month [member]	member	IFRS 7.B35 a <sup>Example</sup> IFRS 7.B11 a <sup>Example</sup> IFRS 7.IG31A <sup>Example</sup>		
Later than one month and not later than three months [member]	member	IFRS 7.B11 b <sup>Example</sup> IFRS 7.B35 b <sup>Example</sup> IFRS 7.IG31A <sup>Example</sup>		
Later than three months and not later than one year [member]	member	IFRS 7.B11 c <sup>Example</sup>		
Later than three months and not later than six months [member]	member	Expiry date 2021-01-01 IFRS 7.37 a <sup>Example</sup> Expiry date 2021-01-01 IFRS 7.IG28 b <sup>Example</sup> IFRS 7.B11 <sup>Example</sup> IFRS 7.B35 c <sup>Example</sup> IFRS 7.IG31A <sup>Example</sup>		
Later than six months and not later than one year [member]	member	IFRS 7.B35 d <sup>Example</sup> Expiry date 2021-01-01 IFRS 7.IG28 c <sup>Example</sup> IFRS 7.B11 <sup>Example</sup> Expiry date 2021-01-01 IFRS 7.37 a <sup>Example</sup> IFRS 7.IG31A <sup>Example</sup>		
Later than one year [member]	member	Expiry date 2021-01-01 IFRS 7.IG28 d <sup>Example</sup> Expiry date 2021-01-01 IFRS 7.37 a <sup>Example</sup> IAS 1.61 b <sup>Disclosure</sup>		
Later than one year and not later than five years [member]	member	IFRS 7.B11 d <sup>Example</sup> IFRS 7.IG31A <sup>Example</sup>		
Later than one year and not later than three years [member]	member	IFRS 7.B11 <sup>Example</sup> IFRS 7.B35 e <sup>Example</sup> IFRS 7.IG31A <sup>Example</sup>		
Later than one year and not later than two years [member]	member	Effective 2021-01-01 IFRS 17.132 b <sup>Disclosure</sup> IFRS 7.B11 <sup>Example</sup> IFRS 7.IG31A <sup>Example</sup> IFRS 16.97 <sup>Disclosure</sup> IFRS 16.94 <sup>Disclosure</sup>		
Later than two years and not later than three years [member]	member	Effective 2021-01-01 IFRS 17.132 b <sup>Disclosure</sup> IFRS 7.B11 <sup>Example</sup> IAS 1.112 c <sup>Common practice</sup> IFRS 16.94 <sup>Disclosure</sup> IFRS 16.97 <sup>Disclosure</sup> IFRS 7.IG31A <sup>Example</sup>		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Later than three years and not later than five years [member]	member	IFRS 7.B35 f <sup>Example</sup> IFRS 7.B11 <sup>Example</sup> IFRS 7.IG31A <sup>Example</sup>		
Later than three years and not later than four years [member]	member	IAS 1.112 c <sup>Common practice</sup> Effective 2021-01-01 IFRS 17.132 b <sup>Disclosure</sup> IFRS 7.B11 <sup>Example</sup> IFRS 7.IG31A <sup>Example</sup> IFRS 16.94 <sup>Disclosure</sup> IFRS 16.97 <sup>Disclosure</sup>		
Later than four years and not later than five years [member]	member	Effective 2021-01-01 IFRS 17.132 b <sup>Disclosure</sup> IAS 1.112 c <sup>Common practice</sup> IFRS 7.B11 <sup>Example</sup> IFRS 16.94 <sup>Disclosure</sup> IFRS 16.97 <sup>Disclosure</sup> IFRS 7.IG31A <sup>Example</sup>		
Later than five years [member]	member	Effective 2021-01-01 IFRS 17.132 b <sup>Disclosure</sup> IFRS 7.B11 <sup>Example</sup> IFRS 7.B35 g <sup>Example</sup> IFRS 7.IG31A <sup>Example</sup> IFRS 16.94 <sup>Disclosure</sup> IFRS 16.97 <sup>Disclosure</sup>		
Later than five years and not later than ten years [member]	member	IAS 1.112 c <sup>Common practice</sup> IFRS 7.B11 <sup>Example</sup> IFRS 7.IG31A <sup>Example</sup>		
Later than five years and not later than seven years [member]	member	IFRS 7.B11 <sup>Example</sup> IFRS 7.IG31A <sup>Example</sup>		
Later than seven years and not later than ten years [member]	member	IFRS 7.B11 <sup>Example</sup> IFRS 7.IG31A <sup>Example</sup>		
Later than ten years [member]	member	IAS 1.112 c <sup>Common practice</sup> IFRS 7.B11 <sup>Example</sup> IFRS 7.IG31A <sup>Example</sup>		
Later than ten years and not later than fifteen years [member]	member	IFRS 7.B11 <sup>Example</sup> IFRS 7.IG31A <sup>Example</sup>		
Later than fifteen years and not later than twenty years [member]	member	IFRS 7.B11 <sup>Example</sup> IFRS 7.IG31A <sup>Example</sup>		
Later than twenty years and not later than twenty-five years [member]	member	IFRS 7.B11 <sup>Example</sup> IFRS 7.IG31A <sup>Example</sup>		
Disclosure of maturity analysis for financial assets held for managing liquidity risk [line items]	line items			
Financial assets held for managing liquidity risk	X instant, debit	IFRS 7.B11E <sup>Disclosure</sup>		
Disclosure of financial instruments by type of interest rate [text block]	text block	IFRS 7.39 <sup>Common practice</sup>		
Disclosure of financial instruments by type of interest rate [abstract]				
Disclosure of financial instruments by type of interest rate [table]	table	IFRS 7.39 <sup>Common practice</sup>		
Types of interest rates [axis]	axis	IFRS 7.39 <sup>Common practice</sup>		
Interest rate types [member]	member [default]	IFRS 7.39 <sup>Common practice</sup>		
Floating interest rate [member]	member	IFRS 7.39 <sup>Common practice</sup>		
Fixed interest rate [member]	member	IFRS 7.39 <sup>Common practice</sup>		
Disclosure of financial instruments by type of interest rate [line items]	line items			
Financial assets	X instant, debit	IFRS 7.35M <sup>Disclosure</sup> IFRS 7.25 <sup>Disclosure</sup> IFRS 7.35H <sup>Disclosure</sup> IFRS 7.35I <sup>Disclosure</sup> IFRS 7.35N <sup>Example</sup>		
Financial liabilities	X instant, credit	IFRS 7.25 <sup>Disclosure</sup>		
Disclosure of detailed information about borrowings [text block]	text block	IFRS 7.7 <sup>Common practice</sup>		
Disclosure of detailed information about borrowings [abstract]				
Disclosure of detailed information about borrowings [table]	table	IFRS 7.7 <sup>Common practice</sup>		
Borrowings by name [axis]	axis	IFRS 7.7 <sup>Common practice</sup>		
Borrowings by name [member]	member [default]	IFRS 7.7 <sup>Common practice</sup>		
Types of interest rates [axis]	axis	IFRS 7.39 <sup>Common practice</sup>		
Interest rate types [member]	member [default]	IFRS 7.39 <sup>Common practice</sup>		
Floating interest rate [member]	member	IFRS 7.39 <sup>Common practice</sup>		
Fixed interest rate [member]	member	IFRS 7.39 <sup>Common practice</sup>		
Range [axis]	axis	IFRS 13.B6 <sup>Example</sup> Effective 2021-01-01 IFRS 17.120 <sup>Disclosure</sup> IFRS 2.45 d <sup>Disclosure</sup> IFRS 7.7 <sup>Common practice</sup> IFRS 14.33 b <sup>Disclosure</sup> IFRS 13.IE63 <sup>Example</sup>		
Ranges [member]	member [default]	IFRS 13.IE63 <sup>Example</sup> IFRS 13.B6 <sup>Example</sup> IFRS 14.33 b <sup>Disclosure</sup> IFRS 7.7 <sup>Common practice</sup> IFRS 2.45 d <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.120 <sup>Disclosure</sup>		
Bottom of range [member]	member	IFRS 13.IE63 <sup>Example</sup> IFRS 7.7 <sup>Common practice</sup> IFRS 2.45 d <sup>Disclosure</sup> IFRS 14.33 b <sup>Disclosure</sup> IFRS 13.B6 <sup>Example</sup> Effective 2021-01-01 IFRS 17.120 <sup>Disclosure</sup>		
Weighted average [member]	member	IFRS 14.33 b <sup>Disclosure</sup> IFRS 13.B6 <sup>Example</sup> Effective 2021-01-01 IFRS 17.120 <sup>Disclosure</sup> IFRS 7.7 <sup>Common practice</sup> IFRS 13.IE63 <sup>Example</sup>		
Top of range [member]	member	Effective 2021-01-01 IFRS 17.120 <sup>Disclosure</sup> IFRS 13.IE63 <sup>Example</sup> IFRS 13.B6 <sup>Example</sup> IFRS 7.7 <sup>Common practice</sup> IFRS 2.45 d <sup>Disclosure</sup> IFRS 14.33 b <sup>Disclosure</sup>		
Disclosure of detailed information about borrowings [line items]	line items			
Borrowings	X instant, credit	IAS 1.55 <sup>Common practice</sup>		
Notional amount	X instant	IAS 1.112 c <sup>Common practice</sup>		
Borrowings, interest rate	X.XX instant	IFRS 7.7 <sup>Common practice</sup>		
Borrowings, interest rate basis	text	IFRS 7.7 <sup>Common practice</sup>		
Borrowings, adjustment to interest rate basis	X.XX instant	IFRS 7.7 <sup>Common practice</sup>		
Borrowings, maturity	text	IFRS 7.7 <sup>Common practice</sup>		
Borrowings, original currency	text	IFRS 7.7 <sup>Common practice</sup>		
Description of methods and assumptions used in preparing sensitivity analysis	text	IFRS 7.40 b <sup>Disclosure</sup>		
Description of changes in methods and assumptions used in preparing sensitivity analysis	text	IFRS 7.40 c <sup>Disclosure</sup>		
Description of reasons for changes in methods and assumptions used in preparing sensitivity analysis	text	IFRS 7.40 c <sup>Disclosure</sup>		
Description of method, parameters and assumptions used in preparing sensitivity analysis reflecting interdependencies between risk variables	text	IFRS 7.41 a <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
Value at risk	X instant	IFRS 7.41 <sup>Common practice</sup>		
Description of fact and reason why sensitivity analyses are unrepresentative	text	IFRS 7.42 <sup>Disclosure</sup>		
Disclosure of transfers of financial assets [text block]	text block	IFRS 7 - Transfers of financial assets <sup>Disclosure</sup>		
Disclosure of transferred financial assets that are not derecognised in their entirety [text block]	text block	IFRS 7.42D <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
Transferred financial assets that are not derecognised in their entirety [axis]	axis	IFRS 7.42D <sup>Disclosure</sup>		
Transferred financial assets that are not derecognised in their entirety [member]	member [default]	IFRS 7.42D <sup>Disclosure</sup>		
Disclosure of transferred financial assets that are not derecognised in their entirety [line items]	line items			

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Description of nature of transferred financial assets that are not derecognised in their entirety	text	IFRS 7.42D a <sup>Disclosure</sup>		
Description of nature of risks and rewards of ownership to which entity is exposed	text	IFRS 7.42D b <sup>Disclosure</sup>		
Description of nature of relationship between transferred financial assets that are not derecognised in their entirety and associated liabilities	text	IFRS 7.42D c <sup>Disclosure</sup>		
Fair value of transferred financial assets (associated financial liabilities) that are not derecognised in their entirety [abstract]				
Fair value of transferred financial assets that are not derecognised in their entirety	X instant, debit	IFRS 7.42D d <sup>Disclosure</sup>		
Fair value of associated financial liabilities	(X) instant, credit	IFRS 7.42D d <sup>Disclosure</sup>		
Net fair value of transferred financial assets (associated financial liabilities) that are not derecognised in their entirety	X instant, debit	IFRS 7.42D d <sup>Disclosure</sup>		
Assets that entity continues to recognise	X instant, debit	IFRS 7.42D e <sup>Disclosure</sup>		
Associated liabilities that entity continues to recognise	X instant, credit	IFRS 7.42D e <sup>Disclosure</sup>		
Original assets before transfer	X instant, debit	IFRS 7.42D f <sup>Disclosure</sup>		
Assets that entity continues to recognise to extent of continuing involvement	X instant, debit	IFRS 7.42D f <sup>Disclosure</sup>		
Associated liabilities that entity continues to recognise to extent of continuing involvement	X instant, credit	IFRS 7.42D f <sup>Disclosure</sup>		
Disclosure of continuing involvement in derecognised financial assets [text block]	text block	IFRS 7.42G <sup>Disclosure</sup> IFRS 7.42E <sup>Disclosure</sup>		
Disclosure of continuing involvement in derecognised financial assets [abstract]				
Disclosure of continuing involvement in derecognised financial assets [table]	table	IFRS 7.42E <sup>Disclosure</sup> IFRS 7.42G <sup>Disclosure</sup>		
Continuing involvement in derecognised financial assets by type of instrument [axis]	axis	IFRS 7.B33 <sup>Example</sup>		
Types of instrument [member]	member [default]	IFRS 7.B33 <sup>Example</sup>		
Written put options [member]	member	IFRS 7.IG40B <sup>Example</sup> IFRS 7.B33 <sup>Example</sup>		
Purchased call options [member]	member	IFRS 7.IG40B <sup>Example</sup> IFRS 7.B33 <sup>Example</sup>		
Guarantees [member]	member	IFRS 7.B33 <sup>Example</sup>		
Continuing involvement in derecognised financial assets by type of transfer [axis]	axis	IFRS 7.B33 <sup>Example</sup>		
Types of transfer [member]	member [default]	IFRS 7.B33 <sup>Example</sup>		
Securities lending [member]	member	IFRS 7.IG40B <sup>Example</sup> IFRS 7.B33 <sup>Example</sup>		
Factoring of receivables [member]	member	IFRS 7.B33 <sup>Example</sup>		
Securitisations [member]	member	IFRS 7.B33 <sup>Example</sup>		
Disclosure of continuing involvement in derecognised financial assets [line items]	line items			
Recognised assets representing continuing involvement in derecognised financial assets	X instant, debit	IFRS 7.42E a <sup>Disclosure</sup>		
Recognised liabilities representing continuing involvement in derecognised financial assets	X instant, credit	IFRS 7.42E a <sup>Disclosure</sup>		
Description of line items of recognised assets and liabilities representing continuing involvement in derecognised financial assets	text	IFRS 7.42E a <sup>Disclosure</sup>		
Fair value of assets representing continuing involvement in derecognised financial assets	X instant, debit	IFRS 7.42E b <sup>Disclosure</sup>		
Fair value of liabilities representing continuing involvement in derecognised financial assets	X instant, credit	IFRS 7.42E b <sup>Disclosure</sup>		
Maximum exposure to loss from continuing involvement	X instant	IFRS 7.42E c <sup>Disclosure</sup>		
Information about how maximum exposure to loss from continuing involvement is determined	text	IFRS 7.42E c <sup>Disclosure</sup>		
Undiscounted cash outflow required to repurchase derecognised financial assets	X instant, credit	IFRS 7.42E d <sup>Disclosure</sup>		
Other amounts payable to transferee in respect of transferred assets	X instant, credit	IFRS 7.42E d <sup>Disclosure</sup>		
Qualitative information about continuing involvement in derecognised financial assets	text	IFRS 7.42E f <sup>Disclosure</sup>		
Gain (loss) of derecognised financial assets at date of transfer	X duration, credit	IFRS 7.42G a <sup>Disclosure</sup>		
Income from continuing involvement in derecognised financial assets	X duration, credit	IFRS 7.42G b <sup>Disclosure</sup>		
Income from continuing involvement in derecognised financial assets cumulatively recognised	X instant, credit	IFRS 7.42G b <sup>Disclosure</sup>		
Expense from continuing involvement in derecognised financial assets	X duration, debit	IFRS 7.42G b <sup>Disclosure</sup>		
Expense from continuing involvement in derecognised financial assets cumulatively recognised	X instant, debit	IFRS 7.42G b <sup>Disclosure</sup>		
Explanation when greatest transfer activity took place	text	IFRS 7.42G c (i) <sup>Disclosure</sup>		
Gain (loss) from transfer activity during period representing greatest transfer activity	X duration, credit	IFRS 7.42G c (ii) <sup>Disclosure</sup>		
Proceeds from transfer activity during period representing greatest transfer activity	X duration, debit	IFRS 7.42G c (iii) <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
Maturity [axis]	axis	IFRS 7.23B a <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.120 <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.132 b <sup>Disclosure</sup> IFRS 7.42E e <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.109 <sup>Disclosure</sup> IFRS 7.B11 <sup>Example</sup> IFRS 15.120 b (i) <sup>Disclosure</sup> IAS 1.61 <sup>Disclosure</sup> IFRS 16.94 <sup>Disclosure</sup> IFRS 16.97 <sup>Disclosure</sup>		
Aggregated time bands [member]	member [default]	IFRS 15.120 b (i) <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.109 <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.132 b <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.120 <sup>Disclosure</sup> IAS 1.61 <sup>Disclosure</sup> IFRS 7.23B a <sup>Disclosure</sup> IFRS 7.B11 <sup>Example</sup> IFRS 7.B35 <sup>Example</sup> IFRS 16.94 <sup>Disclosure</sup> IFRS 16.97 <sup>Disclosure</sup>		
Not later than one year [member]	member	IAS 1.61 a <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.132 b <sup>Disclosure</sup> IFRS 7.B11 <sup>Example</sup> IFRS 16.94 <sup>Disclosure</sup> IFRS 7.IG31A <sup>Example</sup> IFRS 16.97 <sup>Disclosure</sup>		
Not later than three months [member]	member	Expiry date 2021-01-01 IFRS 7.37 a <sup>Example</sup> Expiry date 2021-01-01 IFRS 7.IG28 a <sup>Example</sup> IAS 1.112 c <sup>Common practice</sup>		
Not later than one month [member]	member	IFRS 7.B35 a <sup>Example</sup> IFRS 7.B11 a <sup>Example</sup> IFRS 7.IG31A <sup>Example</sup>		
Later than one month and not later than three months [member]	member	IFRS 7.B11 b <sup>Example</sup> IFRS 7.B35 b <sup>Example</sup> IFRS 7.IG31A <sup>Example</sup>		
Later than three months and not later than one year [member]	member	IFRS 7.B11 c <sup>Example</sup>		
Later than three months and not later than six months [member]	member	Expiry date 2021-01-01 IFRS 7.37 a <sup>Example</sup> Expiry date 2021-01-01 IFRS 7.IG28 b <sup>Example</sup> IFRS 7.B11 <sup>Example</sup> IFRS 7.B35 c <sup>Example</sup> IFRS 7.IG31A <sup>Example</sup>		
Later than six months and not later than one year [member]	member	IFRS 7.B35 d <sup>Example</sup> Expiry date 2021-01-01 IFRS 7.IG28 c <sup>Example</sup> IFRS 7.B11 <sup>Example</sup> Expiry date 2021-01-01 IFRS 7.37 a <sup>Example</sup> IFRS 7.IG31A <sup>Example</sup>		

Label	Type	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 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 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 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 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.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 Example: IFRS 7.IG31A Example		
Later than ten years and not later than fifteen years [member]	member	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		
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]	axis	IFRS 7.B33 Example		
Types of instrument [member]	member [default]	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]	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]	member [default]	IFRS 7.B33 Example		
Securities lending [member]	member	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 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]	text block	IFRS 7.42I Disclosure		
Disclosure of financial assets at date of initial application of IFRS 9 [abstract]				
Disclosure of financial assets at date of initial application of IFRS 9 [table]	table	IFRS 7.42I 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 disclosure: Effective on first application of IFRS 9 IFRS 4.39L b disclosure: IFRS 7.6 disclosure: IFRS 7.42I 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]	member	IFRS 7.B2 a disclosure		
Trading securities [member]	member	IFRS 7.6 Example: IFRS 7.IG40B Example		
Derivatives [member]	member	IFRS 7.IG40B Example: IFRS 7.6 example: 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]	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]	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]	line items			
Financial assets, measurement category immediately before initial application of IFRS 9	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		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Financial assets, measurement category immediately after initial application of IFRS 9	text	IFRS 7.42I b Disclosure		
Financial assets, carrying amount immediately after initial application of IFRS 9	X instant, debit	IFRS 7.42I b Disclosure		
Financial assets previously designated at fair value through profit or loss but no longer so designated, 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 due to 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]				
Disclosure of financial liabilities at date of initial application of IFRS 9 [table]	table	IFRS 7.42I Disclosure		
Classes of financial liabilities [axis]	axis	IFRS 7.6 Disclosure, IFRS 7.42I Disclosure, IFRS 9.7.2.34 Disclosure		
Financial liabilities, class [member]	member [default]	IFRS 7.6 Disclosure, IFRS 7.42I 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]	member	IFRS 7.B2 b Disclosure		
Disclosure of financial liabilities at date of initial application of IFRS 9 [line items]	line items			
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	X instant, credit	IFRS 7.42I a Disclosure		
Financial liabilities, measurement category immediately after initial application of IFRS 9	text	IFRS 7.42I b Disclosure		
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, 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 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 7.42I c Disclosure		
Information on how entity applied classification requirements in IFRS 9 to financial assets whose classification has changed as result of applying IFRS 9	text	IFRS 7.42J a Disclosure		
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	X instant, debit	IFRS 7.42L a Disclosure		
Increase (decrease) in financial assets arising from change in measurement attribute, initial application of IFRS 9	X instant, debit	IFRS 7.42L b Disclosure		
Increase (decrease) in financial liabilities on basis of measurement category, initial application of IFRS 9	X instant, credit	IFRS 7.42L a 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	X instant, debit	IFRS 7.42M a Disclosure		
Fair value gain (loss) that would have been recognised in profit or loss or other comprehensive income if financial assets had not been reclassified as measured at amortised cost, initial application of IFRS 9	X 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 comprehensive income, initial application of IFRS 9	X instant, debit	IFRS 7.42M a Disclosure		
Fair value gain (loss) that would have been recognised in profit or loss if financial assets had not been reclassified out of fair value through profit or loss and into fair value through other comprehensive income, initial 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 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 category, initial application of IFRS 9	X.XX instant	IFRS 7.42N a Disclosure		
Interest revenue (expense) recognised for financial liabilities reclassified out of fair value through profit or loss 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	text			AASB 9.Aus1.5
Explanation of initial application of impairment requirements for financial instruments [text block]	text block	IFRS 7.42P Disclosure		
Financial assets whose contractual cash flow characteristics have been assessed based on facts and circumstances at initial recognition without taking into account requirements related to modification of time value of money element	X instant, debit	IFRS 7.42R Disclosure		
Financial assets whose contractual cash flow characteristics have been assessed based on facts and circumstances at initial recognition without taking into account exception for prepayment features	X instant, debit	IFRS 7.42S Disclosure		
Disclosure of financial assets 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 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 compensation [table]	table	IFRS 9.7.2.34 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 Disclosure, Effective on first application of IFRS 9 IFRS 4.39L b Disclosure, IFRS 7.6 Disclosure, IFRS 7.42I 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]	member	IFRS 7.B2 a Disclosure		
Trading securities [member]	member	IFRS 7.6 Example, IFRS 7.IG40B Example		
Derivatives [member]	member	IFRS 7.IG40B Example, IFRS 7.6 Example, 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]	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		



Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Equity investments [member]	member	IFRS 7.6 <sup>Example</sup> IFRS 7.IG40B <sup>Example</sup>		
Financial assets outside scope of IFRS 7, class [member]	member	IFRS 7.B2 b <sup>Disclosure</sup>		
Disclosure of financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation [line items]	line items			
Financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation, measurement category immediately before applying amendments	text	IFRS 9.7.2.34 a <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
Financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation, measurement category after applying amendments	text	IFRS 9.7.2.34 b <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
Financial assets 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, debit	IFRS 9.7.2.34 c <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
Classes of financial liabilities [axis]	axis	IFRS 7.6 <sup>Disclosure</sup> , IFRS 7.421 <sup>Disclosure</sup> , IFRS 9.7.2.34 <sup>Disclosure</sup>		
Financial liabilities, class [member]	member [default]	IFRS 7.6 <sup>Disclosure</sup> , IFRS 7.421 <sup>Disclosure</sup> , IFRS 9.7.2.34 <sup>Disclosure</sup>		
Financial liabilities at amortised cost, class [member]	member	IFRS 7.B2 a <sup>Disclosure</sup>		
Financial liabilities at fair value, class [member]	member	IFRS 7.B2 a <sup>Disclosure</sup>		
Financial liabilities outside scope of IFRS 7, class [member]	member	IFRS 7.B2 b <sup>Disclosure</sup>		
Disclosure of financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation [line items]	line items			
Financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation, measurement category immediately before applying amendments	text	IFRS 9.7.2.34 a <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
Financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation, measurement category after applying amendments	text	IFRS 9.7.2.34 b <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
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 compensation	text	IFRS 9.7.2.34 d <sup>Disclosure</sup>		
<b>[823000] Notes - Fair value measurement</b>				
Disclosure of fair value measurement [text block]	text block	IFRS 13 - Disclosure <sup>Disclosure</sup>		
Disclosure of fair value measurement of assets [text block]	text block	IFRS 13.93 <sup>Disclosure</sup>		
Disclosure of fair value measurement of assets [abstract]				
Disclosure of fair value measurement of assets [table]	table	IFRS 13.93 <sup>Disclosure</sup>		
Measurement [axis]	axis	IAS 40.32A <sup>Disclosure</sup> , IAS 41.50 <sup>Disclosure</sup> , IFRS 13.93 a <sup>Disclosure</sup>		
Aggregated measurement [member]	member [default]	IAS 41.50 <sup>Disclosure</sup> , IFRS 13.93 a <sup>Disclosure</sup> , IAS 40.32A <sup>Disclosure</sup>		
At fair value [member]	member	IFRS 13.93 a <sup>Disclosure</sup> , IAS 41.50 <sup>Disclosure</sup> , IAS 40.32A <sup>Disclosure</sup>		
Recurring fair value measurement [member]	member	IFRS 13.93 a <sup>Disclosure</sup>		
Non-recurring fair value measurement [member]	member	IFRS 13.93 a <sup>Disclosure</sup>		
Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13.97 <sup>Disclosure</sup>		
Classes of assets [axis]	axis	IAS 36.126 <sup>Disclosure</sup> , IAS 36.130 d (ii) <sup>Disclosure</sup> , IFRS 13.93 <sup>Disclosure</sup> , IFRS 16.53 <sup>Disclosure</sup>		
Assets [member]	member [default]	IAS 36.126 <sup>Disclosure</sup> , IFRS 13.93 <sup>Disclosure</sup> , IFRS 16.53 <sup>Disclosure</sup>		
Trading equity securities [member]	member	IFRS 13.94 <sup>Example</sup> , IFRS 13.IE60 <sup>Example</sup>		
Other equity securities [member]	member	IFRS 13.94 <sup>Example</sup> , IFRS 13.IE60 <sup>Example</sup>		
Debt securities [member]	member	IFRS 13.IE60 <sup>Example</sup> , IFRS 13.94 <sup>Example</sup>		
Hedge fund investments [member]	member	IFRS 13.IE60 <sup>Example</sup> , IFRS 13.94 <sup>Example</sup>		
Derivatives [member]	member	IFRS 7.IG40B <sup>Example</sup> , IFRS 7.6 <sup>Example</sup> , IFRS 13.IE60 <sup>Example</sup> , IFRS 13.94 <sup>Example</sup>		
Investment property [member]	member	IAS 1.112 c <sup>Common practice</sup> , IFRS 13.IE60 <sup>Example</sup> , IFRS 13.94 <sup>Example</sup>		
Non-current assets held for sale [member]	member	IFRS 5.38 <sup>Common practice</sup> , IFRS 13.IE60 <sup>Example</sup> , IFRS 13.94 <sup>Example</sup>		
Levels of fair value hierarchy [axis]	axis	IAS 19.142 <sup>Disclosure</sup> , IFRS 13.93 b <sup>Disclosure</sup>		
All levels of fair value hierarchy [member]	member [default]	IAS 19.142 <sup>Disclosure</sup> , IFRS 13.93 b <sup>Disclosure</sup>		
Level 1 of fair value hierarchy [member]	member	IAS 19.142 <sup>Disclosure</sup> , IFRS 13.93 b <sup>Disclosure</sup>		
Level 2 of fair value hierarchy [member]	member	IFRS 13.93 b <sup>Disclosure</sup>		
Level 3 of fair value hierarchy [member]	member	IFRS 13.93 b <sup>Disclosure</sup>		
Disclosure of fair value measurement of assets [line items]	line items			
Assets	X instant, debit	IAS 1.55 <sup>Disclosure</sup> , IFRS 13.93 b <sup>Disclosure</sup> , IFRS 8.23 <sup>Disclosure</sup> , IFRS 8.28 c <sup>Disclosure</sup> , IFRS 13.93 e <sup>Disclosure</sup> , IFRS 13.93 a <sup>Disclosure</sup>		
Description of reasons for fair value measurement, assets	text	IFRS 13.93 a <sup>Disclosure</sup>		
Transfers out of Level 1 into Level 2 of fair value hierarchy, assets held at end of reporting period	X duration	IFRS 13.93 c <sup>Disclosure</sup>		
Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, assets	text	IFRS 13.93 c <sup>Disclosure</sup>		
Transfers out of Level 2 into Level 1 of fair value hierarchy, assets held at end of reporting period	X duration	IFRS 13.93 c <sup>Disclosure</sup>		
Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, assets	text	IFRS 13.93 c <sup>Disclosure</sup>		
Description of policy for determining when transfers between levels are deemed to have occurred, assets	text	IFRS 13.93 c <sup>Disclosure</sup> , IFRS 13.93 e (iv) <sup>Disclosure</sup> , IFRS 13.95 <sup>Disclosure</sup>		
Description of valuation techniques used in fair value measurement, assets	text	IFRS 13.93 d <sup>Disclosure</sup>		
Description of inputs used in fair value measurement, assets	text	IFRS 13.93 d <sup>Disclosure</sup>		
Description of change in valuation technique used in fair value measurement, assets	text	IFRS 13.93 d <sup>Disclosure</sup>		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Description of reasons for change in valuation technique used in fair value measurement, assets	text	IFRS 13.93 d Disclosure		
Reconciliation of changes in fair value measurement, assets [abstract]				
Assets at beginning of period	X instant, debit	IAS 1.55 <sup>Disclosure</sup> , IFRS 13.93 b <sup>Disclosure</sup> , IFRS 8.23 <sup>Disclosure</sup> , IFRS 8.28 c <sup>Disclosure</sup> , IFRS 13.93 e <sup>Disclosure</sup> , IFRS 13.93 a Disclosure		
Changes in fair value measurement, assets [abstract]				
Gains (losses) recognised in profit or loss, fair value measurement, assets [abstract]				
Gains (losses) recognised in profit or loss on exchange differences, fair value measurement, assets	X duration	IFRS 13.93 e (i) Common practice		
Gains (losses) recognised in profit or loss excluding exchange differences, fair value 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 measurement, assets	X duration	IFRS 13.93 e (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, fair value measurement, assets	X duration	IFRS 13.93 e (ii) Disclosure		
Purchases, fair value measurement, assets	X duration, debit	IFRS 13.93 e (iii) Disclosure		
Sales, fair value measurement, assets	(X) duration, credit	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		
Assets at end of period	X instant, debit	IAS 1.55 <sup>Disclosure</sup> , IFRS 13.93 b <sup>Disclosure</sup> , IFRS 8.23 <sup>Disclosure</sup> , IFRS 8.28 c <sup>Disclosure</sup> , IFRS 13.93 e <sup>Disclosure</sup> , 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	text	IFRS 13.93 e (iv) Disclosure		
Statement that there were no transfers between Level 1 and Level 2 of fair value hierarchy, assets	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, assets	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 assets 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 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 reports, assets	text	IFRS 13.93 g Example, IFRS 13.IE65 a (ii)		
Description of internal reporting procedures for discussing and assessing fair value measurements, assets	text	IFRS 13.93 g Example, IFRS 13.IE65 a (iii)		
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 developed in accordance with IFRS 13, assets	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 measurement, assets	text	IFRS 13.93 g Example, IFRS 13.IE65 e 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 to line items in statement of financial position, assets [text block]	text block	IFRS 13.94 Disclosure		
Description of accounting policy decision to use exception in IFRS 13.48, assets	text	IFRS 13.96 Disclosure		
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]				
Disclosure of fair value measurement of liabilities [table]	table	IFRS 13.93 Disclosure		
Measurement [axis]	axis	IAS 40.32A <sup>Disclosure</sup> , IAS 41.50 <sup>Disclosure</sup> , IFRS 13.93 a <sup>Disclosure</sup>		
Aggregated measurement [member]	member [default]	IAS 41.50 <sup>Disclosure</sup> , IFRS 13.93 a <sup>Disclosure</sup> , IAS 40.32A <sup>Disclosure</sup>		
At fair value [member]	member	IFRS 13.93 a <sup>Disclosure</sup> , IAS 41.50 <sup>Disclosure</sup> , IAS 40.32A <sup>Disclosure</sup>		
Recurring fair value measurement [member]	member	IFRS 13.93 a <sup>Disclosure</sup>		
Non-recurring fair value measurement [member]	member	IFRS 13.93 a <sup>Disclosure</sup>		
Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13.97 Disclosure		
Classes of liabilities [axis]	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		
Levels of fair value hierarchy [axis]	axis	IAS 19.142 <sup>Disclosure</sup> , IFRS 13.93 b <sup>Disclosure</sup>		
All levels of fair value hierarchy [member]	member [default]	IAS 19.142 <sup>Disclosure</sup> , IFRS 13.93 b <sup>Disclosure</sup>		
Level 1 of fair value hierarchy [member]	member	IAS 19.142 <sup>Disclosure</sup> , IFRS 13.93 b <sup>Disclosure</sup>		
Level 2 of fair value hierarchy [member]	member	IFRS 13.93 b <sup>Disclosure</sup>		
Level 3 of fair value hierarchy [member]	member	IFRS 13.93 b <sup>Disclosure</sup>		
Disclosure of fair value measurement of liabilities [line items]	line items			

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

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

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	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, 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]	member	IFRS 13.97 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		
Trading equity securities [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example		
Other equity securities [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example		
Debt securities [member]	member	IFRS 13.IE60 Example, IFRS 13.94 Example		
Hedge fund investments [member]	member	IFRS 13.IE60 Example, IFRS 13.94 Example		
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 Example, IFRS 13.94 Example		
Non-current assets held for sale [member]	member	IFRS 5.38 Common practice, IFRS 13.IE60 Example, IFRS 13.94 Example		
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]	member	IFRS 13.62 Example		
Market comparable companies [member]	member	IFRS 13.85 Example, IFRS 13.IE63 Example		
Market comparable prices [member]	member	IFRS 13.85 Example, IFRS 13.IE63 Example		
Matrix pricing [member]	member	IFRS 13.87 Example		
Consensus pricing [member]	member	IFRS 13.IE63 Example, IFRS 13.85 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 practice		
Unobservable inputs [member]	member [default]	IFRS 13.93 d Disclosure, IFRS 13.93 h Common practice		
Interest rate, measurement input [member]	member	IFRS 13.B36 a Example		
Historical volatility for shares, measurement input [member]	member	IFRS 13.B36 b Example		
Adjustment to mid-market consensus price, measurement input [member]	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 13.86 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.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 assets [line items]	line items			
Significant unobservable input, assets	X.XX instant	IFRS 13.93 d Disclosure		
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [text block]	text block	IFRS 13.93 d Disclosure		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [abstract]				
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [table]	table	IFRS 13.93 d Disclosure		
Measurement [axis]	axis	IAS 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]	member	IFRS 13.93 a Disclosure		
Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13.97 Disclosure		
Classes of liabilities [axis]	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]	member	IFRS 13.62 Example		
Market comparable companies [member]	member	IFRS 13.85 Example, IFRS 13.IE63 Example		
Market comparable prices [member]	member	IFRS 13.85 Example, IFRS 13.IE63 Example		
Matrix pricing [member]	member	IFRS 13.87 Example		
Consensus pricing [member]	member	IFRS 13.IE63 Example, IFRS 13.85 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 practice		
Unobservable inputs [member]	member [default]	IFRS 13.93 d Disclosure, IFRS 13.93 h Common practice		
Interest rate, measurement input [member]	member	IFRS 13.B36 a Example		
Historical volatility for shares, measurement input [member]	member	IFRS 13.B36 b Example		
Adjustment to mid-market consensus price, measurement input [member]	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 13.86 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.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			
Significant unobservable input, liabilities	X.XX instant	IFRS 13.93 d Disclosure		
Disclosure of significant unobservable inputs used in fair value measurement of equity [text block]	text block	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		
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]	member	IFRS 13.93 a Disclosure		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13.97 <small>Disclosure</small>		
Classes of entity's own equity instruments [axis]	axis	IFRS 13.93 <small>Disclosure</small>		
Entity's own equity instruments [member]	member [default]	IFRS 13.93 <small>Disclosure</small>		
Valuation techniques used in fair value measurement [axis]	axis	IFRS 13.93 d <small>Disclosure</small>		
Valuation techniques [member]	member [default]	IFRS 13.93 d <small>Disclosure</small>		
Market approach [member]	member	IFRS 13.62 <small>Example</small>		
Market comparable companies [member]	member	IFRS 13.85 <small>Example</small> IFRS 13.IE63 <small>Example</small>		
Market comparable prices [member]	member	IFRS 13.85 <small>Example</small> IFRS 13.IE63 <small>Example</small>		
Matrix pricing [member]	member	IFRS 13.87 <small>Example</small>		
Consensus pricing [member]	member	IFRS 13.IE63 <small>Example</small> IFRS 13.85 <small>Example</small>		
Cost approach [member]	member	IFRS 13.62 <small>Example</small>		
Income approach [member]	member	IFRS 13.62 <small>Example</small>		
Discounted cash flow [member]	member	IFRS 13.IE63 <small>Example</small> IFRS 13.B11 a <small>Example</small>		
Option pricing model [member]	member	IFRS 13.IE63 <small>Example</small> IFRS 13.B11 b <small>Example</small>		
Multi-period excess earnings method [member]	member	IFRS 13.B11 c <small>Example</small>		
Income capitalisation [member]	member	IFRS 13.93 d <small>Common practice</small>		
Net asset value [member]	member	IFRS 13.IE63 <small>Example</small> IFRS 13.93 d <small>Example</small>		
Unobservable inputs [axis]	axis	IFRS 13.93 d <small>Disclosure</small> IFRS 13.93 h <small>Common practice</small>		
Unobservable inputs [member]	member [default]	IFRS 13.93 d <small>Disclosure</small> IFRS 13.93 h <small>Common practice</small>		
Interest rate, measurement input [member]	member	IFRS 13.B36 a <small>Example</small>		
Historical volatility for shares, measurement input [member]	member	IFRS 13.B36 b <small>Example</small>		
Adjustment to mid-market consensus price, measurement input [member]	member	IFRS 13.B36 c <small>Example</small>		
Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]	member	IFRS 13.B36 d <small>Example</small>		
Financial forecast of profit (loss) for cash-generating unit, measurement input [member]	member	IFRS 13.B36 e <small>Example</small>		
Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]	member	IFRS 13.B36 e <small>Example</small>		
Revenue multiple, measurement input [member]	member	IFRS 13.IE63 <small>Example</small> IFRS 13.93 d <small>Example</small>		
Constant prepayment rate, measurement input [member]	member	IFRS 13.IE63 <small>Example</small> IFRS 13.93 d <small>Example</small>		
Probability of default, measurement input [member]	member	IFRS 13.IE63 <small>Example</small> IFRS 13.93 d <small>Example</small>		
Discount rate, measurement input [member]	member	IFRS 13.93 d <small>Common practice</small>		
Weighted average cost of capital, measurement input [member]	member	IFRS 13.93 d <small>Example</small> IFRS 13.IE63 <small>Example</small>		
Rent, measurement input [member]	member	IFRS 13.93 d <small>Common practice</small>		
Capitalisation rate, measurement input [member]	member	IFRS 13.IE63 <small>Example</small> IFRS 13.93 d <small>Example</small>		
Credit spread, measurement input [member]	member	IFRS 13.93 d <small>Common practice</small>		
Range [axis]	axis	IFRS 13.B6 <small>Example</small> Effective 2021-01-01 IFRS 17.120 <small>Disclosure</small> IFRS 2.45 d <small>Disclosure</small> Disclosure: IFRS 7.7 <small>Common practice</small> IFRS 14.33 b <small>Disclosure</small> IFRS 13.IE63 <small>Example</small>		
Ranges [member]	member [default]	IFRS 13.IE63 <small>Example</small> IFRS 13.B6 <small>Example</small> IFRS 14.33 b <small>Disclosure</small> IFRS 7.7 <small>Common practice</small> IFRS 2.45 d <small>Disclosure</small> Effective 2021-01-01 IFRS 17.120 <small>Disclosure</small>		
Bottom of range [member]	member	IFRS 13.IE63 <small>Example</small> IFRS 7.7 <small>Common practice</small> IFRS 2.45 d <small>Disclosure</small> IFRS 14.33 b <small>Disclosure</small> IFRS 13.B6 <small>Example</small> Effective 2021-01-01 IFRS 17.120 <small>Disclosure</small>		
Weighted average [member]	member	IFRS 14.33 b <small>Disclosure</small> IFRS 13.B6 <small>Example</small> Effective 2021-01-01 IFRS 17.120 <small>Disclosure</small> Disclosure: IFRS 7.7 <small>Common practice</small> IFRS 13.IE63 <small>Example</small>		
Top of range [member]	member	Effective 2021-01-01 IFRS 17.120 <small>Disclosure</small> IFRS 13.IE63 <small>Example</small> IFRS 13.B6 <small>Example</small> IFRS 7.7 <small>Common practice</small> IFRS 2.45 d <small>Disclosure</small> IFRS 14.33 b <small>Disclosure</small>		
Disclosure of significant unobservable inputs used in fair value measurement of equity [line items]	line items			
Significant unobservable input, entity's own equity instruments	X.XX instant	IFRS 13.93 d <small>Disclosure</small>		
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets [text block]	text block	IFRS 13.93 h <small>Disclosure</small>		
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets [abstract]				
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets [table]	table	IFRS 13.93 h <small>Disclosure</small>		
Measurement [axis]	axis	IAS 40.32A <small>Disclosure</small> IAS 41.50 <small>Disclosure</small> IFRS 13.93 a <small>Disclosure</small>		
Aggregated measurement [member]	member [default]	IAS 41.50 <small>Disclosure</small> IFRS 13.93 a <small>Disclosure</small> IAS 40.32A <small>Disclosure</small>		
At fair value [member]	member	IFRS 13.93 a <small>Disclosure</small> IAS 41.50 <small>Disclosure</small> IAS 40.32A <small>Disclosure</small>		
Recurring fair value measurement [member]	member	IFRS 13.93 a <small>Disclosure</small>		
Non-recurring fair value measurement [member]	member	IFRS 13.93 a <small>Disclosure</small>		
Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13.97 <small>Disclosure</small>		
Classes of assets [axis]	axis	IAS 36.126 <small>Disclosure</small> IAS 36.130 d (ii) <small>Disclosure</small> IFRS 13.93 <small>Disclosure</small> IFRS 16.53 <small>Disclosure</small>		
Assets [member]	member [default]	IAS 36.126 <small>Disclosure</small> IFRS 13.93 <small>Disclosure</small> IFRS 16.53 <small>Disclosure</small>		
Trading equity securities [member]	member	IFRS 13.94 <small>Example</small> IFRS 13.IE60 <small>Example</small>		
Other equity securities [member]	member	IFRS 13.94 <small>Example</small> IFRS 13.IE60 <small>Example</small>		
Debt securities [member]	member	IFRS 13.IE60 <small>Example</small> IFRS 13.94 <small>Example</small>		
Hedge fund investments [member]	member	IFRS 13.IE60 <small>Example</small> IFRS 13.94 <small>Example</small>		
Derivatives [member]	member	IFRS 7.IG40B <small>Example</small> IFRS 7.6 <small>Example</small> IFRS 13.IE60 <small>Example</small> IFRS 13.94 <small>Example</small>		



Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Investment property [member]	member	IAS 1.112 <sup>c</sup> Common practice <sup>c</sup> IFRS 13.IE60 Example <sup>c</sup> IFRS 13.94 <sup>c</sup> Example		
Non-current assets held for sale [member]	member	IFRS 5.38 <sup>c</sup> Common practice <sup>c</sup> IFRS 13.IE60 Example <sup>c</sup> IFRS 13.94 <sup>c</sup> Example		
Unobservable inputs [axis]	axis	IFRS 13.93 d <sup>c</sup> Disclosure <sup>c</sup> IFRS 13.93 h <sup>c</sup> Common practice <sup>c</sup>		
Unobservable inputs [member]	member [default]	IFRS 13.93 d <sup>c</sup> Disclosure <sup>c</sup> IFRS 13.93 h <sup>c</sup> Common practice <sup>c</sup>		
Interest rate, measurement input [member]	member	IFRS 13.B36 a <sup>c</sup> Example		
Historical volatility for shares, measurement input [member]	member	IFRS 13.B36 b <sup>c</sup> Example		
Adjustment to mid-market consensus price, measurement input [member]	member	IFRS 13.B36 c <sup>c</sup> Example		
Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]	member	IFRS 13.B36 d <sup>c</sup> Example		
Financial forecast of profit (loss) for cash-generating unit, measurement input [member]	member	IFRS 13.B36 e <sup>c</sup> Example		
Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]	member	IFRS 13.B36 e <sup>c</sup> Example		
Revenue multiple, measurement input [member]	member	IFRS 13.IE63 <sup>c</sup> Example, IFRS 13.93 d <sup>c</sup> Example		
Constant prepayment rate, measurement input [member]	member	IFRS 13.IE63 <sup>c</sup> Example, IFRS 13.93 d <sup>c</sup> Example		
Probability of default, measurement input [member]	member	IFRS 13.IE63 <sup>c</sup> Example, IFRS 13.93 d <sup>c</sup> Example		
Discount rate, measurement input [member]	member	IFRS 13.93 d <sup>c</sup> Common practice <sup>c</sup>		
Weighted average cost of capital, measurement input [member]	member	IFRS 13.93 d <sup>c</sup> Example, IFRS 13.IE63 <sup>c</sup> Example		
Rent, measurement input [member]	member	IFRS 13.93 d <sup>c</sup> Common practice <sup>c</sup>		
Capitalisation rate, measurement input [member]	member	IFRS 13.IE63 <sup>c</sup> Example, IFRS 13.93 d <sup>c</sup> Example		
Credit spread, measurement input [member]	member	IFRS 13.93 d <sup>c</sup> Common practice <sup>c</sup>		
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets [line items]	line items			
Description of sensitivity of fair value measurement to changes in unobservable inputs, assets	text	IFRS 13.93 h (i) <sup>c</sup> Disclosure <sup>c</sup>		
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) <sup>c</sup> Disclosure <sup>c</sup>		
Description of fact that changing one or more unobservable inputs to reflect reasonably possible alternative assumptions would change fair value significantly, assets	text	IFRS 13.93 h (ii) <sup>c</sup> Disclosure <sup>c</sup>		
Description of how effect on fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions was calculated, assets	text	IFRS 13.93 h (ii) <sup>c</sup> Disclosure <sup>c</sup>		
Percentage of reasonably possible increase in unobservable input, assets	X.XX <sup>c</sup> instant	IFRS 13.93 h (ii) <sup>c</sup> Common practice <sup>c</sup>		
Percentage of reasonably possible decrease in unobservable input, assets	X.XX <sup>c</sup> instant	IFRS 13.93 h (ii) <sup>c</sup> Common practice <sup>c</sup>		
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 <sup>c</sup> duration, debit	IFRS 13.93 h (ii) <sup>c</sup> Disclosure <sup>c</sup>		
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, before tax, assets	X <sup>c</sup> duration	IFRS 13.93 h (ii) <sup>c</sup> Common practice <sup>c</sup>		
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, before tax, assets	X <sup>c</sup> duration	IFRS 13.93 h (ii) <sup>c</sup> Common practice <sup>c</sup>		
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, after tax, assets	X <sup>c</sup> duration	IFRS 13.93 h (ii) <sup>c</sup> Common practice <sup>c</sup>		
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, after tax, assets	X <sup>c</sup> duration	IFRS 13.93 h (ii) <sup>c</sup> Common practice <sup>c</sup>		
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, assets	X <sup>c</sup> duration, debit	IFRS 13.93 h (ii) <sup>c</sup> Disclosure <sup>c</sup>		
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, before tax, assets	X <sup>c</sup> duration	IFRS 13.93 h (ii) <sup>c</sup> Common practice <sup>c</sup>		
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, before tax, assets	X <sup>c</sup> duration	IFRS 13.93 h (ii) <sup>c</sup> Common practice <sup>c</sup>		
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, after tax, assets	X <sup>c</sup> duration	IFRS 13.93 h (ii) <sup>c</sup> Common practice <sup>c</sup>		
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, after tax, assets	X <sup>c</sup> duration	IFRS 13.93 h (ii) <sup>c</sup> Common practice <sup>c</sup>		
Increase (decrease) in fair value measurement for sensitivity analyses in which multiple inputs are changed simultaneously, assets [abstract]				
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, assets	X <sup>c</sup> duration, debit	IFRS 13.93 h (ii) <sup>c</sup> Disclosure <sup>c</sup>		
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, assets	X <sup>c</sup> duration	IFRS 13.93 h (ii) <sup>c</sup> Common practice <sup>c</sup>		
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, assets	X <sup>c</sup> duration	IFRS 13.93 h (ii) <sup>c</sup> Common practice <sup>c</sup>		
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after tax, assets	X <sup>c</sup> duration	IFRS 13.93 h (ii) <sup>c</sup> Common practice <sup>c</sup>		
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 <sup>c</sup> duration	IFRS 13.93 h (ii) <sup>c</sup> Common practice <sup>c</sup>		
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, assets	X <sup>c</sup> duration, credit	IFRS 13.93 h (ii) <sup>c</sup> Disclosure <sup>c</sup>		
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, assets	X <sup>c</sup> duration	IFRS 13.93 h (ii) <sup>c</sup> Common practice <sup>c</sup>		
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	X <sup>c</sup> duration	IFRS 13.93 h (ii) <sup>c</sup> Common practice <sup>c</sup>		
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after tax, assets	X <sup>c</sup> duration	IFRS 13.93 h (ii) <sup>c</sup> Common practice <sup>c</sup>		
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 <sup>c</sup> duration	IFRS 13.93 h (ii) <sup>c</sup> Common practice <sup>c</sup>		
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, liabilities [text block]	text block	IFRS 13.93 h <sup>c</sup> Disclosure <sup>c</sup>		
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, liabilities [abstract]				
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, liabilities [table]	table	IFRS 13.93 h <sup>c</sup> Disclosure <sup>c</sup>		
Measurement [axis]	axis	IAS 40.32A <sup>c</sup> Disclosure <sup>c</sup> , IAS 41.50 <sup>c</sup> Disclosure <sup>c</sup> IFRS 13.93 a <sup>c</sup> Disclosure <sup>c</sup>		
Aggregated measurement [member]	member [default]	IAS 41.50 <sup>c</sup> Disclosure <sup>c</sup> , IFRS 13.93 a <sup>c</sup> Disclosure <sup>c</sup> IAS 40.32A <sup>c</sup> Disclosure <sup>c</sup>		
At fair value [member]	member	IFRS 13.93 a <sup>c</sup> Disclosure <sup>c</sup> , IAS 41.50 <sup>c</sup> Disclosure <sup>c</sup> IAS 40.32A <sup>c</sup> Disclosure <sup>c</sup>		
Recurring fair value measurement [member]	member	IFRS 13.93 a <sup>c</sup> Disclosure <sup>c</sup>		
Non-recurring fair value measurement [member]	member	IFRS 13.93 a <sup>c</sup> Disclosure <sup>c</sup>		
Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13.97 <sup>c</sup> Disclosure <sup>c</sup>		
Classes of liabilities [axis]	axis	IFRS 13.93 <sup>c</sup> Disclosure <sup>c</sup>		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Liabilities [member]	member [default]	IFRS 13.93 <sup>Disclosure</sup>		
Derivatives [member]	member	IFRS 7.IG40B <sup>Example</sup> , IFRS 7.6 <sup>Example</sup> , IFRS 13.IE60 <sup>Example</sup> , IFRS 13.94 <sup>Example</sup>		
Contingent consideration [member]	member	IFRS 13.94 <sup>Common practice</sup>		
Unobservable inputs [axis]	axis	IFRS 13.93 d <sup>Disclosure</sup> , IFRS 13.93 h <sup>Common practice</sup>		
Unobservable inputs [member]	member [default]	IFRS 13.93 d <sup>Disclosure</sup> , IFRS 13.93 h <sup>Common practice</sup>		
Interest rate, measurement input [member]	member	IFRS 13.B36 a <sup>Example</sup>		
Historical volatility for shares, measurement input [member]	member	IFRS 13.B36 b <sup>Example</sup>		
Adjustment to mid-market consensus price, measurement input [member]	member	IFRS 13.B36 c <sup>Example</sup>		
Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]	member	IFRS 13.B36 d <sup>Example</sup>		
Financial forecast of profit (loss) for cash-generating unit, measurement input [member]	member	IFRS 13.B36 e <sup>Example</sup>		
Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]	member	IFRS 13.B36 e <sup>Example</sup>		
Revenue multiple, measurement input [member]	member	IFRS 13.IE63 <sup>Example</sup> , IFRS 13.93 d <sup>Example</sup>		
Constant prepayment rate, measurement input [member]	member	IFRS 13.IE63 <sup>Example</sup> , IFRS 13.93 d <sup>Example</sup>		
Probability of default, measurement input [member]	member	IFRS 13.IE63 <sup>Example</sup> , IFRS 13.93 d <sup>Example</sup>		
Discount rate, measurement input [member]	member	IFRS 13.93 d <sup>Common practice</sup>		
Weighted average cost of capital, measurement input [member]	member	IFRS 13.93 d <sup>Example</sup> , IFRS 13.IE63 <sup>Example</sup>		
Rent, measurement input [member]	member	IFRS 13.93 d <sup>Common practice</sup>		
Capitalisation rate, measurement input [member]	member	IFRS 13.IE63 <sup>Example</sup> , IFRS 13.93 d <sup>Example</sup>		
Credit spread, measurement input [member]	member	IFRS 13.93 d <sup>Common practice</sup>		
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, liabilities [line items]	line items			
Description of sensitivity of fair value measurement to changes in unobservable inputs, liabilities	text	IFRS 13.93 h (i) <sup>Disclosure</sup>		
Description of interrelationships between unobservable inputs and of how they might magnify or mitigate effect of changes in unobservable inputs on fair value measurement, liabilities	text	IFRS 13.93 h (i) <sup>Disclosure</sup>		
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) <sup>Disclosure</sup>		
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) <sup>Disclosure</sup>		
Percentage of reasonably possible increase in unobservable input, liabilities	X.XX <sup>Instant</sup>	IFRS 13.93 h (ii) <sup>Common practice</sup>		
Percentage of reasonably possible decrease in unobservable input, liabilities	X.XX <sup>Instant</sup>	IFRS 13.93 h (ii) <sup>Common practice</sup>		
Increase (decrease) in fair value measurement for sensitivity analyses in which inputs are changed individually, liabilities [abstract]				
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, liabilities	X <sup>duration, credit</sup>	IFRS 13.93 h (ii) <sup>Disclosure</sup>		
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, before tax, liabilities	X <sup>duration</sup>	IFRS 13.93 h (ii) <sup>Common practice</sup>		
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, before tax, liabilities	X <sup>duration</sup>	IFRS 13.93 h (ii) <sup>Common practice</sup>		
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, after tax, liabilities	X <sup>duration</sup>	IFRS 13.93 h (ii) <sup>Common practice</sup>		
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, after tax, liabilities	X <sup>duration</sup>	IFRS 13.93 h (ii) <sup>Common practice</sup>		
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, liabilities	X <sup>duration, credit</sup>	IFRS 13.93 h (ii) <sup>Disclosure</sup>		
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, before tax, liabilities	X <sup>duration</sup>	IFRS 13.93 h (ii) <sup>Common practice</sup>		
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, before tax, liabilities	X <sup>duration</sup>	IFRS 13.93 h (ii) <sup>Common practice</sup>		
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, after tax, liabilities	X <sup>duration</sup>	IFRS 13.93 h (ii) <sup>Common practice</sup>		
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, after tax, liabilities	X <sup>duration</sup>	IFRS 13.93 h (ii) <sup>Common practice</sup>		
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 possible alternative assumptions, liabilities	X <sup>duration, credit</sup>	IFRS 13.93 h (ii) <sup>Disclosure</sup>		
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 <sup>duration</sup>	IFRS 13.93 h (ii) <sup>Common practice</sup>		
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, before tax, liabilities	X <sup>duration</sup>	IFRS 13.93 h (ii) <sup>Common practice</sup>		
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, after tax, liabilities	X <sup>duration</sup>	IFRS 13.93 h (ii) <sup>Common practice</sup>		
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 <sup>duration</sup>	IFRS 13.93 h (ii) <sup>Common practice</sup>		
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, liabilities	X <sup>duration, debit</sup>	IFRS 13.93 h (ii) <sup>Disclosure</sup>		
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 <sup>duration</sup>	IFRS 13.93 h (ii) <sup>Common practice</sup>		
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, liabilities	X <sup>duration</sup>	IFRS 13.93 h (ii) <sup>Common practice</sup>		
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 <sup>duration</sup>	IFRS 13.93 h (ii) <sup>Common practice</sup>		
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 <sup>duration</sup>	IFRS 13.93 h (ii) <sup>Common practice</sup>		
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, entity's own equity instruments [text block]	text block	IFRS 13.93 h <sup>Disclosure</sup>		
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, entity's own equity instruments [abstract]				
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, entity's own equity instruments [table]	table	IFRS 13.93 h <sup>Disclosure</sup>		
Measurement [axis]	axis	IAS 40.32A <sup>Disclosure</sup> , IAS 41.50 <sup>Disclosure</sup> , IFRS 13.93 a <sup>Disclosure</sup>		
Aggregated measurement [member]	member [default]	IAS 41.50 <sup>Disclosure</sup> , IFRS 13.93 a <sup>Disclosure</sup> , IAS 40.32A <sup>Disclosure</sup>		
At fair value [member]	member	IFRS 13.93 a <sup>Disclosure</sup> , IAS 41.50 <sup>Disclosure</sup> , IAS 40.32A <sup>Disclosure</sup>		
Recurring fair value measurement [member]	member	IFRS 13.93 a <sup>Disclosure</sup>		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
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		
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		
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 practice		
Interest rate, measurement input [member]	member	IFRS 13.B36 a Example		
Historical volatility for shares, measurement input [member]	member	IFRS 13.B36 b Example		
Adjustment to mid-market consensus price, measurement input [member]	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		
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, entity's own 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 reflect reasonably possible alternative assumptions was calculated, entity's own equity instruments	text	IFRS 13.93 h (ii) Disclosure		
Percentage of reasonably possible increase in unobservable input, entity's own equity instruments	X.XX instant	IFRS 13.93 h (ii) Common practice		
Percentage of reasonably possible decrease in unobservable input, entity's own equity instruments	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, entity's own equity instruments [abstract]				
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, entity's own equity instruments	X duration, credit	IFRS 13.93 h (ii) Disclosure		
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, before tax, entity's own equity instruments	X duration	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, before tax, entity's own equity instruments	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, 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 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 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 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 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 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 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 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, 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 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 profit or loss, after 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, after tax, entity's own equity instruments	X duration	IFRS 13.93 h (ii) Common practice		
Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [text block]	text block	IFRS 13.98 Disclosure		
Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [abstract]				
Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [table]	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]	member [default]	IFRS 13.98 Disclosure		

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

Label	Type	IFRS Reference	Additional AU 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 goodwill	X duration, debit	IAS 38.118 e Common practice		
Disposals and retirements, intangible assets other than goodwill [abstract]				
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	(X) duration, credit	IAS 38.118 e (ii) Disclosure		
Decrease through loss of control of subsidiary, intangible assets other than goodwill	(X) duration, credit	IAS 38.118 e Common practice		
Total increase (decrease) in intangible assets other than goodwill	X duration, debit	IAS 38.118 e Disclosure		
Intangible assets other than goodwill at end of period	X instant, debit	IAS 38.118 e Disclosures IAS 1.54 c Disclosure		
Revaluation of intangible assets [abstract]				
Intangible assets other than goodwill, revalued assets	X instant, debit	IAS 38.124 a (ii) Disclosure		
Intangible assets other than goodwill, revalued assets, at cost	X instant, debit	IAS 38.124 a (iii) Disclosure		
Intangible assets other than goodwill, revaluation surplus	X instant, credit	IAS 38.124 b Disclosure		
Disclosure of intangible assets with indefinite useful life [text block]	text block	IAS 38.122 a Disclosure		
Disclosure of intangible assets with indefinite useful life [abstract]				
Disclosure of intangible assets with indefinite useful life [table]	table	IAS 38.122 a Disclosure		
Intangible assets with indefinite useful life [axis]	axis	IAS 38.122 a Disclosure		
Intangible assets with indefinite useful life [member]	member [default]	IAS 38.122 a Disclosure		
Disclosure of intangible assets with indefinite useful life [line items]	line items			
Intangible assets with indefinite useful life	X instant, debit	IAS 36.134 b Disclosures IAS 38.122 a Disclosures, 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]				
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		
Intangible assets other than goodwill [member]	member [default]	IAS 36.127 Example IAS 38.118 Disclosures 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		

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



Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU 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]	member [default]	IAS 41.43 Example		
Mature biological assets [member]	member	IAS 41.43 Example		
Immature biological assets [member]	member	IAS 41.43 Example		
Disclosure of detailed information about biological assets [line items]	line items			
Description of biological assets	text	IAS 41.41 Disclosure		
Biological assets	X instant, debit	IAS 1.54 f Disclosure IAS 41.50 Disclosure 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]	member [default]	IAS 41.46 b (ii) Common practice		
Disclosure of information about agricultural produce [line items]	line items			
Output of agricultural produce	X.XX 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 produce	text	IAS 41.46 b Disclosure		
Biological assets whose title is restricted	X instant, debit	IAS 41.49 a Disclosure		
Biological assets pledged as security for liabilities	X instant, debit	IAS 41.49 a 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]				
Disclosure of reconciliation of changes in biological assets [table]	table	IAS 41.50 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		
At cost [member]	member	IAS 40.32A Disclosure IAS 41.50 Disclosure 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 3.867 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 7.35I 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 7.35I 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 7.35I 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 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 IFRS 3.867 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 [member]	member [default]	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]				
Biological assets at beginning of period	X instant, debit	IAS 1.54 f Disclosure IAS 41.50 Disclosure IAS 41.43 Example		
Changes in biological assets [abstract]				
Additions other than through business combinations, biological assets [abstract]				
Additions from subsequent expenditure recognised as asset, biological assets	X duration, debit	IAS 41.50 Common practice		
Additions from purchases, biological assets	X duration, debit	IAS 41.50 b Disclosure		
Total additions other than through business combinations, biological assets	X duration, debit	IAS 41.50 Common practice		
Acquisitions through business combinations, biological assets	X duration, debit	IAS 41.50 e Disclosure		
Increase (decrease) through net exchange differences, biological assets	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		



Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Reversal of impairment loss recognised in profit or loss, biological assets	X duration	IAS 41.55 b Disclosure		
Gains (losses) on fair value adjustment, biological assets [abstract]				
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		
Gains (losses) on fair value adjustment attributable to price changes, biological assets	X duration	IAS 41.51 Example, IAS 41 - Example 1 XYZ Dairy Ltd Example		
Total gains (losses) on fair value adjustment, biological assets	X duration	IAS 41.50 a Disclosure		
Increase (decrease) through other changes, biological assets	X duration, debit	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	(X) duration, credit	IAS 41.50 c Disclosure		
Total increase (decrease) in biological assets	X duration, debit	IAS 41.50 Disclosure		
Biological assets at end of period	X instant, debit	IAS 1.54 f Disclosure, IAS 41.50 Disclosure, IAS 41.43 Example		
Description of biological assets where fair value information is unreliable	text	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	text	IAS 41.54 c Disclosure		
Depreciation method, biological assets, at cost	text	IAS 41.54 d Disclosure		
Depreciation rate, biological assets, at cost	X.XX duration	IAS 41.54 e 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	X.XX duration	IAS 41.54 e Disclosure		
Description of useful life, biological assets, at cost	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	text	IAS 41.56 b Disclosure		
Explanation of effect of change for biological asset for which fair value becomes reliably measurable	text	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	text	IAS 41.57 b Disclosure		
Explanation of significant decrease in level of government grants for agricultural activity	text	IAS 41.57 c Disclosure		
<b>[824500] Regulatory deferral accounts</b>				
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]				
Statement of financial position [abstract]				
Regulatory deferral account debit balances and related deferred tax asset [abstract]				
Regulatory deferral account debit balances [abstract]				
Regulatory deferral account debit balances directly related to disposal group	X instant, debit	IFRS 14.25 Disclosure		
Other regulatory deferral account debit balances	X instant, debit	IFRS 14.25 Example, IFRS 14.IE5 Example		
Total regulatory deferral account debit balances	X instant, debit	IFRS 14.35 Disclosure, IFRS 14.33 a Disclosure, 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 directly 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		
Total regulatory deferral account credit balances	X instant, credit	IFRS 14.35 Disclosure, IFRS 14.33 a Disclosure, 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 movement in related deferred tax, attributable to non-controlling interests	X duration, credit	IFRS 14.IE1 Example, IFRS 14.23 Example		
Net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax [abstract]				
Net movement in regulatory deferral account balances related to profit or loss [abstract]				
Net movement in regulatory deferral account balances related to profit or loss directly associated with 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 related deferred tax	X duration, credit	IFRS 14.B12 a Disclosure, IFRS 14.24 Disclosure		
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 items that will not be reclassified to profit or loss	X duration, credit	IFRS 14.22 a Disclosure		
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 reclassified to profit or loss, net of tax	X duration, credit	IFRS 14.22 b Disclosure		
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 to items that will be reclassified to profit or loss	X duration, credit	IFRS 14.35 Disclosure, IFRS 14.22 b Disclosure		
Other comprehensive income, before 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 reclassified to profit or loss, before tax	X duration, credit	IFRS 14.22 b Disclosure		
Reclassification adjustments on net movement in regulatory deferral account balances, before tax	(X) duration, debit	IFRS 14.22 b Disclosure		
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 reclassified to profit or loss	X duration, debit	IFRS 14.22 b Disclosure		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Earnings per share [abstract]				
Basic 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		
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 account balances and net movement in related deferred tax	X.XX duration	IFRS 14.26 Disclosure		
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 account balances and net movement in related deferred tax	X.XX duration	IFRS 14.26 Disclosure		
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 subject to rate regulation Disclosure		
Disclosure of information about activities subject to rate regulation [abstract]				
Disclosure of information about activities subject to rate regulation [table]	table	IFRS 14 - Explanation of activities subject to rate regulation Disclosure		
Types of rate-regulated activities [axis]	axis	IFRS 14.33 Disclosure <sup>1</sup> IFRS 14.30 Disclosure		
Rate-regulated activities [member]	member [default]	IFRS 14.30 Disclosure <sup>1</sup> IFRS 14.33 Disclosure		
Electricity distribution [member]	member	IFRS 14.33 Example <sup>1</sup> IFRS 14.IE2 Example		
Gas distribution [member]	member	IFRS 14.33 Example <sup>1</sup> IFRS 14.IE2 Example		
Classes of regulatory deferral account balances [axis]	axis	IFRS 14.30 c Disclosure <sup>1</sup> IFRS 14.33 Disclosure		
Classes of regulatory deferral account balances [member]	member [default]	IFRS 14.30 c Disclosure <sup>1</sup> 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			
Description of nature and extent of rate-regulated activity	text	IFRS 14.30 a Disclosure		
Description of nature of regulatory rate-setting process	text	IFRS 14.30 a Disclosure		
Description of identity of rate regulator(s)	text	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	text	IFRS 14.30 b Disclosure		
Description of how future recovery or reversal of regulatory deferral account balances is affected by risks and uncertainty	text	IFRS 14.30 c Disclosure		
Description of cross-reference to disclosures about activities subject to rate regulation	text	IFRS 14.31 Disclosure		
Disclosure of information about amounts recognised in relation to regulatory deferral account balances [text block]	text block	IFRS 14 - Explanation of recognised amounts Disclosure		
Disclosure of information about amounts recognised in relation to regulatory deferral account balances [abstract]				
Disclosure of information about amounts recognised in relation to regulatory deferral account balances [table]	table	IFRS 14 - Explanation of recognised amounts Disclosure		
Types of rate-regulated activities [axis]	axis	IFRS 14.33 Disclosure <sup>1</sup> IFRS 14.30 Disclosure		
Rate-regulated activities [member]	member [default]	IFRS 14.30 Disclosure <sup>1</sup> IFRS 14.33 Disclosure		
Electricity distribution [member]	member	IFRS 14.33 Example <sup>1</sup> IFRS 14.IE2 Example		
Gas distribution [member]	member	IFRS 14.33 Example <sup>1</sup> IFRS 14.IE2 Example		
Regulatory deferral account balances [axis]	axis	IFRS 14.B22 Disclosure		
Regulatory deferral account balances [member]	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 <sup>1</sup> IFRS 14.33 Disclosure		
Classes of regulatory deferral account balances [member]	member [default]	IFRS 14.30 c Disclosure <sup>1</sup> IFRS 14.33 Disclosure		
Taxation-related regulatory deferral account balances [member]	member	IFRS 14.34 Disclosure		
Range [axis]	axis	IFRS 13.B6 Example <sup>1</sup> Effective 2021-01-01 IFRS 17.120 Disclosure <sup>1</sup> IFRS 2.45 d Disclosure <sup>1</sup> IFRS 7.7 Common practice <sup>1</sup> IFRS 14.33 b Disclosure <sup>1</sup> IFRS 13.IE63 Example		
Ranges [member]	member [default]	IFRS 13.IE63 Example <sup>1</sup> IFRS 13.B6 Example <sup>1</sup> IFRS 14.33 b Disclosure <sup>1</sup> IFRS 7.7 Common practice <sup>1</sup> IFRS 2.45 d Disclosure <sup>1</sup> Effective 2021-01-01 IFRS 17.120 Disclosure		
Bottom of range [member]	member	IFRS 13.IE63 Example <sup>1</sup> IFRS 7.7 Common practice <sup>1</sup> IFRS 2.45 d Disclosure <sup>1</sup> IFRS 14.33 b Disclosure <sup>1</sup> IFRS 13.B6 Example <sup>1</sup> Effective 2021-01-01 IFRS 17.120 Disclosure		
Weighted average [member]	member	IFRS 14.33 b Disclosure <sup>1</sup> IFRS 13.B6 Example <sup>1</sup> Effective 2021-01-01 IFRS 17.120 Disclosure <sup>1</sup> IFRS 7.7 Common practice <sup>1</sup> IFRS 13.IE63 Example		
Top of range [member]	member	Effective 2021-01-01 IFRS 17.120 Disclosure <sup>1</sup> IFRS 13.IE63 Example <sup>1</sup> IFRS 13.B6 Example <sup>1</sup> IFRS 7.7 Common practice <sup>1</sup> IFRS 2.45 d Disclosure <sup>1</sup> 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 <sup>1</sup> IFRS 14.33 a Disclosure <sup>1</sup> IFRS 14.20 a Disclosure		
Changes in regulatory deferral account debit balances [abstract]				
Increase (decrease) through balances recognised in current period in statement of financial position, regulatory deferral account debit balances	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	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
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 business combination, regulatory deferral account debit balances	X duration, debit	IFRS 14.33 a (iii) Example		
Decrease through disposals, regulatory deferral account debit balances	(X) duration, credit	IFRS 14.33 a (iii) Example		
Increase (decrease) through changes in foreign exchange rates, regulatory deferral account debit balances	X duration, debit	IFRS 14.33 a (iii) Example		
Increase (decrease) through changes in discount rates, regulatory deferral account debit balances	X duration, debit	IFRS 14.33 a (iii) Example		
Increase (decrease) through transfers to disposal groups, regulatory deferral account debit balances	X duration, debit	IFRS 14.33 a (iii) Example <sup>IFRS 14.IE5</sup>		
Total increase (decrease) through other changes, regulatory deferral account debit balances	X duration, debit	IFRS 14.33 a (iii) Example		
Total increase (decrease) in regulatory deferral account debit balances	X duration, debit	IFRS 14.33 a Disclosure		
Regulatory deferral account debit balances at end of period	X instant, debit	IFRS 14.35 Disclosure <sup>IFRS 14.33 a</sup> IFRS 14.20 a Disclosure		
Reconciliation of regulatory deferral account credit balances [abstract]				
Regulatory deferral account credit balances at beginning of period	X instant, credit	IFRS 14.35 Disclosure <sup>IFRS 14.33 a</sup> IFRS 14.20 b Disclosure		
Changes in regulatory deferral account credit balances [abstract]				
Increase (decrease) through balances recognised in current period in statement of financial position, regulatory deferral account credit balances	X duration, credit	IFRS 14.33 a (i) Example		
Decrease through balances reversed in current period, regulatory deferral account credit balances	(X) duration, debit	IFRS 14.33 a (ii) Example		
Increase (decrease) through other changes, regulatory deferral account credit balances [abstract]				
Increase through items assumed in business combination, regulatory deferral account credit balances	X duration, credit	IFRS 14.33 a (iii) Example		
Decrease through disposals, regulatory deferral account credit balances	(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		
Increase (decrease) through changes in discount rates, regulatory deferral account credit balances	X duration, credit	IFRS 14.33 a (iii) Example		
Increase (decrease) through transfers to disposal groups, regulatory deferral account credit balances	X duration, credit	IFRS 14.33 a (iii) Example <sup>IFRS 14.IE5</sup>		
Total increase (decrease) through other changes, regulatory deferral account credit balances	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 <sup>IFRS 14.33 a</sup> IFRS 14.20 b Disclosure		
Rate of return used to reflect time value of money, regulatory deferral account balances	X.XX instant	IFRS 14.33 b Disclosure		
Discount rate used to reflect time value of money, regulatory deferral account balances	X.XX instant	IFRS 14.33 b Disclosure		
Remaining recovery period of regulatory deferral account debit balances	DUR	IFRS 14.33 c Disclosure		
Remaining reversal period of regulatory deferral account credit balances	DUR	IFRS 14.33 c Disclosure		
Statement that regulatory deferral account balance is no longer fully recoverable or reversible	text	IFRS 14.36 Disclosure		
Description of reason why regulatory deferral account balance is no longer fully recoverable or reversible	text	IFRS 14.36 Disclosure		
Amount by which regulatory deferral account debit balance has been reduced because it is no longer fully recoverable	X instant, credit	IFRS 14.36 Disclosure		
Amount by which regulatory deferral account credit balance has been reduced because it is no longer fully reversible	X instant, debit	IFRS 14.36 Disclosure		
Description of impact of rate regulation on current and deferred tax	text	IFRS 14.34 Disclosure		
Increase (decrease) in current tax expense (income) due to rate regulation	X duration, debit	IFRS 14.34 Disclosure		
Increase (decrease) in deferred tax expense (income) due to rate regulation	X duration, debit	IFRS 14.34 Disclosure		
Additional disclosures related to regulatory deferral accounts [abstract]				
Net movement in regulatory deferral account balances related to profit or loss, attributable to non-controlling interests	X duration, credit	IFRS 14.B25 Disclosure		
Portion of gains (losses) recognised when control of subsidiary is lost, attributable to derecognising regulatory deferral account balances in former subsidiary	X duration, credit	IFRS 14.B28 Disclosure		
<b>[825100] Notes - Investment property</b>				
Disclosure of investment property [text block]	text block	IAS 40 - Disclosure Disclosure		
Disclosure of detailed information about investment property [text block]	text block	IAS 40.32A Disclosure		
Disclosure of detailed information about investment property [abstract]				
Disclosure of detailed information about investment property [table]	table	IAS 40.32A Disclosure		
Measurement [axis]	axis	IAS 40.32A Disclosure <sup>IAS 41.50</sup> IFRS 13.93 a Disclosure		
Aggregated measurement [member]	member [default]	IAS 41.50 Disclosure <sup>IFRS 13.93 a</sup> IAS 40.32A Disclosure		
At cost [member]	member	IAS 40.32A Disclosure <sup>IAS 41.50</sup> IAS 41.55 Disclosure		
Fair value model [member]	member	IAS 40.32A Disclosure		
At fair value [member]	member	IFRS 13.93 a Disclosure <sup>IAS 41.50</sup> IAS 40.32A Disclosure		
At cost or in accordance with IFRS 16 within fair value model [member]	member	IAS 40.78 Disclosure		
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 38.118 e Disclosure <sup>Expiry date 2021-01-01 IFRS 7.IG29</sup> Common practice <sup>IFRS 3.867 d</sup> IAS 40.79 c Disclosure <sup>IAS 41.50</sup> Expiry date 2021-01-01 IFRS 7.37 b common practice <sup>IAS 40.76</sup> Disclosure <sup>IAS 41.54 f</sup> Disclosure <sup>IFRS 7.35H</sup> Disclosure <sup>IAS 16.73 e</sup> Disclosure <sup>IAS 40.79 d</sup> Disclosure <sup>IFRS 7.35I</sup> Disclosure <sup>IAS 16.73 d</sup> Disclosure <sup>IAS 38.118 c</sup> Disclosure		
Carrying amount [member]	member [default]	Expiry date 2021-01-01 IFRS 7.IG29 a Example <sup>IAS 38.118 e</sup> Disclosure <sup>IAS 40.79 d</sup> Disclosure <sup>IFRS 7.35I</sup> Disclosure <sup>IFRS 3.867 d</sup> Disclosure <sup>IAS 41.50</sup> Disclosure <sup>IAS 16.73 e</sup> Disclosure <sup>Expiry date 2021-01-01 IFRS 7.37 b</sup> Example <sup>IAS 40.76</sup> Disclosure <sup>IFRS 7.35H</sup> Disclosure		
Gross carrying amount [member]	member	IAS 41.54 f Disclosure <sup>Expiry date 2021-01-01 IFRS 7.IG29</sup> Common practice <sup>IFRS 7.35N</sup> Example <sup>IAS 38.118 c</sup> Disclosure <sup>IAS 40.79 c</sup> Disclosure <sup>Expiry date 2021-01-01 IFRS 7.37 b</sup> Common practice <sup>IAS 16.73 d</sup> Disclosure <sup>IFRS 7.35M</sup> Disclosure <sup>IFRS 3.867 d</sup> Disclosure <sup>IFRS 7.35I</sup> Disclosure		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Accumulated depreciation, amortisation and impairment [member]	member	IAS 41.54 f <sup>Disclosure</sup> IAS 40.79 c <sup>Disclosure</sup> IAS 16.73 d <sup>Disclosure</sup> IAS 16.75 b <sup>Disclosure</sup> IAS 38.118 c <sup>Disclosure</sup>		
Accumulated depreciation and amortisation [member]	member	IAS 41.54 f <sup>Common practice</sup> IAS 38.118 c <sup>Common practice</sup> IAS 40.79 c <sup>Common practice</sup> IAS 16.75 b <sup>Disclosure</sup> IAS 16.73 d <sup>Common practice</sup>		
Accumulated impairment [member]	member	IAS 40.79 c <sup>Common practice</sup> Expiry date 2021-01-01 IFRS 7.37 b <sup>Example</sup> Expiry date 2021-01-01 IFRS 7.IG29 b <sup>Example</sup> IAS 41.54 f <sup>Common practice</sup> IAS 16.73 d <sup>Common practice</sup> IFRS 3.867 d <sup>Disclosure</sup> IFRS 7.35H <sup>Disclosure</sup> IAS 38.118 c <sup>Common practice</sup> IFRS 7.35N <sup>Example</sup>		
Types of investment property [axis]	axis	IAS 1.112 c <sup>Common practice</sup>		
Investment property [member]	member [default]	IAS 1.112 c <sup>Common practice</sup> IFRS 13.IE60 <sup>Example</sup> IFRS 13.94 <sup>Example</sup>		
Investment property completed [member]	member	IAS 1.112 c <sup>Common practice</sup>		
Investment property under construction or development [member]	member	IAS 1.112 c <sup>Common practice</sup>		
Disclosure of detailed information about investment property [line items]	line items			
Reconciliation of changes in investment property [abstract]				
Investment property at beginning of period	X instant, debit	IAS 40.76 <sup>Disclosure</sup> IAS 1.54 b <sup>Disclosure</sup> IAS 40.79 d <sup>Disclosure</sup>		
Changes in investment property [abstract]				
Additions, investment property [abstract]				
Additions from subsequent expenditure recognised as asset, investment property	X duration, debit	IAS 40.76 a <sup>Disclosure</sup> IAS 40.79 d (i) <sup>Disclosure</sup>		
Additions from acquisitions, investment property	X duration, debit	IAS 40.79 d (i) <sup>Disclosure</sup> IAS 40.76 a <sup>Disclosure</sup>		
Total additions other than through business combinations, investment property	X duration, debit	IAS 40.76 a <sup>Disclosure</sup> IAS 40.79 d (i) <sup>Disclosure</sup>		
Acquisitions through business combinations, investment property	X duration, debit	IAS 40.79 d (ii) <sup>Disclosure</sup> IAS 40.76 b <sup>Disclosure</sup>		
Increase (decrease) through net exchange differences, investment property	X duration, debit	IAS 40.79 d (vi) <sup>Disclosure</sup> IAS 40.76 e <sup>Disclosure</sup>		
Depreciation, investment property	(X) duration	IAS 40.76 <sup>Disclosure</sup> IAS 40.79 d (iv) <sup>Disclosure</sup>		
Impairment loss recognised in profit or loss, investment property	(X) duration	IAS 40.79 d (v) <sup>Disclosure</sup> IAS 40.76 g <sup>Disclosure</sup>		
Reversal of impairment loss recognised in profit or loss, investment property	X duration	IAS 40.76 g <sup>Disclosure</sup> IAS 40.79 d (v) <sup>Disclosure</sup>		
Gains (losses) on fair value adjustment, investment property	X duration	IAS 40.76 d <sup>Disclosure</sup>		
Transfer from (to) inventories and owner-occupied property, investment property	X duration, debit	IAS 40.76 f <sup>Disclosure</sup> IAS 40.79 d (vii) <sup>Disclosure</sup>		
Transfer from investment property under construction or development, investment property	X duration, debit	IAS 40.76 <sup>Common practice</sup> IAS 40.79 d <sup>Common practice</sup>		
Disposals, investment property	(X) duration, credit	IAS 40.76 c <sup>Disclosure</sup> IAS 40.79 d (iii) <sup>Disclosure</sup>		
Decrease through classified as held for sale, investment property	(X) duration, credit	IAS 40.79 d (iii) <sup>Disclosure</sup> IAS 40.76 c <sup>Disclosure</sup>		
Increase (decrease) through other changes, investment property	X duration, debit	IAS 40.79 d (viii) <sup>Disclosure</sup> IAS 40.76 g <sup>Disclosure</sup>		
Total increase (decrease) in investment property	X duration, debit	IAS 40.79 d <sup>Disclosure</sup> IAS 40.76 <sup>Disclosure</sup>		
Investment property at end of period	X instant, debit	IAS 40.76 <sup>Disclosure</sup> IAS 1.54 b <sup>Disclosure</sup> IAS 40.79 d <sup>Disclosure</sup>		
Explanation of whether entity applied fair value model or cost model to measure investment property	text	IAS 40.75 a <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
Description of extent to which fair value of investment property is based on valuation by independent valuer	text	IAS 40.75 e <sup>Disclosure</sup>		
Rental income from investment property, net of direct operating expense [abstract]				
Rental income from investment property	X duration, credit	IAS 40.75 f (i) <sup>Disclosure</sup>		
Direct operating expense from investment property [abstract]				
Direct operating expense from investment property generating rental income	(X) duration, debit	IAS 40.75 f (ii) <sup>Disclosure</sup>		
Direct operating expense from investment property not generating rental income	(X) duration, debit	IAS 40.75 f (iii) <sup>Disclosure</sup>		
Total direct operating expense from investment property	(X) duration, debit	IAS 40.75 f <sup>Common practice</sup>		
Rental income from investment property, net of direct operating expense	X duration, credit	IAS 1.112 c <sup>Common practice</sup>		
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) <sup>Disclosure</sup>		
Explanation of restrictions on realisability of investment property or remittance of income and proceeds of disposal of investment property	text	IAS 40.75 g <sup>Disclosure</sup>		
Restrictions on realisability of investment property or remittance of income and proceeds of disposal of investment property	X instant	IAS 40.75 g <sup>Disclosure</sup>		
Explanation of contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements	text	IAS 40.75 h <sup>Disclosure</sup>		
Disclosure of significant adjustments to valuation obtained [text block]	text block	IAS 40.77 <sup>Disclosure</sup>		
Description of investment property, at cost or in accordance with IFRS 16 within fair value model	text	IAS 40.78 a <sup>Disclosure</sup>		
Explanation of why fair value cannot be reliably measured for investment property, at cost or in accordance with IFRS 16 within fair value model	text	IAS 40.78 b <sup>Disclosure</sup>		
Range of estimates within which fair value is likely to lie for investment property, at cost or in accordance with IFRS 16 within fair value model	text	IAS 40.78 c <sup>Disclosure</sup>		
Explanation of disposal of investment property carried at cost or in accordance with IFRS 16 within fair value model	text	IAS 40.78 d (i) <sup>Disclosure</sup>		
Investment property carried at cost or in accordance with IFRS 16 within fair value model, at time of sale	X instant, debit	IAS 40.78 d (iii) <sup>Disclosure</sup>		
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 (ii) <sup>Disclosure</sup>		
Depreciation method, investment property, cost model	text	IAS 40.79 a <sup>Disclosure</sup>		
Depreciation rate, investment property, cost model	X.XX duration	IAS 40.79 b <sup>Disclosure</sup>		
Useful life measured as period of time, investment property, cost model	DUR	IAS 40.79 b <sup>Disclosure</sup>		
Description of useful life, investment property, cost model	text	IAS 40.79 b <sup>Disclosure</sup>		
Description of investment property where fair value information is unreliable, cost model	text	IAS 40.79 e (i) <sup>Disclosure</sup>		
Explanation of why fair value cannot be reliably measured for investment property, cost model	text	IAS 40.79 e (ii) <sup>Disclosure</sup>		
Range of estimates within which fair value is likely to lie for investment property, cost model	text	IAS 40.79 e (iii) <sup>Disclosure</sup>		
<b>[825480] Notes - Separate financial statements</b>				
Disclosure of separate financial statements [text block]	text block	IAS 27 - Disclosure <sup>Disclosure</sup> IFRS 12 - Objective <sup>Disclosure</sup>		
Description of nature of financial statements	text	IAS 1.51 b <sup>Disclosure</sup> IAS 27.16 a <sup>Disclosure</sup> IAS 27.17 a <sup>Disclosure</sup>		
Description of fact that exemption from consolidation has been used	text	IAS 27.16 a <sup>Disclosure</sup>		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Description of reasons why separate financial statements are prepared if not required by law	text	IAS 27.17 a <sup>Disclosure</sup>		
Name of entity whose consolidated financial statements have been produced for public use	text	IAS 27.16 a <sup>Disclosure</sup>		
Principal place of business of entity whose consolidated financial statements have been produced for public use	text	IAS 27.16 a <sup>Disclosure</sup>		
Country of incorporation of entity whose consolidated financial statements have been produced for public use	text	IAS 27.16 a <sup>Disclosure</sup>		
Address where consolidated financial statements are obtainable	text	IAS 27.16 a <sup>Disclosure</sup>		
Disclosure of subsidiaries [text block]	text block	IAS 27.16 b <sup>Disclosure</sup> , IAS 27.17 b <sup>Disclosure</sup> , IFRS 12.84 a <sup>Disclosure</sup>		
Disclosure of subsidiaries [abstract]				
Disclosure of subsidiaries [table]	table	IFRS 12.84 a <sup>Disclosure</sup> , IAS 27.16 b <sup>Disclosure</sup> , IAS 27.17 b <sup>Disclosure</sup>		
Subsidiaries [axis]	axis	IFRS 12.84 a <sup>Disclosure</sup> , IAS 27.17 b <sup>Disclosure</sup> , IAS 27.16 b <sup>Disclosure</sup>		
Entity's total for subsidiaries [member]	member [default]	IAS 27.17 b <sup>Disclosure</sup> , IFRS 12.84 a <sup>Disclosure</sup> , IAS 27.16 b <sup>Disclosure</sup>		
Subsidiaries [member]	member	IFRS 12.84 a <sup>Disclosure</sup> , IAS 24.19 c <sup>Disclosure</sup> , IAS 27.16 b <sup>Disclosure</sup> , IAS 27.17 b <sup>Disclosure</sup>		
Disclosure of subsidiaries [line items]	line items			
Name of subsidiary	text	IAS 27.17 b (i) <sup>Disclosure</sup> , IFRS 12.19B a <sup>Disclosure</sup> , IAS 27.16 b (i) <sup>Disclosure</sup> , IFRS 12.12 a <sup>Disclosure</sup>		
Principal place of business of subsidiary	text	IAS 27.16 b (ii) <sup>Disclosure</sup> , IFRS 12.19B b <sup>Disclosure</sup> , IAS 27.17 b (ii) <sup>Disclosure</sup> , IFRS 12.12 b <sup>Disclosure</sup>		
Country of incorporation of subsidiary	text	IAS 27.16 b (ii) <sup>Disclosure</sup> , IAS 27.17 b (ii) <sup>Disclosure</sup> , IFRS 12.12 b <sup>Disclosure</sup> , IFRS 12.19B b <sup>Disclosure</sup>		
Proportion of ownership interest in subsidiary	X.XX duration	IAS 27.17 b (iii) <sup>Disclosure</sup> , IFRS 12.19B c <sup>Disclosure</sup> , IAS 27.16 b (iii) <sup>Disclosure</sup>		
Proportion of voting rights held in subsidiary	X.XX duration	IAS 27.16 b (iii) <sup>Disclosure</sup> , IFRS 12.19B c <sup>Disclosure</sup> , IAS 27.17 b (iii) <sup>Disclosure</sup>		
Disclosure of joint ventures [text block]	text block	IAS 27.17 b <sup>Disclosure</sup> , IAS 27.16 b <sup>Disclosure</sup> , IFRS 12.84 b <sup>Disclosure</sup>		
Disclosure of joint ventures [abstract]				
Disclosure of joint ventures [table]	table	IAS 27.17 b <sup>Disclosure</sup> , IFRS 12.84 b <sup>Disclosure</sup> , IAS 27.16 b <sup>Disclosure</sup>		
Joint ventures [axis]	axis	Expiry date 2021-01-01 IFRS 4.39J <sup>Disclosure</sup> , Effective on first application of IFRS 9 IFRS 4.39M <sup>Disclosure</sup> , IFRS 12.84 b <sup>Disclosure</sup> , IAS 27.16 b <sup>Disclosure</sup> , IAS 27.17 b <sup>Disclosure</sup>		
Entity's total for joint ventures [member]	member [default]	IAS 27.17 b <sup>Disclosure</sup> , Expiry date 2021-01-01 IFRS 4.39J <sup>Disclosure</sup> , IFRS 12.84 b <sup>Disclosure</sup> , IAS 27.16 b <sup>Disclosure</sup> , Effective on first application of IFRS 9 IFRS 4.39M <sup>Disclosure</sup>		
Joint ventures [member]	member	IAS 27.17 b <sup>Disclosure</sup> , IAS 27.16 b <sup>Disclosure</sup> , Expiry date 2021-01-01 IFRS 4.39J a <sup>Disclosure</sup> , IFRS 12.84 b <sup>Disclosure</sup> , Effective on first application of IFRS 9 IFRS 4.39M a <sup>Disclosure</sup>		
Disclosure of joint ventures [line items]	line items			
Name of joint venture	text	IFRS 12.21 a (i) <sup>Disclosure</sup> , IAS 27.17 b (i) <sup>Disclosure</sup> , IAS 27.16 b (i) <sup>Disclosure</sup>		
Principal place of business of joint venture	text	IFRS 12.21 a (iii) <sup>Disclosure</sup> , IAS 27.16 b (ii) <sup>Disclosure</sup> , IAS 27.17 b (ii) <sup>Disclosure</sup>		
Country of incorporation of joint venture	text	IAS 27.17 b (ii) <sup>Disclosure</sup> , IFRS 12.21 a (iii) <sup>Disclosure</sup> , IAS 27.16 b (ii) <sup>Disclosure</sup>		
Proportion of ownership interest in joint venture	X.XX duration	IAS 27.17 b (iii) <sup>Disclosure</sup> , IAS 27.16 b (iii) <sup>Disclosure</sup> , IFRS 12.21 a (iv) <sup>Disclosure</sup>		
Proportion of voting rights held in joint venture	X.XX duration	IAS 27.17 b (iii) <sup>Disclosure</sup> , IAS 27.16 b (iii) <sup>Disclosure</sup> , IFRS 12.21 a (iv) <sup>Disclosure</sup>		
Disclosure of associates [text block]	text block	IFRS 12.84 d <sup>Disclosure</sup> , IAS 27.16 b <sup>Disclosure</sup> , IAS 27.17 b <sup>Disclosure</sup>		
Disclosure of associates [abstract]				
Disclosure of associates [table]	table	IFRS 12.84 d <sup>Disclosure</sup> , IAS 27.17 b <sup>Disclosure</sup> , IAS 27.16 b <sup>Disclosure</sup>		
Associates [axis]	axis	IAS 27.16 b <sup>Disclosure</sup> , IFRS 12.84 d <sup>Disclosure</sup> , Expiry date 2021-01-01 IFRS 4.39J <sup>Disclosure</sup> , Effective on first application of IFRS 9 IFRS 4.39M <sup>Disclosure</sup> , IAS 27.17 b <sup>Disclosure</sup>		
Entity's total for associates [member]	member [default]	IAS 27.16 b <sup>Disclosure</sup> , Expiry date 2021-01-01 IFRS 4.39J <sup>Disclosure</sup> , IFRS 12.84 d <sup>Disclosure</sup> , Effective on first application of IFRS 9 IFRS 4.39M <sup>Disclosure</sup> , IAS 27.17 b <sup>Disclosure</sup>		
Associates [member]	member	Expiry date 2021-01-01 IFRS 4.39J a <sup>Disclosure</sup> , IAS 27.17 b <sup>Disclosure</sup> , IAS 27.16 b <sup>Disclosure</sup> , IAS 24.19 d <sup>Disclosure</sup> , IFRS 12.84 d <sup>Disclosure</sup> , Effective on first application of IFRS 9 IFRS 4.39M a <sup>Disclosure</sup>		
Disclosure of associates [line items]	line items			
Name of associate	text	IAS 27.17 b (i) <sup>Disclosure</sup> , IFRS 12.21 a (i) <sup>Disclosure</sup> , IAS 27.16 b (i) <sup>Disclosure</sup>		
Principal place of business of associate	text	IAS 27.16 b (ii) <sup>Disclosure</sup> , IFRS 12.21 a (iii) <sup>Disclosure</sup> , IAS 27.17 b (ii) <sup>Disclosure</sup>		
Country of incorporation of associate	text	IAS 27.16 b (ii) <sup>Disclosure</sup> , IFRS 12.21 a (iii) <sup>Disclosure</sup> , IAS 27.17 b (ii) <sup>Disclosure</sup>		

Label	Type	IFRS Reference	Additional AU 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		
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 27.18I Disclosure, IAS 38.130I 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
<b>[825700] Notes - Interests in other entities</b>				
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]	text block	IFRS 12.2 b (i) Disclosure		
Disclosure of composition of group [text block]	text block	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]				
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 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 Disclosure		
Subsidiaries with material non-controlling interests [member]	member	IFRS 12.12 Disclosure		
Disclosure of subsidiaries [line items]	line items			
Name of subsidiary	text	IAS 27.17 b (i) Disclosure, IFRS 12.19B a Disclosure, IAS 27.16 b (i) Disclosure, IFRS 12.12 a Disclosure		
Principal place of business of subsidiary	text	IAS 27.16 b (ii) Disclosure, IFRS 12.19B b Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.12 b Disclosure		
Country of incorporation of subsidiary	text	IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.12 b Disclosure, 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		
Profit (loss), attributable to non-controlling interests	X duration, credit	IAS 1.81B a (i) Disclosure, IFRS 12.12 e Disclosure		
Non-controlling interests	X instant, credit	IFRS 12.12 f Disclosure, IFRS 10.22 Disclosure, IAS 1.54 q Disclosure		
Dividends paid to non-controlling interests	X duration, credit	IFRS 12.B10 a Disclosure		
Current assets	X instant, debit	IFRS 12.B12 b (i) Disclosure, IFRS 12.B10 b 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, 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 (i) Disclosure, IFRS 8.33 a Disclosure		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Profit (loss)	X duration, credit	IFRS 1.24 b <sup>Disclosure</sup> IFRS 8.23 <sup>Disclosure</sup> IAS 1.81A a <sup>Disclosure</sup> IFRS 1.32 a (ii) <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.113 b <sup>Example</sup> IFRS 8.28 b <sup>Disclosure</sup> IAS 1.106 d (i) <sup>Disclosure</sup> IAS 7.18 b <sup>Disclosure</sup> IFRS 12.B10 b <sup>Example</sup> Effective on first application of IFRS 9 IFRS 4.39L e <sup>Example</sup>		
Comprehensive income	X duration, credit	IFRS 1.32 a (ii) <sup>Disclosure</sup> IAS 1.81A c <sup>Disclosure</sup> IAS 1.106 a <sup>Disclosure</sup> IFRS 1.24 b <sup>Disclosure</sup> IFRS 12.B10 b <sup>Example</sup> IFRS 12.B12 b (ix) <sup>Disclosure</sup>		
Date of end of reporting period of financial statements of subsidiary	yyyy-mm-dd	IFRS 12.11 a <sup>Disclosure</sup>		
Description of reason why using different reporting date or period for subsidiary	text	IFRS 12.11 b <sup>Disclosure</sup>		
Description of significant restrictions on entity's ability to access or use assets and settle liabilities of group	text	IFRS 12.13 a <sup>Disclosure</sup>		
Description of nature and extent to which protective rights of non-controlling interests can significantly restrict entity's ability to access or use assets and settle liabilities of group	text	IFRS 12.13 b <sup>Disclosure</sup>		
Assets to which significant restrictions apply	X instant, debit	IFRS 12.13 c <sup>Disclosure</sup>		
Liabilities to which significant restrictions apply	X instant, credit	IFRS 12.13 c <sup>Disclosure</sup>		
Disclosure of information about consolidated structured entities [text block]	text block	IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured entities <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
Consolidated structured entities [axis]	axis	IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured entities <sup>Disclosure</sup>		
Entity's total for consolidated structured entities [member]	member [default]	IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured entities <sup>Disclosure</sup>		
Consolidated structured entities [member]	member	IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured entities <sup>Disclosure</sup>		
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 <sup>Disclosure</sup> IFRS 12.B26 a <sup>Example</sup>		
Description of type of support provided to structured entity without having contractual obligation to do so	text	IFRS 12.15 a <sup>Disclosure</sup> IFRS 12.30 a <sup>Disclosure</sup>		
Support provided to structured entity without having contractual obligation to do so	X duration	IFRS 12.30 a <sup>Disclosure</sup> IFRS 12.15 a <sup>Disclosure</sup>		
Description of reasons for providing support to structured entity without having contractual obligation to do so	text	IFRS 12.30 b <sup>Disclosure</sup> IFRS 12.15 b <sup>Disclosure</sup>		
Explanation of factors in reaching decision to provide support to previously unconsolidated structured entity that resulted in obtaining control	text	IFRS 12.16 <sup>Disclosure</sup>		
Description of intentions to provide support to structured entity	text	IFRS 12.31 <sup>Disclosure</sup> IFRS 12.17 <sup>Disclosure</sup>		
Disclosure of effects of changes in parent's ownership interest in subsidiary that do not result in loss of control on equity attributable to owners of parent [text block]	text block	IFRS 12.18 <sup>Disclosure</sup>		
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity attributable to owners of parent	X duration, credit	IFRS 12.18 <sup>Disclosure</sup>		
Gains (losses) recognised when control of subsidiary is lost	X duration, credit	IFRS 12.19 <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
Disclosure of interests in associates [text block]	text block	IFRS 12.2 b (ii) <sup>Disclosure</sup>		
Disclosure of associates [text block]	text block	IFRS 12.B4 d <sup>Disclosure</sup> IAS 27.16 b <sup>Disclosure</sup> <sup>Disclosure</sup> IAS 27.17 b <sup>Disclosure</sup>		
Disclosure of associates [abstract]				
Disclosure of associates [table]	table	IFRS 12.B4 d <sup>Disclosure</sup> IAS 27.17 b <sup>Disclosure</sup> <sup>Disclosure</sup> IAS 27.16 b <sup>Disclosure</sup>		
Associates [axis]	axis	IAS 27.16 b <sup>Disclosure</sup> IFRS 12.B4 d <sup>Disclosure</sup> Expiry date 2021-01-01 IFRS 4.39J <sup>Disclosure</sup> Effective on first application of IFRS 9 IFRS 4.39M <sup>Disclosure</sup> <sup>Disclosure</sup> IAS 27.17 b <sup>Disclosure</sup>		
Entity's total for associates [member]	member [default]	IAS 27.16 b <sup>Disclosure</sup> Expiry date 2021-01-01 IFRS 4.39J <sup>Disclosure</sup> IFRS 12.B4 d <sup>Disclosure</sup> Effective on first application of IFRS 9 IFRS 4.39M <sup>Disclosure</sup> IAS 27.17 b <sup>Disclosure</sup>		
Associates [member]	member	Expiry date 2021-01-01 IFRS 4.39J a <sup>Disclosure</sup> IAS 27.17 b <sup>Disclosure</sup> IAS 27.16 b <sup>Disclosure</sup> IAS 24.19 d <sup>Disclosure</sup> IFRS 12.B4 d <sup>Disclosure</sup> Effective on first application of IFRS 9 IFRS 4.39M a <sup>Disclosure</sup>		
Aggregated individually immaterial associates [member]	member	Effective on first application of IFRS 9 IFRS 4.39M b <sup>Disclosure</sup> IFRS 12.21 c (ii) <sup>Disclosure</sup> Expiry date 2021-01-01 IFRS 4.39J b <sup>Disclosure</sup>		
Disclosure of associates [line items]	line items			
Name of associate	text	IAS 27.17 b (i) <sup>Disclosure</sup> IFRS 12.21 a (i) <sup>Disclosure</sup> <sup>Disclosure</sup> IAS 27.16 b (i) <sup>Disclosure</sup>		
Description of nature of entity's relationship with associate	text	IFRS 12.21 a (ii) <sup>Disclosure</sup>		
Principal place of business of associate	text	IAS 27.16 b (ii) <sup>Disclosure</sup> IFRS 12.21 a (iii) <sup>Disclosure</sup> <sup>Disclosure</sup> IAS 27.17 b (ii) <sup>Disclosure</sup>		
Country of incorporation of associate	text	IAS 27.16 b (ii) <sup>Disclosure</sup> IFRS 12.21 a (iii) <sup>Disclosure</sup> <sup>Disclosure</sup> IAS 27.17 b (ii) <sup>Disclosure</sup>		



Label	Type	IFRS Reference	Additional AU 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		
Current assets	X instant, debit	IFRS 12.B12 b (i) Disclosure, IFRS 12.B10 b Exemplar, IAS 1.66 Disclosure		
Non-current assets	X instant, debit	IFRS 12.B10 b Exemplar, IAS 1.66 Disclosure, IFRS 12.B12 b (ii) Disclosure		
Current liabilities	X instant, credit	IFRS 12.B10 b Exemplar, IAS 1.69 Disclosure, IFRS 12.B12 b (iii) Disclosure		
Non-current liabilities	X instant, credit	IFRS 12.B12 b (iv) Disclosure, IFRS 12.B10 b Exemplar, IAS 1.69 Disclosure		
Revenue	X duration, credit	IAS 1.103 Exemplar, IFRS 8.28 a Disclosure, IAS 1.102 Exemplar, 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 Exemplar, IFRS 5.33 b (i) Disclosure, IFRS 8.33 a 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 e a 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.B10 b Exemplar, IFRS 12.B12 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		
Investments accounted for using equity method	X instant, debit	IFRS 12.B16 Disclosure, IFRS 8.24 a Disclosure, 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	text	IFRS 12.22 b (ii) Disclosure		
Unrecognised share of losses of associates	X duration, debit	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		
Share of contingent liabilities of associates incurred jointly with other investors	X instant, credit	IFRS 12.23 b Disclosure		
Disclosure of interests in joint arrangements [text block]	text block	IFRS 12.2 b (ii) Disclosure		
Disclosure of joint operations [text block]	text block	IFRS 12.B4 c Disclosure		
Disclosure of joint operations [abstract]				
Disclosure of joint operations [table]	table	IFRS 12.B4 c Disclosure		
Joint operations [axis]	axis	IFRS 12.B4 c Disclosure		
Entity's total for joint operations [member]	member [default]	IFRS 12.B4 c Disclosure		
Joint operations [member]	member	IFRS 12.B4 c Disclosure		
Disclosure of joint operations [line items]	line items			
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	text	IFRS 12.21 a (iii) Disclosure		
Country of incorporation of joint operation	text	IFRS 12.21 a (iii) Disclosure		
Proportion of ownership interest in joint operation	X.XX 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		
Disclosure of joint ventures [abstract]				
Disclosure of joint ventures [table]	table	IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure, IAS 27.16 b Disclosure		
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.B4 b Disclosure, IAS 27.16 D 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.B4 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 4.39J a Disclosure, IFRS 12.B4 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		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Disclosure of joint ventures [line items]	line items			
Name of joint venture	text	IFRS 12.21 a (i) Disclosure, IAS 27.17 b (i) 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) Disclosure, IAS 27.16 b (iii) Disclosure, 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	text	IFRS 12.B15 Disclosure		
Dividends received	X duration, debit	IFRS 12.B12 a Disclosure		
Current assets	X instant, debit	IFRS 12.B12 b (i) Disclosure, IFRS 12.B10 b Exemplar, IAS 1.66 Disclosure		
Non-current assets	X instant, debit	IFRS 12.B10 b Exemplar, IAS 1.66 Disclosure, IFRS 12.B12 b (ii) Disclosure		
Current liabilities	X instant, credit	IFRS 12.B10 b Exemplar, IAS 1.69 Disclosure, IFRS 12.B12 b (iii) Disclosure		
Non-current liabilities	X instant, credit	IFRS 12.B12 b (iv) Disclosure, IFRS 12.B10 b Exemplar, IAS 1.69 Disclosure		
Revenue	X duration, credit	IAS 1.103 Exemplar, IFRS 8.28 a Disclosure, IAS 1.102 Exemplar, 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 Exemplar, IFRS 5.33 b (i) Disclosure, IFRS 8.33 a 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 e a 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.B10 b Exemplar, IFRS 12.B12 b (ix) Disclosure		
Cash and cash equivalents	X instant, debit	IAS 7.45 Disclosure, IFRS 12.B13 a Disclosure, 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		
Depreciation and amortisation expense	X duration, debit	IAS 1.102 Exemplar, IAS 1.104 Disclosure, IFRS 12.B13 d Disclosure, IFRS 8.23 e Disclosure, IAS 1.99 Disclosure, IFRS 8.28 e Disclosure		
Interest income	X duration, credit	IAS 1.112 c Common practice, IFRS 8.23 c Disclosure, IFRS 12.B13 e Disclosure, IFRS 8.28 e Disclosure		
Interest expense	X duration, debit	IFRS 12.B13 f Disclosure, IFRS 8.23 d Disclosure, IFRS 8.28 e Disclosure		
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.B13 g Disclosure		
Fair value of investments in joint ventures for which there are quoted market prices	X instant, debit	IFRS 12.21 b (iii) Disclosure		
Investments accounted for using equity method	X instant, debit	IFRS 12.B16 Disclosure, IFRS 8.24 a Disclosure, 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 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 Disclosure		
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	X duration, debit	IFRS 12.22 c Disclosure		
Cumulative unrecognised share of losses of joint ventures	X instant, credit	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		
Share of contingent liabilities of joint ventures incurred jointly with other investors	X instant, credit	IFRS 12.23 b Disclosure		
Disclosure of interests in unconsolidated structured entities [text block]	text block	IFRS 12.2 b (iii) Disclosure		
Disclosure of unconsolidated structured entities [text block]	text block	IFRS 12.B4 e Disclosure		
Disclosure of unconsolidated structured entities [abstract]				
Disclosure 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]	member [default]	IFRS 12.B4 e Disclosure		
Unconsolidated structured entities [member]	member	IFRS 12.B4 e Disclosure		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Securitisation vehicles [member]	member	IFRS 12.B23 a Example		
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			
Disclosure of information about interests in structured entity [text block]	text block	IFRS 12.26 Disclosure		
Description of how entity determined which structured entities it sponsored	text	IFRS 12.27 a Disclosure		
Income from structured entities	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	X duration, credit	IFRS 12.27 c Disclosure		
Assets recognised in entity's financial statements in relation to structured entities	X instant, debit	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 relation to structured entities are recognised	text	IFRS 12.29 b Disclosure		
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	text	IFRS 12.29 c Disclosure		
Description of fact and reasons why maximum exposure to loss from interests in structured entities cannot be quantified	text	IFRS 12.29 c Disclosure		
Description of comparison between assets and liabilities recognised in relation to structured entities 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 so	text	IFRS 12.15 a Disclosure IFRS 12.30 a Disclosure		
Support provided to structured entity without having contractual obligation to do so	X duration	IFRS 12.30 a Disclosure IFRS 12.15 a 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 Disclosure		
Description of intentions to provide support to structured entity	text	IFRS 12.31 Disclosure IFRS 12.17 Disclosure		
Additional information about nature of and changes in risks associated with interests in structured entities [text block]	text block	IFRS 12.B25 Disclosure		
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		
Losses incurred in relation to interests in structured entities	X duration, debit	IFRS 12.B26 b Example		
Description of whether entity is required to absorb losses of structured entities before other parties	text	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 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		
Disclosure of investment entities [text block]	text block	IFRS 12 - Investment entity status Disclosure		
Information about significant judgements and assumptions made in determining that entity is investment entity	text	IFRS 12.9A Disclosure		
Description of reasons for concluding that entity is investment entity if it does not have one or more typical 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]	text block	IFRS 12.9B Disclosure		
Fair value of subsidiaries that cease to be consolidated as of date of change of investment entity status	X instant, debit	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 recognised	text	IFRS 12.9B c Disclosure		
Statement that investment entity is required to apply exception from consolidation	text	IFRS 12.19A Disclosure		
Disclosure of information about unconsolidated subsidiaries [text block]	text block	IFRS 12.19B Disclosure		
Disclosure of information about unconsolidated subsidiaries [abstract]				
Disclosure of information about unconsolidated subsidiaries [table]	table	IFRS 12.19B Disclosure		
Unconsolidated subsidiaries [axis]	axis	IFRS 12.19B Disclosure		
Entity's total for unconsolidated subsidiaries [member]	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			
Name of subsidiary	text	IAS 27.17 b (i) Disclosure IFRS 12.19B a Disclosure IAS 27.16 b (i) Disclosure IFRS 12.12 a Disclosure		
Principal place of business of subsidiary	text	IAS 27.16 b (ii) Disclosure IFRS 12.19B b Disclosure IAS 27.17 b (ii) Disclosure IFRS 12.12 b Disclosure		
Country of incorporation of subsidiary	text	IAS 27.16 b (ii) Disclosure IAS 27.17 b (ii) Disclosure IFRS 12.12 b Disclosure IFRS 12.19B b Disclosure		
Proportion of ownership interest in subsidiary	X.XX duration	IAS 27.17 b (iii) Disclosure IFRS 12.19B c Disclosure IAS 27.16 b (iii) Disclosure		
Proportion of voting rights held in subsidiary	X.XX duration	IAS 27.16 b (iii) Disclosure IFRS 12.19B c 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 Disclosure		
Description of current commitments or intentions to provide support to subsidiary	text	IFRS 12.19D b Disclosure		
Description of type of support provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so	text	IFRS 12.19E a Disclosure		
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 without having contractual obligation to do so	text	IFRS 12.19E b Disclosure		
Disclosure of information about unconsolidated structured entities controlled by investment entity [text block]	text block	IFRS 12.19F Disclosure		
Disclosure of information about unconsolidated structured entities controlled by investment entity [abstract]				
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]	member [default]	IFRS 12.19F Disclosure		
Disclosure of information about unconsolidated structured entities controlled by investment entity [line items]	line items			
Description of terms of contractual arrangements that could require investment entity or its subsidiaries to provide financial support to unconsolidated structured entity controlled by investment entity	text	IFRS 12.19F Disclosure		
Explanation of relevant factors in reaching decision to provide support that resulted in controlling unconsolidated structured entity	text	IFRS 12.19G Disclosure		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Description of fact that entity does not have legal or constructive obligation to negative net assets, transition from proportionate consolidation to equity method	text	IFRS 11.C4 <sup>Disclosure</sup>		
Cumulative unrecognised share of losses of joint ventures, transition from proportionate consolidation to equity method	X instant, credit	IFRS 11.C4 <sup>Disclosure</sup>		
Disclosure of breakdown of assets and liabilities aggregated into single line investment balance, transition from proportionate consolidation to equity method [text block]	text block	IFRS 11.C5 <sup>Disclosure</sup>		
Disclosure of reconciliation between investment derecognised and assets and liabilities recognised, transition from equity method to accounting for assets and liabilities [text block]	text block	IFRS 11.C10 <sup>Disclosure</sup>		
Disclosure of reconciliation between investment derecognised and assets and liabilities recognised, transition from accounting for investment at cost or in accordance with IFRS 9 to accounting for assets and liabilities [text block]	text block	IFRS 11.C12 b <sup>Disclosure</sup>		
Identification of unadjusted comparative information	text	IFRS 11.C13B <sup>Disclosure</sup> IAS 27.18I <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.C27 <sup>Disclosure</sup> IAS 38.130I <sup>Disclosure</sup> IAS 16.80A <sup>Disclosure</sup>		
Statement that unadjusted comparative information has been prepared on different basis	text	IFRS 10.C6B <sup>Disclosure</sup> IFRS 11.C13B <sup>Disclosure</sup> IAS 27.18I <sup>Disclosure</sup> IAS 38.130I <sup>Disclosure</sup> IAS 16.80A <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.C27 <sup>Disclosure</sup>		
Explanation of basis of preparation of unadjusted comparative information	text	IAS 16.80A <sup>Disclosure</sup> IAS 27.18I <sup>Disclosure</sup> IAS 38.130I <sup>Disclosure</sup> IFRS 10.C6B <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.C27 <sup>Disclosure</sup> IFRS 11.C13B <sup>Disclosure</sup>		
<b>[825900] Notes - Non-current asset held for sale and discontinued operations</b>				
Disclosure of non-current assets held for sale and discontinued operations [text block]	text block	IFRS 5 - Presentation and disclosure <sup>Disclosure</sup>		
Disclosure of analysis of single amount of discontinued operations [text block]	text block	IFRS 5.33 b <sup>Disclosure</sup>		
Disclosure of analysis of single amount of discontinued operations [abstract]				
Disclosure of analysis of single amount of discontinued operations [table]	table	IFRS 5.33 b <sup>Disclosure</sup>		
Continuing and discontinued operations [axis]	axis	IFRS 5 - Presentation and disclosure <sup>Disclosure</sup>		
Continuing operations [member]	member [default]	IFRS 5 - Presentation and disclosure <sup>Disclosure</sup>		
Discontinued operations [member]	member	IFRS 5 - Presentation and disclosure <sup>Disclosure</sup>		
Disclosure of analysis of single amount of discontinued operations [line items]	line items			
Profit (loss) before tax	X duration, credit	IAS 1.103 <sup>Example</sup> IFRS 8.23 <sup>Example</sup> IFRS 8.28 b <sup>Example</sup> IAS 1.102 <sup>Example</sup> IFRS 5.33 b (i) <sup>Disclosure</sup>		
Revenue	X duration, credit	IAS 1.103 <sup>Example</sup> IFRS 8.28 a <sup>Disclosure</sup> IAS 1.102 <sup>Example</sup> IFRS 12.B12 b (v) <sup>Disclosure</sup> IFRS 8.32 <sup>Disclosure</sup> IAS 1.82 a <sup>Disclosure</sup> IFRS 8.34 <sup>Disclosure</sup> IFRS 8.23 a <sup>Disclosure</sup> IFRS 12.B10 b <sup>Example</sup> IFRS 5.33 b (i) <sup>Disclosure</sup> IFRS 8.33 a <sup>Disclosure</sup>		
Tax expense (income) relating to profit (loss) from ordinary activities of discontinued operations	X duration, debit	IAS 12.81 h (ii) <sup>Disclosure</sup> IFRS 5.33 b (ii) <sup>Disclosure</sup>		
Gain (loss) recognised on measurement to fair value less costs to sell or on disposal of assets or disposal groups constituting discontinued operation	X duration, credit	IFRS 5.33 b (iii) <sup>Disclosure</sup>		
Tax expense (income) relating to gain (loss) on discontinuance	X duration, debit	IFRS 5.33 b (iv) <sup>Disclosure</sup> IAS 12.81 h (i) <sup>Disclosure</sup>		
Profit (loss) from discontinued operations	X duration, credit	IAS 1.98 e <sup>Disclosure</sup> IFRS 5.33 a <sup>Disclosure</sup> IAS 1.82 e a <sup>Disclosure</sup> IFRS 12.B12 b (vii) <sup>Disclosure</sup>		
Cash flows from continuing and discontinued operations [abstract]				
Cash flows from (used in) operating activities [abstract]				
Net cash flows from (used in) operating activities, continuing operations	X duration, debit	IFRS 5.33 c <sup>Disclosure</sup>		
Net cash flows from (used in) operating activities, discontinued operations	X duration, debit	IFRS 5.33 c <sup>Disclosure</sup>		
Net cash flows from (used in) operating activities	X duration	IAS 7.50 d <sup>Disclosure</sup> IAS 7.10 <sup>Disclosure</sup>		
Cash flows from (used in) investing activities [abstract]				
Net cash flows from (used in) investing activities, continuing operations	X duration, debit	IFRS 5.33 c <sup>Disclosure</sup>		
Net cash flows from (used in) investing activities, discontinued operations	X duration, debit	IFRS 5.33 c <sup>Disclosure</sup>		
Net cash flows from (used in) investing activities	X duration, debit	IAS 7.10 <sup>Disclosure</sup> IAS 7.50 d <sup>Disclosure</sup>		
Cash flows from (used in) financing activities [abstract]				
Net cash flows from (used in) financing activities, continuing operations	X duration, debit	IFRS 5.33 c <sup>Disclosure</sup>		
Net cash flows from (used in) financing activities, discontinued operations	X duration, debit	IFRS 5.33 c <sup>Disclosure</sup>		
Net cash flows from (used in) financing activities	X duration, debit	IAS 7.10 <sup>Disclosure</sup> IAS 7.50 d <sup>Disclosure</sup>		
Increase (decrease) in cash and cash equivalents, discontinued operations	X duration, debit	IFRS 5.33 c <sup>Common practice</sup>		
Income from continuing operations attributable to owners of parent	X duration, credit	IFRS 5.33 d <sup>Disclosure</sup>		
Income from discontinued operations attributable to owners of parent	X duration, credit	IFRS 5.33 d <sup>Disclosure</sup>		
Profit (loss) from continuing operations attributable to non-controlling interests	X duration, credit	IFRS 5 - Example 11 <sup>Example</sup> IFRS 5.33 d <sup>Example</sup>		
Profit (loss) from discontinued operations attributable to non-controlling interests	X duration, credit	IFRS 5.33 d <sup>Example</sup> IFRS 5 - Example 11 <sup>Example</sup>		
Explanation of nature and adjustments to amounts previously presented in discontinued operations	text	IFRS 5.35 <sup>Disclosure</sup>		
Description of non-current asset or disposal group held for sale which were sold or reclassified	text	IFRS 5.41 a <sup>Disclosure</sup>		
Explanation of facts and circumstances of sale or reclassification and expected disposal, manner and timing	text	IFRS 5.41 b <sup>Disclosure</sup>		
Gains (losses) on subsequent increase in fair value less costs to sell not in excess of recognised cumulative impairment loss or write-down to fair value less costs to sell	X duration, credit	IFRS 5.41 c <sup>Disclosure</sup>		
Description of segment in which non-current asset or disposal group held for sale is presented	text	IFRS 5.41 d <sup>Disclosure</sup>		
Explanation of effect of changes in plan to sell non-current asset or disposal group held for sale on results of operations for current period	text	IFRS 5.42 <sup>Disclosure</sup>		
Explanation of effect of changes in plan to sell non-current asset or disposal group held for sale on results of operations for prior period	text	IFRS 5.42 <sup>Disclosure</sup>		
Description of changes in plan to sell non-current asset or disposal group held for sale	text	IFRS 5.42 <sup>Disclosure</sup>		
<b>[826380] Notes - Inventories</b>				
Disclosure of inventories [text block]	text block	IAS 2 - Disclosure <sup>Disclosure</sup>		
Description of accounting policy for measuring inventories [text block]	text block	IAS 2.36 a <sup>Disclosure</sup>		
Description of inventory cost formulas	text	IAS 2.36 a <sup>Disclosure</sup>		
Inventories, at fair value less costs to sell	X instant, debit	IAS 2.36 c <sup>Disclosure</sup>		
Inventories, at net realisable value	X instant, debit	IAS 2.36 <sup>Common practice</sup>		
Inventory write-down	X duration	IAS 1.98 a <sup>Disclosure</sup> IAS 2.36 e <sup>Disclosure</sup>		
Reversal of inventory write-down	X duration	IAS 2.36 f <sup>Disclosure</sup> IAS 1.98 a <sup>Disclosure</sup>		
Description of circumstances leading to reversals of inventory write-down	text	IAS 2.36 g <sup>Disclosure</sup>		
Cost of inventories recognised as expense during period	X duration, debit	IAS 2.36 d <sup>Disclosure</sup>		
Inventories pledged as security for liabilities	X instant, debit	IAS 2.36 h <sup>Disclosure</sup>		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Disclosure of additional information by not-for-profit entities in relation to inventories [text block]	text block			AASB 102.Aus36.1
Description of accounting policies adopted in measuring inventories held for distribution, including cost formula used [text block]	text block			AASB 102.Aus36.1(a)
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)
Inventories held for distribution recognised as expense during period	Xduration, debit			AASB 102.Aus36.1(c)
Write-down of inventories held for distribution recognised as expense during period	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 more than one basis is used [text block]	text block			AASB 102.Aus36.1(h)
<b>[827570] Notes - Other provisions, contingent liabilities and contingent assets</b>				
Disclosure of other provisions, contingent liabilities and contingent assets [text block]	text block	IAS 37 - Disclosure	Disclosure	
Disclosure of other provisions [text block]	text block	IAS 37.84	Disclosure	
Disclosure of other provisions [abstract]				
Disclosure of other provisions [table]	table	IAS 37.84	Disclosure	
Classes of other provisions [axis]	axis	IAS 37.84	Disclosure	
Other provisions [member]	member [default]	IAS 37.84	Disclosure	
Warranty provision [member]	member	IAS 37.87 Example, IAS 37 - Example 1 Warranties	Example	
Restructuring provision [member]	member	IAS 37.70	Example	
Legal proceedings provision [member]	member	IAS 37 - Example 10 A court case	Example	
		IAS 37.87	Example	
Refunds provision [member]	member	IAS 37.87 Example, IAS 37 - Example 4 Refunds policy	Example	
Onerous contracts provision [member]	member	IAS 37.66	Example	
Provision for decommissioning, restoration and rehabilitation costs [member]	member	IAS 37 - D Examples: disclosures	Example	
		IAS 37.87	Example	
Other environment related provision [member]	member	IAS 37.84	Common practice	
Provision for credit commitments [member]	member	IAS 37.84	Common practice	
Provision for taxes other than income tax [member]	member	IAS 37.84	Common practice	
Miscellaneous other provisions [member]	member	IAS 37.84	Disclosure	
Disclosure of other provisions [line items]	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]				
New provisions, other provisions	X duration, credit	IAS 37.84 b	Common practice	
Increase in existing provisions, other provisions	X duration, credit	IAS 37.84 b	Disclosure	
Total additional provisions, other provisions	X duration, credit	IAS 37.84 b	Disclosure	
Acquisitions through business combinations, other provisions	X duration, credit	IAS 37.84	Common practice	
Provision used, other provisions	(X) duration, debit	IAS 37.84 c	Disclosure	
Unused provision reversed, other provisions	(X) duration, debit	IAS 37.84 d	Disclosure	
Increase through adjustments arising from passage of time, other provisions	X duration, credit	IAS 37.84 e	Disclosure	
Increase (decrease) through change in discount rate, other provisions	X duration, credit	IAS 37.84 e	Disclosure	
Increase (decrease) through net exchange differences, other provisions	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	
Increase (decrease) through transfers and other changes, other provisions	X duration, credit	IAS 37.84	Common practice	
Decrease through transfer to liabilities included in disposal groups classified as held for sale, other provisions	(X) duration, debit	IAS 37.84	Common practice	
Total increase (decrease) in other provisions	X duration, credit	IAS 37.84	Disclosure	
Other provisions at end of period	X instant, credit	IAS 37.84 a	Disclosure, IAS 1.78 d	Disclosure
Description of nature of obligation, other provisions	text	IAS 37.85 a	Disclosure	
Description of expected timing of outflows, other provisions	text	IAS 37.85 a	Disclosure	
Indication of uncertainties of amount or timing of outflows, other provisions	text	IAS 37.85 b	Disclosure	
Description of major assumptions made concerning future events, other provisions	text	IAS 37.85 b	Disclosure	
Asset recognised for expected reimbursement, other provisions	X instant, debit	IAS 37.85 c	Disclosure	
Expected reimbursement, other provisions	X instant, debit	IAS 37.85 c	Disclosure	
Disclosure of contingent liabilities [text block]	text block	IAS 37.86	Disclosure	
Disclosure of contingent liabilities [abstract]				
Disclosure of contingent liabilities [table]	table	IAS 37.86	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	
Legal proceedings contingent liability [member]	member	IAS 37.88	Example	
Onerous contracts contingent liability [member]	member	IAS 37.88	Example	
Contingent liability for decommissioning, restoration and rehabilitation costs [member]	member	IAS 37.88	Example	
Other environment related contingent liability [member]	member	IAS 37.88	Common practice	
Tax contingent liability [member]	member	IAS 37.88	Common practice	
Contingent liability for guarantees [member]	member	IAS 37.88	Common practice	
Contingent liabilities related to joint ventures [member]	member	IAS 37.88	Example	
Share of contingent liabilities of associates [member]	member	IAS 37.88	Example	
Contingent liability arising from post-employment benefit obligations [member]	member	IAS 19.152	Disclosure	
Other contingent liabilities [member]	member	IAS 37.88	Example	
Disclosure of contingent liabilities [line items]	line items			
Description of nature of obligation, contingent liabilities	text	IAS 37.86	Disclosure	
Explanation of estimated financial effect of contingent liabilities	text	IAS 37.86 a	Disclosure	
Estimated financial effect of contingent liabilities	X instant, credit	IAS 37.86 a	Disclosure	
Explanation of possibility of reimbursement, contingent liabilities	text	IAS 37.86 c	Disclosure	
Indication of uncertainties of amount or timing of outflows, contingent liabilities	text	IAS 37.86 b	Disclosure	
Description of nature of contingent assets	text	IAS 37.89	Disclosure	
Explanation of estimated financial effect of contingent assets	text	IAS 37.89	Disclosure	
Estimated financial effect of contingent assets	X instant, debit	IAS 37.89	Disclosure	
Information about contingent assets that disclosure is not practicable	text	IAS 37.91	Disclosure	
Information about contingent liabilities that disclosure is not practicable	text	IAS 37.91	Disclosure	
Explanation of general nature of dispute and of reason for non-disclosure of information regarding provision	text	IAS 37.92	Disclosure	
Explanation of general nature of dispute and of reason for non-disclosure of information regarding contingent liability	text	IAS 37.92	Disclosure	
Explanation of general nature of dispute and of reason for non-disclosure of information regarding contingent asset	text	IAS 37.92	Disclosure	

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
<b>[831150] Notes - Revenue from contracts with customers</b>				
Disclosure of revenue from contracts with customers [text block]	text block	IFRS 15 - Disclosure <sup>Disclosure</sup> , IFRS 15 - Presentation <sup>Disclosure</sup>		
Contract assets [abstract]				
Non-current contract assets	X instant, debit	IFRS 15.105 <sup>Disclosure</sup>		
Current contract assets	X instant, debit	IFRS 15.105 <sup>Disclosure</sup>		
Total contract assets	X instant, debit	IFRS 15.116 a <sup>Disclosure</sup> IFRS 15.105 <sup>Disclosure</sup>		
Contract liabilities [abstract]				
Non-current contract liabilities	X instant, credit	IFRS 15.105 <sup>Disclosure</sup>		
Current contract liabilities	X instant, credit	IFRS 15.105 <sup>Disclosure</sup>		
Total contract liabilities	X instant, credit	IFRS 15.116 a <sup>Disclosure</sup> IFRS 15.105 <sup>Disclosure</sup>		
Receivables from contracts with customers [abstract]				
Non-current receivables from contracts with customers	X instant, debit	IFRS 15.105 <sup>Disclosure</sup>		
Current receivables from contracts with customers	X instant, debit	IFRS 15.105 <sup>Disclosure</sup>		
Total receivables from contracts with customers	X instant, debit	IFRS 15.105 <sup>Disclosure</sup> IFRS 15.116 a <sup>Disclosure</sup>		
Revenue from contracts with customers	X duration, credit	IFRS 15.113 a <sup>Disclosure</sup> , IFRS 15.114 <sup>Disclosure</sup>		
Impairment loss on receivables or contract assets arising from contracts with customers	X duration, debit	IFRS 15.113 b <sup>Disclosure</sup>		
Disclosure of disaggregation of revenue from contracts with customers [text block]	text block	IFRS 15.114 <sup>Disclosure</sup>		
Disclosure of disaggregation of revenue from contracts with customers [abstract]				
Disclosure of disaggregation of revenue from contracts with customers [table]	table	IFRS 15.114 <sup>Disclosure</sup>		
Products and services [axis]	axis	IFRS 15.B89 a <sup>Example</sup> IFRS 8.32 <sup>Disclosure</sup>		
Products and services [member]	member [default]	IFRS 15.B89 a <sup>Example</sup> IFRS 8.32 <sup>Disclosure</sup>		
Geographical areas [axis]	axis	Effective 2021-01-01 IFRS 17.96 b <sup>Example</sup> IFRS 15.B89 b <sup>Example</sup> , IFRS 8.33 <sup>Disclosure</sup> IAS 19.138 a <sup>Example</sup>		
Geographical areas [member]	member [default]	IFRS 8.33 <sup>Disclosure</sup> IFRS 15.B89 b <sup>Example</sup> , Effective 2021-01-01 IFRS 17.96 b <sup>Example</sup> IAS 19.138 a <sup>Example</sup>		
Markets of customers [axis]	axis	IFRS 15.B89 c <sup>Example</sup>		
Markets of customers [member]	member [default]	IFRS 15.B89 c <sup>Example</sup>		
Types of customers [axis]	axis	IFRS 15.B89 c <sup>Example</sup>		
Types of customers [member]	member [default]	IFRS 15.B89 c <sup>Example</sup>		
Government customers [member]	member	IFRS 15.B89 c <sup>Example</sup>		
Non-government customers [member]	member	IFRS 15.B89 c <sup>Example</sup>		
Types of contracts [axis]	axis	Effective 2021-01-01 IFRS 17.96 a <sup>Example</sup> IFRS 15.B89 d <sup>Example</sup>		
Types of contracts [member]	member [default]	Effective 2021-01-01 IFRS 17.96 a <sup>Example</sup> IFRS 15.B89 d <sup>Example</sup>		
Fixed-price contracts [member]	member	IFRS 15.B89 d <sup>Example</sup>		
Time-and-materials contracts [member]	member	IFRS 15.B89 d <sup>Example</sup>		
Contract duration [axis]	axis	IFRS 15.B89 e <sup>Example</sup>		
Contract duration [member]	member [default]	IFRS 15.B89 e <sup>Example</sup>		
Short-term contracts [member]	member	IFRS 15.B89 e <sup>Example</sup>		
Long-term contracts [member]	member	IFRS 15.B89 e <sup>Example</sup>		
Timing of transfer of goods or services [axis]	axis	IFRS 15.B89 f <sup>Example</sup>		
Timing of transfer of goods or services [member]	member [default]	IFRS 15.B89 f <sup>Example</sup>		
Goods or services transferred at point in time [member]	member	IFRS 15.B89 f <sup>Example</sup>		
Goods or services transferred over time [member]	member	IFRS 15.B89 f <sup>Example</sup>		
Sales channels [axis]	axis	IFRS 15.B89 g <sup>Example</sup>		
Sales channels [member]	member [default]	IFRS 15.B89 g <sup>Example</sup>		
Goods sold directly to consumers [member]	member	IFRS 15.B89 g <sup>Example</sup>		
Goods sold through intermediaries [member]	member	IFRS 15.B89 g <sup>Example</sup>		
Segments [axis]	axis	IFRS 8.23 <sup>Disclosure</sup> IAS 19.138 d <sup>Example</sup> , IAS 36.130 d (ii) <sup>Disclosure</sup> , Effective 2021-01-01 IFRS 17.96 c <sup>Example</sup> , IFRS 15.115 <sup>Disclosure</sup>		
Segments [member]	member [default]	IAS 36.130 d (ii) <sup>Disclosure</sup> , Effective 2021-01-01 IFRS 17.96 c <sup>Example</sup> , IAS 19.138 d <sup>Example</sup> , IFRS 8.28 <sup>Disclosure</sup> , IFRS 15.115 <sup>Disclosure</sup>		
Reportable segments [member]	member	IFRS 8.23 <sup>Disclosure</sup> IFRS 15.115 <sup>Disclosure</sup> , IAS 19.138 d <sup>Example</sup> , Effective 2021-01-01 IFRS 17.96 c <sup>Example</sup>		
All other segments [member]	member	IFRS 15.115 <sup>Disclosure</sup> IFRS 8.16 <sup>Disclosure</sup>		
Disclosure of disaggregation of revenue from contracts with customers [line items]	line items			
Revenue from contracts with customers	X duration, credit	IFRS 15.113 a <sup>Disclosure</sup> IFRS 15.114 <sup>Disclosure</sup>		
Information about relationship between disclosure of disaggregated revenue from contracts with customers and revenue information for reportable segments [text block]	text block	IFRS 15.115 <sup>Disclosure</sup>		
Contract assets at beginning of period	X instant, debit	IFRS 15.116 a <sup>Disclosure</sup> IFRS 15.105 <sup>Disclosure</sup>		
Contract assets at end of period	X instant, debit	IFRS 15.116 a <sup>Disclosure</sup> IFRS 15.105 <sup>Disclosure</sup>		
Contract liabilities at beginning of period	X instant, credit	IFRS 15.116 a <sup>Disclosure</sup> IFRS 15.105 <sup>Disclosure</sup>		
Contract liabilities at end of period	X instant, credit	IFRS 15.116 a <sup>Disclosure</sup> IFRS 15.105 <sup>Disclosure</sup>		
Receivables from contracts with customers at beginning of period	X instant, debit	IFRS 15.105 <sup>Disclosure</sup> IFRS 15.116 a <sup>Disclosure</sup>		
Receivables from contracts with customers at end of period	X instant, debit	IFRS 15.105 <sup>Disclosure</sup> IFRS 15.116 a <sup>Disclosure</sup>		
Revenue that was included in contract liability balance at beginning of period	X duration, credit	IFRS 15.116 b <sup>Disclosure</sup>		
Revenue from performance obligations satisfied or partially satisfied in previous periods	X duration, credit	IFRS 15.116 c <sup>Disclosure</sup>		
Explanation of how timing of satisfaction of performance obligations relates to typical timing of payment	text	IFRS 15.117 <sup>Disclosure</sup>		
Explanation of effect that timing of satisfaction of performance obligations and typical timing of payment have on contract assets and contract liabilities [text block]	text block	IFRS 15.117 <sup>Disclosure</sup>		
Explanation of significant changes in contract assets and contract liabilities [text block]	text block	IFRS 15.118 <sup>Disclosure</sup>		
Increase through business combinations, contract assets	X duration, debit	IFRS 15.118 a <sup>Example</sup>		



Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Increase (decrease) through cumulative catch-up adjustments to revenue, contract assets	X duration, debit	IFRS 15.118 b Example		
Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in measure of progress, contract assets	X duration, debit	IFRS 15.118 b Example		
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		
Increase (decrease) through cumulative catch-up adjustments to revenue, contract liabilities	X duration, credit	IFRS 15.118 b Example		
Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in measure of 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, contract liabilities	X duration, credit	IFRS 15.118 b Example		
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]	table	IFRS 15.119 Disclosure		
Performance obligations [axis]	axis	IFRS 15.119 Disclosure		
Performance obligations [member]	member [default]	IFRS 15.119 Disclosure		
Performance obligations satisfied over time [member]	member	IFRS 15.124 Disclosure		
Performance obligations satisfied at point in time [member]	member	IFRS 15.125 Disclosure		
Disclosure of performance obligations [line items]	line items			
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	text	IFRS 15.119 c Disclosure		
Description of performance obligations to arrange for another party to transfer goods or services	text	IFRS 15.119 c Disclosure		
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	text	IFRS 15.124 a Disclosure		
Explanation of why methods used to recognise revenue provide faithful depiction of transfer of goods or services	text	IFRS 15.124 b Disclosure		
Description of significant judgements made in evaluating when customer obtains control of promised goods or services	text	IFRS 15.125 Disclosure		
Transaction price allocated to remaining performance obligations	X instant, credit	IFRS 15.120 a Disclosure		
Explanation of when entity expects to recognise transaction price allocated to remaining performance obligations as revenue	text	IFRS 15.120 b (ii) Disclosure		
Disclosure of transaction price allocated to remaining performance obligations [text block]	text block	IFRS 15.120 b (i) Disclosure		
Disclosure of transaction price allocated to remaining performance obligations [abstract]				
Disclosure of transaction price allocated to remaining performance obligations [table]	table	IFRS 15.120 b (i) Disclosure		
Maturity [axis]	axis	IFRS 7.238 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 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 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		
Disclosure of transaction price allocated to remaining performance obligations [line items]	line items			
Transaction price allocated to remaining performance obligations	X instant, credit	IFRS 15.120 a Disclosure		
Explanation of whether practical expedient is applied for disclosure of transaction price allocated to remaining performance obligations	text	IFRS 15.122 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 revenue from contracts with customers	text	IFRS 15.123 Disclosure		
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		
Disclosure of information about methods, inputs and assumptions used for allocating transaction price [text block]	text block	IFRS 15.126 c Disclosure		
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]				
Disclosure of assets recognised from costs to obtain or fulfil contracts with customers [table]	table	IFRS 15.128 a Disclosure		
Categories of assets recognised from costs to obtain or fulfil contracts with customers [axis]	axis	IFRS 15.128 a Disclosure		
Categories of assets recognised from costs to obtain or fulfil contracts with customers [member]	member [default]	IFRS 15.128 a Disclosure		
Costs to obtain contracts with customers [member]	member	IFRS 15.128 a Example		
Pre-contract costs [member]	member	IFRS 15.128 a Example		
Setup costs [member]	member	IFRS 15.128 a Example		
Disclosure of assets recognised from costs to obtain or fulfil contracts with customers [line items]	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	X duration, debit	IFRS 15.128 b Disclosure		
Impairment loss, assets recognised from costs incurred to obtain or fulfil contracts with customers	X duration, debit	IFRS 15.128 b Disclosure		
Statement that practical expedient about existence of significant financing component has been used	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	text	IFRS 15.C6 a Disclosure		
Qualitative assessment of estimated effect of practical expedients used when applying IFRS 15 retrospectively	text	IFRS 15.C6 b Disclosure		
Explanation of reasons for significant changes in financial statement line items due to application of IFRS 15	text	IFRS 15.C8 b Disclosure		
<b>[831400] Notes - Government grants</b>				
Disclosure of government grants [text block]	text block	IAS 20 - Disclosure Disclosure		
Description of accounting policy for government grants [text block]	text block	IAS 20.39 a Disclosure		
Description of nature and extent of government grants recognised in financial statements	text	IAS 20.39 b Disclosure		



Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Income from government grants	X duration, credit	IAS 20.39 b common practice		
Indication of other forms of government assistance with direct benefits for entity	text	IAS 20.39 b disclosure		
Explanation of unfulfilled conditions and other contingencies attaching to government assistance	text	IAS 20.39 c disclosure		
<b>[831800] Notes - Income of Not for Profit Entities</b>				
Disclosure of income recognised during the period [abstract]				
Disclosure of income recognised by disaggregated 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	Xduration, credit			AASB 1058.26, common practice
Disclosure of qualitative information about nature of entity dependence arising from volunteer services received [text block]	textblock			AASB 1058.27(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	Xduration, credit			AASB 1058.28
Disclosure of information about assets and liabilities at the reporting date [text block]	textblock			AASB 1058.29
Receivables that are not financial assets	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	Xduration, debit			AASB 1058.29(a)(ii)
Financial liabilities relating to prepaid taxes or rates for future tax events	Xinstant, credit			AASB 1058.29(b)
Future periods to which prepaid taxes or rates for future events relate [text block]	textblock			AASB 1058.29(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 controlled by entity	Xinstant, debit			AASB 1058.31
Liabilities arising from transfers to enable entity to acquire or construct recognisable non financial assets to be controlled by entity	Xinstant, credit			AASB 1058.31
Income recognised from reduction of liabilities arising from transfers to enable entity to acquire or construct recognisable non financial assets to be controlled by entity	Xduration, credit			AASB 1058.31
Disclosure of obligations under transfers to enable entity to acquire or construct recognisable non financial assets to be controlled by entity [text block]	textblock			AASB 1058.32
Disclosure of when income is expected to be recognised in relation to liabilities for unsatisfied obligations at the end of reporting period [text block]	textblock			AASB 1058.33
Disclosure of judgements and changes in judgements affecting determination of amount and timing of income arising from transfers to enable entity to acquire or construct recognisable non financial assets to be controlled by entity [text block]	textblock			AASB 1058.34
Method used to recognise income for obligations satisfied over time [text block]	textblock			AASB 1058.35(a)
Explanation of method used for the provision of faithful depiction of entity progress toward satisfying obligations [text block]	textblock			AASB 1058.35(b)
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
<b>[832410] Notes - Impairment of assets</b>				
Disclosure of impairment of assets [text block]	text block	IAS 36 - Disclosure disclosure		
Disclosure of impairment loss and reversal of impairment loss [text block]	text block	IAS 36.126 disclosure		
Disclosure of impairment loss and reversal of impairment loss [abstract]				
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 disclosure		
Assets [member]	member [default]	IAS 36.126 disclosure, IFRS 13.93 disclosure, IFRS 16.53 disclosure		
Property, plant and equipment [member]	member	IAS 36.127 Example, IAS 16.73 disclosure, IFRS 16.53 Example		
Intangible assets other than goodwill [member]	member	IAS 36.127 Example, IAS 38.118 disclosure, IFRS 16.53 Example		
Right-of-use assets [member]	member	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]	member	IAS 36.127 common practice		
Non-current assets or disposal groups classified as held for sale [member]	member	IAS 36.127 common practice		
Other impaired assets [member]	member	IAS 36.127 Example		
Disclosure of impairment loss and reversal of impairment loss [line items]	line items			
Impairment loss recognised in profit or loss	X duration, debit	IAS 36.129 a disclosure, IAS 36.126 a disclosure		
Description of line item(s) in statement of comprehensive income in which impairment losses recognised in profit or loss are included	text	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		
Description of line item(s) in statement of comprehensive income in which impairment losses recognised in profit or loss are reversed	text	IAS 36.126 b 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		
Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating unit [text block]	text block	IAS 36.130 disclosure		
Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating unit [abstract]				
Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating unit [table]	table	IAS 36.130 disclosure		
Individual assets or cash-generating units [axis]	axis	IAS 36.130 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		
Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating unit [line items]	line items			
Explanation of main events and circumstances that led to recognition of impairment losses and reversals of impairment losses	text	IAS 36.130 a disclosure, IAS 36.131 b disclosure		
Impairment loss	X duration, debit	IAS 36.130 b disclosure, IAS 36.130 d (ii) disclosure		
Reversal of impairment loss	X duration, credit	IAS 36.130 d (ii) disclosure, IAS 36.130 b disclosure		
Description of nature of individual asset	text	IAS 36.130 c (i) disclosure		
Description of reportable segment to which individual asset belongs	text	IAS 36.130 c (ii) disclosure		
Description of cash-generating unit	text	IAS 36.130 d (i) disclosure		
Description of current and former way of aggregating assets	text	IAS 36.130 d (iii) disclosure		
Description of reasons for changing way cash-generating unit is identified	text	IAS 36.130 d (iii) disclosure		
Recoverable amount of asset or cash-generating unit	X instant, debit	IAS 36.130 e disclosure		
Information whether recoverable amount of asset is fair value less costs of disposal or value in use	text	IAS 36.130 e disclosure		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Description of level of fair value hierarchy within which fair value measurement is categorised	text	IAS 36.130 f (i) <sup>Disclosure</sup> IAS 36.134 e (iiA) <sup>Disclosure</sup>		
Description of valuation techniques used to measure fair value less costs of disposal	text	IAS 36.134 e <sup>Disclosure</sup> IAS 36.130 f (ii) <sup>Disclosure</sup>		
Description of change in valuation technique used to measure fair value less costs of disposal	text	IAS 36.130 f (ii) <sup>Disclosure</sup> IAS 36.134 e (iiB) <sup>Disclosure</sup>		
Description of reasons for change in valuation technique used to measure fair value less costs of disposal	text	IAS 36.130 f (ii) <sup>Disclosure</sup> IAS 36.134 e (iiB) <sup>Disclosure</sup>		
Description of key assumptions on which management has based determination of fair value less costs of disposal	text	IAS 36.130 f (iii) <sup>Disclosure</sup> IAS 36.134 e (i) <sup>Disclosure</sup>		
Discount rate used in current measurement of fair value less costs of disposal	X.XX <sup>Instant</sup>	IAS 36.130 f (iii) <sup>Disclosure</sup>		
Discount rate used in previous measurement of fair value less costs of disposal	X.XX <sup>Instant</sup>	IAS 36.130 f (iii) <sup>Disclosure</sup>		
Discount rate used in current estimate of value in use	X.XX <sup>Instant</sup>	IAS 36.130 g <sup>Disclosure</sup>		
Discount rate used in previous estimate of value in use	X.XX <sup>Instant</sup>	IAS 36.130 g <sup>Disclosure</sup>		
Disclosure of impairment loss recognised or reversed for cash-generating unit [text block]	text block	IAS 36.130 d (ii) <sup>Disclosure</sup>		
Disclosure of impairment loss recognised or reversed for cash-generating unit [abstract]				
Disclosure of impairment loss recognised or reversed for cash-generating unit [table]	table	IAS 36.130 d (ii) <sup>Disclosure</sup>		
Individual assets or cash-generating units [axis]	axis	IAS 36.130 <sup>Disclosure</sup>		
Entity's total for individual assets or cash-generating units [member]	member [default]	IAS 36.130 <sup>Disclosure</sup>		
Individual assets or cash-generating units [member]	member	IAS 36.130 <sup>Disclosure</sup>		
Classes of assets [axis]	axis	IAS 36.126 <sup>Disclosure</sup> IAS 36.130 d (ii) <sup>Disclosure</sup> Disclosure: IFRS 13.93 <sup>Disclosure</sup> IFRS 16.53 <sup>Disclosure</sup>		
Assets [member]	member [default]	IAS 36.126 <sup>Disclosure</sup> IFRS 13.93 <sup>Disclosure</sup> IFRS 16.53 <sup>Disclosure</sup>		
Property, plant and equipment [member]	member	IAS 36.127 <sup>Example</sup> IAS 16.73 <sup>Disclosure</sup> IFRS 16.53 <sup>Example</sup>		
Intangible assets other than goodwill [member]	member	IAS 36.127 <sup>Example</sup> IAS 38.118 <sup>Disclosure</sup> IFRS 16.53 <sup>Example</sup>		
Right-of-use assets [member]	member	IFRS 16.33 <sup>Disclosure</sup>		
Exploration and evaluation assets [member]	member	IAS 36.127 <sup>Common practice</sup>		
Goodwill [member]	member	IAS 36.127 <sup>Example</sup>		
Investments accounted for using equity method [member]	member	IAS 36.127 <sup>Common practice</sup>		
Non-current assets or disposal groups classified as held for sale [member]	member	IAS 36.127 <sup>Common practice</sup>		
Other impaired assets [member]	member	IAS 36.127 <sup>Example</sup>		
Segments [axis]	axis	IFRS 8.23 <sup>Disclosure</sup> IAS 19.138 d <sup>Example</sup> IAS 36.130 d (ii) <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.96 c <sup>Example</sup> IFRS 15.115 <sup>Disclosure</sup>		
Segments [member]	member [default]	IAS 36.130 d (ii) <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.96 c <sup>Example</sup> IAS 19.138 d <sup>Example</sup> IFRS 8.28 <sup>Disclosure</sup> IFRS 15.115 <sup>Disclosure</sup>		
Reportable segments [member]	member	IFRS 8.23 <sup>Disclosure</sup> IFRS 15.115 <sup>Disclosure</sup> IAS 19.138 d <sup>Example</sup> Effective 2021-01-01 IFRS 17.96 c <sup>Example</sup>		
Disclosure of impairment loss recognised or reversed for cash-generating unit [line items]	line items			
Impairment loss	X <sup>duration, debit</sup>	IAS 36.130 b <sup>Disclosure</sup> IAS 36.130 d (ii) <sup>Disclosure</sup>		
Reversal of impairment loss	X <sup>duration, credit</sup>	IAS 36.130 d (ii) <sup>Disclosure</sup> IAS 36.130 b <sup>Disclosure</sup>		
Explanation of main events and circumstances that led to recognition of impairment losses and reversals of impairment losses	text	IAS 36.130 a <sup>Disclosure</sup> IAS 36.131 b <sup>Disclosure</sup>		
Explanation of main classes of assets affected by impairment losses or reversals of impairment losses	text	IAS 36.131 a <sup>Disclosure</sup>		
Unallocated goodwill	X <sup>instant, debit</sup>	IAS 36.133 <sup>Disclosure</sup>		
Explanation of goodwill not allocated to cash-generating unit	text	IAS 36.133 <sup>Disclosure</sup>		
Explanation of fact that carrying amount of goodwill or intangible assets with indefinite useful lives is not significant	text	IAS 36.135 <sup>Disclosure</sup>		
Explanation of fact that aggregate carrying amount of goodwill or intangible assets with indefinite useful lives allocated to cash-generating units is significant	text	IAS 36.135 <sup>Disclosure</sup>		
Disclosure of information for cash-generating units [text block]	text block	IAS 36.134 <sup>Disclosure</sup>		
Disclosure of information for cash-generating units [abstract]				
Disclosure of information for cash-generating units [table]	table	IAS 36.134 <sup>Disclosure</sup>		
Cash-generating units [axis]	axis	IAS 36.134 <sup>Disclosure</sup>		
Entity's total for cash-generating units [member]	member [default]	IAS 36.135 <sup>Disclosure</sup> IAS 36.134 <sup>Disclosure</sup>		
Cash-generating units [member]	member	IAS 36.134 <sup>Disclosure</sup>		
Aggregate cash-generating units for which amount of goodwill or intangible assets with indefinite useful lives is not significant [member]	member	IAS 36.135 <sup>Disclosure</sup>		
Disclosure of information for cash-generating units [line items]	line items			
Goodwill	X <sup>instant, debit</sup>	IAS 36.135 a <sup>Disclosure</sup> IAS 1.54 c <sup>Disclosure</sup> IAS 36.134 a <sup>Disclosure</sup> IFRS 3.B67 d <sup>Disclosure</sup>		
Intangible assets with indefinite useful life	X <sup>instant, debit</sup>	IAS 36.134 b <sup>Disclosure</sup> IAS 38.122 a <sup>Disclosure</sup> Disclosure: IAS 36.135 b <sup>Disclosure</sup>		
Description of basis on which unit's recoverable amount has been determined	text	IAS 36.134 c <sup>Disclosure</sup>		
Description of key assumptions on which management has based cash flow projections	text	IAS 36.135 c <sup>Disclosure</sup> IAS 36.134 d (i) <sup>Disclosure</sup>		
Description of valuation techniques used to measure fair value less costs of disposal	text	IAS 36.134 e <sup>Disclosure</sup> IAS 36.130 f (ii) <sup>Disclosure</sup>		
Description of key assumptions on which management has based determination of fair value less costs of disposal	text	IAS 36.130 f (iii) <sup>Disclosure</sup> IAS 36.134 e (i) <sup>Disclosure</sup>		
Description of management's approach to determining values assigned to key assumptions	text	IAS 36.134 d (ii) <sup>Disclosure</sup> IAS 36.134 e (ii) <sup>Disclosure</sup> IAS 36.135 d <sup>Disclosure</sup>		
Description of level of fair value hierarchy within which fair value measurement is categorised	text	IAS 36.130 f (i) <sup>Disclosure</sup> IAS 36.134 e (iiA) <sup>Disclosure</sup>		
Description of change in valuation technique used to measure fair value less costs of disposal	text	IAS 36.130 f (ii) <sup>Disclosure</sup> IAS 36.134 e (iiB) <sup>Disclosure</sup>		
Description of reasons for change in valuation technique used to measure fair value less costs of disposal	text	IAS 36.130 f (ii) <sup>Disclosure</sup> IAS 36.134 e (iiB) <sup>Disclosure</sup>		
Explanation of period over which management has projected cash flows	text	IAS 36.134 e (iii) <sup>Disclosure</sup> IAS 36.134 d (iii) <sup>Disclosure</sup>		
Growth rate used to extrapolate cash flow projections	X.XX <sup>Instant</sup>	IAS 36.134 d (iv) <sup>Disclosure</sup> IAS 36.134 e (iv) <sup>Disclosure</sup>		
Description of justification for using growth rate that exceeds long-term average growth rate	text	IAS 36.134 d (iv) <sup>Disclosure</sup>		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
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		
Explanation of value assigned to key assumption	text	IAS 36.135 e (ii) Disclosure IAS 36.134 f (ii) 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		
<b>[832610] Notes - Leases</b>				
Disclosure of leases [text block]	text block	IFRS 16 - Presentation Disclosure IFRS 16 - Disclosure		
Presentation of leases for lessee [abstract]				
Right-of-use assets that do not meet definition of investment property	X instant, debit	IFRS 16.47 a Disclosure		
Description of line items in statement of financial position which include right-of-use assets	text	IFRS 16.47 a (ii) Disclosure		
Lease liabilities [abstract]				
Current lease liabilities	X instant, credit	IFRS 16.47 b Disclosure		
Non-current lease liabilities	X instant, credit	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	text	IFRS 16.47 b Disclosure		
Description of cross-reference to disclosures about leases	text	IFRS 16.52 Disclosure		
Disclosure of quantitative information about leases for lessee [abstract]				
Disclosure of quantitative information about right-of-use assets [text block]	text block	IFRS 16.53 Disclosure		
Disclosure of quantitative information about right-of-use assets [abstract]				
Disclosure of quantitative information about right-of-use assets [table]	table	IFRS 16.53 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		
Property, plant and equipment [member]	member	IAS 36.127 Example IAS 16.73 Disclosure IFRS 16.53 Example		
Land and buildings [member]	member	IAS 16.37 b Example		
Land [member]	member	IAS 16.37 a Example		
Buildings [member]	member	IAS 16.37 Common practice		
Machinery [member]	member	IAS 16.37 c Example		
Vehicles [member]	member	IAS 16.37 Common practice		
Ships [member]	member	IAS 16.37 d Example		
Aircraft [member]	member	IAS 16.37 e Example		
Motor vehicles [member]	member	IAS 16.37 f Example		
Fixtures and fittings [member]	member	IAS 16.37 g Example		
Office equipment [member]	member	IAS 16.37 h Example		
Computer equipment [member]	member	IAS 16.37 Common practice		
Communication and network equipment [member]	member	IAS 16.37 Common practice		
Network infrastructure [member]	member	IAS 16.37 Common practice		
Bearer plants [member]	member	IAS 16.37 i Example		
Mining assets [member]	member	IAS 16.37 Common practice		
Mining property [member]	member	IAS 16.37 Common practice		
Oil and gas assets [member]	member	IAS 16.37 Common practice		
Power generating assets [member]	member	IAS 16.37 Common practice		
Construction in progress [member]	member	IAS 16.37 Common practice		
Owner-occupied property measured using investment property fair value model [member]	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 IFRS 16.53 Example		
Other assets [member]	member	IFRS 16.53 Example		
Disclosure of quantitative information about right-of-use assets [line items]	line items			
Depreciation, right-of-use assets	X duration	IFRS 16.53 a Disclosure		
Right-of-use assets	X instant, debit	IFRS 16.53 j Disclosure		
Effective date of revaluation, right-of-use assets	text	IFRS 16.57 Disclosure		
Explanation of involvement of independent valuer in revaluation, right-of-use assets	text	IFRS 16.57 Disclosure		
Right-of-use assets, revalued assets, at cost	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	X duration, credit	IFRS 16.57 Disclosure		
Description of restrictions on distribution of revaluation surplus to shareholders, right-of-use assets	text	IFRS 16.57 Disclosure		
Interest expense on lease liabilities	X duration, debit	IFRS 16.53 b Disclosure		
Expense relating to short-term leases for which recognition exemption has been used	X duration, debit	IFRS 16.53 c Disclosure		
Expense relating to leases of low-value assets for which recognition exemption has been used	X duration, debit	IFRS 16.53 d Disclosure		
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	X duration, credit	IFRS 16.53 f Disclosure		
Cash outflow for leases	X duration, credit	IFRS 16.53 g Disclosure		
Additions to right-of-use assets	X duration, debit	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	X instant, credit	IFRS 16.59 Disclosure		
Additional disclosure where a lessee is a not-for-profit entity and elects to measure a class or classes of right-of-use assets at initial recognition at cost for leases having significantly below-market terms and conditions principally to enable the entity to further its objectives	text block			AASB 16. Aus59.1
Disclosure of additional information about leasing activities for lessee [text block]	text block	IFRS 16.59 Disclosure		
Information about nature of lessee's leasing activities	text	IFRS 16.59 a Example		
Information about potential exposure to future cash outflows not reflected in measurement of lease liability	text	IFRS 16.59 b Example		
Information about lessee's exposure arising from variable lease payments	text	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	text	IFRS 16.59 b (iii) Example		
Information about exposure arising from leases not yet commenced to which lessee is committed	text	IFRS 16.59 b (iv) Example		
Information about restrictions or covenants imposed by leases on lessee	text	IFRS 16.59 c Example		
Information about sale and leaseback transactions	text	IFRS 16.59 d Example		
Statement that lessee accounts for short-term leases using recognition exemption	text	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) Disclosure		
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	X duration, credit	IFRS 16.90 b Disclosure		
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	text	IFRS 16.92 a Disclosure		
Information about how lessor manages risk associated with rights it retains in underlying assets	text	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 Reference to IFRS elements	AU Reference
Explanation of significant changes in net investment in finance lease [text block]	text block	IFRS 16.93 <sup>Disclosure</sup>		
Increase (decrease) in net investment in finance lease	X <sup>duration, debit</sup>	IFRS 16.93 <sup>Disclosure</sup>		
Disclosure of maturity analysis of finance lease payments receivable [text block]	text block	IFRS 16.94 <sup>Disclosure</sup>		
Disclosure of maturity analysis of finance lease payments receivable [abstract]				
Disclosure of maturity analysis of finance lease payments receivable [table]	table	IFRS 16.94 <sup>Disclosure</sup>		
Maturity [axis]	axis	IFRS 7.23B a <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.120 <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.132 b <sup>Disclosure</sup> IFRS 7.42E e <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.109 <sup>Disclosure</sup> IFRS 7.811 <sup>Example</sup> IFRS 15.120 b (i) <sup>Disclosure</sup> IAS 1.61 <sup>Disclosure</sup> IFRS 16.94 <sup>Disclosure</sup> IFRS 16.97 <sup>Disclosure</sup>		
Aggregated time bands [member]	member [default]	IFRS 15.120 b (i) <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.109 <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.132 b <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.120 <sup>Disclosure</sup> IAS 1.61 <sup>Disclosure</sup> IFRS 7.23B a <sup>Disclosure</sup> IFRS 7.811 <sup>Example</sup> IFRS 7.835 <sup>Example</sup> IFRS 16.94 <sup>Disclosure</sup> IFRS 16.97 <sup>Disclosure</sup>		
Not later than one year [member]	member	IAS 1.61 a <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.132 b <sup>Disclosure</sup> IFRS 7.811 <sup>Example</sup> IFRS 16.94 <sup>Disclosure</sup> IFRS 7.IG31A <sup>Example</sup> IFRS 16.97 <sup>Disclosure</sup>		
Later than one year and not later than two years [member]	member	IAS 1.112 c <sup>Common practice</sup> Effective 2021-01-01 IFRS 17.132 b <sup>Disclosure</sup> IFRS 7.811 <sup>Example</sup> IFRS 7.IG31A <sup>Example</sup> IFRS 16.97 <sup>Disclosure</sup> IFRS 16.94 <sup>Disclosure</sup>		
Later than two years and not later than three years [member]	member	Effective 2021-01-01 IFRS 17.132 b <sup>Disclosure</sup> IFRS 7.811 <sup>Example</sup> IAS 1.112 c <sup>Common practice</sup> IFRS 16.94 <sup>Disclosure</sup> IFRS 16.97 <sup>Disclosure</sup> IFRS 7.IG31A <sup>Example</sup>		
Later than three years and not later than four years [member]	member	IAS 1.112 c <sup>Common practice</sup> Effective 2021-01-01 IFRS 17.132 b <sup>Disclosure</sup> IFRS 7.811 <sup>Example</sup> IFRS 7.IG31A <sup>Example</sup> IFRS 16.94 <sup>Disclosure</sup> IFRS 16.97 <sup>Disclosure</sup>		
Later than four years and not later than five years [member]	member	Effective 2021-01-01 IFRS 17.132 b <sup>Disclosure</sup> IAS 1.112 c <sup>Common practice</sup> IFRS 7.811 <sup>Example</sup> IFRS 16.94 <sup>Disclosure</sup> IFRS 16.97 <sup>Disclosure</sup> IFRS 7.IG31A <sup>Example</sup>		
Later than five years [member]	member	Effective 2021-01-01 IFRS 17.132 b <sup>Disclosure</sup> IFRS 7.811 <sup>Example</sup> IFRS 7.835 g <sup>Example</sup> IFRS 7.IG31A <sup>Example</sup> IFRS 16.94 <sup>Disclosure</sup> IFRS 16.97 <sup>Disclosure</sup>		
Disclosure of maturity analysis of finance lease payments receivable [line items]	line items			
Undiscounted finance lease payments to be received	X <sup>instant, debit</sup>	IFRS 16.94 <sup>Disclosure</sup>		
Reconciliation of undiscounted lease payments to net investment in finance lease [abstract]				
Undiscounted finance lease payments to be received	X <sup>instant, debit</sup>	IFRS 16.94 <sup>Disclosure</sup>		
Unearned finance income relating to finance lease payments receivable	(X) <sup>instant, credit</sup>	IFRS 16.94 <sup>Disclosure</sup>		
Discounted unguaranteed residual value of assets subject to finance lease	X <sup>instant, debit</sup>	IFRS 16.94 <sup>Disclosure</sup>		
Net investment in finance lease	X <sup>instant, debit</sup>	IFRS 16.94 <sup>Disclosure</sup>		
Disclosure of maturity analysis of operating lease payments [text block]	text block	IFRS 16.97 <sup>Disclosure</sup>		
Disclosure of maturity analysis of operating lease payments [abstract]				
Disclosure of maturity analysis of operating lease payments [table]	table	IFRS 16.97 <sup>Disclosure</sup>		
Maturity [axis]	axis	IFRS 7.23B a <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.120 <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.132 b <sup>Disclosure</sup> IFRS 7.42E e <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.109 <sup>Disclosure</sup> IFRS 7.811 <sup>Example</sup> IFRS 15.120 b (i) <sup>Disclosure</sup> IAS 1.61 <sup>Disclosure</sup> IFRS 16.94 <sup>Disclosure</sup> IFRS 16.97 <sup>Disclosure</sup>		
Aggregated time bands [member]	member [default]	IFRS 15.120 b (i) <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.109 <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.132 b <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.120 <sup>Disclosure</sup> IAS 1.61 <sup>Disclosure</sup> IFRS 7.23B a <sup>Disclosure</sup> IFRS 7.811 <sup>Example</sup> IFRS 7.835 <sup>Example</sup> IFRS 16.94 <sup>Disclosure</sup> IFRS 16.97 <sup>Disclosure</sup>		
Not later than one year [member]	member	IAS 1.61 a <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.132 b <sup>Disclosure</sup> IFRS 7.811 <sup>Example</sup> IFRS 16.94 <sup>Disclosure</sup> IFRS 7.IG31A <sup>Example</sup> IFRS 16.97 <sup>Disclosure</sup>		
Later than one year and not later than two years [member]	member	IAS 1.112 c <sup>Common practice</sup> Effective 2021-01-01 IFRS 17.132 b <sup>Disclosure</sup> IFRS 7.811 <sup>Example</sup> IFRS 7.IG31A <sup>Example</sup> IFRS 16.97 <sup>Disclosure</sup> IFRS 16.94 <sup>Disclosure</sup>		
Later than two years and not later than three years [member]	member	Effective 2021-01-01 IFRS 17.132 b <sup>Disclosure</sup> IFRS 7.811 <sup>Example</sup> IAS 1.112 c <sup>Common practice</sup> IFRS 16.94 <sup>Disclosure</sup> IFRS 16.97 <sup>Disclosure</sup> IFRS 7.IG31A <sup>Example</sup>		

Label	Type	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 <sup>iv</sup> Effective 2021-01-01 IFRS 17.132 b Disclosure <sup>v</sup> IFRS 7.B11 Example <sup>v</sup> IFRS 7.IG31A Example <sup>v</sup> IFRS 16.94 Disclosure <sup>v</sup> 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 <sup>v</sup> IAS 1.112 c Common practice <sup>iv</sup> IFRS 7.B11 Example <sup>v</sup> IFRS 16.94 Disclosure <sup>v</sup> IFRS 16.97 Disclosure <sup>v</sup> IFRS 7.IG31A Example		
Later than five years [member]	member	Effective 2021-01-01 IFRS 17.132 b Disclosure <sup>v</sup> IFRS 7.B11 Example <sup>v</sup> IFRS 7.B35 g Example <sup>v</sup> IFRS 7.IG31A Example <sup>v</sup> IFRS 16.94 Disclosure <sup>v</sup> IFRS 16.97 Disclosure		
Disclosure of maturity analysis of operating lease payments [line items]	line items			
Undiscounted operating lease payments to be received	X <sub>instant, debit</sub>	IFRS 16.97 Disclosure		
Statement that entity has chosen practical expedient when assessing whether contract is, or contains, lease at date of 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 lessee uses practical expedients when applying IFRS 16 retrospectively to leases classified as operating leases applying IAS 17	text	IFRS 16.C13 Disclosure		
Statement of early adoption of AASB 16 [text block]	text block			AASB 15 C1 Expiry 1/1/2019
<b>[832900] Notes - Service concession arrangements</b>				
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]	table	SIC 29.6 Disclosure		
Service concession arrangements [axis]	axis	SIC 29.6 Disclosure		
Service concession arrangements [member]	member [default]	SIC 29.6 Disclosure		
Disclosure of detailed information about service concession arrangements [line items]	line items			
Description of service concession arrangement	text	SIC 29.6 a Disclosure		
Explanation of significant terms of service concession arrangement that may affect amount, timing and certainty of future cash flows	text	SIC 29.6 b Disclosure		
Explanation of nature and extent of rights to use specified assets	text	SIC 29.6 c (i) Disclosure		
Explanation of nature and extent of obligations to provide or rights to expect provision of services	text	SIC 29.6 c (ii) Disclosure		
Explanation of nature and extent of obligations to acquire or build items of property, plant and equipment	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	text	SIC 29.6 c (vi) Disclosure		
Description of changes in service concession arrangement	text	SIC 29.6 d Disclosure		
Explanation of how service concession arrangement has been classified	text	SIC 29.6 e Disclosure		
Revenue recognised on exchanging construction services for financial asset	X <sub>duration, credit</sub>	SIC 29.6A Disclosure		
Revenue recognised on exchanging construction services for intangible asset	X <sub>duration, credit</sub>	SIC 29.6A Disclosure		
Profit (loss) recognised on exchanging construction services for financial asset	X <sub>duration, credit</sub>	SIC 29.6A Disclosure		
Profit (loss) recognised on exchanging construction services for intangible asset	X <sub>duration, credit</sub>	SIC 29.6A Disclosure		
<b>[833000] Notes - Parent entity disclosure</b>				
Disclosure of parent entity information [text block]	text block			Corps Reg 2M.3.01.(1)
Disclosure of details of any guarantees entered into by parent entity in relation to debts of its subsidiaries [text block]	text block			Corps Reg 2M.3.01.(1) (h)
Disclosure of contingent liabilities of parent entity [text block]	text block			Corps Reg 2M.3.01.(1) (i)
Disclosure of contractual commitments by parent entity for acquisition of property plant and equipment [text block]	text block			Corps Reg 2M.3.01.(1) (j)
Disclosure of parent entity information [abstract]				
Disclosure of parent entity information [table]	table			
Consolidated and separate financial statements [axis]	axis			
Consolidated [member]	member			
Separate [member]	member			
Disclosure of parent entity information [line items]	line items			
Current assets	X <sub>instant, debit</sub>		Corps Reg 2M.3.01.(1) (a)	
Total assets	X <sub>instant, debit</sub>		Corps Reg 2M.3.01.(1) (b)	
Current liabilities	X <sub>instant, credit</sub>		Corps Reg 2M.3.01.(1) (c)	
Total liabilities	X <sub>instant, credit</sub>		Corps Reg 2M.3.01.(1) (d)	
Equity [abstract]				
Issued capital	X <sub>instant, credit</sub>		Corps Reg 2M.3.01.(1) (e)	
Retained earnings	X <sub>instant, credit</sub>		Corps Reg 2M.3.01.(1) (e)	
Share premium	X <sub>instant, credit</sub>		Corps Reg 2M.3.01.(1) (e)	
Treasury shares	(X) <sub>instant, debit</sub>		Corps Reg 2M.3.01.(1) (e)	
Other equity interest	X <sub>instant, credit</sub>		Corps Reg 2M.3.01.(1) (e)	
Other reserves	X <sub>instant, credit</sub>		Corps Reg 2M.3.01.(1) (e)	
Total equity	X <sub>instant, credit</sub>		Corps Reg 2M.3.01.(1) (e)	
Profit (loss)	X <sub>duration, credit</sub>		Corps Reg 2M.3.01.(1) (f)	
Total comprehensive income	X <sub>duration, credit</sub>		Corps Reg 2M.3.01.(1) (g)	
<b>[834120] Notes - Share-based payment arrangements</b>				
Disclosure of share-based payment arrangements [text block]	text block	IFRS 2.44 Disclosure		
Disclosure of terms and conditions of share-based payment arrangement [text block]	text block	IFRS 2.45 Disclosure		
Disclosure of terms and conditions of share-based payment arrangement [abstract]				
Disclosure of terms and conditions of share-based payment arrangement [table]	table	IFRS 2.45 Disclosure		
Types of share-based payment arrangements [axis]	axis	IFRS 2.45 Disclosure		
Share-based payment arrangements [member]	member [default]	IFRS 2.45 Disclosure		
Disclosure of terms and conditions of share-based payment arrangement [line items]	line items			
Description of share-based payment arrangement	text	IFRS 2.45 a Disclosure		
Description of vesting requirements for share-based payment arrangement	text	IFRS 2.45 a Disclosure		
Description of maximum term of options granted for share-based payment arrangement	text	IFRS 2.45 a Disclosure		
Description of method of settlement for share-based payment arrangement	text	IFRS 2.45 a Disclosure		
Date of grant of share-based payment arrangement	text	IFRS 2.IG23 Example <sup>v</sup> IFRS 2.45 a Example		

Label	Type	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 <sup>Example</sup> IFRS 2.IG23 <sup>Example</sup>		
Disclosure of number and weighted average exercise prices of share options [text block]	text block	IFRS 2.45 b <sup>Disclosure</sup>		
Number of share options outstanding in share-based payment arrangement at beginning of period	X.XX instant	IFRS 2.45 d <sup>Disclosure</sup> IFRS 2.45 b (vi) <sup>Disclosure</sup> IFRS 2.45 b (i) <sup>Disclosure</sup>		
Number of share options granted in share-based payment arrangement	X.XX duration	IFRS 2.45 b (iii) <sup>Disclosure</sup>		
Number of share options forfeited in share-based payment arrangement	X.XX duration	IFRS 2.45 b (iii) <sup>Disclosure</sup>		
Number of share options exercised in share-based payment arrangement	X.XX duration	IFRS 2.45 b (iv) <sup>Disclosure</sup>		
Number of share options expired in share-based payment arrangement	X.XX duration	IFRS 2.45 b (v) <sup>Disclosure</sup>		
Number of share options outstanding in share-based payment arrangement at end of period	X.XX instant	IFRS 2.45 d <sup>Disclosure</sup> IFRS 2.45 b (vi) <sup>Disclosure</sup> IFRS 2.45 b (i) <sup>Disclosure</sup>		
Number of share options exercisable in share-based payment arrangement	X.XX instant	IFRS 2.45 b (vii) <sup>Disclosure</sup>		
Weighted average exercise price of share options outstanding in share-based payment arrangement at beginning of period	X.XX instant	IFRS 2.45 b (i) <sup>Disclosure</sup> IFRS 2.45 b (vi) <sup>Disclosure</sup>		
Weighted average exercise price of share options granted in share-based payment arrangement	X.XX duration	IFRS 2.45 b (ii) <sup>Disclosure</sup>		
Weighted average exercise price of share options forfeited in share-based payment arrangement	X.XX duration	IFRS 2.45 b (iii) <sup>Disclosure</sup>		
Weighted average exercise price of share options exercised in share-based payment arrangement	X.XX duration	IFRS 2.45 b (iv) <sup>Disclosure</sup>		
Weighted average exercise price of share options expired in share-based payment arrangement	X.XX duration	IFRS 2.45 b (v) <sup>Disclosure</sup>		
Weighted average exercise price of share options outstanding in share-based payment arrangement at end of period	X.XX instant	IFRS 2.45 b (i) <sup>Disclosure</sup> IFRS 2.45 b (vi) <sup>Disclosure</sup>		
Weighted average exercise price of share options exercisable in share-based payment arrangement	X.XX instant	IFRS 2.45 b (vii) <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
Weighted average share price	X.XX duration	IFRS 2.45 c <sup>Disclosure</sup>		
Disclosure of range of exercise prices of outstanding share options [text block]	text block	IFRS 2.45 d <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
Range [axis]	axis	IFRS 13.B6 <sup>Example</sup> Effective 2021-01-01 IFRS 17.120 <sup>Disclosure</sup> IFRS 2.45 d <sup>Disclosure</sup> IFRS 7.7 <sup>Common practice</sup> IFRS 14.33 b <sup>Disclosure</sup> IFRS 13.IE63 <sup>Example</sup>		
Ranges [member]	member [default]	IFRS 13.IE63 <sup>Example</sup> IFRS 13.B6 <sup>Example</sup> IFRS 14.33 b <sup>Disclosure</sup> IFRS 7.7 <sup>Common practice</sup> IFRS 2.45 d <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.120 <sup>Disclosure</sup>		
Bottom of range [member]	member	IFRS 13.IE63 <sup>Example</sup> IFRS 7.7 <sup>Common practice</sup> IFRS 2.45 d <sup>Disclosure</sup> IFRS 14.33 b <sup>Disclosure</sup> IFRS 13.B6 <sup>Example</sup> Effective 2021-01-01 IFRS 17.120 <sup>Disclosure</sup>		
Top of range [member]	member	Effective 2021-01-01 IFRS 17.120 <sup>Disclosure</sup> IFRS 13.IE63 <sup>Example</sup> IFRS 13.B6 <sup>Example</sup> IFRS 7.7 <sup>Common practice</sup> IFRS 2.45 d <sup>Disclosure</sup> IFRS 14.33 b <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
Disclosure of number and weighted average remaining contractual life of outstanding share options [text block]	text block	IFRS 2.45 d <sup>Disclosure</sup>		
Disclosure of number and weighted average remaining contractual life of outstanding share options [abstract]				
Disclosure of number and weighted average remaining contractual life of outstanding share options [table]	table	IFRS 2.45 d <sup>Disclosure</sup>		
Ranges of exercise prices for outstanding share options [axis]	axis	IFRS 2.45 d <sup>Disclosure</sup>		
Ranges of exercise prices for outstanding share options [member]	member [default]	IFRS 2.45 d <sup>Disclosure</sup>		
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 <sup>Disclosure</sup> IFRS 2.45 b (vi) <sup>Disclosure</sup> IFRS 2.45 b (i) <sup>Disclosure</sup>		
Weighted average remaining contractual life of outstanding share options	DUR	IFRS 2.45 d <sup>Disclosure</sup>		
Disclosure of number and weighted average exercise prices of other equity instruments [text block]	text block	IFRS 2.45 <sup>Common practice</sup>		
Number of other equity instruments outstanding in share-based payment arrangement at beginning of period	X.XX instant	IFRS 2.45 <sup>Common practice</sup>		
Number of other equity instruments granted in share-based payment arrangement	X.XX duration	IFRS 2.45 <sup>Common practice</sup> IFRS 2.47 b <sup>Disclosure</sup>		
Number of other equity instruments forfeited in share-based payment arrangement	X.XX duration	IFRS 2.45 <sup>Common practice</sup>		
Number of other equity instruments exercised or vested in share-based payment arrangement	X.XX duration	IFRS 2.45 <sup>Common practice</sup>		
Number of other equity instruments expired in share-based payment arrangement	X.XX duration	IFRS 2.45 <sup>Common practice</sup>		
Number of other equity instruments outstanding in share-based payment arrangement at end of period	X.XX instant	IFRS 2.45 <sup>Common practice</sup>		
Number of other equity instruments exercisable in share-based payment arrangement	X.XX instant	IFRS 2.45 <sup>Common practice</sup>		
Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at beginning of period	X.XX instant	IFRS 2.45 <sup>Common practice</sup>		
Weighted average exercise price of other equity instruments granted in share-based payment arrangement	X.XX duration	IFRS 2.45 <sup>Common practice</sup>		
Weighted average exercise price of other equity instruments forfeited in share-based payment arrangement	X.XX duration	IFRS 2.45 <sup>Common practice</sup>		
Weighted average exercise price of other equity instruments exercised or vested in share-based payment arrangement	X.XX duration	IFRS 2.45 <sup>Common practice</sup>		
Weighted average exercise price of other equity instruments expired in share-based payment arrangement	X.XX duration	IFRS 2.45 <sup>Common practice</sup>		
Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at end of period	X.XX instant	IFRS 2.45 <sup>Common practice</sup>		
Weighted average exercise price of other equity instruments exercisable in share-based payment arrangement	X.XX instant	IFRS 2.45 <sup>Common practice</sup>		
Explanation of determination of fair value of goods or services received or fair value of equity instruments granted on share-based payments	text	IFRS 2.46 <sup>Disclosure</sup>		
Explanation of how fair value of goods or services received or equity instruments granted is measured for equity-settled share-based payment arrangements under reduced disclosure requirements [text block]	text block			AASB 2.RDR46.1
Explanation of how liabilities in respect of cash-settled share based payment were measured under reduced disclosure requirements [text block]	text block			AASB 2.RDR46.2
Disclosure of indirect measurement of fair value of goods or services received, share options granted during period [text block]	text block	IFRS 2.47 a <sup>Disclosure</sup>		
Weighted average fair value at measurement date, share options granted	X instant, credit	IFRS 2.47 a <sup>Disclosure</sup>		
Information about how fair value was measured, share options granted	text	IFRS 2.47 a <sup>Disclosure</sup>		
Description of option pricing model, share options granted	text	IFRS 2.47 a (i) <sup>Disclosure</sup>		
Description of inputs to option pricing model, share options granted	text	IFRS 2.47 a (i) <sup>Disclosure</sup>		
Weighted average share price, share options granted	X.XX duration	IFRS 2.47 a (i) <sup>Disclosure</sup>		
Exercise price, share options granted	X.XX duration	IFRS 2.47 a (i) <sup>Disclosure</sup>		
Expected volatility, share options granted	X.XX duration	IFRS 2.47 a (i) <sup>Disclosure</sup>		
Option life, share options granted	X.XX duration	IFRS 2.47 a (i) <sup>Disclosure</sup>		
Expected dividend, share options granted	X duration	IFRS 2.47 a (i) <sup>Disclosure</sup>		
Expected dividend as percentage, share options granted	X.XX duration	IFRS 2.47 a (i) <sup>Disclosure</sup>		
Risk free interest rate, share options granted	X.XX duration	IFRS 2.47 a (i) <sup>Disclosure</sup>		
Description of other inputs to options pricing model, share options granted	text	IFRS 2.47 a (i) <sup>Disclosure</sup>		



Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Description of method used and assumptions made to incorporate effects of expected early exercise, share options granted	text	IFRS 2.47 a (i) <sup>Disclosure</sup>		
Information about how expected volatility was determined, share options granted	text	IFRS 2.47 a (ii) <sup>Disclosure</sup>		
Information whether and how other features were incorporated into measurement of fair value, share options granted	text	IFRS 2.47 a (iii) <sup>Disclosure</sup>		
Disclosure of indirect measurement of fair value of goods or services received, other equity instruments granted during period [text block]	text block	IFRS 2.47 b <sup>Disclosure</sup>		
Number of other equity instruments granted in share-based payment arrangement	X.XX duration	IFRS 2.45 <sup>Common practice</sup> , IFRS 2.47 b <sup>Disclosure</sup>		
Weighted average fair value at measurement date, other equity instruments granted	X instant, credit	IFRS 2.47 b <sup>Disclosure</sup>		
Information how fair value was measured, other equity instruments granted	text	IFRS 2.47 b <sup>Disclosure</sup>		
Information about how fair was determined if not on basis of observable market, other equity instruments granted	text	IFRS 2.47 b (i) <sup>Disclosure</sup>		
Information whether and how expected dividends were incorporated into measurement of fair value, other equity instruments granted	text	IFRS 2.47 b (ii) <sup>Disclosure</sup>		
Information whether and how other features were incorporated into measurement of fair value, other equity instruments granted	text	IFRS 2.47 b (iii) <sup>Disclosure</sup>		
Disclosure of indirect measurement of fair value of goods or services received, share-based payment arrangements modified during period [text block]	text block	IFRS 2.47 c <sup>Disclosure</sup>		
Explanation of modifications, modified share-based payment arrangements	text	IFRS 2.47 c (i) <sup>Disclosure</sup>		
Incremental fair value granted, modified share-based payment arrangements	X duration	IFRS 2.47 c (ii) <sup>Disclosure</sup>		
Information on how incremental fair value granted was measured, modified share-based payment arrangements	text	IFRS 2.47 c (iii) <sup>Disclosure</sup>		
Explanation of direct measurement of fair value of goods or services received	text	IFRS 2.48 <sup>Disclosure</sup>		
Description of reason why fair value of goods or services received cannot be reliably estimated	text	IFRS 2.49 <sup>Disclosure</sup>		
Explanation of effect of share-based payments on entity's profit or loss [text block]	text block	IFRS 2.50 <sup>Disclosure</sup>		
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	X duration, debit	IFRS 2.51 a <sup>Disclosure</sup>		
Expense from cash-settled share-based payment transactions in which goods or services received did not qualify for recognition as assets	X duration, debit	IAS 1.112 c <sup>Common practice</sup>		
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 <sup>Disclosure</sup>		
Expense from share-based payment transactions with employees	X duration, debit	IAS 1.112 c <sup>Common practice</sup>	#REF!	
Explanation of effect of share-based payments on entity's financial position [text block]	text block	IFRS 2.50 <sup>Disclosure</sup>		
Liabilities from share-based payment transactions	X instant, credit	IFRS 2.51 b (i) <sup>Disclosure</sup>	#REF!	
Intrinsic value of liabilities from share-based payment transactions for which counterparty's right to cash or other assets vested	X instant, credit	IFRS 2.51 b (ii) <sup>Disclosure</sup>		
Additional information about share-based payment arrangements [text block]	text block	IFRS 2.52 <sup>Disclosure</sup>		
<b>[834480] Notes - Employee benefits</b>				
Disclosure of employee benefits [text block]	text block	IAS 19 - Scope <sup>Disclosure</sup>		
Disclosure of information about defined benefit plans [abstract]				
Disclosure of defined benefit plans [text block]	text block	IAS 19.138 <sup>Disclosure</sup>		
Disclosure of defined benefit plans [abstract]				
Disclosure of defined benefit plans [table]	table	IAS 19.138 <sup>Disclosure</sup>		
Defined benefit plans [axis]	axis	IAS 19.138 <sup>Disclosure</sup>		
Defined benefit plans [member]	member [default]	IAS 19.138 <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
Multi-employer defined benefit plans [member]	member	IAS 19.34 b <sup>Disclosure</sup> , IAS 19.33 b <sup>Disclosure</sup>		
State defined benefit plans [member]	member	IAS 19.45 <sup>Disclosure</sup>		
Defined benefit plans that share risks between entities under common control [member]	member	IAS 19.149 <sup>Disclosure</sup>		
Geographical areas [axis]	axis	Effective 2021-01-01 IFRS 17.96 b <sup>Example</sup> , IFRS 15.889 b <sup>Example</sup> , IFRS 8.33 <sup>Disclosure</sup> , IAS 19.138 a <sup>Example</sup>		
Geographical areas [member]	member [default]	IFRS 8.33 <sup>Disclosure</sup> , IFRS 15.889 b <sup>Example</sup> , Effective 2021-01-01 IFRS 17.96 b <sup>Example</sup> , IAS 19.138 a <sup>Example</sup>		
Characteristics of defined benefit plans [axis]	axis	IAS 19.138 b <sup>Example</sup>		
Characteristics of defined benefit plans [member]	member [default]	IAS 19.138 b <sup>Example</sup>		
Pension defined benefit plans [member]	member	IAS 19.138 b <sup>Common practice</sup>		
Flat salary pension defined benefit plans [member]	member	IAS 19.138 b <sup>Example</sup>		
Final salary pension defined benefit plans [member]	member	IAS 19.138 b <sup>Example</sup>		
Post-employment medical defined benefit plans [member]	member	IAS 19.138 b <sup>Example</sup>		
Regulatory environments [axis]	axis	IAS 19.138 c <sup>Example</sup>		
Regulatory environments [member]	member [default]	IAS 19.138 c <sup>Example</sup>		
Segments [axis]	axis	IFRS 8.23 <sup>Disclosure</sup> , IAS 19.138 d <sup>Example</sup> , IAS 36.130 d (ii) <sup>Disclosure</sup> , Effective 2021-01-01 IFRS 17.96 c <sup>Example</sup> , IFRS 15.115 <sup>Disclosure</sup>		
Segments [member]	member [default]	IAS 36.130 d (ii) <sup>Disclosure</sup> , Effective 2021-01-01 IFRS 17.96 c <sup>Example</sup> , IAS 19.138 d <sup>Example</sup> , IFRS 8.28 <sup>Disclosure</sup> , IFRS 15.115 <sup>Disclosure</sup>		
Reportable segments [member]	member	IFRS 8.23 <sup>Disclosure</sup> , IFRS 15.115 <sup>Disclosure</sup> , IAS 19.138 d <sup>Example</sup> , Effective 2021-01-01 IFRS 17.96 c <sup>Example</sup>		
Funding arrangements of defined benefit plans [axis]	axis	IAS 19.138 e <sup>Example</sup>		
Funding arrangements of defined benefit plans [member]	member [default]	IAS 19.138 e <sup>Example</sup>		
Wholly unfunded defined benefit plans [member]	member	IAS 19.138 e <sup>Example</sup>		
Wholly or partly funded defined benefit plans [member]	member	IAS 19.138 e <sup>Example</sup>		
Disclosure of defined benefit plans [line items]	line items			
Description of type of plan	text	IAS 19.139 a <sup>Disclosure</sup>		
Description of nature of benefits provided by plan	text	IAS 19.139 a (i) <sup>Disclosure</sup>		
Description of regulatory framework in which plan operates	text	IAS 19.139 a (ii) <sup>Disclosure</sup>		
Description of effect of regulatory framework on plan	text	IAS 19.139 a (ii) <sup>Disclosure</sup>		
Description of any other entity's responsibilities for governance of plan	text	IAS 19.139 a (iii) <sup>Disclosure</sup>		
Description of risks to which plan exposes entity	text	IAS 19.139 b <sup>Disclosure</sup>		
Description of significant concentrations of risk related to plan	text	IAS 19.139 b <sup>Disclosure</sup>		
Description of plan amendments, curtailments and settlements	text	IAS 19.139 c <sup>Disclosure</sup>		
Surplus (deficit) in plan [abstract]				
Defined benefit obligation, at present value	(X) instant, credit	IAS 19.57 a <sup>Common practice</sup>		
Plan assets, at fair value	X instant, debit	IAS 19.57 a <sup>Common practice</sup>		
Net surplus (deficit) in plan	X instant, debit	IAS 19.57 a <sup>Common practice</sup>		
Description of link between reimbursement right and related obligation	text	IAS 19.140 b <sup>Disclosure</sup>		
Description of how entity determined maximum economic benefit available	text	IAS 19.141 c (iv) <sup>Disclosure</sup>		



Label	Type	IFRS Reference	Additional AU 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	X.XX instant	IAS 19.144 Common practice		
Actuarial assumption of expected rates of salary increases	X.XX instant	IAS 19.144 Common practice		
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	DUR	IAS 19.144 Common practice		
Actuarial assumption of life expectancy after retirement	DUR	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	IAS 19.147 b Disclosure IAS 19.148 d (iii)		
Disclosure of information about maturity profile of defined benefit obligation [text block]	text block	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' obligations	text	IAS 19.148 b 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 plan as defined benefit plan	text	IAS 19.148 d (ii) Disclosure		
Description of information about surplus or deficit of multi-employer or state plan	text	IAS 19.148 d (iv) Disclosure		
Description of basis used to determine surplus or deficit of multi-employer or state plan	text	IAS 19.148 d (iv) Disclosure		
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		
Disclosure of net defined benefit liability (asset) [text block]	text block	IAS 19.140 a Disclosure		
Disclosure of net defined benefit liability (asset) [abstract]				
Disclosure of net defined benefit liability (asset) [table]	table	IAS 19.140 a Disclosure		
Defined benefit plans [axis]	axis	IAS 19.138 Disclosure		
Defined benefit plans [member]	member [default]	IAS 19.138 Disclosure		
Defined benefit plans other than multi-employer plans, state plans and plans that share risks 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]	member	IAS 19.45 Disclosure		
Defined benefit plans that share risks between entities under common control [member]	member	IAS 19.149 Disclosure		
Geographical areas [axis]	axis	Effective 2021-01-01 IFRS 17.96 b Exampler IFRS 15.889 b Exemplar IFRS 8.33 Disclosure IAS 19.138 a Example		
Geographical areas [member]	member [default]	IFRS 8.33 Disclosure IFRS 15.889 b Exemplar Effective 2021-01-01 IFRS 17.96 b Exampler 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		
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 Disclosure IAS 19.138 d Exemplar IAS 36.130 d (ii) Disclosure Effective 2021-01-01 IFRS 17.96 c Exemplar IFRS 15.115 Disclosure		
Segments [member]	member [default]	IAS 36.130 d (ii) Disclosure Effective 2021-01-01 IFRS 17.96 c Exemplar IAS 19.138 d Exampler IFRS 8.28 Disclosure IFRS 15.115 Disclosure		
Reportable segments [member]	member	IFRS 8.23 Disclosure IFRS 15.115 Disclosure IAS 19.138 d Exemplar 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]	member [default]	IAS 19.140 a Disclosure		
Present value of defined benefit obligation [member]	member	IAS 19.140 a (ii) Disclosure		
Plan assets [member]	member	IAS 19.140 a (i) Disclosure		
Effect of asset ceiling [member]	member	IAS 19.140 a (iii) Disclosure		
Disclosure 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 (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		

Label	Type	IFRS Reference	Additional AU 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)	(X) duration, debit	IAS 19.141 d Disclosure		
Net past service cost and gains (losses) arising from settlements, net defined benefit liability (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]				
Contributions to plan by employer, net defined benefit liability (asset)	(X) duration, debit	IAS 19.141 f Disclosure		
Contributions to plan by plan participants, net defined benefit liability (asset)	(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 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]	member	IAS 19.45 Disclosure		
Defined benefit plans that share risks between entities under common control [member]	member	IAS 19.149 Disclosure		
Geographical areas [axis]	axis	Effective 2021-01-01 IFRS 17.96 b Example IFRS 15.889 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]	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		
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 Disclosure IAS 19.138 d Example IAS 36.130 d (ii) Disclosure Effective 2021-01-01 IFRS 17.96 c Example IFRS 15.115 Disclosure		
Segments [member]	member [default]	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 Disclosure IFRS 15.115 Disclosure 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		
Disclosure of reimbursement rights [line items]	line items			
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	X duration, debit	IAS 19.141 h Disclosure		
Total increase (decrease) in reimbursement rights, at fair value	X duration, debit	IAS 19.141 Disclosure		
Reimbursement rights, at fair value at end of period	X instant, debit	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]	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]	member	IAS 19.45 Disclosure		
Defined benefit plans that share risks between entities under common control [member]	member	IAS 19.149 Disclosure		
Geographical areas [axis]	axis	Effective 2021-01-01 IFRS 17.96 b Example IFRS 15.889 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]	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		

Label	Type	IFRS Reference	Additional AU 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 Disclosure IAS 19.138 d Example IAS 36.130 d (ii) Disclosure Effective 2021-01-01 IFRS 17.96 c Example IFRS 15.115 Disclosure		
Segments [member]	member [default]	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 Disclosure IFRS 15.115 Disclosure 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		
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		
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]	line items			
Cash and cash equivalents, amount contributed to fair value of plan assets	X instant, debit	IAS 19.142 a Example		
Equity instruments, amount contributed to fair value of plan assets	X instant, debit	IAS 19.142 b Example		
Debt instruments, amount contributed to fair value of plan assets	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]	member	IAS 19.45 Disclosure		
Defined benefit plans that share risks between entities under common control [member]	member	IAS 19.149 Disclosure		
Geographical areas [axis]	axis	Effective 2021-01-01 IFRS 17.96 b Example IFRS 15.889 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]	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		
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 Disclosure IAS 19.138 d Example IAS 36.130 d (ii) Disclosure Effective 2021-01-01 IFRS 17.96 c Example IFRS 15.115 Disclosure		
Segments [member]	member [default]	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 Disclosure IFRS 15.115 Disclosure 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]	axis	IAS 19.145 Disclosure		
Actuarial assumptions [member]	member [default]	IAS 19.145 Disclosure		
Actuarial assumption of discount rates [member]	member	IAS 19.145 Common practice		
Actuarial assumption of expected rates of salary increases [member]	member	IAS 19.145 Common practice		
Actuarial assumption of medical cost trend rates [member]	member	IAS 19.145 Common practice		
Actuarial assumption of expected rates of pension increases [member]	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]	member	IAS 19.145 Common practice		
Disclosure of sensitivity analysis for actuarial assumptions [line items]	line items			
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		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Description of limitations of methods used in preparing sensitivity analysis for actuarial assumptions	text	IAS 19.145 b Disclosure		
Description of changes in methods and assumptions used in preparing sensitivity analysis for actuarial 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		
<b>[835110] Notes - Income taxes</b>				
Disclosure of income tax [text block]	text block	IAS 12 - Disclosure Disclosure		
Major components of tax expense (income) [abstract]				
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	X duration, debit	IAS 12.80 c Example		
Deferred tax expense (income) relating to tax rate changes or imposition of new taxes	X duration, debit	IAS 12.80 d Example		
Tax benefit arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce current tax expense	(X) duration, credit	IAS 12.80 e Example		
Tax benefit arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce deferred tax expense	(X) duration, credit	IAS 12.80 f Example		
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	X duration, debit	IAS 12.80 h Example		
Adjustments for deferred tax of prior periods	X duration, debit	IAS 12.80 Common practice		
Other components of deferred tax expense (income)	X duration, debit	IAS 12.80 Common practice		
Total 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 f Disclosure IFRS 12.B13 g Disclosure		
Current and deferred tax relating to items charged or credited directly to equity [abstract]				
Current tax relating to items credited (charged) directly to equity	X duration, debit	IAS 12.81 a Disclosure		
Deferred tax relating to items credited (charged) directly to equity	X duration	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	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 2021-01-01 IAS 12.81 ab Disclosure		
Income tax relating to cash flow hedges 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	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	X duration, debit	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	X duration, debit	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 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 2021-01-01 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		
Income tax relating to finance income (expenses) from reinsurance contracts held included in other comprehensive income	X duration, debit	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		
Aggregate amount of current and deferred income tax relating to components of other comprehensive income under reduced disclosure requirements	X duration, debit			AASB 112.RDR81.1
Aggregated income tax relating to components of other comprehensive income	X duration	IAS 12.81 ab Disclosure IAS 1.90 Disclosure		
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		
Tax expense (income) of discontinued operation [abstract]				
Tax expense (income) relating to gain (loss) on discontinuance	X duration, debit	IFRS 5.33 b (iv) Disclosure IAS 12.81 h (i) Disclosure		
Tax expense (income) relating to profit (loss) from ordinary activities of discontinued operations	X duration, debit	IAS 12.81 h (ii) Disclosure IFRS 5.33 b (ii) Disclosure		
Explanation of changes in applicable tax rates to previous accounting period	text	IAS 12.81 d disclosure		
Description of expiry date of deductible temporary differences, unused tax losses and unused tax credits	text	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	X instant	IAS 12.81 e Disclosure		
Temporary differences associated with investments in subsidiaries, branches and associates and interests in joint arrangements for which deferred tax liabilities have not been recognised	X instant	IAS 12.81 f Disclosure		
Disclosure of temporary difference, unused tax losses and unused tax credits [text block]	text block	IAS 12.81 g Disclosure		
Disclosure of temporary difference, unused tax losses and unused tax credits [abstract]				
Disclosure of temporary difference, unused tax losses and unused tax credits [table]	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]	member [default]	IAS 12.81 g Disclosure		
Temporary differences [member]	member	IAS 12.81 g disclosure		
Allowance for credit losses [member]	member	IAS 12.81 g common practice		
Unrealised foreign exchange gains (losses) [member]	member	IAS 12.81 g common practice		
Other temporary differences [member]	member	IAS 12.81 g common practice		
Unused tax losses [member]	member	IAS 12.81 g disclosure		
Unused tax credits [member]	member	IAS 12.81 g disclosure		
Disclosure of temporary difference, unused tax losses and unused tax credits [line items]	line items			
Deferred tax assets and liabilities [abstract]				
Deferred tax assets	(X) instant, debit	IAS 1.54 o Disclosure IAS 12.81 g (i) Disclosure IAS 1.56 Disclosure		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Deferred tax liabilities	X instant, credit	IAS 1.54 o Disclosure IAS 12.81 g (i)		
Net deferred tax liability (asset)	X instant, credit	Disclosure IAS 1.56 Disclosure IAS 12.81 g (i)		
Net deferred tax assets and liabilities [abstract]				
Net deferred tax assets	X instant, debit	IAS 12.81 g (i) Common practice		
Net deferred tax liabilities	X instant, credit	IAS 12.81 g (i) Common practice		
Deferred tax expense (income) [abstract]				
Deferred tax expense (income)	X duration, debit	IAS 12.81 g (ii) Disclosure		
Deferred tax expense (income) recognised in profit or loss	X duration	IAS 12.81 g (ii) Disclosure		
Reconciliation of changes in deferred tax liability (asset) [abstract]				
Deferred tax liability (asset) at beginning of period	X instant, credit	IAS 12.81 g (i) Disclosure		
Changes in deferred tax liability (asset) [abstract]				
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)	X duration, credit	IAS 12.81 Common practice		
Increase (decrease) through net exchange differences, deferred tax liability (asset)	X duration, credit	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 recognised as liability	X duration	IAS 12.81 i Disclosure		
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 which deferred tax asset relates	text	IAS 12.82 Disclosure		
Deferred tax asset when utilisation is dependent on future taxable profits in excess of profits from reversal of taxable temporary differences and entity has suffered loss in jurisdiction to which deferred tax asset relates	X instant, debit	IAS 12.82 Disclosure		
Description of nature of potential income tax consequences that would result from payment of dividend	text	IAS 12.82A Disclosure		
Description of amounts of potential income tax consequences practically determinable	text	IAS 12.82A Disclosure		
Description of whether there are potential income tax consequences not practically 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)	X duration, debit	IAS 12.81 c (i) Disclosure		
Tax effect of impairment of goodwill	X duration, debit	IAS 12.81 c (i) Common practice		
Tax effect of tax losses	X duration, debit	IAS 12.81 c (i) Disclosure		
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		
Total 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.B13 g Disclosure		
Reconciliation of average effective tax rate and applicable tax rate [abstract]				
Accounting profit	X duration, credit	IAS 12.81 c (i) Disclosure IAS 12.81 c (ii) 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	X.XX duration	IAS 12.81 c (ii) Common practice		
Tax rate effect of tax losses	X.XX duration	IAS 12.81 c (ii) Disclosure		
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		
<b>[836200] Notes - Borrowing costs</b>				
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, debit	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	X duration	IAS 1.112 c Common practice		
Capitalisation rate of borrowing costs eligible for capitalisation	X.XX duration	IAS 23.26 b Disclosure		
<b>[836500] Notes - Insurance contracts</b>				
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		
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		
Assets arising from insurance contracts	X instant, debit	Expiry date 2021-01-01 IFRS 4.37 b Disclosure		
Assets under insurance contracts and reinsurance contracts issued	X instant, debit	Expiry date 2021-01-01 IAS 1.55 Example, Expiry date 2021-01-01 IFRS 4.IG20 b Example, Expiry date 2021-01-01 IFRS 4.37 b Example		
Deferred acquisition costs arising from insurance contracts	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		
Intangible assets relating to insurance contracts acquired in business combinations or portfolio transfers	X instant, debit	Expiry date 2021-01-01 IFRS 4.IG23 b Example, Expiry date 2021-01-01 IFRS 4.37 b Example		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Assets under reinsurance ceded	X instant, debit	Expiry date 2021-01-01 IFRS 4.37 b Exampler Expiry date 2021-01-01 IFRS 4.IG20 c Exempler Expiry date 2021-01-01 IAS 1.55 Example		
Liabilities under insurance contracts and reinsurance contracts issued [abstract]				
Unearned premiums	X instant, credit	Expiry date 2021-01-01 IFRS 4.IG22 a Exampler Expiry date 2021-01-01 IFRS 4.37 b Example		
Claims reported by policyholders	X instant, credit	Expiry date 2021-01-01 IFRS 4.37 b Exampler Expiry date 2021-01-01 IFRS 4.IG22 b Example		
Claims incurred but not reported	X instant, credit	Expiry date 2021-01-01 IFRS 4.IG22 c Exampler Expiry date 2021-01-01 IFRS 4.37 b Example		
Provisions arising from liability adequacy tests	X instant, credit	Expiry date 2021-01-01 IFRS 4.37 b Exampler Expiry date 2021-01-01 IFRS 4.IG22 d Example		
Provisions for future non-participating benefits	X instant, credit	Expiry date 2021-01-01 IFRS 4.37 b Exampler Expiry date 2021-01-01 IFRS 4.IG22 e Example		
Liabilities or components of equity relating to discretionary participation features	X instant, credit	Expiry date 2021-01-01 IFRS 4.IG22 f Exampler Expiry date 2021-01-01 IFRS 4.37 b Example		
Receivables and payables related to insurance contracts	X instant, credit	Expiry date 2021-01-01 IFRS 4.37 b Exampler Expiry date 2021-01-01 IFRS 4.IG22 g Example		
Non-insurance assets acquired by exercising rights to recoveries	X instant, credit	Expiry date 2021-01-01 IFRS 4.IG22 h Exampler Expiry date 2021-01-01 IFRS 4.37 b Example		
Other liabilities under insurance contracts and reinsurance contracts issued	X instant, credit	Expiry date 2021-01-01 IFRS 4.IG22 Exampler Expiry date 2021-01-01 IFRS 4.37 b Example		
Total liabilities under insurance contracts and reinsurance contracts issued	X instant, credit	Expiry date 2021-01-01 IFRS 4.37 e Disclosure Expiry date 2021-01-01 IAS 1.55 Exempler Expiry date 2021-01-01 IFRS 4.37 b Disclosure Expiry date 2021-01-01 IFRS 4.IG37 a Exempler Expiry date 2021-01-01 IFRS 4.IG20 a Example		
Income arising from insurance contracts	X duration, credit	Expiry date 2021-01-01 IFRS 4.37 b Disclosure		
Expense arising from insurance contracts	X duration, debit	Expiry date 2021-01-01 IFRS 4.37 b Disclosure		
Revenue from insurance contracts issued, without reduction for reinsurance held	X duration, credit	Expiry date 2021-01-01 IFRS 4.37 b Exampler Expiry date 2021-01-01 IFRS 4.IG24 a Exempler Expiry date 2021-01-01 IAS 1.85 Example		
Income from contracts with reinsurers	X duration, credit	Expiry date 2021-01-01 IFRS 4.37 b Exampler Expiry date 2021-01-01 IAS 1.85 Exempler Expiry date 2021-01-01 IFRS 4.IG24 d Example		
Expense for policyholder claims and benefits, without reduction for reinsurance held	X duration, debit	Expiry date 2021-01-01 IAS 1.85 Exempler Expiry date 2021-01-01 IFRS 4.37 b Exampler Expiry date 2021-01-01 IFRS 4.IG24 c Example		
Expenses arising from reinsurance held	X duration, debit	Expiry date 2021-01-01 IFRS 4.IG24 d Exampler Expiry date 2021-01-01 IAS 1.85 Exempler Expiry date 2021-01-01 IFRS 4.37 b Example		
Cash flows from (used in) insurance contracts	X duration, debit	Expiry date 2021-01-01 IFRS 4.37 b Disclosure		
Gains (losses) recognised in profit or loss on buying reinsurance	X duration, credit	Expiry date 2021-01-01 IFRS 4.37 b (i) Disclosure		
Amortisation of losses (gains) arising on buying reinsurance	X duration, debit	Expiry date 2021-01-01 IFRS 4.37 b (ii) Disclosure		
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) Disclosure		
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) Disclosure		
Explanation of process used to determine assumptions to measure recognised assets, liabilities, income and expense arising from insurance contracts	text	Expiry date 2021-01-01 IFRS 4.37 c Disclosure		
Explanation of effect of changes in assumptions to measure insurance assets and insurance liabilities	text	Expiry date 2021-01-01 IFRS 4.37 d Disclosure		
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	Expiry date 2021-01-01 IFRS 4.37 e Disclosure Expiry date 2021-01-01 IAS 1.55 Exempler Expiry date 2021-01-01 IFRS 4.37 b Disclosure Expiry date 2021-01-01 IFRS 4.IG37 a Exempler Expiry date 2021-01-01 IFRS 4.IG20 a Example		
Changes in liabilities under insurance contracts and reinsurance contracts issued [abstract]				
Additions other than through business combinations, liabilities under insurance contracts and reinsurance contracts issued	X duration, credit	Expiry date 2021-01-01 IFRS 4.37 e Exampler Expiry date 2021-01-01 IFRS 4.IG37 d Example		
Acquisitions through business combinations, liabilities under insurance contracts and reinsurance contracts issued	X duration, credit	Expiry date 2021-01-01 IFRS 4.37 e Common practice		
Cash paid, liabilities under insurance contracts and reinsurance contracts issued	(X) duration, debit	Expiry date 2021-01-01 IFRS 4.37 e Exampler Expiry date 2021-01-01 IFRS 4.IG37 c Example		
Expense (income) included in profit or loss, liabilities under insurance contracts and reinsurance contracts issued	X duration, credit	Expiry date 2021-01-01 IFRS 4.IG37 d Exampler Expiry date 2021-01-01 IFRS 4.37 e Example		
Increase (decrease) through transfers, liabilities under insurance contracts and reinsurance contracts issued	X duration, credit	Expiry date 2021-01-01 IFRS 4.IG37 e Exampler Expiry date 2021-01-01 IFRS 4.37 e Example		
Increase (decrease) through net exchange differences, liabilities under insurance contracts and reinsurance contracts issued	X duration, credit	Expiry date 2021-01-01 IFRS 4.37 e Exampler Expiry date 2021-01-01 IFRS 4.IG37 f Example		



Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Increase (decrease) through adjustments arising from passage of time, liabilities under insurance contracts and reinsurance contracts issued	X duration, credit	Expiry date 2021-01-01 IFRS 4.37 e Common practice		
Increase (decrease) through other changes, liabilities under insurance contracts and reinsurance contracts issued	X duration, credit	Expiry date 2021-01-01 IFRS 4.IG37 Example 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 Example Expiry date 2021-01-01 IFRS 4.37 e 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 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 2021-01-01 IFRS 4.IG20 a Example		
Reconciliation of changes in deferred acquisition costs arising from insurance contracts [abstract]				
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]				
Amounts incurred, deferred acquisition costs arising from insurance contracts	X duration, debit	Expiry date 2021-01-01 IFRS 4.IG39 b Example Expiry date 2021-01-01 IFRS 4.37 e Example		
Acquisitions through business combinations, deferred acquisition costs arising from insurance contracts	X duration, debit	Expiry date 2021-01-01 IFRS 4.37 e 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 Common practice		
Increase (decrease) through shadow accounting, deferred acquisition costs arising from insurance contracts	X duration, debit	Expiry date 2021-01-01 IFRS 4.37 e Common practice		
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 date 2021-01-01 IFRS 4.37 e Disclosure		
Reconciliation of changes in reinsurance assets [abstract]				
Reinsurance assets at beginning of period	X instant, debit	Expiry date 2021-01-01 IFRS 4.37 e Disclosure		
Changes in reinsurance assets [abstract]				
Additions other than through business combinations, reinsurance assets	X duration, debit	Expiry date 2021-01-01 IFRS 4.37 e Common practice		
Acquisitions through business combinations, reinsurance assets	X duration, debit	Expiry date 2021-01-01 IFRS 4.37 e Common practice		
Increase (decrease) through net exchange differences, reinsurance assets	X duration, debit	Expiry date 2021-01-01 IFRS 4.37 e Common practice		
Increase (decrease) through adjustments arising from passage of time, reinsurance assets	X duration, debit	Expiry date 2021-01-01 IFRS 4.37 e Common practice		
Increase (decrease) through other changes, reinsurance assets	X duration, debit	Expiry date 2021-01-01 IFRS 4.37 e Common practice		
Total increase (decrease) in reinsurance assets	X duration, debit	Expiry date 2021-01-01 IFRS 4.37 e 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 Disclosure		
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]				
Disclosure of types of insurance contracts [table]	table	Expiry date 2021-01-01 IFRS 4 - Disclosure Common practice		
Types of insurance contracts [axis]	axis	Expiry date 2021-01-01 IFRS 4 - Disclosure Common practice		



Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Types of insurance contracts [member]	member [default]	Expiry date 2021-01-01 IFRS 4 - Disclosure <small>Common practice</small>		
Life insurance contracts [member]	member	Expiry date 2021-01-01 IFRS 4 - Disclosure <small>Common practice</small>		
Non-life insurance contracts [member]	member	Expiry date 2021-01-01 IFRS 4 - Disclosure <small>Common practice</small>		
Disclosure of types of insurance contracts [line items]	line items			
Income arising from insurance contracts	X duration, credit	Expiry date 2021-01-01 IFRS 4.37 b Disclosure		
Expense arising from insurance contracts	X duration, debit	Expiry date 2021-01-01 IFRS 4.37 b Disclosure		
Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [text block]	text block	Expiry date 2021-01-01 IFRS 4 - Disclosure <small>Common practice</small>		
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 - Disclosure <small>Common practice</small>		
Amounts arising from insurance contracts [axis]	axis	Expiry date 2021-01-01 IFRS 4 - Disclosure <small>Common practice</small>		
Net amount arising from insurance contracts [member]	member [default]	Expiry date 2021-01-01 IFRS 4 - Disclosure <small>Common practice</small>		
Gross amount arising from insurance contracts [member]	member	Expiry date 2021-01-01 IFRS 4 - Disclosure <small>Common practice</small>		
Reinsurer's share of amount arising from insurance contracts [member]	member	Expiry date 2021-01-01 IFRS 4 - Disclosure <small>Common practice</small>		
Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [line items]	line items			
Income arising from insurance contracts	X duration, credit	Expiry date 2021-01-01 IFRS 4.37 b Disclosure		
Expense arising from insurance contracts	X duration, debit	Expiry date 2021-01-01 IFRS 4.37 b Disclosure		
Presentation of overlay approach [abstract]				
Amount reclassified from profit or loss to other comprehensive income applying overlay approach	X duration, debit	Effective on first application of IFRS 9 IFRS 4.35D a Disclosure		
Other comprehensive income, net of tax, application of 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		
Reclassification adjustments on application of overlay approach, net of tax	(X) duration, debit	Effective on first application of IFRS 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	Effective on first application of IFRS 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		
Income tax relating to application of overlay approach in other comprehensive income	X duration, debit	Effective on first application of IFRS 9 IFRS 4.35D b Disclosure		
Reserve of overlay approach	X instant, credit	Effective on first application of IFRS 9 IFRS 4.35D b <small>Common practice</small>		
Reserve of overlay approach [member]	member	Effective on first application of IFRS 9 IFRS 4.35D b <small>Common practice</small>		
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 IFRS 4	text	Effective on first application of IFRS 9 IFRS 4.39L c Disclosure		
Explanation of amount reclassified between profit or loss and other comprehensive income applying overlay approach	text	Effective on first application of IFRS 9 IFRS 4.39L d Disclosure		
Amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is applied	X 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 overlay approach is applied	X duration, debit	Effective on first application of IFRS 9 IFRS 4.39L d (ii) Disclosure		
Amount reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated financial assets	X duration, debit	Effective on first application of IFRS 9 IFRS 4.39L f (i) Disclosure		
Amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach if financial assets had not been de-designated	X 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		
Disclosure of financial assets to which overlay approach is applied [text block]	text block	Effective on first application of IFRS 9 IFRS 4.39L b Disclosure		
Disclosure of financial assets to which overlay approach is applied [abstract]				
Disclosure of financial assets to which overlay approach is applied [table]	table	Effective on first application of IFRS 9 IFRS 4.39L b Disclosure		
Classes of financial assets [axis]	axis	IFRS 7.6 <small>Disclosure</small> , Effective on first application of IFRS 9 IFRS 4.39L b <small>Disclosure</small> , Effective 2021-01-01 IFRS 17.C32 <small>Disclosure</small> , IFRS 7.421 <small>Disclosure</small> , IFRS 9.7.2.34 <small>Disclosure</small>		
Financial assets, class [member]	member [default]	Effective 2021-01-01 IFRS 17.C32 <small>Disclosure</small> , Effective on first application of IFRS 9 IFRS 4.39L b <small>Disclosure</small> , IFRS 7.6 <small>Disclosure</small> , IFRS 7.421 <small>Disclosure</small> , IFRS 9.7.2.34 <small>Disclosure</small>		
Disclosure of financial assets to which overlay approach is applied [line items]	line items			
Financial assets to which overlay approach is applied	X instant, debit	Effective on first application of IFRS 9 IFRS 4.39L b <small>Disclosure</small>		
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 <small>Disclosure</small>		
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 <small>Disclosure</small>		
Effect of overlay approach reclassification [axis]	axis	Effective on first application of IFRS 9 IFRS 4.39L e <small>Disclosure</small>		
In accordance with IFRS 9 [member]	member [default]	Effective on first application of IFRS 9 IFRS 4.39L e <small>Disclosure</small>		

Label	Type	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 <sup>Disclosure</sup>		
Disclosure of effect of overlay approach reclassification on profit or loss [line items]	line items			
Profit (loss)	X duration, credit	IFRS 1.24 b <sup>Disclosure</sup> IFRS 8.23 <sup>Disclosure</sup> IAS 1.81A a <sup>Disclosure</sup> IFRS 1.32 a (ii) <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.113 b <sup>Example</sup> IFRS 8.28 b <sup>Disclosure</sup> IAS 1.106 d (i) <sup>Disclosure</sup> IAS 7.18 b <sup>Disclosure</sup> IFRS 12.B10 b <sup>Example</sup> Effective on first application of IFRS 9 IFRS 4.39L e <sup>Example</sup>		
Disclosure of information about overlay approach for associates [text block]	text block	Effective on first application of IFRS 9 IFRS 4.39M <sup>Disclosure</sup>		
Disclosure of information about overlay approach for associates [abstract]				
Disclosure of information about overlay approach for associates [table]	table	Effective on first application of IFRS 9 IFRS 4.39M <sup>Disclosure</sup>		
Associates [axis]	axis	IAS 27.16 b <sup>Disclosure</sup> IFRS 12.B4 d <sup>Disclosure</sup> Expiry date 2021-01-01 IFRS 4.39J <sup>Disclosure</sup> Effective on first application of IFRS 9 IFRS 4.39M <sup>Disclosure</sup> IAS 27.17 b <sup>Disclosure</sup>		
Entity's total for associates [member]	member [default]	IAS 27.16 b <sup>Disclosure</sup> Expiry date 2021-01-01 IFRS 4.39J <sup>Disclosure</sup> IFRS 12.B4 d <sup>Disclosure</sup> Effective on first application of IFRS 9 IFRS 4.39M <sup>Disclosure</sup> IAS 27.17 b <sup>Disclosure</sup>		
Associates [member]	member	Expiry date 2021-01-01 IFRS 4.39J a <sup>Disclosure</sup> IAS 27.17 b <sup>Disclosure</sup> IAS 27.16 b <sup>Disclosure</sup> IAS 24.19 d <sup>Disclosure</sup> IFRS 12.B4 d <sup>Disclosure</sup> Effective on first application of IFRS 9 IFRS 4.39M a <sup>Disclosure</sup>		
Aggregated individually immaterial associates [member]	member	Effective on first application of IFRS 9 IFRS 4.39M b <sup>Disclosure</sup> IFRS 12.21 c (ii) <sup>Disclosure</sup> Expiry date 2021-01-01 IFRS 4.39J b <sup>Disclosure</sup>		
Disclosure of information about overlay approach for associates [line items]	line items			
Statement that insurer is applying overlay approach	text	Effective on first application of IFRS 9 IFRS 4.39L a <sup>Disclosure</sup>		
Description of basis for designating financial assets for overlay approach	text	Effective on first application of IFRS 9 IFRS 4.39L c <sup>Disclosure</sup>		
Explanation of designated financial assets that are held outside legal entity that issues contracts within scope of IFRS 4	text	Effective on first application of IFRS 9 IFRS 4.39L c <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
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) <sup>Disclosure</sup>		
Amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach is applied	X duration, debit	Effective on first application of IFRS 9 IFRS 4.39L d (ii) <sup>Disclosure</sup>		
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) <sup>Disclosure</sup>		
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) <sup>Disclosure</sup>		
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) <sup>Disclosure</sup>		
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) <sup>Disclosure</sup>		
Share of 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 4.39M b <sup>Disclosure</sup>		
Share of amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach is applied	X duration, debit	Effective on first application of IFRS 9 IFRS 4.39M b <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
Share of 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 4.39M b <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
Disclosure of financial assets to which overlay approach is applied for associates [abstract]				
Disclosure of financial assets to which overlay approach is applied for associates [table]	table	Effective on first application of IFRS 9 IFRS 4.39M <sup>Disclosure</sup>		
Associates [axis]	axis	IAS 27.16 b <sup>Disclosure</sup> IFRS 12.B4 d <sup>Disclosure</sup> Expiry date 2021-01-01 IFRS 4.39J <sup>Disclosure</sup> Effective on first application of IFRS 9 IFRS 4.39M <sup>Disclosure</sup> IAS 27.17 b <sup>Disclosure</sup>		
Entity's total for associates [member]	member [default]	IAS 27.16 b <sup>Disclosure</sup> Expiry date 2021-01-01 IFRS 4.39J <sup>Disclosure</sup> IFRS 12.B4 d <sup>Disclosure</sup> Effective on first application of IFRS 9 IFRS 4.39M <sup>Disclosure</sup> IAS 27.17 b <sup>Disclosure</sup>		
Associates [member]	member	Expiry date 2021-01-01 IFRS 4.39J a <sup>Disclosure</sup> IAS 27.17 b <sup>Disclosure</sup> IAS 27.16 b <sup>Disclosure</sup> IAS 24.19 d <sup>Disclosure</sup> IFRS 12.B4 d <sup>Disclosure</sup> Effective on first application of IFRS 9 IFRS 4.39M a <sup>Disclosure</sup>		
Aggregated individually immaterial associates [member]	member	Effective on first application of IFRS 9 IFRS 4.39M b <sup>Disclosure</sup> IFRS 12.21 c (ii) <sup>Disclosure</sup> Expiry date 2021-01-01 IFRS 4.39J b <sup>Disclosure</sup>		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Classes of financial assets [axis]	axis	IFRS 7.6 <sup>Disclosure</sup> , Effective on first application of IFRS 9 IFRS 4.39L b <sup>Disclosure</sup> , Effective 2021-01-01 IFRS 17.C32 <sup>Disclosure</sup> , IFRS 7.42I <sup>Disclosure</sup> , IFRS 9.7.2.34 <sup>Disclosure</sup>		
Financial assets, class [member]	member [default]	Effective 2021-01-01 IFRS 17.C32 <sup>Disclosure</sup> , Effective on first application of IFRS 9 IFRS 4.39L b <sup>Disclosure</sup> , IFRS 7.6 <sup>Disclosure</sup> , IFRS 7.42I <sup>Disclosure</sup> , IFRS 9.7.2.34 <sup>Disclosure</sup>		
Disclosure of financial assets to which overlay approach is applied for associates [line items]	line items			
Financial assets to which overlay approach is applied	X <sub>instant, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39L b <sup>Disclosure</sup>		
Share of financial assets to which overlay approach is applied	X <sub>instant, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39M b <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
Disclosure of effect of overlay approach reclassification on profit or loss for associates [abstract]				
Disclosure of effect of overlay approach reclassification on profit or loss for associates [table]	table	Effective on first application of IFRS 9 IFRS 4.39M <sup>Disclosure</sup>		
Associates [axis]	axis	IAS 27.16 b <sup>Disclosure</sup> , IFRS 12.B4 d <sup>Disclosure</sup> , Expiry date 2021-01-01 IFRS 4.39J <sup>Disclosure</sup> , Effective on first application of IFRS 9 IFRS 4.39M <sup>Disclosure</sup> , IAS 27.17 b <sup>Disclosure</sup>		
Entity's total for associates [member]	member [default]	IAS 27.16 b <sup>Disclosure</sup> , Expiry date 2021-01-01 IFRS 4.39J <sup>Disclosure</sup> , IFRS 12.B4 d <sup>Disclosure</sup> , Effective on first application of IFRS 9 IFRS 4.39M <sup>Disclosure</sup> , IAS 27.17 b <sup>Disclosure</sup>		
Associates [member]	member	Expiry date 2021-01-01 IFRS 4.39J a <sup>Disclosure</sup> , IAS 27.17 b <sup>Disclosure</sup> , IAS 27.16 b <sup>Disclosure</sup> , IAS 24.19 d <sup>Disclosure</sup> , IFRS 12.B4 d <sup>Disclosure</sup> , Effective on first application of IFRS 9 IFRS 4.39M a <sup>Disclosure</sup>		
Aggregated individually immaterial associates [member]	member	Effective on first application of IFRS 9 IFRS 4.39M b <sup>Disclosure</sup> , IFRS 12.21 c (ii) <sup>Disclosure</sup> , Expiry date 2021-01-01 IFRS 4.39J b <sup>Disclosure</sup>		
Effect of overlay approach reclassification [axis]	axis	Effective on first application of IFRS 9 IFRS 4.39L e <sup>Disclosure</sup>		
In accordance with IFRS 9 [member]	member [default]	Effective on first application of IFRS 9 IFRS 4.39L e <sup>Disclosure</sup>		
Effect of overlay approach reclassification [member]	member	Effective on first application of IFRS 9 IFRS 4.39L e <sup>Disclosure</sup>		
Disclosure of effect of overlay approach reclassification on profit or loss for associates [line items]	line items			
Profit (loss)	X <sub>duration, credit</sub>	IFRS 1.24 b <sup>Disclosure</sup> , IFRS 8.23 <sup>Disclosure</sup> , IAS 1.81A a <sup>Disclosure</sup> , IFRS 1.32 a (ii) <sup>Disclosure</sup> , Effective 2021-01-01 IFRS 17.113 b <sup>Example</sup> , IFRS 8.28 b <sup>Disclosure</sup> , IAS 1.106 d (i) <sup>Disclosure</sup> , IAS 7.18 b <sup>Disclosure</sup> , IFRS 12.B10 b <sup>Example</sup> , Effective on first application of IFRS 9 IFRS 4.39L e <sup>Example</sup>		
Share of profit (loss) of associates and joint ventures accounted for using equity method	X <sub>duration, credit</sub>	IFRS 8.23 b <sup>Disclosure</sup> , IAS 1.82 c <sup>Disclosure</sup> , IFRS 8.28 e <sup>Disclosure</sup> , Effective on first application of IFRS 9 IFRS 4.39M b <sup>Disclosure</sup>		
Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	X <sub>duration, credit</sub>	IAS 1.91 a <sup>Disclosure</sup> , IFRS 12.B16 c <sup>Disclosure</sup> , Effective on first application of IFRS 9 IFRS 4.39M b <sup>Disclosure</sup>		
Share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	X <sub>duration, credit</sub>	Effective on first application of IFRS 9 IFRS 4.39M b <sup>Disclosure</sup> , IAS 1.91 b <sup>Disclosure</sup>		
Disclosure of information about overlay approach for joint ventures [text block]	text block	Effective on first application of IFRS 9 IFRS 4.39M <sup>Disclosure</sup>		
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 9 IFRS 4.39M <sup>Disclosure</sup>		
Joint ventures [axis]	axis	Expiry date 2021-01-01 IFRS 4.39J <sup>Disclosure</sup> , Effective on first application of IFRS 9 IFRS 4.39M <sup>Disclosure</sup> , IFRS 12.B4 b <sup>Disclosure</sup> , IAS 27.16 b <sup>Disclosure</sup> , IAS 27.17 b <sup>Disclosure</sup>		
Entity's total for joint ventures [member]	member [default]	IAS 27.17 b <sup>Disclosure</sup> , Expiry date 2021-01-01 IFRS 4.39J <sup>Disclosure</sup> , IFRS 12.B4 b <sup>Disclosure</sup> , IAS 27.16 b <sup>Disclosure</sup> , Effective on first application of IFRS 9 IFRS 4.39M <sup>Disclosure</sup>		
Joint ventures [member]	member	IAS 27.17 b <sup>Disclosure</sup> , IAS 27.16 b <sup>Disclosure</sup> , Expiry date 2021-01-01 IFRS 4.39J a <sup>Disclosure</sup> , IFRS 12.B4 b <sup>Disclosure</sup> , Effective on first application of IFRS 9 IFRS 4.39M a <sup>Disclosure</sup>		
Aggregated individually immaterial joint ventures [member]	member	IFRS 12.21 c (i) <sup>Disclosure</sup> , Effective on first application of IFRS 9 IFRS 4.39M b <sup>Disclosure</sup> , Expiry date 2021-01-01 IFRS 4.39J b <sup>Disclosure</sup>		
Disclosure of information about overlay approach for joint ventures [line items]	line items			
Statement that insurer is applying overlay approach	text	Effective on first application of IFRS 9 IFRS 4.39L a <sup>Disclosure</sup>		
Description of basis for designating financial assets for overlay approach	text	Effective on first application of IFRS 9 IFRS 4.39L c <sup>Disclosure</sup>		
Explanation of designated financial assets that are held outside legal entity that issues contracts within scope of IFRS 4	text	Effective on first application of IFRS 9 IFRS 4.39L c <sup>Disclosure</sup>		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	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 <sup>Disclosure</sup>		
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) <sup>Disclosure</sup>		
Amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach is applied	X duration, debit	Effective on first application of IFRS 9 IFRS 4.39L d (ii) <sup>Disclosure</sup>		
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) <sup>Disclosure</sup>		
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) <sup>Disclosure</sup>		
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) <sup>Disclosure</sup>		
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) <sup>Disclosure</sup>		
Share of 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 4.39M b <sup>Disclosure</sup>		
Share of amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach is applied	X duration, debit	Effective on first application of IFRS 9 IFRS 4.39M b <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
Share of 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 4.39M b <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
Disclosure of financial assets to which overlay approach is applied for joint ventures [text block]	text block	Effective on first application of IFRS 9 IFRS 4.39M <sup>Disclosure</sup>		
Disclosure of financial assets to which overlay approach is applied for joint ventures [abstract]				
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 <sup>Disclosure</sup>		
Joint ventures [axis]	axis	Expiry date 2021-01-01 IFRS 4.39J <sup>Disclosure</sup> , Effective on first application of IFRS 9 IFRS 4.39M <sup>Disclosure</sup> , IFRS 12.B4 b <sup>Disclosure</sup> , IAS 27.16 b <sup>Disclosure</sup> , IAS 27.17 b <sup>Disclosure</sup>		
Entity's total for joint ventures [member]	member [default]	IAS 27.17 b <sup>Disclosure</sup> , Expiry date 2021-01-01 IFRS 4.39J <sup>Disclosure</sup> , IFRS 12.B4 b <sup>Disclosure</sup> , IAS 27.16 b <sup>Disclosure</sup> , Effective on first application of IFRS 9 IFRS 4.39M <sup>Disclosure</sup>		
Joint ventures [member]	member	IAS 27.17 b <sup>Disclosure</sup> , IAS 27.16 b <sup>Disclosure</sup> , Expiry date 2021-01-01 IFRS 4.39J a <sup>Disclosure</sup> , IFRS 12.B4 b <sup>Disclosure</sup> , Effective on first application of IFRS 9 IFRS 4.39M a <sup>Disclosure</sup>		
Aggregated individually immaterial joint ventures [member]	member	IFRS 12.21 c (i) <sup>Disclosure</sup> , Effective on first application of IFRS 9 IFRS 4.39M b <sup>Disclosure</sup> , Expiry date 2021-01-01 IFRS 4.39J b <sup>Disclosure</sup>		
Classes of financial assets [axis]	axis	IFRS 7.6 <sup>Disclosure</sup> , Effective on first application of IFRS 9 IFRS 4.39L b <sup>Disclosure</sup> , Effective 2021-01-01 IFRS 17.C32 <sup>Disclosure</sup> , IFRS 7.42I <sup>Disclosure</sup> , IFRS 9.7.2.34 <sup>Disclosure</sup>		
Financial assets, class [member]	member [default]	Effective 2021-01-01 IFRS 17.C32 <sup>Disclosure</sup> , Effective on first application of IFRS 9 IFRS 4.39L b <sup>Disclosure</sup> , IFRS 7.6 <sup>Disclosure</sup> , IFRS 7.42I <sup>Disclosure</sup> , IFRS 9.7.2.34 <sup>Disclosure</sup>		
Disclosure of financial assets to which overlay approach is applied for joint ventures [line items]	line items			
Financial assets to which overlay approach is applied	X instant, debit	Effective on first application of IFRS 9 IFRS 4.39L b <sup>Disclosure</sup>		
Share of financial assets to which overlay approach is applied	X instant, debit	Effective on first application of IFRS 9 IFRS 4.39M b <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
Joint ventures [axis]	axis	Expiry date 2021-01-01 IFRS 4.39J <sup>Disclosure</sup> , Effective on first application of IFRS 9 IFRS 4.39M <sup>Disclosure</sup> , IFRS 12.B4 b <sup>Disclosure</sup> , IAS 27.16 b <sup>Disclosure</sup> , IAS 27.17 b <sup>Disclosure</sup>		
Entity's total for joint ventures [member]	member [default]	IAS 27.17 b <sup>Disclosure</sup> , Expiry date 2021-01-01 IFRS 4.39J <sup>Disclosure</sup> , IFRS 12.B4 b <sup>Disclosure</sup> , IAS 27.16 b <sup>Disclosure</sup> , Effective on first application of IFRS 9 IFRS 4.39M <sup>Disclosure</sup>		
Joint ventures [member]	member	IAS 27.17 b <sup>Disclosure</sup> , IAS 27.16 b <sup>Disclosure</sup> , Expiry date 2021-01-01 IFRS 4.39J a <sup>Disclosure</sup> , IFRS 12.B4 b <sup>Disclosure</sup> , Effective on first application of IFRS 9 IFRS 4.39M a <sup>Disclosure</sup>		
Aggregated individually immaterial joint ventures [member]	member	IFRS 12.21 c (i) <sup>Disclosure</sup> , Effective on first application of IFRS 9 IFRS 4.39M b <sup>Disclosure</sup> , Expiry date 2021-01-01 IFRS 4.39J b <sup>Disclosure</sup>		
Effect of overlay approach reclassification [axis]	axis	Effective on first application of IFRS 9 IFRS 4.39L e <sup>Disclosure</sup>		
In accordance with IFRS 9 [member]	member [default]	Effective on first application of IFRS 9 IFRS 4.39L e <sup>Disclosure</sup>		
Effect of overlay approach reclassification [member]	member	Effective on first application of IFRS 9 IFRS 4.39L e <sup>Disclosure</sup>		
Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [line items]	line items			

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Profit (loss)	X <sub>duration, credit</sub>	IFRS 1.24 b <sup>Disclosure</sup> IFRS 8.23 <sup>Disclosure</sup> IAS 1.81A a <sup>Disclosure</sup> IFRS 1.32 a (ii) <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.113 b <sup>Example</sup> IFRS 8.28 b <sup>Disclosure</sup> IAS 1.106 d (i) <sup>Disclosure</sup> IAS 7.18 b <sup>Disclosure</sup> IFRS 12.B10 b <sup>Example</sup> Effective on first application of IFRS 9 IFRS 4.39L e <sup>Example</sup>		
Share of profit (loss) of associates and joint ventures accounted for using equity method	X <sub>duration, credit</sub>	IFRS 8.23 g <sup>Disclosure</sup> IAS 1.82 c <sup>Disclosure</sup> IFRS 8.28 e <sup>Disclosure</sup> Effective on first application of IFRS 9 IFRS 4.39M b <sup>Disclosure</sup>		
Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	X <sub>duration, credit</sub>	IAS 1.91 a <sup>Disclosure</sup> IFRS 12.B16 c <sup>Disclosure</sup> Effective on first application of IFRS 9 IFRS 4.39M b <sup>Disclosure</sup>		
Share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	X <sub>duration, credit</sub>	Effective on first application of IFRS 9 IFRS 4.39M b <sup>Disclosure</sup> IAS 1.91 b <sup>Disclosure</sup>		
Disclosures about temporary exemption from IFRS 9 [abstract]				
Statement that insurer is applying temporary exemption from IFRS 9	text	Expiry date 2021-01-01 IFRS 4.39C <sup>Disclosure</sup>		
Description of how insurer concluded that it qualifies for temporary exemption from IFRS 9	text	Expiry date 2021-01-01 IFRS 4.39C <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
Non-derivative investment contract liabilities measured at fair value through profit or loss applying IAS 39	X <sub>instant, credit</sub>	Expiry date 2021-01-01 IFRS 4.39C a <sup>Disclosure</sup>		
Liabilities that arise because insurer issues or fulfils obligations arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X <sub>instant, credit</sub>	Expiry date 2021-01-01 IFRS 4.39C a <sup>Disclosure</sup>		
Derivative liabilities used to mitigate risks arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X <sub>instant, credit</sub>	Expiry date 2021-01-01 IFRS 4.20E c <sup>Example</sup>		
Derivative liabilities used to mitigate risks arising from assets backing contracts within scope of IFRS 4 and non-derivative investment contracts	X <sub>instant, credit</sub>	Expiry date 2021-01-01 IFRS 4.20E c <sup>Example</sup>		
Deferred tax liabilities on liabilities arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X <sub>instant, credit</sub>	Expiry date 2021-01-01 IFRS 4.20E c <sup>Example</sup>		
Debt instruments issued that are included in insurer's regulatory capital	X <sub>instant, credit</sub>	Expiry date 2021-01-01 IFRS 4.20E c <sup>Example</sup>		
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 <sup>Disclosure</sup>		
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) <sup>Disclosure</sup>		
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) <sup>Disclosure</sup>		
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) <sup>Disclosure</sup>		
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) <sup>Disclosure</sup>		
Statement that insurer no longer qualifies to apply temporary exemption from IFRS 9	text	Expiry date 2021-01-01 IFRS 4.39D a <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
Explanation of change in activities that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9	text	Expiry date 2021-01-01 IFRS 4.39D c <sup>Disclosure</sup>	text	
Qualitative description of effect on financial statements of change in activities that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9	text	Expiry date 2021-01-01 IFRS 4.39D c <sup>Disclosure</sup>		
Financial assets described in paragraph 39E(a) of IFRS 4, fair value	X <sub>instant, debit</sub>	Expiry date 2021-01-01 IFRS 4.39E a <sup>Disclosure</sup>		
Increase (decrease) in fair value of financial assets described in paragraph 39E(a) of IFRS 4	X <sub>duration, debit</sub>	Expiry date 2021-01-01 IFRS 4.39E a <sup>Disclosure</sup>		
Financial assets other than those specified in paragraph 39E(a) of IFRS 4, fair value	X <sub>instant, debit</sub>	Expiry date 2021-01-01 IFRS 4.39E b <sup>Disclosure</sup>		
Increase (decrease) in fair value of financial assets other than those specified in paragraph 39E(a) of IFRS 4	X <sub>duration, debit</sub>	Expiry date 2021-01-01 IFRS 4.39E b <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
Financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, fair value	X <sub>instant, debit</sub>	Expiry date 2021-01-01 IFRS 4.39G b <sup>Disclosure</sup>		
Financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, carrying amount applying IAS 39	X <sub>instant, debit</sub>	Expiry date 2021-01-01 IFRS 4.39G b <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 [abstract]				
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 <sup>Disclosure</sup>		
External credit grades [axis]	axis	IFRS 7.35M <sup>Example</sup> Expiry date 2021-01-01 IFRS 7.IG24 a <sup>Example</sup> Expiry date 2021-01-01 IFRS 4.39G a <sup>Disclosure</sup> IFRS 7.IG20C <sup>Example</sup> Expiry date 2021-01-01 IFRS 7.36 c <sup>Example</sup>		
Entity's total for external credit grades [member]	member [default]	Expiry date 2021-01-01 IFRS 7.IG24 a <sup>Example</sup> IFRS 7.35M <sup>Example</sup> IFRS 7.IG20C <sup>Example</sup> Expiry date 2021-01-01 IFRS 7.36 c <sup>Example</sup> Expiry date 2021-01-01 IFRS 4.39G a <sup>Disclosure</sup>		
External credit grades [member]	member	IFRS 7.IG20C <sup>Example</sup> Expiry date 2021-01-01 IFRS 7.IG24 a <sup>Example</sup> IFRS 7.35M <sup>Example</sup> Expiry date 2021-01-01 IFRS 7.36 c <sup>Example</sup> Expiry date 2021-01-01 IFRS 4.39G a <sup>Disclosure</sup>		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Internal credit grades [axis]	axis	IFRS 7.IG20C <sup>Example</sup> IFRS 7.35M <sup>Example</sup> Expiry date 2021-01-01 IFRS 7.36 c <sup>Example</sup> Expiry date 2021-01-01 IFRS 7.IG25 b <sup>Example</sup> Expiry date 2021-01-01 IFRS 4.39G a <sup>Disclosure</sup>		
Entity's total for internal credit grades [member]	member [default]	IFRS 7.IG20C <sup>Example</sup> Expiry date 2021-01-01 IFRS 7.IG25 b <sup>Example</sup> IFRS 7.35M <sup>Example</sup> Expiry date 2021-01-01 IFRS 4.39G a <sup>Disclosure</sup> Expiry date 2021-01-01 IFRS 7.36 c <sup>Example</sup>		
Internal credit grades [member]	member	Expiry date 2021-01-01 IFRS 7.IG25 b <sup>Example</sup> IFRS 7.35M <sup>Example</sup> Expiry date 2021-01-01 IFRS 4.39G a <sup>Disclosure</sup> Expiry date 2021-01-01 IFRS 7.36 c <sup>Example</sup> IFRS 7.IG20C <sup>Example</sup>		
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 [line items]	line items			
Financial assets described in paragraph 39E(a) of IFRS 4, carrying amount applying IAS 39	X instant, debit	Expiry date 2021-01-01 IFRS 4.39G a <sup>Disclosure</sup>		
Disclosure of information about temporary exemption from IFRS 9 for associates [text block]	text block	Expiry date 2021-01-01 IFRS 4.39J <sup>Disclosure</sup>		
Disclosure of information about temporary exemption from IFRS 9 for associates [abstract]				
Disclosure of information about temporary exemption from IFRS 9 for associates [table]	table	Expiry date 2021-01-01 IFRS 4.39J <sup>Disclosure</sup>		
Associates [axis]	axis	IAS 27.16 b <sup>Disclosure</sup> IFRS 12.B4 d <sup>Disclosure</sup> Expiry date 2021-01-01 IFRS 4.39J <sup>Disclosure</sup> Effective on first application of IFRS 9 IFRS 4.39M <sup>Disclosure</sup> IAS 27.17 b <sup>Disclosure</sup>		
Entity's total for associates [member]	member [default]	IAS 27.16 b <sup>Disclosure</sup> Expiry date 2021-01-01 IFRS 4.39J <sup>Disclosure</sup> IFRS 12.B4 d <sup>Disclosure</sup> Effective on first application of IFRS 9 IFRS 4.39M <sup>Disclosure</sup> IAS 27.17 b <sup>Disclosure</sup>		
Associates [member]	member	Expiry date 2021-01-01 IFRS 4.39J a <sup>Disclosure</sup> IAS 27.17 b <sup>Disclosure</sup> IAS 27.16 b <sup>Disclosure</sup> IAS 24.19 d <sup>Disclosure</sup> IFRS 12.B4 d <sup>Disclosure</sup> Effective on first application of IFRS 9 IFRS 4.39M a <sup>Disclosure</sup>		
Aggregated individually immaterial associates [member]	member	Effective on first application of IFRS 9 IFRS 4.39M b <sup>Disclosure</sup> IFRS 12.21 c (ii) <sup>Disclosure</sup> Expiry date 2021-01-01 IFRS 4.39J b <sup>Disclosure</sup>		
Disclosure of information about temporary exemption from IFRS 9 for associates [line items]	line items			
Statement that insurer is applying temporary exemption from IFRS 9	text	Expiry date 2021-01-01 IFRS 4.39C <sup>Disclosure</sup>		
Description of how insurer concluded that it qualifies for temporary exemption from IFRS 9	text	Expiry date 2021-01-01 IFRS 4.39C <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
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 4.20E c <sup>Example</sup>		
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 4.20E c <sup>Example</sup>		
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 <sup>Example</sup>		
Debt instruments issued that are included in insurer's regulatory capital	X instant, credit	Expiry date 2021-01-01 IFRS 4.20E c <sup>Example</sup>		
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 <sup>Disclosure</sup>		
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) <sup>Disclosure</sup>		
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) <sup>Disclosure</sup>		
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) <sup>Disclosure</sup>		
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) <sup>Disclosure</sup>		
Statement that insurer no longer qualifies to apply temporary exemption from IFRS 9	text	Expiry date 2021-01-01 IFRS 4.39D a <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
Explanation of change in activities that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9	text	Expiry date 2021-01-01 IFRS 4.39D c <sup>Disclosure</sup>		
Qualitative description of effect on financial statements of change in activities that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9	text	Expiry date 2021-01-01 IFRS 4.39D c <sup>Disclosure</sup>		
Financial assets described in paragraph 39E(a) of IFRS 4, fair value	X instant, debit	Expiry date 2021-01-01 IFRS 4.39E a <sup>Disclosure</sup>		
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 4.39E a <sup>Disclosure</sup>		
Financial assets other than those specified in paragraph 39E(a) of IFRS 4, fair value	X instant, debit	Expiry date 2021-01-01 IFRS 4.39E b <sup>Disclosure</sup>		
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 4.39E b <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
Share of 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 4.39J b <sup>Disclosure</sup>		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Share of liabilities that arise because insurer issues or fulfils obligations arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X instant, credit	Expiry date 2021-01-01 IFRS 4.39J b Disclosure		
Share of derivative liabilities used to mitigate risks arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X instant, credit	Expiry date 2021-01-01 IFRS 4.39J b Example		
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 Example		
Share of 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 4.39J b Example		
Share of debt instruments issued that are included in insurer's regulatory capital	X instant, credit	Expiry date 2021-01-01 IFRS 4.39J b Example		
Share of financial assets described in paragraph 39E(a) of IFRS 4, fair value	X instant, debit	Expiry date 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 Disclosure		
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 Disclosure		
Share of financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, carrying amount applying IAS 39	X instant, debit	Expiry date 2021-01-01 IFRS 4.39J b Disclosure		
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for associates [text block]	text block	Expiry date 2021-01-01 IFRS 4.39J Disclosure		
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for associates [abstract]				
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for associates [table]	table	Expiry date 2021-01-01 IFRS 4.39J 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 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.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		
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 for associates [line items]	line items			
Financial assets described in paragraph 39E(a) of IFRS 4, carrying amount applying IAS 39	X instant, debit	Expiry date 2021-01-01 IFRS 4.39G a 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		
Disclosure of information about temporary exemption from IFRS 9 for joint ventures [text block]	text block	Expiry date 2021-01-01 IFRS 4.39J Disclosure		
Disclosure of information about temporary exemption from IFRS 9 for joint ventures [abstract]				
Disclosure of information about temporary exemption from IFRS 9 for joint ventures [table]	table	Expiry date 2021-01-01 IFRS 4.39J Disclosure		
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 Disclosure		



Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Entity's total for joint ventures [member]	member [default]	IAS 27.17 b <sup>Disclosure</sup> , Expiry date 2021-01-01 IFRS 4.39J <sup>Disclosure</sup> , IFRS 12.B4 b <sup>Disclosure</sup> , IAS 27.16 b <sup>Disclosure</sup> , Effective on first application of IFRS 9 IFRS 4.39M <sup>Disclosure</sup>		
Joint ventures [member]	member	IAS 27.17 b <sup>Disclosure</sup> , IAS 27.16 b <sup>Disclosure</sup> , Expiry date 2021-01-01 IFRS 4.39J a <sup>Disclosure</sup> , IFRS 12.B4 b <sup>Disclosure</sup> , Effective on first application of IFRS 9 IFRS 4.39M a <sup>Disclosure</sup> , IFRS 12.C.1 c (i) <sup>Disclosure</sup> , Effective on first application of IFRS 9 IFRS 4.39M b <sup>Disclosure</sup> , Expiry date 2021-01-01		
Aggregated individually immaterial joint ventures [member]	member	IAS 27.17 b <sup>Disclosure</sup> , IAS 27.16 b <sup>Disclosure</sup> , Expiry date 2021-01-01 IFRS 4.39J a <sup>Disclosure</sup> , IFRS 12.B4 b <sup>Disclosure</sup> , Effective on first application of IFRS 9 IFRS 4.39M a <sup>Disclosure</sup> , IFRS 12.C.1 c (i) <sup>Disclosure</sup> , Effective on first application of IFRS 9 IFRS 4.39M b <sup>Disclosure</sup> , Expiry date 2021-01-01		
Disclosure of information about temporary exemption from IFRS 9 for joint ventures [line items]	line items			
Statement that insurer is applying temporary exemption from IFRS 9	text	Expiry date 2021-01-01 IFRS 4.39C <sup>Disclosure</sup>		
Description of how insurer concluded that it qualifies for temporary exemption from IFRS 9	text	Expiry date 2021-01-01 IFRS 4.39C <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
Non-derivative investment contract liabilities measured at fair value through profit or loss applying IAS 39	X <sup>Instant, credit</sup>	Expiry date 2021-01-01 IFRS 4.39C a <sup>Disclosure</sup>		
Liabilities that arise because insurer issues or fulfils obligations arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X <sup>Instant, credit</sup>	Expiry date 2021-01-01 IFRS 4.39C a <sup>Disclosure</sup>		
Derivative liabilities used to mitigate risks arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X <sup>Instant, credit</sup>	Expiry date 2021-01-01 IFRS 4.20E c <sup>Example</sup>		
Derivative liabilities used to mitigate risks arising from assets backing contracts within scope of IFRS 4 and non-derivative investment contracts	X <sup>Instant, credit</sup>	Expiry date 2021-01-01 IFRS 4.20E c <sup>Example</sup>		
Deferred tax liabilities on liabilities arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X <sup>Instant, credit</sup>	Expiry date 2021-01-01 IFRS 4.20E c <sup>Example</sup>		
Debt instruments issued that are included in insurer's regulatory capital	X <sup>Instant, credit</sup>	Expiry date 2021-01-01 IFRS 4.20E c <sup>Example</sup>		
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 <sup>Disclosure</sup>		
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) <sup>Disclosure</sup>		
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) <sup>Disclosure</sup>		
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) <sup>Disclosure</sup>		
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) <sup>Disclosure</sup>		
Statement that insurer no longer qualifies to apply temporary exemption from IFRS 9	text	Expiry date 2021-01-01 IFRS 4.39D a <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
Explanation of change in activities that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9	text	Expiry date 2021-01-01 IFRS 4.39D c <sup>Disclosure</sup>		
Qualitative description of effect on financial statements of change in activities that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9	text	Expiry date 2021-01-01 IFRS 4.39D c <sup>Disclosure</sup>		
Financial assets described in paragraph 39E(a) of IFRS 4, fair value	X <sup>Instant, debit</sup>	Expiry date 2021-01-01 IFRS 4.39E a <sup>Disclosure</sup>		
Increase (decrease) in fair value of financial assets described in paragraph 39E(a) of IFRS 4	X <sup>Duration, debit</sup>	Expiry date 2021-01-01 IFRS 4.39E a <sup>Disclosure</sup>		
Financial assets other than those specified in paragraph 39E(a) of IFRS 4, fair value	X <sup>Instant, debit</sup>	Expiry date 2021-01-01 IFRS 4.39E b <sup>Disclosure</sup>		
Increase (decrease) in fair value of financial assets other than those specified in paragraph 39E(a) of IFRS 4	X <sup>Duration, debit</sup>	Expiry date 2021-01-01 IFRS 4.39E b <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
Financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, fair value	X <sup>Instant, debit</sup>	Expiry date 2021-01-01 IFRS 4.39G b <sup>Disclosure</sup>		
Financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, carrying amount applying IAS 39	X <sup>Instant, debit</sup>	Expiry date 2021-01-01 IFRS 4.39G b <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
Share of non-derivative investment contract liabilities measured at fair value through profit or loss applying IAS 39	X <sup>Instant, credit</sup>	Expiry date 2021-01-01 IFRS 4.39J b <sup>Disclosure</sup>		
Share of liabilities that arise because insurer issues or fulfils obligations arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X <sup>Instant, credit</sup>	Expiry date 2021-01-01 IFRS 4.39J b <sup>Disclosure</sup>		
Share of derivative liabilities used to mitigate risks arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X <sup>Instant, credit</sup>	Expiry date 2021-01-01 IFRS 4.39J b <sup>Example</sup>		
Share of derivative liabilities used to mitigate risks arising from assets backing contracts within scope of IFRS 4 and non-derivative investment contracts	X <sup>Instant, credit</sup>	Expiry date 2021-01-01 IFRS 4.39J b <sup>Example</sup>		
Share of deferred tax liabilities on liabilities arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X <sup>Instant, credit</sup>	Expiry date 2021-01-01 IFRS 4.39J b <sup>Example</sup>		
Share of debt instruments issued that are included in insurer's regulatory capital	X <sup>Instant, credit</sup>	Expiry date 2021-01-01 IFRS 4.39J b <sup>Example</sup>		
Share of financial assets described in paragraph 39E(a) of IFRS 4, fair value	X <sup>Instant, debit</sup>	Expiry date 2021-01-01 IFRS 4.39J b <sup>Disclosure</sup>		
Share of increase (decrease) in fair value of financial assets described in paragraph 39E(a) of IFRS 4	X <sup>Duration, debit</sup>	Expiry date 2021-01-01 IFRS 4.39J b <sup>Disclosure</sup>		
Share of financial assets other than those specified in paragraph 39E(a) of IFRS 4, fair value	X <sup>Instant, debit</sup>	Expiry date 2021-01-01 IFRS 4.39J b <sup>Disclosure</sup>		
Share of increase (decrease) in fair value of financial assets other than those specified in paragraph 39E(a) of IFRS 4	X <sup>Duration, debit</sup>	Expiry date 2021-01-01 IFRS 4.39J b <sup>Disclosure</sup>		
Share of financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, fair value	X <sup>Instant, debit</sup>	Expiry date 2021-01-01 IFRS 4.39J b <sup>Disclosure</sup>		
Share of financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, carrying amount applying IAS 39	X <sup>Instant, debit</sup>	Expiry date 2021-01-01 IFRS 4.39J b <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for joint ventures [abstract]				
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for joint ventures [table]	table	Expiry date 2021-01-01 IFRS 4.39J <sup>Disclosure</sup>		

Label	Type	IFRS Reference	Additional AU 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.B4 b Disclosure: IAS 27.16 b Disclosure: IAS 27.17 b		
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.B4 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 4.39J a Disclosure: IFRS 12.B4 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:		
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:		
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		
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for joint ventures [line items]	line items			
Financial assets described in paragraph 39E(a) of IFRS 4, carrying amount applying IAS 39	X instant, debit	Expiry date 2021-01-01 IFRS 4.39G a 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:		
<b>[836501] Notes - Life insurance contracts</b>				
Life insurance contracts [abstract]				
Disclosure of accounting policies for life insurance contract and related assets, liabilities, income and expenses [text block]	text block			AASB 1038.14.1.1 (a)
Disclosure of process used to determine assumptions and quantified disclosure of those assumptions life insurance [text block]	text block			AASB 1038.14.1.1 (c) , AASB 1038.14.1.5, AASB 1038.14.1.1 (d)
Disclosure of reconciliation of changes in life insurance liabilities [text block]	text block			AASB 1038.14.1.1 (e)
Disclosure of reconciliation of changes in reinsurance assets of life insurer [text block]	text block			AASB 1038.14.1.1 (e)
Disclosure of life insurance expense [text block]	text block			AASB 1038.14.1.4 (b)
Disclosure of basis for apportionment of operation expense of life insurance entity [text block]	text block			AASB 1038.14.1.4 (c)
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]	text block			AASB 1038.15.1.1, AASB 1038.15.1.3
Disclosure of components of profit related to movement in life insurance [text block]	text block			AASB 1038.17.1, AASB 1038.17.2, AASB 1038.8.2, AASB 1038.8.3
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]	text block			AASB 1038.17.4, AASB 1038.17.4.1
Retained earnings wholly attributable to shareholders	X duration, credit			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]	text block			AASB 1038.17.9
Disclosure of actuarial information [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]	text block			AASB 1038.18.1
Disclosure of insurance policy liabilities [text block]	text block			AASB 1038.17.1, AASB 1038.17.2, AASB 1038.8.2, AASB 1038.8.3
<b>[836505] Notes - General insurance contracts</b>				
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]	text block			AASB 1023.17.3
Disclosure of risk management policies and procedures in relation to insurance contract [text block]	text block			AASB 1023.17.7.1(a), (b)(i), (b)(ii), (c)(i), (c)(ii), (d)
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]	text block			AASB 1023.17.6.1 (e)
Disclosure of outstanding claims liability and risk margin [text block]	text block			AASB 1023.17.2, AASB 1023.17.6.1 (d), AASB 1023.17.6.1 (e)
Disclosure of net claims incurred [text block]	text block			AASB 1023.17.1(b), AASB 1023.17.1(c)
Disclosure of claims development [text block]	text block			AASB 1023.17.7.3 and AASB 1023.17.7.1 (b) (iii) and AASB 1023.17.7.4
Disclosure of sensitivity analysis of key actuarial assumptions [text block]	text block			AASB 1023.17.7.5
Disclosure of non-insurance contracts [text block]	text block			AASB 1023.17.4
Disclosure of unearned premium liability [text block]	text block			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]	text block			AASB 1023.17.6.1 (c)

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Disclosure of reconciliation of changes in reinsurance assets [text block]	text block			AASB 1023.17.6.1 (e)
Disclosure of actuarial assumptions and methods [text block]	text block			AASB 1023.17.6.1 (c), AASB 1023.17.7
[836600] Notes - Insurance contracts (IFRS 17)				
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]				
Insurance revenue	X duration, credit	Effective 2021-01-01 IAS 1.82 a (II) Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IAS 1.82 ab Disclosure, Effective 2021-01-01 IFRS 17.109		
Insurance service expenses from insurance contracts issued	(X) duration, debit	Effective 2021-01-01 IFRS 17.86 Disclosure		
Income (expenses) from reinsurance contracts held, other than finance income (expenses) [abstract]				
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 Disclosure		
Additional information about insurance contracts [text block]	text block	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 Disclosure		
Description of whether entity makes adjustment for time value of money and effect of financial risk when using premium allocation approach	text	Effective 2021-01-01 IFRS 17.97 b Disclosure		
Description of method to recognise insurance acquisition cash flows when using premium allocation approach	text	Effective 2021-01-01 IFRS 17.97 c 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		
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 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 17.98 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		
Insurance contracts by remaining coverage and incurred claims [axis]	axis	Effective 2021-01-01 IFRS 17.100 Disclosure		
Insurance contracts by remaining coverage and incurred claims [member]	member [default]	Effective 2021-01-01 IFRS 17.100 Disclosure		
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 Disclosure		
Liabilities for incurred claims [member]	member	Effective 2021-01-01 IFRS 17.100 c 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 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 Disclosure		
Estimates of present value of future cash inflows [member]	member	Effective 2021-01-01 IFRS 17.107 b Disclosure		
Risk adjustment for non-financial risk [member]	member	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 Disclosure, Effective 2021-01-01 IFRS 17.107 d Disclosure		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
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 approach has been applied [member]	member	Effective 2021-01-01 IFRS 17.114 b Disclosure		
Contractual service margin not related to contracts that existed at transition date to which modified retrospective approach or fair value approach has been applied [member]	member	Effective 2021-01-01 IFRS 17.114 c 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		
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 Disclosure		
Insurance contracts that are assets at beginning of period	X instant, debit	Effective 2021-01-01 IFRS 17.99 b 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 remaining coverage and incurred claims [abstract]				
Increase (decrease) through insurance service result for reconciliation by remaining coverage and incurred claims, insurance contracts liability (asset) [abstract]				
Increase (decrease) through insurance revenue, insurance contracts liability (asset) [abstract]				
Increase (decrease) through insurance revenue related to contracts that existed at transition date to which modified retrospective approach has been applied, insurance contracts liability (asset)	X 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 Disclosure		
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) Disclosure		
Increase (decrease) through amortisation of insurance acquisition cash flows, insurance contracts liability (asset)	X duration, credit	Effective 2021-01-01 IFRS 17.103 b (ii) Disclosure		
Increase (decrease) through changes that relate to past service, insurance contracts liability (asset)	X duration, credit	Effective 2021-01-01 IFRS 17.104 c Disclosure, Effective 2021-01-01 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 Disclosure		
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 Disclosure		
Total increase (decrease) through insurance service result, insurance contracts liability (asset)	X duration, credit	Effective 2021-01-01 IFRS 17.104 Disclosure, 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 liability (asset)	X duration, credit	Effective 2021-01-01 IFRS 17.105 a (i) 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) 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 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 Disclosure		
Increase (decrease) through insurance finance income or expenses, insurance contracts liability (asset)	X duration, credit	Effective 2021-01-01 IFRS 17.105 c Disclosure		
Increase (decrease) through additional items necessary to understand change, insurance contracts liability (asset)	X duration, credit	Effective 2021-01-01 IFRS 17.105 d Disclosure		
Total increase (decrease) in insurance contracts liability (asset)	X duration, credit	Effective 2021-01-01 IFRS 17.99 Common practice		
Insurance contracts liability (asset) at end of period	X instant, credit	Effective 2021-01-01 IFRS 17.99 b Disclosure		
Insurance contracts that are assets at end of period	X instant, debit	Effective 2021-01-01 IFRS 17.99 b Disclosure		
Insurance contracts that are liabilities at end of period	X instant, credit	Effective 2021-01-01 IFRS 17.99 b Disclosure		
Disclosure of reconciliation of changes in insurance contracts by components [text block]	text block	Effective 2021-01-01 IFRS 17.101 Disclosure		
Disclosure of reconciliation of changes in insurance contracts by components [abstract]				

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Disclosure of reconciliation of changes in insurance contracts by components [table]	table	Effective 2021-01-01 IFRS 17.101 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 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 17.98 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		
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 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 Disclosure		
Estimates of present value of future cash inflows [member]	member	Effective 2021-01-01 IFRS 17.107 b Disclosure		
Risk adjustment for non-financial risk [member]	member	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 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 approach has been applied [member]	member	Effective 2021-01-01 IFRS 17.114 b Disclosure		
Contractual service margin not related to contracts that existed at transition date to which modified retrospective approach or fair value approach has been applied [member]	member	Effective 2021-01-01 IFRS 17.114 c 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		
Disclosure of reconciliation of changes in insurance contracts by components [line items]	line items			
Insurance contracts liability (asset) at beginning of period	X <sub>instant, credit</sub>	Effective 2021-01-01 IFRS 17.99 b Disclosure		
Insurance contracts that are assets at beginning of period	X <sub>instant, debit</sub>	Effective 2021-01-01 IFRS 17.99 b Disclosure		
Insurance contracts that are liabilities at beginning of period	X <sub>instant, credit</sub>	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 <sub>duration, credit</sub>	Effective 2021-01-01 IFRS 17.104 a (i) Disclosure		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
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		
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		
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 2021-01-01 IFRS 17.103 b (iv) Disclosure		
Increase (decrease) through changes that relate to current service, insurance contracts liability (asset) [abstract]				
Increase (decrease) through recognition of contractual service margin in profit or loss to reflect transfer of services, insurance contracts liability (asset)	X duration, credit	Effective 2021-01-01 IFRS 17.104 b (i) 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) Disclosure		
Increase (decrease) through experience adjustments, insurance contracts liability (asset)	X duration, credit	Effective 2021-01-01 IFRS 17.104 b (iii) Disclosure		
Total increase (decrease) through changes that relate to current service, insurance contracts liability (asset)	X duration, credit	Effective 2021-01-01 IFRS 17.104 b Disclosure		
Increase (decrease) through changes that relate to past service, insurance contracts liability (asset)	X duration, credit	Effective 2021-01-01 IFRS 17.104 c 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 c Disclosure, 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 liability (asset)	X duration, credit	Effective 2021-01-01 IFRS 17.105 a (i) 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) 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 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 Disclosure		
Increase (decrease) through insurance finance income or expenses, insurance contracts liability (asset)	X duration, credit	Effective 2021-01-01 IFRS 17.105 c Disclosure		
Increase (decrease) through additional items necessary to understand change, insurance contracts liability (asset)	X duration, credit	Effective 2021-01-01 IFRS 17.105 d Disclosure		
Total increase (decrease) in insurance contracts liability (asset)	X duration, credit	Effective 2021-01-01 IFRS 17.99 Common practice		
Insurance contracts liability (asset) at end of period	X instant, credit	Effective 2021-01-01 IFRS 17.99 b Disclosure		
Insurance contracts that are assets at end of period	X instant, debit	Effective 2021-01-01 IFRS 17.99 b Disclosure		
Insurance contracts that are liabilities at end of period	X instant, credit	Effective 2021-01-01 IFRS 17.99 b 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]				
Disclosure of analysis of insurance revenue [table]	table	Effective 2021-01-01 IFRS 17.106 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		
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) Disclosure		
Insurance revenue, change in risk adjustment for non-financial risk	X duration, credit	Effective 2021-01-01 IFRS 17.106 a (ii) Disclosure		
Insurance revenue, contractual service margin recognised in profit or loss because of transfer of services	X duration, credit	Effective 2021-01-01 IFRS 17.106 a (iii) 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 cash flows	X duration, credit	Effective 2021-01-01 IFRS 17.106 b Disclosure		
Total 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		
Disclosure of effect of insurance contracts initially recognised [text block]	text block	Effective 2021-01-01 IFRS 17.107 Disclosure		
Disclosure of effect of insurance contracts initially recognised [abstract]				

Label	Type	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 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 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 17.98 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		
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 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 Disclosure		
Estimates of present value of future cash inflows [member]	member	Effective 2021-01-01 IFRS 17.107 b Disclosure		
Risk adjustment for non-financial risk [member]	member	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 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 approach has been applied [member]	member	Effective 2021-01-01 IFRS 17.114 b Disclosure		
Contractual service margin not related to contracts that existed at transition date to which modified retrospective approach or fair value approach has been applied [member]	member	Effective 2021-01-01 IFRS 17.114 c 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		
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]				
Disclosure of information about expected recognition of contractual service margin in profit or loss [table]	table	Effective 2021-01-01 IFRS 17.109 Disclosure		



Label	Type	IFRS Reference	Additional AU 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 17.132 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 17.98 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:		
Maturity [axis]	axis	IFRS 7.238 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: 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: 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 7.811 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 7.811 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 7.811 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 7.811 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:		
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	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Disclosure of information about expected recognition of contractual service margin in profit or loss [line items]	line items			
Explanation of when entity expects to recognise remaining contractual service margin in profit or loss	text	Effective 2021-01-01 IFRS 17.109 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 Disclosure		
Description of composition of underlying items for contracts with direct participation features	text	Effective 2021-01-01 IFRS 17.111 Disclosure		
Fair value of underlying items for contracts with direct participation features	X instant, debit	Effective 2021-01-01 IFRS 17.111 Disclosure		
Effect on adjustment to contractual service margin of choice not to adjust contractual service margin for some changes in fulfilment cash flows for contracts with direct participation features	X duration, credit	Effective 2021-01-01 IFRS 17.112 Disclosure		
Description of reason why entity was required to change basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features	text	Effective 2021-01-01 IFRS 17.113 a Disclosure		
Disclosure of adjustments made when entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features [text block]	text block	Effective 2021-01-01 IFRS 17.113 b Disclosure		
Disclosure of adjustments made when entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features [abstract]				
Disclosure of adjustments made when entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features [table]	table	Effective 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 participation features [axis]	axis	Effective 2021-01-01 IFRS 17.113 b Disclosure		
Currently stated [member]	member [default]	IAS 8.29 c (i) <sup>Disclosure</sup> IAS 1.106 b <sup>Disclosure</sup> IAS 8.28 f (i) <sup>Disclosure</sup> IAS 8.49 b (i) <sup>Disclosure</sup> IAS 1.20 d <sup>Common practice</sup> Effective 2021-01-01 IFRS 17.113 b <sup>Disclosure</sup>		
Effect of adjustments made when entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features [member]	member	Effective 2021-01-01 IFRS 17.113 b Disclosure		
Disclosure of adjustments made when entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features [line items]	line items			
Profit (loss)	X duration, credit	IFRS 1.24 b <sup>Disclosure</sup> IFRS 8.23 <sup>Disclosure</sup> IAS 1.81A a <sup>Disclosure</sup> IFRS 1.32 a (ii) <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.113 b <sup>Example</sup> IFRS 8.28 b <sup>Disclosure</sup> IAS 1.106 d (i) <sup>Disclosure</sup> IAS 7.18 b <sup>Disclosure</sup> IFRS 12.B10 b <sup>Example</sup> Effective on first application of IFRS 9 IFRS 4.39L e <sup>Example</sup>		
Insurance contracts liability (asset) at date of change, contracts with direct participation features for which entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income	X instant, credit	Effective 2021-01-01 IFRS 17.113 c Disclosure		
Explanation of how entity determined measurement of insurance contracts at transition date	text	Effective 2021-01-01 IFRS 17.115 Disclosure		
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 17 have been applied	X duration, credit	Effective 2021-01-01 IFRS 17.116 <sup>Common practice</sup>		
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 <sup>Example</sup>		
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 <sup>Example</sup>		
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 Disclosure		
Description of methods used to measure contracts within scope of IFRS 17 and processes for estimating inputs to those methods	text	Effective 2021-01-01 IFRS 17.117 a Disclosure		
Description of changes in methods used to measure contracts within scope of IFRS 17 and processes for estimating inputs to those methods	text	Effective 2021-01-01 IFRS 17.117 b Disclosure		
Description of reasons for changes in methods used to measure contracts within scope of IFRS 17 and processes for estimating inputs to those methods	text	Effective 2021-01-01 IFRS 17.117 b Disclosure		
Description of types of contracts affected by changes in methods used to measure contracts within scope of IFRS 17 and processes for estimating inputs to those methods	text	Effective 2021-01-01 IFRS 17.117 b Disclosure		
Description of approach used to distinguish changes in estimates of future cash flows arising from exercise of discretion from other changes, contracts without direct participation features	text	Effective 2021-01-01 IFRS 17.117 c (i) Disclosure		
Description of approach used to determine risk adjustment for non-financial risk	text	Effective 2021-01-01 IFRS 17.117 c (ii) Disclosure		
Description of approach used to determine discount rates	text	Effective 2021-01-01 IFRS 17.117 c (iii) Disclosure		
Description of approach used to determine investment components	text	Effective 2021-01-01 IFRS 17.117 c (iv) 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 Disclosure		
Methods used to measure contracts within scope of IFRS 17 [axis]	axis	Effective 2021-01-01 IFRS 17.117 a Disclosure		
Methods used to measure contracts within scope of IFRS 17 [member]	member [default]	Effective 2021-01-01 IFRS 17.117 a Disclosure		

Label	Type	IFRS Reference	Additional AU 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 Disclosure		
Inputs to methods used to measure contracts within scope of IFRS 17 [member]	member [default]	Effective 2021-01-01 IFRS 17.117 a Disclosure		
Disclosure of inputs to methods used to measure contracts within scope of IFRS 17 [line items]	line items			
Input to method used to measure contracts within scope of IFRS 17	X.XX instant	Effective 2021-01-01 IFRS 17.117 a Disclosure		
Explanation of methods used to determine insurance finance income (expenses) recognised in profit or loss	text	Effective 2021-01-01 IFRS 17.118 Disclosure		
Confidence level used to determine risk adjustment for non-financial risk	X.XX instant	Effective 2021-01-01 IFRS 17.119 Disclosure		
Description of technique other than confidence level technique used for determining risk adjustment for non-financial risk	text	Effective 2021-01-01 IFRS 17.119 Disclosure		
Confidence level corresponding to results of technique other than confidence level technique used for determining risk adjustment for non-financial risk	X.XX instant	Effective 2021-01-01 IFRS 17.119 Disclosure		
Disclosure of yield curve used to discount cash flows that do not vary based on returns on underlying items [text block]	text block	Effective 2021-01-01 IFRS 17.120 Disclosure		
Disclosure of yield curve used to discount cash flows that do not vary based on returns on underlying items [abstract]				
Disclosure of yield curve used to discount cash flows that do not vary based on returns on underlying items [table]	table	Effective 2021-01-01 IFRS 17.120 Disclosure		
Maturity [axis]	axis	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 2021-01-01 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		
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 7.23B a Disclosure, IFRS 7.B11 Example, IFRS 7.B35 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 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.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 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.B11 Example, IFRS 7.B35 g Example, IFRS 7.IG31A Example, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure		
Range [axis]	axis	IFRS 13.B6 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.B6 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	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Description of fact and reason why entity's exposure to risk arising from contracts within scope of IFRS 17 at end of reporting period is not representative of its exposure during period	text	Effective 2021-01-01 IFRS 17.123 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]				
Disclosure of nature and extent of risks that arise from contracts within scope of IFRS 17 [table]	table	Effective 2021-01-01 IFRS 17.124 Disclosure, Effective 2021-01-01 IFRS 17.125 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 17.127 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 7.21C Disclosure		
Insurance risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure, Effective 2021-01-01 IFRS 17.128 a (i) 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 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 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		
Disclosure of nature and extent of risks that arise from contracts within scope of IFRS 17 [line items]	line items			
Description of exposures to risks that arise from contracts within scope of IFRS 17 and how they arise	text	Effective 2021-01-01 IFRS 17.124 a Disclosure		
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 Disclosure		
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 Disclosure		
Description of changes in exposures to risks that arise from contracts within scope of IFRS 17 and how they arise	text	Effective 2021-01-01 IFRS 17.124 c Disclosure		
Description of changes in objectives, policies and processes for managing risks that arise from contracts within scope of IFRS 17	text	Effective 2021-01-01 IFRS 17.124 c Disclosure		
Description of changes in methods used to measure risks that arise from contracts within scope of IFRS 17	text	Effective 2021-01-01 IFRS 17.124 c Disclosure		
Summary quantitative information about exposure to risk that arises from contracts within scope of IFRS 17 [text block]	text block	Effective 2021-01-01 IFRS 17.125 a Disclosure		
Exposure to risk that arises from contracts within scope of IFRS 17	X instant	Effective 2021-01-01 IFRS 17.125 a Disclosure		
Information about effect of regulatory frameworks in which entity operates	text	Effective 2021-01-01 IFRS 17.126 Disclosure		
Statement that entity applies paragraph 20 of IFRS 17 in determining groups of insurance contracts	text	Effective 2021-01-01 IFRS 17.126 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	Type	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: 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 7.21C Disclosure		
Insurance risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.128 a (i) 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 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 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		
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		
Disclosure of detailed information about concentrations of risk that arises from contracts within scope of IFRS 17 [line items]	line items			
Description of how entity determines concentrations of risk that arises from contracts within scope of IFRS 17	text	Effective 2021-01-01 IFRS 17.127 Disclosure		
Description of shared characteristic that identifies concentration of risk that arises from contracts within scope of IFRS 17	text	Effective 2021-01-01 IFRS 17.127 Disclosure		
Disclosure of sensitivity analysis to changes in risk exposures that arise from contracts within scope of IFRS 17 [text block]	text block	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 [abstract]				
Disclosure of sensitivity analysis to changes in risk exposures that arise from contracts within scope of IFRS 17 [table]	table	Effective 2021-01-01 IFRS 17.128 a 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: 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 7.21C Disclosure		
Insurance risk [member]	member	Effective 2021-01-01 IFRS 17.124 Disclosure: Effective 2021-01-01 IFRS 17.128 a (i) 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		

Label	Type	IFRS Reference	Additional AU 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		
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 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 Disclosure		
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			
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 and from financial assets held	text	Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure		
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	Effective 2021-01-01 IFRS 17.128 b Disclosure		
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	Effective 2021-01-01 IFRS 17.128 c Disclosure		
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	Effective 2021-01-01 IFRS 17.128 c Disclosure		
Disclosure of sensitivity analysis other than specified in paragraph 128(a) of IFRS 17 [text block]	text block	Effective 2021-01-01 IFRS 17.129 Disclosure		
Explanation of method, main parameters and assumptions underlying information provided, sensitivity analysis other than specified in paragraph 128(a) of IFRS 17 [text block]	text block	Effective 2021-01-01 IFRS 17.129 a Disclosure		
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	Effective 2021-01-01 IFRS 17.129 b 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 actual claims compared with previous estimates [abstract]				
Disclosure of actual claims compared with previous estimates [table]	table	Effective 2021-01-01 IFRS 17.130 Disclosure		
Years of insurance claim [axis]	axis	Effective 2021-01-01 IFRS 17.130 Disclosure		
All years of insurance claim [member]	member [default]	Effective 2021-01-01 IFRS 17.130 Disclosure		
Reporting year [member]	member	Effective 2021-01-01 IFRS 17.130 Disclosure		
One year before reporting year [member]	member	Effective 2021-01-01 IFRS 17.130 Disclosure		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Two years before reporting year [member]	member	Effective 2021-01-01 IFRS 17.130 Disclosure		
Three years before reporting year [member]	member	Effective 2021-01-01 IFRS 17.130 Disclosure		
Four years before reporting year [member]	member	Effective 2021-01-01 IFRS 17.130 Disclosure		
Five years before reporting year [member]	member	Effective 2021-01-01 IFRS 17.130 Disclosure		
Six years before reporting year [member]	member	Effective 2021-01-01 IFRS 17.130 Disclosure		
Seven years before reporting year [member]	member	Effective 2021-01-01 IFRS 17.130 Disclosure		
Eight years before reporting year [member]	member	Effective 2021-01-01 IFRS 17.130 Disclosure		
Nine years before reporting year [member]	member	Effective 2021-01-01 IFRS 17.130 Disclosure		
Disclosure of actual claims compared with previous estimates [line items]	line items			
Estimate of undiscounted claims that arise from contracts within scope of IFRS 17	X instant, credit	Effective 2021-01-01 IFRS 17.130 Disclosure		
Actual claims that arise from contracts within scope of IFRS 17	X instant, debit	Effective 2021-01-01 IFRS 17.130 Disclosure		
Liabilities for incurred claims that arise from contracts within scope of IFRS 17	X instant, credit	Effective 2021-01-01 IFRS 17.130 Disclosure		
Disclosure of information about credit risk that arises from contracts within scope of IFRS 17 [text block]	text block	Effective 2021-01-01 IFRS 17.131 Disclosure		
Disclosure of information about credit risk that arises from contracts within scope of IFRS 17 [abstract]				
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 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 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 17.98 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]	line items			
Maximum exposure to credit risk that arises from contracts within scope of IFRS 17	X instant	Effective 2021-01-01 IFRS 17.131 a Disclosure		
Information about credit quality of reinsurance contracts held that are assets	text	Effective 2021-01-01 IFRS 17.131 b Disclosure		
Description of how entity manages liquidity risk that arises from contracts within scope of IFRS 17	text	Effective 2021-01-01 IFRS 17.132 a Disclosure		
Disclosure of maturity analysis for liquidity risk that arises from contracts within scope of IFRS 17 [text block]	text block	Effective 2021-01-01 IFRS 17.132 b Disclosure		
Disclosure of maturity analysis for liquidity risk that arises from contracts within scope of IFRS 17 [abstract]				
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 Disclosure		
Maturity [axis]	axis	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 2021-01-01 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 IAS 1.61 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 7.811 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 7.811 Example IFRS 7.IG31A Example IFRS 16.97 Disclosure IFRS 16.94 Disclosure		



Label	Type	IFRS Reference	Additional AU 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 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 7.811 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 7.811 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		
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 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 17.98 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 maturity analysis for liquidity risk that arises from contracts within scope of IFRS 17 [line items]	line items			
Remaining contractual undiscounted cash outflows (inflows) that arise from contracts within scope of IFRS 17 that are liabilities	X instant, credit	Effective 2021-01-01 IFRS 17.132 b (i) Disclosure		
Estimates of present value of future cash outflows (inflows) that arise from contracts within scope of IFRS 17 that are liabilities	X instant, credit	Effective 2021-01-01 IFRS 17.132 b (ii) Disclosure		
Amounts payable on demand that arise from contracts within scope of IFRS 17	X instant, credit	Effective 2021-01-01 IFRS 17.132 c Disclosure		
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 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 27.18I Disclosure IAS 38.130I Disclosure IFRS 10.C6B Disclosure Effective 2021-01-01 IFRS 17.C27 Disclosure IFRS 11.C13B Disclosure		
Statement that entity does not disclose previously unpublished information about claims development that occurred earlier than five years before end of annual reporting period in which it first applies IFRS 17	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 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 Disclosure Effective on first application of IFRS 9 IFRS 4.39L b Disclosure IFRS 7.6 Disclosure IFRS 7.42I Disclosure IFRS 9.7.2.34 Disclosure		
Disclosure of redesignation of financial assets at date of initial application of IFRS 17 [line items]	line items			
Description of basis for determining financial assets eligible for redesignation at date of initial application of IFRS 17	text	Effective 2021-01-01 IFRS 17.C32 a Disclosure		
Financial assets affected by redesignation at date of initial application of IFRS 17, measurement category immediately before redesignation	text	Effective 2021-01-01 IFRS 17.C32 b (i) Disclosure		
Financial assets affected by redesignation at date of initial application of IFRS 17, carrying amount immediately before redesignation	X instant, debit	Effective 2021-01-01 IFRS 17.C32 b (i) Disclosure		
Financial assets affected by redesignation at date of initial application of IFRS 17, measurement category after redesignation	text	Effective 2021-01-01 IFRS 17.C32 b (ii) Disclosure		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Financial assets affected by redesignation at date of initial application of IFRS 17, carrying amount after redesignation	X instant, debit	Effective 2021-01-01 IFRS 17.C32 b (ii) Disclosure		
Financial assets that were designated as measured at fair value through profit or loss before application of IFRS 17 that are no longer so designated	X instant, debit	Effective 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	Effective 2021-01-01 IFRS 17.C33 a Disclosure		
Description of reasons for designation or de-designation of financial assets as measured at fair value through profit or loss at date of initial application of IFRS 17	text	Effective 2021-01-01 IFRS 17.C33 b Disclosure		
Explanation of why entity came to different conclusions in new assessment applying paragraphs 4.1.2(a) or 4.1.2A(a) of IFRS 9 at date of initial application of IFRS 17	text	Effective 2021-01-01 IFRS 17.C33 c Disclosure		
<b>[838000] Notes - Earnings per share</b>				
Disclosure of earnings per share [text block]	text block	IAS 33 - Disclosure Disclosure		
Basic earnings per share [abstract]				
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	X.XX duration	IAS 33.68 Disclosure		
Total diluted earnings (loss) per share	X.XX duration	IAS 33.66 Disclosure		
Profit (loss), attributable to ordinary equity holders of parent entity [abstract]				
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity	X duration, credit	IAS 33.70 a Disclosure		
Profit (loss) from discontinued operations attributable to ordinary equity holders of parent entity	X duration, credit	IAS 33.70 a Disclosure		
Profit (loss), attributable to ordinary equity holders of parent entity	X duration, credit	IAS 33.70 a Disclosure		
Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity including dilutive effects	X duration, credit	IAS 33.70 a Disclosure		
Profit (loss) from discontinued operations attributable to ordinary equity holders of parent entity including dilutive effects	X duration, credit	IAS 33.70 a Disclosure		
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects	X 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	shares	IAS 33.70 b Disclosure		
Adjusted weighted average number of ordinary shares outstanding	shares	IAS 33.70 b Disclosure		
Increase (decrease) in number of ordinary shares issued	shares	IAS 1.112 c Common practice		
Explanation of adjustments of numerator to calculate basic earnings per share	text	IAS 33.70 a Disclosure		
Adjustment to profit (loss) for preference share dividends	X duration, debit	IAS 33.70 a Example IAS 33 - Example 12 Calculation and presentation of basic and diluted earnings per share (comprehensive example) Example		
Explanation of adjustments of numerator to calculate diluted earnings per share	text	IAS 33.70 a Disclosure		
Explanation of adjustments between denominators used to calculate basic and diluted earnings per share	text	IAS 33.70 b Disclosure		
Dilutive effect of convertible instruments on number of ordinary shares	shares	IAS 33.70 b Common practice		
Dilutive effect of share options on number of ordinary shares	shares	IAS 33.70 b Common practice		
Description of instruments with potential future dilutive effect not included in calculation of diluted earnings per share	text	IAS 33.70 c Disclosure		
Description of transactions after reporting period that significantly change number of ordinary shares outstanding	text	IAS 33.70 d Disclosure		
Description of transactions after reporting period that significantly change number of potential ordinary shares outstanding	text	IAS 33.70 d Disclosure		
<b>[842000] Notes - Effects of changes in foreign exchange rates</b>				
Disclosure of effect of changes in foreign exchange rates [text block]	text block	IAS 21 - Disclosure Disclosure		
Description of functional currency	text	IAS 21.57 c Disclosure, IAS 21.53 Disclosure		
Description of presentation currency	text	IAS 1.51 d Disclosure, IAS 21.53 Disclosure		
Description of reason why presentation currency is different from functional currency	text	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		
Description of methods of translation used to determine supplementary information	text	IAS 21.57 c Disclosure		
Foreign exchange gain (loss)	X duration, credit	IAS 7 - A Statement of cash flows for an entity other than a financial institution Example IAS 21.52 a Disclosure		
Net foreign exchange gain	X duration, credit	IAS 21.52 a Common practice		
Net foreign exchange loss	X duration, debit	IAS 21.52 a Common practice		
Reserve of exchange differences on translation	X instant, credit	IAS 21.52 b Disclosure		
Foreign exchange rates [abstract]				
Closing foreign exchange rate	X.XX instant	IAS 1.112 c Common practice		
Average foreign exchange rate	X.XX duration	IAS 1.112 c Common practice		
<b>[851100] Notes - Cash flow statement</b>				
Disclosure of cash flow statement [text block]	text block	IAS 7 - Presentation of a statement of cash flows Disclosure		
Consideration paid (received)	X duration, credit	IAS 7.40 a Disclosure		
Portion of consideration paid (received) consisting of cash and cash equivalents	X duration, credit	IAS 7.40 b Disclosure		
Cash and cash equivalents in subsidiary or businesses acquired or disposed	X duration, debit	IAS 7.40 c Disclosure		
Assets other than cash or cash equivalents in subsidiary or businesses acquired or disposed	X duration, debit	IAS 7.40 d Disclosure		
Liabilities in subsidiary or businesses acquired or disposed	X duration, credit	IAS 7.40 d Disclosure		
Description of accounting policy for determining components of cash and cash equivalents [text block]	text block	IAS 7.46 Disclosure		
Cash and cash equivalents if different from statement of financial position [abstract]				
Cash and cash equivalents	X instant, debit	IAS 7.45 Disclosure, IFRS 12.B13 a Disclosure, IAS 1.54 i Disclosure		
Bank overdrafts	(X) instant, credit	IAS 7.45 Common practice		
Cash and cash equivalents classified as part of disposal group held for sale	X instant, debit	IAS 7.45 Common practice		
Other differences to cash and cash equivalents in statement of cash flows	(X) instant, credit	IAS 7.45 Common practice		
Total cash and cash equivalents if different from statement of financial position	X instant, debit	IAS 7.45 Common practice		
Explanation of investing and financing transactions not requiring use of cash or cash equivalents	text	IAS 7.43 Disclosure		
Description of acquisition of assets by assuming directly related liabilities or by means of lease	text	IAS 7.44 a Example		
Description of acquisition of entity by means of equity issue	text	IAS 7.44 b Example		
Description of conversion of debt to equity	text	IAS 7.44 c Example		
Disclosure of information that enables users of financial statements to evaluate changes in liabilities arising from financing activities [text block]	text block	IAS 7.44A Disclosure		
Disclosure of reconciliation of liabilities arising from financing activities [text block]	text block	IAS 7.44D Example		
Disclosure of reconciliation of liabilities arising from financing activities [abstract]				
Disclosure of reconciliation of liabilities arising from financing activities [table]	table	IAS 7.44D Example		
Liabilities arising from financing activities [axis]	axis	IAS 7.44D Example		
Liabilities arising from financing activities [member]	member [default]	IAS 7.44D Example		
Long-term borrowings [member]	member	IAS 7 - C Reconciliation of liabilities arising from financing activities Example IAS 7.44C Example		
Short-term borrowings [member]	member	IAS 7.44C Example, IAS 7 - C Reconciliation of liabilities arising from financing activities Example		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Lease liabilities [member]	member	IAS 7 - C Reconciliation of liabilities arising from financing activities <sup>Example</sup> IAS 7.44C		
Assets held to hedge liabilities arising from financing activities [member]	member	IAS 7.44C <sup>Example</sup> , IAS 7 - C Reconciliation of liabilities arising from financing activities <sup>Example</sup>		
Disclosure of reconciliation of liabilities arising from financing activities [line items]	line items			
Liabilities arising from financing activities at beginning of period	X instant, credit	IAS 7.44D <sup>Example</sup>		
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 <sup>Disclosure</sup>		
Increase (decrease) through obtaining or losing control of subsidiaries or other businesses, liabilities arising from financing activities	X duration, credit	IAS 7.44B b <sup>Disclosure</sup>		
Increase (decrease) through effect of changes in foreign exchange rates, liabilities arising from financing activities	X duration, credit	IAS 7.44B c <sup>Disclosure</sup>		
Increase (decrease) through changes in fair values, liabilities arising from financing activities	X duration, credit	IAS 7.44B d <sup>Disclosure</sup>		
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 <sup>Example</sup> , IAS 7.44B <sup>Example</sup>		
Increase (decrease) through other changes, liabilities arising from financing activities	X duration, credit	IAS 7.44B e <sup>Disclosure</sup>		
Total increase (decrease) in liabilities arising from financing activities	X duration, credit	IAS 7.44B <sup>Disclosure</sup>		
Liabilities arising from financing activities at end of period	X instant, credit	IAS 7.44D <sup>Example</sup>		
Cash and cash equivalents held by entity unavailable for use by group	X instant, debit	IAS 7.48 <sup>Disclosure</sup>		
Commentary by management on significant cash and cash equivalent balances held by entity that are not available for use by group	text	IAS 7.48 <sup>Disclosure</sup>		
Disclosure of additional information about understanding financial position and liquidity of entity [text block]	text block	IAS 7.50 <sup>Example</sup>		
Undrawn borrowing facilities	X instant, credit	IAS 7.50 a <sup>Example</sup>		
Cash flows from (used in) increases in operating capacity	X duration, debit	IAS 7.50 c <sup>Example</sup>		
Cash flows from (used in) maintaining operating capacity	X duration, debit	IAS 7.50 c <sup>Example</sup>		
Income taxes paid (refund) [abstract]				
Income taxes paid (refund), classified as operating activities	X duration, credit	IAS 7.35 <sup>Disclosure</sup> , IAS 7.14 f <sup>Example</sup>		
Income taxes paid (refund), classified as investing activities	X duration, credit	IAS 7.14 f <sup>Example</sup> , IAS 7.35 <sup>Disclosure</sup>		
Income taxes paid (refund), classified as financing activities	X duration, credit	IAS 7.14 f <sup>Example</sup> , IAS 7.35 <sup>Disclosure</sup>		
Total income taxes paid (refund)	X duration, credit	IAS 7.35 <sup>Disclosure</sup>		
Disclosure of reconciliation of cash flows arising from operating activities to net cost of services by not-for-profit entities [text block]	text block			AASB 107.Aus20.2
Disclosure of reconciliation of profit to net cash inflow from operating activities [text block]	text block			AASB 1054.16
<b>[861000] Notes - Analysis of other comprehensive income by item</b>				
Disclosure of analysis of other comprehensive income by item [text block]	text block	IAS 1.106A <sup>Disclosure</sup>		
Disclosure of analysis of other comprehensive income by item [abstract]				
Disclosure of analysis of other comprehensive income by item [table]	table	IAS 1.106A <sup>Disclosure</sup>		
Components of equity [axis]	axis	IAS 1.106 <sup>Disclosure</sup>		
Equity [member]	member [default]	IAS 1.106 <sup>Disclosure</sup>		
Equity attributable to owners of parent [member]	member	IAS 1.106 <sup>Disclosure</sup>		
Issued capital [member]	member	IAS 1.106 <sup>Disclosure</sup>		
Share premium [member]	member	IAS 1.106 <sup>Disclosure</sup>		
Treasury shares [member]	member	IAS 1.106 <sup>Disclosure</sup>		
Other equity interest [member]	member	IAS 1.106 <sup>Disclosure</sup>		
Other reserves [member]	member	IAS 1.106 <sup>Disclosure</sup> , IAS 1.79 b <sup>Disclosure</sup>		
Revaluation surplus [member]	member	IFRS 1.IG10 <sup>Disclosure</sup> , IAS 1.108 <sup>Example</sup> , IAS 16.39 <sup>Disclosure</sup>		
Reserve of exchange differences on translation [member]	member	IAS 1.108 <sup>Example</sup> , IAS 21.52 b <sup>Disclosure</sup>		
Reserve of cash flow hedges [member]	member	IFRS 9.6.5.11 <sup>Disclosure</sup> , IAS 1.108 <sup>Example</sup>		
Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]	member	IAS 1.108 <sup>Example</sup>		
Reserve of change in value of time value of options [member]	member	IFRS 9.6.5.15 <sup>Disclosure</sup> , IAS 1.108 <sup>Example</sup>		
Reserve of change in value of forward elements of forward contracts [member]	member	IAS 1.108 <sup>Example</sup> , IFRS 9.6.5.16 <sup>Disclosure</sup>		
Reserve of change in value of foreign currency basis spreads [member]	member	IAS 1.108 <sup>Example</sup> , IFRS 9.6.5.16 <sup>Disclosure</sup>		
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income [member]	member	IAS 1.108 <sup>Example</sup>		
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 <sup>Example</sup>		
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 <sup>Example</sup>		
Reserve of finance income (expenses) from reinsurance contracts held excluded from profit or loss [member]	member	Effective 2021-01-01 IAS 1.108 <sup>Example</sup>		
Reserve of gains and losses on remeasuring available-for-sale financial assets [member]	member	Expiry date 2021-01-01 IAS 1.108 <sup>Example</sup>		
Reserve of share-based payments [member]	member	IAS 1.108 <sup>Example</sup>		
Reserve of remeasurements of defined benefit plans [member]	member	IAS 1.108 <sup>Example</sup>		
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 <sup>Disclosure</sup> , IFRS 5 - Example 12 <sup>Example</sup>		
Reserve of gains and losses from investments in equity instruments [member]	member	IAS 1.108 <sup>Example</sup>		
Reserve of change in fair value of financial liability attributable to change in credit risk of liability [member]	member	IAS 1.108 <sup>Example</sup>		
Reserve for catastrophe [member]	member	Expiry date 2021-01-01 IAS 1.108 <sup>Example</sup> , Expiry date 2021-01-01 IFRS 4.IG58 <sup>Disclosure</sup>		
Reserve for equalisation [member]	member	Expiry date 2021-01-01 IAS 1.108 <sup>Example</sup> , Expiry date 2021-01-01 IFRS 4.IG58 <sup>Disclosure</sup>		
Reserve of discretionary participation features [member]	member	Expiry date 2021-01-01 IFRS 4.34 b <sup>Disclosure</sup> , Expiry date 2021-01-01 IFRS 4.IG22 f <sup>Disclosure</sup> , Expiry date 2021-01-01 IAS 1.108 <sup>Example</sup>		
Retained earnings [member]	member	IAS 1.106 <sup>Disclosure</sup> , IAS 1.108 <sup>Example</sup>		
Non-controlling interests [member]	member	IAS 1.106 <sup>Disclosure</sup>		
Types of risks [axis]	axis	Effective 2021-01-01 IFRS 17.124 <sup>Disclosure</sup> , Effective 2021-01-01 IFRS 17.128 a <sup>Disclosure</sup> , IFRS 7.21C <sup>Disclosure</sup> , IFRS 7.34 <sup>Disclosure</sup> , IFRS 7.33 <sup>Disclosure</sup> , Effective 2021-01-01 IFRS 17.127 <sup>Disclosure</sup> , Effective 2021-01-01 IFRS 17.125 <sup>Disclosure</sup>		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
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 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 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:		
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.IG32 Example: IFRS 7.40 a Example:		
Residual value risk [member]	member	IFRS 7.40 a Example: IFRS 7.IG32 Example:		
Disclosure of analysis of other comprehensive income by item [line items]	line items			
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 Disclosure: Expiry date 2021-01-01 IAS 1.91 a Disclosure:		
Other comprehensive income, net of tax, cash flow hedges	X duration, credit	IAS 1.91 a Disclosure: IAS 1.7 Disclosure: 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 Disclosure:		
Gains (losses) on cash flow hedges, net of tax	X duration, credit	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, 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 future cash flows are no longer expected to occur, 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 hedged item affected profit or loss, net of tax	X duration, debit	IFRS 7.24E a 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	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 that hedge transaction 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	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	X duration, credit	IFRS 7.24E c Disclosure:		
Other comprehensive income, net of tax, change in value of forward elements of forward contracts that hedge time-period related hedged items	X duration, credit	IFRS 7.24E c Disclosure:		
Other comprehensive income, net of tax, change in value of foreign currency basis spreads	X duration, credit	IAS 1.91 a Disclosure: IAS 1.7 Disclosure:		
Other comprehensive income, net of tax, change in value of foreign currency basis spreads that hedge transaction 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 that hedge time-period related hedged items	X duration, credit	IFRS 7.24E c Disclosure:		
Other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive income	X duration, credit	IAS 1.91 a Disclosure: IAS 1.7 Disclosure:		
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:		

Label	Type	IFRS Reference	Additional AU 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 <sup>Disclosure</sup> IAS 1.91 a <sup>disclosure</sup>		
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 <sup>Disclosure</sup> IAS 1.91 a <sup>disclosure</sup>		
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	Effective 2021-01-01 IFRS 17.90 <sup>Disclosure</sup> Effective 2021-01-01 IAS 1.91 a <sup>disclosure</sup> Effective 2021-01-01 IAS 1.7 <sup>disclosure</sup>		
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 <sup>disclosure</sup> Effective 2021-01-01 IAS 1.91 a <sup>disclosure</sup> Effective 2021-01-01 IFRS 17.90 <sup>disclosure</sup>		
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 <sup>Disclosure</sup> Effective 2021-01-01 IAS 1.7 <sup>disclosure</sup> Effective 2021-01-01 IFRS 17.82 <sup>disclosure</sup> Effective 2021-01-01 IAS 1.91 a <sup>disclosure</sup>		
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 <sup>disclosure</sup> IFRS 12.B16 c <sup>disclosure</sup> Effective on first application of IFRS 9 IFRS 4.39M b <sup>disclosure</sup>		
<b>[861200] Notes - Share capital, reserves and other equity interest</b>				
Disclosure of share capital, reserves and other equity interest [text block]	text block	IAS 1.79 <sup>disclosure</sup>		
Disclosure of classes of share capital [text block]	text block	IAS 1.79 a <sup>disclosure</sup>		
Disclosure of classes of share capital [abstract]				
Disclosure of classes of share capital [table]	table	IAS 1.79 a <sup>disclosure</sup>		
Classes of share capital [axis]	axis	IAS 1.79 a <sup>disclosure</sup>		
Share capital [member]	member [default]	IAS 1.79 a <sup>disclosure</sup>		
Ordinary shares [member]	member	IAS 1.79 a <sup>Common practice</sup> IAS 33.66 <sup>disclosure</sup>		
Preference shares [member]	member	IAS 1.79 a <sup>Common practice</sup>		
Disclosure of classes of share capital [line items]	line items			
Number of shares authorised	shares	IAS 1.79 a (i) <sup>disclosure</sup>		
Number of shares issued [abstract]				
Number of shares issued and fully paid	shares	IAS 1.79 a (ii) <sup>disclosure</sup>		
Number of shares issued but not fully paid	shares	IAS 1.79 a (ii) <sup>disclosure</sup>		
Total number of shares issued	shares	IAS 1.106 d <sup>Common practice</sup>		
Par value per share	X.XX instant	IAS 1.79 a (iii) <sup>disclosure</sup>		
Explanation of fact that shares have no par value	text	IAS 1.79 a (iii) <sup>disclosure</sup>		
Reconciliation of number of shares outstanding [abstract]				
Number of shares outstanding at beginning of period	shares	IAS 1.79 a (iv) <sup>disclosure</sup>		
Changes in number of shares outstanding [abstract]				
Total increase (decrease) in number of shares outstanding	shares	IAS 1.79 a (iv) <sup>disclosure</sup>		
Number of shares outstanding at end of period	shares	IAS 1.79 a (iv) <sup>disclosure</sup>		
Rights, preferences and restrictions attaching to class of share capital	text	IAS 1.79 a (v) <sup>disclosure</sup>		
Number of shares in entity held by entity or by its subsidiaries or associates	shares	IAS 1.79 a (vi) <sup>disclosure</sup>		
Number of shares reserved for issue under options and contracts for sale of shares	shares	IAS 1.79 a (vii) <sup>disclosure</sup>		
Description of terms of shares reserved for issue under options and contracts for sale of shares	text	IAS 1.79 a (vii) <sup>disclosure</sup>		
Disclosure of reserves within equity [text block]	text block	IAS 1.79 b <sup>disclosure</sup>		
Disclosure of reserves within equity [abstract]				
Disclosure of reserves within equity [table]	table	IAS 1.79 b <sup>disclosure</sup>		
Reserves within equity [axis]	axis	IAS 1.79 b <sup>disclosure</sup>		
Other reserves [member]	member [default]	IAS 1.106 <sup>disclosure</sup> IAS 1.79 b <sup>disclosure</sup>		
Revaluation surplus [member]	member	IFRS 1.IG10 <sup>disclosure</sup> IAS 1.108 <sup>Example</sup> IAS 16.39 <sup>disclosure</sup>		
Reserve of exchange differences on translation [member]	member	IAS 1.108 <sup>Example</sup> IAS 21.52 b <sup>disclosure</sup>		
Reserve of cash flow hedges [member]	member	IFRS 9.6.5.11 <sup>disclosure</sup> IAS 1.108 <sup>Example</sup>		
Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]	member	IAS 1.108 <sup>Example</sup>		
Reserve of change in value of time value of options [member]	member	IFRS 9.6.5.15 <sup>disclosure</sup> IAS 1.108 <sup>Example</sup>		
Reserve of change in value of forward elements of forward contracts [member]	member	IAS 1.108 <sup>Example</sup> IFRS 9.6.5.16 <sup>disclosure</sup>		
Reserve of change in value of foreign currency basis spreads [member]	member	IAS 1.108 <sup>Example</sup> IFRS 9.6.5.16 <sup>disclosure</sup>		
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income [member]	member	IAS 1.108 <sup>Example</sup>		
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 <sup>Example</sup>		
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 <sup>Example</sup>		
Reserve of finance income (expenses) from reinsurance contracts held excluded from profit or loss [member]	member	Effective 2021-01-01 IAS 1.108 <sup>Example</sup>		
Reserve of gains and losses on remeasuring available-for-sale financial assets [member]	member	Expiry date 2021-01-01 IAS 1.108 <sup>Example</sup>		
Reserve of share-based payments [member]	member	IAS 1.108 <sup>Example</sup>		
Reserve of remeasurements of defined benefit plans [member]	member	IAS 1.108 <sup>Example</sup>		
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 <sup>disclosure</sup> IFRS 5 - Example 12 <sup>Example</sup>		
Reserve of gains and losses from investments in equity instruments [member]	member	IAS 1.108 <sup>Example</sup>		
Reserve of change in fair value of financial liability attributable to change in credit risk of liability [member]	member	IAS 1.108 <sup>Example</sup>		
Reserve for catastrophe [member]	member	Expiry date 2021-01-01 IAS 1.108 <sup>Example</sup> Expiry date 2021-01-01 IFRS 4.IG58 <sup>disclosure</sup>		
Reserve for equalisation [member]	member	Expiry date 2021-01-01 IAS 1.108 <sup>Example</sup> Expiry date 2021-01-01 IFRS 4.IG58 <sup>disclosure</sup>		
Reserve of discretionary participation features [member]	member	Expiry date 2021-01-01 IFRS 4.34 b <sup>disclosure</sup> Expiry date 2021-01-01 IFRS 4.IG22 f <sup>disclosure</sup> Expiry date 2021-01-01 IAS 1.108 <sup>Example</sup>		
Disclosure of reserves within equity [line items]	line items			
Description of nature and purpose of reserves within equity	text	IAS 1.79 b <sup>disclosure</sup>		
Description of rights, preferences and restrictions attaching to category of equity interest by entity without share capital	text	IAS 1.80 <sup>disclosure</sup>		
Summary quantitative data about puttable financial instruments classified as equity instruments	text	IAS 1.136A a <sup>disclosure</sup>		
Information about objectives, policies and processes for managing entity's obligation to repurchase or redeem puttable financial instruments	text	IAS 1.136A b <sup>disclosure</sup>		
Expected cash outflow on redemption or repurchase of puttable financial instruments	X duration, credit	IAS 1.136A c <sup>disclosure</sup>		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Information about how expected cash outflow on redemption or repurchase was determined	text	IAS 1.136A d Disclosure		
<b>[868200] Notes - Rights to interests arising from decommissioning, restoration and environmental rehabilitation funds</b>				
Disclosure of interest in funds [text block]	text block	IFRIC 5 - Consensus Disclosure		
Description of nature of interest in funds	text	IFRIC 5.11 Disclosure		
Description of restrictions on access to assets in funds	text	IFRIC 5.11 Disclosure		
<b>[868500] Notes - Members' shares in co-operative entities and similar instruments</b>				
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 redemption prohibition	text	IFRIC 2.13 Disclosure		
<b>[871100] Notes - Operating segments</b>				
Disclosure of entity's operating segments [text block]	text block	IFRS 8 - Disclosure Disclosure		
Description of factors used to identify entity's reportable segments	text	IFRS 8.22 a Disclosure		
Description of judgements made by management in applying aggregation criteria for operating segments	text	IFRS 8.22 aa Disclosure		
Description of types of products and services from which each reportable segment derives its revenues	text	IFRS 8.22 b Disclosure		
Description of sources of revenue for all other segments	text	IFRS 8.16 Disclosure		
Description of basis of accounting for transactions between reportable segments	text	IFRS 8.27 a Disclosure		
Description of nature of differences between measurements of reportable segments' profits or losses and entity's profit or loss before income tax expense or income and discontinued operations	text	IFRS 8.27 b Disclosure		
Description of nature of differences between measurements of reportable segments' assets and entity's assets	text	IFRS 8.27 c Disclosure		
Description of nature of differences between measurements of reportable segments' liabilities and entity's liabilities	text	IFRS 8.27 d Disclosure		
Description of nature of changes from prior periods in measurement methods used to determine reported segment profit or loss and effect of those changes on measure of segment profit or loss	text	IFRS 8.27 e Disclosure		
Description of nature and effect of any asymmetrical allocations to reportable segments	text	IFRS 8.27 f Disclosure		
Disclosure of operating segments [text block]	text block	IFRS 8.23 Disclosure		
Disclosure of operating segments [abstract]				
Disclosure of operating segments [table]	table	IFRS 8.23 Disclosure		
Segment consolidation items [axis]	axis	IFRS 8.23 Disclosure		
Entity's total for segment consolidation items [member]	member [default]	IFRS 8.28 Disclosure		
Operating segments [member]	member	IFRS 8.28 Disclosure		
Material reconciling items [member]	member	IFRS 8.28 Disclosure		
Elimination of intersegment amounts [member]	member	IFRS 8.IG4 Example IFRS 8.28 Example		
Unallocated amounts [member]	member	IFRS 8.IG4 Example IFRS 8.28 Example		
Segments [axis]	axis	IFRS 8.23 Disclosure, IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, Effective 2021-01-01 IFRS 17.96 c Example, IFRS 15.115 Disclosure		
Segments [member]	member [default]	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 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			
Revenue	X duration, credit	IAS 1.103 Example, IFRS 8.28 a Disclosure, IAS 1.102 Example, 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 5.33 b (i) Disclosure, IFRS 8.33 a Disclosure		
Interest income	X duration, credit	IAS 1.112 c Common practice, IFRS 8.23 c Disclosure, IFRS 12.813 e Disclosure, IFRS 8.28 e Disclosure		
Interest expense	X duration, debit	IFRS 12.813 f Disclosure, IFRS 8.23 d Disclosure, IFRS 8.28 e Disclosure		
Interest income (expense)	X duration, credit	IAS 1.85 Common practice, IFRS 8.23 Disclosure, 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, IAS 1.99 Disclosure, IFRS 8.28 e 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 Disclosure		
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		
Profit (loss) before tax	X duration, credit	IAS 1.103 Example, IFRS 8.23 Example, IFRS 8.28 b Example, IAS 1.102 Example, IFRS 5.33 b (i) Disclosure		
Profit (loss) from continuing operations	X duration, credit	IFRS 12.812 b (vi) Disclosure, IAS 1.81A a Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure		
Profit (loss)	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 7.18 b Disclosure, IFRS 12.810 b Example, Effective on first application of IFRS 9 IFRS 4.39L e Example		
Assets	X instant, debit	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 Disclosure		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Investments accounted for using equity method	X instant, debit	IFRS 12.B16 <sup>Disclosure</sup> IFRS 8.24 a <sup>Disclosure</sup> IAS 1.54 e <sup>Disclosure</sup>		
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 <sup>Disclosure</sup> IFRS 8.24 b <sup>Disclosure</sup>		
Liabilities	X instant, credit	IAS 1.55 <sup>Disclosure</sup> IFRS 13.93 e <sup>Disclosure</sup> IFRS 8.23 <sup>Disclosure</sup> IFRS 8.28 d <sup>Disclosure</sup> IFRS 13.93 b <sup>Disclosure</sup> IFRS 13.93 a <sup>Disclosure</sup>		
Impairment loss recognised in profit or loss	X duration, debit	IAS 36.129 a <sup>Disclosure</sup> IAS 36.126 a <sup>Disclosure</sup>		
Reversal of impairment loss recognised in profit or loss	X duration, credit	IAS 36.126 b <sup>Disclosure</sup> IAS 36.129 b <sup>Disclosure</sup>		
Impairment loss recognised in other comprehensive income	X duration, debit	IAS 36.129 a <sup>Disclosure</sup> IAS 36.126 c <sup>Disclosure</sup>		
Reversal of impairment loss recognised in other comprehensive income	X duration, credit	IAS 36.126 d <sup>Disclosure</sup> IAS 36.129 b <sup>Disclosure</sup>		
Net cash flows from (used in) operating activities	X duration	IAS 7.50 d <sup>Disclosure</sup> IAS 7.10 <sup>Disclosure</sup>		
Net cash flows from (used in) investing activities	X duration, debit	IAS 7.10 <sup>Disclosure</sup> IAS 7.50 d <sup>Disclosure</sup>		
Net cash flows from (used in) financing activities	X duration, debit	IAS 7.10 <sup>Disclosure</sup> IAS 7.50 d <sup>Disclosure</sup>		
Description of material reconciling items	text	IFRS 8.28 <sup>Disclosure</sup>		
Disclosure of products and services [text block]	text block	IFRS 8.32 <sup>Disclosure</sup>		
Disclosure of products and services [abstract]				
Disclosure of products and services [table]	table	IFRS 8.32 <sup>Disclosure</sup>		
Products and services [axis]	axis	IFRS 15.B89 a <sup>Example</sup> IFRS 8.32 <sup>Disclosure</sup>		
Products and services [member]	member [default]	IFRS 15.B89 a <sup>Example</sup> IFRS 8.32 <sup>Disclosure</sup>		
Disclosure of products and services [line items]	line items			
Revenue	X duration, credit	IAS 1.103 <sup>Example</sup> IFRS 8.28 a <sup>Disclosure</sup> IAS 1.102 <sup>Example</sup> IFRS 12.B12 b (v) <sup>Disclosure</sup> IFRS 8.32 <sup>Disclosure</sup> IAS 1.82 a <sup>Disclosure</sup> IFRS 8.34 <sup>Disclosure</sup> IFRS 8.23 a <sup>Disclosure</sup> IFRS 12.B10 b <sup>Example</sup> IFRS 5.33 b (i) <sup>Disclosure</sup> IFRS 8.33 a <sup>Disclosure</sup>		
Disclosure of geographical areas [text block]	text block	IFRS 8.33 <sup>Disclosure</sup>		
Disclosure of geographical areas [abstract]				
Disclosure of geographical areas [table]	table	IFRS 8.33 <sup>Disclosure</sup>		
Geographical areas [axis]	axis	Effective 2021-01-01 IFRS 17.96 b <sup>Example</sup> IFRS 15.B89 b <sup>Example</sup> IFRS 8.33 <sup>Disclosure</sup> IAS 19.138 a <sup>Example</sup>		
Geographical areas [member]	member [default]	IFRS 8.33 <sup>Disclosure</sup> IFRS 15.B89 b <sup>Example</sup> Effective 2021-01-01 IFRS 17.96 b <sup>Example</sup> IAS 19.138 a <sup>Example</sup>		
Country of domicile [member]	member	IFRS 8.33 b <sup>Disclosure</sup> IFRS 8.33 a <sup>Disclosure</sup>		
Foreign countries [member]	member	IFRS 8.33 a <sup>Disclosure</sup> IFRS 8.33 b <sup>Disclosure</sup>		
Disclosure of geographical areas [line items]	line items			
Revenue	X duration, credit	IAS 1.103 <sup>Example</sup> IFRS 8.28 a <sup>Disclosure</sup> IAS 1.102 <sup>Example</sup> IFRS 12.B12 b (v) <sup>Disclosure</sup> IFRS 8.32 <sup>Disclosure</sup> IAS 1.82 a <sup>Disclosure</sup> IFRS 8.34 <sup>Disclosure</sup> IFRS 8.23 a <sup>Disclosure</sup> IFRS 12.B10 b <sup>Example</sup> IFRS 5.33 b (i) <sup>Disclosure</sup> IFRS 8.33 a <sup>Disclosure</sup>		
Non-current assets other than financial instruments, deferred tax assets, post-employment benefit assets, and rights arising under insurance contracts	X instant, debit	IFRS 8.33 b <sup>Disclosure</sup>		
Disclosure of major customers [text block]	text block	IFRS 8.34 <sup>Disclosure</sup>		
Disclosure of major customers [abstract]				
Disclosure of major customers [table]	table	IFRS 8.34 <sup>Disclosure</sup>		
Major customers [axis]	axis	IFRS 8.34 <sup>Disclosure</sup>		
Customers [member]	member [default]	IFRS 8.34 <sup>Disclosure</sup>		
Government [member]	member	IFRS 8.34 <sup>Disclosure</sup>		
Disclosure of major customers [line items]	line items			
Revenue	X duration, credit	IAS 1.103 <sup>Example</sup> IFRS 8.28 a <sup>Disclosure</sup> IAS 1.102 <sup>Example</sup> IFRS 12.B12 b (v) <sup>Disclosure</sup> IFRS 8.32 <sup>Disclosure</sup> IAS 1.82 a <sup>Disclosure</sup> IFRS 8.34 <sup>Disclosure</sup> IFRS 8.23 a <sup>Disclosure</sup> IFRS 12.B10 b <sup>Example</sup> IFRS 5.33 b (i) <sup>Disclosure</sup> IFRS 8.33 a <sup>Disclosure</sup>		
Percentage of entity's revenue	X.XX duration	IFRS 8.34 <sup>Common practice</sup>		
Information about major customers	text	IFRS 8.34 <sup>Disclosure</sup>		
Description of basis for attributing revenues from external customers to individual countries	text	IFRS 8.33 a <sup>Disclosure</sup>		
Explanation of interest income reported net of interest expense	text	IFRS 8.23 <sup>Disclosure</sup>		
Explanation of why revenues from external customers for each product and service, or each group of similar products and services, are not reported	text	IFRS 8.32 <sup>Disclosure</sup> IFRS 8.33 <sup>Disclosure</sup>		
<b>[880000] Notes - Additional information</b>				
Disclosure of additional information [text block]	text block	IAS 1.112 c <sup>Disclosure</sup>		
Capital commitments [abstract]				
Contractual capital commitments	X instant, credit	IAS 1.112 c <sup>Common practice</sup>		
Authorised capital commitments but not contracted for	X instant, credit	IAS 1.112 c <sup>Common practice</sup>		
Total capital commitments	X instant, credit	IAS 1.112 c <sup>Common practice</sup>		
Auditor's remuneration [abstract]				
Auditor's remuneration for audit services	X duration, debit	IAS 1.112 c <sup>Common practice</sup>		
Auditor's remuneration for tax services	X duration, debit	IAS 1.112 c <sup>Common practice</sup>		
Auditor's remuneration for other services	X duration, debit	IAS 1.112 c <sup>Common practice</sup>		
Total auditor's remuneration	X duration, debit	IAS 1.112 c <sup>Common practice</sup>		
Auditor and reviewer's remuneration [abstract]				
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	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU 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	text block			AASB 1054.11
Number and average number of employees [abstract]				
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 Common practice IFRS 7.35N Example IFRS 7.IG20D Example IAS 1.112 c Common practice		
Later than one month and not later than six months [member]	member	IFRS 7.811 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 7.811 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 7.811 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 7.811 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 7.811 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 7.811 Example IFRS 7.IG31A Example		
Later than three years [member]	member	IFRS 7.811 Example IFRS 7.IG31A Example		
Later than ten years [member]	member	IAS 1.112 c Common practice IFRS 7.811 Example IFRS 7.IG31A Example		
Disclosure of franking credits [text block]	text block			AASB 1054.13, AASB 1054.12, AASB 1054.14
Disclosure of additional information about franking credits for each class [text block]	text block			AASB 1054.15
Disclosure of deed of cross guarantee [text block]	text block			ASIC CO 98/1418
<b>[913000] Axis - Consolidated and separate financial statements</b>				
Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure	ASIC CO10/654	
Consolidated [member]	member [default]	IAS 27.4 Disclosure		
Separate [member]	member	IAS 27.4 Disclosure		
<b>[990000] Axis - Defaults</b>				
Accounting estimates [axis]	axis	IAS 8.39 Disclosure		
Accounting estimates [member]	member [default]	IAS 8.39 Disclosure		
Actuarial assumptions [axis]	axis	IAS 19.145 Disclosure		
Actuarial assumptions [member]	member [default]	IAS 19.145 Disclosure		
Agricultural produce by group [axis]	axis	IAS 41.46 b (ii) Common practice		
Agricultural produce, group [member]	member [default]	IAS 41.46 b (ii) Common practice		
Amounts arising from insurance contracts [axis]	axis	Expiry date 2021-01-01 IFRS 4 - Disclosure Common practice		
Net amount arising from insurance contracts [member]	member [default]	Expiry date 2021-01-01 IFRS 4 - Disclosure Common practice		
Assets and liabilities [axis]	axis	IAS 1.125 Disclosure		
Assets and liabilities [member]	member [default]	IAS 1.125 Disclosure		
Assets and liabilities classified as held for sale [axis]	axis	IFRS 5.38 Disclosure		
Assets and liabilities not classified as held for sale [member]	member [default]	IFRS 5.38 Disclosure		
Associates [axis]	axis	IAS 27.16 b Disclosure IFRS 12.B4 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.B4 d Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure IAS 27.17 b Disclosure		
Biological assets [axis]	axis	IAS 41.50 Common practice		
Biological assets [member]	member [default]	IAS 41.50 Common practice		
Biological assets by age [axis]	axis	IAS 41.43 Example		
Biological assets, age [member]	member [default]	IAS 41.43 Example		
Biological assets by group [axis]	axis	IAS 41.41 Disclosure		
Biological assets, group [member]	member [default]	IAS 41.41 Disclosure		
Biological assets by type [axis]	axis	IAS 41.43 Example		
Biological assets, type [member]	member [default]	IAS 41.43 Example		
Borrowings by name [axis]	axis	IFRS 7.7 Common practice		
Borrowings by name [member]	member [default]	IFRS 7.7 Common practice		
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		
Capital requirements [axis]	axis	IAS 1.136 Disclosure		
Capital requirements [member]	member [default]	IAS 1.136 Disclosure		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 38.118 e <sup>Disclosure</sup> Expiry date 2021-01-01 IFRS 7.IG29 <sup>Common practice</sup> IFRS 3.867 d <sup>Disclosure</sup> IAS 40.79 c <sup>Disclosure</sup> IAS 41.50 <sup>Disclosure</sup> Expiry date 2021-01-01 IFRS 7.37 b <sup>Common practice</sup> IAS 40.76 <sup>Disclosure</sup> IAS 41.54 f <sup>Disclosure</sup> IFRS 7.35H <sup>Disclosure</sup> IAS 16.73 e <sup>Disclosure</sup> IAS 40.79 d <sup>Disclosure</sup> IFRS 7.35I <sup>Disclosure</sup> IAS 16.73 d <sup>Disclosure</sup> IAS 38.118 c <sup>Disclosure</sup>		
Carrying amount [member]	member [default]	Expiry date 2021-01-01 IFRS 7.IG29 a <sup>Example</sup> IAS 38.118 e <sup>Disclosure</sup> IAS 40.79 d <sup>Disclosure</sup> IFRS 7.35I <sup>Disclosure</sup> IFRS 3.867 d <sup>Disclosure</sup> IAS 41.50 <sup>Disclosure</sup> IAS 16.73 e <sup>Disclosure</sup> Expiry date 2021-01-01 IFRS 7.37 b <sup>Example</sup> IAS 40.76 <sup>Disclosure</sup> IFRS 7.35H <sup>Disclosure</sup>		
Cash-generating units [axis]	axis	IAS 36.134 <sup>Disclosure</sup>		
Entity's total for cash-generating units [member]	member [default]	IAS 36.135 <sup>Disclosure</sup> IAS 36.134 <sup>Disclosure</sup>		
Categories of assets recognised from costs to obtain or fulfil contracts with customers [axis]	axis	IFRS 15.128 a <sup>Disclosure</sup>		
Categories of assets recognised from costs to obtain or fulfil contracts with customers [member]	member [default]	IFRS 15.128 a <sup>Disclosure</sup>		
Categories of financial assets [axis]	axis	IFRS 7.8 <sup>Disclosure</sup>		
Financial assets, category [member]	member [default]	IFRS 7.8 <sup>Disclosure</sup>		
Categories of financial liabilities [axis]	axis	IFRS 7.8 <sup>Disclosure</sup>		
Financial liabilities, category [member]	member [default]	IFRS 7.8 <sup>Disclosure</sup>		
Categories of related parties [axis]	axis	IAS 24.19 <sup>Disclosure</sup>		
Entity's total for related parties [member]	member [default]	IAS 24.19 <sup>Disclosure</sup>		
Characteristics of defined benefit plans [axis]	axis	IAS 19.138 b <sup>Example</sup>		
Characteristics of defined benefit plans [member]	member [default]	IAS 19.138 b <sup>Example</sup>		
Classes of acquired receivables [axis]	axis	IFRS 3.864 h <sup>Disclosure</sup>		
Classes of acquired receivables [member]	member [default]	IFRS 3.864 h <sup>Disclosure</sup>		
Classes of assets [axis]	axis	IAS 36.126 <sup>Disclosure</sup> IAS 36.130 d (ii) <sup>Disclosure</sup> IFRS 13.93 <sup>Disclosure</sup> IFRS 16.53 <sup>Disclosure</sup>		
Assets [member]	member [default]	IAS 36.126 <sup>Disclosure</sup> IFRS 13.93 <sup>Disclosure</sup> IFRS 16.53 <sup>Disclosure</sup>		
Classes of contingent liabilities [axis]	axis	IFRS 3.867 c <sup>Disclosure</sup> IAS 37.86 <sup>Disclosure</sup>		
Contingent liabilities [member]	member [default]	IAS 37.88 <sup>Disclosure</sup> IFRS 3.867 c <sup>Disclosure</sup>		
Classes of entity's own equity instruments [axis]	axis	IFRS 13.93 <sup>Disclosure</sup>		
Entity's own equity instruments [member]	member [default]	IFRS 13.93 <sup>Disclosure</sup>		
Classes of financial assets [axis]	axis	IFRS 7.6 <sup>Disclosure</sup> Effective on first application of IFRS 9 IFRS 4.39L b <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.C32 <sup>Disclosure</sup> IFRS 7.42I <sup>Disclosure</sup> IFRS 9.7.2.34 <sup>Disclosure</sup>		
Financial assets, class [member]	member [default]	Effective 2021-01-01 IFRS 17.C32 <sup>Disclosure</sup> Effective on first application of IFRS 9 IFRS 4.39L b <sup>Disclosure</sup> IFRS 7.6 <sup>Disclosure</sup> IFRS 7.42I <sup>Disclosure</sup> IFRS 9.7.2.34 <sup>Disclosure</sup>		
Classes of financial instruments [axis]	axis	IFRS 7.35K <sup>Disclosure</sup> IFRS 7.35H <sup>Disclosure</sup> IFRS 7.36 <sup>Disclosure</sup> IFRS 7.35M <sup>Disclosure</sup>		
Financial instruments, class [member]	member [default]	IFRS 7.36 <sup>Disclosure</sup> IFRS 7.35K <sup>Disclosure</sup> IFRS 7.35M <sup>Disclosure</sup> IFRS 7.35H <sup>Disclosure</sup>		
Classes of financial liabilities [axis]	axis	IFRS 7.6 <sup>Disclosure</sup> IFRS 7.42I <sup>Disclosure</sup> IFRS 9.7.2.34 <sup>Disclosure</sup>		
Financial liabilities, class [member]	member [default]	IFRS 7.6 <sup>Disclosure</sup> IFRS 7.42I <sup>Disclosure</sup> IFRS 9.7.2.34 <sup>Disclosure</sup>		
Classes of intangible assets and goodwill [axis]	axis	IAS 38.118 <sup>Common practice</sup>		
Intangible assets and goodwill [member]	member [default]	IAS 38.118 <sup>Common practice</sup>		
Classes of intangible assets other than goodwill [axis]	axis	IAS 38.118 <sup>Disclosure</sup>		
Intangible assets other than goodwill [member]	member [default]	IAS 36.127 <sup>Example</sup> IAS 38.118 <sup>Disclosure</sup> IFRS 16.53 <sup>Example</sup>		
Classes of liabilities [axis]	axis	IFRS 13.93 <sup>Disclosure</sup>		
Liabilities [member]	member [default]	IFRS 13.93 <sup>Disclosure</sup>		
Classes of ordinary shares [axis]	axis	IAS 33.66 <sup>Disclosure</sup>		
Ordinary shares [member]	member [default]	IAS 1.79 a <sup>Common practice</sup> IAS 33.66 <sup>Disclosure</sup>		
Classes of other provisions [axis]	axis	IAS 37.84 <sup>Disclosure</sup>		
Other provisions [member]	member [default]	IAS 37.84 <sup>Disclosure</sup>		
Classes of property, plant and equipment [axis]	axis	IAS 16.73 <sup>Disclosure</sup>		
Property, plant and equipment [member]	member [default]	IAS 36.127 <sup>Example</sup> IAS 16.73 <sup>Disclosure</sup> IFRS 16.53 <sup>Example</sup>		
Classes of regulatory deferral account balances [axis]	axis	IFRS 14.30 c <sup>Disclosure</sup> IFRS 14.33 <sup>Disclosure</sup>		
Classes of regulatory deferral account balances [member]	member [default]	IFRS 14.30 c <sup>Disclosure</sup> IFRS 14.33 <sup>Disclosure</sup>		
Classes of share capital [axis]	axis	IAS 1.79 a <sup>Disclosure</sup>		
Share capital [member]	member [default]	IAS 1.79 a <sup>Disclosure</sup>		
Components of equity [axis]	axis	IAS 1.106 <sup>Disclosure</sup>		
Equity [member]	member [default]	IAS 1.106 <sup>Disclosure</sup>		
Concentrations of risk [axis]	axis	Effective 2021-01-01 IFRS 17.127 <sup>Disclosure</sup>		
Concentrations of risk [member]	member [default]	Effective 2021-01-01 IFRS 17.127 <sup>Disclosure</sup>		
Consolidated and separate financial statements [axis]	axis	IAS 27.4 <sup>Disclosure</sup>		
Consolidated [member]	member [default]	IAS 27.4 <sup>Disclosure</sup>		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Consolidated structured entities [axis]	axis	IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured entities <sup>Disclosure</sup>		
Entity's total for consolidated structured entities [member]	member [default]	IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured entities <sup>Disclosure</sup>		
Continuing and discontinued operations [axis]	axis	IFRS 5 - Presentation and disclosure <sup>Disclosure</sup>		
Continuing operations [member]	member [default]	IFRS 5 - Presentation and disclosure <sup>Disclosure</sup>		
Continuing involvement in derecognised financial assets by type of instrument [axis]	axis	IFRS 7.B33 <sup>Example</sup>		
Types of instrument [member]	member [default]	IFRS 7.B33 <sup>Example</sup>		
Continuing involvement in derecognised financial assets by type of transfer [axis]	axis	IFRS 7.B33 <sup>Example</sup>		
Types of transfer [member]	member [default]	IFRS 7.B33 <sup>Example</sup>		
Contract duration [axis]	axis	IFRS 15.889 <sup>e Example</sup>		
Contract duration [member]	member [default]	IFRS 15.889 <sup>e Example</sup>		
Counterparties [axis]	axis	IFRS 7.B52 <sup>Disclosure</sup>		
Counterparties [member]	member [default]	IFRS 7.B52 <sup>Disclosure</sup>		
Creation date [axis]	axis	IAS 8.29 c (i) <sup>Disclosure</sup> IAS 8.49 b (i) <sup>Disclosure</sup> IAS 8.28 f (i) <sup>Disclosure</sup>		
Default financial statements date [member]	member [default]	IAS 8.29 c (i) <sup>Disclosure</sup> IAS 8.28 f (i) <sup>Disclosure</sup> IAS 8.49 b (i) <sup>Disclosure</sup>		
Credit impairment of financial instruments [axis]	axis	IFRS 7.35H <sup>Disclosure</sup> IFRS 7.35M <sup>Disclosure</sup>		
Credit impairment of financial instruments [member]	member [default]	IFRS 7.35H <sup>Disclosure</sup> IFRS 7.35M <sup>Disclosure</sup>		
Defined benefit plans [axis]	axis	IAS 19.138 <sup>Disclosure</sup>		
Defined benefit plans [member]	member [default]	IAS 19.138 <sup>Disclosure</sup>		
Departure from requirement of IFRS [axis]	axis	IAS 1.20 d <sup>Disclosure</sup>		
Currently stated [member]	member [default]	IAS 8.29 c (i) <sup>Disclosure</sup> IAS 1.106 b <sup>Disclosure</sup> IAS 8.28 f (i) <sup>Disclosure</sup> IAS 8.49 b (i) <sup>Disclosure</sup> IAS 1.20 d <sup>Common practice</sup> Effective 2021-01-01 IFRS 17.113 b <sup>Disclosure</sup>		
Disaggregation of insurance contracts [axis]	axis	Effective 2021-01-01 IFRS 17.109 <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.131 a <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.98 <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.107 <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.132 b <sup>Disclosure</sup>		
Disaggregation of insurance contracts [member]	member [default]	Effective 2021-01-01 IFRS 17.109 <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.98 <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.132 b <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.107 <sup>Disclosure</sup> Effective 2021-01-01 IFRS 17.131 a <sup>Disclosure</sup>		
Effect of adjustments made when entity changed basis of disaggregation of insurance finance income (expenses) between profit or loss and other comprehensive income for contracts with direct participation features [axis]	axis	Effective 2021-01-01 IFRS 17.113 b <sup>Disclosure</sup>		
Currently stated [member]	member [default]	IAS 8.29 c (i) <sup>Disclosure</sup> IAS 1.106 b <sup>Disclosure</sup> IAS 8.28 f (i) <sup>Disclosure</sup> IAS 8.49 b (i) <sup>Disclosure</sup> IAS 1.20 d <sup>Common practice</sup> Effective 2021-01-01 IFRS 17.113 b <sup>Disclosure</sup>		
Effect of overlay approach reclassification [axis]	axis	Effective on first application of IFRS 9 IFRS 4.39L <sup>e Disclosure</sup>		
In accordance with IFRS 9 [member]	member [default]	Effective on first application of IFRS 9 IFRS 4.39L <sup>e Disclosure</sup>		
Events of reclassification of financial assets [axis]	axis	IFRS 7.12B <sup>Disclosure</sup>		
Events of reclassification of financial assets [member]	member [default]	IFRS 7.12B <sup>Disclosure</sup>		
External credit grades [axis]	axis	IFRS 7.35M <sup>Example</sup> Expiry date 2021-01-01 IFRS 7.IG24 <sup>a Example</sup> Expiry date 2021-01-01 IFRS 4.39G <sup>a Disclosure</sup> IFRS 7.IG20C <sup>Example</sup> Expiry date 2021-01-01 IFRS 7.36 <sup>c Example</sup>		
Entity's total for external credit grades [member]	member [default]	Expiry date 2021-01-01 IFRS 7.IG24 <sup>a Example</sup> IFRS 7.35M <sup>Example</sup> IFRS 7.IG20C <sup>Example</sup> Expiry date 2021-01-01 IFRS 7.36 <sup>c Example</sup> Expiry date 2021-01-01 IFRS 4.39G <sup>a Disclosure</sup>		
Fair value as deemed cost [axis]	axis	IFRS 1.30 <sup>Disclosure</sup>		
Aggregate of fair values [member]	member [default]	IFRS 1.30 <sup>a Disclosure</sup>		
Financial effect of transition from previous GAAP to IFRSs [axis]	axis	IFRS 1.24 <sup>Disclosure</sup>		
IFRSs [member]	member [default]	IFRS 1.24 <sup>Disclosure</sup>		
Financial instruments measured at fair value through profit or loss because credit derivative is used to manage credit risk [axis]	axis	IFRS 7.24G <sup>Disclosure</sup>		
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 <sup>Disclosure</sup>		
Funding arrangements of defined benefit plans [axis]	axis	IAS 19.138 <sup>e Example</sup>		
Funding arrangements of defined benefit plans [member]	member [default]	IAS 19.138 <sup>e Example</sup>		
Geographical areas [axis]	axis	Effective 2021-01-01 IFRS 17.96 b <sup>Example</sup> IFRS 15.889 <sup>b Example</sup> IFRS 8.33 <sup>Disclosure</sup> IAS 19.138 <sup>a Example</sup>		
Geographical areas [member]	member [default]	IFRS 8.33 <sup>Disclosure</sup> IFRS 15.889 <sup>b Example</sup> Effective 2021-01-01 IFRS 17.96 b <sup>Example</sup> IAS 19.138 <sup>a Example</sup>		
Hedged items [axis]	axis	IFRS 7.24B <sup>Disclosure</sup>		
Hedged items [member]	member [default]	IFRS 7.24B <sup>Disclosure</sup>		
Hedging instruments [axis]	axis	IFRS 7.24A <sup>Disclosure</sup> IFRS 7.23A <sup>Disclosure</sup>		
Hedging instruments [member]	member [default]	IFRS 7.24A <sup>Disclosure</sup> IFRS 7.23A <sup>Disclosure</sup>		
Impairment of financial assets [axis]	axis	Expiry date 2021-01-01 IFRS 7.37 <sup>Disclosure</sup>		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Entity's total for impairment of financial assets [member]	member [default]	Expiry date 2021-01-01 IFRS 7.37 Disclosure		
Individual assets or cash-generating units [axis]	axis	IAS 36.130 Disclosure		
Entity's total for individual assets or cash-generating units [member]	member [default]	IAS 36.130 Disclosure		
Initially applied IFRSs [axis]	axis	IAS 8.28 Disclosure		
Initially applied IFRSs [member]	member [default]	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 Disclosure		
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]	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 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 Disclosure		
Insurance contracts by remaining coverage and incurred claims [member]	member [default]	Effective 2021-01-01 IFRS 17.100 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		
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 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		
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 3.864 j Disclosure		
Items of contingent liabilities [member]	member [default]	IFRS 3.864 j Disclosure		
Joint operations [axis]	axis	IFRS 12.84 c Disclosure		
Entity's total for joint operations [member]	member [default]	IFRS 12.84 c Disclosure		
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 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		
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]	member [default]	IAS 7.44D Example		
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]	member [default]	IFRS 13.98 Disclosure		
Major customers [axis]	axis	IFRS 8.34 Disclosure		
Customers [member]	member [default]	IFRS 8.34 Disclosure		
Markets of customers [axis]	axis	IFRS 15.B89 c Example		
Markets of customers [member]	member [default]	IFRS 15.B89 c Example		
Maturity [axis]	axis	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 2021-01-01 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 IAS 1.61 Disclosure IFRS 7.23B a Disclosure IFRS 7.811 Example IFRS 7.835 Example IFRS 16.94 Disclosure IFRS 16.97 Disclosure		

Label	Type	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Measurement [axis]	axis	IAS 40.32A <sup>Disclosure</sup> , IAS 41.50 <sup>Disclosure</sup> , IFRS 13.93 a <sup>Disclosure</sup>		
Aggregated measurement [member]	member [default]	IAS 41.50 <sup>Disclosure</sup> , IFRS 13.93 a <sup>Disclosure</sup> , IAS 40.32A <sup>Disclosure</sup>		
Method of assessment of expected credit losses [axis]	axis	IFRS 7.35H <sup>Example</sup> , IFRS 7.35I <sup>Example</sup> , IFRS 7.IG20B <sup>Example</sup>		
Method of assessment of expected credit losses [member]	member [default]	IFRS 7.35I <sup>Example</sup> , IFRS 7.IG20B <sup>Example</sup> , IFRS 7.35H <sup>Example</sup>		
Methods of generation [axis]	axis	IAS 38.118 <sup>Disclosure</sup>		
Methods of generation [member]	member [default]	IAS 38.118 <sup>Disclosure</sup>		
Methods used to measure contracts within scope of IFRS 17 [axis]	axis	Effective 2021-01-01 IFRS 17.117 a <sup>Disclosure</sup>		
Methods used to measure contracts within scope of IFRS 17 [member]	member [default]	Effective 2021-01-01 IFRS 17.117 a <sup>Disclosure</sup>		
Net defined benefit liability (asset) [axis]	axis	IAS 19.140 a <sup>Disclosure</sup>		
Net defined benefit liability (asset) [member]	member [default]	IAS 19.140 a <sup>Disclosure</sup>		
New IFRSs [axis]	axis	IAS 8.30 b <sup>Disclosure</sup>		
New IFRSs [member]	member [default]	IAS 8.30 b <sup>Disclosure</sup>		
Non-adjusting events after reporting period [axis]	axis	IAS 10.21 <sup>Disclosure</sup>		
Non-adjusting events after reporting period [member]	member [default]	IAS 10.21 <sup>Disclosure</sup>		
Past due status [axis]	axis	IFRS 7.35N <sup>Example</sup> , Expiry date 2021-01-01 IFRS 7.37 <sup>Common practice</sup>		
Past due status [member]	member [default]	Expiry date 2021-01-01 IFRS 7.37 <sup>Common practice</sup> , IFRS 7.35N <sup>Example</sup>		
Performance obligations [axis]	axis	IFRS 15.119 <sup>Disclosure</sup>		
Performance obligations [member]	member [default]	IFRS 15.119 <sup>Disclosure</sup>		
Probability of default [axis]	axis	IFRS 7.35M <sup>Example</sup> , IFRS 7.IG20C <sup>Example</sup>		
Entity's total for probability of default [member]	member [default]	IFRS 7.IG20C <sup>Example</sup> , IFRS 7.35M <sup>Example</sup>		
Products and services [axis]	axis	IFRS 15.B89 a <sup>Example</sup> , IFRS 8.32 <sup>Disclosure</sup>		
Products and services [member]	member [default]	IFRS 15.B89 a <sup>Example</sup> , IFRS 8.32 <sup>Disclosure</sup>		
Property, plant and equipment by operating lease status [axis]	axis	IFRS 16.95 <sup>Disclosure</sup>		
Property, plant and equipment by operating lease status [member]	member [default]	IFRS 16.95 <sup>Disclosure</sup>		
Range [axis]	axis	IFRS 13.B6 <sup>Example</sup> , Effective 2021-01-01 IFRS 17.120 <sup>Disclosure</sup> , IFRS 2.45 d <sup>Disclosure</sup> , IFRS 7.7 <sup>Common practice</sup> , IFRS 14.33 b <sup>Disclosure</sup> , IFRS 13.IE63 <sup>Example</sup>		
Ranges [member]	member [default]	IFRS 13.IE63 <sup>Example</sup> , IFRS 13.B6 <sup>Example</sup> , IFRS 14.33 b <sup>Disclosure</sup> , IFRS 7.7 <sup>Common practice</sup> , IFRS 2.45 d <sup>Disclosure</sup> , Effective 2021-01-01 IFRS 17.120 <sup>Disclosure</sup>		
Ranges of exercise prices for outstanding share options [axis]	axis	IFRS 2.45 d <sup>Disclosure</sup>		
Ranges of exercise prices for outstanding share options [member]	member [default]	IFRS 2.45 d <sup>Disclosure</sup>		
Reclassified items [axis]	axis	IAS 1.41 <sup>Disclosure</sup>		
Reclassified items [member]	member [default]	IAS 1.41 <sup>Disclosure</sup>		
Redesignation [axis]	axis	IFRS 1.29 <sup>Disclosure</sup>		
Redesignated [member]	member [default]	IFRS 1.29 <sup>Disclosure</sup>		
Regulatory deferral account balances [axis]	axis	IFRS 14.B22 <sup>Disclosure</sup>		
Regulatory deferral account balances [member]	member [default]	IFRS 14.B22 <sup>Disclosure</sup>		
Regulatory environments [axis]	axis	IAS 19.138 c <sup>Example</sup>		
Regulatory environments [member]	member [default]	IAS 19.138 c <sup>Example</sup>		
Reserves within equity [axis]	axis	IAS 1.79 b <sup>Disclosure</sup>		
Other reserves [member]	member [default]	IAS 1.106 <sup>Disclosure</sup> , IAS 1.79 b <sup>Disclosure</sup>		
Retrospective application and retrospective restatement [axis]	axis	IAS 8.28 f (i) <sup>Disclosure</sup> , IAS 8.29 c (i) <sup>Disclosure</sup> , IAS 1.106 b <sup>Disclosure</sup> , IAS 8.49 b (i) <sup>Disclosure</sup>		
Currently stated [member]	member [default]	IAS 8.29 c (i) <sup>Disclosure</sup> , IAS 1.106 b <sup>Disclosure</sup> , IAS 8.28 f (i) <sup>Disclosure</sup> , IAS 8.49 b (i) <sup>Disclosure</sup> , IAS 1.20 d <sup>Common practice</sup> , Effective 2021-01-01 IFRS 17.113 b <sup>Disclosure</sup>		
Risk exposures [axis]	axis	Effective 2021-01-01 IFRS 17.128 a <sup>Disclosure</sup>		
Risk exposures [member]	member [default]	Effective 2021-01-01 IFRS 17.128 a <sup>Disclosure</sup>		
Sales channels [axis]	axis	IFRS 15.B89 g <sup>Example</sup>		
Sales channels [member]	member [default]	IFRS 15.B89 g <sup>Example</sup>		
Segment consolidation items [axis]	axis	IFRS 8.23 <sup>Disclosure</sup>		
Entity's total for segment consolidation items [member]	member [default]	IFRS 8.23 <sup>Disclosure</sup>		
Segments [axis]	axis	IFRS 8.23 <sup>Disclosure</sup> , IAS 19.138 d <sup>Example</sup> , IAS 36.130 d (ii) <sup>Disclosure</sup> , Effective 2021-01-01 IFRS 17.96 c <sup>Example</sup> , IFRS 15.115 <sup>Disclosure</sup>		
Segments [member]	member [default]	IAS 36.130 d (ii) <sup>Disclosure</sup> , Effective 2021-01-01 IFRS 17.96 c <sup>Example</sup> , IAS 19.138 d <sup>Example</sup> , IFRS 8.28 <sup>Disclosure</sup> , IFRS 15.115 <sup>Disclosure</sup>		
Separate management entities [axis]	axis	IAS 24.18A <sup>Disclosure</sup>		
Separate management entities [member]	member [default]	IAS 24.18A <sup>Disclosure</sup>		
Service concession arrangements [axis]	axis	SIC 29.6 <sup>Disclosure</sup>		
Service concession arrangements [member]	member [default]	SIC 29.6 <sup>Disclosure</sup>		
Subsidiaries [axis]	axis	IFRS 12.84 a <sup>Disclosure</sup> , IAS 27.17 b <sup>Disclosure</sup> , IAS 27.16 b <sup>Disclosure</sup>		
Entity's total for subsidiaries [member]	member [default]	IAS 27.17 b <sup>Disclosure</sup> , IFRS 12.84 a <sup>Disclosure</sup> , IAS 27.16 b <sup>Disclosure</sup>		
Temporary difference, unused tax losses and unused tax credits [axis]	axis	IAS 12.81 g <sup>Disclosure</sup>		
Temporary difference, unused tax losses and unused tax credits [member]	member [default]	IAS 12.81 g <sup>Disclosure</sup>		
Timing of transfer of goods or services [axis]	axis	IFRS 15.B89 f <sup>Example</sup>		
Timing of transfer of goods or services [member]	member [default]	IFRS 15.B89 f <sup>Example</sup>		
Transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [axis]	axis	IFRS 3.B64 i <sup>Disclosure</sup>		
Transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [member]	member [default]	IFRS 3.B64 i <sup>Disclosure</sup>		

Label	Type	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 <sup>Disclosure</sup>		
Transferred financial assets that are not derecognised in their entirety [member]	member [default]	IFRS 7.42D <sup>Disclosure</sup>		
Type of measurement of expected credit losses [axis]	axis	IFRS 7.35H <sup>Disclosure</sup> , IFRS 7.35M <sup>Disclosure</sup>		
Type of measurement of expected credit losses [member]	member [default]	IFRS 7.35H <sup>Disclosure</sup> , IFRS 7.35M <sup>Disclosure</sup>		
Types of contracts [axis]	axis	Effective 2021-01-01 IFRS 17.96 a <sup>Example</sup> , IFRS 15.889 d <sup>Example</sup>		
Types of contracts [member]	member [default]	Effective 2021-01-01 IFRS 17.96 a <sup>Example</sup> , IFRS 15.889 d <sup>Example</sup>		
Types of customers [axis]	axis	IFRS 15.889 c <sup>Example</sup>		
Types of customers [member]	member [default]	IFRS 15.889 c <sup>Example</sup>		
Types of financial assets [axis]	axis	IFRS 7.B52 <sup>Disclosure</sup> , IFRS 7.B51 <sup>Disclosure</sup>		
Financial assets, type [member]	member [default]	IFRS 7.B51 <sup>Disclosure</sup> , IFRS 7.B52 <sup>Disclosure</sup>		
Types of financial liabilities [axis]	axis	IFRS 7.B52 <sup>Disclosure</sup> , IFRS 7.B51 <sup>Disclosure</sup>		
Financial liabilities, type [member]	member [default]	IFRS 7.B51 <sup>Disclosure</sup> , IFRS 7.B52 <sup>Disclosure</sup>		
Types of hedges [axis]	axis	Expiry date 2021-01-01 IFRS 7.22 <sup>Disclosure</sup> , IFRS 7.24C <sup>Disclosure</sup> , IFRS 7.24A <sup>Disclosure</sup> , IFRS 7.24B <sup>Disclosure</sup>		
Hedges [member]	member [default]	IFRS 7.24B <sup>Disclosure</sup> , IFRS 7.24A <sup>Disclosure</sup> , Expiry date 2021-01-01 IFRS 7.22 <sup>Disclosure</sup> , IFRS 7.24C <sup>Disclosure</sup>		
Types of insurance contracts [axis]	axis	Expiry date 2021-01-01 IFRS 4 - <sup>Disclosure</sup> <sup>Common practice</sup>		
Types of insurance contracts [member]	member [default]	Expiry date 2021-01-01 IFRS 4 - <sup>Disclosure</sup> <sup>Common practice</sup>		
Types of interest rates [axis]	axis	IFRS 7.39 <sup>Common practice</sup>		
Interest rate types [member]	member [default]	IFRS 7.39 <sup>Common practice</sup>		
Types of investment property [axis]	axis	IAS 1.112 c <sup>Common practice</sup>		
Investment property [member]	member [default]	IAS 1.112 c <sup>Common practice</sup> , IFRS 13.IE60 <sup>Example</sup> , IFRS 13.94 <sup>Example</sup>		
Types of rate-regulated activities [axis]	axis	IFRS 14.33 <sup>Disclosure</sup> , IFRS 14.30 <sup>Disclosure</sup>		
Rate-regulated activities [member]	member [default]	IFRS 14.30 <sup>Disclosure</sup> , IFRS 14.33 <sup>Disclosure</sup>		
Types of risks [axis]	axis	Effective 2021-01-01 IFRS 17.124 <sup>Disclosure</sup> , Effective 2021-01-01 IFRS 17.128 a <sup>Disclosure</sup> , IFRS 7.21C <sup>Disclosure</sup> , IFRS 7.34 <sup>Disclosure</sup> , IFRS 7.33 <sup>Disclosure</sup> , Effective 2021-01-01 IFRS 17.127 <sup>Disclosure</sup> , Effective 2021-01-01 IFRS 17.125 <sup>Disclosure</sup>		
Risks [member]	member [default]	Effective 2021-01-01 IFRS 17.125 <sup>Disclosure</sup> , Effective 2021-01-01 IFRS 17.127 <sup>Disclosure</sup> , Effective 2021-01-01 IFRS 17.128 a <sup>Disclosure</sup> , Effective 2021-01-01 IFRS 17.124 <sup>Disclosure</sup> , IFRS 7.34 <sup>Disclosure</sup> , IFRS 7.33 <sup>Disclosure</sup> , IFRS 7.21C <sup>Disclosure</sup>		
Types of share-based payment arrangements [axis]	axis	IFRS 2.45 <sup>Disclosure</sup>		
Share-based payment arrangements [member]	member [default]	IFRS 2.45 <sup>Disclosure</sup>		
Unconsolidated structured entities [axis]	axis	IFRS 12.84 e <sup>Disclosure</sup>		
Entity's total for unconsolidated structured entities [member]	member [default]	IFRS 12.84 e <sup>Disclosure</sup>		
Unconsolidated structured entities controlled by investment entity [axis]	axis	IFRS 12.19F <sup>Disclosure</sup>		
Unconsolidated structured entities controlled by investment entity [member]	member [default]	IFRS 12.19F <sup>Disclosure</sup>		
Unconsolidated subsidiaries [axis]	axis	IFRS 12.19B <sup>Disclosure</sup>		
Entity's total for unconsolidated subsidiaries [member]	member [default]	IFRS 12.19B <sup>Disclosure</sup>		
Unobservable inputs [axis]	axis	IFRS 13.93 d <sup>Disclosure</sup> , IFRS 13.93 h <sup>Common practice</sup>		
Unobservable inputs [member]	member [default]	IFRS 13.93 d <sup>Disclosure</sup> , IFRS 13.93 h <sup>Common practice</sup>		
Valuation techniques used in fair value measurement [axis]	axis	IFRS 13.93 d <sup>Disclosure</sup>		
Valuation techniques [member]	member [default]	IFRS 13.93 d <sup>Disclosure</sup>		
Voluntary changes in accounting policy [axis]	axis	IAS 8.29 <sup>Disclosure</sup>		
Voluntary changes in accounting policy [member]	member [default]	IAS 8.29 <sup>Disclosure</sup>		
Years of insurance claim [axis]	axis	Effective 2021-01-01 IFRS 17.130 <sup>Disclosure</sup>		
All years of insurance claim [member]	member [default]	Effective 2021-01-01 IFRS 17.130 <sup>Disclosure</sup>		