## Appendix A - IFRS AU Taxonomy 2019 Illustration

Color Legend

IFRS Taxonomy elements AU Extension elements

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Disclosure of modified audit opinion [text block] text block ASA 705.34  Disclosure of modified conclusion in audit review report [text block] text block ASR 2405  Disclosure of emphasis of matter [text block] text block ASA 706  Disclosure of auditor's details [text block] text block ASA 700.41 ASA 700.41 ASA 700.41 ASA 700.42  Statement on whether entity is for-profit or not-for profit entity text ASB 1054.8 (b)  [1410000] General information about financial statements  Disclosure of general information about financial statements [text block] text block AS 15.51 Bisclosure					
Disclosure of modified conclusion in audit review report [text block] text block ASR 2405 Disclosure of emphasis of matter [text block] text block ASA 706 Disclosure of auditor's details [text block] text block ASA 700.41 ASA 700.41 ASA 700.42 Statement on whether entity is for-profit or not-for profit entity text ASSB 1054.8 (b)  [110000] General information about financial statements Disclosure of general information about financial statements [text block] text block AS 15.51 Disclosure					
Disclosure of auditor's details [text block] text block ASA 700.4us40.1, ASA 700.41 ASA 700.41 ASA 700.42  Statement on whether entity is for-profit or not-for profit entity text ASB 1054.8 (b)  [110000] General information about financial statements  Disclosure of general information about financial statements [text block] text block AS 1.51 Bisclosure	Disclosure of modified conclusion in audit review report [text block]	text block			ASRE 2405
Statement on whether entity is for-profit or not-for profit entity text ASS 1054.8 (b)  [110000] General information about financial statements  Disclosure of general information about financial statements [text block] text block ISS 1.51 Declarates	Disclosure of emphasis of matter [text block]				
Statement on whether entity is for-profit or not-for profit entity text ASS 1054.8 (b)  [110000] General information about financial statements  Disclosure of general information about financial statements [text block] text block ISS 1.51 Declarates		text block			ASA 700.Aus40.1, ASA 700.41 ASA
[110000] General information about financial statements Disclosure of general information about financial statements [text block] text block LS 1.51 Disclosure					700.42
Disclosure of general information about financial statements [text block] text block IAS 1.51 Declosure		text			AASB 1054.8 (b)
Name of reporting entity or other means of identification text IAS 1.51 a Disclosure	Disclosure of general information about financial statements [text block]				
	Name of reporting entity or other means of identification	text	IAS 1.51 a Disclosure		

			Additional AU Reference	
Label	Туре	IFRS Reference	to IFRS elements	AU Reference
Explanation of change in name of reporting entity or other means of identification from end of preceding reporting period	text	IAS 1.51 a <sub>Disclosure</sub>		
Description of nature of financial statements	text	IAS 1.51 b <sub>Disclosure</sub> IAS 27.16 a <sub>Disclosure</sub>		
		IAS 27.17 a Disclosure		
Date of end of reporting period  Period covered by financial statements	yyyy-mm-dd text	IAS 1.51 c <sub>Disclosure</sub> IAS 1.51 c <sub>Disclosure</sub>		
Description of presentation currency	text	IAS 1.51 d <sub>Disclosure</sub> , IAS 21.53 <sub>Disclosure</sub>		
Level of rounding used in financial statements	text	IAS 1.51 e Disclosure		
[210000] Statement of financial position, current/non-current Statement of financial position [abstract]				
Assets [abstract]				
Non-current assets [abstract] Property, plant and equipment	X instant, debit	IAS 16.73 e Disclosure IAS 1.54 a Disclosure		
		IAS 40.76 Disclosure, IAS 1.54 b Disclosure,		
Investment property	X instant, debit	IAS 40.79 d <sub>Disclosure</sub>		
Goodwill	X instant, debit	IAS 36.135 a <sub>Disclosure</sub> , IAS 1.54 c <sub>Disclosure</sub> , IAS 36.134 a <sub>Disclosure</sub> , IFRS 3.B67 d <sub>Disclosure</sub>		
Intangible assets other than goodwill	X instant, debit	IAS 38.118 e <sub>Disclosure</sub> , IAS 1.54 c <sub>Disclosure</sub>		
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  Non-current biological assets	X instant, debit X instant, debit	IAS 27.10 Disclosure		
Trade and other non-current receivables	X instant, debit	IAS 1.54 h Disclosure, IAS 1.78 b Disclosure		
Non-current inventories	X instant, debit	IAS 1.54 g Disclosure		
Deferred tax assets	X instant, debit	IAS 1.54 o Disclosure, IAS 12.81 g (i) Disclosure,		
Current tax assets, non-current	X instant, debit	IAS 1.56 <sub>Disclosure</sub> IAS 1.54 n <sub>Disclosure</sub>		
Other non-current financial assets	X instant, debit	IAS 1.54 fl Disclosure		
Other non-current non-financial assets	X instant, debit	IAS 1.55 Common practice		
Non-current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or	X instant, debit	IFRS 9.3.2.23 a <sub>Disclosure</sub> , Expiry date 2021 01-01 IAS 39.37 a <sub>Disclosure</sub>		
repledge collateral  Non-current reinsurance and other recoveries receivable	X instant, debit	U1-U1 IAS 39.37 a Disclosure		AASB 1023.17.6.2 (b)
Non-current deferred acquisition costs	X instant, debit			AASB 1023.17.6.2 (k)
Non-current deferred outward reinsurance expense Intangible assets relating to acquired insurance contracts	X instant, debit X instant, debit			AASB 1023.17.6 h, Common practice AASB 1023.17.6.2 (I)
Reinsurer's share of life insurance contract liabilities	X instant, debit			AASB 1038.14.1 (b)
Total non-current assets	X instant, debit	IFRS 12.B10 b Example, IAS 1.66 Disclosure, IFRS 12.B12 b (ii) Disclosure		
Current assets [abstract]		IPRS 12.B12 U (II) Disclosure		
Current inventories	v	IAS 2.36 b Disclosure/ IAS 1.68 Example/		
	X instant, debit	IAS 1.54 g <sub>Disclosure</sub>		
Trade and other current receivables	X instant, debit	IAS 1.78 b <sub>Disclosure</sub> , IAS 1.54 h <sub>Disclosure</sub> IAS 1.54 n <sub>Disclosure</sub>		
Current tax assets, current Current biological assets	X instant, debit X instant, debit	IAS 1.54 f <sub>Disclosure</sub>		
Other current financial assets	X instant, debit	IAS 1.54 d <sub>Disclosure</sub>		
Other current non-financial assets	X instant, debit	IAS 1.55 Common practice		
Cash and cash equivalents	X instant, debit	IAS 7.45 Disclosure, IFRS 12.B13 a Disclosure,		
Current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge	<u> </u>	IAS 1.54 i Disclosure Expiry date 2021-01-01 IAS 39.37 a		
collateral	X instant, debit	Disclosure/ IFRS 9.3.2.23 a Disclosure		
Current reinsurance and other recoveries receivable Premium 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 Current deferred outward reinsurance expense	X instant, debit X instant, debit			AASB 1023.17.6.2 (k) AASB 1023.17.6 h, Common practice
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for	X instant, debit	IAS 1.66 Disclosure		
distribution to owners  Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	X instant, debit	IAS 1.54 j Disclosure		
		IFRS 12.B12 b (i) Disclosure, IFRS 12.B10 b		
Total current assets	X instant, debit	Example, IAS 1.66 Disclosure		
		IAS 1.55 Disclosure, IFRS 13.93 b Disclosure,		
Total assets	X instant, debit	IFRS 8.23 Disclosure/ IFRS 8.28 C Disclosure/ IFRS 13.93 e Disclosure/ IFRS 13.93 a Disclosure/		
Equity and liabilities [abstract]		Disclosure 1979 Unisclosure		
Equity [abstract]				
Issued capital	X instant, credit	IAS 1.78 e Example		
Retained earnings	X instant, credit	IAS 1.IG6 Example, IAS 1.78 e Example		
Share premium Treasury shares	X instant, credit (X) instant, debit	IAS 1.78 e Example IAS 1.78 e Example, IAS 32.34 Disclosure		
Other equity interest	X instant, credit	IAS 1.78 e Example		
Other reserves	X instant, credit	IAS 1.78 e Example		
Total equity attributable to owners of parent	X instant, credit	IAS 1.54 r Disclosure		
Non-controlling interests	X instant, credit	IFRS 12.12 f <sub>Disclosure</sub> , IFRS 10.22 <sub>Disclosure</sub> , IAS 1.54 q <sub>Disclosure</sub>		
		IFRS 13.93 a Disclosure, IFRS 1.32 a (i) Disclosure, IFRS 13.93 e Disclosure, IAS 1.55		
Total equity	X instant, credit	Disclosure, IFRS 1.24 a Disclosure, IAS 1.78 e Disclosure, IFRS 13.93 b Disclosure		
Liabilities [abstract]				
Non-current liabilities [abstract]  Non-current provisions [abstract]				
Non-current provisions for employee benefits	X instant, credit	IAS 1.78 d <sub>Disclosure</sub>		
Other non-current provisions	X instant, credit	IAS 1.78 d Disclosure		
Total non-current provisions  Trade and other non-current payables	X instant, credit X instant, credit	IAS 1.54 I <sub>Disclosure</sub> IAS 1.54 k <sub>Disclosure</sub>		
		IAS 1.54 o Disclosure IAS 12.81 g (i) Disclosure		
Deferred tax liabilities	X instant, credit	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 <sub>Disclosure</sub> , IFRS 12.B13 c <sub>Disclosure</sub>		
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)

Label	Туре	IFRS Reference	Additional AU Reference	AU Reference
			to IFRS elements	
Non-current unexpired risk liability	X instant, credit			AASB 1023.17.6.2 (e)
Life insurance contract liabilities  Life investment contract liabilities	X instant, credit X instant, credit			AASB 1038.14.1 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		
	maturit, credit	Exampler IAS 1.69 Disclosure		
Current liabilities [abstract] Current provisions [abstract]				
Current provisions for employee benefits	X instant, credit	IAS 1.78 d <sub>Disclosure</sub>		
Other current provisions	X instant, credit	IAS 1.78 d Disclosure		
Total current provisions	X instant, credit	IAS 1.54 I <sub>Disclosure</sub>		
Trade and other current payables	X instant, credit	IAS 1.54 k <sub>Disclosure</sub>		
Current tax liabilities, current	X instant, credit	IAS 1.54 n <sub>Disclosure</sub>		
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	- Common practice		AASB 1023.17.6.2 (a)
Current unearned premium liability	X instant, credit			AASB 1023.17.6.2 (c)
Current unexpired risk liability Outwards reinsurance expense liability	X instant, credit X instant, credit			AASB 1023.17.6.2 (e) AASB 1023.17.6.2 (h)
Total current liabilities other than liabilities included in disposal groups classified as held for sale	X instant, credit	IAS 1.69 Disclosure		7 V 55 1023:17:0:2 (II)
Liabilities included in disposal groups classified as held for sale	X instant, credit	IAS 1.54 p Disclosure, IFRS 5.38 Disclosure		
Total current liabilities	X instant, credit	IFRS 12.B10 b Example, IAS 1.69 Disclosure,		
Total Cartest Machine S	instant, credit	IFRS 12.B12 b (iii) Disclosure		
		IAS 1.55 Disclosure/ IFRS 13.93 e Disclosure/		
Total liabilities	X instant, credit	IFRS 8.23 Disclosure, IFRS 8.28 d Disclosure,		
		IFRS 13.93 b Disclosure, IFRS 13.93 a Disclosure		
Total equity and liabilities	X instant, credit	IAS 1.55 Disclosure		
[220000] Statement of financial position, order of liquidity				
Statement of financial position [abstract]				
Assets [abstract] Property, plant and equipment	X instant, debit	IAS 16.73 e <sub>Disclosure</sub> , IAS 1.54 a <sub>Disclosure</sub>		
		IAS 40.76 Disclosure, IAS 1.54 b Disclosure,		
Investment property	X instant, debit	IAS 40.79 d <sub>Disclosure</sub>		
		IAS 36.135 a Disclosure, IAS 1.54 c Disclosure,		
Goodwill	X instant, debit	IAS 36.134 a Disclosure, IAS 3.B67 d Disclosure		
		2.210000		
Intangible assets other than goodwill	X instant, debit	IAS 38.118 e <sub>Disclosure</sub> , IAS 1.54 c <sub>Disclosure</sub>		
Other financial assets	X instant, debit	IAS 1.54 d Disclosure		
Other non-financial assets	X instant, debit	IAS 1.55 Common practice		
	mauni, ocos	Effective 2021-01-01 IFRS 17.78 a		
Insurance contracts issued that are assets	X instant, debit	Disclosure, Effective 2021-01-01 IAS 1.54 da		
		Disclosure		
Delay and the state of the stat	v	Effective 2021-01-01 IAS 1.54 da Disclosure,		
Reinsurance contracts held that are assets	X instant, debit	Effective 2021-01-01 IFRS 17.78 c		
		IFRS 12.B16 Disclosure/ IFRS 8.24 a Disclosure/		
Investments accounted for using equity method	X instant, debit	IAS 1.54 e Disclosure		
Investments in subsidiaries, joint ventures and associates	X instant, debit	IAS 27.10 Disclosure		
Intangible assets relating to acquired insurance contracts	X instant, debit			AASB 1023.17.6.2 (I)
Deferred acquisition costs Deferred outward reinsurance expense	X instant, debit X instant, debit			AASB 101.60, AASB 1023. 17.6.2(k) 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 Premium receivable	X instant, debit X instant, debit			AASB 1038.14.1 (b) AASB 1023.17.6.2 (j), AASB 1023.
Transmitteerable	A motority debit			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 <sub>Disclosure</sub> , IAS 41.50 <sub>Disclosure</sub> , IAS 41.43 <sub>Example</sub>		
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 <sub>Disclosure</sub>		
Deferred tax assets	X instant, debit	IAS 1.54 o <sub>Disclosure</sub> , IAS 12.81 g (i) <sub>Disclosure</sub> ,		
		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		
		Expiry date 2021-01-01 IAS 39.37 a		
Non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	X instant, debit	Disclosure, IFRS 9.3.2.23 a Disclosure		
		IAS 1.55 Disclosure, IFRS 13.93 b Disclosure,		
Total assets	X instant, debit	IFRS 8.23 Disclosure, IFRS 8.28 C Disclosure,		
		IFRS 13.93 e Disclosure, IFRS 13.93 a Disclosure		
Equity and liabilities [abstract]				
Equity [abstract]				
Issued capital	X instant, credit	IAS 1.78 e Example		
Retained earnings	X instant, credit	IAS 1.IG6 Example IAS 1.78 e Example		
Share premium Treasury shares	X instant, credit (X) instant, debit	IAS 1.78 e Example IAS 1.78 e Example IAS 32.34 Disclosure		
Other equity interest	X instant, debit	IAS 1.78 e Example, IAS 32.34 Disclosure		
Other reserves	X instant, credit	IAS 1.78 e Example		
Total equity attributable to owners of parent	X instant, credit	IAS 1.54 r Disclosure		
Non-controlling interests	X instant, credit	IFRS 12.12 f Disclosurer IFRS 10.22 Disclosurer		
non condoming interests	· · · Instant, credit	IAS 1.54 q <sub>Disclosure</sub>		
		IFRS 13.93 a Disclosure, IFRS 1.32 a (i)		
Total anvila	v	Disclosure, IFRS 13.93 e Disclosure, IAS 1.55		
Total equity	X instant, credit	Disclosure, IFRS 1.24 a Disclosure, IAS 1.78 e		
		Disclosure, IFRS 13.93 b Disclosure		
Liabilities [abstract]				
Trade and other payables	X instant, credit	IAS 1.54 k <sub>Disclosure</sub>		
Provisions [abstract] Provisions for employee benefits	X instant, credit	IAS 1.78 d Disclosure		
Other provisions  Other provisions	X instant, credit X instant, credit	IAS 37.84 a Disclosure, IAS 1.78 d Disclosure		
Total provisions	X instant, credit	IAS 1.54   Disclosure		

Unvested policyholder benefits liabilities  X instant, credit Outstanding claims liability X instant, credit Unearned premium liability X instant, credit Unexpired risk liability X instant, credit Unexpired risk liability X instant, credit AASB 103 AASB 1	
Other financial liabilities  Other non-financial liabilities  X Instant, credit  Insurance contracts issued that are liabilities  X Instant, credit  Reinsurance contracts sisued that are liabilities  X Instant, credit  Reinsurance contracts held that are liabilities  X Instant, credit  Life insurance contract liabilities  X Instant, credit  Life investment contract liabilities  X Instant, credit  Unvested policyholder benefits liabilities  X Instant, credit  Unearned premium liability  X Instant, credit  X Instant, credit  X Instant, credit  AASB 103  AASB 103  Unearned premium liability  X Instant, credit  X Instant, credit  X Instant, credit  AASB 103  AASB 103  AASB 103  AASB 103  Life investment contract liabilities  X Instant, credit  X Instant, credit  AASB 103  AASB 104  AASB 105  AASB 106  AASB 106  AASB 107  AASB 108  AASB 108  AASB 109  AASB 109  AASB 109  AASB 101  AASB 103  AASB 10	38.14.1 38.17.2 (e) 38.17.2 (e) 1.60, AASB 1023.17.6.2(a) 1.60, AASB 1023.17.6.2(c)
Other non-financial liabilities  Insurance contracts issued that are liabilities  Insurance contracts issued that are liabilities  Reinsurance contracts held that are liabilities  Reinsurance contracts held that are liabilities  Life insurance contract liabilities  Life insurance contract liabilities  Life insurance contract liabilities  X instant, credit  Life investment contract liabilities  X instant, credit  Life investment contract liabilities  X instant, credit  AASB 103  AASB 103  Outstanding claims liability  X instant, credit  Unearned premium liability  X instant, credit  X instant, credit  AASB 103  Life investment contract liabilities  X instant, credit  X instant, credit  AASB 103  AA	38.17.2 (e) 38.17.2 (e) 1.60, AASB 1023. 17.6.2(a) 1.60, AASB 1023. 17.6.2(c)
Other non-financial liabilities  Insurance contracts issued that are liabilities  Insurance contracts issued that are liabilities  Reinsurance contracts held that are liabilities  Reinsurance contracts held that are liabilities  Life insurance contract liabilities  Life insurance contract liabilities  Life investment contract liabilit	38.17.2 (e) 38.17.2 (e) 1.60, AASB 1023. 17.6.2(a) 1.60, AASB 1023. 17.6.2(c)
Insurance contracts issued that are liabilities  Reinsurance contracts held that are liabilities  Reinsurance contracts held that are liabilities  X instant, credit  Life insurance contract liabilities  X instant, credit  Life investment contract liabilities  X instant, credit  Unvested policyholder benefits liabilities  X instant, credit  AASB 103  Outstanding claims liability  X instant, credit  Unearned premium liability  X instant, credit  AASB 103  AASB 104  AASB 105  Beleferred tax liabilities  X instant, credit  X instant, credit  AASB 103  AASB 103  AASB 103  AASB 103  AASB 103  AASB 103  AASB 104  AASB 105  Beleferred tax liabilities  X instant, credit  AASB 105  AASB 106  AASB 106  AASB 107  AASB 107  AASB 108  AASB 108  AASB 108  AASB 109  AASB 109  AASB 109  AASB 101  AASB 103  AASB 103  AASB 103  AASB 104  AASB 105  Beleferred tax liabilities  ABS 1.54 o Beledourer  ABS 1.55 o Beledourer  ABS 1.55 o Beledourer  ABS 1.55 obeledourer	38.17.2 (e) 38.17.2 (e) 1.60, AASB 1023. 17.6.2(a) 1.60, AASB 1023. 17.6.2(c)
Reinsurance contracts held that are liabilities  Life insurance contract liabilities  Life investment contract liabilities  Life investment contract liabilities  X instant, credit Unvested policyholder benefits liabilities  X instant, credit Unvested policyholder benefits liabilities  X instant, credit Unstanding claims liability X instant, credit Unserind premium liability X instant, credit Unexpired risk liability X instant, credit X inst	38.17.2 (e) 38.17.2 (e) 1.60, AASB 1023. 17.6.2(a) 1.60, AASB 1023. 17.6.2(c)
Reinsurance contracts held that are liabilities  Life insurance contract liabilities  Life insurance contract liabilities  X instant, credit  Life investment contract liabilities  X instant, credit  X instant, credit  AASB 103  AVASB 104  AVASB 105  AVASB 105  AVASB 106  AVASB 106  AVASB 106  AVASB 106  AVASB 107  AVASB 108  AVA	38.17.2 (e) 38.17.2 (e) 1.60, AASB 1023. 17.6.2(a) 1.60, AASB 1023. 17.6.2(c)
Reinsurance contracts held that are liabilities  Life insurance contract liabilities  Life insurance contract liabilities  Life investment contract liabilities  X instant, credit  Unvested policyholder benefits liabilities  X instant, credit  AASB 103  AASB 103  AASB 103  Uncarned premium liability  X instant, credit  X instant, credit  X instant, credit  AASB 103	38.17.2 (e) 38.17.2 (e) 1.60, AASB 1023. 17.6.2(a) 1.60, AASB 1023. 17.6.2(c)
Life insurance contract liabilities  Life investment contract liabilities  X instant, credit  AASB 103  Unvested policyholder benefits liabilities  X instant, credit  AASB 103  Outstanding claims liability  X instant, credit  Unearned premiumi liability  X instant, credit  X instant, credit  X instant, credit  AASB 103  AASB	38.17.2 (e) 38.17.2 (e) 1.60, AASB 1023. 17.6.2(a) 1.60, AASB 1023. 17.6.2(c)
Life insurance contract liabilities  X instant, credit  AASB 103  AASB 103  AUDITION CONTROL liabilities  X instant, credit  X	38.17.2 (e) 38.17.2 (e) 1.60, AASB 1023. 17.6.2(a) 1.60, AASB 1023. 17.6.2(c)
Life investment contract liabilities  X instant, credit  Unvested policyholder benefits liabilities  X instant, credit  X insta	38.17.2 (e) 38.17.2 (e) 1.60, AASB 1023. 17.6.2(a) 1.60, AASB 1023. 17.6.2(c)
Unvested policyholder benefits liabilities  X instant, credit  AASB 103  AAS	38.17.2 (e) 1.60, AASB 1023. 17.6.2(a) 1.60, AASB 1023. 17.6.2(c)
Outstanding claims liability Unearmed premium liability X instant, credit Unexpired risk liability X instant, credit X instant, credit X instant, credit Current tax liabilities X instant, credit  Deferred tax liabilities X instant, credit X instant, credit X instant, credit AASB 101 AASB 10	1.60, AASB 1023. 17.6.2(a) 1.60, AASB 1023. 17.6.2(c)
Unexpired risk liability  X instant, credit  Current tax liabilities  Deferred tax liabilities  X instant, credit  X instant, credit  X instant, credit  IAS 1.54 o Disclosure IAS 1.54 o Disclosure IAS 1.54 o Disclosure IAS 1.55 o Disclosure IAS 1.54 o Disclosure IAS 1.54 o Disclosure IAS 1.54 o Disclosure IAS 1.55 o Disclosure IAS 1.55 o Disclosure IAS 1.55 o Disclosure IAS 1.55 Disclosure IAS 1.55 Disclosure IAS 1.55 Disclosure	
Current tax liabilities  X instant, credit  Deferred tax liabilities  X instant, credit  IAS 1.54 n Disclosure IAS 1.54 0 Disclosure IAS 1.54 0 Disclosure IAS 1.54 0 Disclosure IAS 1.54 Disclosure IAS 1.54 p Disclosure IAS 1.54 p Disclosure IAS 1.54 p Disclosure IAS 1.55 Disclosure IAS 1.55 Disclosure IAS 1.55 Disclosure	1.60, AASB 1023. 17.6.2(e)
Deferred tax liabilities  X Instant, credit  Liabilities included in disposal groups classified as held for sale  X Instant, credit  X Instant, cr	
Deterred tax liabilities  A instant, oredt  IAS 1.56 <sub>Disclosure</sub> Liabilities included in disposal groups classified as held for sale  X instant, oredt  IAS 1.54 p Disclosure IFRS 5.38 Disclosure  IAS 1.55 Disclosure, IFRS 13.93 e Disclosure	
Liabilities included in disposal groups classified as held for sale  X instant, credit  IAS 1.54 p Disclosure   IFRS 5.38 Disclosure   IAS 1.55 Disclosure   IFRS 13.93 e Disclosure   IAS 1.55 Disclosure   IAS 1	
IAS 1.55 <sub>Disclosure</sub> , IFRS 13.93 e <sub>Disclosure</sub> ,	
Total liabilities X X instant, credit IFRS 8.23 Disclosurer IFRS 8.28 d Disclosurer	
FRS 13.93 Poscepus (FRS 13.93 A poscepus	
Total equity and liabilities X instant, credit IAS 1.55 Disclosure	
310000] Statement of comprehensive income, profit or loss, by function of expense	
rofit or loss [abstract]	
Profit (loss) [abstract]	
IAS 1.103 <sub>Exemples</sub> IFRS 8.28 a Disclosurer	
In 3 a 200 5 Earnigh, ITM 3 d 20 Ouckourer  IAS 1.102 Earnigh, IFRS 1.2.812 b (v)	
Disclarus IFS 3.3 Disclarus IAS 1.82 a	
Revenue X duration, credit Uniconstruct A Discourse J FRS 5, 23 a	
Disdourer IFRS 12.810 b Exampler	
IFRS 5.33 b (I) <sub>Disclosure</sub> IFRS 8.33 a <sub>Disclosure</sub>	
IAS 1.8.2 a Disclosure Effective 2021-01-	
OI IAS 1.82 a (I) Disclosure	
Effective 2021-01-01 IAS 1.82 a (ii)	
Insurance revenue X duration, credit 3 LEPS 17 90.3 Effective 2021-01-	
OI IFIG 17.00 a Disclosure: Effective 2021-	
01-01 IFRS 17.106 <sub>Disclosure</sub>	
Cost of sales (X) duration, debit IAS 1.99 Disclosure, IAS 1.103 Disclosure	
Gross profit X duration, credit IAS 1.103 Example	
General insurance underwriting result [abstract]	
Net premium revenue [abstract]  Direct premium revenue X duration, credit AASB 102	23.17.6.3 (a)
	23.17.6.3 (b)
	23.17.1 (a), AASB 1023.17.
Total net premium revenue X duration, credit AASB 102	3.17.1
Net claims incurred [abstract]	
	23.17.1 (a), AASB 1023.17.
(d,e)  Reinsurance and other recoveries revenue X duration, credit AASB 102	23.17.1 (a), AASB 1023.17.
	5.17.1 (0),70 00 1025.17
Net claims incurred X duration, debit AASB 102	23.17.1 (b)
Net claims incurred X duration, debit  Net movement in unexpired risk liability [abstract]  AASB 102	
Net claims incurred X duration, debit AASB 102  Net movement in unexpired risk liability [abstract]  Gross movement in unexpired risk liability X duration, debit AASB 102	23.17.1 (a)
Net claims incurred X duration, debit AASB 102 Net movement in unexpired risk liability [abstract] Gross movement in unexpired risk liability X duration, debit AASB 102 Reinsurance recoveries on unexpired risk liability X duration, credit AASB 102	23.17.1 (a) 23.17.6.3, Common Practio
Net claims incurred X duration, debit AASB 102 Net movement in unexpired risk liability [abstract] Gross movement in unexpired risk liability X duration, debit AASB 102 Reinsurance recoveries on unexpired risk liability X duration, credit AASB 102 Net movement in unexpired risk liability X duration, debit AASB 102	23.17.1 (a) 23.17.6.3, Common Practi 23.17.6.3, Common Practi
Net claims incurred X duration, debit AASB 102  Net movement in unexpired risk liability [abstract]  Gross movement in unexpired risk liability X duration, debit AASB 102  Reinsurance recoveries on unexpired risk liability X duration, credit AASB 102  Net movement in unexpired risk liability X duration, debit AASB 102  Acquisition costs X duration, debit AASB 102	23.17.1 (a) 23.17.6.3, Common Practio
Net claims incurred  X duration, debit  AASB 102  Ret movement in unexpired risk liability [abstract]  Gross movement in unexpired risk liability  X duration, debit  X duration, credit  AASB 102  Reinsurance recoveries on unexpired risk liability  X duration, credit  AASB 102  Augustion ocosts  X duration, debit  AASB 102  Augustion costs  X duration, debit  AASB 102  AASB 103  AASB 103  AASB 103  AASB 104  AASB 105  AASB 106  AASB 107  AASB 108  AASB	23.17.1 (a) 23.17.6.3, Common Practic 23.17.6.3, Common Practic 23.17.6.3 (g)
Net claims incurred  Net movement in unexpired risk liability [abstract]  Gross movement in unexpired risk liability  Reinsurance recoveries on unexpired risk liability  Net movement in unexpired risk liability  Net movement in unexpired risk liability  X duration, redit  AASB 102  Acquisition costs  X duration, debit  AASB 102  Underwriting expenses  X duration, debit  AASB 102  Other underwriting expenses  X duration, debit  AASB 102  (h)	23.17.1 (a) 23.17.6.3, Common Practic 23.17.6.3 (g) 23.17.6.3 (g) 23.17.1 (a) 23.17.1 (a), AASB 1023.17.
Net claims incurred  X duration, debit  AASB 102  Ret movement in unexpired risk liability [abstract]  Gross movement in unexpired risk liability  X duration, debit  X duration, debit  AASB 102  Aequisition costs  X duration, debit  AASB 102  Acquisition costs  X duration, debit  AASB 102  Cher underwriting expenses  X duration, debit  AASB 102  Cher underwriting expenses  X duration, debit  AASB 102  Cher underwriting expenses  X duration, debit  AASB 102  AASB	23.17.1 (a) 23.17.6.3, Common Practic 23.17.6.3, Common Practic 23.17.6.3 (g) 23.17.1 (a)
Net claims incurred  Net movement in unexpired risk liability [abstract]  Gross movement in unexpired risk liability  Reinsurance recoveries on unexpired risk liability  X duration, debit  X duration, credit  AASB 102  Acquisition costs  X duration, debit  AASB 102  Acquisition costs  X duration, debit  AASB 102  Underwriting expenses	23.17.1 (a) 23.17.6.3, Common Practic 23.17.6.3 (g) 23.17.6.3 (g) 23.17.1 (a) 23.17.1 (a), AASB 1023.17.
Net claims incurred  Net movement in unexpired risk liability [abstract]  Gross movement in unexpired risk liability  Reinsurance recoveries on unexpired risk liability  X duration, debit  X duration, debit  AASB 102  Net movement in unexpired risk liability  X duration, debit  AASB 102  Acquisition costs  X duration, debit  AASB 102  Underwriting expenses  X duration, debit  AASB 102  Other underwriting expenses  X duration, debit  AASB 102  Other underwriting result  AASB 102  It insurance underwriting result [abstract]  Net life insurance underwriting result [abstract]	23.17.1 (a) 23.17.6.3, Common Practic 23.17.6.3 (g) 23.17.6.3 (g) 23.17.1 (a) 23.17.1 (a), AASB 1023.17.
Net claims incurred  Net movement in unexpired risk liability [abstract]  Gross movement in unexpired risk liability  Reinsurance recoveries on unexpired risk liability  Net movement in unexpired risk liability  X duration, debit  AASB 102  Acquisition costs  Acquisition costs  Underwriting expenses  X duration, debit  AASB 102  Other underwriting expenses  X duration, debit  AASB 102  It displays to the state of the	23.17.1 (a) 23.17.6.3, Common Practic 23.17.6.3, Common Practic 23.17.6.3 (g) 23.17.1 (a) 23.17.1 (a) 23.17.1 (a) 38.14.1.1 (b) 38.14.1.4 (a)
Net claims incurred  Net movement in unexpired risk liability [abstract]  Gross movement in unexpired risk liability  Reinsurance recoveries on unexpired risk liability  X duration, debit  X duration, redit  X duration, debit  AASB 102  Net movement in unexpired risk liability  X duration, debit  X duration, debit  AASB 102  Acquisition costs  X duration, debit  AASB 102  Other underwriting expenses  X duration, debit  AASB 102  Other underwriting expenses  X duration, debit  X duration, debit  AASB 102  AASB 102  ASB 102  Utfe insurance underwriting result [abstract]  Net life insurance premium revenue [abstract]  Uffe insurance premium revenue  X duration, credit  AASB 103  AASB 103  AASB 104  AASB 105  AASB 106  AASB 107  AASB 108  AASB 108  AASB 109  AASB 101  AASB 101  AASB 102  AASB 103  AASB 103  AASB 103  AASB 104  AASB 105  AASB 106  AASB 107  AASB 108  AASB 108  AASB 108  AASB 109  A	23.17.1 (a) 23.17.6.3, Common Practic 23.17.6.3, Common Practic 23.17.6.3 (g) 23.17.1 (a) 23.17.1 (a), AASB 1023.17. 23.17.1 (a) 38.14.1.1 (b)
Net claims incurred  Net movement in unexpired risk liability [abstract]  Gross movement in unexpired risk liability  Reinsurance recoveries on unexpired risk liability  X duration, debit  X duration, debit  X duration, debit  AASB 102  Acquisition costs  X duration, debit  AASB 102  Acquisition costs  X duration, debit  AASB 102  Other underwriting expenses  X duration, debit  AASB 103  Other underwriting expenses  X duration, debit  X duration, debit  AASB 102  Underwriting expenses  X duration, debit  X duration, debit  AASB 102  Underwriting result  X duration, credit  X duration, credit  X duration, credit  AASB 102  Utfe insurance premium revenue [abstract]  Utfe insurance premium revenue  X duration, credit  AASB 103  Total net life insurance expense  X duration, credit  AASB 103  Net life insurance premium revenue  X duration, debit  AASB 103  Net life insurance premium revenue  X duration, credit  AASB 103  Net life insurance premium revenue	23.17.1 (a) 23.17.6.3, Common Practic 23.17.6.3, Common Practic 23.17.6.3 (g) 23.17.1 (a) 23.17.1 (a), AASB 1023.17. 23.17.1 (a) 38.14.1.1 (b) 38.14.1.4 (a) 38.14.1.1 (b)
Net claims incurred  Net movement in unexpired risk liability [abstract]  Gross movement in unexpired risk liability  Reinsurance recoveries on unexpired risk liability  X duration, debit  X duration, credit  AASB 102  ANSB 102  Net movement in unexpired risk liability  X duration, debit  AASB 103  ACquisition costs  X duration, debit  AASB 102  ACquisition costs  X duration, debit  AASB 102  Other underwriting expenses  X duration, debit  AASB 103  Other underwriting results  X duration, debit  X duration, debit  AASB 103  (h)  Total underwriting result [abstract]  Net life insurance premium revenue [abstract]  Life insurance premium revenue  X duration, credit  AASB 103  Total net life insurance premium revenue  X duration, credit  AASB 103  Total net life insurance premium revenue  X duration, credit  AASB 103  AASB 103  Life insurance daim expense (abstract)  X duration, credit  AASB 103	23.17.1 (a) 23.17.6.3, Common Practic 23.17.6.3, Common Practic 23.17.6.3 (g) 23.17.1 (a) 23.17.1 (a) 23.17.1 (a) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.4 (b)
Net claims incurred  Net movement in unexpired risk liability [abstract]  Gross movement in unexpired risk liability  Reinsurance recoveries on unexpired risk liability  X duration, debit  X duration, debit  AASB 102  Acquisition costs  X duration, debit  AASB 102  Acquisition costs  X duration, debit  AASB 102  Other underwriting expenses  X duration, debit  AASB 102  Other underwriting expenses  X duration, debit  X duration, debit  AASB 102  Underwriting expenses  X duration, debit  X duration, debit  AASB 102  Ulfe insurance underwriting result  Ulfe insurance underwriting result [abstract]  Life insurance premium revenue  X duration, credit  AASB 103  Net life insurance premium revenue  X duration, credit  AASB 103  Net life insurance premium revenue  X duration, credit  AASB 103  Net life insurance premium revenue  X duration, credit  AASB 103  Net life insurance premium revenue  X duration, credit  AASB 103  Net life insurance claim expense  X duration, debit  AASB 103  Net life insurance claim expense  X duration, debit  AASB 103  Net life insurance claim expense  X duration, debit  AASB 103	23.17.1 (a) 23.17.6.3, Common Practic 23.17.6.3, Common Practic 23.17.6.3 (g) 23.17.1 (a) 23.17.1 (a), AASB 1023.17. 23.17.1 (a) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b)
Net claims incurred  Net movement in unexpired risk liability [abstract]  Gross movement in unexpired risk liability  Reinsurance recoveries on unexpired risk liability  X duration, debit  X duration, debit  X duration, debit  AASB 102  Acquisition costs  X duration, debit  AASB 102  Acquisition costs  X duration, debit  AASB 102  Other underwriting expenses  X duration, debit  AASB 102  Other underwriting expenses  X duration, debit  X duration, debit  AASB 102  Ulderwriting expenses  X duration, debit  X duration, debit  AASB 102  Ulfe insurance underwriting result [abstract]  X duration, credit  X duration, credit  AASB 102  Ulfe insurance premium revenue [abstract]  Life insurance premium revenue  X duration, credit  X duration, credit  AASB 103  Net life insurance premium revenue  X duration, credit  AASB 103  Net life insurance premium revenue  X duration, credit  AASB 103  Net life insurance premium revenue  X duration, debit  AASB 103  Net life insurance claim expense [abstract]  Life insurance claim expense  X duration, debit  AASB 103  AASB	23.17.1 (a) 23.17.6.3, Common Practic 23.17.6.3, Common Practic 23.17.6.3 (g) 23.17.1 (a) 23.17.1 (a) 23.17.1 (a) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b)
Net claims incurred  Net movement in unexpired risk liability [abstract]  Gross movement in unexpired risk liability  Reinsurance recoveries on unexpired risk liability  X duration, debit  X duration, debit  X duration, debit  X duration, debit  AASB 102  Acquisition costs  X duration, debit  AASB 102  Acquisition costs  X duration, debit  AASB 103  Other underwriting expenses  X duration, debit  AASB 103  Other underwriting results  X duration, debit  X duration, debit  AASB 102  Utife insurance underwriting result [abstract]  Net life insurance permium revenue [abstract]  Utife insurance permium revenue [abstract]  X duration, credit  AASB 103  AASB 103  AASB 103  AASB 104  AASB 105  Total net life insurance expense  X duration, credit  AASB 106  AASB 107  AASB 108  AUSTRIANCE (Pedit Insurance permium revenue  X duration, debit  X duration, debit  AASB 108  Reinsurance claim expense  X duration, debit  AASB 108  AASB 109	23.17.1 (a) 23.17.6.3, Common Practic 23.17.6.3, Common Practic 23.17.6.3 (g) 23.17.1 (a) 23.17.1 (a), AASB 1023.17. 23.17.1 (a) 38.14.1.1 (b)
Net claims incurred  Net movement in unexpired risk liability [abstract]  Gross movement in unexpired risk liability   X duration, debit   AASB 102 Reinsurance recoveries on unexpired risk liability   X duration, credit   AASB 102 Net movement in unexpired risk liability   X duration, debit   AASB 102 Acquisition costs   X duration, debit   AASB 102 Acquisition costs   X duration, debit   AASB 102 Underwriting expenses   X duration, debit   AASB 102 Other underwriting expenses   X duration, debit   AASB 102 Other underwriting result   X duration, debit   AASB 102 It insurance underwriting result   X duration, credit   AASB 102 Ulfe insurance premium revenue   AASB 102 Ulfe insurance premium revenue   X duration, credit   AASB 103 Underwriting expenses   X duration, credit   AASB 103 Total net life insurance premium revenue   X duration, debit   AASB 103 Underwriting result   AASB 103 Total net life insurance premium revenue   X duration, debit   AASB 103 Ulfe insurance claim expense   X duration, debit   AASB 103 Reinsurance recoveries revenue   X duration, debit   AASB 103 Reinsurance recoveries revenue   X duration, debit   AASB 103 Reinsurance calim expense   X duration, debit   AASB 103 Change in life insurance contract liabilities   X duration, debit   AASB 103 Change in life investment contract liabilities   X duration, debit   AASB 103 Change in life investment contract liabilities   X duration, debit   AASB 103 Change in life investment contract liabilities   X duration, debit   AASB 103 Change in life investment contract liabilities   X duration, debit   AASB 103 Change in life investment contract liabilities   X duration, debit   AASB 103 Change in life investment contract liabilities   X duration, debit   AASB 103 Change in life investment contract liabilities   X duration, debit   AASB 103	23.17.1 (a) 23.17.6.3, Common Practic 23.17.6.3, Common Practic 23.17.6.3 (g) 23.17.1 (a) 23.17.1 (a) 23.17.1 (a) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.17.2 38.17.2
Net claims incurred  Net movement in unexpired risk liability [abstract]  Gross movement in unexpired risk liability  Reinsurance recoveries on unexpired risk liability  X duration, debit  X duration, debit  X duration, debit  X duration, debit  AASB 102  Acquisition costs  X duration, debit  AASB 102  ACquisition costs  X duration, debit  AASB 102  Other underwriting expenses  X duration, debit  AASB 102  Other underwriting expenses  X duration, debit  X duration, debit  AASB 102  Ulfe insurance underwriting result  Uffe insurance underwriting result [abstract]  Net Iffe insurance premium revenue [abstract]  Ulfe insurance premium revenue  X duration, credit  X duration, credit  AASB 102  Net Iffe insurance premium revenue  X duration, credit  AASB 103  Net Iffe insurance premium revenue  X duration, credit  AASB 103  Net Iffe insurance claim expense [abstract]  Ulfe insurance claim expense [abstract]  Life insurance claim expense  X duration, debit  AASB 103	23.17.1 (a) 23.17.6.3, Common Practic 23.17.6.3, Common Practic 23.17.6.3 (g) 23.17.6 (g) 23.17.1 (a), AASB 1023.17. 23.17.1 (a) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.2 (b) 38.17.2
Net claims incurred  Net movement in unexpired risk liability [abstract]  Gross movement in unexpired risk liability  Reinsurance recoveries on unexpired risk liability  X duration, debit  X duration, debit  X duration, debit  X duration, debit  AASB 102  Acquisition costs  X duration, debit  AASB 102  ACquisition costs  X duration, debit  AASB 102  Other underwriting expenses  X duration, debit  AASB 102  Other underwriting expenses  X duration, debit  X duration, debit  AASB 102  Ulfe insurance underwriting result  Uffe insurance underwriting result [abstract]  Net Iffe insurance premium revenue [abstract]  Ulfe insurance premium revenue  X duration, credit  X duration, credit  AASB 102  Net Iffe insurance premium revenue  X duration, credit  AASB 103  Net Iffe insurance premium revenue  X duration, credit  AASB 103  Net Iffe insurance claim expense [abstract]  Ulfe insurance claim expense [abstract]  Life insurance claim expense  X duration, debit  AASB 103	23.17.1 (a) 23.17.6.3, Common Practic 23.17.6.3, Common Practic 23.17.6.3 (g) 23.17.1 (a) 23.17.1 (a) 23.17.1 (a) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.17.2 38.17.2
Net claims incurred  Net movement in unexpired risk liability [abstract]  Gross movement in unexpired risk liability  Reinsurance recoveries on unexpired risk liability  X duration, debit  AASB 102  Net movement in unexpired risk liability  X duration, credit  AASB 103  ACquisition costs  Underwriting expenses  X duration, debit  AASB 103  Other underwriting expenses  X duration, debit  X duration, debit  AASB 103  Other underwriting result  It lie insurance underwriting result [abstract]  Net life insurance premium revenue [abstract]  Life insurance premium revenue  X duration, credit  X duration, credit  AASB 103  Outward reinsurance expense  X duration, debit  AASB 103  Total net life insurance premium revenue  X duration, credit  X duration, credit  AASB 103  Reinsurance recoveries revenue  X duration, debit  AASB 103  Reinsurance contract liabilities  X duration, debit  AASB 103  Change in life insurance contract liabilities  X duration, debit  AASB 103  Change in life insurance contract liabilities  X duration, debit  AASB 103  Change in life insurance contract liabilities  X duration, debit  AASB 103  Change in reinsurance lime insurance liabilities  X duration, debit  AASB 103  Change in life insurance liabilities  X duration, debit  AASB 103  Change in life insurance liabilities  X duration, debit  AASB 103  Change in reinsurance liabilities  X duration, debit  AASB 103  Change in reinsurance liabilities  X duration, debit  AASB 103  Change in reinsurance liabilities  X duration, debit  AASB 103  Change in reinsurance liabilities  X duration, debit  X duration, credit  AASB 103  Change in reinsurance underwriting result  AASB 103  Change in reinsurance underwriting result	23.17.1 (a) 23.17.6.3, Common Practic 23.17.6.3, Common Practic 23.17.6.3 (g) 23.17.6 (g) 23.17.1 (a), AASB 1023.17. 23.17.1 (a) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.2 (b) 38.17.2
Net claims incurred  Net movement in unexpired risk liability [abstract]  Gross movement in unexpired risk liability  Reinsurance recoveries on unexpired risk liability  Net movement in unexpired risk liability  X duration, debit  AASB 102  Acquisition costs  X duration, debit  AASB 103  Acquisition costs  X duration, debit  AASB 103  Other underwriting expenses  X duration, debit  AASB 103  Other underwriting result  X duration, debit  X duration, debit  AASB 102  Ule insurance underwriting result [abstract]  Net life insurance premium revenue [abstract]  Life insurance premium revenue  X duration, debit  AASB 103  Outward reinsurance expense  X duration, debit  AASB 103  Net life insurance premium revenue  X duration, debit  AASB 103  Net life insurance premium revenue  X duration, debit  AASB 103  Net life insurance daim expense  X duration, debit  AASB 103  Net life insurance claim expense  X duration, debit  AASB 103  Net life insurance claim expense  X duration, debit  AASB 103  AASB 103  Net life insurance claim expense  X duration, debit  AASB 103  AASB 103  Change in life inverse contract liabilities  X duration, debit  AASB 103  Change in life inverse contract liabilities  X duration, debit  AASB 103  Change in life inverse or lortact liabilities  X duration, debit  AASB 103  Change in reinsurers share of life insurance labilities  X duration, debit  AASB 103  Change in reinsurers share of life insurance labilities  X duration, debit  AASB 103  AASB 10	23.17.1 (a) 23.17.6.3, Common Practic 23.17.6.3, Common Practic 23.17.6.3 (g) 23.17.6 (g) 23.17.1 (a), AASB 1023.17. 23.17.1 (a) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.2 (b) 38.17.2
Net claims incurred  Net movement in unexpired risk liability [abstract]  Gross movement in unexpired risk liability  Reinsurance recoveries on unexpired risk liability  Net movement in unexpired risk liability  Net movement in unexpired risk liability  Net movement in unexpired risk liability  X duration, debit  AASB 102  AQuisition costs  Underwriting expenses  X duration, debit  AASB 102  Underwriting expenses  X duration, debit  AASB 103  Other underwriting result  It is insurance underwriting result  Net life insurance underwriting result [abstract]  Uife insurance premium revenue [abstract]  Uife insurance premium revenue  X duration, debit  AASB 103  AASB 103  AASB 104  AASB 105  Total net life insurance premium revenue  X duration, debit  AASB 105  Total net life insurance premium revenue  X duration, credit  AASB 105  AASB 106  Total net life insurance premium revenue  X duration, credit  AASB 106  AASB 106  AASB 106  Total net life insurance premium revenue  X duration, credit  AASB 106  AAS	23.17.1 (a) 23.17.6.3, Common Practic 23.17.6.3, Common Practic 23.17.6.3 (g) 23.17.6 (g) 23.17.1 (a), AASB 1023.17. 23.17.1 (a) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.2 (b) 38.17.2
Net daims incurred  Net movement in unexpired risk liability [abstract]  Gross movement in unexpired risk liability  Reinsurance recoveries to unexpired risk liability  Net movement in unexpired risk liability  Net movement in unexpired risk liability  X duration, debit  AASB 102  ACQuisition costs  X duration, debit  AASB 103  Underwriting expenses  X duration, debit  AASB 103  Other underwriting expenses  X duration, debit  X duration, debit  AASB 103  ASB 103  Uffe insurance underwriting result  Uffe insurance premium revenue [abstract]  Net life insurance premium revenue  AASB 103  Outward reinsurance expense  X duration, credit  AASB 103  Net life insurance capien permium revenue  X duration, debit  AASB 103  Net life insurance claim expense [abstract]  Uffe insurance claim expense [abstract]  Uffe insurance recoveries revenue  X duration, debit  AASB 103  Net life insurance claim expense  X duration, debit  AASB 103  Net life insurance claim expense  X duration, debit  AASB 103  Net life insurance claim expense  X duration, debit  AASB 103  AASB 103  Net life insurance contract liabilities  X duration, debit  AASB 103  Change in life insurance claim expense  X duration, debit  AASB 103  Change in life insurance claim life list liabilities  X duration, debit  AASB 103  Change in life insurance liabilities  X duration, debit  AASB 103  Change in reinsurers share of life insurance liabilities  X duration, debit  AASB 103  Change in reinsurers share of life insurance liabilities  X duration, debit  AASB 103  Change in reinsurers share of life insurance liabilities  X duration, debit  AASB 103  Change in reinsurers share of life insurance liabilities  X duration, debit  AASB 103  Change in reinsurers share of life insurance liabilities  X duration, debit  AASB 103	23.17.1 (a) 23.17.6.3, Common Practic 23.17.6.3, Common Practic 23.17.6.3 (g) 23.17.6 (g) 23.17.1 (a), AASB 1023.17. 23.17.1 (a) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.2 (b) 38.17.2
Net daims incurred Net movement in unexpired risk liability [abstract] Gross movement un unexpired risk liability AASB 102 Reinsurance recoveries on unexpired risk liability X duration, debit AASB 103 Net movement in unexpired risk liability X duration, debit AASB 103 Acquisition costs X duration, debit AASB 103 Linderwriting expenses X duration, debit AASB 103 Underwriting expenses X duration, debit AASB 103 Underwriting expenses X duration, debit AASB 103 Underwriting result X duration, debit X duration, credit X duration, credit AASB 103 In the insurance premium revenue (abstract) Net life insurance premium revenue (abstract) Unique deinsurance expense X duration, debit X duration, credit X duration, credit AASB 103 Underwriting result Unique deinsurance expense X duration, debit X duration, credit AASB 103 Underwriting result Unique deinsurance expense X duration, debit X duration, debit AASB 103 Underwriting result Unique deinsurance daim expense X duration, debit AASB 103	23.17.1 (a) 23.17.6.3, Common Practic 23.17.6.3, Common Practic 23.17.6.3 (g) 23.17.6 (g) 23.17.1 (a), AASB 1023.17. 23.17.1 (a) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.2 (b) 38.17.2
Net daims incurred  Net movement in unexpired risk liability [abstract]  Gross movement in unexpired risk liability  Reinsurance recoveries on unexpired risk liability  X duration, debit  AASB 102  Net movement in unexpired risk liability  X duration, credit  AASB 102  Acquisition costs  X duration, debit  AASB 102  Underwriting expenses  X duration, debit  AASB 103  Other underwriting expenses  X duration, debit  X duration, debit  AASB 102  Underwriting result  X duration, credit  X duration, credit  AASB 102  Uffe insurance underwriting result [abstract]  Uffe insurance premium revenue [abstract]  Uffe insurance premium revenue  X duration, debit  X duration, debit  AASB 103  AASB 103  Iffe insurance premium revenue  X duration, debit  AASB 103  Iffe insurance claim expense  X duration, debit  X duration, credit  AASB 103  Iffe insurance claim expense [abstract]  Iffe insurance claim expense [abstract]  X duration, debit  X duration, debit  AASB 103  AASB 103  ABSB 103  ABSB 103  ABSB 103  ABSB 103  ABSB 104  ABSB 103	23.17.1 (a) 23.17.6.3, Common Practic 23.17.6.3, Common Practic 23.17.6.3 (g) 23.17.6 (g) 23.17.1 (a), AASB 1023.17. 23.17.1 (a) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.2 (b) 38.17.2
Net daims incurred  Net movement in unexpired risk liability [abstract]  Gross movement in unexpired risk liability  Reinsurance recoveries on unexpired risk liability  X duration, debit  X duration, debit  X duration, debit  AASB 102  Net movement in unexpired risk liability  X duration, debit  AASB 103  Acquisition costs  X duration, debit  X duration, debit  AASB 103  Underwriting expenses  X duration, debit  X duration, debit  X duration, debit  AASB 103  Total underwriting result  Ule insurance underwriting result [abstract]  Ulfe insurance permium revenue [abstract]  Ulfe insurance permium revenue  X duration, debit  X duration, credit  AASB 103  Total net life insurance claim expense  X duration, debit  X duration, credit  AASB 103  Total net life insurance permium revenue  X duration, credit  X duration, credit  AASB 103  Total net life insurance compense [abstract]  Ulfe insurance claim expense [abstract]  Ulfe insurance compense [abstract]  Ulfe insurance compense [abstract]  AASB 103  Total in life insurance compense [abstract]  AASB 103  AASB 103  Change in life insurance contract liabilities  X duration, debit  X duration, debit  AASB 103  Change in life insurance contract liabilities  X duration, debit  X duration, debit  AASB 103  Change in life insurance contract liabilities  X duration, debit  X duration, credit  AASB 103  Change in life insurance contract liabilities  X duration, debit  X duration, credit  AASB 103  Change in life insurance contract liabilities  X duration, debit  X duration, credit  AASB 103  Change in life insurance contract liabilities  X duration, credit  X duration, credit  AASB 103  Change in life insurance contract liabilities  X duration, credit  X duration, credit  X duration, credit  AASB 103	23.17.1 (a) 23.17.6.3, Common Practic 23.17.6.3, Common Practic 23.17.6.3 (g) 23.17.6 (g) 23.17.1 (a), AASB 1023.17. 23.17.1 (a) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.2 (b) 38.17.2
Net dalms incurred  Net movement in unexpired risk liability [abstract]  Gross movement in unexpired risk liability   X duration, debit   AASB 102  Reinsurance recoveries on unexpired risk liability   X duration, debit   AASB 102  Net movement in unexpired risk liability   X duration, debit   AASB 102  Net movement in unexpired risk liability   X duration, debit   AASB 102  Underwriting expenses   X duration, debit   AASB 102  Underwriting expenses   X duration, debit   AASB 102  Underwriting expenses   X duration, debit   AASB 102  Underwriting result   X duration, debit   AASB 102  Ulfe insurance underwriting result [abstract]   X duration, credit   AASB 102  Ulfe insurance premium revenue [abstract]   X duration, credit   AASB 102  Ulfe insurance premium revenue   X duration, credit   AASB 103  Total net life insurance premium revenue   X duration, credit   AASB 103  Total ref life insurance claim expense   X duration, debit   AASB 103  Total ref life insurance claim expense   X duration, debit   AASB 103  Total in the insurance claim expense   X duration, debit   AASB 103  Reinsurance recoveries revenue   X duration, debit   AASB 103  Change in life insurance contract liabilities   X duration, debit   AASB 103  Change in life investment contract liabilities   X duration, debit   AASB 103  Change in life investment contract liabilities   X duration, debit   AASB 103  Change in life investment contract liabilities   X duration, debit   AASB 103  Change in life investment contract liabilities   X duration, debit   AASB 103  Change in life investment contract liabilities   X duration, debit   AASB 103  Change in life investment contract liabilities   X duration, debit   AASB 103  Change in life investment contract liabilities   X duration, debit   AASB 103  Change in life investment contract liabilities   X duration, debit   AASB 103  Change in life investment contract liabilities   X duration, debit   AASB 103  Change in life investment contract liabilities   X duration, debit   AASB 103  Change in life invest	23.17.1 (a) 23.17.6.3, Common Practic 23.17.6.3, Common Practic 23.17.6.3 (g) 23.17.6 (g) 23.17.1 (a), AASB 1023.17. 23.17.1 (a) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.2 (b) 38.17.2
Net daims incurred  Net movement in unexpired risk liability [abstract]  Gross movement in unexpired risk liability  Reinsurance recoveries on unexpired risk liability  X duration, debit  AASR 102  Acquisition costs  Acquisition costs  Underwriting expenses  Other underwriting expenses  X duration, debit  X duration, debit  AASR 102  AASR 102  AASR 102  ACQuisition costs  V duration, debit  AASR 103  AASR 103  ACQuisition costs  X duration, debit  AASR 103  AASR 103  ACQuisition costs  X duration, debit  X duration, credit  Underwriting expenses  X duration, debit  AASR 103  ACQuisition costs  X duration, credit  AASR 103  ACQuisition costs  X duration, credit  AASR 103  ACQuisition costs  X duration, credit  AASR 103  ACQuisition credit  AASR 103  AASR 103  ACQuisition credit  AASR 103  ACQuisition credit  AASR 103  AASR 103  ACQuisition credit  AASR 103  ACQuisition credit  AASR 103  AASR 103  ACQuisition credit  AASR 103  ACQuisition credit  AASR 103  AASR 103  ACQuisition credit  AASR 103  ACQuisition credit  AASR 103  AASR 103  ACQuisition credit  AASR 103  ACQuisi	23.17.1 (a) 23.17.6.3, Common Practic 23.17.6.3, Common Practic 23.17.6.3 (g) 23.17.6 (g) 23.17.1 (a), AASB 1023.17. 23.17.1 (a) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.2 (b) 38.17.2
Net claims incurred  Net movement in unexpired risk liability [abstract] Gross movement in unexpired risk liability Reinsurance recoveries on unexpired risk liability X duration, debit AASB 102 Reinsurance recoveries on unexpired risk liability X duration, debit AASB 103 Acquisition costs X duration, debit AASB 103 Cher underwriting expenses X duration, debit AASB 103 Cher underwriting expenses X duration, debit AASB 103 Cher underwriting expenses X duration, debit AASB 103 Cher underwriting result AASB 103 Cher underwriting result [abstract] X duration, credit X duration, credit X duration, credit AASB 103 Uffe insurance underwriting result [abstract] Net life insurance premium revenue [abstract] AASB 103 Change in life insurance claim expense [abstract]  Life insurance claim expense [abstract] AASB 103 Change in life insurance recoveries revenue X duration, debit AASB 103 Change in life insurance claim expense X duration, debit AASB 103 Change in life insurance liabilities X duration, debit AASB 103 Change in life insurance liabilities X duration, debit AASB 103 Change in life insurance liabilities X duration, debit AASB 103 Change in life insurance liabilities X duration, debit AASB 103 Change in life insurance liabilities X duration, debit AASB 103 Change in life insurance liabilities X duration, debit AASB 103 Change in life investment contract liabilities X duration, debit AASB 103 Change in reinsurance share of life insurance liabilities X duration, debit AASB 103 Change in reinsurance share of life insurance liabilities X duration, debit AASB 103 Change in reinsurance share of life insurance liabilities X duration, debit AASB 103 Change in reinsurance share of life insurance liabilities X duration, debit AASB 103 Change in reinsurance share of life insurance liabilities X duration, debit AASB 103 Change in reinsurance share of life insurance liabilities X duration, debit AASB 103 Change in life investment contract liabilities X duration, debit AASB 103 Change in reinsurance share of life insurance liabi	23.17.1 (a) 23.17.6.3, Common Practic 23.17.6.3, Common Practic 23.17.6.3 (g) 23.17.6 (g) 23.17.1 (a), AASB 1023.17. 23.17.1 (a) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.2 (b) 38.17.2
Net claims incurred Net movement in unexpired risk liability [abstract] Gross movement in unexpired risk liability Reinsurance recoveries on unexpired risk liability X duration, debit AASS 102 Reinsurance recoveries on unexpired risk liability X duration, debit AASS 103 Acquisition costs X duration, debit AASS 103 Chief underwriting expenses X duration, debit X duration, debit AASS 103 Chief underwriting result [abstract] Net life insurance underwriting result [abstract] Net life insurance premium revenue [abstract] Net life insurance premium revenue [abstract] Uffe insurance premium revenue X duration, debit X duration, debit X duration, debit AASS 103 Chief life insurance compense X duration, debit X duration, debit AASS 103 Net life insurance calien expense X duration, debit X duration, debit AASS 103 Net life insurance calien expense X duration, debit X duration, debit X duration, debit AASS 103 Net life insurance calien expense X duration, debit X duration, debit X duration, debit X duration, debit AASS 103 Net life insurance calien expense X duration, debit X duration,	23.17.1 (a) 23.17.6.3, Common Practic 23.17.6.3, Common Practic 23.17.6.3 (g) 23.17.6 (g) 23.17.1 (a), AASB 1023.17. 23.17.1 (a) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.2 (b) 38.17.2
Net claims incurred  Net movement in unexpired risk liability [abstract]  Ords movement in unexpired risk liability  Reinsurance recoveries on unexpired risk liability  X duration, debit  AS\$ 100  Net movement in unexpired risk liability  X duration, debit  AS\$ 100  Acquisition costs  AQuisition costs  AQuisition costs  AQuisition costs  AQuisition, debit  AAS\$ 100  Other underwriting expenses  X duration, debit  AAS\$ 100  Other underwriting result  AAS\$ 100  Auration, credit  AAS\$ 100  Auration, credit  AAS\$ 100  Auration, credit  AAS\$ 100  Auration, debit  AAS\$ 100  Auration, debit  AAS\$ 100  Change in life insurance can expense  A unration, debit  AAS\$ 100  Change in life insurance contract liabilities  AAS\$ 100  Change in life insurance contract liabilities  A unration, debit  AAS\$ 100  Auration, debit  AAS\$ 100  Auration, debit  AAS\$ 100  Change in life insurance contract liabilities  A unration, debit  AAS\$ 100  Auration, debit  AA	23.17.1 (a) 23.17.6.3, Common Practic 23.17.6.3, Common Practic 23.17.6.3 (g) 23.17.6 (g) 23.17.1 (a), AASB 1023.17. 23.17.1 (a) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.2 (b) 38.17.2
Net claims incurred Net movement in unexpired risk liability [abstract] Gross movement in unexpired risk liability Reinsurance recoveries on unexpired risk liability X duration, debit AASS 102 Reinsurance recoveries on unexpired risk liability X duration, debit AASS 103 Acquisition costs X duration, debit AASS 103 Chief underwriting expenses X duration, debit X duration, debit AASS 103 Chief underwriting result [abstract] Net life insurance underwriting result [abstract] Net life insurance premium revenue [abstract] Net life insurance premium revenue [abstract] Uffe insurance premium revenue X duration, debit X duration, debit X duration, debit AASS 103 Chief life insurance compense X duration, debit X duration, debit AASS 103 Net life insurance calien expense X duration, debit X duration, debit AASS 103 Net life insurance calien expense X duration, debit X duration, debit X duration, debit AASS 103 Net life insurance calien expense X duration, debit X duration, debit X duration, debit X duration, debit AASS 103 Net life insurance calien expense X duration, debit X duration,	23.17.1 (a) 23.17.6.3, Common Practic 23.17.6.3, Common Practic 23.17.6.3 (g) 23.17.6 (g) 23.17.1 (a), AASB 1023.17. 23.17.1 (a) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.2 (b) 38.17.2
Net novement in unexpired risk liability (abstract) Gross movement in unexpired risk liability Reinsurance recoveries on unexpired risk liability X duration, debit AASB 103 Acquistion costs AASB 103 Acquistion costs AASB 103 Acquistion costs Underwriting expenses X duration, debit AASB 103 ACQUISTION (abstract) ACQ	23.17.1 (a) 23.17.6.3, Common Practic 23.17.6.3, Common Practic 23.17.6.3 (g) 23.17.6 (g) 23.17.1 (a), AASB 1023.17. 23.17.1 (a) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.2 (b) 38.17.2
Net rowement in unexpired risk liability [abstract] Gross movement in unexpired risk liability Reinsurance recoveries on unexpired risk liability X duration, debit AASR 100 Acquisition costs A	23.17.1 (a) 23.17.6.3, Common Practic 23.17.6.3, Common Practic 23.17.6.3 (g) 23.17.6 (g) 23.17.1 (a), AASB 1023.17. 23.17.1 (a) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.2 (b) 38.17.2
Net claims incurred Net movement in unexpired risk liability   AAS\$ 100 Reinsurance recoveries on unexpired risk liability   X duration, debit   AAS\$ 100 Reinsurance recoveries on unexpired risk liability   X duration, debit   AAS\$ 100 Acquisition costs   X duration, debit   AAS\$ 100 Acquisition costs   X duration, debit   AAS\$ 100 Acquisition costs   X duration, debit   AAS\$ 100 Other underwriting expenses   X duration, debit   AAS\$ 100 Other underwriting result   X duration, debit   AAS\$ 100 It is insurance underwriting result   AAS\$ 100 It is insurance underwriting result   AAS\$ 100 It is insurance permiting revenue   AAS\$ 100 It is insurance chain expense   X duration, credit   AAS\$ 100 It is insurance chain expense   X duration, debit   AAS\$ 100 It is insurance chain expense   X duration, debit   AAS\$ 100 It is insurance chain expense   X duration, debit   AAS\$ 100 It is insurance chain expense   X duration, debit   AAS\$ 100 It is insurance chain expense   X duration, debit   AAS\$ 100 It is insurance chain expense   X duration, debit   AAS\$ 100 It is insurance chain expense   X duration, debit   AAS\$ 100 It is insurance chain expense   X duration, debit   AAS\$ 100 It is insurance chain expense   X duration, debit   AAS\$ 100 It is insurance chain expense   X duration, debit   AAS\$ 100 It is insurance chain expense   X duration, debit   AAS\$ 100 It is insurance chain expense   X duration, debit   AAS\$ 100 It is insurance chain expense   X duration, debit   AAS\$ 100 It is insurance chain expense   X duration, debit   AAS\$ 100 It is insurance chain expense   X duration, debit   AAS\$ 100 It is insurance chain expense   AAS\$ 100 It is ins	23.17.1 (a) 23.17.6.3, Common Practic 23.17.6.3, Common Practic 23.17.6.3 (g) 23.17.6 (g) 23.17.1 (a), AASB 1023.17. 23.17.1 (a) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.2 (b) 38.17.2
Net claims incurred Net movement in unexpired risk liability   AAS\$ 100 Reinsurance recoveries on unexpired risk liability   X duration, debit   AAS\$ 100 Reinsurance recoveries on unexpired risk liability   X duration, debit   AAS\$ 100 Acquisition costs   X duration, debit   AAS\$ 100 Acquisition costs   X duration, debit   AAS\$ 100 Acquisition costs   X duration, debit   AAS\$ 100 Other underwriting expenses   X duration, debit   AAS\$ 100 Other underwriting result   X duration, debit   AAS\$ 100 It is insurance underwriting result   AAS\$ 100 It is insurance underwriting result   AAS\$ 100 It is insurance permiting revenue   AAS\$ 100 It is insurance chain expense   X duration, credit   AAS\$ 100 It is insurance chain expense   X duration, debit   AAS\$ 100 It is insurance chain expense   X duration, debit   AAS\$ 100 It is insurance chain expense   X duration, debit   AAS\$ 100 It is insurance chain expense   X duration, debit   AAS\$ 100 It is insurance chain expense   X duration, debit   AAS\$ 100 It is insurance chain expense   X duration, debit   AAS\$ 100 It is insurance chain expense   X duration, debit   AAS\$ 100 It is insurance chain expense   X duration, debit   AAS\$ 100 It is insurance chain expense   X duration, debit   AAS\$ 100 It is insurance chain expense   X duration, debit   AAS\$ 100 It is insurance chain expense   X duration, debit   AAS\$ 100 It is insurance chain expense   X duration, debit   AAS\$ 100 It is insurance chain expense   X duration, debit   AAS\$ 100 It is insurance chain expense   X duration, debit   AAS\$ 100 It is insurance chain expense   X duration, debit   AAS\$ 100 It is insurance chain expense   AAS\$ 100 It is ins	23.17.1 (a) 23.17.6.3, Common Practic 23.17.6.3, Common Practic 23.17.6.3 (g) 23.17.6 (g) 23.17.1 (a), AASB 1023.17. 23.17.1 (a) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.2 (b) 38.17.2
Net claims incurred Net movement in unexpired risk liability [abstract] Gross movement in unexpired risk liability Reinsurance recoveries on unexpired risk liability Reinsurance recoveries on unexpired risk liability X duration, debit AASB 100 Net movement in unexpired risk liability X duration, debit AASB 100 Acquistion costs	23.17.1 (a) 23.17.6.3, Common Practic 23.17.6.3, Common Practic 23.17.6.3 (g) 23.17.6 (g) 23.17.1 (a), AASB 1023.17. 23.17.1 (a) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.2 (b) 38.17.2
Net claims incurred Net movement in unespired risk liability   ASS 102 Gross movement in unespired risk liability   X duration, debit   AASS 102 Reinsurance recoveries on unespired risk liability   X duration, debit   AASS 103 Net movement in unespired risk liability   X duration, debit   AASS 103 Acquistion costs   X duration, debit   AASS 103 Acquistion costs   X duration, debit   AASS 103 Other underwriting expenses   X duration, debit   AASS 103 Other underwriting expenses   X duration, debit   AASS 103 Other underwriting result   Instructed   AASS 103 Other instructed personal recovering (establish   AASS 103 Other instructed personal recovering (establish   AASS 103 Other instructed	23.17.1 (a) 23.17.6.3, Common Practic 23.17.6.3, Common Practic 23.17.6.3 (g) 23.17.6 (g) 23.17.1 (a), AASB 1023.17. 23.17.1 (a) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.2 (b) 38.17.2
Net novement in unexpired risk liability [abstract] Gross movement in unexpired risk liability Reinsurance recoveres on unexpired risk liability Reinsurance recoveres on unexpired risk liability Reinsurance recoveres on unexpired risk liability X duration, debt Ass 100 Ass 100 Acquisition costs X duration, debt Ass 100 Acquisition costs Charles on the state of the st	23.17.1 (a) 23.17.6.3, Common Practic 23.17.6.3, Common Practic 23.17.6.3 (g) 23.17.6 (g) 23.17.1 (a), AASB 1023.17. 23.17.1 (a) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.2 (b) 38.17.2
Net claims incurred  Net movement in unespired risk liability [abstract]  Gross novement in unespired risk liability [abstract]  Retinovement in unespired risk liability  Retinovement in unespired risk liability  Net and the control of the state of the c	23.17.1 (a) 23.17.6.3, Common Practic 23.17.6.3, Common Practic 23.17.6.3 (g) 23.17.6 (g) 23.17.1 (a), AASB 1023.17. 23.17.1 (a) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.2 (b) 38.17.2
Net movement in unespied risk liability [abstract] Gross movement in unespied risk liability Reinsurance recoveries on unexpied risk liability Reinsurance recoveries on unexpied risk liability Reinsurance recoveries on unexpied risk liability X duration, debit AASS 102 Acquisition costs Acquisition recent content in unespied risk liability Acquisition costs Acquisition recent content in unexpied acquisition costs Acquisition recent content in unexpied acquisition costs Acquis	23.17.1 (a) 23.17.6.3, Common Practic 23.17.6.3, Common Practic 23.17.6.3 (g) 23.17.6 (g) 23.17.1 (a), AASB 1023.17. 23.17.1 (a) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.1 (b) 38.14.1.2

			Additional Att Bufances	
Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9	(X) <sub>duration, debit</sub>	IAS 1.82 ba <sub>Disclosure</sub>		
Insurance finance income (expenses) from insurance contracts issued recognised in profit or loss	X duration, credit	Effective 2021-01-01 IFRS 17.80 b  Disclosurer Effective 2021-01- 01 IAS 1.82 bb Disclosure		
Finance income (expenses) from reinsurance contracts held recognised in profit or loss	X <sub>duration, credit</sub>	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 <sub>duration, credit</sub>	IFRS 8.23 g <sub>Disclosure</sub> , IAS 1.82 c <sub>Disclosure</sub> , IFRS 8.28 e <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M b Disclosure		
Other income (expense) from subsidiaries, jointly controlled entities and associates  Gains (losses) arising from difference between previous amortised cost and fair value of financial assets reclassified out	X <sub>duration, credit</sub>	IAS 1.85 Common practice		
of amortised cost into fair value through profit or loss measurement category  Cumulative gain (loss) previously recognised in other comprehensive income arising from reclassification of financial	X <sub>duration, credit</sub>	IAS 1.82 ca <sub>Disclosure</sub>		
cumulative gain (toss) previously recognised in other comprehensive income arising from reclassification or infancial assets out of fair value through other comprehensive income into fair value through profit or loss measurement category	X <sub>duration</sub> , credit	IAS 1.82 cb Disclosure		
Hedging gains (losses) for hedge of group of items with offsetting risk positions	X <sub>duration</sub> , credit	IFRS 7.24C b (vi) Disclosure, IFRS 9.6.6.4 Disclosure		
Profit (loss) before tax	X <sub>duration, credit</sub>	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) Diaclosure IAS 12.81 c (i) Diaclosure IAS 12.79 Diaclosure IAS 26.35 b (viii) Diaclosure IAS 1.82 d Diaclosure IFRS 8.23 h Diaclosure IFRS 12.813 g Diaclosure		
Profit (loss) from continuing operations	X <sub>duration</sub> , 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 <sub>duration</sub> , credit	IAS 1.98 e <sub>Disclosure</sub> , IFRS 5.33 a <sub>Disclosure</sub> , IAS 1.82 ea <sub>Disclosure</sub> , IFRS 12.B12 b (vii) Disclosure		
Profit (loss)	$\mathbf{X}$ duration, credit	IFRS 1.24 b Disclosurer IFRS 8.23 (Disclosurer IAS 1.81A a Disclosurer IFRS 1.32 a (III) Disclosure Effective 2021-01-01 (IFRS 1.713 b Example, IFRS 8.28 b Disclosurer IFAS 1.106 d (I) Disclosurer IAS 7.18 b Disclosurer IFRS 1.2.810 b Example, Effective on first application of IFRS 9 IFRS 4.39 L e Example		
Profit (loss), attributable to [abstract]	v	IAC 4 04D - (")		
Profit (loss), attributable to owners of parent	X <sub>duration, credit</sub>	IAS 1.81B a (ii) Disclosure IAS 1.81B a (i) Disclosure, IFRS 12.12 e		
Profit (loss), attributable to non-controlling interests	X <sub>duration, credit</sub>	Disclosure		
Earnings per share [text block] Earnings per share [abstract]	text block	IAS 33.66 Disclosure		
Earnings per share [table]  Classes of ordinary shares [axis]	table axis	IAS 33.66 Disclosure		
		IAS 1.79 a Common practice, IAS 33.66 Disclosure		
Ordinary shares [member]  Earnings per share [line items]	line items	IA3 1.75 d Common practice, IA3 33.00 Disclosure		
Basic earnings per share [abstract]				
Basic earnings (loss) per share from continuing operations  Basic earnings (loss) per share from discontinued operations	X.XX <sub>duration</sub>	IAS 33.66 Disclosure		
Total basic earnings (loss) per share  Total basic earnings (loss) per share	X.XX duration	IAS 33.66 Disclosure		
Diluted earnings per share [abstract]	v vv	116.22.66		
Diluted earnings (loss) per share from continuing operations  Diluted earnings (loss) per share from discontinued operations	X.XX <sub>duration</sub>	IAS 33.66 Disclosure IAS 33.68 Disclosure		
Total diluted earnings (loss) per share	X.XX <sub>duration</sub>	IAS 33.66 Disclosure		
[320000] Statement of comprehensive income, profit or loss, by nature of expense  Profit or loss [abstract]				
Profit (loss) [abstract]				
Revenue	X <sub>duration</sub> , credit	IAS 1.102 Exampler IFRS 8.28 a Disclosurer IAS 1.102 Exampler IFRS 12.812 b (v) Disclosurer IFRS 8.32 Disclosurer IAS 1.82 a Disclosurer IAS 8.34 Obscisioner IFRS 8.33 a Disclosurer IFRS 8.33 b (i) Disclosurer IFRS 8.33 a Disclosurer IFRS 8.34 a		
Interest revenue calculated using effective interest method	X <sub>duration, credit</sub>	IAS 1.82 a <sub>Disclosure</sub> , Effective 2021-01- 01 IAS 1.82 a (i) <sub>Disclosure</sub> Effective 2021-01-01 IAS 1.82 a (ii)		
Insurance revenue	X <sub>duration, credit</sub>	Disclosurer Effective 2021-01- 01 IFRS 17.80 a Disclosurer Effective 2021- 01-01 IFRS 17.106 Disclosure		
Other income	X <sub>duration, credit</sub>	IAS 1.103 <sub>Example</sub> , IAS 1.102 <sub>Example</sub> , IAS 26.35 b (iv) <sub>Disclosure</sub>		
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  Raw materials and consumables used	X <sub>duration, credit</sub> (X) <sub>duration, debit</sub>	IAS 1.IG6 <sub>Example</sub> , IAS 1.85 <sub>Common practice</sub> IAS 1.99 <sub>Disclosure</sub> , IAS 1.102 <sub>Example</sub>		
raw materiais and consumaties used  Employee benefits expense	(X) duration, debit	IAS 1.199 Disclosurer IAS 1.102 Example IAS 1.104 Disclosurer IAS 1.99 Disclosurer IAS 1.102 Example		
Depreciation and amortisation expense	(X) <sub>duration, debit</sub>	IAS 1.102 Example: IAS 1.104 Disclosurer IFRS 12.B13 d Disclosurer IFRS 8.23 e Disclosurer, IAS 1.99 Disclosurer IFRS 8.28 e Disclosurer		
Reversal of impairment loss (impairment loss) recognised in profit or loss	(X) <sub>duration, debit</sub>	IAS 1.99 Disclosure		
Other expenses	(X) duration, debit	IAS 1.99 Disclosure, IAS 1.102 Example IAS 1.103 Common practice, IAS 1.102 Common		
Other gains (losses)	X <sub>duration, credit</sub>	practice		
Insurance service expenses from insurance contracts issued	(X) <sub>duration</sub> , debit	Effective 2021-01-01 IAS 1.82 ab Disclosure Effective 2021-01-01 IFRS 17.80 a Disclosure		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Income (expenses) from reinsurance contracts held, other than finance income (expenses)	X <sub>duration</sub> , credit	Effective 2021-01-01 IFRS 17.86 Disclosurer Effective 2021-01-01 IAS 1.82 ac Disclosure		
Profit (loss) from operating activities	X <sub>duration, credit</sub>	IAS 32.IE33 Examples IAS 1.85 Common practice		
	X <sub>duration, credit</sub>	IFRIC 17.15 Disclosure		
	X <sub>duration, credit</sub>	IAS 29.9 Disclosure		
Gain (loss) arising from derecognition of financial assets measured at amortised cost	X <sub>duration, credit</sub>	IAS 1.82 aa <sub>Disclosure</sub>		
	X <sub>duration</sub> , credit (X) <sub>duration</sub> , debit	IAS 1.85 <sub>Common practice</sub> IAS 1.82 b <sub>Disclosure</sub>		
	(X) duration, debit	IAS 1.82 ba Disclosure		
important gain and recession important ross (important ross) determined in decordance min ross	(**) duration, debit	Effective 2021-01-01 IFRS 17.80 b		
Insurance finance income (expenses) from insurance contracts issued recognised in profit or loss	X <sub>duration</sub> , credit	Disclosure, Effective 2021-01- 01 IAS 1.82 bb Disclosure		
Finance income (expenses) from reinsurance contracts held recognised in profit or loss	X <sub>duration</sub> , 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 <sub>duration, credit</sub>	IFRS 8.23 g <sub>Disclosure</sub> , IAS 1.82 c <sub>Disclosure</sub> , IFRS 8.28 e <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M b Disclosure		
Coins (leases) exists from difference between practical cost and fair value of financial costs replacified out	X <sub>duration, credit</sub>	IAS 1.85 Common practice		
of amortised cost into fair value through profit or loss measurement category	X <sub>duration, credit</sub>	IAS 1.82 ca <sub>Disclosure</sub>		
Cumulative gain (loss) previously recognised in other comprehensive income arising from reclassification of financial assets out of fair value through other comprehensive income into fair value through profit or loss measurement category	X <sub>duration, credit</sub>	IAS 1.82 cb Disclosure		
Hedging gains (losses) for hedge of group of items with offsetting risk positions	X <sub>duration, credit</sub>	IFRS 7.24C b (vi) Disclosure, IFRS 9.6.6.4		
Profit (loss) before tax	X <sub>duration</sub> , credit	IAS 1.103 Example, IFRS 8.23 Example, IFRS 8.28 b Example, IAS 1.102 Example,		
		IFRS 5.33 b (i) Disclosure  IAS 12.81 c (ii) Disclosure, IAS 12.81 c (i)		
Tax income (expense)	(X) <sub>duration, debit</sub>	Disclosure, IAS 12.61 C (II) Disclosure, IAS 12.61 C (I) Disclosure, IAS 12.79 Disclosure, IAS 1.82 d Disclosure, IFRS 8.23 h Disclosure  IFRS 12.813 g Disclosure		
		IFRS 12.B12 b (vi) Disclosure, IAS 1.81A a		
Profit (loss) from continuing operations	X <sub>duration, credit</sub>	Disclosure/ IFRS 8.23 Disclosure/ IFRS 8.28 b Disclosure		
Profit (loss) from discontinued operations	X duration, credit	IAS 1.98 e Disclosurer IFRS 5.33 a Disclosurer IAS 1.82 ea Disclosurer IFRS 12.B12 b (vii) Disclosure		
Profit (loss)	$\mathbf{X}_{ ext{duration, credit}}$	IFRS 1.24 b Dischourer IFRS 8.23 Dischourer IFRS 1.32 a (iii) Dischourer IFRS 1.32 a (iii) Dischourer IFRC 1.32 b (iii) Dischourer IFRC 1.31 b Example, IFRS 8.28 b Dischourer, IFRS 1.31 b Example, IFRS 8.28 b Dischourer, IFRS 12.81 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	v	IAS 1.81B a (ii) Disclosure		
	X <sub>duration</sub> , credit	IAS 1.81B a (i) Disclosure IAS 1.81B a (i) Disclosure, IFRS 12.12 e		
	X <sub>duration</sub> , credit	Disclosure		
Earnings per share [text block] Earnings per share [abstract]	text block	IAS 33.66 Disclosure		
* 1 1 1	table	IAS 33.66 Disclosure		
Classes of ordinary shares [axis]	axis	IAS 33.66 Disclosure		
Ordinary shares [member]	member [default]	IAS 1.79 a <sub>Common practice</sub> , IAS 33.66 <sub>Disclosure</sub>		
	line items			
Basic earnings per share [abstract]  Basic earnings (loss) per share from continuing operations	X.XX <sub>duration</sub>	IAS 33.66 Disclosure		
	X.XX duration	IAS 33.68 Disclosure		
	X.XX <sub>duration</sub>	IAS 33.66 Disclosure		
Diluted earnings per share [abstract]  Diluted earnings (loss) per share from continuing operations	X.XX <sub>duration</sub>	IAS 33.66 Disclosure		
Diluted earnings (loss) per share from discontinued operations	X.XX <sub>duration</sub>	IAS 33.68 Disclosure		
Total diluted earnings (loss) per share  [410000] Statement of comprehensive income, OCI components presented net of tax	X.XX <sub>duration</sub>	IAS 33.66 Disclosure		
Statement of comprehensive income [abstract]				
Profit (loss)	X duration, credit	IFRS 1.24 b Disclosurer IFRS 8.23 (Disclosurer IFRS 1.81A a Disclosurer IFRS 1.32 a (ii) Disclosure, Effective 2021-01-01 IFRS 1.7113 b Example, IFRS 8.28 b Disclosurer IFRS 1.106 d (f) Disclosurer IFRS 1.718 b Disclosurer IFRS 1.2810 b Example, Effective on first application of IFRS 9 IFRS 4.39L e Example		
Other comprehensive income [abstract]		- pre		
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 <sub>duration</sub> , credit	IAS 1.7 Disclosure, IAS 1.91 a Disclosure		
Other comprehensive income, net of tax, gains (losses) on revaluation	X <sub>duration, credit</sub>	IAS 1.7 Disclosure IAS 1.91 a Disclosure		
And 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	X <sub>duration</sub> , credit	IAS 1.7 Disclosure IAS 1.91 a Disclosure		
of liability	X <sub>duration, credit</sub>	IAS 1.7 <sub>Disclosure</sub> , IAS 1.91 a <sub>Disclosure</sub>		
Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments	X <sub>duration</sub> , credit	IAS 1.91 a Disclosure IAS 1.7 Disclosure  Effective 2021-01-01 IAS 1.7 Disclosure		
excluded from profit of loss that will not be reclassified to profit of loss	X duration, credit	Effective 2021-01-01 IAS 1.7 Disclosure/ Effective 2021-01-01 IFRS 17.90 Disclosure/ Effective 2021-01-01 IFRS 17.90 Disclosure		
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax	X <sub>duration</sub> , credit	IAS 1.82A Disclosure		

			Additional AU Reference	
Label	Туре	IFRS Reference	to IFRS elements	AU Reference
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	X <sub>duration, credit</sub>	IAS 1.82A Example, IAS 1.IG6 Example		
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  Reclassification adjustments on exchange differences on translation, net of tax	X <sub>duration</sub> , credit (X) <sub>duration</sub> , debit	IAS 1.91 a Disclosure IAS 1.92 Disclosure IAS 21.48 Disclosure		
Other comprehensive income, net of tax, exchange differences on translation	X duration, debit	IAS 1.7 Disclosure, IAS 1.91 a Disclosure		
Available-for-sale financial assets [abstract]				
Gains (losses) on remeasuring available-for-sale financial assets, net of tax	X <sub>duration, credit</sub>	Expiry date 2021-01-01 IAS 1.91 a  Disclosure, Expiry date 2021-01- 01 IFRS 7.20 a (ii) Disclosure		
Reclassification adjustments on available-for-sale financial assets, net of tax	(X) <sub>duration, debit</sub>	Expiry date 2021-01-01 IFRS 7.20 a (ii) Disclosure, Expiry date 2021-01-01 IAS 1.92 Disclosure		
Other comprehensive income, net of tax, available-for-sale financial assets	X <sub>duration</sub> , credit	Expiry date 2021-01-01 IAS 1.7 Disclosure Expiry date 2021-01-01 IAS 1.91 a		
Cash flow hedges [abstract]		Disclosure		
Gains (losses) on cash flow hedges, net of tax	X <sub>duration, credit</sub>	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		
Reclassification adjustments on cash flow hedges, net of tax	(X) duration, debit	Expiry date 2021-01-01 IFRS 7.23 d  Disclosurer IFRS 7.24E a Disclosurer  IFRS 7.24C b (iv) Disclosurer IAS 1.92 Disclosurer		
Amounts removed from equity and included in carrying amount of non-financial asset (liability) whose	(X) <sub>duration, debit</sub>	Expiry date 2021-01-01 IFRS 7.23 e		
acquisition or incurrence was hedged highly probable forecast transaction, net of tax  Other comprehensive income, net of tax, cash flow hedges	X duration, credit	Disclosure IAS 1.91 a Disclosure, IAS 1.7 Disclosure		
Hedges of net investment in foreign operations [abstract]				
Gains (losses) on hedges of net investments in foreign operations, net of tax	X <sub>duration, credit</sub>	IAS 39.102 a <sub>Disclosure</sub> , IFRS 7.24C b (i) Disclosure, IFRS 9.6.5.13 a <sub>Disclosure</sub> , IAS 1.91 a <sub>Disclosure</sub> , IFRS 7.24E a <sub>Disclosure</sub>		
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, hedges of net investments in foreign operations	X duration, credit	IFRS 9.6.5.13 a <sub>Disclosure</sub> , IAS 39.102 a <sub>Disclosure</sub> , IAS 1.91 a <sub>Disclosure</sub>		
Change in value of time value of options [abstract]	x	IAS 1.91 a <sub>Disclosure</sub>		
Gains (losses) on change in value of time value of options, net of tax  Reclassification adjustments on change in value of time value of options, net of tax	X <sub>duration, credit</sub> (X) <sub>duration, debit</sub>	IAS 1.91 a <sub>Disclosure</sub> IAS 1.92 <sub>Disclosure</sub>		
Other comprehensive income, net of tax, change in value of time value of options	X duration, credit	IAS 1.91 a <sub>Disclosure</sub> , IAS 1.7 <sub>Disclosure</sub>		
Change in value of forward elements of forward contracts [abstract]		IAC 1 01 a		
Gains (losses) on change in value of forward elements of forward contracts, net of tax	X duration, credit	IAS 1.91 a Disclosure		
Reclassification adjustments on change in value of forward elements of forward contracts, net of tax	(X) <sub>duration, debit</sub>	IAS 1.92 Disclosure		
Other comprehensive income, net of tax, change in value of forward elements of forward contracts	X <sub>duration</sub> , credit	IAS 1.7 <sub>Disclosure</sub> , IAS 1.91 a <sub>Disclosure</sub>		
Change in value of foreign currency basis spreads [abstract] Gains (losses) on change in value of foreign currency basis spreads, net of tax	X <sub>duration, credit</sub>	IAS 1.91 a Disclosure		
Reclassification adjustments on change in value of foreign currency basis spreads, net of tax	(X) duration, debit	IAS 1.92 Disclosure		
Other comprehensive income, net of tax, change in value of foreign currency basis spreads  Financial assets measured at fair value through other comprehensive income [abstract]	X <sub>duration, credit</sub>	IAS 1.91 a Disclosure IAS 1.7 Disclosure		
Gains (losses) on financial assets measured at fair value through other comprehensive income, net of tax	X <sub>duration, credit</sub>	IAS 1.91 a Disclosure		
Reclassification adjustments on financial assets measured at fair value through other comprehensive income, net				
of tax  Amounts removed from equity and adjusted against fair value of financial assets on reclassification out of fair	(X) duration, debit	IAS 1.92 Disclosure		
value through other comprehensive income measurement category, net of tax  Other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive	(X) <sub>duration, debit</sub>	IFRS 9.5.6.5 Disclosure		
income	X <sub>duration, credit</sub>	IAS 1.91 a <sub>Disclosure</sub> , IAS 1.7 <sub>Disclosure</sub>		
Insurance finance income (expenses) from insurance contracts issued excluded from profit or loss [abstract]				
Insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss, net of tax	X <sub>duration, credit</sub>	Effective 2021-01-01 IFRS 17.80 b Disdosure, Effective 2021-01-01 IFRS 17.90 Disdosure, Effective 2021-01-01 IAS 1.91 a Disdosure		
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  Disclosurer Effective 2021-01- 01 IFRS 17.B135 a Disclosure Effective 2021 01-01 IAS 1.92 Disclosure		
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 <sub>duration, credit</sub>	Effective 2021-01-01 IFRS 17.90 Disclosurer Effective 2021-01-01 IAS 1.91 a Disclosurer Effective 2021-01-01 IAS 1.7 Disclosure		
Finance income (expenses) from reinsurance contracts held excluded from profit or loss [abstract]				
Finance income (expenses) from reinsurance contracts held excluded from profit or loss, net of tax	X <sub>duration</sub> , credit	Effective 2021-01-01 IFRS 17.90 Disclosurez Effective 2021-01-01 IFRS 17.82 Disclosurez Effective 2021-01-01 IAS 1.91 a Disclosure		
Reclassification adjustments on finance income (expenses) from reinsurance contracts held excluded from profit or loss, net of tax	(X) <sub>duration, debit</sub>	Effective 2021-01-01 IAS 1.92 Disclosurer Effective 2021-01-01 IFRS 17.91 a Disclosurer Effective 2021-01- 01 IFRS 17.8135 a Disclosure Effective 2021 01-01 IFRS 17.82 Disclosure		
Other comprehensive income, net of tax, finance income (expenses) from reinsurance contracts held excluded from profit or loss	X <sub>duration</sub> , credit	Effective 2021-01-01 IFRS 17.90 Disclosure Effective 2021-01-01 IAS 1.7 Disclosure Effective 2021-01-01 IFRS 17.82 Disclosure Effective 2021-01-01 IAS 1.91 a Disclosure		
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be	X <sub>duration, credit</sub>	IAS 1.82A Disclosure		
reclassified to profit or loss, net of tax  Total other comprehensive income that will be reclassified to profit or loss, net of tax	X <sub>duration</sub> , credit	IAS 1.IG6 Example, IAS 1.82A Example		
	and any or each	IAS 1.81A b Disclosure, IAS 1.91 a Disclosure,		
Total other comprehensive income	X <sub>duration</sub> , credit	IAS 1.106 d (ii) <sub>Disclosure</sub> , IFRS 12.B12 b (viii) <sub>Disclosure</sub>		

			Additional AU Reference	
Label	Туре	IFRS Reference	to IFRS elements	AU Reference
Total comprehensive income	X duration, credit	IFRS 1.32 a (ii) Disclosure IAS 1.81A c Disclosure, IAS 1.106 a Disclosure IFRS 1.24 b Disclosure, IFRS 12.810 b Example IFRS 12.812 b (ix) Disclosure		
Comprehensive income attributable to [abstract]  Comprehensive income, attributable to owners of parent	v	IAS 1.81B b (ii) Disclosure/ IAS 1.106 a		
Comprenensive income, attributable to owners or parent	X <sub>duration</sub> , credit	Disclosure IAS 1.106 a Disclosure, IAS 1.81B b (i)		
Comprehensive income, attributable to non-controlling interests	X <sub>duration</sub> , credit	Disclosure Disclosure, IA3 1.81B D (I)		
[420000] Statement of comprehensive income, OCI components presented before tax  Statement of comprehensive income [abstract]				
Profit (loss)	X <sub>duration</sub> , credit	IFRS 1.24 b Disclosurer IFRS 8.23 Disclosurer IAS 1.81A a Disclosurer IFRS 1.32 a (iii) Disclosurer Effective 2021-01-01 IFRS 1.7.113 b Example IFRS 8.28 b Disclosurer IAS 1.106 d (i) Disclosurer IAS 7.18 b Disclosurer IAS 1.2810 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]				
		IAS 1.7 Disclosure, IFRS 7.20 a (vii) Disclosure		
Other comprehensive income, before tax, gains (losses) from investments in equity instruments	X <sub>duration</sub> , credit	IAS 1.91 b <sub>Disclosure</sub>		
Other comprehensive income, before tax, gains (losses) on revaluation	X <sub>duration</sub> , credit	IAS 1.7 Disclosure, IAS 1.91 b Disclosure		
Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans	X <sub>duration</sub> , 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 <sub>duration</sub> , 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 <sub>duration</sub> , credit	IAS 1.7 <sub>Disclosure</sub> , IAS 1.91 b <sub>Disclosure</sub>		
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	X <sub>duration</sub> , credit	IAS 1.82A <sub>Disclosure</sub>		
be reclassified to profit or loss, before tax  Total other comprehensive income that will not be reclassified to profit or loss, before tax		IAS 1.82A Common practice, IAS 1.IG6 Common		
Total other comprehensive income that will not be reclassified to profit or loss, before tax	X duration, credit	practice		
Components of other comprehensive income that will be reclassified to profit or loss, before tax [abstract]				
Exchange differences on translation [abstract]	v	uca oa b		
Gains (losses) on exchange differences on translation, before tax  Reclassification adjustments on exchange differences on translation, before tax	X <sub>duration, credit</sub> (X) <sub>duration, debit</sub>	IAS 1.91 b <sub>Disclosure</sub> IAS 1.92 <sub>Disclosure</sub> , IAS 21.48 <sub>Disclosure</sub>		
Other comprehensive income, before tax, exchange differences on translation	X <sub>duration, credit</sub>	IAS 1.91 b <sub>Disclosure</sub> , IAS 1.7 <sub>Disclosure</sub>		
Available-for-sale financial assets [abstract]		Expiry date 2021-01-01 IFRS 7.20 a (ii)		
Gains (losses) on remeasuring available-for-sale financial assets, before tax	X <sub>duration</sub> , credit	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 <sub>duration, credit</sub>	Expiry date 2021-01-01 IAS 1.91 b Disclosure, Expiry date 2021-01-01 IAS 1.7 Disclosure		
Cash flow hedges [abstract]		IAS 1.91 b <sub>Disclosure</sub> , Expiry date 2021-01-		
Gains (losses) on cash flow hedges, before tax	X <sub>duration</sub> , credit	01 IFRS 7.23 c Disclosure		
Reclassification adjustments on cash flow hedges, before tax	(X) <sub>duration, debit</sub>	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	(X) <sub>duration, debit</sub>	Expiry date 2021-01-01 IFRS 7.23 e		
acquisition or incurrence was hedged highly probable forecast transaction, before tax  Other comprehensive income, before tax, cash flow hedges	X duration, credit	Disclosure IAS 1.91 b Disclosure, IAS 1.7 Disclosure		
Hedges of net investment in foreign operations [abstract]	^ duration, credit	Disclosure Disclosure		
Gains (losses) on hedges of net investments in foreign operations, before tax	X <sub>duration</sub> , credit	IFRS 9.6.5.13 a <sub>Disclosure</sub> , IAS 1.91 b <sub>Disclosure</sub> , IAS 39.102 a <sub>Disclosure</sub>		
Reclassification adjustments on hedges of net investments in foreign operations, before tax	(X) <sub>duration, debit</sub>	IAS 1.92 <sub>Disclosure</sub> , IFRS 9.6.5.14 <sub>Disclosure</sub> , IAS 39.102 <sub>Disclosure</sub>		
Other comprehensive income, before tax, hedges of net investments in foreign operations	X <sub>duration</sub> , credit	IAS 39.102 a <sub>Disclosure</sub> , IAS 1.91 b <sub>Disclosure</sub> , IFRS 9.6.5.13 a <sub>Disclosure</sub>		
Change in value of time value of options [abstract]  Gains (losses) on change in value of time value of options, before tax	X <sub>duration, credit</sub>	IAS 1.91 b Disclosure		
Reclassification adjustments on change in value of time value of options, before tax	(X) <sub>duration, debit</sub>	IAS 1.92 Disclosure		
Other comprehensive income, before tax, change in value of time value of options  Change in value of forward elements of forward contracts [abstract]	X <sub>duration</sub> , credit	IAS 1.91 b Disclosure, IAS 1.7 Disclosure		
Gains (losses) on change in value of forward elements of forward contracts, before tax	X <sub>duration</sub> , credit	IAS 1.91 b Disclosure		
Reclassification adjustments on change in value of forward elements of forward contracts, before tax	(X) <sub>duration, debit</sub>	IAS 1.92 Disclosure		
Other comprehensive income, before tax, change in value of forward elements of forward contracts	X <sub>duration</sub> , 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 <sub>duration</sub> , credit	IAS 1.91 b Disclosure		
Reclassification adjustments on change in value of foreign currency basis spreads, before tax	(X) <sub>duration, debit</sub>	IAS 1.92 <sub>Disclosure</sub>		
Other comprehensive income, before tax, change in value of foreign currency basis spreads  Financial assets measured at fair value through other comprehensive income [abstract]	X <sub>duration, credit</sub>	IAS 1.91 b <sub>Disclosure</sub> , IAS 1.7 <sub>Disclosure</sub>		
Gains (losses) on financial assets measured at fair value through other comprehensive income, before tax	X <sub>duration, credit</sub>	IFRS 7.20 a (viii) Disclosure, IAS 1.91 b		
Reclassification adjustments on financial assets measured at fair value through other comprehensive income,	(X) duration, debit	Disclosure  IFRS 7.20 a (viii) Disclosure, IAS 1.92 Disclosure		
before tax  Amounts removed from equity and adjusted against fair value of financial assets on reclassification out of fair	(X) <sub>duration, debit</sub>	IFRS 9.5.6.5 Disclosure		
value through other comprehensive income measurement category, before tax	- duradon, dedit			
Other comprehensive income, before tax, financial assets measured at fair value through other comprehensive income	X <sub>duration</sub> , credit	IAS 1.91 b <sub>Disclosure</sub> , IFRS 7.20 a (viii) Disclosure, IAS 1.7 <sub>Disclosure</sub>		
Insurance finance income (expenses) from insurance contracts issued excluded from profit or loss [abstract]		Effective 2021-01-01 IFRS 17.90 Disclosurer		
Insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss, before tax	X <sub>duration</sub> , 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		

			Additional AU Reference	
Label	Туре	IFRS Reference	to IFRS elements	AU Reference
Reclassification adjustments on insurance finance income (expenses) from insurance contracts issued excluded from profit or loss, before tax	(X) <sub>duration, debit</sub>	Effective 2021-01-01 IAS 1.92 Disdosure/ Effective 2021-01-01 IFRS 17.B135 a Disdosure/ Effective 2021-01- 01 IFRS 17.91 a Disclosure		
Other comprehensive income, before tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss	X duration, credit	Effective 2021-01-01 IAS 1.7 Disclosurer Effective 2021-01-01 IAS 1.91 b Disclosurer Effective 2021-01-01 IFRS 17.90 Disclosure		
Finance income (expenses) from reinsurance contracts held excluded from profit or loss [abstract]				
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 Disclosurer Effective 2021-01-01 IFRS 17.90 Disclosurer 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 Disdourer Effective 2021-01-01 IFRS 17.82 Disdourer Effective 2021-01-01 IFRS 17.90 Disdourer Effective 2021-01-01 IAS 1.7 Disdourer		
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, before tax	X <sub>duration</sub> , credit	IAS 1.82A Disclosure		
Total other comprehensive income that will be reclassified to profit or loss, before tax	X <sub>duration</sub> , credit	IAS 1.82A Common practice IAS 1.IG6 Common		
Total other comprehensive income, before tax	X <sub>duration</sub> , 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) <sub>duration, debit</sub>	IAS 1.90 Disclosure, IAS 12.81 ab Disclosure IAS 1.90 Disclosure, IAS 12.81 ab Disclosure		
	(X) duration, debit (X) duration, debit	IAS 1.90 Disclosure, IAS 12.81 ab Disclosure		
Income tay relating to change in fair value of financial liability attributable to change in credit rick of liability.	(X) duration, debit	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure		
included in other comprehensive income				
Income tax relating to hedges of investments in equity instruments included in other comprehensive income	(X) <sub>duration</sub> , debit	IAS 12.81 ab Disclosure, IAS 1.90 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 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) <sub>duration, debit</sub>	IAS 1.91 <sub>Disclosure</sub>		
Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss	(X) <sub>duration, debit</sub>	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) <sub>duration, debit</sub>	IAS 12.81 ab <sub>Disclosure</sub> , IAS 1.90 <sub>Disclosure</sub>		
Income tax relating to available-for-sale financial assets included in other comprehensive income	(X) <sub>duration, debit</sub>	Expiry date 2021-01-01 IAS 1.90 Disclosure, Expiry date 2021-01-01 IAS 12.81 ab		
		Disclosure		
	(X) <sub>duration, debit</sub>	IAS 1.90 <sub>Disclosure</sub> , IAS 12.81 ab <sub>Disclosure</sub> IAS 1.90 <sub>Disclosure</sub> , IAS 12.81 ab <sub>Disclosure</sub>		
		IAS 1.90 Disclosure, IAS 12.81 ab Disclosure		
Income tax relating to change in value of forward elements of forward contracts included in other comprehensive	(X) <sub>duration, debit</sub>			
income	(X) <sub>duration, debit</sub>	IAS 1.90 <sub>Disclosure</sub> , IAS 12.81 ab <sub>Disclosure</sub>		
Income tay relating to financial accept measured at fair value through other comprehensive income included in	(X) <sub>duration, debit</sub>	IAS 1.90 Disclosure, IAS 12.81 ab Disclosure		
other comprehensive income	(X) <sub>duration</sub> , 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 Disclosurer Effective 2021-01-01 IAS 12.81 ab Disclosurer 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 Disabsurer Effective 2021-01-01 IAS 1.90 Disabsurer Effective 2021-01-01 IFRS 17.90 Disabsurer Effective 2021-01-01 IAS 12.81 ab Disabsurer		
Aggregated income tax relating to components of other comprehensive income that will be reclassified to profit or loss	(X) <sub>duration, debit</sub>	IAS 1.91 <sub>Disclosure</sub>		
Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss	(X) <sub>duration, debit</sub>	IAS 1.91 Disclosure		
	X <sub>duration</sub> , 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 <sub>duration</sub> , credit	IFRS 1.32 a (ii) Disclosure, IAS 1.81A c Disclosure, IAS 1.106 a Disclosure, IFRS 1.24 b Disclosure, IFRS 12.810 b Example, IFRS 12.812 b (ix) Disclosure		
Comprehensive income attributable to [abstract]		IAS 1 81R h (ii) IAS 1 106 a		
Comprehensive income, attributable to owners of parent	X <sub>duration, credit</sub>	IAS 1.81B b (ii) <sub>Disclosure</sub> , IAS 1.106 a Disclosure		
Comprehensive income, attributable to non-controlling interests	X <sub>duration, credit</sub>	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 <sub>duration, debit</sub>	IAS 7.14 a Example		
	X <sub>duration, debit</sub>	IAS 7.14 b Example IAS 7.14 g Example		
	X duration, debit	Expiry date 2021-01-01 IAS 7.14 e Example		
	X <sub>duration</sub> , debit	IAS 7.14 Example		
	X duration, debit	IAS 7.14 Example		
Classes of cash payments from operating activities [abstract]				

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
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) <sub>duration, credit</sub>	IAS 7.14 d <sub>Example</sub>		
Payments for premiums and claims, annuities and other policy benefits	(X) <sub>duration, credit</sub>	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) <sub>duration, credit</sub>	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 Claim handling cost paid	X duration, credit X duration, credit			AASB 1023.17.6.1 (b) AASB 1023.17.6.1 (b)
Reinsurance and other recoveries received  Acquisition costs paid	X duration, debit X duration, credit			AASB 1023.17.6.1 (b) AASB 1023.17.6.1 (b)
Underwriting expenses paid	X duration, credit			AASB 1023.17.6.1 (b)
Cashflows arising from life insurance contracts [abstract] Life insurance premium receipt	X duration, debit			AASB 1038.14.1.1 (b)
Policy claims	X duration, credit			AASB 1038.14.1.1 (b)
Life investment contract contribution receipts Life investment contract withdrawal payments	X duration, debit X duration, credit			AASB 1038.14.1.1 (b) AASB 1038.14.1.1 (b)
Deposit component of life insurance premiums	X duration, debit			AASB 1038.14.1.1 (b)
Withdrawal component of life insurance claims	X duration, credit	IAS 7 - A Statement of cash flows for an		AASB 1038.14.1.1 (b)
Net cash flows from (used in) operations	X <sub>duration</sub>	entity other than a financial institution		
Dividends paid	(X) duration, credit	Example, IAS 7.20 Example IAS 7.31 Disclosure		
Dividends received	X <sub>duration, debit</sub>	IAS 7.31 Disclosure		
Interest paid	(X) <sub>duration, credit</sub>	IAS 7.31 Disclosure		
Interest received Income taxes refund (paid)	X duration, debit (X) duration, credit	IAS 7.31 Disclosure IAS 7.35 Disclosure, IAS 7.14 f Example		
Other inflows (outflows) of cash	X duration, debit	IAS 7.14 Disclosure IAS 7.14 Example		
Net cash flows from (used in) operating activities	X <sub>duration</sub>	IAS 7.50 d <sub>Disclosure</sub> , IAS 7.10 <sub>Disclosure</sub>		
Cash flows from (used in) investing activities [abstract]  Cash flows from losing control of subsidiaries or other businesses	X <sub>duration, debit</sub>	IAS 7.39 Disclosure		
Cash flows used in obtaining control of subsidiaries or other businesses	(X) duration, debit	IAS 7.39 Disclosure		
Other cash receipts from sales of equity or debt instruments of other entities	X <sub>duration, debit</sub>	IAS 7.16 d Example		
Other cash payments to acquire equity or debt instruments of other entities  Other cash receipts from sales of interests in joint ventures	(X) duration, credit X duration, debit	IAS 7.16 c Example IAS 7.16 d Example		
Other cash payments to acquire interests in joint ventures	(X) duration, credit	IAS 7.16 C Example		
Proceeds from sales of property, plant and equipment	X <sub>duration, debit</sub>	IAS 7.16 b Example		
Purchase of property, plant and equipment  Proceeds from sales of intangible assets	(X) <sub>duration, credit</sub> X <sub>duration, debit</sub>	IAS 7.16 a <sub>Example</sub> IAS 7.16 b <sub>Example</sub>		
Purchase of intangible assets	(X) duration, credit	IAS 7.16 a Example		
Proceeds from sales of other long-term assets	X <sub>duration, debit</sub>	IAS 7.16 b Example		
Purchase of other long-term assets	(X) duration, credit	IAS 7.16 a Example		
Proceeds from government grants  Cash advances and loans made to other parties	X <sub>duration, debit</sub> (X) <sub>duration, credit</sub>	IAS 20.28 Common practice 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) <sub>duration</sub> , credit	IAS 7.16 g Example		
Cash receipts from futures contracts, forward contracts, option contracts and swap contracts  Dividends received	X <sub>duration</sub> , debit	IAS 7.16 h Example IAS 7.31 Disclosure		
Interest paid	(X) duration, credit	IAS 7.31 Disclosure		
Interest received	X <sub>duration, debit</sub>	IAS 7.31 Disclosure		
Income taxes refund (paid)	(X) <sub>duration, credit</sub>	IAS 7.14 f Example, IAS 7.35 Disclosure		
Other inflows (outflows) of cash	X <sub>duration, debit</sub>	IAS 7.21 Disclosure		
Net cash flows from (used in) investing activities	X <sub>duration</sub> , 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 <sub>duration</sub> , 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) <sub>duration, credit</sub>	IAS 7.42B Disclosure, IAS 7.42A Disclosure		
Proceeds from issuing shares	X <sub>duration</sub> , debit	IAS 7.17 a Example		
Proceeds from issuing other equity instruments  Payments to acquire or redeem entity's shares	X <sub>duration, debit</sub> (X) <sub>duration, credit</sub>	IAS 7.17 a <sub>Example</sub> IAS 7.17 b <sub>Example</sub>		
Payments of other equity instruments	(X) duration, credit	IAS 7.17 Common practice		
Proceeds from borrowings	X <sub>duration</sub> , debit	IAS 7.17 c Example		
Repayments of borrowings Payments of lease liabilities	(X) duration, credit (X) duration, credit	IAS 7.17 d <sub>Example</sub> IAS 7.17 e <sub>Example</sub>		
Proceeds from government grants	X duration, debit	IAS 20.28 Common practice		
Dividends paid	(X) <sub>duration, credit</sub>	IAS 7.31 Disclosure		
Interest paid Income taxes refund (paid)	(X) duration, credit	IAS 7.31 Disclosure IAS 7.14 f Example, IAS 7.35 Disclosure		
Other inflows (outflows) of cash	(X) duration, credit X duration, debit	IAS 7.14 T Example, IAS 7.35 Disclosure IAS 7.21 Disclosure		
Net cash flows from (used in) financing activities	X <sub>duration, debit</sub>	IAS 7.10 <sub>Disclosure</sub> , IAS 7.50 d <sub>Disclosure</sub>		
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes  Effect of exchange rate changes on cash and cash equivalents [abstract]	X <sub>duration, debit</sub>	IAS 7.45 Disclosure		
Effect of exchange rate changes on cash and cash equivalents  Effect of exchange rate changes on cash and cash equivalents	X <sub>duration, debit</sub>	IAS 7.28 Disclosure, IAS 7.25 Disclosure		
Net increase (decrease) in cash and cash equivalents	X <sub>duration, debit</sub>	IAS 7.45 Disclosure		
Cash and cash equivalents at beginning of period	X instant, debit	IAS 7.45 <sub>Disclosure</sub> , IFRS 12.B13 a <sub>Disclosure</sub> , IAS 1.54 i <sub>Disclosure</sub>		
		IAS 7.45 Disclosure IFRS 12.B13 a Disclosure		
Cash and cash equivalents at end of period	X instant, debit	IAS 1.54 i Disclosure		
[520000] Statement of cash flows, indirect method Statement of cash flows [abstract]				
Cash flows from (used in) operating activities [abstract]				
		IFRS 1.24 b Disclosure, IFRS 8.23 Disclosure,		
		IAS 1.81A a Disclosure, IFRS 1.32 a (ii) Disclosure, Effective 2021-01-		
Profit (loss)	X <sub>duration</sub> , credit	01 IFRS 17.113 b Example, IFRS 8.28 b		
	datator, dear	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	IAS 7.35 Disclosure		
Adjustments for finance costs	X <sub>duration</sub> , debit	IAS 7.20 C Common practice		
Adjustments for decrease (increase) in inventories	X <sub>duration, debit</sub>	IAS 7.20 a Common practice		
Adjustments for decrease (increase) in trade accounts receivable  Adjustments for decrease (increase) in other operating receivables	X <sub>duration, debit</sub>	IAS 7.20 a Common practice IAS 7.20 a Common practice		
Aujustinents for decrease findeases in other operating receivables	X <sub>duration, debit</sub>	Common practice		

Mathematical Section					
Adjustment for treating description of the control	Label 1	Гуре	IFRS Reference		AU Reference
Adjustment to internal control of the control process of the control of the contr				to irks elements	
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Assignment for the real recommend to the commend of					
Adjustment to provide the case plant of the case plant of the case					
Assemble the control entrol process process   Section					
Adjustment for the American Search Service (1997) Adjustment for the Control Service (1997) Adjustment for the Con					
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Service service from cert inform Advancements for security for accurate cases  Advancements for security for accurate cases  One adjustments for receive prefetted  Adjustments for security prefetted  Adjustment					
December   Section   Sec			IAS 7.20 b Common practice		
Content   Cont	Adjustments for losses (gains) on disposal of non-current assets	duration, debit	IAS 7.14 Common practice		
Section of the process of the color of the	Other adjustments for which cash effects are investing or financing cash flow	duration, debit			
No. Casa These beam (seed of species of seed o	, , , ,				
Description for processing contents   Parameter   Pa	Total adjustments to reconcile profit (loss)	duration, debit			
Delication printer   Delication received   Printer   Delicat	Net cash flows from (used in) operations	duration	entity other than a financial institution		
December   1998   199	Dividends paid (	X) duration, credit			
March care record and Code   Code or Andrea   Code or A	Dividends received >	duration, debit	IAS 7.31 Disclosure		
Montane State of the Digital   March 1998	Interest paid (				
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Comb intersection of subsections and early on the estimatement of the method of the combined o			IAS 7 30		
Other cach inversers from laket of early or debt intrinement of other entities Other cach invested throm lakes of interference of the entities Other cach invested throm lakes of interference of the entities Other cach invested throm lakes of interference of the entities Other cach invested throm lakes of interference of the entities Other cach invested throm lakes of interference of the entities Other cach invested throm lakes of interference of the entities Other cach invested throm lakes of interference of the entities Other cach invested throm lakes of interference of the entities Other cach invested throm lakes of interference of the entities Other cach invested throm lakes of throm lakes of the entities Other cach invested throm lakes of throm lakes of the entities Other cach invested throm lakes of throm lak					
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Proceeds from said of other long term assets  Proceeds from growing term assets  Proceeds from government grants  Cach recepts from response of advances and below made to other grants  Cach recepts from response of advances and below made to other grants  Cach recepts from response of advances and below made to other grants  Cach recepts from response of advances and below made to other grants  Cach recepts from response of advances and below made to other grants  Cach recepts from response of advances and below made to other grants  Cach recepts from response of advances and below made to other grants  Cach recepts from response of advances and below made to other grants  Proceeds from such process of the control of					
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Gash privates and loses made to other parties Cash preparts for futures contracts, forward contract, spiton contracts and way operated. Cash preparts for futures contracts, forward contracts, spiton contracts and way operated. Cash preparts for futures contracts, forward contracts, spiton contracts and way operated. Dividency received provided received by substances	Purchase of other long-term assets (	X) duration, credit	IAS 7.16 a Example		
Cash precepts for pregression of advances and course made to other parties Cash precepts for future contracts, forward contracts and own contracts Cash precepts for future contracts, forward contracts, or forward contracts and own contracts New York Cash Parties (1994) Interest paid Interest paid Interest paid Interest paid Interest received Interest paid Interest paid paid Interest trace paid Interest trace paid Interest trace paid Interest paid paid paid paid paid paid paid paid	Proceeds from government grants	duration, debit	IAS 20.28 Common practice		
Cash repetits for futures contracts, forward contracts, option contracts and away contracts  Cash receptits for futures contracts, forward contracts, option contracts and away contracts  (Sa) Facility for futures contracts, forward contracts, option contracts and away contracts  (Divident received  (Sa) Facility forward  (Divident received  (Sa) Facility forward  (	Cash advances and loans made to other parties (				
Cash recipis from futures contracts, forward contracts, option contracts and swap contracts  Name, coat  Notice recipied  Note of the coat					
Dividents received (miterest pade) (P) Amon server (M) Amon se					
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Interest received Income taxon refund (paid) Other inflows (portfows) of cash Next cash from from (paid in) investing activities Cash Rows from (paid in) female (paid) Proceeds from makes in ownership interests in subsidiaries that do not result in loss of control Pryments from changes in ownership interests in subsidiaries that do not result in loss of control Pryments from changes in ownership interests in subsidiaries that do not result in loss of control Pryments from changes in ownership interests in subsidiaries that do not result in loss of control Pryments from changes in ownership interests in subsidiaries that do not result in loss of control Pryments from changes in ownership interests in subsidiaries that do not result in loss of control Pryments from changes in ownership interests in subsidiaries that do not result in loss of control Pryments of changes in ownership interests in subsidiaries that do not result in loss of control Pryments of changes in ownership interests in subsidiaries that do not result in loss of control Pryments of changes in ownership interests in subsidiaries that do not result in loss of control Pryments of loss of the capity inturents Pryments of loss requity instruments Prym					
More cases refund (pash)  Other inflores (pottlews) of cash in which the second control of protection of cash of protection of protection of cash of prote					
District profession (surfaces) of clash  Net cash flows from (used in) Presenting activities (abstract)  Cash flows from (used in) Presenting activities (abstract)  Purprents from changes in ownership interests in subsidiaries that do not result in loss of control  Purprents from changes in ownership interests in subsidiaries that do not result in loss of control  Purprents from changes in ownership interests in subsidiaries that do not result in loss of control  Purprents from changes in ownership interests in subsidiaries that do not result in loss of control  Purprents from changes in ownership interests in subsidiaries that do not result in loss of control  Purprents from changes in ownership interests in subsidiaries that do not result in loss of control  A somme data  A somme data  A 57.72 A soutone, MS 7.42 B so					
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Cash flows from (used in) Planoning activities (abstrace) Proceeds from Anages in ownership interests in subsidiaries that do not result in loss of control Payments from changes in ownership interests in subsidiaries that do not result in loss of control Payments from changes in ownership interests in subsidiaries that do not result in loss of control Payments from changes in ownership interests in subsidiaries that do not result in loss of control Proceeds from issuing other equally instruments Proceeds from the equally instruments Payments of other equally					
Proceeds from changes in ownership interests in subdisdinest that do not result in loss of control Payments from thanges in ownership interests in subdisdinest that do not result in loss of control Proceeds from issuing share Proceeds from the equity instruments Payments to acquire or redeem entity's shares Proceeds from borrowings Proceeds from powerment grants Proceeds from government grants Proceeds from government grants Proceeds from government grants Proceeds from government grants Proceeds from from from the proceed from government grants Proceeds from government grants Proceeds from from from the proceed from government grants Proceeds from from from the proceed from government grants Proceeds from government grants Proceeds from government grants Proceeds from from from from the proceed from government grants Proceeds from from from from from from from from		duration, debit	IA3 7.10 Disclosure, IA3 7.30 U Disclosure		
Payments from charges in sownership interects is adolesiantes that do not result in loss of control Proceeds from issuing chares Proceeds from issuing chare Proceeds from issuing chare Payments of colter equity instruments Payments of other equity instruments Proceeds from issuing chare Proceeds from issuing chare Proceeds from issuing chare Proceeds from issuing chare Payments of other equity instruments Proceeds from provings Proceeds from government grants	. , , ,	Couration debit	IAS 7.42A Directorura, IAS 7.42B Directorura		
Proceeds from issuing shares Proceeds from issuing shares Proceeds from issuing shares Proceeds from souther or referementify's shares Payments to acquire or referementify's shares Proceeds from borrowings Payments of other equily instruments Proceeds from borrowings Payments of other equily instruments Proceeds from borrowings Payments of borrowings Payments of lease labelities Proceeds from government grants					
Proceeds from issuing other equally instruments   Payments of chee equally instruments    Payments of chee equally instruments    Payments of chee equally instruments    Payments of chee equally instruments    Payments of chee equally instruments    Payments of chee equally instruments    Payments of chee equally instruments    Payments of chee equally instruments    Payments of chee equally instruments    Payments of chee equally instruments    Payments of chee equally instruments    Payments of lease islaillities    Payments of lease islailli					
Payments of the requity instruments   Marchane   Marc	Proceeds from issuing other equity instruments	duration, debit	IAS 7.17 a Example		
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Repayments of borrowings Payments of borrowings Proceeds from government grants Proceeds from	Payments of other equity instruments (	X) <sub>duration, credit</sub>			
Payments of lease liabilities Proceeds from government grants  Namous date Nam	Proceeds from borrowings	duration, debit	IAS 7.17 c Example		
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Net cash flows from (used in) financing activities  Net increase (decrease) in cash and cash equivalents selore effect of exchange rate changes  Effect of exchange rate changes on cash and cash equivalents (abstract)  Effect of exchange rate changes on cash and cash equivalents  Net increase (decrease) in cash and cash equivalents  Cash and cash equivalents at beginning of period  Net increase (decrease) in cash and cash equivalents  Cash and cash equivalents at beginning of period  Net increase (decrease) in cash and cash equivalents  Cash and cash equivalents at beginning of period  Net increase (decrease) in cash and cash equivalents  Cash and cash equivalents at beginning of period  Net increase (decrease) in cash and cash equivalents  Cash and cash equivalents at beginning of period  Net increase (decrease) in cash and cash equivalents of period  Net increase (decrease) in cash and cash equivalents of period  Net increase (decrease) in cash equivalents at beginning of period  Net increase (decrease) in cash and cash equivalents at beginning of period  Net increase (decrease) in cash and cash equivalents at beginning of period  Net increase (decrease) in cash and cash equivalents at beginning of period  Net increase (decrease) in cash and cash equivalents at beginning of period  Net increase (decrease) in cash and cash equivalents at beginning of period  Net increase (decrease) in cash and cash equivalents at beginning of period  Net increase (decrease) in cash and cash equivalents at beginning of period  Net increase (decrease) in cash and cash equivalents at beginning of period  Net increase (decrease) in cash and cash equivalents  Ne					
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes  Effect of exchange rate changes on cash and cash equivalents  X dunation, which  X dunation					
Effect of exchange rate changes on cash and cash equivalents  X dustion, debit  X function, debit  X dustion, debit  AS 7.45 guctourse  AS 7.45 guctourse  AS 1.45 guctourse  AS 1.45 guctourse  AS 1.54 guctourse  AS 1.55 guctourse  A					
Effect of exchange rate changes on cash and cash equivalents  Net increase (decrease) in cash and cash equivalents  Zash and cash equivalents at beginning of period  Xiontant, debt  Xiontant		- auration, debit	Disclosure		
Net increase (decrease) in cash and cash equivalents at beginning of period  Zash and cash equivalents at beginning of period  Zash and cash equivalents at end of period  Zash and cash equivalents at beginning of period  Zash and cash equivalents at end of period  Zash and cash equivalents at beginning of period  Zash and cash equivalents at end of period  Zash and cash equivalents and boctomer  Zash and cash equivalents and bocto		duration, debit	IAS 7.28 Disclosure/ IAS 7.25 Disclosure		
Cash and cash equivalents at beginning of period  X sotant, debt  AS 7.45 Dectourser IFRS 12.813 a Ductourser IRS 12.813 a Duc					
Cash and cash equivalents at end of period  Cash and cash equivalents at end of period  X instant, debbt  X instant, instant  X instant, instant in instant  X instant, instant in instant  X instant, instant in					
Cash and cash equivalents at end of period  [G10000] Statement of changes in equity [Statement of changes in equity [abstract]  Statement of changes in equity [table]  Statement of changes in equity [table]  Components of equity [axis]  Equity (member]  Equity (member]  Equity attributable to owners of parent [member]  Issued capital [member]  Issued capital [member]  Amender  As 1.106 Disclosure  Issued capital [member]  Member  Issued subscience  Issued	Cash and Cash equivalents at Deginning of period	instant, debit			
[510000] Statement of changes in equity Statement of changes in equity [abstract] Statement of changes in equity [	Cash and cash equivalents at end of period	C			
Statement of changes in equity [abstact]  Statement of changes in equity [table]  Components of equity [table]  Equity [member]  Equity [member]  Equity attributable to owners of parent [member]  Issued capital [member]  Share premium [member]  Treasury shares [member]  Other equity interest [member]  Revaluation surplus [member]  Revaluation surplus [member]  Reserve of exchange differences on translation [member]  Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]  Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]  Remember   Iss 1.106 caccure   Iss 1.108 cample   Iss 1.108 campl		Instant, debit	IAS 1.54 i Disclosure		
Statement of changes in equity [table]  Components of equity [axis]  Equity [member]  Equity attributable to owners of parent [member]  Issued capital [member]  Share premium [member]  Treasury shares [member]  Other equity interest [member]  Revaluation surplus [member]  Reserve of exchange differences on translation [member]  Reserve of cash flow hedges [member]  Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]  Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]  Axis 1.006 oucksure  Axis 1.106 oucksu					
Components of equity [axis]  Equity [member]  Equity attributable to owners of parent [member]  Equity attributable to owners of parent [member]  Equity attributable to owners of parent [member]  Issued capital [member]  Share premium [member]  Treasury shares [member]  Other equity interest [member]  Other reserves [member]  Revaluation surplus [member]  Reserve of exchange differences on translation [member]  Reserve of cash flow hedges [member]  Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]  Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]  Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]  Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]  Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]  Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]  Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]  Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]  Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]		ahla	IAS 1 106		
Equity [member] member [default]  Equity attributable to owners of parent [member] member mem					
Equity attributable to owners of parent [member] member IAS 1.106 <sub>Disclosure</sub> Issued capital [member] member IAS 1.106 <sub>Disclosure</sub> Share premium [member] member IAS 1.106 <sub>Disclosure</sub> Treasury shares [member] member IAS 1.106 <sub>Disclosure</sub> Other equity interest [member] member IAS 1.106 <sub>Disclosure</sub> Other reserves [member] member IAS 1.106 <sub>Disclosure</sub> Revaluation surplus [member] member IAS 1.108 <sub>Example</sub> Reserve of exchange differences on translation [member] member IAS 1.08 (Example)  Reserve of gains and losses on hedging instruments that hedge investments in equity instruments member IAS 1.108 (Example)  Reserve of gains and losses on hedging instruments that hedge investments in equity instruments member IAS 1.108 (Example)					
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Share premium [member] member IAS 1.106 <sub>Disclosure</sub> Treasury shares [member] member IAS 1.106 <sub>Disclosure</sub> Other equity interest [member] member IAS 1.106 <sub>Disclosure</sub> Other reserves [member] member IAS 1.106 <sub>Disclosure</sub> Revaluation surplus [member] member IRS 1.106 <sub>Disclosure</sub> IAS 1.79 b <sub>Disclosure</sub> Reserve of exchange differences on translation [member] member IRS 1.630 <sub>Disclosure</sub> Reserve of cash flow hedges [member] member IRS 9.65.11 OB Colosure  Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member] member IRS 9.65.11 OB Colosure  Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member] member IRS 9.65.11 OB Colosure	Equity attributable to owners of parent [member]	member			
Treasury shares [member]  Other equity interest [member]  Other reserves [member]  Revaluation surplus [member]  Reserve of exchange differences on translation [member]  Reserve of cash flow hedges [member]  Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]  Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]  Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]  Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]  Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]  Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]  Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]					
Other equity interest [member] Other reserves [member] Revaluation surplus [member] Reserve of exchange differences on translation [member] Reserve of cash flow hedges [member] Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member] Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member] Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member] Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member] Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member] Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member] Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member] Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member] Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member] Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member] Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member] Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member] Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member] Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member] Reserve of gains and losses on hedging instruments [member]					
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Revaluation surplus [member]					
Reserve of exchange differences on translation [member] member IAS 16.39 <sub>Disclosure</sub> Reserve of exchange differences on translation [member] member IAS 1.108 <sub>Example</sub> , IAS 21.52 b <sub>Disclosure</sub> Reserve of cash flow hedges [member] member IFRS 9.6.5.11 <sub>Disclosure</sub> , IAS 1.108 <sub>Example</sub> Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member] IAS 1.108 <sub>Example</sub>	Other reserves [member]	member			
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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] IAS 1.108 Example					
Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member] IAS 1.108 Example					
[member] IAS 1.108 Example	Receive of gains and losses on hedging instruments that hedge investments in equity instruments				
		member	IAS 1.108 Example		
Reserve of change in value of time value of options [member] member IFRS 9.6.5.15 Diadosure IAS 1.108 Example	[member]		1505.0.5.5.45		
Reserve of change in value of forward elements of forward contracts [member] member IAS 1.108 Example: IFRS 9.6.5.16 Disclosure	[member]	member	IFRS 9.5.5.15 Disclosure, IAS 1.108 Example		
Reserve of change in value of foreign currency basis spreads [member] member IAS 1.108 Example: IFRS 9.6.5.16 Disclosure	[member] Reserve of change in value of time value of options [member]		IAS 1.108 Example, IFRS 9.6.5.16 Disclosure		
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income [member]  IAS 1.108 Example	[member] Reserve of change in value of time value of options [member] Reserve of change in value of forward elements of forward contracts [member] Reserve of change in value of foreign currency basis spreads [member]  r	member	IAS 1.108 Example, IFRS 9.6.5.16 Disclosure		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassified to profit or loss [member]	member	Effective 2021-01-01 IAS 1.108 Example		
Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss [member]	member	Effective 2021-01-01 IAS 1.108 Example		
Reserve of finance income (expenses) from reinsurance contracts held excluded from profit or loss [member]	member	Effective 2021-01-01 IAS 1.108 Example		
Reserve of gains and losses on remeasuring available-for-sale financial assets [member]	member	Expiry date 2021-01-01 IAS 1.108 Example		
Reserve of share-based payments [member]	member	IAS 1.108 Example		
Reserve of remeasurements of defined benefit plans [member]	member	IAS 1.108 Example		
Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale [member]	member	IFRS 5.38 Disclosurer IFRS 5 - Example 12		
Reserve of gains and losses from investments in equity instruments [member]	member	IAS 1.108 Example		
Reserve of change in fair value of financial liability attributable to change in credit risk of liability [member]	member	IAS 1.108 Example		
Reserve for catastrophe [member]	member	Expiry date 2021-01-01 IAS 1.108 Examples Expiry date 2021-01-01 IFRS 4.IG58 Disclosure		
Reserve for equalisation [member]	member	Expiry date 2021-01-01 IAS 1.108 Exampler Expiry date 2021-01-01 IFRS 4.IG58 Disclosure		
Reserve of discretionary participation features [member]	member	Expiry date 2021-01-01 IFRS 4.34 b Disclosure, Expiry date 2021-01- 01 IFRS 4.IG22 f Disclosure, Expiry date 2021-01-01 IAS 1.108 Example		
Retained earnings [member]  Non-controlling interests [member]	member member	IAS 1.106 Disclosure, IAS 1.108 Example IAS 1.106 Disclosure		
		IAS 8.28 f (i) Disclosure/ IAS 8.29 c (i) Disclosure/		
Retrospective application and retrospective restatement [axis]	axis	IAS 1.106 b Disclosure, IAS 8.49 b (i) Disclosure		
Currently stated [member]	member [default]	IAS $8.29$ C (i) Disclosure AS $1.106$ b Disclosure IAS $8.28$ f (i) Disclosure, IAS $8.49$ b (i) Disclosure, IAS $1.20$ d Common practice. Effective $1.20$ c Common practice. $1.20$ b Disclosure		
Previously stated [member]	member	IAS 8.28 f (i) Disclosure, IAS 8.49 b (i) Disclosure IAS 1.106 b Disclosure, IAS 8.29 c (i) Disclosure		
Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]	member	IAS 1.106 b $_{\text{Disclosure}}$ IAS 8.28 f (i) $_{\text{Disclosure}}$ IAS 8.29 c (i) $_{\text{Disclosure}}$		
Increase (decrease) due to changes in accounting policy [member]	member	IAS 8.29 c (i) Disclosure, IAS 8.28 f (i) Disclosure		
Increase (decrease) due to changes in accounting policy required by IFRSs [member]	member	IAS 8.28 f (i) Disclosure IAS 8.28 g Disclosure		
Increase (decrease) due to voluntary changes in accounting policy [member]	member	IAS 8.29 c (i) Disclosure IAS 8.29 d Disclosure		
Increase (decrease) due to corrections of prior period errors [member]	member	IAS 8.49 b (i) Disclosure, IAS 8.49 c Disclosure		
Statement of changes in equity [line items]	line items			
Equity at beginning of period	X instant, credit	IFRS 13.93 a Disclosurer IFRS 1.32 a (i) Disclosurer IFRS 13.93 e Disclosurer IAS 1.55 Disclosurer IFRS 1.24 a Disclosurer IAS 1.78 e Disclosurer IFRS 13.93 b Disclosure		
Changes in equity [abstract] Comprehensive income [abstract]				
Profit (loss)	X <sub>duration</sub> , credit	IFRS 1.24 b Disclosure IFRS 8.23 Quiclosure IAS 1.81A a Disclosure IFRS 1.32 a (ii) Disclosure, Effective 2021-01- 01 IFRS 17.113 b Casample IFRS 8.28 b Disclosure IAS 1.106 d (i) Disclosure IAS 7.18 b Disclosure IFRS 1.2810 b Earnight Effective on first application of IFRS 9 IFRS 4.39L e Earnight		
Other comprehensive income	X <sub>duration</sub> , credit	IAS 1.81A b <sub>Disclosure</sub> , IAS 1.91 a <sub>Disclosure</sub> , IAS 1.106 d (ii) <sub>Disclosure</sub> , IFRS 12.812 b (viii) <sub>Disclosure</sub>		
Total comprehensive income	X duration, credit	IFRS 1.32 a (ii) Disclosure, IAS 1.81A c Disclosure, IAS 1.106 a Disclosure IFRS 1.24 b Disclosure, IFRS 12.810 b Example, IFRS 12.812 b (ix) Disclosure		
Issue of equity	X <sub>duration, credit</sub>	IAS 1.106 d (iii) Disclosure		
Dividends recognised as distributions to owners	(X) <sub>duration, debit</sub>	IAS 1.107 Disclosure		
Increase through other contributions by owners, equity  Decrease through other distributions to owners, equity	X duration, credit (X) duration, debit	IAS 1.106 d (iii) Disclosure IAS 1.106 d (iii) Disclosure		
Increase (decrease) through other changes, equity	X <sub>duration, credit</sub>	IAS 1.106 d <sub>Disclosure</sub>		
Increase (decrease) through treasury share transactions, equity Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control,	X <sub>duration</sub> , credit	IAS 1.106 d <sub>Disclosure</sub>		
equity	X <sub>duration, credit</sub>	IAS 1.106 d (iii) Disclosure		
Increase (decrease) through share-based payment transactions, equity	X <sub>duration</sub> , credit	IAS 1.106 d (iii) <sub>Disclosure</sub>		
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) <sub>duration, debit</sub>	IFRS 9.6.5.11 d (i) Disclosure, IFRS 7.24E a Disclosure		
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) <sub>duration, debit</sub>	IFRS 9.6.5.15 b (i) Disclosure		
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  Amount removed from reserve of change in value of foreign surrous basis careade and included in initial cost or	(X) duration, debit	IFRS 9.6.5.16 Disclosure		
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) <sub>duration</sub> , debit	IFRS 9.6.5.16 Disclosure		
Total increase (decrease) in equity	X <sub>duration</sub> , credit	IAS 1.106 d <sub>Disclosure</sub>		

bel	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Equity at end of period	X instant, credit	IFRS 13.93 a Disclosure, IFRS 1.32 a (i) Disclosure, IFRS 13.93 e Disclosurer IAS 1.55 Disclosure, IFRS 1.24 a Disclosurer IAS 1.78 e Disclosure, IFRS 13.93 b Disclosure		
00100] Notes - Subclassifications of assets, liabilities and equities  bclassifications of assets, liabilities and equities [abstract]				
Property, plant and equipment [abstract]				
Land and buildings [abstract]				
Land	X instant, debit	IAS 16.37 a Example IAS 16.37 Common practice		
Buildings Total land and buildings	X instant, debit X instant, debit	IAS 16.37 <sub>Common practice</sub>		
Machinery	X instant, debit	IAS 16.37 c Example		
Vehicles [abstract]				
Ships	X instant, debit	IAS 16.37 d Example		
Aircraft	X instant, debit	IAS 16.37 e Example IAS 16.37 f Example		
Motor vehicles Total vehicles	X instant, debit X instant, debit	IAS 16.37   Example		
Fixtures and fittings	X instant, debit	IAS 16.37 g <sub>Example</sub>		
Office equipment	X instant, debit	IAS 16.37 h <sub>Example</sub>		
Bearer plants	X instant, debit	IAS 16.37 i Example		
Tangible exploration and evaluation assets	X instant, debit	IFRS 6.25 Disclosure		
Mining assets	X instant, debit	IAS 16.37 Common practice		
Oil and gas assets	X instant, debit	IAS 16.37 Common practice		
Construction in progress	X instant, debit	IAS 16.37 Common practice		
Owner-occupied property measured using investment property fair value model	X instant, debit	Effective 2021-01-01 IAS 16.29B Disclosure		
Other property, plant and equipment	X instant, debit	IAS 16.37 Common practice		
Total property, plant and equipment	X instant, debit	IAS 16.73 e <sub>Disclosure</sub> , IAS 1.54 a <sub>Disclosure</sub>		
Intangible assets and goodwill [abstract]  Intangible assets other than goodwill [abstract]				
Intangible assets other than goodwiii [abstract]  Brand names	X instant, debit	IAS 38.119 a Example		
Intangible exploration and evaluation assets	X instant, debit	IAS 38.119 Common practice, IFRS 6.25 Disclosure		
Mastheads and publishing titles	X instant, debit	IAS 38.119 b Example		
Computer software	X instant, debit	IAS 38.119 C Example		
Licences and franchises	X instant, debit	IAS 38.119 d Example		
Copyrights, patents and other industrial property rights, service and operating rights	X instant, debit	IAS 38.119 e <sub>Example</sub> IAS 38.119 f <sub>Example</sub>		
Recipes, formulae, models, designs and prototypes Intangible assets under development	X instant, debit X instant, debit	IAS 38.119 g Example		
Other intangible assets	X instant, debit	IAS 38.119 Common practice		
Total intangible assets other than goodwill	X instant, debit	IAS 38.118 e Disclosure IAS 1.54 c Disclosure		
Total mangare assess other than good min	· · · instant, debit	Disclosure 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		
	v	laca es		
Total intangible assets and goodwill  Investment property [abstract]	X instant, debit	IAS 1.55 Common practice		
Investment property (austract)	X instant, debit	IAS 1.112 c Common practice		
Investment property under construction or development	X instant, debit	IAS 1.112 c Common practice		
Total investment property	X instant, debit	IAS 40.76 Disclosure, IAS 1.54 b Disclosure,		
	instant, debit	IAS 40.79 d <sub>Disclosure</sub>		
Investments in subsidiaries, joint ventures and associates [abstract]  Investments in subsidiaries	X instant, debit	IAS 27.10 Disclosure		
Investments in joint ventures	X instant, debit	IAS 27.10 Disclosure		
Investments in associates	X instant, debit	IAS 27.10 Disclosure		
Total investments in subsidiaries, joint ventures and associates	X instant, debit	IAS 27.10 Disclosure		
Investments accounted for using equity method [abstract]				
Investments in associates accounted for using equity method	X instant, debit	IAS 1.55 Common practice		
Investments in joint ventures accounted for using equity method	X instant, debit	IAS 1.55 Common practice		
Total investments accounted for using equity method	X instant, debit	IFRS 12.B16 <sub>Disclosure</sub> , IFRS 8.24 a <sub>Disclosure</sub> , IAS 1.54 e <sub>Disclosure</sub>		
Trade and other non-current receivables [abstract]		Discosure		
Non-current trade receivables	X instant, debit	IAS 1.78 b Example		
Non-current receivables due from related parties	X instant, debit	IAS 1.78 b Example		
Non-current receivables due from associates	X instant, debit	IAS 1.78 b Common practice		
Non-current receivables due from joint ventures	X instant, debit	IAS 1.78 b Common practice		
Non-current prepayments and non-current accrued income [abstract]  Non-current prepayments	X instant, debit	IAS 1.78 b Example		
Non-current lease prepayments	X instant, debit	IAS 1.55 Common practice		
Non-current accrued income	X instant, debit	IAS 1.112 c Common practice		
Total non-current prepayments and non-current accrued income	X instant, debit	IAS 1.112 c Common practice		
Non-current receivables from taxes other than income tax	X instant, debit	IAS 1.78 b Common practice		
Non-current value added tax receivables	X instant, debit	IAS 1.78 b Common practice		
Non-current receivables from sale of properties  Non-current receivables from rental of properties	X instant, debit	IAS 1.78 b Common practice		
Non-current receivables from rental of properties  Other non-current receivables	X instant, debit X instant, debit	IAS 1.78 b Common practice		
Total trade and other non-current receivables	X instant, debit	IAS 1.54 h Disclosure, IAS 1.78 b Disclosure		
Miscellaneous non-current assets [abstract]				
Non-current net defined benefit asset	X instant, debit	IAS 1.55 Common practice		
Non-current restricted cash and cash equivalents	X instant, debit	IAS 1.55 Common practice		
Non-current derivative financial assets  Non-current finance lease receivables	X instant, debit X instant, debit	IAS 1.55 Common practice		
Non-current finance lease receivables  Non-current interest receivable	X instant, debit X instant, debit	IAS 1.12 C Common practice		
Non-current programming assets	X instant, debit	IAS 1.55 Common practice		
Non-current investments other than investments accounted for using equity method	X instant, debit	IAS 1.55 Common practice		
Long-term deposits	X instant, debit	IAS 1.55 Common practice		
Other non-current assets	X instant, debit	IAS 1.55 Common practice		
Trade and other current receivables [abstract]	v	IAC 1 CO 14C 4 70 I		
Current trade receivables Current receivables due from related parties	X instant, debit	IAS 1.68 Example, IAS 1.78 b Example IAS 1.78 b Example		
Current receivables due from related parties	X instant, debit X instant, debit	IAS 1.78 b Example IAS 1.78 b Common practice		
Current receivables due from associates	· Instant, debit			
Current receivables due from associates  Current receivables due from joint ventures	X instant dable	IAS 1.78 b Common practice		
Current receivables due from associates  Current receivables due from joint ventures  Current prepayments and current accrued income [abstract]	X instant, debit	IAS 1.78 b Common practice		
Current receivables due from joint ventures	X instant, debit	IAS 1.78 b Common practice		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Total current prepayments	X instant, debit	IAS 1.78 b <sub>Example</sub>		
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  Trade and other receivables [abstract]	X instant, debit	IAS 1.78 b Disclosure, IAS 1.54 h Disclosure		
Trade receivables	X instant, debit	IAS 1.78 b Example		
Receivables due from related parties	X instant, debit	IAS 1.78 b Example		
Receivables due from associates	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]	v	14C 4 70 h		
Prepayments	X instant, debit	IAS 1.78 b Example		
Accrued income  Total prepayments and accrued income	X instant, debit 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, IAS 1.78 b Disclosure		
Categories of non-current financial assets [abstract]  Non-current financial assets at fair value through profit or loss [abstract]				
	v	IEDC 7 0 a		
	X instant, debit	IFRS 7.8 a <sub>Disclosure</sub>		
Non-current financial assets at fair value through profit or loss, measured as such in accordance with exemption for	X instant, debit	Effective 2021-01-01 IFRS 7.8 a Disclosure		
repurchase of own financial liabilities  Non-current financial assets at fair value through profit or loss, measured as such in accordance with exemption for				
reacquisition of own equity instruments	X instant, debit	Effective 2021-01-01 IFRS 7.8 a Disclosure		
Non-current financial assets at fair value through profit or loss, classified as held for trading	χ.	Expiry date 2021-01-01 IFRS 7.8 a		
<u> </u>	X instant, debit	Disclosure, 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 <sub>Disclosure</sub>		
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		
		Expiry date 2021-01-01 IFRS 7.8 b		
Non-current held-to-maturity investments	X instant, debit	Disclosure		
Non-current loans and receivables	X instant, debit	Expiry date 2021-01-01 IFRS 7.8 c		
	instant, debt	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 <sub>Disclosure</sub>		
Non-current financial assets at amortised cost	X instant, debit	IFRS 7.8 f Disclosure		
Total non-current financial assets  Categories of current financial assets [abstract]	X instant, debit	IFRS 7.25 Disclosure		
Current financial assets at fair value through profit or loss [abstract]				
Current financial assets at fair value through profit or loss, designated upon initial recognition or subsequently	X instant, debit	IFRS 7.8 a Disclosure		
Current financial assets at fair value through profit or loss, measured as such in accordance with exemption for	maun, ocos	Disciounc		
repurchase of own financial liabilities	X instant, debit	Effective 2021-01-01 IFRS 7.8 a Disclosure		
Current financial assets at fair value through profit or loss, measured as such in accordance with exemption for	v	Effective 2021-01-01 IFRS 7.8 a Disclosure		
reacquisition of own equity instruments	X instant, debit			
Current financial assets at fair value through profit or loss, classified as held for trading	X instant, debit	IAS 1.55 Common practice, Expiry date 2021-		
		01-01 IFRS 7.8 a Disclosure		
Current financial assets at fair value through profit or loss, mandatorily measured at fair value	X instant, debit	IFRS 7.8 a <sub>Disclosure</sub>		
Total current financial assets at fair value through profit or loss	X instant, debit	Expiry date 2021-01-01 IFRS 7.8 d		
Current financial assets available-for-sale	X instant, debit	Disclosure		
Current held-to-maturity investments	x	Expiry date 2021-01-01 IFRS 7.8 b		
	X instant, debit	Disclosure		
Current loans and receivables	X instant, debit	Expiry date 2021-01-01 IFRS 7.8 c		
Current financial assets at fair value through other comprehensive income [abstract]		Disclosure		
Current financial assets measured at fair value through other comprehensive income	X instant, debit	IFRS 7.8 h <sub>Disclosure</sub>		
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		IFRS 7.8 h Disclosure		
Current financial assets at rair value through other comprehensive income	X instant, debit X instant, debit	IFRS 7.8 f Disclosure		
Total current financial assets	X instant, debit	IFRS 7.25 Disclosure		
Categories of financial assets [abstract]				
Financial assets at fair value through profit or loss [abstract]				
Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently	X instant, debit	IFRS 7.8 a <sub>Disclosure</sub>		
Financial assets at fair value through profit or loss, measured as such in accordance with exemption for repurchase	v	Effective 2021 01 01 IEBC 7.0 a		
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	X instant, debit	Effective 2021-01-01 IFRS 7.8 a Disclosure		
of own equity instruments		IAS 1.55 Common practice, Expiry date 2021-		
Financial assets at fair value through profit or loss, classified as held for trading	X instant, debit	O1-01 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 <sub>Disclosure</sub>		
Financial assets available-for-sale	X instant, debit	Expiry date 2021-01-01 IFRS 7.8 d		
i memeri assets available for sale	Instant, debit	Disclosure		
Held-to-maturity investments	X instant, debit	Expiry date 2021-01-01 IFRS 7.8 b		
		Disclosure Expiry date 2021-01-01 IFRS 7.8 c		
Loans and receivables	X instant, debit	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 <sub>Disclosure</sub> , IFRS 7.11A c <sub>Disclosure</sub>		
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		
	, ocox			

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
		IFRS 7.35M Disclosure/ IFRS 7.25 Disclosure/		
Total financial assets	X instant, debit	IFRS 7.35H Disclosurer IFRS 7.35I Disclosurer		
Classes of current inventories [abstract]		IFRS 7.35N Example		
Current raw materials and current production supplies [abstract]				
Current raw materials	X instant, debit	IAS 1.78 c Example, IAS 2.37 Common practice		
Current production supplies	X instant, debit	IAS 1.78 c Example, IAS 2.37 Common practice		
Total current raw materials and current production supplies	X instant, debit	IAS 2.37 Common practice		
Current merchandise	X instant, debit	IAS 2.37 <sub>Common practice</sub> , IAS 1.78 c <sub>Example</sub>		
Current food and beverage	X instant, debit	IAS 2.37 Common practice		
Current agricultural produce	X instant, debit	IAS 2.37 Common practice		
Current work in progress	X instant, debit	IAS 2.37 Common practice, IAS 1.78 C Example		
	v	146470 - 146227		
Current finished goods	X instant, debit	IAS 1.78 c Example, IAS 2.37 Common practice		
Current packaging and storage materials	X instant, debit X instant, debit	IAS 2.37 Common practice IAS 2.37 Common practice		
Current spare parts  Current fuel	X instant, debit	IAS 2.37 Common practice		
Property intended for sale in ordinary course of business	X instant, debit	IAS 1.55 Common practice		
Current inventories in transit	X instant, debit	IAS 2.37 Common practice		
Other current inventories	X instant, debit	IAS 2.37 Common practice IAS 2.36 b Disclosure, IAS 1.68 Example,		
Total current inventories	X instant, debit	IAS 1.54 g Disclosure		
Classes of current inventories, alternative [abstract]	v			
Current inventories held for sale	X instant, debit	IAS 2.37 Common practice		
Current work in progress	X instant, debit	IAS 2.37 <sub>Common practice</sub> , IAS 1.78 c <sub>Example</sub>		
Current materials and supplies to be consumed in production process or rendering services	X instant, debit	IAS 2.37 Common practice		
Total current inventories	X instant, debit	IAS 2.36 b Disclosure IAS 1.68 Example IAS 1.54 g Disclosure		
Non-current inventories arising from extractive activities [abstract]		2		
Non-current ore stockpiles	X instant, debit	IAS 2.37 Common practice		
Current inventories arising from extractive activities [abstract]  Current ore stockpiles	X instant, debit	IAS 2.37 Common practice		
Current crude oil	X instant, debit	IAS 2.37 Common practice		
Current petroleum and petrochemical products	X instant, debit	IAS 2.37 Common practice		
Current natural gas  Cash and cash equivalents [abstract]	X instant, debit	IAS 2.37 Common practice		
Cash [abstract]				
Cash on hand Balances with banks	X instant, debit X instant, debit	IAS 7.45 Common practice IAS 7.45 Common practice		
Total cash	X instant, debit	IAS 7.45 Common practice		
Cash equivalents [abstract]				
Short-term deposits, classified as cash equivalents Short-term investments, classified as cash equivalents	X instant, debit X instant, debit	IAS 7.45 Common practice IAS 7.45 Common practice		
Other banking arrangements, classified as cash equivalents	X instant, debit	IAS 7.45 Common practice		
Total cash equivalents	X instant, debit	IAS 7.45 Common practice		
Other cash and cash equivalents	X instant, debit	IAS 7.45 Common practice IAS 7.45 Disclosure, IFRS 12.B13 a Disclosure,		
Total cash and cash equivalents	X instant, debit	IAS 1.54 i Disclosure		
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 Disclosure		
Non-current assets or disposal groups classified as held for distribution to owners	X instant, debit	IFRS 5.5A <sub>Disclosure</sub> , IFRS 5.38 <sub>Disclosure</sub>		
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 <sub>Disclosure</sub>		
Miscellaneous current assets [abstract]				
Current net defined benefit asset  Current restricted cash and cash equivalents	X instant, debit X instant, debit	IAS 1.55 Common practice IAS 1.55 Common practice		
Current derivative financial assets	X instant, debit	IAS 1.55 Common practice		
Current finance lease receivables	X instant, debit	IAS 1.55 Common practice		
Current interest receivable  Current programming assets	X instant, debit X instant, debit	IAS 1.112 c Common practice IAS 1.55 Common practice		
Current investments	X instant, debit	IAS 1.55 Common practice		
Short-term deposits, not classified as cash equivalents	X instant, debit	IAS 1.55 Common practice		
Current prepayments and other current assets  Other current assets	X instant, debit X instant, debit	IAS 1.55 <sub>Common practice</sub> IAS 1.55 <sub>Common practice</sub>		
Miscellaneous assets [abstract]	· · instant, debit			
Net defined benefit asset	X instant, debit	IAS 1.55 Common practice		
Restricted cash and cash equivalents  Derivative financial assets	X instant, debit X instant, debit	IAS 1.55 Common practice IAS 1.55 Common practice		
Derivative financial assets held for trading	X instant, debit	IAS 1.55 Common practice		
Derivative financial assets held for hedging	X instant, debit	IAS 1.55 Common practice		
Finance lease receivables Interest receivable	X instant, debit	IAS 1.55 Common practice IAS 1.112 C Common practice		
Programming assets	X instant, debit X instant, debit	IAS 1.112 C Common practice		
	rinstant, debit			
Investments other than investments accounted for using equity method	X instant, debit	IAS 1.55 Common practice		
Investments other than investments accounted for using equity method Equity instruments held		IAS 1.55 Common practice IAS 1.55 Common practice		
Investments other than investments accounted for using equity method	X instant, debit			
Investments other than investments accounted for using equity method Equity instruments held Debt instruments held [abstract] Bank debt instruments held Corporate debt instruments held	X instant, debit	IAS 1.55 <sub>Common practice</sub> IAS 1.112 C <sub>Common practice</sub> IAS 1.112 C <sub>Common practice</sub>		
Investments other than investments accounted for using equity method  Equity instruments held  Debt instruments held [abstract]  Bank debt instruments held  Corporate debt instruments held  Government debt instruments held	X instant, debit	IAS 1.55 <sub>Common practice</sub> IAS 1.112 c <sub>Common practice</sub> IAS 1.112 c <sub>Common practice</sub> IAS 1.112 c <sub>Common practice</sub>		
Investments other than investments accounted for using equity method Equity instruments held Debt instruments held [abstract] Bank debt instruments held Corporate debt instruments held	X instant, debit	IAS 1.55 Common practice  IAS 1.112 C Common practice		
Investments other than investments accounted for using equity method  Equity instruments held  Debt instruments held [abstract]  Bank debt instruments held  Corporate debt instruments held  Government debt instruments held  Asset-backed debt instruments held	X instant, debit	IAS 1.12 C Common practice  IAS 1.112 C Common practice IAS 1.112 C Common practice IAS 1.112 C Common practice IAS 1.112 C Common practice IAS 1.112 C Common practice IAS 1.15 C Common practice IAS 1.55 Common practice		
Investments other than investments accounted for using equity method  Equity instruments held  Debt instruments held [abstract]  Bank debt instruments held  Corporate debt instruments held  Government debt instruments held  Asset-backed debt instruments held  Other debt instruments held  Total debt instruments held  Loans and advances to banks	X instant, debit	IAS 1.15 common practice  IAS 1.112 c Common practice  IAS 1.5 common practice  IAS 1.5 common practice		
Investments other than investments accounted for using equity method  Equity instruments held Debt instruments held [abstract]  Bank debt instruments held Corporate debt instruments held Government debt instruments held Asset-backed debt instruments held Other debt instruments held Total debt instruments held Loans and advances to banks Loans and advances to customers	X instant, debit	IAS 1.15 Common practice  IAS 1.112 C Common practice  IAS 1.55 Common practice  IAS 1.55 Common practice  IAS 1.55 Common practice		
Investments other than investments accounted for using equity method  Equity instruments held Debt instruments held [abstract] Bank debt instruments held Corporate debt instruments held Government debt instruments held Asset-backed debt instruments held Other debt instruments held Total debt instruments held Total debt instruments held	X instant, debit	IAS 1.15 common practice  IAS 1.112 c Common practice  IAS 1.5 common practice  IAS 1.5 common practice		
Investments other than investments accounted for using equity method  Equity instruments held Debt instruments held [abstract] Bank debt instruments held Corporate debt instruments held Government debt instruments held Asset-backed debt instruments held Other debt instruments held Total debt instruments held Loans and advances to banks Loans and advances to customers Loans to corporate entities Loans to government	X instant, debit	IAS 1.12 C common practice  IAS 1.112 C Common practice  IAS 1.55 Common practice  IAS 1.55 Common practice  IAS 1.55 Common practice  IAS 1.12 C Common practice  IAS 1.13 C Common practice  IAS 1.15 C Common practice		
Investments other than investments accounted for using equity method  Equity instruments held Debt instruments held [abstract]  Bank debt instruments held Corporate debt instruments held Government debt instruments held Asset-backed debt instruments held Other debt instruments held Total debt instruments held Loans and advances to banks Loans and advances to customers Loans to corporate entities Loans to consumers	X instant, debt X instant, deb	IAS 1.12 c Common practice  IAS 1.112 c Common practice  IAS 1.155 common practice  IAS 1.55 Common practice  IAS 1.55 Common practice  IAS 1.55 Common practice  IAS 1.51 C Common practice  IAS 1.55 Common practice  IAS 1.12 c Common practice  IAS 1.12 c Common practice		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
			to irks elements	
Bank acceptance assets  Reverse repurchase agreements and cash collateral on securities borrowed	X instant, debit X instant, debit	IAS 1.55 Common practice IAS 1.55 Common practice		
Investments for risk of policyholders	X instant, debit	IAS 1.55 Common practice		
Items in course of collection from other banks	X instant, debit	IAS 1.55 Common practice		
Other assets	X instant, debit	IAS 1.55 Common practice		
Non-current reinsurance and other recoveries receivable [abstract]	Windows dobis			AACD 4033 47 C 2(4)
Non-current reinsurance recoveries receivable arising from unearned premium liability  Other non-current reinsurance recoveries receivable	X instant, debit X instant, debit			AASB 1023.17.6.2(d) AASB 1023.17.6.2(f)
Other non-current recoveries receivable	X instant, debit			AASB 1023.17.6.2(g)
Non-current reinsurance recoveries receivable arising from outstanding claims liability	X instant, debit			AASB 1023.17.6.2(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  Current reinsurance recoveries receivable arising from outstanding claims liability	X instant, debit X instant, debit			AASB 1023.17.6.2(g) AASB 1023.17.6.2(b)
Reinsurance and other recoveries receivable [abstract]	A ilistalit, debit			AA3B 1023.17.0.2(b)
Reinsurance recoveries receivable arising from unearned premium liability	X instant, debit			AASB 1023.17.6.2(d)
Other reinsurance recoveries receivable Other recoveries receivable	X instant, debit X instant, debit			AASB 1023.17.6.2(f) AASB 1023.17.6.2(g)
Reinsurance recoveries receivable arising from outstanding claims liability	X instant, debit			AASB 1023.17.6.2(b)
Premium receivable [abstract]				
Direct premium revenue receivable Inwards reinsurance premium revenue receivable	X instant, debit X instant, debit			AASB 1023.17.6.2(i) AASB 1023.17.6.2(j)
Classes of other provisions [abstract]				
Warranty provision [abstract]		IAC 27 Everyale 1 Westerships		
Non-current warranty provision	X instant, credit	IAS 37 - Example 1 Warranties Example, IAS 37.87 Example		
Current warranty provision	v	IAS 37 - Example 1 Warranties Example,		
Current warranty provision	X instant, credit	IAS 37.87 Example		
Total warranty provision	X instant, credit	IAS 37.87 Example, IAS 37 - Example 1		
Restructuring provision [abstract]	,	Warranties Example		
Non-current restructuring provision	X instant, credit	IAS 37.70 Example		
Current restructuring provision	X instant, credit	IAS 37.70 Example		
Total restructuring provision	X instant, credit	IAS 37.70 Example		
Legal proceedings provision [abstract]		IAC 27 From 1- 40 A		
Non-current legal proceedings provision	X instant, credit	IAS 37 - Example 10 A court case Example IAS 37.87 Example		
		IAS 37 - Example 10 A court case Example		
Current legal proceedings provision	X instant, credit	IAS 37.87 Example		
Total legal proceedings provision	X instant, credit	IAS 37 - Example 10 A court case Example		
Refunds provision [abstract]	mature, credit	IAS 37.87 Example		
		IAS 37.87 Example, IAS 37 - Example 4		
Non-current refunds provision	X instant, credit	Refunds policy Example		
Current refunds provision	X instant, credit	IAS 37 - Example 4 Refunds policy Example		
Current returns provision	instant, credit	IAS 37.87 Example		
Total refunds provision	X instant, credit	IAS 37 - Example 4 Refunds policy Example IAS 37.87 Example		
Onerous contracts provision [abstract]		Example		
		Expiry date 2019-01-01 IAS 37 -		
Non-current onerous contracts provision	X instant, credit	Example 8 An onerous contract Example IAS 37.66 Example		
		IAS 37.66 Example Expiry date 2019-01-		
Current onerous contracts provision	X instant, credit	01 IAS 37 - Example 8 An onerous		
		contract Example		
***************************************	v	IAS 37.66 Example, Expiry date 2019-01- 01 IAS 37 - Example 8 An onerous		
Total onerous contracts provision	X instant, credit	contract Example 8 An onerous		
Provision for decommissioning, restoration and rehabilitation costs [abstract]				
Non-current provision for decommissioning restoration and rehabilitation costs	y	IAS 37.87 Example, IAS 37 - D Examples:		
Non-current provision for accommissioning, restoration and renabilitation costs	X instant, credit	disclosures Example		
Current provision for decommissioning, restoration and rehabilitation costs	X instant, credit	IAS 37 - D Examples: disclosures Example, IAS 37.87 Example		
		IAS 37 - D Examples: disclosures Example		
Total provision for decommissioning, restoration and rehabilitation costs	X instant, credit	IAS 37.87 Example		
Miscellaneous other provisions [abstract]				
Non-current miscellaneous other provisions	X instant, credit	IAS 1.78 d Common practice		
Current miscellaneous other provisions  Total miscellaneous other provisions	X instant, credit	IAS 1.78 d <sub>Common practice</sub>		
Other provisions [abstract]	nistant, credit	- Common practice		
Other non-current provisions	X instant, credit	IAS 1.78 d <sub>Disclosure</sub>		
Other current provisions	X instant, credit	IAS 1.78 d Disclosure		
Total other provisions  Borrowings [abstract]	X instant, credit	IAS 37.84 a <sub>Disclosure</sub> , IAS 1.78 d <sub>Disclosure</sub>		
Non-current portion of non-current borrowings	X instant, credit	IAS 1.55 Common practice		
Current borrowings and current portion of non-current borrowings [abstract]	matura, creure			
Current borrowings	X instant, credit	IAS 1.55 Common practice		
Current portion of non-current borrowings	X instant, credit	IAS 1.55 Common practice		
Total current borrowings and current portion of non-current borrowings  Total borrowings	X instant, credit	IAS 1.55 Common practice IAS 1.55 Common practice		
Non-current portion of non-current borrowings, by type [abstract]	X instant, credit	Common practice		
Non-current portion of non-current loans received	X instant, credit	IAS 1.112 C Common practice		
Non-current portion of non-current secured bank loans received	X instant, credit	IAS 1.112 c Common practice		
Non-current portion of non-current unsecured bank loans received	X instant, credit	IAS 1.112 C Common practice		
Non-current portion of non-current bonds issued	X instant, credit	IAS 1.112 C Common practice		
Non-current portion of non-current notes and debentures issued  Non-current portion of non-current commercial papers issued	X instant, credit X instant, credit	IAS 1.112 C Common practice		
Non-current portion of non-current commercial papers issued  Non-current portion of other non-current borrowings	X instant, credit	IAS 1.112 C Common practice		
Total non-current portion of non-current borrowings	X instant, credit	IAS 1.55 Common practice		
Current borrowings and current portion of non-current borrowings, by type [abstract]				
Current loans received and current portion of non-current loans received	X instant, credit	IAS 1.112 C Common practice		
Current secured bank loans received and current portion of non-current secured bank loans received	X instant, credit	IAS 1.112 c Common practice		
Current unsecured bank loans received and current portion of non-current unsecured bank loans received	X instant, credit	IAS 1.112 C Common practice		
Current bonds issued and current portion of non-current bonds issued	X instant, credit	IAS 1.112 c Common practice		
Current notes and debentures issued and current portion of non-current notes and debentures issued	X instant, credit	IAS 1.112 C Common practice		
Current commercial papers issued and current portion of non-current commercial papers issued	X instant, credit	IAS 1.112 C Common practice IAS 1.112 C Common practice		
Other current borrowings and current portion of other non-current borrowings  Total current borrowings and current portion of non-current borrowings	X instant, credit	IAS 1.112 C Common practice IAS 1.55 Common practice		
Borrowings, by type [abstract]	· · instant, credit	Common practice		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
	Y	115.4.442	to irks elements	
Loans received Secured bank loans received	X instant, credit X instant, credit	IAS 1.112 C Common practice IAS 1.112 C Common practice		
Unsecured bank loans received	X instant, credit	IAS 1.112 C Common practice		
Bonds issued	X instant, credit	IAS 1.112 C Common practice		
Notes and debentures issued	X instant, credit	IAS 1.112 c Common practice		
Commercial papers issued Other borrowings	X instant, credit X instant, credit	IAS 1.112 c Common practice		
Total borrowings	X instant, credit	IAS 1.55 Common practice		
Trade and other non-current payables [abstract]				
Non-current trade payables  Non-current payables for purchase of energy	X instant, credit X instant, credit	IAS 1.78 Common practice		
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  Non-current value added tax payables	X instant, credit X instant, credit	IAS 1.78 Common practice IAS 1.78 Common practice		
Non-current value added tax payables  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  Trade and other current payables [abstract]	X instant, credit	IAS 1.54 k <sub>Disclosure</sub>		
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  Accruals and deferred income classified as current [abstract]	X instant, credit	IAS 1.78 Common practice		
Deferred income classified as current	X instant, credit	IAS 1.78 Common practice		
Rent deferred income classified as current	X instant, credit	IAS 1.78 Common practice		
Accruals classified as current	X instant, credit	IAS 1.78 Common practice		
Short-term employee benefits accruals  Total accruals and deferred income classified as current	X instant, credit X instant, credit	IAS 1.78 Common practice IAS 1.78 Common practice		
Current payables on social security and taxes other than income tax	X instant, credit	IAS 1.78 Common practice		
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 Other current payables	X instant, credit X instant, credit	IAS 1.78 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 IAS 1.78 Common practice		
Payables for purchase of energy  Payables to related parties	X instant, credit 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]	v	146.4.70		
Deferred income  Rent deferred income	X instant, credit X instant, credit	IAS 1.78 Common practice 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 <sub>Common practice</sub>		
Payables on social security and taxes other than income tax	X instant, credit	IAS 1.78 Common practice		
Value added tax payables Excise tax payables	X instant, credit 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 <sub>Disclosure</sub>		
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 <sub>Disclosure</sub> , Expiry date 2021-01-		
		01 IFRS 7.8 f Disclosure		
Total non-current financial liabilities  Categories of current financial liabilities [abstract]	X instant, credit	IFRS 7.25 Disclosure		
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 <sub>Disclosure</sub>		
Current financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	X instant, credit	IFRS 7.8 e <sub>Disclosure</sub>		
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		
* '		IFRS 7.8 g Disclosure Expiry date 2021-01-		
Financial liabilities at amortised cost	X instant, credit	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  Non-current interest payable	X instant, credit X instant, credit	IAS 1.55 Common practice IAS 1.112 C Common practice		
Non-current interest payable  Non-current deposits from customers	X instant, credit	IAS 1.112 C Common practice		
Non-current debt instruments issued	X instant, credit	IAS 1.55 Common practice		
Other non-current liabilities Miccellangua current liabilities (abstract)	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		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Current government grants	X.	IAS 1.55 Common practice		
Current government grants  Current advances received	X instant, credit 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]				
Net defined benefit liability	X instant, credit	IAS 1.55 Common practice		
Derivative financial liabilities	X instant, credit	IAS 1.55 Common practice		
Derivative financial liabilities held for trading  Derivative financial liabilities held for hedging	X instant, credit	IAS 1.55 Common practice		
Government grants	X instant, credit	IAS 1.55 Common practice IAS 1.55 Common practice		
Advances received	X instant, credit 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  Subordinated liabilities [abstract]	X instant, credit	IAS 1.55 Common practice		
Dated subordinated liabilities	X instant, credit	IAS 1.112 c Common practice		
Undated subordinated liabilities	X instant, credit 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]	v	146.4.55		
Capital reserve	X instant, credit	IAS 1.55 Common practice		
Additional paid-in capital  Accumulated other comprehensive income	X instant, credit X instant, credit	IAS 1.55 Common practice		
Other reserves [abstract]	^ instant, credit	IA3 1.33 Common practice		
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		
		IAS 1.78 e Common practice, IFRS 9.6.5.11		
Reserve of cash flow hedges	X instant, credit	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	v	IAS 1.78 e Common practice IFRS 9.6.5.15		
reserve of change in value of time value of options	X instant, credit	Disclosure		
Reserve of change in value of forward elements of forward contracts	X instant, credit	IFRS 9.6.5.16 <sub>Disclosure</sub> , IAS 1.78 e <sub>Common</sub>		
Reserve of change in value of forward elements of forward contracts	instant, credit	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		
	- Instant, credit	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		Effective 2021-01-01 IAS 1.78 e Common		
be reclassified to profit or loss	X instant, credit	practice		
Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will	X instant, credit	Effective 2021-01-01 IAS 1.78 e <sub>Common</sub>		
not be reclassified to profit or loss	instant, credit	practice		
Reserve of finance income (expenses) from reinsurance contracts held excluded from profit or loss	X instant, credit	Effective 2021-01-01 IAS 1.78 e Common		
		Expiry date 2021-01-01 IAS 1.78 e Common		
Reserve of gains and losses on remeasuring available-for-sale financial assets	X instant, credit	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		IFRS 5 - Example 12 Example, IFRS 5.38		
disposal groups held for sale	X instant, credit	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		
		Expiry date 2021-01-01 IFRS 4.IG58		
Reserve for catastrophe	X instant, credit	Disclosure, Expiry date 2021-01- 01 IAS 1.78 e Example		
Reserve for equalisation	v	Expiry date 2021-01-01 IFRS 4.IG58  Disclosurer Expiry date 2021-01-		
neserve roi equalisation	X instant, credit	01 IAS 1.78 e Example		
		Expiry date 2021-01-01 IFRS 4.34 b		
		Disclosure, Expiry date 2021-01-		
Reserve of discretionary participation features	X instant, credit	01 IFRS 4.IG22 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]				
		IAS 1.55 Disclosure, IFRS 13.93 b Disclosure,		
Assets	X instant, debit	IFRS 8.23 <sub>Disclosure</sub> IFRS 8.28 c <sub>Disclosure</sub>		
		IFRS 13.93 e Disclosurer IFRS 13.93 a Disclosure		
		IAS 1.55 Disclosure/ IFRS 13.93 e Disclosure/		
Liabilities	(X) instant, credit	IFRS 8.23 Disclosurer IFRS 8.28 d Disclosurer		
		IFRS 13.93 b Disclosure, IFRS 13.93 a Disclosure		
Not reacts (lightilities)	v	IAS 1.112 c Common practice, IFRS 1.IG63		
Net assets (liabilities)	X instant, debit	Example		
Net current assets (liabilities) [abstract]				
Current assets	X instant, debit	IFRS 12.B12 b (i) Disclosure, IFRS 12.B10 b		
	motorn, Georg	Exampler IAS 1.66 Disclosure		

	<b>.</b>	IFDC D. f	Additional AU Reference	
Label	Туре	IFRS Reference	to IFRS elements	AU Reference
Current liabilities	(X) instant, credit	IFRS 12.B10 b <sub>Example</sub> , IAS 1.69 <sub>Disclosure</sub> , IFRS 12.B12 b (iii) <sub>Disclosure</sub>		
	X instant, debit	IAS 1.55 Common practice		
Assets less current liabilities [abstract]				
Assets	X instant, debit	IAS 1.55 $_{\rm Disclosure}$ IFRS 13.93 b $_{\rm Disclosure}$ IFRS 8.28 c $_{\rm Disclosure}$ IFRS 13.93 a $_{\rm Disclosure}$ IFRS 13.93 a $_{\rm Disclosure}$		
Current liabilities	(X) instant, credit	IFRS 12.B10 b Example, IAS 1.69 Disclosure, IFRS 12.B12 b (iii) Disclosure		
	X instant, debit	IAS 1.55 Common practice		
Net debt	X instant, credit	IAS 1.112 C Common practice		
[800200] Notes - Analysis of income and expense Analysis of income and expense [abstract]				
Revenue [abstract]				
	X <sub>duration, credit</sub>	IAS 1.112 C Common practice		
	X <sub>duration</sub> , credit X <sub>duration</sub> , credit	IAS 1.112 C Common practice		
	X duration, credit	IAS 1.112 C Common practice		
	X <sub>duration, credit</sub>	IAS 1.112 C Common practice		
	X <sub>duration, credit</sub>	IAS 1.112 c Common practice		
	X <sub>duration</sub> , credit X <sub>duration</sub> , credit	IAS 1.112 C Common practice		
	X <sub>duration, credit</sub>	IAS 1.112 C Common practice		
	X <sub>duration</sub> , credit	IAS 1.112 C Common practice		
	X <sub>duration</sub> , credit	IAS 1.112 C Common practice		
	X duration, credit	IAS 1.112 C Common practice		
Non-subscription circulation revenue	X <sub>duration, credit</sub>	IAS 1.112 C Common practice		
	X <sub>duration</sub> , credit	IAS 1.112 C Common practice		
	X <sub>duration</sub> , credit X <sub>duration</sub> , credit	IAS 1.112 C Common practice		
	X duration, credit	IAS 1.112 C Common practice		
Revenue from sale of food and beverage	X <sub>duration</sub> , credit	IAS 1.112 C Common practice		
	X <sub>duration, credit</sub>	IAS 1.112 C Common practice		
Revenue from rendering of telecommunication services [abstract]  Revenue from rendering of telephone services	X <sub>duration, credit</sub>	IAS 1.112 C Common practice		
	X duration, credit	IAS 1.112 C Common practice		
	X <sub>duration, credit</sub>	IAS 1.112 c Common practice		
Revenue from rendering of internet and data services [abstract]  Revenue from rendering of internet services	X <sub>duration, credit</sub>	IAS 1.112 c Common practice		
	X duration, credit	IAS 1.112 C Common practice		
	X <sub>duration, credit</sub>	IAS 1.112 C Common practice		
	X <sub>duration</sub> , credit	IAS 1.112 c Common practice		
	X <sub>duration</sub> , credit X <sub>duration</sub> , credit	IAS 1.112 C Common practice		
	X duration, credit	IAS 1.112 C Common practice		
	X <sub>duration, credit</sub>	IAS 1.112 c Common practice		
	X <sub>duration, credit</sub>	IAS 1.112 c Common practice		
	X <sub>duration, credit</sub>	IAS 1.112 C Common practice		
	X duration, credit	IAS 1.112 C Common practice		
	X <sub>duration, credit</sub>	IAS 1.112 C Common practice		
	X <sub>duration, credit</sub>	IAS 1.112 C Common practice		
	X <sub>duration, credit</sub>	IAS 1.112 C Common practice		
Revenue from rendering of gaming services	X <sub>duration</sub> , credit X <sub>duration</sub> , credit	IAS 1.112 C Common practice		
	X <sub>duration, credit</sub>	IAS 1.112 C Common practice		
	X <sub>duration, credit</sub>	IAS 1.112 C Common practice		
	X <sub>duration, credit</sub>	IAS 1.112 C Common practice		
Franchise fee income	X <sub>duration, credit</sub>	IAS 1.112 c <sub>Common practice</sub> IAS 1.112 c <sub>Common practice</sub> , IFRS 8.23 c		
Interest income	X <sub>duration</sub> , credit	Disclosure, IFRS 12.B13 e Disclosure,		
		IFRS 8.28 e Disclosure		
Interest income on available-for-sale financial assets	X <sub>duration, credit</sub>	Expiry date 2021-01-01 IAS 1.112 c  Common practice		
Interest income on cash and bank balances at central banks	X <sub>duration, credit</sub>	IAS 1.112 C Common practice		
Interest income on cash and cash equivalents	X <sub>duration, credit</sub>	IAS 1.112 C Common practice		
	X <sub>duration</sub> , credit	IAS 1.112 C Common practice		
	X <sub>duration</sub> , credit X <sub>duration</sub> , credit	IAS 1.112 C Common practice		
	X duration, credit	IAS 1.112 C Common practice		
	X <sub>duration</sub> , credit	Expiry date 2021-01-01 IAS 1.112 c		
		Common practice		
	X <sub>duration</sub> , credit X <sub>duration</sub> , credit	IAS 1.112 c Common practice		
	X <sub>duration, credit</sub>	Expiry date 2021-01-01 IAS 1.112 c		
		Common practice		
	X <sub>duration</sub> , credit X <sub>duration</sub> , credit	IAS 1.112 c Common practice		
	X duration, credit	IAS 1.112 C Common practice		
	X <sub>duration, credit</sub>	IAS 1.112 c Common practice		
Total revenue	${\sf X}$ duration, credit	IAS 1.103 <sub>Example</sub> IFRS 8.28 a Disclosurer IAS 1.102 <sub>Example</sub> IFRS 12.812 b (v) Disclosure, IFRS 8.32 Disclosure, IFRS 8.32 Disclosure, IFRS 8.23 a Disclosure, IFRS 8.24 Disclosure, IFRS 8.23 a Disclosure, IFRS 12.810 b Example IFRS 5.33 b (i) Disclosure, IFRS 8.33 a Disclosure		
Material income and expense [abstract]				
Material income and expense [abstract] Write-downs (reversals of write-downs) of inventories [abstract]				
Write-downs (reversals of write-downs) of inventories [abstract] Inventory write-down	X <sub>duration</sub>	IAS 1.98 a Disclosure, IAS 2.36 e Disclosure		
Write-downs (reversals of write-downs) of inventories [abstract] Inventory write-down Reversal of inventory write-down	X duration (X) duration X duration, debit	IAS 1.98 a <sub>Disclosure</sub> , IAS 2.36 e <sub>Disclosure</sub> IAS 2.36 f <sub>Disclosure</sub> , IAS 1.98 a <sub>Disclosure</sub> IAS 1.98 a <sub>Disclosure</sub>		

			Additional AU Reference	
Label	Туре	IFRS Reference	to IFRS elements	AU Reference
Impairment loss recognised in profit or loss, property, plant and equipment	X <sub>duration</sub>	IAS 1.98 a Disclosure, IAS 16.73 e (v) Disclosure		
impairment loss recognised in profit or loss, property, plant and equipment	A duration	IAS 1.30 a Disclosure, IAS 10.73 C (V) Disclosure		
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	(X) <sub>duration</sub>	IAS 1.98 a <sub>Disclosure</sub> , IAS 16.73 e (vi) <sub>Disclosure</sub>		
Net write-downs (reversals of write-downs) of property, plant and equipment	X <sub>duration</sub>	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 <sub>duration</sub> , <sub>debit</sub>	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 <sub>duration</sub> , 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 <sub>duration</sub>	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 <sub>duration</sub> , debit	IAS 1.85 Common practice		
Gain on recovery of loans and advances previously written off  Expense of restructuring activities	X <sub>duration</sub> , credit X <sub>duration</sub> , debit	IAS 1.85 Common practice IAS 1.98 b Disclosure		
Reversal of provisions for cost of restructuring	X duration, debit	IAS 1.98 b Disclosure		
Gains (losses) on disposals of non-current assets [abstract]				
Gains on disposals of non-current assets  Losses on disposals of non-current assets	X <sub>duration, credit</sub> (X) <sub>duration, debit</sub>	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  Losses on disposals of property, plant and equipment	X duration, credit (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  Net gains (losses) on disposals of investment properties	(X) <sub>duration, debit</sub> X <sub>duration, credit</sub>	IAS 1.112 c Common practice		
Gains (losses) on disposals of investments [abstract]				
Gains on disposals of investments	X <sub>duration</sub> , credit	IAS 1.98 d Disclosure		
Losses on disposals of investments  Net gains (losses) on disposals of investments	(X) <sub>duration</sub> , <sub>debit</sub> X <sub>duration</sub> , <sub>credit</sub>	IAS 1.98 d <sub>Disclosure</sub>		
Gains (losses) on disposals of other non-current assets	X duration, credit	IAS 1.98 d Disclosure		
Gain (loss) arising from difference between carrying amount of financial liability extinguished and consideration paid	X <sub>duration</sub> , credit	IFRIC 19.11 Disclosure		
Gains (losses) on litigation settlements [abstract]				
Gains on litigation settlements	X <sub>duration</sub> , credit	IAS 1.98 f Disclosure		
Losses on litigation settlements	(X) <sub>duration, debit</sub>	IAS 1.98 f Disclosure		
Net gains (losses) on litigation settlements  Other reversals of provisions	X <sub>duration, credit</sub>	IAS 1.98 f 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 <sub>duration</sub> , credit	IFRS 5.33 d Disclosure		
Profit (loss) from continuing operations attributable to non-controlling interests	X <sub>duration, credit</sub>	IFRS 5 - Example 11 Example: IFRS 5.33 d		
		IFRS 5.33 d <sub>Example</sub> , IFRS 5 - Example 11		
Profit (loss) from discontinued operations attributable to non-controlling interests	X <sub>duration</sub> , credit	Example		
Dividends classified as expense	X <sub>duration, debit</sub>	IAS 32.40 Example		
Royalty expense	X <sub>duration</sub> , debit	IAS 1.85 Common practice		
Research and development expense	X <sub>duration</sub> , debit	IAS 38.126 Disclosure IAS 26.35 b (iii) Disclosure IAS 1.85 Common		
Investment income	X <sub>duration</sub> , credit	practice (III) Disclosure, IAS 1.03 Common		
Finance income (cost)	X <sub>duration</sub> , credit	IAS 1.85 Common practice		
Other finance income (cost)	X <sub>duration</sub> , credit	IAS 1.85 Common practice		
Other finance income Other finance cost	X <sub>duration</sub> , credit	IAS 1.112 C Common practice		
		IFRS 12.B13 f Disclosure, IFRS 8.23 d Disclosure,		
Interest expense	X <sub>duration</sub> , debit	IFRS 8.28 e Disclosure		
Interest expense on bank loans and overdrafts	X <sub>duration</sub> , <sub>debit</sub>	IAS 1.112 C Common practice		
Interest expense on bonds Interest expense on borrowings	X <sub>duration, debit</sub>	IAS 1.112 c Common practice		
Interest expense on debt instruments issued	X <sub>duration</sub> , debit	IAS 1.112 C Common practice		
Interest expense on deposits from banks	X <sub>duration</sub> , debit	IAS 1.112 C Common practice		
Interest expense on deposits from customers Interest expense on liabilities due to central banks	X <sub>duration</sub> , debit	IAS 1.112 c Common practice		
Interest expense on liabilities due to central banks  Interest expense on financial liabilities designated at fair value through profit or loss	X <sub>duration</sub> , 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 <sub>duration</sub> , debit	IAS 1.112 C Common practice		
Interest expense on repurchase agreements and cash collateral on securities lent	X <sub>duration</sub> , debit	IAS 1.112 c Common practice		
Interest income (expense)	X <sub>duration</sub> , credit	IAS 1.85 Common practice, IFRS 8.23 Disclosure, IFRS 8.28 e Disclosure		
Expense due to unwinding of discount on provisions	X <sub>duration</sub> , debit	IAS 1.112 c Common practice		
Repairs and maintenance expense	X <sub>duration, debit</sub>	IAS 1.85 Common practice		
Fuel and energy expense [abstract]  Fuel expense	X <sub>duration</sub> , <sub>debit</sub>	IAS 1.112 c Common practice		
Energy expense	X duration, debit	IAS 1.112 C Common practice		
Total fuel and energy expense	X <sub>duration, debit</sub>	IAS 1.112 c Common practice		
Other operating income (expense)	X <sub>duration</sub> , credit	IAS 1.85 Common practice		
Miscellaneous other operating income  Miscellaneous other operating expense	X <sub>duration, credit</sub>	IAS 1.112 C Common practice		
Selling, general and administrative expense [abstract]	· duration, debit			
Selling expense	X <sub>duration</sub> , debit	IAS 1.112 C Common practice		
General and administrative expense  Total selling, general and administrative expense	X <sub>duration</sub> , debit	IAS 1.112 c Common practice IAS 1.85 Common practice		
Total selling, general and administrative expense  Distribution and administrative expense	X duration, debit	IAS 1.85 Common practice		
Donations and subsidies expense	X <sub>duration, debit</sub>	IAS 1.112 c Common practice		
Directors' remuneration expense	X <sub>duration</sub> , debit	IAS 1.112 c Common practice		
Occupancy expense  Revenue and other operating income	X duration, debit	IAS 1.85 Common practice		
Revenue and other operating income  Rental income	X <sub>duration</sub> , credit X <sub>duration</sub> , credit	IAS 1.85 Common practice IAS 1.112 C Common practice		
Rental expense	X <sub>duration, debit</sub>	IAS 1.85 Common practice		
Property service charge income (expense) [abstract]				
Property service charge income  Property service charge expense	X <sub>duration, credit</sub> (X) <sub>duration, debit</sub>	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 <sub>duration</sub> , credit	IAS 1.85 Common practice		
Property development and project management expense	X <sub>duration</sub> , debit	IAS 1.85 Common practice		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
			to irks elements	
Property management expense	X <sub>duration, debit</sub>	IAS 1.112 C Common practice		
Income from reimbursements under insurance policies Income from fines and penalties	X <sub>duration, credit</sub>	IAS 1.112 c Common practice		
Operating expense	X <sub>duration</sub> , credit	IAS 1.112 C Common practice		
Operating expense excluding cost of sales	X duration, debit	IAS 1.85 Common practice		
Cost of sales, hotel operations	X <sub>duration, debit</sub>	IAS 1.85 Common practice		
Cost of sales, room occupancy services	X <sub>duration, debit</sub>	IAS 1.85 Common practice		
Cost of sales, food and beverage	X <sub>duration, debit</sub>	IAS 1.85 Common practice		
Sales and marketing expense	X <sub>duration</sub> , debit	IAS 1.85 Common practice		
Media production expense	X <sub>duration</sub> , <sub>debit</sub>	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 <sub>duration, credit</sub>	IAS 1.85 Common practice		
Fee and commission income (expense) [abstract]				
Fee and commission income [abstract]	v	1001 110		
Brokerage fee income  Portfolio and other management fee income	X <sub>duration, credit</sub>	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 <sub>duration, credit</sub>	IAS 1.85 Common practice		
Fee and commission expense [abstract]				
Brokerage fee expense	(X) <sub>duration, debit</sub>	IAS 1.112 C Common practice		
Other fee and commission expense	(X) <sub>duration, debit</sub>	IAS 1.112 C Common practice		
Total fee and commission expense	(X) <sub>duration, debit</sub>	IAS 1.85 Common practice		
Net fee and commission income (expense)  Trading income (expense) [abstract]	X <sub>duration</sub> , credit	IAS 1.85 Common practice		
Trading income (expense) on debt instruments	X <sub>duration</sub> , credit	IAS 1.112 C Common practice		
Trading income (expense) on equity instruments	X <sub>duration, credit</sub>	IAS 1.112 C Common practice		
Trading income (expense) on derivative financial instruments	X <sub>duration, credit</sub>	IAS 1.112 c Common practice		
Trading income (expense) on foreign exchange contracts	X <sub>duration, credit</sub>	IAS 1.112 C Common practice		
Other trading income (expense)	X <sub>duration</sub> , credit	IAS 1.112 C Common practice		
Total trading income (expense)	X <sub>duration, credit</sub>	IAS 1.85 Common practice		
Net earned premium  Claims and benefits paid, net of reinsurance recoveries	X <sub>duration</sub> , credit X <sub>duration</sub> , debit	IAS 1.85 Common practice 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, debit	IAS 1.85 Common practice		
Increase (decrease) in insurance liabilities, net of reinsurance	X <sub>duration, debit</sub>	IAS 1.85 Common practice		
Acquisition and administration expense related to insurance contracts	X <sub>duration</sub> , <sub>debit</sub>	IAS 1.85 Common practice		
Expenses by nature [abstract]				
Raw materials and consumables used	X <sub>duration</sub> , debit	IAS 1.99 Disclosure, IAS 1.102 Example		
Cost of merchandise sold	X <sub>duration, debit</sub>	IAS 1.85 Common practice		
Cost of purchased energy sold Services expense	X <sub>duration, debit</sub>	IAS 1.112 c Common practice 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 <sub>duration, debit</sub>	IAS 1.112 c Common practice		
Travel expense	X <sub>duration</sub> , debit	IAS 1.112 c Common practice		
Communication expense	X <sub>duration, debit</sub>	IAS 1.112 C Common practice		
Utilities expense Advertising expense	X <sub>duration, debit</sub>	IAS 1.112 c Common practice IAS 1.112 c Common practice		
Classes of employee benefits expense [abstract]	X <sub>duration</sub> , debit	IA3 1.112 C Common practice		
Short-term employee benefits expense [abstract]				
Wages and salaries	X <sub>duration</sub> , <sub>debit</sub>	IAS 19.9 Common practice		
Social security contributions	X <sub>duration, debit</sub>	IAS 19.9 Common practice		
Other short-term employee benefits	X <sub>duration, debit</sub>	IAS 19.9 Common practice IAS 1.112 C Common practice		
Total short-term employee benefits expense  Post-employment benefit expense, defined contribution plans	X <sub>duration, debit</sub>	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 <sub>duration, debit</sub>	IAS 19.158 Common practice		
Other employee expense	X <sub>duration</sub> , debit	IAS 19.5 Common practice		
Total employee benefits expense	X <sub>duration</sub> , debit	IAS 1.104 <sub>Disclosure</sub> IAS 1.99 <sub>Disclosure</sub>		
	GOIGLOT, GEOR	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 <sub>duration</sub> , debit	IAS 1.112 C Common practice		
Amortisation expense	X <sub>duration, debit</sub>	IAS 1.112 C Common practice		
		IAS 1.102 Example, IAS 1.104 Disclosure,		
Total depreciation and amortisation expense	X <sub>duration</sub> , <sub>debit</sub>	IFRS 12.B13 d Disclosure, IFRS 8.23 e Disclosure, IAS 1.99 Disclosure, IFRS 8.28 e		
		Disclosure, IAS 1.99 Disclosure, IFRS 8.28 e		
Impairment loss (reversal of impairment loss) recognised in profit or loss	X <sub>duration, debit</sub>	IAS 1.99 <sub>Disclosure</sub>		
Total depreciation, amortisation and impairment loss (reversal of impairment loss) recognised in profit or loss		IAS 1.112 C Common practice		
	X <sub>duration, debit</sub>			
Tax expense other than income tax expense	X <sub>duration</sub> , debit	IAS 1.85 Common practice		
Property tax expense Other expenses	X <sub>duration</sub> , debit	IAS 1.85 Common practice IAS 1.99 Disclosure, IAS 1.102 Example		
Total expenses  Total expenses, by nature	X duration, debit	IAS 1.99 Disclosure, IAS 1.102 Example		
Earnings per share [abstract]	uuration, debit	Sincoracio		
Basic and diluted earnings per share [abstract]				
Basic and diluted earnings (loss) per share from continuing operations	X.XX <sub>duration</sub>	IAS 1.85 Common practice		
Basic and diluted earnings (loss) per share from discontinued operations	X.XX <sub>duration</sub>	IAS 1.85 Common practice		
Total basic and diluted earnings (loss) per share  Miscellaneous other comprehensive income [abstract]	X.XX <sub>duration</sub>	IAS 1.85 Common practice		
	x	IAS 1.85 Common practice		
Increase (decrease) in accumulated deferred tax recognised in other comprehensive income due to change in tax rate	X <sub>duration, debit</sub>			
Other comprehensive income, attributable to owners of parent	X <sub>duration</sub> , credit	IAS 1.85 Common practice		
Other comprehensive income, attributable to non-controlling interests  Other individually immaterial components of other comprehensive income, net of tax	X duration, credit	IAS 1.85 Common practice IAS 1.85 Common practice		
Other individually immaterial components of other comprehensive income, net of tax  Other individually immaterial components of other comprehensive income, before tax	X <sub>duration</sub> , credit	IAS 1.85 Common practice IAS 1.85 Common practice		
Income tax relating to other individually immaterial components of other comprehensive income	X duration, credit	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 <sub>duration, credit</sub>	IAS 1.85 Common practice		

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Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Chara of grafit (local of laint partures assumed for using the	v		The elements	
Share of profit (loss) of joint ventures accounted for using equity method	X <sub>duration</sub> , credit	IAS 1.85 <sub>Common practice</sub> IFRS 8.23 g <sub>Disclosure</sub> , IAS 1.82 c <sub>Disclosure</sub>		
Total share of profit (loss) of associates and joint ventures accounted for using equity method	v	IFRS 8.28 e Disclosure, Effective on first		
Total share of profit (loss) of associates and joint ventures accounted for using equity method	X <sub>duration, credit</sub>	application of IFRS 9 IFRS 4.39M b		
Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax		Disclosure		
[abstract]				
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not	X <sub>duration</sub> , credit	IAS 1.82A Disclosure		
be reclassified to profit or loss, net of tax  Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be		IAC 1 93A		
reclassified to profit or loss, net of tax	X <sub>duration</sub> , credit	IAS 1.82A <sub>Disclosure</sub>		
<del>-</del>		IAS 1.91 a Disclosurer IFRS 12.B16 C Disclosurer		
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	X <sub>duration, credit</sub>	Effective on first application of IFRS		
		9 IFRS 4.39M b Disclosure		
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 <sub>Disclosure</sub>		
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, before tax	X <sub>duration, credit</sub>	IAS 1.82A Disclosure		
		Effective of Cost and Parking of IEEE		
Total 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 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	X <sub>duration, debit</sub>	IAS 1.91 Disclosure		
equity method that will not be reclassified to profit or loss  Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using				
equity method that will be reclassified to profit or loss	X <sub>duration</sub> , debit	IAS 1.91 <sub>Disclosure</sub>		
Aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	X <sub>duration</sub> , debit	IAS 1.90 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 <sub>duration</sub> , debit	IAS 1.91 Disclosure		
Income tax relating to components of other comprehensive income that will be reclassified to profit or loss	X <sub>duration</sub> , debit	IAS 1.91 Disclosure		
Aggregated income tax relating to components of other comprehensive income	X <sub>duration</sub>	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure		
[800300] Notes - Statement of cash flows, additional disclosures Statement of cash flows [abstract]				
Cash flows from (used in) operating activities [abstract]				
Classes of cash payments from operating activities [abstract]	v	IAC 7.14		
Payments to suppliers for goods and services and to and on behalf of employees  Payments for exploration and evaluation expenses	X <sub>duration</sub> , credit	IAS 7.14 Common practice IAS 7.14 Common practice		
Adjustments for interest expense	X duration, credit	IAS 7.20 Common practice		
Adjustments for interest income	X <sub>duration, credit</sub>	IAS 7.20 Common practice		
Adjustments for dividend income	X <sub>duration, credit</sub>	IAS 7.20 Common practice		
Adjustments for finance income	X <sub>duration, credit</sub>	IAS 7.20 Common practice		
Adjustments for finance income (cost)	X <sub>duration</sub> , credit	IAS 7.20 Common practice IAS 7.20 Common practice		
Adjustments for deferred tax expense  Adjustments to reconcile profit (loss) other than changes in working capital	X <sub>duration</sub> , debit	IAS 7.20 Common practice		
Cash flows from (used in) operations before changes in working capital	X <sub>duration</sub>	IAS 7.20 <sub>Common practice</sub> , IAS 7 - A Statement of cash flows for an entity		
		other than a financial institution Example		
Increase (decrease) in working capital	X <sub>duration, credit</sub>	IAS 7.20 Common practice		
Adjustments for decrease (increase) in trade and other receivables	X <sub>duration, debit</sub>	IAS 7.20 Common practice		
Adjustments for increase (decrease) in trade and other payables  Adjustments for decrease (increase) in other assets	X <sub>duration, debit</sub>	IAS 7.20 <sub>Common practice</sub> IAS 7.20 <sub>Common practice</sub>		
Adjustments for increase (increase) in other lassets  Adjustments for increase (decrease) in other liabilities	X <sub>duration, debit</sub>	IAS 7.20 Common practice		
Adjustments for decrease (increase) in other current assets	X duration, debit	IAC 7 20		
		IAS 7.20 Common practice		
Adjustments for increase (decrease) in other current liabilities	X <sub>duration, debit</sub>	IAS 7.20 Common practice IAS 7.20 Common practice		
Adjustments for increase (decrease) in other current liabilities Adjustments for increase (decrease) in employee benefit liabilities	X <sub>duration, debit</sub>	IAS 7.20 Common practice IAS 7.20 Common practice		
Adjustments for increase (decrease) in employee benefit liabilities Adjustments for decrease (increase) in loans and advances to customers	X <sub>duration, debit</sub>	IAS 7.20 Common practice IAS 7.20 Common practice IAS 7.20 Common practice		
Adjustments for increase (decrease) in employee benefit liabilities  Adjustments for decrease (increase) in loans and advances to customers  Adjustments for decrease (increase) in loans and advances to banks	X <sub>duration, debit</sub> X <sub>duration, debit</sub> X <sub>duration, debit</sub>	IAS 7.20 common practice		
Adjustments for increase (decrease) in employee benefit liabilities  Adjustments for decrease (increase) in loans and advances to customers  Adjustments for decrease (increase) in loans and advances to banks  Adjustments for increase (decrease) in deposits from customers	X duration, debit	IAS 7.20 Common practice		
Adjustments for increase (decrease) in employee benefit liabilities  Adjustments for decrease (increase) in loans and advances to customers  Adjustments for decrease (increase) in loans and advances to banks	X <sub>duration, debit</sub> X <sub>duration, debit</sub> X <sub>duration, debit</sub>	IAS 7.20 Common practice		
Adjustments for increase (decrease) in employee benefit liabilities Adjustments for decrease (increase) in loans and advances to customers Adjustments for decrease (increase) in loans and advances to banks Adjustments for increase (decrease) in deposits from customers Adjustments for increase (decrease) in deposits from banks	X duration, debit	IAS 7.20 Common practice		
Adjustments for increase (decrease) in employee benefit liabilities  Adjustments for decrease (increase) in loans and advances to customers  Adjustments for decrease (increase) in loans and advances to banks  Adjustments for increase (decrease) in deposits from customers  Adjustments for increase (decrease) in deposits from banks  Adjustments for increase (decrease) in insurance, reinsurance and investment contract liabilities	X duration, debit	IAS 7.20 Common practice		
Adjustments for increase (decrease) in employee benefit liabilities  Adjustments for decrease (increase) in loans and advances to customers  Adjustments for decrease (increase) in loans and advances to banks  Adjustments for increase (decrease) in deposits from customers  Adjustments for increase (decrease) in deposits from banks  Adjustments for increase (decrease) in insurance, reinsurance and investment contract liabilities  Adjustments for increase (decrease) in repurchase agreements and cash collateral on securities lent  Adjustments for decrease (increase) in reverse repurchase agreements and cash collateral on securities borrowed	X duration, debit	IAS 7.20 Common practice		
Adjustments for increase (decrease) in employee benefit liabilities  Adjustments for decrease (increase) in loans and advances to customers  Adjustments for decrease (increase) in loans and advances to banks  Adjustments for increase (decrease) in deposits from customers  Adjustments for increase (decrease) in deposits from banks  Adjustments for increase (decrease) in insurance, reinsurance and investment contract liabilities  Adjustments for increase (decrease) in repurchase agreements and cash collateral on securities lent	X duration, debit	IAS 7.20 Common practice		
Adjustments for increase (decrease) in employee benefit liabilities  Adjustments for decrease (increase) in loans and advances to customers  Adjustments for decrease (increase) in loans and advances to banks  Adjustments for increase (decrease) in deposits from customers  Adjustments for increase (decrease) in deposits from banks  Adjustments for increase (decrease) in insurance, reinsurance and investment contract liabilities  Adjustments for increase (decrease) in repurchase agreements and cash collateral on securities lent  Adjustments for decrease (increase) in reverse repurchase agreements and cash collateral on securities borrowed  Adjustments for decrease (increase) in financial assets held for trading	X duration, debit	IAS 7.20 Common practice		
Adjustments for increase (decrease) in employee benefit liabilities  Adjustments for decrease (increase) in loans and advances to customers  Adjustments for decrease (increase) in loans and advances to banks  Adjustments for increase (decrease) in deposits from customers  Adjustments for increase (decrease) in deposits from banks  Adjustments for increase (decrease) in insurance, reinsurance and investment contract liabilities  Adjustments for increase (decrease) in repurchase agreements and cash collateral on securities lent  Adjustments for decrease (increase) in reverse repurchase agreements and cash collateral on securities borrowed  Adjustments for decrease (increase) in financial assets held for trading  Adjustments for increase (decrease) in financial liabilities held for trading  Adjustments for increase (decrease) in derivative financial assets  Adjustments for increase (decrease) in derivative financial liabilities	X duration, debit	IAS 7.20 Common practice		
Adjustments for increase (decrease) in employee benefit liabilities  Adjustments for decrease (increase) in loans and advances to customers  Adjustments for decrease (increase) in loans and advances to banks  Adjustments for increase (decrease) in deposits from customers  Adjustments for increase (decrease) in deposits from banks  Adjustments for increase (decrease) in insurance, reinsurance and investment contract liabilities  Adjustments for increase (decrease) in repurchase agreements and cash collateral on securities lent  Adjustments for decrease (increase) in reverse repurchase agreements and cash collateral on securities borrowed  Adjustments for decrease (increase) in financial assets held for trading  Adjustments for increase (decrease) in derivative financial assets  Adjustments for increase (decrease) in derivative financial assets  Adjustments for decrease (increase) in derivative financial liabilities	X duration, debit	IAS 7.20 Common practice		
Adjustments for increase (decrease) in employee benefit liabilities Adjustments for decrease (increase) in loans and advances to customers Adjustments for decrease (increase) in loans and advances to banks Adjustments for increase (decrease) in deposits from customers Adjustments for increase (decrease) in deposits from banks Adjustments for increase (decrease) in insurance, reinsurance and investment contract liabilities Adjustments for increase (decrease) in repurchase agreements and cash collateral on securities lent Adjustments for increase (increase) in reverse repurchase agreements and cash collateral on securities borrowed Adjustments for decrease (increase) in financial isabilities held for trading Adjustments for increase (decrease) in derivative financial sasets Adjustments for increase (decrease) in derivative financial assets Adjustments for increase (decrease) in publicative financial liabilities Adjustments for increase (increase) in biological assets Adjustments for increase (increase) in publicative financial liabilities	X duration, debit	IAS 7.20 Common practice		
Adjustments for increase (decrease) in employee benefit liabilities  Adjustments for decrease (increase) in loans and advances to customers  Adjustments for decrease (increase) in loans and advances to banks  Adjustments for increase (decrease) in deposits from customers  Adjustments for increase (decrease) in deposits from banks  Adjustments for increase (decrease) in insurance, reinsurance and investment contract liabilities  Adjustments for increase (decrease) in repurchase agreements and cash collateral on securities lent  Adjustments for decrease (increase) in reverse repurchase agreements and cash collateral on securities borrowed  Adjustments for decrease (increase) in financial assets held for trading  Adjustments for increase (decrease) in derivative financial assets  Adjustments for increase (decrease) in derivative financial assets  Adjustments for decrease (increase) in derivative financial liabilities	X duration, debit	IAS 7.20 Common practice		
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Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
		IAS 7.21	to ir kā ciellielīts	
Finance income received, classified as operating activities  Cash flows from (used in) investing activities [abstract]	X <sub>duration, debit</sub>	IAS 7.31 Common practice		
	X <sub>duration, debit</sub>	IAS 7.16 Common practice		
Dividends received from investments accounted for using equity method, classified as investing activities	X <sub>duration, debit</sub>	IAS 7.16 Common practice		
Dividends received from associates, classified as investing activities	X <sub>duration, debit</sub>	IAS 7.16 Common practice		
	X <sub>duration, debit</sub>	IAS 7.16 Common practice		
	X <sub>duration</sub> , credit	IAS 7.16 Common practice		
		IAS 7.16 <sub>Common practice</sub> IAS 7.16 <sub>Common practice</sub>		
	X <sub>duration, debit</sub>	IAS 7.16 Common practice		
		IAS 7.16 Common practice		
	X duration, debit	IAS 7.16 Common practice		
	X <sub>duration</sub> , credit X <sub>duration</sub> , debit	IAS 7.16 Common practice		
	X <sub>duration, credit</sub>	IAS 7.16 Common practice		
		IAS 7.16 Common practice		
	X <sub>duration</sub> , credit X <sub>duration</sub> , debit	IAS 7.16 Common practice IAS 7.16 Common practice		
	X duration, debit	IAS 7.16 Common practice		
		IAS 7.16 Common practice		
	X duration, credit	IAS 7.16 Common practice		
	X <sub>duration</sub> , debit	IAS 7.16 Common practice		
Proceeds from disposal of non-current assets or disposal groups classified as held for sale and discontinued operations	X <sub>duration</sub> , 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 <sub>duration</sub> , credit	IAS 7.16 Common practice		
Proceeds from disposals of property, plant and equipment, intangible assets other than goodwill, investment property	X <sub>duration, debit</sub>	IAS 7.16 Common practice		
		IAS 7.16 Common practice		
	X <sub>duration</sub> , credit X <sub>duration</sub> , credit	IAS 7.16 Common practice		
·	X <sub>duration</sub> , credit	IAS 7.16 Common practice		
	X <sub>duration</sub> , debit	IAS 7.16 Common practice		
-	X <sub>duration</sub> , credit	IAS 7.16 Common practice		
	X <sub>duration, debit</sub>	Expiry date 2021-01-01 IAS 7.16 Common		
Purchase of available-for-sale financial assets	X <sub>duration</sub> , credit	practice		
Proceeds from disposal or maturity of available-for-sale financial assets	X <sub>duration</sub> , debit	Expiry date 2021-01-01 IAS 7.16 <sub>Common</sub>		
	X <sub>duration</sub> , debit	IAS 7.16 Common practice		
	X <sub>duration, debit</sub>	IAS 7.16 Common practice		
	X <sub>duration</sub> , 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 <sub>duration, credit</sub>	IAS 7.17 Common practice		
	X duration, credit	IAS 7.17 Common practice		
	X <sub>duration, debit</sub>	IAS 7.17 Common practice		
		IAS 7.17 Common practice		
		IAS 7.17 Common practice		
	X <sub>duration</sub> , debit X <sub>duration</sub> , debit	IAS 7.17 Common practice IAS 7.17 Common practice		
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	X <sub>duration, debit</sub>	IAS 7.17 Common practice		
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	X <sub>duration, credit</sub>	IAS 7.17 Common practice		
[800400] Notes - Statement of changes in equity, additional disclosures				
Statement of changes in equity [line items]	line items			
Dividends recognised as distributions to owners of parent, relating to prior years	X <sub>duration, debit</sub>	IAS 1.106 d Common practice		
	X <sub>duration</sub> , debit	IAS 1.106 d Common practice		
	X <sub>duration</sub> , debit X <sub>duration</sub> , debit	IAS 1.106 d <sub>Common practice</sub>		
	X duration, debit X duration, credit	IAS 1.106 d Common practice		
	X duration, credit	IAS 1.106 d Common practice		
Increase (decrease) through disposal of subsidiary, equity	X <sub>duration</sub> , credit	IAS 1.106 d Common practice		
	X <sub>duration, credit</sub>	IAS 1.106 d Common practice		
	X duration, credit	IAS 1.106 d <sub>Common practice</sub>		
	X <sub>duration</sub> , credit X <sub>duration</sub> , credit	IAS 1.106 d Common practice		
	X duration, credit	IAS 1.106 d Common practice		
	X <sub>duration</sub> , credit	IAS 1.106 d Common practice		
	X <sub>duration, credit</sub>	IAS 1.106 d Common practice		
Issue of convertible instruments	v	IAS 1.106 d Common practice		
Issue of convertible instruments  Decrease (increase) through tax on share-based payment transactions, equity	X duration, debit	IAS 1.106 d c		
Issue of convertible instruments  Decrease (increase) through tax on share-based payment transactions, equity  Increase (decrease) through transactions with owners, equity	X <sub>duration</sub> , credit	IAS 1.106 d <sub>Common practice</sub>		
Issue of convertible instruments  Decrease (increase) through tax on share-based payment transactions, equity Increase (decrease) through transactions with owners, equity Purchase of treasury shares  Sale or issue of treasury shares	X <sub>duration</sub> , credit X <sub>duration</sub> , debit X <sub>duration</sub> , credit	IAS 1.106 d <sub>Common practice</sub> IAS 1.106 d <sub>Common practice</sub>		
Issue of convertible instruments  Decrease (increase) through tax on share-based payment transactions, equity Increase (decrease) through transactions with owners, equity Purchase of treasury shares  Sale or issue of treasury shares  Cancellation of treasury shares	X <sub>duration</sub> , credit X <sub>duration</sub> , debit X <sub>duration</sub> , credit X <sub>duration</sub> , credit	IAS 1.106 d <sub>Common practice</sub> IAS 1.106 d <sub>Common practice</sub> IAS 1.106 d <sub>Common practice</sub>		
Issue of convertible instruments  Decrease (increase) through tax on share-based payment transactions, equity Increase (decrease) through transactions with owners, equity Purchase of treasury shares  Sale or issue of treasury shares  Cancellation of treasury shares  Reduction of issued capital	X duration, credit X duration, debit X duration, credit X duration, credit X duration, credit X duration, debit	IAS 1.106 d <sub>Common practice</sub>		
Issue of convertible instruments  Decrease (increase) through tax on share-based payment transactions, equity Increase (decrease) through transactions with owners, equity Purchase of treasury shares Sale or issue of treasury shares Cancellation of treasury shares Reduction of issued capital Share issue related cost	X <sub>duration</sub> , credit X <sub>duration</sub> , debit X <sub>duration</sub> , credit X <sub>duration</sub> , credit	IAS 1.106 d <sub>Common practice</sub> IAS 1.106 d <sub>Common practice</sub> IAS 1.106 d <sub>Common practice</sub>		
Issue of convertible instruments  Decrease (Increase) through tax on share-based payment transactions, equity Increase (decrease) through transactions with owners, equity Purchase of treasury shares Sale or issue of treasury shares Cancellation of treasury shares Reduction of issued capital Share issue related cost Miscellaneous components of equity [abstract]	X duration, credit X duration, debit X duration, credit X duration, credit X duration, credit X duration, debit	IAS 1.106 d <sub>Common practice</sub>		
Issue of convertible instruments  Decrease (Increase) through tax on share-based payment transactions, equity Increase (decrease) through transactions with owners, equity Purchase of treasury shares Sale or issue of treasury shares Cancellation of treasury shares Reduction of issued capital Share issue related cost Miscellaneous components of equity [abstract] Statutory reserve [member]	X duration, credit X duration, debit X duration, credit X duration, credit X duration, credit X duration, debit X duration, debit	IAS 1.106 d Common practice IAS 1.108 d Common practice IAS 1.108 Common practice IAS 1.108 Common practice		
Issue of convertible instruments  Decrease (Increase) through tax on share-based payment transactions, equity Increase (decrease) through transactions with owners, equity Purchase of treasury shares  Sale or issue of treasury shares  Cancellation of treasury shares  Reduction of issued capital Share issue related cost Miscellaneous components of equity [abstract]  Statutory reserve [member]  Merger reserve [member]	X duration, credit X duration, debit X duration, credit X duration, credit X duration, credit X duration, debit X duration, debit member member member	IAS 1.106 d common practice IAS 1.108 Common practice IAS 1.108 Common practice IAS 1.108 Common practice IAS 1.108 Common practice		
Issue of convertible instruments  Decrease (Increase) through tax on share-based payment transactions, equity Increase (decrease) through transactions with owners, equity Purchase of treasury shares Sale or issue of treasury shares Cancellation of treasury shares Reduction of issued capital Share issue related cost Miscellaneous components of equity [abstract] Statutory reserve [member] Capital redemption reserve [member] Merger reserve [member] Reserve of equity component of convertible instruments [member]	X duration, credit X duration, debit X duration, credit X duration, credit X duration, credit X duration, debit X duration, debit member member member member	IAS 1.106 d Common practice IAS 1.108 Common practice		
Issue of convertible instruments  Decrease (increase) through tax on share-based payment transactions, equity Increase (decrease) through transactions with owners, equity Purchase of treasury shares Sale or issue of treasury shares Cancellation of treasury shares Reduction of issued capital Share issue related cost Miscellaneous components of equity [abstract] Statutory reserve [member] Capital redemption reserve [member] Merger reserve [member] Reserve of equity component of convertible instruments [member] Accumulated other comprehensive income [member]	X duration, credit X duration, debit X duration, credit X duration, credit X duration, credit X duration, credit X duration, debit member member member member member	IAS 1.106 d Common practice IAS 1.108 d Common practice IAS 1.108 Common practice		
Issue of convertible instruments  Decrease (increase) through tax on share-based payment transactions, equity Increase (decrease) through transactions with owners, equity Purchase of treasury shares Sale or issue of treasury shares Cancellation of treasury shares Reduction of issued capital Share issue related cost Miscellaneous components of equity [abstract] Statutory reserve [member] Capital redemption reserve [member] Merger reserve [member] Reserve of equity component of convertible instruments [member] Accumulated other comprehensive income [member] Capital reserve [member]	X duration, credit X duration, debit X duration, credit X duration, credit X duration, credit X duration, debit X duration, debit member member member member	IAS 1.106 d Common practice IAS 1.108 Common practice		
Issue of convertible instruments  Decrease (Increase) through tax on share-based payment transactions, equity Increase (decrease) through transactions with owners, equity Purchase of treasury shares Sale or issue of treasury shares Cancellation of treasury shares Reduction of issued capital Share issue related cost Miscellaneous components of equity [abstract] Statutory reserve [member] Capital redemption reserve [member] Merger reserve [member] Reserve of equity component of convertible instruments [member] Accumulated other comprehensive income [member] Capital reserve [member] Additional paid-in capital [member]	X duration, credit X duration, debit X duration, debit Member member member member member member member	IAS 1.106 d Common practice IAS 1.108 d Common practice IAS 1.108 Common practice		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
			to IFKS elements	
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]  Disclosure of allowance for credit losses [text block]	text block text block	IAS 1.10 e Common practice IAS 1.10 e Common practice		
		IFRS 12.B4 d Disclosure, IAS 27.16 b Disclosure,		
Disclosure of associates [text block]	text block	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 <sub>Common</sub>		
		practice		
Disclosure of basis of consolidation [text block]  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	IAS 1.10 e Common practice		
[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 IAS 7 - Presentation of a statement of		
Disclosure of cash flow statement [text block]	text block	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		
Disclosure of claims and benefits paid [text block]	text block	IAS 1.10 e Common practice		
Disclosure of commitments [text block]	text block	IAS 1.10 e Common practice		
Disclosure of commitments and contingent liabilities [text block]	text block	IAS 1.10 e Common practice		
Disclosure of contingent liabilities [text block]	text block	IAS 37.86 Disclosure		
Disclosure of cost of sales [text block]	text block	IAS 1.10 e Common practice IAS 1.10 e Common practice, IFRS 7 - Credit		
Disclosure of credit risk [text block]	text block	risk Disclosure		
Disclosure of debt instruments [text block]	text block	IAS 1.10 e Common practice		
Disclosure of deferred acquisition costs arising from insurance contracts [text block]	text block	IAS 1.10 e Common practice		
Disclosure of deferred income [text block]	text block	IAS 1.10 e Common practice		
Disclosure of deferred taxes [text block]	text block	IAS 1.10 e Common practice		
Disclosure of deposits from banks [text block]	text block	IAS 1.10 e Common practice		
Disclosure of deposits from customers [text block]	text block	IAS 1.10 e Common practice		
Disclosure of depreciation and amortisation expense [text block]	text block	IAS 1.10 e Common practice		
Disclosure of derivative financial instruments [text block]	text block	IAS 1.10 e Common practice		
Disclosure of discontinued operations [text block]	text block	IAS 1.10 e Common practice		
Disclosure of dividends [text block]  Disclosure of earnings per share [text block]	text block text block	IAS 1.10 e <sub>Common practice</sub> IAS 33 - Disclosure <sub>Disclosure</sub>		
Disclosure of effect of changes in foreign exchange rates [text block]	text block	IAS 21 - Disclosure Disclosure		
Disclosure of employee benefits [text block]	text block	IAS 19 - Scope Disclosure		
Disclosure of entity's operating segments [text block]	text block	IFRS 8 - Disclosure Disclosure		
Disclosure of events after reporting period [text block]	text block	IAS 10 - Disclosure Disclosure		
Disclosure of expenses [text block]	text block	IAS 1.10 e Common practice		
Disclosure of expenses by nature [text block]	text block	IAS 1.10 e Common practice		
Disclosure of exploration and evaluation assets [text block]	text block	IFRS 6 - Disclosure Disclosure		
Disclosure of fair value measurement [text block]	text block	IFRS 13 - Disclosure Disclosure		
Disclosure of fair value of financial instruments [text block]  Disclosure of fee and commission income (expense) [text block]	text block text block	IAS 1.10 e Common practice IAS 1.10 e Common practice		
Disclosure of finance cost [text block]	text block	IAS 1.10 e Common practice		
Disclosure of finance income (cost) [text block]	text block	IAS 1.10 e Common practice		
Disclosure of finance income [text block]	text block	IAS 1.10 e Common practice		
Disclosure of financial assets held for trading [text block]	text block	IAS 1.10 e Common practice		
Disclosure of financial instruments [text block]	text block	IFRS 7 - Scope Disclosure		
Disclosure of financial instruments at fair value through profit or loss [text block]	text block	IAS 1.10 e Common practice		
Disclosure of financial instruments designated at fair value through profit or loss [text block]	text block	IAS 1.10 e Common practice		
Disclosure of financial instruments held for trading [text block]	text block	IAS 1.10 e Common practice		
Disclosure of financial liabilities held for trading [text block]  Disclosure of financial risk management [text block]	text block	IAS 1.10 e Common practice IAS 1.10 e Common practice		
· · · · ·	text block	IFRS 1 - Presentation and disclosure		
Disclosure of first-time adoption [text block]	text block	Disclosure		
Disclosure of general and administrative expense [text block]	text block	IAS 1.10 e Common practice		
Disclosure of general information about financial statements [text block]	text block	IAS 1.51 <sub>Disclosure</sub>		
Disclosure of going concern [text block]	text block	IAS 1.10 e Common practice		
Disclosure of goodwill [text block]	text block	IAS 1.10 e Common practice		
Disclosure of government grants [text block]  Disclosure of hyperinflationary reporting [text block]	text block	IAS 20 - Disclosure Disclosure		
Disclosure of hyperinflationary reporting [text block]  Disclosure of impairment of assets [text block]	text block text block	IAS 29 - Disclosures Disclosure IAS 36 - Disclosure Disclosure		
Disclosure of impairment of assets [text block]	text block	IAS 36 - Disclosure Disclosure IAS 12 - Disclosure Disclosure		
Disclosure of information about employees [text block]	text block	IAS 1.10 e Common practice		
Disclosure of information about key management personnel [text block]	text block	IAS 1.10 e Common practice		
		Expiry date 2021-01-01 IFRS 4 -		
Disclosure of insurance contracts [text block]	text block	Disclosure Disclosure Effective 2021-01-		
		01 IFRS 17 - Disclosure Disclosure		
Disclosure of insurance premium revenue [text block]	text block	IAS 1.10 e Common practice		
Disclosure of intangible assets [text block]  Disclosure of intangible assets and goodwill [text block]	text block	IAS 38 - Disclosure Disclosure		
Disclosure of intangible assets and goodwill [text block]  Disclosure of interest expense [text block]	text block text block	IAS 1.10 e Common practice IAS 1.10 e Common practice		
Disclosure of interest expense [text block]	text block	IAS 1.10 e Common practice		
Disclosure of interest income (expense) [text block]	text block	IAS 1.10 e Common practice		
Disclosure of interests in other entities [text block]	text block	IFRS 12.1 Disclosure		
Disclosure of interim financial reporting [text block]	text block	IAS 34 - Content of an interim financial		
		report Disclosure		
Disclosure of inventories [text block]	text block	IAS 2 - Disclosure Disclosure		
Disclosure of investment property [text block]	text block text block	IAS 1.10 e <sub>Common practice</sub> IAS 40 - Disclosure <sub>Disclosure</sub>		
Disclosure of investment property [text block]  Disclosure of investments accounted for using equity method [text block]	text block	IAS 1.10 e Common practice		
Disclosure of investments accounted for using equity method [text block]  Disclosure of investments other than investments accounted for using equity method [text block]	text block	IAS 1.10 e Common practice		
Disclosure of issued capital [text block]	text block	IAS 1.10 e Common practice		
		IAS 27.17 b Disclosure IAS 27.16 b Disclosure		
Disclosure of joint ventures [text block]	text block	IFRS 12.B4 b Disclosure		
Disclosure of lease prepayments [text block]	text block	IAS 1.10 e Common practice		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Disclosure of leases [text block]	text block	IFRS 16 - Presentation Disclosure IFRS 16 -		
Disclosure of liquidity risk [text block]	text block	Disclosure  IAS 1.10 e Common practice		
Disclosure of loans and advances to banks [text block]	text block	IAS 1.10 e Common practice		
Disclosure of loans and advances to customers [text block]	text block	IAS 1.10 e Common practice		
Disclosure of market risk [text block]	text block	IAS 1.10 e Common practice		
Disclosure of net asset value attributable to unit-holders [text block]	text block	IAS 1.10 e <sub>Common practice</sub>		
Disclosure of non-controlling interests [text block]	text block	IAS 1.10 e Common practice		
Disclosure of non-current assets held for sale and discontinued operations [text block]	text block	IFRS 5 - Presentation and disclosure		
Disclosure of non-current assets or disposal groups classified as held for sale [text block]	text block	IAS 1.10 e Common practice		
Disclosure of objectives, policies and processes for managing capital [text block]	text block	IAS 1.134 Disclosure		
Disclosure of other assets [text block]	text block	IAS 1.10 e <sub>Common practice</sub>		
Disclosure of other current assets [text block]	text block	IAS 1.10 e Common practice		
Disclosure of other current liabilities [text block]	text block	IAS 1.10 e Common practice		
Disclosure of other liabilities [text block]  Disclosure of other non-current assets [text block]	text block text block	IAS 1.10 e Common practice IAS 1.10 e Common practice		
Disclosure of other non-current liabilities [text block]	text block	IAS 1.10 e Common practice		
Disclosure of other operating expense [text block]	text block	IAS 1.10 e Common practice		
Disclosure of other operating income (expense) [text block]	text block	IAS 1.10 e Common practice		
Disclosure of other operating income [text block]	text block	IAS 1.10 e Common practice		
Disclosure of other provisions, contingent liabilities and contingent assets [text block]	text block	IAS 37 - Disclosure Disclosure		
Disclosure of prepayments and other assets [text block]	text block	IAS 1.10 e Common practice		
Disclosure of profit (loss) from operating activities [text block]	text block	IAS 1.10 e Common practice		
Disclosure of property, plant and equipment [text block]  Disclosure of provisions [text block]	text block text block	IAS 16 - Disclosure Disclosure IAS 1.10 e Common practice		
Disclosure of provisions [text block]  Disclosure of reclassification of financial instruments [text block]	text block	IAS 1.10 e Common practice		
		IFRS 14 - Disclosure Disclosure, IFRS 14 -		
Disclosure of regulatory deferral accounts [text block]	text block	Presentation Disclosure		
Disclosure of reinsurance [text block]	text block	IAS 1.10 e Common practice		
Disclosure of related party [text block]	text block	IAS 24 - Disclosures Disclosure		
Disclosure of repurchase and reverse repurchase agreements [text block]	text block	IAS 1.10 e Common practice		
Disclosure of research and development expense [text block]	text block	IAS 1.10 e <sub>Common practice</sub> IAS 1.79 b <sub>Disclosure</sub>		
Disclosure of reserves within equity [text block]  Disclosure of restricted cash and cash equivalents [text block]	text block text block	IAS 1.79 D Disclosure		
Disclosure of revenue [text block]	text block	IAS 1.10 e Common practice		
		IFRS 15 - Disclosure Disclosure, IFRS 15 -		
Disclosure of revenue from contracts with customers [text block]	text block	Presentation Disclosure		
Disclosure of separate financial statements [text block]	text block	IAS 27 - Disclosure Disclosure/ IFRS 12 -		
		Objective Disclosure		
Disclosure of service concession arrangements [text block]	text block	SIC 29 - Consensus Disclosure		
Disclosure of share capital, reserves and other equity interest [text block]	text block text block	IAS 1.79 Disclosure IFRS 2.44 Disclosure		
Disclosure of share-based payment arrangements [text block]  Goods and services tax [text block]	text block	IFR3 2.44 Disclosure		AASB 101.10 (e), Common practice
Disclosure of subordinated liabilities [text block]	text block	IAS 1.10 e Common practice		(-),
Disclosure of subsidiaries [text block]	text block	IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> ,		
		IFRS 12.B4 a Disclosure		
Disclosure of significant accounting policies [text block]	text block	IAS 1.117 Disclosure		
Disclosure of tax receivables and payables [text block]  Disclosure of trade and other payables [text block]	text block text block	IAS 1.10 e Common practice IAS 1.10 e Common practice		
Disclosure of trade and other payables [text block]	text block	IAS 1.10 e Common practice		
Disclosure of trading income (expense) [text block]	text block	IAS 1.10 e Common practice		
Disclosure of treasury shares [text block]		IAS 1.10 e Common practice		
	text block	Common practice		
[800600] Notes - List of accounting policies				
Disclosure of significant accounting policies [text block]	text block	IAS 1.117 Disclosure		
Disclosure of significant accounting policies [text block]  Description of accounting policy for available-for-sale financial assets [text block]  Description of accounting policy for biological assets [text block]	text block	IAS 1.117 <sub>Disclosure</sub> Expiry date 2021-01-01 IAS 1.117 b Common practice IAS 1.117 b Common practice		
Disclosure of significant accounting policies [text block]  Description of accounting policy for available-for-sale financial assets [text block]  Description of accounting policy for biological assets [text block]  Description of accounting policy for borrowing costs [text block]	text block text block text block text block	IAS 1.117 Disclosure Expiry date 2021-01-01 IAS 1.117 b Common practice IAS 1.117 b Common practice IAS 1.117 b Common practice		
Disclosure of significant accounting policies [text block]  Description of accounting policy for available-for-sale financial assets [text block]  Description of accounting policy for biological assets [text block]  Description of accounting policy for borrowing costs [text block]  Description of accounting policy for borrowings [text block]	text block text block text block text block text block text block	IAS 1.117 <sub>Disclosure</sub> Expiry date 2021-01-01 IAS 1.117 b Common practice		
Disclosure of significant accounting policies [text block]  Description of accounting policy for available-for-sale financial assets [text block]  Description of accounting policy for biological assets [text block]  Description of accounting policy for borrowing costs [text block]  Description of accounting policy for borrowings [text block]  Description of accounting policy for business combinations [text block]	text block	IAS 1.117 Disclosure Expiry date 2021-01-01 IAS 1.117 b Common practice		
Disclosure of significant accounting policies [text block]  Description of accounting policy for available-for-sale financial assets [text block]  Description of accounting policy for biological assets [text block]  Description of accounting policy for borrowing costs [text block]  Description of accounting policy for borrowings [text block]  Description of accounting policy for business combinations [text block]  Description of accounting policy for business combinations and goodwill [text block]	text block	IAS 1.117 Disclosure Expiry date 2021-01-01 IAS 1.117 b Common practice		
Disclosure of significant accounting policies [text block]  Description of accounting policy for available-for-sale financial assets [text block]  Description of accounting policy for biological assets [text block]  Description of accounting policy for borrowing costs [text block]  Description of accounting policy for borrowings [text block]  Description of accounting policy for business combinations [text block]	text block	IAS 1.117 Disclosure Expiry date 2021-01-01 IAS 1.117 b Common practice		
Disclosure of significant accounting policies [text block]  Description of accounting policy for available-for-sale financial assets [text block]  Description of accounting policy for biological assets [text block]  Description of accounting policy for borrowing costs [text block]  Description of accounting policy for borrowings [text block]  Description of accounting policy for business combinations [text block]  Description of accounting policy for business combinations and goodwill [text block]  Description of accounting policy for cash flows [text block]	text block	IAS 1.117 Disclosure Expiry date 2021-01-01 IAS 1.117 b Common practice		
Disclosure of significant accounting policies [text block]  Description of accounting policy for available-for-sale financial assets [text block]  Description of accounting policy for biological assets [text block]  Description of accounting policy for borrowing costs [text block]  Description of accounting policy for borrowings [text block]  Description of accounting policy for business combinations [text block]  Description of accounting policy for cash flows [text block]  Description of accounting policy for cash flows [text block]  Description of accounting policy for collateral [text block]  Description of accounting policy for construction in progress [text block]  Description of accounting policy for construction in progress [text block]  Description of accounting policy for contingent liabilities and contingent assets [text block]	text block	IAS 1.117 Disclosure Expiry date 2021-01-01 IAS 1.117 b Common practice		
Disclosure of significant accounting policies [text block]  Description of accounting policy for available-for-sale financial assets [text block]  Description of accounting policy for biological assets [text block]  Description of accounting policy for borrowing costs [text block]  Description of accounting policy for borrowings [text block]  Description of accounting policy for business combinations [text block]  Description of accounting policy for business combinations and goodwill [text block]  Description of accounting policy for collateral [text block]  Description of accounting policy for collateral [text block]  Description of accounting policy for construction in progress [text block]  Description of accounting policy for construction in progress [text block]  Description of accounting policy for contingent liabilities and contingent assets [text block]  Description of accounting policy for customer acquisition costs [text block]	text block	IAS 1.117 Disclosure Expiry date 2021-01-01 IAS 1.117 b Common practice		
Disclosure of significant accounting policies [text block]  Description of accounting policy for available-for-sale financial assets [text block]  Description of accounting policy for biological assets [text block]  Description of accounting policy for borrowing costs [text block]  Description of accounting policy for borrowings [text block]  Description of accounting policy for business combinations [text block]  Description of accounting policy for cash flows [text block]  Description of accounting policy for cash flows [text block]  Description of accounting policy for collateral [text block]  Description of accounting policy for construction in progress [text block]  Description of accounting policy for construction in progress [text block]  Description of accounting policy for contingent liabilities and contingent assets [text block]	text block	IAS 1.117 Disclosure Expiry date 2021-01-01 IAS 1.117 b Common practice		
Disclosure of significant accounting policies [text block]  Description of accounting policy for available-for-sale financial assets [text block]  Description of accounting policy for biological assets [text block]  Description of accounting policy for borrowing costs [text block]  Description of accounting policy for borrowings [text block]  Description of accounting policy for business combinations [text block]  Description of accounting policy for business combinations and goodwill [text block]  Description of accounting policy for collateral [text block]  Description of accounting policy for collateral [text block]  Description of accounting policy for construction in progress [text block]  Description of accounting policy for construction in progress [text block]  Description of accounting policy for contingent liabilities and contingent assets [text block]  Description of accounting policy for customer acquisition costs [text block]	text block	IAS 1.117 Disclosure Expiry date 2021-01-01 IAS 1.117 b Common practice		
Disclosure of significant accounting policies [text block]  Description of accounting policy for available-for-sale financial assets [text block]  Description of accounting policy for biological assets [text block]  Description of accounting policy for borrowing costs [text block]  Description of accounting policy for borrowings [text block]  Description of accounting policy for business combinations [text block]  Description of accounting policy for business combinations and goodwill [text block]  Description of accounting policy for collateral [text block]  Description of accounting policy for collateral [text block]  Description of accounting policy for construction in progress [text block]  Description of accounting policy for construction in progress [text block]  Description of accounting policy for contingent liabilities and contingent assets [text block]  Description of accounting policy for customer acquisition costs [text block]  Description of accounting policy for customer loyalty programmes [text block]	text block	IAS 1.117 bisclosure Expiry date 2021-01-01 IAS 1.117 b Common practice		
Disclosure of significant accounting policies [text block]  Description of accounting policy for available-for-sale financial assets [text block]  Description of accounting policy for biological assets [text block]  Description of accounting policy for borrowing costs [text block]  Description of accounting policy for borrowings [text block]  Description of accounting policy for business combinations [text block]  Description of accounting policy for business combinations and goodwill [text block]  Description of accounting policy for cash flows [text block]  Description of accounting policy for collateral [text block]  Description of accounting policy for construction in progress [text block]  Description of accounting policy for construction in progress [text block]  Description of accounting policy for customer acquisition costs [text block]  Description of accounting policy for customer loyalty programmes [text block]  Description of accounting policy for decommissioning, restoration and rehabilitation provisions [text block]  Description of accounting policy for deferred acquisition costs arising from insurance contracts [text block]  Description of accounting policy for deferred income tax [text block]	text block	IAS 1.117 bicosoure Expiry date 2021-01-01 IAS 1.117 b Common practice		
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Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Description of accounting policy for financial liabilities (took block)	text block		The cicinents	
Description of accounting policy for financial liabilities [text block]  Description of accounting policy for foreign currency translation [text block]	text block text block	IAS 1.117 b <sub>Common practice</sub> IAS 1.117 b <sub>Common practice</sub>		
Description of accounting policy for franchise fees [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for functional currency [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for goodwill [text block]  Description of accounting policy for government grants [text block]	text block text block	IAS 1.117 b Common practice IAS 20.39 a Disclosure		
Description of accounting policy for hedging [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for held-to-maturity investments [text block]	text block	Expiry date 2021-01-01 IAS 1.117 b		
Description of accounting policy for impairment of assets [text block]	text block	Common practice		
Description of accounting policy for impairment of assets [text block]  Description of accounting policy for impairment of financial assets [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for impairment of non-financial assets [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for income tax [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for insurance contracts and related assets, liabilities, income and expense [text block]	text block	IAS 1.117 b Common practice, Expiry date 2021-01-01 IFRS 4.37 a Disclosure		
Description of accounting policy for intangible assets and goodwill [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for intangible assets other than goodwill [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for interest income and expense [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for investment in associates [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for investment in associates and joint ventures [text block]  Description of accounting policy for investments in joint ventures [text block]	text block text block	IAS 1.117 b Common practice IAS 1.117 b Common practice		
Description of accounting policy for investment property [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for investments other than investments accounted for using equity method [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for investments other than investments accounted for using equity method (text block)	text block	IAS 1.117 b Common practice		
Description of accounting policy for issued capital [text block]  Description of accounting policy for leases [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for loans and receivables [text block]	text block	Expiry date 2021-01-01 IAS 1.117 b		
		Common practice		
Description of accounting policy for measuring inventories [text block]  Description of accounting policy for mining assets [text block]	text block text block	IAS 2.36 a Disclosure IAS 1.117 b Common practice		
Description of accounting policy for mining assets [text block]  Description of accounting policy for mining rights [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for non-current assets or disposal groups classified as held for sale [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for non-current assets or disposal groups classified as held for sale and discontinued				
operations [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for offsetting of financial instruments [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for oil and gas assets [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for programming assets [text block]  Description of accounting policy for property, plant and equipment [text block]	text block text block	IAS 1.117 b Common practice		
Description of accounting policy for provisions [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for reclassification of financial instruments [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for recognising in profit or loss difference between fair value at initial recognition and transaction price [text block]	text block	IFRS 7.28 a Disclosure		
Description of accounting policy for recognition of revenue [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for regulatory deferral accounts [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for reinsurance [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for repairs and maintenance [text block]	text block	IAS 1.117 b Common practice IAS 1.117 b Common practice		
Description of accounting policy for repurchase and reverse repurchase agreements [text block]  Description of accounting policy for research and development expense [text block]	text block text block	IAS 1.117 b Common practice		
Description of accounting policy for restricted cash and cash equivalents [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for segment reporting [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for service concession arrangements [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for share-based payment transactions [text block]  Description of accounting policy for stripping costs [text block]	text block text block	IAS 1.117 b Common practice		
Description of accounting policy for subsidiaries [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for taxes other than income tax [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for termination benefits [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for trade and other payables [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for trade and other receivables [text block]  Description of accounting policy for trading income and expense [text block]	text block text block	IAS 1.117 b Common practice		
Description of accounting policy for transactions with non-controlling interests [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for transactions with related parties [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for treasury shares [text block]	text block	IAS 1.117 b Common practice		
Description of accounting policy for warrants [text block]  Description of other accounting policies relevant to understanding of financial statements [text block]	text block text block	IAS 1.117 b <sub>Common practice</sub> IAS 1.117 b <sub>Disclosure</sub>		
Description of other accounting policies relevant to understanding of financial statements [text block]  [810000] Notes - Corporate information and statement of IFRS compliance	TEXT DIOCK	Disclosure		
Disclosure of notes and other explanatory information [text block]	text block	IAS 1.10 e <sub>Disclosure</sub>		
Name of reporting entity or other means of identification	text	IAS 1.51 a Disclosure		
Domicile of entity  Legal form of entity	text	IAS 1.138 a Disclosure		
Country of incorporation	text	IAS 1.138 a Disclosure		
Address of entity's registered office	text	IAS 1.138 a Disclosure		
Principal place of business	text	IAS 1.138 a Disclosure		
Description of nature of entity's operations and principal activities	text	IAS 1.138 b Disclosure		
Name of parent entity  Name of ultimate parent of group	text text	IAS 1.138 c <sub>Disclosure</sub> , IAS 24.13 <sub>Disclosure</sub> IAS 1.138 c <sub>Disclosure</sub> , IAS 24.13 <sub>Disclosure</sub>		
Corporate directory	text			Common Practice
Length of life of limited life entity	text	IAS 1.138 d Disclosure		
Statement of IFRS compliance [text block]  Statement of compliance with reduced disclosure requirements	text block text	IAS 1.16 Disclosure		AASB 1054.RDR7.1
Disclosure of any other information required to give true and fair view [text block]	text block			Corps Act 2011 s295(3)(c)
Statement of compliance and statement about reporting framework  Statement of whether financial statements are general or special purpose financial statements	text			AASB 1054.7, AASB 1054.8 AASB 1054.9
Disclosure of tax consolidation [text block]	text block			AASB Interpretation 1052.16
Disclosure of departure from requirements of Australian Accounting Standards in current period and prior periods [text	text block			AASB 101.20, AASB 101.21
block]  Management conclusion on fair presentation as consequence of departure	text	IAS 1.20 a Disclosure		
Explanation of departure from IFRS	text	IAS 1.20 c <sub>Disclosure</sub> , IAS 1.20 b <sub>Disclosure</sub>		
Explanation of financial effect of departure from IFRS	text	IAS 1.20 d <sub>Disclosure</sub>		
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 <sub>Disclosure</sub>		
Explanation of adjustments that would be necessary to achieve fair presentation	text	IAS 1.23 b Disclosure		
Disclosure of uncertainties of entity's ability to continue as going concern [text block]	text block	IAS 1.25 Disclosure		
Explanation of fact and basis for preparation of financial statements when not going concern basis	text	IAS 1.25 Disclosure		
Explanation of why entity not regarded as going concern  Description of reason for using longer or shorter reporting period	text text	IAS 1.25 Disclosure IAS 1.36 a Disclosure		
Description of fact that amounts presented in financial statements are not entirely comparable	text	IAS 1.36 b Disclosure		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Disclosure of reclassifications or changes in presentation [text block]	text block	IAS 1.41 <sub>Disclosure</sub>		
Disclosure of reclassifications or changes in presentation [abstract]		110.4.44		
Disclosure of reclassifications or changes in presentation [table]  Reclassified items [axis]	table axis	IAS 1.41 Disclosure		
Reclassified items [member]	member [default]	IAS 1.41 Disclosure		
Disclosure of reclassifications or changes in presentation [line items]	line items	- Disclosure		
Description of nature of reclassifications or changes in presentation	text	IAS 1.41 a <sub>Disclosure</sub>		
Amount of reclassifications or changes in presentation	X <sub>duration</sub>	IAS 1.41 b Disclosure		
Description of reason for reclassifications or changes in presentation  Description of reason why reclassification of comparative amounts is impracticable	text	IAS 1.41 C Disclosure		
Description of nature of necessary adjustments to provide comparative information	text	IAS 1.42 b <sub>Disclosure</sub>		
Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain	text block	IAS 1.61 Disclosure		
amounts to be recovered or settled both no more and more than twelve months after reporting date [text block]  Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain				
amounts to be recovered or settled both no more and more than twelve months after reporting date [abstract]  Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain	table	IAS 1.61 Disclosure		
amounts to be recovered or settled both no more and more than twelve months after reporting date [table]	table	IAS 1.01 Disclosure		
Maturity [axis]	axis	IFRS 7.238 a Ductoure, Effective 2021-01- 01 IFRS 17.120 Ductoure, Effective 2021- 01-01 IFRS 17.132 b Ductoure, IFRS 7.42E e Ductoure, Effective 2021-01- 01 IFRS 17.109 Ductoure, IFRS 7.811 Example; IFRS 15.120 b () Ductoure, IFRS 16.1 Ductourer IFRS 16.94 Ductoure, IFRS 16.97 Ductoure		
Aggregated time bands [member]	member [default]	IFRS 15.120 b (I) Disclosure Effective 2021- 01-01 IFRS 17.109 Disclosure Effective 2021-01-01 IFRS 17.132 b Disclosure Effective 2021-01-01 IFRS 17.120 Disclosure IFRS 7.811 Example IFRS 7.838 5 Example IFRS 16.94 Disclosure IFRS 16.97 Disclosure		
Not later than one year [member]	member	IAS 1.61 a <sub>Disclosure</sub> , Effective 2021-01- 01 IFRS 17.132 b <sub>Disclosure</sub> IFRS 7.B11 Example: IFRS 16.94 <sub>Disclosure</sub> IFRS 7.IG31A Example: IFRS 16.97 <sub>Disclosure</sub>		
Later than one year [member]	member	Expiry date 2021-01-01 IFRS 7.IG28 d Example: Expiry date 2021-01- 01 IFRS 7.37 a Example: IAS 1.61 b Disclosure		
Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [line items]	line items			
Current inventories	X instant, debit	IAS 2.36 b Disclosure, IAS 1.68 Example, IAS 1.54 g Disclosure		
Current trade receivables	X instant, debit	IAS 1.68 Example IAS 1.78 b Example		
Current trade payables	X instant, credit	IAS 1.78 Common practice, IAS 1.70 Example		
Disclosure of significant accounting policies [text block]  Explanation of measurement bases used in preparing financial statements [text block]	text block text block	IAS 1.117 Disclosure IAS 1.117 a Disclosure		
Description of other accounting policies relevant to understanding of financial statements [text block]	text block	IAS 1.117 b Disclosure		
Explanation of management judgements in applying entity's accounting policies with significant effect on recognised	text	IAS 1.122 Disclosure		
amounts  Explanation of sources of estimation uncertainty with significant risk of causing material adjustment	text	IAS 1.125 Disclosurer IFRIC 14.10 Disclosure		
Disclosure of assets and liabilities with significant risk of material adjustment [text block]	text block	IAS 1.125 Disclosure		
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 Disclosure		
Assets and liabilities [axis]	axis	IAS 1.125 Disclosure		
Assets and liabilities [member]	member [default]	IAS 1.125 Disclosure		
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 <sub>Disclosure</sub>		
Description of nature of liabilities with significant risk of material adjustments within next financial year	text	IAS 1.125 a <sub>Disclosure</sub>		
Assets with significant risk of material adjustments within next financial year	X instant, debit	IAS 1.125 b Disclosure		
Liabilities with significant risk of material adjustments within next financial year	X instant, credit	IAS 1.125 b Disclosure		
Disclosure of objectives, policies and processes for managing capital [text block]  Disclosure of objectives, policies and processes for managing capital [abstract]	text block	IAS 1.134 <sub>Disclosure</sub>		
Disclosure of objectives, policies and processes for managing capital [table]	table	IAS 1.136 Disclosure		
Capital requirements [axis]	axis	IAS 1.136 Disclosure		
Capital requirements [member]	member [default]	IAS 1.136 Disclosure		
Disclosure of objectives, policies and processes for managing capital [line items]	line items			
Qualitative information about entity's objectives, policies and processes for managing capital	text	IAS 1.135 a Disclosure		
Summary quantitative data about what entity manages as capital  Description of changes in entity's objectives, policies and processes for managing capital and what entity	text	IAS 1.135 b Disclosure		
manages as capital	text	IAS 1.135 c <sub>Disclosure</sub>		
Information whether entity complied with any externally imposed capital requirements	text	IAS 1.135 d Disclosure		
Information about consequences of non-compliance with externally imposed capital requirements  Dividends recognised as distributions to owners per share	X.XX <sub>duration</sub>	IAS 1.135 e <sub>Disclosure</sub>		
Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners	X <sub>duration</sub>	IAS 10.13 <sub>Disclosure</sub> , IAS 1.137 a <sub>Disclosure</sub>		
Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners per share	X.XX <sub>duration</sub>	IAS 1.137 a Disclosure		
Cumulative preference dividends not recognised  Description of nature of non-cash assets held for distribution to owners declared before financial statements authorised	X <sub>duration</sub>	IAS 1.137 b Disclosure		
for issue	text	IFRIC 17.17 a Disclosure		
Non-cash assets declared for distribution to owners before financial statements authorised for issue  Non-cash assets declared for distribution to owners before financial statements authorised for issue, at fair value	X instant, debit	IFRIC 17.17 b Disclosure  IFRIC 17.17 c Disclosure		
Description of methods used to measure fair value of non-cash assets declared for distribution to owners before financial	X instant, debit			
statements authorised for issue	text	IFRIC 17.17 c Disclosure		
Dividends payable, non-cash assets distributions	X instant, credit	IFRIC 17.16 a Disclosure		

			Additional AU Reference	
Label	Туре	IFRS Reference	to IFRS elements	AU Reference
Increase (decrease) in dividends payable through change in fair value of non-cash assets held for distribution to owners	X <sub>duration, credit</sub>	IFRIC 17.16 b Disclosure		
Equity reclassified into financial liabilities	X <sub>duration</sub>	IAS 1.80A <sub>Disclosure</sub>		
Financial liabilities reclassified into equity	X <sub>duration</sub>	IAS 1.80A Disclosure		
Description of timing and reason of reclassification between financial liabilities and equity  [811000] Notes - Accounting policies, changes in accounting estimates and errors	text	IAS 1.80A <sub>Disclosure</sub>		
Disclosure of changes in accounting policies, accounting estimates and errors [text block]	text block	IAS 8 - Accounting policies Disclosure		
Disclosure of initial application of standards or interpretations [text block]	text block	IAS 8.28 Disclosure		
Disclosure of initial application of standards or interpretations [abstract]  Disclosure of initial application of standards or interpretations [table]	table	IAS 8.28 Disclosure	AASB 108.RDR28.1	
Initially applied IFRSs [axis]	axis	IAS 8.28 Disclosure	AA3B 106.NDN26.1	
Initially applied IFRSs [member]	member [default]	IAS 8.28 <sub>Disclosure</sub>		
Disclosure of initial application of standards or interpretations [line items]	line items			
Title of initially applied IFRS	text	IAS 8.28 a <sub>Disclosure</sub>		
Description whether change in accounting policy is made in accordance with transitional provisions of initially applied IFRS	text	IAS 8.28 b <sub>Disclosure</sub>		
Description of nature of change in accounting policy	text	IAS 8.28 c Disclosure		
Description of transitional provisions of initially applied IFRS	text	IAS 8.28 d <sub>Disclosure</sub>		
Description of transitional provisions of initially applied IFRS that might have effect on future periods	text	IAS 8.28 e Disclosure		
Disclosure of voluntary change in accounting policy [text block]	text block	IAS 8.29 Disclosure		
Disclosure of voluntary change in accounting policy [abstract]  Disclosure of voluntary change in accounting policy [table]	table	IAS 8.29 Disclosure		
Voluntary changes in accounting policy [axis]	axis	IAS 8.29 Disclosure		
Voluntary changes in accounting policy [member]	member [default]	IAS 8.29 Disclosure		
Disclosure of voluntary change in accounting policy [line items]	line items			
Description of nature of voluntary change in accounting policy	text	IAS 8.29 a Disclosure		
Description of reasons why applying new accounting policy provides reliable and more relevant information	text	IAS 8.29 b Disclosure		
Explanation of new standards or interpretations not applied	text	IAS 8.30 a <sub>Disclosure</sub>		
Disclosure of expected impact of initial application of new standards or interpretations [text block]	text block	IAS 8.30 b Disclosure		
Disclosure of expected impact of initial application of new standards or interpretations [abstract]  Disclosure of expected impact of initial application of new standards or interpretations [table]	table	IAS 8.30 b Disclosure		
New IFRSs [axis]	axis	IAS 8.30 b Disclosure		
New IFRSs [member]	member [default]	IAS 8.30 b <sub>Disclosure</sub>		
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 Example		
Description of nature of impending change in accounting policy  Date by which application of new IFRS is required	text yyyy-mm-dd	IAS 8.31 b Example IAS 8.31 c Example		
Date as at which entity plans to apply new IFRS initially	yyyy-mm-dd	IAS 8.31 d <sub>Example</sub>		
Discussion of impact that initial application of new IFRS is expected to have on financial statements	text	IAS 8.31 e (i) Example		
Description of fact that impact of initial application of new IFRS is not known or reasonably estimable	text	IAS 8.31 e (ii) Example		
Explanation of reason why it is impracticable to determine amounts of adjustments related to change in accounting policy	text	IAS 8.29 e <sub>Disclosure</sub> , IAS 8.28 h <sub>Disclosure</sub>		
Disclosure of changes in accounting estimates [text block]	text block	IAS 8.39 Disclosure		
Disclosure of changes in accounting estimates [abstract]  Disclosure of changes in accounting estimates [table]	table	IAS 8.39 Disclosure		
Accounting estimates [axis]	axis	IAS 8.39 Disclosure		
Accounting estimates [member]	member [default]	IAS 8.39 Disclosure		
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 Disclosure		
Increase (decrease) in accounting estimate	X <sub>duration</sub>	IAS 8.39 Disclosure		
Description of fact that estimating amount of change in accounting estimate is impracticable [text block]	text block	IAS 8.40 <sub>Disclosure</sub>		
Description of nature of accounting errors in prior periods [text block]	text block	IAS 8.49 a Disclosure		
Explanation of reason why it is impracticable to determine amounts for correction related to prior period errors	text	IAS 8.49 d <sub>Disclosure</sub>		
[813000] Notes - Interim financial reporting		MC 24 Contrato for interior formale		
Disclosure of interim financial reporting [text block]	text block	IAS 34 - Content of an interim financial report Disclosure		
Description of significant events and transactions	text	IAS 34.15 Disclosure		
Description of cross-reference to disclosures presented outside interim financial statements	text	IAS 34.16A Disclosure		
Description of accounting policies and methods of computation followed in interim financial statements [text block]	text block	IAS 34.16A a Disclosure		
Explanation of seasonality or cyclicality of interim operations	text	IAS 34.16A b Disclosure		
Explanation of nature and amount of items affecting assets, liabilities, equity, net income or cash flows that are unusual because of their nature size or incidence				
	text	IAS 34.16A c Disclosure		
Explanation of nature and amount of changes in estimates of amounts reported in prior interim periods or prior financial	text	IAS 34.16A C Disclosure IAS 34.16A d Disclosure		
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 Disclosure		
Explanation of nature and amount of changes in estimates of amounts reported in prior interim periods or prior financial		IAS 34.16A d <sub>Disclosure</sub> IAS 34.16A e <sub>Disclosure</sub> IAS 34.16A f <sub>Disclosure</sub>		
Explanation of nature and amount of changes in estimates of amounts reported in prior interim periods or prior financial years  Explanation of issues, repurchases and repayments of debt and equity securities  Dividends paid, ordinary shares  Dividends paid, other shares	text  X duration, debit  X duration, debit	IAS 34.16A d Disclosure IAS 34.16A d Disclosure IAS 34.16A f Disclosure IAS 34.16A f Disclosure		
Explanation of nature and amount of changes in estimates of amounts reported in prior interim periods or prior financial years  Explanation of issues, repurchases and repayments of debt and equity securities  Dividends paid, ordinary shares  Dividends paid, other shares  Dividends paid, ordinary shares per share	text  X duration, debit X duration, debit X.XX duration	IAS 34.16A d Disclosure IAS 34.16A e Disclosure IAS 34.16A f Disclosure IAS 34.16A f Disclosure IAS 34.16A f Disclosure		
Explanation of nature and amount of changes in estimates of amounts reported in prior interim periods or prior financial years  Explanation of issues, repurchases and repayments of debt and equity securities  Dividends paid, ordinary shares  Dividends paid, other shares  Dividends paid, ordinary shares per share  Dividends paid, other shares per share	text  X duration, debit X duration, debit X.XX duration X.XX duration	IAS 34.16A d Disclosure IAS 34.16A e Disclosure IAS 34.16A f Disclosure		
Explanation of nature and amount of changes in estimates of amounts reported in prior interim periods or prior financial years  Explanation of issues, repurchases and repayments of debt and equity securities  Dividends paid, ordinary shares  Dividends paid, other shares  Dividends paid, ordinary shares per share	text  X duration, debit X duration, debit X.XX duration	IAS 34.16A d Disclosure IAS 34.16A f Disclosure		
Explanation of nature and amount of changes in estimates of amounts reported in prior interim periods or prior financial years  Explanation of issues, repurchases and repayments of debt and equity securities  Dividends paid, ordinary shares  Dividends paid, other shares  Dividends paid, other shares per share  Dividends paid, other shares per share  Explanation of events after interim period that have not been reflected  Explanation of effect of changes in composition of entity during interim period  Description of compliance with IFRSs if applied for interim financial report	text  text  X duration, debit  X duration, debit  X.XX duration  X.XX duration  text  text  text	IAS 34.16A d Dischoure IAS 34.16A f Dischoure		AACD 224 DDDGG -
Explanation of nature and amount of changes in estimates of amounts reported in prior interim periods or prior financial years  Explanation of issues, repurchases and repayments of debt and equity securities  Dividends paid, ordinary shares  Dividends paid, other shares  Dividends paid, other shares per share  Dividends paid, other shares per share  Explanation of events after interim period that have not been reflected  Explanation of effect of changes in composition of entity during interim period	text  X duration, debit X duration, debit X.XXX duration X.XX duration text text	IAS 34.16A d Disclosure IAS 34.16A f Disclosure		AASB 134.RDR19.1
Explanation of nature and amount of changes in estimates of amounts reported in prior interim periods or prior financial years  Explanation of issues, repurchases and repayments of debt and equity securities  Dividends paid, ordinary shares  Dividends paid, other shares  Dividends paid, other shares per share  Dividends paid, other shares per share  Explanation of events after interim period that have not been reflected  Explanation of effect of changes in composition of entity during interim period  Description of compliance with IFRSs if applied for interim financial report  Statement of compliance with reduced disclosure requirements if applied for interim financial report  Description of nature and amount of change in estimate during final interim period  [815000] Notes - Events after reporting period	text text X duration, debit X duration, debit X.XXX duration X.XXX duration text text text text text text	IAS 34.16A d Disclosure IAS 34.16A f Disclosure IAS 34.16A h Disclosure IAS 34.16A Disclosure IAS 34.16A Disclosure IAS 34.16A Disclosure IAS 34.16A Disclosure		AASB 134.RDR19.1
Explanation of nature and amount of changes in estimates of amounts reported in prior interim periods or prior financial years  Explanation of issues, repurchases and repayments of debt and equity securities  Dividends paid, ordinary shares  Dividends paid, ordinary shares per share  Dividends paid, other shares per share  Dividends paid, other shares per share  Explanation of events after interim period that have not been reflected  Explanation of effect of changes in composition of entity during interim period  Description of compliance with IFRSs if applied for interim financial report  Statement of compliance with reduced disclosure requirements if applied for interim financial report  Description of nature and amount of change in estimate during final interim period  Bissoool Notes - Events after reporting period [Lext block]	text text X duration, debit X duration, debit X.XX duration text text text text text text text tex	IAS 34.16A d Disclosure IAS 34.16A f Disclosure IAS 34.16 Disclosure IAS 34.16 Disclosure IAS 34.16 Disclosure		AASB 134.RDR19.1
Explanation of nature and amount of changes in estimates of amounts reported in prior interim periods or prior financial years  Explanation of issues, repurchases and repayments of debt and equity securities  Dividends paid, ordinary shares  Dividends paid, other shares  Dividends paid, other shares per share  Dividends paid, other shares per share  Explanation of events after interim period that have not been reflected  Explanation of events after interim period that have not been reflected  Explanation of compliance with IFRSs if applied for interim financial report  Statement of compliance with reduced disclosure requirements if applied for interim financial report  Description of nature and amount of change in estimate during final interim period  [815000] Notes - Events after reporting period	text text X duration, debit X duration, debit X.XXX duration X.XXX duration text text text text text text	IAS 34.16A d Disclosure IAS 34.16A f Disclosure IAS 34.16A h Disclosure IAS 34.16A Disclosure IAS 34.16A Disclosure IAS 34.16A Disclosure IAS 34.16A Disclosure		AASB 134.RDR19.1
Explanation of nature and amount of changes in estimates of amounts reported in prior interim periods or prior financial years  Explanation of issues, repurchases and repayments of debt and equity securities  Dividends paid, ordinary shares  Dividends paid, ordinary shares per share  Dividends paid, other shares per share  Dividends paid, other shares per share  Explanation of events after interim period that have not been reflected  Explanation of effect of changes in composition of entity during interim period  Description of compliance with IFRSs if applied for interim financial report  Statement of compliance with reduced disclosure requirements if applied for interim financial report  Description of nature and amount of change in estimate during final interim period  [815000] Notes - Events Eiter reporting period  Disclosure of events after reporting period  Disclosure of events after reporting period  Explanation of body of authorisation	text  tx duration, debit  X duration, debit  X duration, debit  XXX duration  text	IAS 34.16A d Disclosure IAS 34.16A f Disclosure IAS 34.16A i Disclosure IAS 34.16A i Disclosure IAS 34.19 Disclosure IAS 34.19 Disclosure IAS 34.19 Disclosure IAS 34.20 Disclosure		AASB 134.RDR19.1
Explanation of nature and amount of changes in estimates of amounts reported in prior interim periods or prior financial years  Explanation of issues, repurchases and repayments of debt and equity securities  Dividends paid, ordinary shares  Dividends paid, ordinary shares per share  Dividends paid, ordinary shares per share  Dividends paid, other shares per share  Explanation of events after interim period that have not been reflected  Explanation of effect of changes in composition of entity during interim period  Description of compliance with IFRSs if applied for interim financial report  Statement of compliance with reduced disclosure requirements if applied for interim financial report  Description of nature and amount of change in estimate during final interim period  [815000] Notes - Events after reporting period (text block)  Explanation of body of authorisation  Date of authorisation for issue of financial statements  Explanation of fact that entity's owners or others have power to amend financial statements after issue  Disclosure of non-adjusting events after reporting period [text block]	text  X duration, debit  X duration, debit  X duration, debit  X xXX duration  XXX duration  text text text text text text text te	IAS 34.16A d Discioure IAS 34.16A f Discioure IAS 34.16A Discioure		AASB 134.RDR19.1
Explanation of nature and amount of changes in estimates of amounts reported in prior interim periods or prior financial years  Explanation of issues, repurchases and repayments of debt and equity securities  Dividends paid, ordinary shares  Dividends paid, ordinary shares  Dividends paid, other shares  Dividends paid, other shares per share  Explanation of events after interim period that have not been reflected  Explanation of effect of changes in composition of entity during interim period  Description of compliance with IFRSs if applied for interim financial report  Statement of compliance with reduced disclosure requirements if applied for interim financial report  Description of nature and amount of change in estimate during final interim period  [815000] Notes - Events after reporting period  Disclosure of events after reporting period  Disclosure of events after reporting period (text block)  Explanation of fact that entity's owners or others have power to amend financial statements after issue  Disclosure of non-adjusting events after reporting period [text block]  Disclosure of non-adjusting events after reporting period [text block]	text text  X duration, debit X duration, debit X xXX duration text text text text text text text tex	IAS 34.16A d Disclosure IAS 34.16A f Disclosure IAS 34.16A i Disclosure IAS 34.16A i Disclosure IAS 34.19 Disclosure IAS 34.19 Disclosure IAS 10-1 Disclosure IAS 10-1 Disclosure IAS 10-1 Disclosure IAS 10.17 Disclosure IAS 10.17 Disclosure IAS 10.17 Disclosure IAS 10.17 Disclosure IAS 10.19 Disclosure IAS 10.19 Disclosure IAS 10.19 Disclosure IAS 10.19 Disclosure		AASB 134.RDR19.1
Explanation of nature and amount of changes in estimates of amounts reported in prior interim periods or prior financial years  Explanation of issues, repurchases and repayments of debt and equity securities  Dividends paid, ordinary shares  Dividends paid, ordinary shares per share  Dividends paid, other shares per share  Explanation of events after interim period that have not been reflected  Explanation of events after interim period that have not been reflected  Explanation of effect of changes in composition of entity during interim period  Description of compliance with IFRSs if applied for interim financial report  Statement of compliance with reduced disclosure requirements if applied for interim financial report  Description of nature and amount of change in estimate during final interim period  [315000] Notes - Events after reporting period  Disclosure of events after reporting period  Explanation of body of authorisation  Date of authorisation for issue of financial statements  Explanation of fact that entity's owners or others have power to amend financial statements after issue  Disclosure of non-adjusting events after reporting period [text block]	text text X duration, debit X duration, debit X duration, debit X JXX duration XXXX duration text text text text text text text tex	IAS 34.16A d Disclosure IAS 34.16A f Disclosure IAS 34.16A Disclosure IAS 34.16A Disclosure IAS 34.16 Disclosure IAS 34.16 Disclosure IAS 10.17 Disclosure		AASB 134.RDR19.1
Explanation of nature and amount of changes in estimates of amounts reported in prior interim periods or prior financial years  Explanation of issues, repurchases and repayments of debt and equity securities  Dividends paid, ordinary shares  Dividends paid, ordinary shares  Dividends paid, ordinary shares per share  Dividends paid, other shares per share  Explanation of events after interim period that have not been reflected  Explanation of effect of changes in composition of entity during interim period  Description of compliance with IFRSs if applied for interim financial report  Statement of compliance with reduced disclosure requirements if applied for interim financial report  Description of nature and amount of change in estimate during final interim period  [815000] Notes - Events after reporting period  Disclosure of events after reporting period [text block]  Explanation of body of authorisation  Date of authorisation for issue of financial statements  Explanation of fact that entity's owners or others have power to amend financial statements after issue  Disclosure of non-adjusting events after reporting period [text block]  Disclosure of non-adjusting events after reporting period [text block]  Disclosure of non-adjusting events after reporting period [text block]  Disclosure of non-adjusting events after reporting period [text block]	text text X duration, debit X duration, debit X.XXX duration X.XXX duration text text text text text text text tex	IAS 34.16A d Disclosure IAS 34.16A f Disclosure IAS 34.16A Disclosure IAS 34.16 Disclosure IAS 34.17 Disclosure IAS 34.17 Disclosure IAS 10.17 Disclosure IAS 10.17 Disclosure IAS 10.17 Disclosure IAS 10.17 Disclosure IAS 10.12 Disclosure IAS 10.12 Disclosure IAS 10.21 Disclosure IAS 10.21 Disclosure		AASB 134.RDR19.1
Explanation of nature and amount of changes in estimates of amounts reported in prior interim periods or prior financial years  Explanation of issues, repurchases and repayments of debt and equity securities  Dividends paid, ordinary shares  Dividends paid, ordinary shares  Dividends paid, ordinary shares per share  Dividends paid, other shares per share  Explanation of events after interim period that have not been reflected  Explanation of events after interim period that have not been reflected  Explanation of fefect of changes in composition of entity during interim period  Description of compliance with IFRSs if applied for interim financial report  Statement of compliance with IFRSs if applied for interim financial report  Description of nature and amount of change in estimate during final interim period  [81500] Notes - Events after reporting period  Disclosure of events after reporting period [text block]  Explanation of body of authorisation  Date of authorisation for issue of financial statements  Explanation of fact that entity's owners or others have power to amend financial statements after issue  Disclosure of non-adjusting events after reporting period [text block]  Disclosure of non-adjusting events after reporting period [text block]  Disclosure of non-adjusting events after reporting period [text block]  Disclosure of non-adjusting events after reporting period [text block]  Disclosure of non-adjusting events after reporting period [text block]  Disclosure of non-adjusting events after reporting period [text block]  Non-adjusting events after reporting period [text block]	text text X duration, debit X duration, debit X.XXX duration X.XXX duration text text text text text text text tex	IAS 34.16A d Disclosure IAS 34.16A f Disclosure IAS 34.16 Disclosure IAS 34.16 Disclosure IAS 34.16 Disclosure IAS 10.17 Disclosure IAS 10.17 Disclosure IAS 10.17 Disclosure IAS 10.17 Disclosure IAS 10.12 Disclosure IAS 10.21 Disclosure		AASB 134.RDR19.1
Explanation of nature and amount of changes in estimates of amounts reported in prior interim periods or prior financial years  Explanation of issues, repurchases and repayments of debt and equity securities  Dividends paid, ordinary shares  Dividends paid, ordinary shares per share  Dividends paid, ordinary shares per share  Dividends paid, ordinary shares per share  Explanation of events after interim period that have not been reflected  Explanation of events after interim period that have not been reflected  Explanation of compliance with IFRSs if applied for interim financial report  Statement of compliance with IFRSs if applied for interim financial report  Statement of compliance with reduced disclosure requirements if applied for interim financial report  Description of nature and amount of change in estimate during final interim period  Bissool Notes- Events after reporting period  Disclosure of events after reporting period (text block)  Explanation of body of authorisation  Date of authorisation for issue of financial statements  Explanation of fact that entity's owners or others have power to amend financial statements after issue  Disclosure of non-adjusting events after reporting period [text block]  Disclosure of non-adjusting events after reporting period [text block]  Disclosure of non-adjusting events after reporting period [text block]  Non-adjusting events after reporting period [text bloek]  Non-adjusting events after reporting period [text bloek]	text text X duration, debit X duration, debit X xxx duration XxXX duration text text text text text text text tex	IAS 34.16A d Disclosure IAS 34.16A f Disclosure IAS 34.16A i Disclosure IAS 34.16A i Disclosure IAS 34.16A i Disclosure IAS 34.19 Disclosure IAS 10.17 Disclosure IAS 10.11 Disclosure IAS 10.12 Disclosure		AASB 134.RDR19.1
Explanation of nature and amount of changes in estimates of amounts reported in prior interim periods or prior financial years  Explanation of issues, repurchases and repayments of debt and equity securities  Dividends paid, ordinary shares  Dividends paid, ordinary shares per share  Dividends paid, other shares per share  Explanation of events after interim period that have not been reflected  Explanation of events after interim period that have not been reflected  Explanation of offect of changes in composition of entity during interim period  Description of compliance with IFRSs if applied for interim financial report  Statement of compliance with reduced disclosure requirements if applied for interim financial report  Description of nature and amount of change in estimate during final interim period  (S15000) Notes - Events after reporting period  Disclosure of events after reporting period (text block)  Explanation of body of authorisation  Date of authorisation for issue of financial statements  Explanation of fact that entity's owners or others have power to amend financial statements after issue  Disclosure of non-adjusting events after reporting period (text block)  Disclosure of non-adjusting events after reporting period (text block)  Disclosure of non-adjusting events after reporting period (text block)  Disclosure of non-adjusting events after reporting period (text block)  Non-adjusting events after reporting period (text block)  Anjor business combination [member]  Disposal of major subsidiary [member]  Announcement of plan to discontinue operation [member]	text text  X duration, debit X duration, debit X duration debit XXX duration text text text text text text text tex	IAS 34.16A d Disclosure IAS 34.16A P Disclosure IAS 34.16A f Disclosure IAS 34.16A i Disclosure IAS 34.19 Disclosure IAS 34.19 Disclosure IAS 30.2 Disclosure IAS 10.2 Disclosure IAS 10.17 Disclosure IAS 10.12 Disclosure IAS 10.12 Disclosure IAS 10.14 Disclosure IAS 10.15 Disclosure IAS 10.15 Disclosure IAS 10.16 Disclosure IAS 10.17 Disclosure IAS 10.18 Disclosure IAS 10.19 Disclosure IAS 10.19 Disclosure IAS 10.21 Disclosure IAS 10.22 Disclosure IAS 10.22 a Example IAS 10.22 a Example IAS 10.22 b Example		AASB 134.RDR19.1
Explanation of nature and amount of changes in estimates of amounts reported in prior interim periods or prior financial years  Explanation of issues, repurchases and repayments of debt and equity securities  Dividends paid, ordinary shares  Dividends paid, ordinary shares per share  Dividends paid, other shares per share  Explanation of events after interim period that have not been reflected  Explanation of events after interim period that have not been reflected  Explanation of effect of changes in composition of entity during interim period  Description of compliance with IFRSs if applied for interim financial report  Statement of compliance with reduced disclosure requirements if applied for interim financial report  Description of nature and amount of change in estimate during final interim period  [315000] Notes - Events after reporting period  Disclosure of events after reporting period (text block)  Explanation of body of authorisation  Date of authorisation for issue of financial statements  Explanation of fact that entity's owners or others have power to amend financial statements after issue  Disclosure of non-adjusting events after reporting period (text block)  Disclosure of non-adjusting events after reporting period [text block]  Disclosure of non-adjusting events after reporting period [text block]  Non-adjusting events after reporting period [member]  Major business combination [member]  Disposal of major subsidiary [member]	text  X duration, debit  X duration, debit  X duration, debit  X xXX duration  text  text	IAS 34.16A d Disclosure IAS 34.16A f Disclosure IAS 34.16A i Disclosure IAS 34.16A i Disclosure IAS 34.16A i Disclosure IAS 34.19 Disclosure IAS 10.17 Disclosure IAS 10.11 Disclosure IAS 10.12 Disclosure		AASB 134.RDR19.1

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Expropriation of major assets by government [member]	member	IAS 10.22 c Example		
Destruction of major production plant [member]	member	IAS 10.22 d Example		
Announcing or commencing implementation of major restructuring [member]	member	IAS 10.22 e Example		
Major ordinary share transactions [member]	member	IAS 10.22 f Example		
Potential ordinary share transactions [member]	member	IAS 10.22 f Example		
Abnormally large changes in asset prices or foreign exchange rates [member]	member	IAS 10.22 g Example		
Changes in tax rates or tax laws enacted or announced [member]	member	IAS 10.22 h Example IAS 10.22 i Example		
Entering into significant commitments or contingent liabilities [member]  Commencement of major litigation [member]	member member	IAS 10.22 I Example		
Disclosure of non-adjusting events after reporting period [line items]	line items	I G TO LE J Example		
Description of nature of non-adjusting event after reporting period	text	IAS 10.21 a <sub>Disclosure</sub>		
Explanation of financial effect of non-adjusting event after reporting period [text block]	text block	IAS 10.21 b Disclosure		
Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners	X <sub>duration</sub>	IAS 10.13 Disclosure IAS 1.137 a Disclosure		
[816000] Notes - Hyperinflationary reporting				
Disclosure of hyperinflationary reporting [text block]	text block	IAS 29 - Disclosures Disclosure		
Explanation of fact that financial statements and corresponding figures for previous periods have been restated for changes in general purchasing power of functional currency	text	IAS 29.39 a Disclosure		
	text	IAC 20 20 b		
currency		IAS 29.39 b Disclosure		
Description of identity of price index	text	IAS 29.39 C Disclosure		
Level of price index	X.XX <sub>instant</sub>	IAS 29.39 c <sub>Disclosure</sub>		
Price index movements  Gains (losses) on net monetary position	X.XX <sub>duration</sub> X <sub>duration, credit</sub>	IAS 29.9 Disclosure		
[817000] Notes - Business combinations	duration, credit	Disclosure		
Disclosure of business combinations [text block]	text block	IFRS 3 - Disclosures Disclosure		
Description of nature and financial effect of business combinations during period	text	IFRS 3.59 a <sub>Disclosure</sub>		
Description of nature and financial effect of business combinations after reporting period before statements authorised for issue	text	IFRS 3.59 b Disclosure		
Explanation of financial effect of adjustments related to business combinations	text	IFRS 3.61 Disclosure		
Additional information about nature and financial effect of business combination	text	IFRS 3.63 Disclosure		
Disclosure of detailed information about business combination [text block]	text block	IFRS 3 - Disclosures application of		
	text block	paragraphs 59 and 61 Disclosure		
Disclosure of detailed information about business combination [abstract]  Disclosure of detailed information about business combination [table]	table	IFRS 3.B64 Disclosure		
Business combinations [axis]	axis	IFRS 3.B64 Disclosure		
Entity's total for business combinations [member]	member [default]	IFRS 3.B67 Disclosure IFRS 3.B64 Disclosure		
Business combinations [member]	member	IFRS 3.B64 Disclosure		
Aggregated individually immaterial business combinations [member]  Disclosure of detailed information about business combination [line items]	member line items	IFRS 3.B65 Disclosure		
Name of acquiree	text	IFRS 3.B64 a Disclosure		
Description of acquiree	text	IFRS 3.B64 a Disclosure		
Date of acquisition	yyyy-mm-dd	IFRS 3.B64 b Disclosure		
Percentage of voting equity interests acquired	X.XX instant	IFRS 3.B64 c Disclosure		
Description of primary reasons for business combination	text	IFRS 3.B64 d <sub>Disclosure</sub>		
Description of how acquirer obtained control of acquiree	text	IFRS 3.B64 d Disclosure		
Description of factors that make up goodwill recognised  Acquisition-date fair value of total consideration transferred [abstract]	text	IFRS 3.B64 e Disclosure		
Cash transferred	X instant, credit	IFRS 3.B64 f (i) Disclosure	AASB 3.RDRB65.1	
Other tangible or intangible assets transferred	X instant, credit	IFRS 3.B64 f (ii) Disclosure	AASB 3.RDRB65.1	
Liabilities incurred	X instant, credit	IFRS 3.B64 f (iii) Disclosure	AASB 3.RDRB65.1	
Equity interests of acquirer	X instant, credit	IFRS 3.B64 f (iv) Disclosure	AASB 3.RDRB65.1	
Number of instruments or interests issued or issuable	X.XX instant	IFRS 3.B64 f (iv) Disclosure	AASB 3.RDRB65.1	
Description of method of measuring fair value of instruments or interests	text	IFRS 3.B64 f (iv) Disclosure	AASB 3.RDRB65.1	
Total consideration transferred, acquisition-date fair value  Contingent consideration recognised as of acquisition date	X instant, credit	IFRS 3.B64 f <sub>Disclosure</sub> IFRS 3.B64 g (i) <sub>Disclosure</sub>	AASB 3.RDRB65.1	
Indemnification assets recognised as of acquisition date	X instant, credit X instant, debit	IFRS 3.B64 g (i) Disclosure		
Description of arrangement for contingent consideration arrangements and indemnification assets	text	IFRS 3.B64 g (ii) Disclosure	AASB 3.RDRB65.1	
Description of basis for determining amount of payment for contingent consideration arrangements and	text	IFRS 3.B64 g (ii) Disclosure		
indemnification assets	text	Disclosure	AASB 3.RDRB65.1	
Description of estimate of range of undiscounted outcomes from contingent consideration arrangements and indemnification assets	text	IFRS 3.B64 g (iii) Disclosure	AASB 3.RDRB65.1	
Description of explanation of fact and reasons why range of outcomes from contingent consideration	tout	IFRS 3.B64 g (iii) Disclosure	70.00 3.1101.003.1	
arrangements and indemnification assets cannot be estimated	text	Disclosure	AASB 3.RDRB65.1	
Explanation of fact that maximum amount of payment for contingent consideration arrangements and indemnification assets is unlimited	text	IFRS 3.B64 g (iii) Disclosure	AASB 3.RDRB65.1	
Amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed				
[abstract]	,	1500 2 004		
Financial assets recognised as of acquisition date	X instant, debit	IFRS 3.B64 i Example IFRS 3.IE72 Example	AASB 3.RDRB65.1	
Inventory recognised as of acquisition date  Property, plant and equipment recognised as of acquisition date	X instant, debit X instant, debit	IFRS 3.IE72 Example, IFRS 3.B64 i Example IFRS 3.B64 i Example, IFRS 3.IE72 Example	AASB 3.RDRB65.1	
Identifiable intangible assets recognised as of acquisition date	X instant, debit X instant, debit	IFRS 3.B64 i Example IFRS 3.IE72 Example	AASB 3.RDRB65.1 AASB 3.RDRB65.1	
Customer-related intangible assets recognised as of acquisition date	X instant, debit	IFRS 3.B64 i Common practice	, and J.Neudi.1	
Technology-based intangible assets recognised as of acquisition date	X instant, debit	IFRS 3.B64 i Common practice		
Financial liabilities recognised as of acquisition date	(X) instant, credit	IFRS 3.IE72 Example, IFRS 3.B64 i Example	AASB 3.RDRB65.1	
Contingent liabilities recognised as of acquisition date	(X) instant, credit	IFRS 3.IE72 Example, IFRS 3.B64 i Example	AASB 3.RDRB65.1	
Net identifiable assets acquired (liabilities assumed)	X instant, debit	IFRS 3.IE72 Example, IFRS 3.B64 i Example	AASB 3.RDRB65.1	
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 instant, debit	IFRS 3.B64 i Common practice		
Current assets recognised as of acquisition date	X instant, debit	IFRS 3.B64 i Common practice		
Non-current liabilities recognised as of acquisition date	(X) instant, credit	IFRS 3.B64 i Common practice		
Current liabilities recognised as of acquisition date	(X) instant, credit	IFRS 3.B64 i Common practice		
Trade and other payables reconsised as of acquisition date	(X) instant, credit X instant, debit	IFRS 3.864 i Common practice		
Trade and other payables recognised as of acquisition date		IFRS 3.B64 I Common practice		
Deferred tax assets recognised as of acquisition date				
	(X) instant, credit (X) instant, credit	IFRS 3.B64 i Common practice		
Deferred tax assets recognised as of acquisition date  Deferred tax liabilities recognised as of acquisition date	(X) instant, credit			
Deferred tax assets recognised as of acquisition date  Deferred tax liabilities recognised as of acquisition date  Borrowings recognised as of acquisition date	(X) instant, credit (X) instant, credit (X) instant, credit X instant, debit	IFRS 3.864 i Common practice IFRS 3.864 i Common practice IFRS 3.864 i Common practice		
Deferred tax assets recognised as of acquisition date  Deferred tax liabilities recognised as of acquisition date  Borrowings recognised as of acquisition date  Deferred income recognised as of acquisition date  Cash and cash equivalents recognised as of acquisition date  Goodwill recognised as of acquisition date	(X) instant, credit (X) instant, credit (X) instant, credit X instant, debit X instant, debit	IFRS 3.864 İ <sub>Common practice</sub> IFRS 3.864 İ <sub>Common practice</sub> IFRS 3.864 İ <sub>Common practice</sub> IFRS 3.864 <sub>Exampler</sub> IFRS 3.1E72 <sub>Example</sub>		
Deferred tax assets recognised as of acquisition date  Deferred tax liabilities recognised as of acquisition date  Borrowings recognised as of acquisition date  Deferred income recognised as of acquisition date  Cash and cash equivalents recognised as of acquisition date  Goodwill recognised as of acquisition date  Goodwill recognised as of acquisition date	(X) instant, credit (X) instant, credit (X) instant, credit X instant, credit X instant, debit X instant, debit X instant, debit	IFRS 3.B64 i Common practice IFRS 3.B64 i Common practice IFRS 3.B64 i Common practice IFRS 3.B64 i Common practice IFRS 3.B64 Example IFRS 3.IE72 Example IFRS 3.B64 k Disclosure		
Deferred tax assets recognised as of acquisition date  Deferred tax liabilities recognised as of acquisition date  Borrowings recognised as of acquisition date  Deferred income recognised as of acquisition date  Cash and cash equivalents recognised as of acquisition date  Goodwill recognised as of acquisition date  Goodwill expected to be deductible for tax purposes  Gain recognised in bargain purchase transaction	(X) instant, credit (X) instant, credit (X) instant, credit (X) instant, debit X instant, debit X instant, debit X duration, credit X duration, credit	IFRS 3.864 I common practice IFRS 3.864 I common practice IFRS 3.864 I common practice IFRS 3.864 Loample IFRS 3.1E72 Loample IFRS 3.864 N Ducksture IFRS 3.864 n (I) Ducksture	AASB 3.RDRB65.1	
Deferred tax assets recognised as of acquisition date  Deferred tax liabilities recognised as of acquisition date  Borrowings recognised as of acquisition date  Deferred income recognised as of acquisition date  Cash and cash equivalents recognised as of acquisition date  Goodwill recognised as of acquisition date  Goodwill recognised as of acquisition date	(X) instant, credit (X) instant, credit (X) instant, credit X instant, credit X instant, debit X instant, debit X instant, debit	IFRS 3.B64 i Common practice IFRS 3.B64 i Common practice IFRS 3.B64 i Common practice IFRS 3.B64 i Common practice IFRS 3.B64 Example IFRS 3.IE72 Example IFRS 3.B64 k Disclosure	AASB 3.RDRB65.1  AASB 3.RDRB65.1	
Deferred tax assets recognised as of acquisition date  Deferred tax liabilities recognised as of acquisition date  Borrowings recognised as of acquisition date  Deferred income recognised as of acquisition date  Cash and cash equivalents recognised as of acquisition date  Goodwill recognised as of acquisition date  Goodwill expected to be deductible for tax purposes  Gain recognised in bargain purchase transaction  Description of line item in statement of comprehensive income in which gain in bargain purchase transaction	(X) instant, credit (X) instant, credit (X) instant, credit (X) instant, credit X instant, debit X instant, debit X instant, debit X duration, credit text	IFRS 3.864 i common practice IFRS 3.864 i Common practice IFRS 3.864 i Common practice IFRS 3.864 V Doctore IFRS 3.864 V Doctore IFRS 3.864 n (i) Ducdoure IFRS 3.864 n (ii) Ducdoure IFRS 3.864 n (ii) Ducdoure		
Deferred tax assets recognised as of acquisition date  Deferred tax liabilities recognised as of acquisition date  Borrowings recognised as of acquisition date  Deferred income recognised as of acquisition date  Cash and cash equivalents recognised as of acquisition date  Goodwill recognised as of acquisition date  Goodwill expected to be deductible for tax purposes  Gain recognised in bargain purchase transaction  Description of line item in statement of comprehensive income in which gain in bargain purchase transaction is recognised	(X) instant, credit (X) instant, credit (X) instant, credit (X) instant, credit X instant, debit X instant, debit X instant, debit X instant, debit X duration, credit text	IFRS 3.864 I common practice IFRS 3.864 I common practice IFRS 3.864 I common practice IFRS 3.864 Loample IFRS 3.1E72 Example IFRS 3.864 N Disclosure IFRS 3.864 n (I) Disclosure IFRS 3.864 n (I) Disclosure		

Label		Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
	Description of valuation techniques and significant inputs used to measure non-controlling interest in acquiree		IEDS 2 REA o Ital		
	measured at fair value	text	IFRS 3.B64 o (ii) Disclosure		
		X instant, credit	IFRS 3.B64 p (i) Disclosure	AASB 3.RDRB65.1	
	Gain (loss) recognised as result of remeasuring to fair value equity interest in acquiree held by acquirer before business combination	X <sub>duration, credit</sub>	IFRS 3.B64 p (ii) Disclosure	AASB 3.RDRB65.1	
	Description of line item of statement of comprehensive income in which gain or loss as result of remeasuring to fair value equity interest is recognised	text	IFRS 3.B64 p (ii) Disclosure	AASB 3.RDRB65.1	
	Revenue of acquiree since acquisition date	X <sub>duration, credit</sub>	IFRS 3.B64 q (i) Disclosure	AA36 3.RUR603.1	
	Profit (loss) of acquiree since acquisition date	X <sub>duration, credit</sub>	IFRS 3.B64 q (i) Disclosure		
	Revenue of combined entity as if combination occurred at beginning of period  Profit (loss) of combined entity as if combination occurred at beginning of period	X <sub>duration, credit</sub> X <sub>duration, credit</sub>	IFRS 3.B64 q (ii) Disclosure		
	Explanation of fact and explanation of why disclosure of information on revenues and profit or loss is	text	IFRS 3.B64 q Disclosure		
	impracticable Description of reasons why initial accounting for business combination is incomplete	text	IFRS 3.B67 a (i) Disclosure		
	Description of assets, liabilities, equity interests or items of consideration for which initial accounting is	text	IFRS 3.B67 a (ii) Disclosure		
	incomplete  Description of nature of any measurement period adjustments recognised for particular assets, liabilities, non-	text	IFRS 3.B67 a (iii) Disclosure		
	controlling interests or items of consideration  Measurement period adjustments recognised for particular assets, liabilities, non-controlling interests or items of				
	consideration	X <sub>duration</sub>	IFRS 3.B67 a (iii) Disclosure		
	Increase (decrease) in contingent consideration asset (liability)  Explanation of any changes in recognised amounts of contingent consideration	X <sub>duration, debit</sub> text	IFRS 3.B67 b (i) Disclosure IFRS 3.B67 b (i) Disclosure		
	Explanation of any changes in range of undiscounted outcomes and reasons for those changes for contingent consideration	text	IFRS 3.B67 b (ii) Disclosure		
		text	IFRS 3.B67 b (iii) Disclosure		
		text	III O 3.007 D (III) Disclosure		
	Gain (loss) that relates to identifiable assets acquired or liabilities assumed in business combination and is of such size, nature or incidence that disclosure is relevant to understanding combined entity's financial statements	X <sub>duration, credit</sub>	IFRS 3.B67 e Disclosure		
	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 <sub>Disclosure</sub>		
	re of reconciliation of changes in goodwill [text block]	text block	IFRS 3.B67 d <sub>Disclosure</sub>		
	osure of reconciliation of changes in goodwill [abstract] sclosure of reconciliation of changes in goodwill [table]	table	IFRS 3.B67 d Disclosure		
	Business combinations [axis]	axis	IFRS 3.B64 <sub>Disclosure</sub>		
	Entity's total for business combinations [member]	member [default]	IFRS 3.B67 Disclosurer IFRS 3.B64 Disclosure		
	Business combinations [member]	member	IFRS 3.B64 Disclosure		
	Aggregated individually immaterial business combinations [member]	member	IFRS 3.B65 <sub>Disclosure</sub>		
			IAS 38.118 e Disclosurer Expiry date 2021- 01-01 IFRS 7.IG29 Common practicer		
			IFRS 3.B67 d Disclosure, IAS 40.79 c Disclosure, IAS 41.50 Disclosure, Expiry date 2021-01-		
	Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	01 IFRS 7.37 b Common practice, IAS 40.76		
			Disclosure, IAS 41.54 f Disclosure, IFRS 7.35H Disclosure, IAS 16.73 e Disclosure, IAS 40.79 d		
			Disclosure, IFRS 7.351 Disclosure, IAS 16.73 d		
			Disclosure IAS 38.118 C Disclosure		
			Expiry date 2021-01-01 IFRS 7.IG29 a		
			Disclosure, IFRS 7.351 Disclosure, IFRS 3.B67 d		
	Carrying amount [member]	member [default]	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		
			IAS 41.54 f Disclosure, Expiry date 2021-01-		
			01 IFRS 7.IG29 Common practice, IFRS 7.35N		
	Gross carrying amount [member]	member	Example, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, Expiry date 2021-01-		
	Gross Carrying amount [member]	member	01 IFRS 7.37 b Common practice, IAS 16.73 d		
			Disclosure, IFRS 7.35M Disclosure, IFRS 3.867 d		
			Disclosure/ IFR3 7.331 Disclosure		
			IAS 40.79 c Common practice, Expiry date		
			2021-01-01 IFRS 7.37 b Example, Expiry		
	Accumulated impairment [member]	member	date 2021-01-01 IFRS 7.IG29 b <sub>Example</sub> , IAS 41.54 f <sub>Common practice</sub> , IAS 16.73 d		
			Common practice IFRS 3.B67 d Disclosure		
			IFRS 7.35H Disclosure, IAS 38.118 c Common practice, IFRS 7.35N Example		
in	sclosure of reconciliation of changes in goodwill [line items]	line items			
- Di	Reconciliation of changes in goodwill [abstract]				
	Goodwill at beginning of period	X instant, debit	IAS 36.135 a <sub>Disclosure</sub> , IAS 1.54 c <sub>Disclosure</sub> ,		
		motoric, occid	IAS 36.134 a Disclosure/ IFRS 3.B67 d Disclosure		
	Changes in goodwill [abstract]  Additional recognition, goodwill	X <sub>duration, debit</sub>	IFRS 3.B67 d (ii) Disclosure		
	Subsequent recognition of deferred tax assets, goodwill	(X) duration, credit	IFRS 3.B67 d (iii) Disclosure		
	Decrease through classified as held for sale, goodwill  Goodwill derecognised without having previously been included in disposal group classified as held for	(X) duration, credit	IFRS 3.B67 d (iv) Disclosure		
	sale	(X) duration, credit	IFRS 3.B67 d (iv) Disclosure		
	Impairment loss recognised in profit or loss, goodwill Increase (decrease) through net exchange differences, goodwill	(X) <sub>duration</sub> X <sub>duration, debit</sub>	IFRS 3.B67 d (v) Disclosure		
	Increase (decrease) through other changes, goodwill	X duration, debit	IFRS 3.B67 d (vii) Disclosure		
	Total increase (decrease) in goodwill	X <sub>duration, debit</sub>	IFRS 3.B67 d Disclosure		
	Goodwill at end of period	X instant, debit	IAS 36.135 a Disclosure, IAS 1.54 c Disclosure,		
			IAS 36.134 a Disclosure IFRS 3.B67 d Disclosure		
	re of transactions recognised separately from acquisition of assets and assumption of liabilities in business tion [text block]	text block	IFRS 3.B64 I Disclosure		
Disclo	osure of transactions recognised separately from acquisition of assets and assumption of liabilities in business plantion [abstract]				
Di	sclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business	table	IFRS 3.B64 I Disclosure		
cc	mbination [table] Business combinations [axis]	axis	IFRS 3.B64 Disclosure		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
		IFDC 2 DC7		
Entity's total for business combinations [member]	member [default]	IFRS 3.B67 Disclosure IFRS 3.B64 Disclosure IFRS 3.B64 Disclosure		
Business combinations [member]  Aggregated individually immaterial business combinations [member]	member member	IFRS 3.B65 Disclosure		
Transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [axis]	axis	IFRS 3.B64 I Disclosure		
combination [axis] Transactions recognised separately from acquisition of assets and assumption of liabilities in business	member [default]	IFRS 3.B64 I Disclosure		
combination [member]  Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business		TITO 3.504   Disclosure		
combination [line items]	line items			
Description of transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	text	IFRS 3.B64 m Disclosure, IFRS 3.B64 I Disclosure, IFRS 3.B64 I (i) Disclosure		
Description of accounting for transaction recognised separately from acquisition of assets and assumption of	text	IFRS 3.B64 I (ii) Disclosure		
liabilities in business combination  Amounts recognised for transaction recognised separately from acquisition of assets and assumption of liabilities				
in dusiness combination		IFRS 3.B64 I (iii) Disclosure		
Acquisition-related costs for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	duration, debit	IFRS 3.B64 m <sub>Disclosure</sub>		
Acquisition-related costs recognised as expense for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	X <sub>duration, debit</sub>	IFRS 3.B64 m <sub>Disclosure</sub>		
Issue costs not recognised as expense for transaction recognised separately from acquisition of assets	X <sub>duration, debit</sub>	IFRS 3.B64 m <sub>Disclosure</sub>		
and assumption of liabilities in business combination	unitarity debit	Discosure		
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.B64 I (iii) Disclosure		
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.B64 m <sub>Disclosure</sub>		
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.B64 I (iv) Disclosure		
Description of how issue costs not recognised as expense were recognised for transaction recognised separately	text	IFRS 3.B64 m Disclosure		
from acquisition of assets and assumption of liabilities in business combination	text			
Disclosure of acquired receivables [text block] Disclosure of acquired receivables [abstract]	text block	IFRS 3.B64 h Disclosure		
Disclosure of acquired receivables [abstract]	table	IFRS 3.B64 h Disclosure		
Business combinations [axis]	axis	IFRS 3.B64 <sub>Disclosure</sub>		
Entity's total for business combinations [member]	member [default]	IFRS 3.B67 Disclosure IFRS 3.B64 Disclosure		
Business combinations [member]	member	IFRS 3.B64 <sub>Disclosure</sub>		
Aggregated individually immaterial business combinations [member]  Classes of acquired receivables [axis]	member	IFRS 3.B65 Disclosure IFRS 3.B64 h Disclosure		
Classes of acquired receivables [member]	member [default]	IFRS 3.B64 h Disclosure		
Loans acquired in business combination [member]	member	IFRS 3.B64 h Example		
Direct finance leases acquired in business combination [member]	member	IFRS 3.B64 h Example		
Disclosure of acquired receivables [line items]  Fair value of acquired receivables	line items	IFRS 3.B64 h (i) Disclosure		
Gross contractual amounts receivable for acquired receivables	X instant, debit	IFRS 3.B64 h (ii) Disclosure		
Best estimate at acquisition date of contractual cash flows not expected to be collected for acquired receivables	X instant, debit	IFRS 3.B64 h (iii) Disclosure		
Disclosure of contingent liabilities in business combination [text block]	text block	IFRS 3.B64 j Disclosure		
Disclosure of contingent liabilities in business combination [abstract]				
Disclosure of contingent liabilities in business combination [table]	table	IFRS 3.B64 j <sub>Disclosure</sub> , IFRS 3.B67 c <sub>Disclosure</sub>		
Business combinations [axis]	axis	IFRS 3.B64 Disclosure		
Entity's total for business combinations [member]	member [default]	IFRS 3.B67 <sub>Disclosure</sub> IFRS 3.B64 <sub>Disclosure</sub>		
Business combinations [member]	member	IFRS 3.B64 Disclosure		
Aggregated individually immaterial business combinations [member]	member	IFRS 3.B65 Disclosure		
Classes of contingent liabilities [axis]	axis	IFRS 3.B67 c <sub>Disclosure</sub> , IAS 37.86 <sub>Disclosure</sub>		
Contingent liabilities [member]	member [default]	IAS 37.88 Disclosure, IFRS 3.B67 C Disclosure		
		IAS 37.88 Example		
Warranty contingent liability [member] Restructuring contingent liability [member]	member member	IAS 37.88 Example		
Legal proceedings contingent liability [member]	member	IAS 37.88 Example		
Onerous contracts contingent liability [member]  Contingent liability for decommissioning, restoration and rehabilitation costs [member]	member	IAS 37.88 Example IAS 37.88 Example		
Contingent liabilities related to joint ventures [member]	member member	IAS 37.88 Example		
Share of contingent liabilities of associates [member]	member	IAS 37.88 Example		
Other contingent liabilities [member]  Items of contingent liabilities [axis]	member axis	IAS 37.88 Example IFRS 3.B64 j Disclosure		
Items of contingent liabilities [axis]  Items of contingent liabilities [member]	member [default]	IFRS 3.B64 j Disclosure		
Disclosure of contingent liabilities in business combination [line items]	line items	) bisdosure		
Description of nature of obligation, contingent liabilities in business combination	text	IFRS 3.B64 j <sub>Disclosure</sub> , IFRS 3.B67 c <sub>Disclosure</sub> ,		
- 200 profession of rootene or congestion, containgent maximus in business complimation		IFRS 3.B64 j (i) Disclosure		
Description of expected timing of outflows, contingent liabilities in business combination	text	IFRS 3.B67 c <sub>Disclosure</sub> , IFRS 3.B64 j <sub>Disclosure</sub>		
Indication of uncertainties of amount or timing of outflows, contingent liabilities in business combination	text	IFRS 3.B64 j (i) Disclosure, IFRS 3.B67 c Disclosure, IFRS 3.B64 j Disclosure		
Description of major assumptions made concerning future events, contingent liabilities in business combination	text	IFRS 3.B67 C Disclosure, IFRS 3.B64 j Disclosure		
Expected reimbursement, contingent liabilities in business combination	X instant, debit	IFRS 3.B67 c <sub>Disclosure</sub> , IFRS 3.B64 j <sub>Disclosure</sub>		
Asset recognised for expected reimbursement, contingent liabilities in business combination	X instant, debit	IFRS 3.B64 j <sub>Disclosure</sub> , IFRS 3.B67 c <sub>Disclosure</sub>		
Explanation of estimated financial effect, contingent liabilities in business combination	text	IFRS 3.B64 j (i) Disclosure		
Estimated financial effect, contingent liabilities in business combination	X instant, credit	IFRS 3.B64 j (i) Disclosure		
Explanation of possibility of reimbursement, contingent liabilities in business combination	text	IFRS 3.B64 j (i) Disclosure		
Description of reasons why liability cannot be measured reliably  Reconciliation of changes in contingent liabilities recognised in business combination [abstract]	text			
Contingent liabilities recognised in business combination at beginning of period	X instant, credit	IFRS 3.B67 c Disclosure		
Changes in contingent liabilities recognised in business combination [abstract]  Additional liabilities, contingent liabilities recognised in business combination [abstract]				
New liabilities, contingent liabilities recognised in business combination	X <sub>duration</sub> , credit	IFRS 3.B67 c Common practice IFRS 3.B67 c Disclosure		
Increase in existing liabilities, contingent liabilities recognised in business combination  Total additional liabilities, contingent liabilities recognised in business combination	X <sub>duration, credit</sub>	IFRS 3.B67 C Disclosure		
Settled liabilities, contingent liabilities recognised in business combination	(X) <sub>duration, debit</sub>	IFRS 3.B67 c Disclosure		

el 1	Туре	IFRS Reference	Additional AU Reference	AU Reference
	770	The feet content conte	to IFRS elements	nerer ente
	(X) <sub>duration, debit</sub>	IFRS 3.B67 c Disclosure		
Increase through adjustments arising from passage of time, contingent liabilities recognised in business combination	X <sub>duration, credit</sub>	IFRS 3.B67 C Disclosure		
Increase (decrease) through change in discount rate contingent liabilities recognised in hydrogen	X duration, credit	IFRS 3.B67 C Directorura		
Combination		Discourc		
	X <sub>duration, credit</sub>	IFRS 3.B67 C Disclosure		
Explanation of which disclosures could not be made and reasons why they cannot be made if initial accounting for	X instant, credit			
business combination is incomplete at time financial statements are authorised for issue	text	IFRS 3.B66 Disclosure		
18000] Notes - Related party	hout block	IAC 24 Diselectors		
	text block text	IAS 24 - Disclosures Disclosure IAS 1.138 C Disclosure, IAS 24.13 Disclosure		
	text	IAS 1.138 c Disclosure, IAS 24.13 Disclosure		
	text	IAS 24.13 Disclosure		
Explanation of relationships between parent and subsidiaries t	text	IAS 24.13 Disclosure		
	X <sub>duration, debit</sub>	IAS 24.17 a Disclosure		
	X duration, debit	IAS 24.17 b Disclosure		
	X <sub>duration</sub> , debit	IAS 24.17 c Disclosure IAS 24.17 d Disclosure		
	X duration, debit	IAS 24.17 e Disclosure		
1 2 1	X <sub>duration, debit</sub>	IAS 24.17 Disclosure		
Disclosure of transactions between related parties [text block]	text block	IAS 24.18 Disclosure		
Disclosure of transactions between related parties [abstract]				
, , ,	table axis	IAS 24.19 Disclosure IAS 24.19 Disclosure		
· · · · · · · · · · · · · · · · · · ·		IAS 24.19 Disclosure		
	member	IAS 24.19 Disclosure		
	member	IAS 24.19 a Disclosure		
Entities with joint control or significant influence over entity [member]	member	IAS 24.19 b <sub>Disclosure</sub>		
Subsidiaries [member]	member	IFRS 12.B4 a <sub>Disclosure</sub> , IAS 24.19 c <sub>Disclosure</sub> ,		
Subsidiaries (member)	member	IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub>		
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		
Joint ventures where entity is venturer [member]	member	IAS 24.19 e <sub>Disclosure</sub>		
	member	IAS 24.19 f Disclosure		
	member	IAS 24.19 g <sub>Disclosure</sub>		
	line items text	IAS 24.18 Disclosure		
	text	IAS 24.18 Disclosure		
Related party transactions [abstract]				
	X <sub>duration</sub> , debit	IAS 24.21 a Example		
	X <sub>duration, credit</sub>	IAS 24.21 a Example IAS 24.21 b Example		
	X <sub>duration</sub> , debit	IAS 24.21 b Example		
	X <sub>duration, debit</sub>	IAS 24.21 c <sub>Example</sub>		
Revenue from rendering of services, related party transactions	X <sub>duration</sub> , credit	IAS 24.21 c Example		
	X <sub>duration</sub>	IAS 24.21 d <sub>Example</sub>		
	X <sub>duration</sub>	IAS 24.21 d Example		
	X <sub>duration</sub>	IAS 24.21 e Example IAS 24.21 e Example		
	X <sub>duration</sub>	IAS 24.21 f Example		
	X <sub>duration</sub>	IAS 24.21 f Example		
	X <sub>duration</sub>	IAS 24.21 g Example		
	X <sub>duration</sub>	IAS 24.21 g Example		
	X <sub>duration</sub>	IAS 24.21 h Example		
	X <sub>duration</sub>	IAS 24.21 h Example		
	X <sub>duration</sub>	IAS 24.21 i Example IAS 24.21 i Example		
	X <sub>duration</sub>	IAS 24.21 j Example		
	X duration	IAS 24.21 j Example		
	X <sub>duration</sub>	IAS 24.22 Example		
Outstanding balances for related party transactions [abstract]	uuration	- ·· Example		
	X instant, credit	IAS 24.20 Disclosure IAS 24.18 b Disclosure		
	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 <sub>Disclosure</sub>		
7 1 7	X instant, credit	IAS 24.18 b <sub>Disclosure</sub>		
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 <sub>Disclosure</sub>		
	X <sub>duration</sub> , debit	IAS 24.18 d <sub>Disclosure</sub>		
management entities [text block] Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate	text block	IAS 24.18A Disclosure		
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		
management entities [line items]	line items			
Disclosure that related party transactions were made on terms equivalent to those that prevail in arm's length	X duration, debit	IAS 24.18A Disclosure		
transactions	text	IAS 24.23 Disclosure		
	text	IAS 24.26 Disclosure		
	text	IAS 24.26 a Disclosure		
· · · · · · · · · · · · · · · · · · ·	text	IAS 24.26 b (i) Disclosure		
	text	IAS 24.26 b (ii) Disclosure		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
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,
Disclosure of information in relation to equity instruments provided as compensation to each key management personnel	text block			11, 12,13, 14) Corps Reg 2M.3.03 (Item 15, 16, 17, 18,
[text block]	tout block			19)
, , , , , ,	text block text block			Corps Reg 2M.3.03 (Item 20, 21) Corps Reg 2M.3.03 (Item 22, 23, 24)
personnel [text block]				
[819100] Notes - First time adoption		IFRS 1 - Presentation and disclosure		
· · · · · · · · · · · · · · · · · · ·	text block	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 <sub>Disclosure</sub>		
Disclosure of comparative information prepared under previous GAAP [abstract]  Disclosure of comparative information prepared under previous GAAP [table]	table	IFRS 1.24 Disclosure		
	axis	IFRS 1.24 Disclosure		
IFRSs [member]	member [default]	IFRS 1.24 Disclosure		
		IFRS 1.29 Disclosure' IFRS 1.24 Disclosure'		
Previous GAAP [member]	member	IFRS 1.30 Common practice		
	member	IFRS 1.24 <sub>Disclosure</sub>		
Disclosure of comparative information prepared under previous GAAP [line items]	line items			
Equity	X instant, credit	IFRS 13.93 a <sub>Disclosure</sub> , IFRS 1.32 a (i) Disclosure, IFRS 13.93 e Disclosure, IAS 1.55 Disclosure, IFRS 1.24 a <sub>Disclosure</sub> , IAS 1.78 e Disclosure, IFRS 1.393 b <sub>Disclosure</sub>		
Comprehensive income	X <sub>duration</sub> , 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		
Profit (loss)	${\sf X}_{\sf duration, credit}$	IFRS 1.24 b Disclosurer IFRS 8.23 Disclosurer IAS 1.81A a Disclosurer IFRS 1.32 a (ii) Disclosurer Effective 2021-01-01 (IFRS 17.113 b Exampler IFRS 8.28 b Disclosurer, IFRS 1.01 d (i) Disclosurer, IAS 7.18 b Disclosurer, IAS 7.18 b Exampler, Effective on first application of IFRS 9 IFRS 4.39L e Example		
P	text	IFRS 1.23 Disclosure		
·	text text	IFRS 1.23 <sub>Disclosure</sub> IFRS 1.25 <sub>Disclosure</sub> IFRS 1.23 <sub>Disclosure</sub>		
	text	IFRS 1.23A a Disclosure		
Description of reason why entity is resuming application of IFRSs	text	IFRS 1.23A b Disclosure		
	text	IFRS 1.23B Disclosure IFRS 1.28 Disclosure		
	text	IFRS 1.33 Disclosure		
	text block	IFRS 1.29 Disclosure		
	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, IFRS 1.24 Disclosure,		
Redesignated amount [member]	member	IFRS 1.30 Common practice IFRS 1.29 Common practice		
	line items	Common practice		
Redesignated financial asset as available-for-sale	X instant, debit	Expiry date 2021-01-01 IFRS 1.29 Disclosure		
	X instant, debit	IFRS 1.29 Disclosure		
		Expiry date 2021-01-01 IFRS 1.29		
· · · · · · · · · · · · · · · · · · ·	X instant, credit	Disclosure, IFRS 1.29A Disclosure Expiry date 2021-01-01 IFRS 1.29		
	text	Disclosure, IFRS 1.29A Disclosure		
, ,	text	IFRS 1.29 Disclosure		
Disclosure of fair values of items used as deemed cost [text block]  Disclosure of fair values of items used as deemed cost [abstract]	text block	IFRS 1.30 Disclosure		
Disclosure of fair values of items used as deemed cost [table]	table	IFRS 1.30 <sub>Disclosure</sub>		
	axis	IFRS 1.30 Disclosure		
Aggregate of fair values [member]	member [default]	IFRS 1.30 a Disclosure		
Previous GAAP [member]	member	IFRS 1.29 Disclosurer IFRS 1.24 Disclosurer		
	member	IFRS 1.30 <sub>Common practice</sub> IFRS 1.30 b <sub>Disclosure</sub>		
	line items			
Intangible asset fair value used as deemed cost	X instant, debit	IFRS 1.30 Disclosure		
	X instant, debit X instant, debit	IFRS 1.30 Disclosure		
	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		
	X instant, debit	IFRS 1.31 b <sub>Disclosure</sub> IFRS 1.31 c <sub>Disclosure</sub>		
Description of fact and basis on which carrying amounts determined under previous GAAP were allocated if entity uses	X instant, debit			
exemption in IFRS 1.D8A(b)  Description of fact and basis on which carrying amounts were determined under previous GAAP if entity uses exemption in	text	IFRS 1.31A Disclosure  IFRS 1.31B Disclosure		
	text	IFRS 1.31C Disclosure		
Explanation of how and why entity had, and ceased to have, functional currency for which reliable general price index is				
IFNS 1.08B 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.EZ D Directorium		
IFNS 1.08B 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 Statement that comparative information does not comply with IFRS 7 and IFRS 9	text	IFRS 1.E2 b <sub>Disclosure</sub> IFRS 1.E2 b <sub>Disclosure</sub>		
EFIS 1.08B 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 Statement that comparative information does not comply with IFRS 7 and IFRS 9 Description of basis used to prepare comparative information that does not comply with IFRS 7 and IFRS 9 [322100] Notes - Property, plantand equipment	text	IFRS 1.E2 b Disclosure		
ENS 1.08B 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 Statement that comparative information does not comply with IFRS 7 and IFRS 9 Description of basis used to prepare comparative information that does not comply with IFRS 7 and IFRS 9 [822100] Notes - Property, plant and equipment Disclosure of property, plant and equipment [text block]				
ENS 1.088 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  Statement that comparative information does not comply with IFRS 7 and IFRS 9  Description of basis used to prepare comparative information that does not comply with IFRS 7 and IFRS 9  [322100] Notes = Property, plant and equipment  Disclosure of property, plant and equipment [text block]  Disclosure of detailed information about property, plant and equipment [text block]  Disclosure of detailed information about property, plant and equipment [abstract]	text block text block	IFRS 1.E2 b Disclosure  IAS 16 - Disclosure Disclosure IAS 16.73 Disclosure		
ENS 1.088 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  Statement that comparative information does not comply with IFRS 7 and IFRS 9  Description of basis used to prepare comparative information that does not comply with IFRS 7 and IFRS 9  [322100] Notes - Property, plantand equipment Disclosure of property, plant and equipment [text block]  Disclosure of detailed information about property, plant and equipment [text block]  Disclosure of detailed information about property, plant and equipment [abstract]  Disclosure of detailed information about property, plant and equipment [text block]	text block	IFRS 1.E2 b Disclosure  IAS 16 - Disclosure Disclosure		

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Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
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]  Vehicles [member]	member member	IAS 16.37 C Example 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] Office equipment [member]	member member	IAS 16.37 g Example 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]  Bearer plants [member]	member member	IAS 16.37 <sub>Common practice</sub> IAS 16.37 i <sub>Example</sub>		
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] Power generating assets [member]	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 16.95 Disclosure		
Property, plant and equipment by operating lease status [member]	member [default]	IFRS 16.95 Disclosure		
Property, plant and equipment subject to operating leases [member]	member	IFRS 16.95 Disclosure		
Property, plant and equipment not subject to operating leases [member]	member	IFRS 16.95 Disclosure		
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 38.118 e Ductourre Expiry date 2021- 01-01 IFRS 7.IG29 <sub>Common practice</sub> IFRS 3.867 d Ductourre IAS 40.79 c Dictourre IAS 41.50 <u>Ductourre Expiry date 2021-01-</u> 01 IFRS 7.37 b <u>Common practices</u> IAS 40.76 Ductourre, IAS 41.54 f <u>Dictourre</u> IFRS 7.35H Ductourre, IAS 41.54 f <u>Dictourre</u> IAS 40.79 d <u>Ductourre</u> IAS 1539 <u>Ductourre</u> IAS 16.73 d <u>Ductourre</u> IAS 38.118 c <u>Diuctourre</u> IAS 16.73 d		
Carrying amount [member]	member [default]	Expiry date 2021-01-01 IFRS 7.IG29 a Exampler IAS 38.118 e Disclouruer IAS 40.79 d Disclouruer IFRS 7.351 Disclouruer IFRS 3.867 d Obtoburer IAS 41.670 Disclouruer IAS 16.73 e Disclouruer Expiry date 2021-01- 01 IFRS 7.37 b Exampler IAS 40.76 Disclouruer IFRS 7.35H Disclouruer		
Gross carrying amount [member]	member	IAS 41.54 f <sub>Ductoure</sub> . Expiry date 2021-01-01 IFRS 7.IG29 <sub>Common practice</sub> . IFRS 7.35N <sub>Example</sub> . IAS 38.118 c <sub>Ductoure</sub> . IAS 40.79 c <sub>Ductoure</sub> . IAS 40.120 c <sub>Ductoure</sub> . IAS 40.79 c <sub>Ductoure</sub> . Expiry date 2021-01-01 IFRS 7.37 b <sub>Common practice</sub> . IAS 16.73 d <sub>Ductoure</sub> . IFRS 7.35M <sub>Ductoure</sub> . IFRS 3.867 d <sub>Ductoure</sub> . IFRS 7.35M <sub>Ductoure</sub> .		
Accumulated depreciation, amortisation and impairment [member]	member	IAS 41.54 f <sub>Disclosure</sub> , IAS 40.79 c <sub>Disclosure</sub> , IAS 16.73 d <sub>Disclosure</sub> , IAS 16.75 b <sub>Disclosure</sub> , IAS 38.118 c <sub>Disclosure</sub>		
Accumulated depreciation and amortisation [member]	member	IAS 41.54 f Common practice <sup>1</sup> IAS 38.118 c Common practice <sup>1</sup> IAS 40.79 c Common practice <sup>1</sup> IAS 16.75 b Disclosure <sup>1</sup> IAS 16.73 d Common practice <sup>1</sup>		
Accumulated impairment [member]	member	IAS 40.79 c Common practice Expiry date 2021-01-01 IFRS 7.37 b Campler Expiry date 2021-01-01 IFRS 7.37 b Campler Expiry date 2021-01-01 IFRS 7.1629 b Campler IAS 41.54 f Common practice IAS 16.74 d Diachouser IFRS 7.35H Diachouser IAS 38.118 c Common practice IFRS 7.35N Example		
Disclosure of detailed information about property, plant and equipment [line items]	line items	IAC 16 72 2		
Measurement bases, property, plant and equipment  Depreciation method, property, plant and equipment	text	IAS 16.73 a <sub>Disclosure</sub> IAS 16.73 b <sub>Disclosure</sub>		
Depreciation rate, property, plant and equipment	X.XX <sub>duration</sub>	IAS 16.73 c Disclosure		
Useful life measured as period of time, property, plant and equipment  Useful life measured in production or other similar units, property, plant and equipment	DUR X.XX <sub>duration</sub>	IAS 16.73 c <sub>Disclosure</sub>		
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  Reconciliation of changes in property, plant and equipment [abstract]	text	IAS 16.77 b <sub>Disclosure</sub>		
Reconciliation of changes in property, plant and equipment [abstract]  Property, plant and equipment at beginning of period	X instant, debit	IAS 16.73 e <sub>Disclosure</sub> , IAS 1.54 a <sub>Disclosure</sub>		
Changes in property, plant and equipment [abstract]				
Additions other than through business combinations, property, plant and equipment  Acquisitions through business combinations, property, plant and equipment	X <sub>duration</sub> , debit	IAS 16.73 e (i) <sub>Disclosure</sub> IAS 16.73 e (iii) <sub>Disclosure</sub>		
Increase (decrease) through net exchange differences, property, plant and equipment	X duration, debit	IAS 16.73 e (viii) <sub>Disclosure</sub>		
Depreciation, property, plant and equipment	(X) <sub>duration</sub>	IAS 16.73 e (vii) Disclosure, IAS 16.75 a		
Impairment loss recognised in profit or loss, property, plant and equipment	(X) duration	Disclosure  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	IAS 16.73 e (iv) Disclosurer IAS 16.77 f		
nevaluation increase (vecrease), property, plant and equipment	· duration, debit	Disclosure		

			Additional AU Reference	
Label	Туре	IFRS Reference	to IFRS elements	AU Reference
Impairment loss recognised in other comprehensive income, property, plant and equipment	(X) <sub>duration</sub>	IAS 16.73 e (iv) <sub>Disclosure</sub>		
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	X <sub>duration</sub>	IAS 16.73 e (iv) <sub>Disclosure</sub>		
Increase (decrease) through transfers and other changes, property, plant and equipment [abstract]				
Increase (decrease) through transfers, property, plant and equipment	X <sub>duration, debit</sub>	IAS 16.73 e Common practice		
Increase (decrease) through transfers from (to) investment property, property, plant and equipment		IAS 16.73 e Common practice		
Increase (decrease) through transfers from construction in progress, property, plant and equipment	X	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]	unation, debit	Common practice		
Disposals, property, plant and equipment	(X) duration, credit	IAS 16.73 e (ii) Disclosure IAS 16.73 e Common practice		
Retirements, property, plant and equipment  Total disposals and retirements, property, plant and equipment	(X) duration, credit (X) duration, credit	IAS 16.73 e Common practice		
Decrease through classified as held for sale, property, plant and equipment	(X) <sub>duration, credit</sub>	IAS 16.73 e (ii) Disclosure		
Decrease through loss of control of subsidiary, property, plant and equipment  Total increase (decrease) in property, plant and equipment	(X) <sub>duration, credit</sub> X <sub>duration, debit</sub>	IAS 16.73 e Common practice 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  Description of restrictions on distribution of revaluation surplus to shareholders, property, plant and	X instant, credit	IAS 16.77 f Disclosure		
equipment	text	IAS 16.77 f Disclosure		
Property, plant and equipment, restrictions on title  Description of existence of restrictions on title, property, plant and equipment	X <sub>instant, debit</sub> 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 <sub>duration, credit</sub>	IAS 16.74 d <sub>Disclosure</sub>		
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 Disdosure, IAS 27.18I Disdosure, IFRS 10.C6B Disdosure, Effective 2021-01-01 IFRS 17.C27 Disdosure, IAS 38.130I Disdosure, IAS 16.80A Disdosure		
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 Disclosurer IAS 27.181 Disclosurer IAS 38.1301 Disclosurer IFRS 10.C68 Disclosurer Effective 2021-01-01 IFRS 17.C27 Disclosurer IFRS 11.C138 Disclosurer		
[822200] Notes - Exploration for and evaluation of mineral resources	text block	IERS 6 - Disclosure		
[8322200] Notes - Exploration for and evaluation of mineral resources  Disclosure of exploration and evaluation assets [text block]  Description of accounting policy for exploration and evaluation expenditures [text block]	text block text block	IFRS 6 - Disclosure Disclosure IFRS 6.24 a Disclosure		
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March   1997	Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
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Loans to consumer [member]  Loans to compare entities [member]  Loans to corporate entities [member]  Loans to corporate entities [member]  Indicated to experiment [member]  Trade receivables [member]  Franchial assets at fair value. class [member]  Pranchial assets at fair value through profit or loss, category [member]  Pranchial assets at fair value through profit or loss, category [member]  Asset to experiment [member]  Trade receivables [member]  Pranchial assets at fair value through profit or loss, category [member]  Pranchial assets at at a value through profit or loss, category [member]  Pranchial assets at at a value through profit or loss, category [member]  Pranchial assets at at a value through profit or loss, category [member]  Pranchial assets at a fair value through profit or loss, category [member]  Pranchial assets at a fair value through profit or loss, category [member]  Pranchial assets at fair value through profit or loss, category [member]  Pranchial assets at fair value through profit or loss, category [member]  Pranchial assets at fair value through profit or loss, category [member]  Pranchial assets at fair value through profit or loss, category [member]  Pranchial assets at fair value through profit or loss, category [member]  Pranchial assets at fair value through profit or loss, category [member]  Pranchial assets at fair value through profit or loss, category [member]  Pranchial assets at fair value through profit or loss, category [member]  Pranchial assets at fair value through profit or loss, category [member]  Pranchial assets at fair value through profit or loss, category [member]  Pranchial assets at fair value through profit or loss, category [member]  Pranchial assets at fair value through profit or loss, category [member]  Pranchial assets at fair value through profit or loss, category [member]  Pranchial assets at fair value through profit or loss, category [member]  Pranchial assets at fair value through profit or loss, category [member]  Pranchial assets at fair value t	Financial assets at amortised cost, class [member]	member			
Loans to consumers [member]  Loans to corporate entities (member)  Loans to corporate entities (member)  Annual Experiment (member)  Trade recolvables (member)  Financial asserts at fair value, class (member)  Financial asserts at fair value, class (member)  Trading securities (member)  Derivatives (member)  Derivatives (member)  Provide (member)  Prov	Mortgages [member]	member			
Loans to comparate entities (nember)  Loans to government (nember)  Trade receivables (member)  Trade receivables (member)  Financial assets at fair value, class (member)  Trade receivables (member)  Trade receivables (member)  Trade receivables (member)  Trade receivables (member)  Trade seconties (member)  Trade seconties (member)  Trade seconties (member)  Trade (member)  Trade (member)  Derivatives (member)  Derivatives (member)  Option contract (member)  Trade (member)  Trade (member)  Trade (member)  Option contract (member)  Trade (member)  Trade (member)  Trade (member)  Trade (member)  Trade (member)  Option contract (member)  Trade (mem					
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Financial assets (arkegory (member)  Financial assets at fair value through profit or loss, category (member)  Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category (member)  Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category (member)  Financial assets at fair value through profit or loss, measured as such in accordance with exemption for repurchase of own financial liabilities, category (member)  Financial assets at fair value through profit or loss, measured as such in accordance with exemption for requisition of own equity instruments, category (member)  Financial assets at fair value through profit or loss, measured as such in accordance with exemption for reacquisition of own equity instruments, category (member)  Financial assets at fair value through profit or loss, dassified as held for trading, category (member)  Financial assets at fair value through profit or loss, mandatorily measured at fair value, category member  Financial assets at value through profit or loss, mandatorily measured at fair value, category member  Financial assets at value through profit or loss, mandatorily measured at fair value, category member  Financial assets at value through profit or loss, mandatorily measured at fair value, category member  Financial assets at post value through other comprehensive income, category [member]  Financial assets at fair value through other comprehensive income, category [member]  Financial assets at fair value through other comprehensive income, category [member]  Financial assets at fair value through other comprehensive income, category [member]  Financial assets at fair value through other comprehensive income, category [member]  Financial assets at fair value through other comprehensive income, category [member]  Financial assets at fair value through other comprehensive income, category [member]  Financial assets at fair value through other comprehensive incom	Equity investments [member]	member	IFRS 7.6 Example, IFRS 7.IG40B Example		
Financial assets at fair value through profit or loss, category [member]  Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [member]  Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [member]  Financial assets at fair value through profit or loss, measured as such in accordance with exemption for repurchase of own financial liabilities, category [member]  Financial assets at fair value through profit or loss, measured as such in accordance with exemption for reacquisition of own equity instruments, category [member]  Financial assets at fair value through profit or loss, classified as held for trading, category [member]  Financial assets at fair value through profit or loss, classified as held for trading, category [member]  Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [member]  Financial assets at value through profit or loss, mandatorily measured at fair value, category [member]  Financial assets at value through profit or loss, mandatorily measured at fair value, category [member]  Financial assets at value through profit or loss, mandatorily measured at fair value, category [member]  Financial assets at value through profit or loss, mandatorily measured at fair value, category [member]  Financial assets at value through other comprehensive income, category [member]  Financial assets at anortised cost, category [member]  Financial assets at fair value through other comprehensive income, category [member]  Financial assets at fair value through other comprehensive income, category [member]  Financial assets at fair value through other comprehensive income, category [member]  Financial assets at fair value through other comprehensive income, category [member]  Financial assets at fair value through other comprehensive income, category [member]  Financial assets measured at fair value through other comprehensive income, cate					
Financial assets at fair value through profit or loss, category [member]  Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [member]  Financial assets at fair value through profit or loss, measured as such in accordance with exemption for repurchase of own financial labilities, category [member]  Financial assets at fair value through profit or loss, measured as such in accordance with exemption for reacquisition of own equity instruments, category [member]  Financial assets at fair value through profit or loss, classified as held for trading, category [member]  Financial assets at fair value through profit or loss, manufactorily measured at fair value, category [member]  Financial assets at fair value through profit or loss, manufactorily measured at fair value, category [member]  Financial assets at fair value through profit or loss, manufactorily measured at fair value, category [member]  Financial assets at value through profit or loss, manufactorily measured at fair value, category [member]  Financial assets at value through profit or loss, manufactorily measured at fair value, category [member]  Financial assets at value through profit or loss, manufactorily measured at fair value, category [member]  Financial assets at value through member  Financial assets at value through other comprehensive income, category [member]  Financial assets at fair value through other comprehensive income, category [member]  Financial assets at fair value through other comprehensive income [member]  Financial assets at fair value through other comprehensive income [member]  Financial assets at fair value through other comprehensive income [member]  Financial assets at fair value through other comprehensive income [member]  Financial assets at fair value through other comprehensive income [member]  Financial assets at fair value through other comprehensive income [member]  Financial assets at fair value through other comprehensive income [member]  Financial as	· · ·				
Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [member]  Financial assets at fair value through profit or loss, measured as such in accordance with exemption for repurchase of own financial liabilities, category [member]  Financial assets at fair value through profit or loss, measured as such in accordance with exemption for reacquisition of own equity instruments, category [member]  Financial assets at fair value through profit or loss, classified as held for trading, category [member]  Financial assets at fair value through profit or loss, classified as held for trading, category [member]  Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [member]  Financial assets available-for-sale, category [member]  Held-to-maturity investments, category [member]  Loans and receivables, category [member]  Financial assets at a mortised cost, category [member]  Financial assets at a fair value through other comprehensive income, category [member]  Financial assets at fair value through other comprehensive income, category [member]  Investments in equity instruments designated at fair value through other comprehensive income [member]  Financial assets at fair value through other comprehensive income [member]  Financial assets at fair value through other comprehensive income [member]  Financial assets measured at fair value through other comprehensive income [member]  Financial assets measured at fair value through other comprehensive income [member]  Financial assets measured at fair value through other comprehensive income [member]  Financial assets measured at fair value through other comprehensive income [member]  Financial assets measured at fair value through other comprehensive income [member]  Financial assets measured at fair value through other comprehensive income [member]  Financial assets at fair value through other comprehensive income [member]  Financial assets at fair value through other com					
Financial assets at fair value through profit or loss, measured as such in accordance with exemption for repurchase of own financial labilities, category [member]  Financial assets at fair value through profit or loss, measured as such in accordance with exemption for reacquisition of own equity instruments, category [member]  Financial assets at fair value through profit or loss, classified as held for trading, category [member]  Financial assets at fair value through profit or loss, classified as held for trading, category [member]  Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [member]  Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [member]  Financial assets available-for-sale, category [member]  Held-to-maturity investments, category [member]  Financial assets at a mortised cost, category [member]  Financial assets at at amortised cost, category [member]  Financial assets at fair value through other comprehensive income, category [member]  Investments in equity instruments designated at fair value through other comprehensive income [member]  Financial assets are available for sale, category [member]  Financial assets are designated at fair value through other comprehensive income, category [member]  Financial assets are member  Financial assets at fair value through other comprehensive income [member]  Financial assets at fair value through other comprehensive income [member]  Financial assets at fair value through other comprehensive income [member]  Financial assets at fair value through other comprehensive income [member]  Financial assets at fair value through other comprehensive income [member]  Financial assets at fair value through other comprehensive income [member]  Financial assets at fair value through other comprehensive income [member]  Financial assets at fair value through other comprehensive income [member]  Financial assets at fair value through other comprehensive income [member]  Fi	Financial assets at fair value through profit or loss, designated upon initial recognition or				
for repurchase of own financial liabilities, category [member] Financial assets at fair value through profit or loss, measured as such in accordance with exemption for reacquisition of own equity instruments, category [member]  Financial assets at fair value through profit or loss, classified as held for trading, category [member]  Financial assets at fair value through profit or loss, classified as held for trading, category [member]  Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [member]  Financial assets available-for-sale, category [member]  Held-to-maturity investments, category [member]  Loans and receivables, category [member]  Financial assets at amortised cost, category [member]  Financial assets at at amortised cost, category [member]  Financial assets at fair value through other comprehensive income, category [member]  Investments in equity instruments designated at fair value through other comprehensive income [member]  FIRS 7.8 h Disclosure  IFRS 7.8 h Disclosure  FIRS 7.8 h Disclosure  IFRS 7.8 h Disclosure					
Financial assets at fair value through profit or loss, classified as held for trading, category [member]  Financial assets at fair value through profit or loss, classified as held for trading, category [member]  Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [member]  Financial assets available-for-sale, category [member]  Held-to-maturity investments, category [member]  Loans and receivables, category [member]  Financial assets at fair value through other comprehensive income, category [member]  Financial assets at fair value through other comprehensive income [member]  IRS 7.8 a Disclosure  Expiry date 2021-01-01 IFRS 7.8 d  Disclosure  Expiry date 2021-01-01 IFRS 7.8 b  Stocknowne  Expiry date 2021-01-01 IFRS 7.8 b  Disclosure  IFRS 7.8 f Disclosure  IFRS 7.8 h Disclosure  IFRS 7.8 h Disclosure  IFRS 7.8 h Disclosure  IFRS 7.8 h Disclosure  IFRS 7.8 h Disclosure  IFRS 7.8 h Disclosure  IFRS 7.8 h Disclosure  IFRS 7.8 h Disclosure  IFRS 7.8 h Disclosure	for repurchase of own financial liabilities, category [member]	member			
Financial assets at fair value through profit or loss, classified as held for trading, category [member]  Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [member]  Financial assets available-for-sale, category [member]  Held-to-maturity investments, category [member]  Loans and receivables, category [member]  Financial assets at amortised cost, category [member]  Financial assets at amortised cost, category [member]  Financial assets at fair value through other comprehensive income, category [member]  Investments in equity instruments designated at fair value through other comprehensive income [member]  FIRS 7.8 h Disclosure  IFRS 7.8 h Disclosure		member			
Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [member]  Financial assets available-for-sale, category [member]  Held-to-maturity investments, category [member]  Loans and receivables, category [member]  Financial assets at fair value through other comprehensive income, category [member]  Financial assets at fair value through other comprehensive income [member]  IFRS 7.8 a Disclosure  Expiry date 2021-01-01 IFRS 7.8 b Disclosure  Expiry date 2021-01-01 IFRS 7.8 b Disclosure  Expiry date 2021-01-01 IFRS 7.8 c Disclosure  Financial assets at amortised cost, category [member]  member  IFRS 7.8 f Disclosure  IFRS 7.8 f Disclosure  IFRS 7.8 h Disclosure  IFRS 7.8 h Disclosure  IFRS 7.8 h Disclosure  IFRS 7.8 h Disclosure  IFRS 7.8 h Disclosure  IFRS 7.8 h Disclosure  IFRS 7.8 h Disclosure  IFRS 7.8 h Disclosure	Financial assets at fair value through profit or loss, classified as held for trading, category [member]	member			
Financial assets available-for-sale, category [member]  Held-to-maturity investments, category [member]  Loans and receivables, category [member]  Financial assets at amortised cost, category [member]  Financial assets at amortised cost, category [member]  Financial assets at fair value through other comprehensive income, category [member]  Financial assets at fair value through other comprehensive income, category [member]  Investments in equity instruments designated at fair value through other comprehensive income [member]  Expiry date 2021-01-01 IFRS 7.8 b Disclosure  Expiry date 2021-01-01 IFRS 7.8 b Disclosure  Expiry date 2021-01-01 IFRS 7.8 b Disclosure  Expiry date 2021-01-01 IFRS 7.8 b Disclosure  Expiry date 2021-01-01 IFRS 7.8 b Disclosure  IFRS 7.8 h Disclosure  IFRS 7.8 h Disclosure IFRS 7.8 h Disclosure IFRS 7.8 h Disclosure IFRS 7.8 h Disclosure IFRS 7.8 h Disclosure IFRS 7.8 h Disclosure IFRS 7.8 h Disclosure		member			
Held-to-maturity investments, category [member]  Loans and receivables, category [member]  Expiry date 2021-01-01 IFRS 7.8 b Desclosure  Expiry date 2021-01-01 IFRS 7.8 c Desclosure  Expiry date 2021-01-01 IFRS 7.8 c Desclosure  Financial assets at amortised cost, category [member]  Financial assets at fair value through other comprehensive income, category [member]  Financial assets at fair value through other comprehensive income, category [member]  Investments in equity instruments designated at fair value through other comprehensive income [member]  IFRS 7.8 h Disclosure  IFRS 7.8 h Disclosure  IFRS 7.8 h Disclosure  IFRS 7.8 h Disclosure					
Loans and receivables, category [member]  Loans and receivables, category [member]  Financial assets at amortised cost, category [member]  Financial assets at fair value through other comprehensive income, category [member]  Financial assets at fair value through other comprehensive income, category [member]  Financial assets measured at fair value through other comprehensive income, category [member]  Investments in equity instruments designated at fair value through other comprehensive income [member]  IFRS 7.11A C Disclosure    Member    IFRS 7.11A C Disclosure    Member    IFRS 7.8 h Disclosure    Member					
Financial assets at amortised cost, category [member]  Financial assets at fair value through other comprehensive income, category [member]  Financial assets at fair value through other comprehensive income, category [member]  Financial assets at fair value through other comprehensive income, category [member]  Financial assets at fair value through other comprehensive income, category [member]  Investments in equity instruments designated at fair value through other comprehensive income [member]  IFRS 7.11A c Disclosure   IFRS 7.8 h Disclosure   IFRS	Held-to-maturity investments, category [member]	member	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] IFRS 7.11A C Disclosure IFRS 7.8 h Disclosure	Loans and receivables, category [member]	member			
Financial assets measured at fair value through other comprehensive income, category [member] member IFRS 7.8 h <sub>Disclosure</sub> Investments in equity instruments designated at fair value through other comprehensive income [member] IFRS 7.11A c Disclosure IFRS 7.8 h			IFRS 7.8 f Disclosure		
Investments in equity instruments designated at fair value through other comprehensive income [member] IFRS 7.114 c Disclosure   IFRS 7.114 C Disclosure   IFRS 7.116 C Disclosure   IFRS 7.116 C Disclosure   IFRS 7.117 C Disclosure   IFRS 7.117 C Disclosure   IFRS 7.117 C Disclosure   IFRS 7.117 C Disclosure   IFRS 7.117 C Disclosure   IFRS 7.117 C Disclosure   IFRS 7.117 C DISCLOSURE   IFRS 7.117 C DISCLO					
[member] member [detautt] IFTS 7.11A & Dacksurer   IFTS 7.0 11 Dacksurer		member	IFRS 7.8 h <sub>Disclosure</sub>		
Disclosure of financial assets [line items] line items		member [default]	IFRS 7.11A c <sub>Disclosure</sub> , IFRS 7.8 h <sub>Disclosure</sub>		
	Disclosure of financial assets [line items]	line items			

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Financial assets	X instant, debit	IFRS 7.35M Disclosure/ IFRS 7.25 Disclosure/ IFRS 7.35H Disclosure/ IFRS 7.35I Disclosure/ IFRS 7.35N Example		
Financial assets, at fair value  Notional amount	X instant, debit X instant	IFRS 7.25 Disclosure 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  Changes in allowance account for credit losses of financial assets [abstract]	X instant, credit	Expiry date 2021-01-01 IFRS 7.16 Disclosure		
Additional allowance recognised in profit or loss, allowance account for credit losses of financial assets	X <sub>duration</sub>	Expiry date 2021-01-01 IFRS 7.16 <sub>Common</sub>		
Utilisation, allowance account for credit losses of financial assets	(X) duration, debit	Expiry date 2021-01-01 IFRS 7.16 Common		
Reversal, allowance account for credit losses of financial assets	(X) <sub>duration</sub>	Expiry date 2021-01-01 IFRS 7.16 Common		
Increase (decrease) through net exchange differences, allowance account for credit losses of financial	X <sub>duration</sub> , credit	Expiry date 2021-01-01 IFRS 7.16 Common		
assets Increase (decrease) through adjustments arising from passage of time, allowance account for credit	X <sub>duration</sub> , credit	practice Expiry date 2021-01-01 IFRS 7.16 Common		
losses of financial assets  Increase (decrease) through other changes, allowance account for credit losses of financial assets		practice Expiry date 2021-01-01 IFRS 7.16 Common		
	X <sub>duration</sub> , credit	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 <sub>Disclosure</sub> Expiry date 2021-01-01 IFRS 7.20 e		
Impairment loss on financial assets	X duration, debit	Disclosure Expiry date 2021-01-01 IFRS 7.36 c		
Information about credit quality of neither past due nor impaired financial assets [text block]	text block	Disclosure		
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 b Example		
Rated credit exposures	X instant	Expiry date 2021-01-01 IFRS 7.IG24 c Example: Expiry date 2021-01- 01 IFRS 7.36 c Example		
Unrated credit exposures	X <sub>instant</sub>	Expiry date 2021-01-01 IFRS 7.IG24 c Example: Expiry date 2021-01- 01 IFRS 7.36 c Example		
		Expiry date 2021-01-01 IFRS 7.IG25 c  Exampler Expiry date 2021-01-		
Description of relationship between internal and external ratings	text	01 IFRS 7.36 c $_{\rm Example}$ Expiry date 2021-01-01 IFRS 7.IG24 d $_{\rm Example}$		
Analysis of credit exposures using internal credit grading system [text block]	text block	Expiry date 2021-01-01 IFRS 7.IG23 a Exampler 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 $_{\text{Example}}$ Expiry date 2021-01- 01 IFRS 7.36 c $_{\text{Example}}$		
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		
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-		
External credit grades [axis]	axis	01 IFRS 7.IG24 Example  IFRS 7.35M Example, Expiry date 2021-01- 01 IFRS 7.IG24 a Example, Expiry date 2021- 01-01 IFRS 4.39G a Biodourte, 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 Dicdoure		
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 Dicdosure		
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 7.421 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 7.421 Disclosure IFRS 9.7.2.34 Disclosure		
Financial assets at amortised cost, class [member]	member	IFRS 7.B2 a Disclosure IFRS 7.IG20B Example IFRS 7.6 Example		
Mortgages [member]	member	IFRS 7.IG40B Example		

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Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Loans to consumers [member]	member	IFRS 7.IG40B Example IFRS 7.IG20C Example IFRS 7.6 Example		
Loans to corporate entities [member]	member	IFRS 7.IG20C Example, IAS 1.112 C Common		
Loans to government [member]	member	practice, IFRS 7.6 Example  IAS 1.112 C Common practice		
		IFRS 7.35H b (iii) Disclosure		
Trade receivables [member]	member	IFRS 7.35M b (iii) Disclosure/ IFRS 7.35N  Example/ IAS 1.112 C Common practice		
Financial assets at fair value, class [member]	member	IFRS 7.B2 a Disclosure		
Trading securities [member]	member	IFRS 7.6 Example, IFRS 7.IG40B Example		
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]  Swap contract [member]	member member	IAS 1.112 C Common practice		
Currency swap contract [member]	member	IAS 1.112 C Common practice		
Interest rate swap contract [member]  Forward contract [member]	member member	IAS 1.112 C Common practice		
Equity investments [member]	member	IFRS 7.6 Example, IFRS 7.IG40B Example		
Financial assets outside scope of IFRS 7, class [member] Disclosure of external credit grades [line items]	member line items	IFRS 7.B2 b Disclosure		
Credit exposure	X <sub>instant</sub>	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 Expiry date 2021-01-01 IFRS 7.36 c		
Disclosure of internal credit grades [text block]	text block	Example, Expiry date 2021-01-01  O1 IFRS 7.IG25 Example		
Disclosure of internal credit grades [abstract]		Expiry date 2021-01-01 IFRS 7.36 c		
Disclosure of internal credit grades [table]	table	Example, Expiry date 2021-01- 01 IFRS 7.IG25 Example		
Internal credit grades [axis]	axis	IFRS 7.IG20C Exampler IFRS 7.35M Exampler Expiry date 2021-01-01 IFRS 7.36 c Exampler Expiry date 2021-01-01 IFRS 7.IG25 b Exampler Expiry date 2021 01-01 IFRS 4.39G a Disclosure		
Entity's total for internal credit grades [member]	member [default]	IFRS 7.IG20C Example: Expiry date 2021-01- 01 IFRS 7.IG25 b Example: IFRS 7.35M Example: Expiry date 2021-01- 01 IFRS 4.39G a Disclosure: Expiry date 2021-01-01 IFRS 7.36 C Example		
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 Disdoure, Effective on first application of IFRS 9 IFRS 4.39L b Disclosure, IFRS 7.6 Disclosure, IFRS 7.421 Disclosure		
Financial assets at amortised cost, class [member]	member	IFRS 7.B2 a Disclosure IFRS 7.IG20B Example, IFRS 7.6 Example,		
Mortgages [member]	member	IFRS 7.IG40B Example		
Loans to consumers [member]	member	IFRS 7.IG40B $_{\rm Example}$ , IFRS 7.IG20C $_{\rm Example}$ , IFRS 7.6 $_{\rm Example}$		
Loans to corporate entities [member]	member	IFRS 7.IG20C Example, IAS 1.112 C Common		
Loans to government [member]	member	practice, IFRS 7.6 Example IAS 1.112 C Common practice		
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 13.IE60 Example, IFRS 13.94 Example		
Option contract [member] Futures contract [member]	member member	IAS 1.112 C Common practice		
Swap contract [member]	member	IAS 1.112 c Common practice		
Currency swap contract [member]	member	IAS 1.112 c Common practice		
Interest rate swap contract [member]  Forward contract [member]	member member	IAS 1.112 C Common practice		
Equity investments [member]	member	IFRS 7.6 Example, IFRS 7.IG40B Example		
Financial assets outside scope of IFRS 7, class [member] Disclosure of internal credit grades [line items]	member line items	IFRS 7.B2 b Disclosure		
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 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		
Disclosure of financial liabilities [table]  Classes of financial liabilities [axis]	axis	IFRS 7.6 Disclosure, IFRS 7.421 Disclosure,		
Casses of minimum nountries [cass]	UAIS	IFRS 9.7.2.34 Disclosure IFRS 7.6 Disclosure/ IFRS 7.421 Disclosure/		
Financial liabilities, class [member]	member [default]	IFRS 9.7.2.34 Disclosure		
Financial liabilities at amortised cost, class [member] Financial liabilities at fair value, class [member]	member member	IFRS 7.B2 a Disclosure		
rinancial naunities at fair Value, Class [member]	member	II N.3 7. BZ a Disclosure		

			Additional AU Reference	
Label	Туре	IFRS Reference	to IFRS elements	AU Reference
Financial liabilities outside scope of IFRS 7, class [member]	member	IFRS 7.B2 b Disclosure		
Categories of financial liabilities [axis]	axis	IFRS 7.8 <sub>Disclosure</sub>		
Financial liabilities, category [member]	member [default]	IFRS 7.8 <sub>Disclosure</sub>		
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, categor [member]	member	IFRS 7.8 e <sub>Disclosure</sub>		
Financial liabilities at amortised cost, category [member]	member	IFRS 7.8 g <sub>Disclosure</sub> , Expiry date 2021-01-		
Disclosure of financial liabilities [line items]	line items	01 IFRS 7.8 f Disclosure		
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	v	Expiry date 2021-01-01 IFRS 7.9 a		
	X instant	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 <sub>duration, debit</sub>	Expiry date 2021-01-01 IFRS 7.9 c		
Accumulated increase (decrease) in fair value of loan or receivable, attributable to changes in credit risk of financial	~	Disclosure Expiry date 2021-01-01 IFRS 7.9 c		
assets	X instant, debit	Disclosure		
Increase (decrease) in fair value of credit derivatives or similar instruments related to loans or receivables	X <sub>duration</sub>	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 <sub>instant</sub>	Expiry date 2021-01-01 IFRS 7.9 d		
Financial assets designated as measured at fair value through profit or loss [abstract]		Disclosure		
Maximum exposure to credit risk of financial assets designated as measured at fair value through profit or loss	X instant	IFRS 7.9 a Disclosure		
Amount by which credit derivatives or similar instruments related to financial assets designated as measured at fair	X instant	IFRS 7.9 b Disclosure		
value through profit or loss mitigate maximum exposure to credit risk Increase (decrease) in fair value of financial assets designated as measured at fair value through profit or loss,				
attributable to changes in credit risk of financial assets	X <sub>duration, debit</sub>	IFRS 7.9 C 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 <sub>Disclosure</sub>		
Increase (decrease) in fair value of credit derivatives or similar instruments related to financial assets designated as measured at fair value through profit or loss	X <sub>duration</sub>	IFRS 7.9 d <sub>Disclosure</sub>		
Accumulated increase (decrease) in fair value of credit derivatives or similar instruments related to financial assets	X instant	IFRS 7.9 d <sub>Disclosure</sub>		
designated as measured at fair value through profit or loss  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 <sub>duration, credit</sub>	IFRS 7.10A a <sub>Disclosure</sub> , Expiry date 2021- 01-01 IFRS 7.10 a <sub>Disclosure</sub>		
A second of the	v			
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 <sub>instant</sub>	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	X <sub>duration</sub>	IFRS 7.10 c <sub>Disclosure</sub>		
comprehensive income  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 <sub>Disclosure</sub>		
Amount presented in other comprehensive income realised at derecognition of financial liability  Description of methods to determine amount of changes in fair value of financial assets and financial liabilities attributable	X <sub>duration</sub>	IFRS 7.10 d <sub>Disclosure</sub> IFRS 7.11 a <sub>Disclosure</sub>		
to changes in credit risk  Description of reasons and relevant factors why amount of changes in fair value of financial assets and financial liabilities				
attributable to changes in credit risk are not faithfully represented	text	IFRS 7.11 b Disclosure		
Description of methodology or methodologies used to determine whether presenting effects of changes in liability's credirisk 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 incom	text block	IFRS 7.11A c Disclosure		
[text block] 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 <sub>Disclosure</sub>		
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	line items			
income [line items]	inie items			
Investments in equity instruments designated at fair value through other comprehensive income	X instant, debit	IFRS 7.8 h <sub>Disclosure</sub> , IFRS 7.11A c <sub>Disclosure</sub>		
Dividends recognised for investments in equity instruments designated at fair value through other comprehensive income	X duration. credit	IFRS 7.11A d Disclosure		
Dividends recognised for investments in equity instruments designated at fair value through other comprehensive income	, X	IFRS 7.11A d Disclosure		
derecognised during period  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	X <sub>duration, credit</sub>	IFRS 7.11B c Disclosure		
comprehensive income	· uurauon, credit	Expiry date 2021-01-01 IFRS 7.12A a		
Reclassification out of financial assets at fair value through profit or loss	X <sub>duration, credit</sub>	Disclosure, Expiry date 2021-01- 01 IFRS 7.12 Disclosure		
Reclassification into financial assets at fair value through profit or loss	X <sub>duration, debit</sub>	Expiry date 2021-01-01 IFRS 7.12 Disclosure		
necrossineation into iniancial assets at fair value through profit of 1055	duration, debit	Expiry date 2021-01-01 IFRS 7.12 Disclosure  Expiry date 2021-01-01 IFRS 7.12		
Reclassification out of available-for-sale financial assets	X <sub>duration, credit</sub>	Disclosure, Expiry date 2021-01-		
Reclassification into available-for-sale financial assets	X <sub>duration</sub> , debit	01 IFRS 7.12A a Disclosure  Expiry date 2021-01-01 IFRS 7.12 Disclosure		
Reclassification out of held-to-maturity investments	X <sub>duration, credit</sub>	Expiry date 2021-01-01 IFRS 7.12 Disclosure		
Reclassification into held-to-maturity investments	X <sub>duration, debit</sub>	Expiry date 2021-01-01 IFRS 7.12 Disclosure		
Reclassification out of loans and receivables	X <sub>duration, credit</sub>	Expiry date 2021-01-01 IFRS 7.12 Disclosure		

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Label	Туре	IFRS Reference	to IFRS elements	AU Reference
Reclassification into loans and receivables	X <sub>duration, debit</sub>	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		
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		
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 Expiry date 2021-01-01 IFRS 7.12A b		
Explanation of facts and circumstances indicating rare cituation for reclassification out of financial assets at fair value	X instant, debit	Disclosure Expiry date 2021-01-01 IFRS 7.12A c		
through profit or loss	text	Disclosure		
Fair value gains (losses) on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss	X <sub>duration</sub> , 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 <sub>duration</sub> , credit	Expiry date 2021-01-01 IFRS 7.12A d		
Fair value gains (losses) on financial assets reclassified out of financial assets at fair value through profit or loss not recognised in profit or loss	X <sub>duration</sub> , credit	Expiry date 2021-01-01 IFRS 7.12A e		
Fair value gains (losses) on financial assets reclassified out of available-for-sale financial assets not recognised in other	X <sub>duration</sub> , credit	Expiry date 2021-01-01 IFRS 7.12A e		
Gains (losses) on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit	X <sub>duration</sub> , credit	Expiry date 2021-01-01 IFRS 7.12A e		
OT IOSS		Disclosure Expiry date 2021-01-01 IFRS 7.12A e		
Gains (losses) on financial assets reclassified out of available-for-sale financial assets recognised in profit or loss	X <sub>duration</sub> , credit	Disclosure Expiry date 2021-01-01 IFRS 7.12A e		
Income on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss	X <sub>duration</sub> , credit	Disclosure		
Income on financial assets reclassified out of available-for-sale financial assets recognised in profit or loss	X <sub>duration, credit</sub>	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 <sub>duration, debit</sub>	Expiry date 2021-01-01 IFRS 7.12A e		
	X duration, debit	Expiry date 2021-01-01 IFRS 7.12A e		
	X.XX instant	Expiry date 2021-01-01 IFRS 7.12A f		
		Disclosure Expiry date 2021-01-01 IFRS 7.12A f		
	X duration, debit	Disclosure Expiry date 2021-01-01 IFRS 7.12A f		
Effective interest rate of financial assets reclassified out of available-for-sale financial assets	X.XX <sub>instant</sub>	Disclosure		
Estimated cash flows of financial assets reclassified out of available-for-sale financial assets	X <sub>duration, debit</sub>	Expiry date 2021-01-01 IFRS 7.12A f Disclosure		
Disclosure of reclassification of financial assets [text block] Disclosure of reclassification of financial assets [abstract]	text block	IFRS 7.12B Disclosure		
Disclosure of reclassification of financial assets [table]		IFRS 7.12B Disclosure		
		IFRS 7.12B Disclosure		
	line items	Disclosure		
		IFRS 7.12B a Disclosure		
	text	IFRS 7.12B b Disclosure		
Reclassification of financial assets out of measured at amortised cost into measured at fair value through profit	X <sub>duration</sub>	IFRS 7.12B c Disclosure		
or loss  Reclassification of financial assets out of measured at fair value through profit or loss into measured at		IFRS 7.12B c Disclosure		
annotised cost	X <sub>duration</sub>			
Reclassification of financial assets out of measured at fair value through other comprehensive income into	X <sub>duration</sub>	IFRS 7.12B c Disclosure		
Reclassification of financial assets out of measured at fair value through other comprehensive income into		IFRS 7.12B c <sub>Disclosure</sub>		
measured at fair value through profit or loss	X <sub>duration</sub>	IFRS 7.12B c <sub>Disclosure</sub>		
through other comprehensive income	X <sub>duration</sub>	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 <sub>instant</sub>	IFRS 7.12C a Disclosure		
Interest revenue recognised for assets reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category	X <sub>duration</sub> , credit	IFRS 7.12C b <sub>Disclosure</sub>		
Fair value of financial assets reclassified out of fair value through profit or loss category into amortised cost or fair value	X instant, debit	IFRS 7.12D a Disclosure		
	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		IFRS 7.12D a Disclosure		
Fair value gain (loss) that would have been recognised in other comprehensive income if financial assets had not been		IFRS 7.12D b Disclosure		
reclassified	tout blook	IFRS 7 - Offsetting financial assets and		
• • • • • • • • • • • • • • • • • • • •		financial liabilities <sub>Disclosure</sub> IFRS 7.13C <sub>Disclosure</sub>		
Disclosure of offsetting of financial assets [abstract]		IFRS 7.13C Disclosure		
		IFRS 7.13C Disclosure  IFRS 7.B52 Disclosure, IFRS 7.B51 Disclosure		
Financial assets, type [member]	member [default]	IFRS 7.B51 <sub>Disclosure</sub> , IFRS 7.B52 <sub>Disclosure</sub>		
		IFRS 7.B52 Disclosure		
		IFRS 7.B52 Disclosure IFRS 7.B52 Disclosure		
Disclosure of offsetting of financial assets [line items]	member line items	II No 7.832 Disclosure		
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	(X) instant, credit	IFRS 7.13C b Disclosure		
Net financial assets subject to offsetting enforceable master netting arrangements or similar	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	(X)	IFRS 7.13C d (i) Example, IFRS 7.IG40D		
set off against financial assets	(X) instant, credit (X) instant, credit	IFRS 7.13C d (i) Example, IFRS 7.IG40D  Example  IFRS 7.13C d (ii) Example, IFRS 7.IG40D		

			Additional AU Reference	
Label	Туре	IFRS Reference	to IFRS elements	AU Reference
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	text	IFRS 7.13E Disclosure		
similar agreement  Description of measurement differences for financial assets subject to offsetting, enforceable master netting	text	IFRS 7.B42 Disclosure		
arrangements or similar agreements	text	IFN.3 7.042 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 <sub>Disclosure</sub>		
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]  Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements	line items			
[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 <sub>Disclosure</sub>		
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	(X) instant, debit	IFRS 7.IG40D Example, IFRS 7.13C d (i)		
set off against financial liabilities  Cash collateral pledged subject to enforceable master netting arrangement or similar agreement not		Example IFRS 7.IG40D Example, IFRS 7.13C d (ii)		
set off against financial liabilities	(X) instant, debit	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	text	IFRS 7.13E Disclosure		
similar agreement  Description of measurement differences for financial liabilities subject to offsetting, enforceable master netting	text	IFRS 7.B42 Disclosure		
arrangements or similar agreements	text	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 <sub>Disclosure</sub>		
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 <sub>Disclosure</sub> IFRS 7.15 b <sub>Disclosure</sub>		
Collateral sold or repledged in absence of default by owner of collateral, at fair value  Explanation of whether entity has obligation to return collateral sold or repledged in absence of default by owner of	X instant, debit	IFRS 7.15 b Disclosure		
collateral  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  Description of compound financial instruments with multiple embedded derivatives	text	IFRS 7.15 c <sub>Disclosure</sub> IFRS 7.17 <sub>Disclosure</sub>		
Description of compound manual	text	IFRS 7.18 a <sub>Disclosure</sub>		
Loans payable in default	X instant, credit	IFRS 7.18 b Disclosure	AASB 7.RDR18.1	
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 <sub>Disclosure</sub>	AASB 7.RDR18.1	
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	v	IEDS 7 20 a (i)		
subsequently	X <sub>duration, credit</sub>	IFRS 7.20 a (i) Disclosure  Expiry date 2021-01-01 IFRS 7.20 a (i)		
Gains (losses) on financial assets at fair value through profit or loss, classified as held for trading	X <sub>duration</sub> , credit	Disclosure		
Gains (losses) on financial assets at fair value through profit or loss, mandatorily measured at fair value	X <sub>duration, credit</sub>	IFRS 7.20 a (i) Disclosure		
Total gains (losses) on financial assets at fair value through profit or loss	X <sub>duration, credit</sub>	IFRS 7.20 a (i) Disclosure		
Gains (losses) on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	X <sub>duration, credit</sub>	IFRS 7.20 a (i) Disclosure		
Gains (losses) recognised in other comprehensive income on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	X <sub>duration, credit</sub>	IFRS 7.20 a (i) Disclosure		
Gains (losses) recognised in profit or loss on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	X <sub>duration, credit</sub>	IFRS 7.20 a (i) Disclosure		
Gains (losses) on financial liabilities at fair value through profit or loss, classified as held for trading	X <sub>duration, credit</sub>	IFRS 7.20 a (i) Disclosure		
Total gains (losses) on financial liabilities at fair value through profit or loss	X <sub>duration</sub> , credit	IFRS 7.20 a (i) Disclosure Expiry date 2021-01-01 IFRS 7.20 a (iii)		
Gains (losses) on held-to-maturity investments	X <sub>duration, credit</sub>	Disclosure		
Gains (losses) on loans and receivables	X <sub>duration, credit</sub>	Expiry date 2021-01-01 IFRS 7.20 a (iv)  Disclosure		
Gains (losses) on available-for-sale financial assets	X <sub>duration, credit</sub>	Expiry date 2021-01-01 IFRS 7.20 a (ii)		
		Expiry date 2021-01-01 IFRS 7.20 a (ii)		
Gains (losses) on remeasuring available-for-sale financial assets, before tax	X <sub>duration</sub> , credit	Disclosure, Expiry date 2021-01- 01 IAS 1.91 b Disclosure		
		Expiry date 2021-01-01 IAS 1.92 Disclosure		
Reclassification adjustments on available-for-sale financial assets, before tax	X <sub>duration</sub> , debit	Expiry date 2021-01-01 IFRS 7.20 a (ii)  Disclosure		
Gains (losses) on financial liabilities at amortised cost	X <sub>duration, credit</sub>	IFRS 7.20 a (v) Disclosure		
Gains (losses) on financial assets at amortised cost	X <sub>duration</sub> , credit	IFRS 7.20 a (vi) Disclosure  IAS 1.7 Disclosure, IFRS 7.20 a (vii) Disclosure,		
Other comprehensive income, before tax, gains (losses) from investments in equity instruments	X <sub>duration</sub> , credit	IAS 1.91 b Disclosure		

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Label	Туре	IFRS Reference	to IFRS elements	AU Reference
Other comprehensive income, before tax, financial assets measured at fair value through other comprehensive income	X <sub>duration</sub> , 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 <sub>duration, credit</sub>	IFRS 7.20 a (viii) Disclosure, IAS 1.91 b		
Reclassification adjustments on financial assets measured at fair value through other comprehensive income,		Disclosure		
before tax Interest income and interest expense for financial assets or financial liabilities not at fair value through profit or loss	X <sub>duration</sub> , <sub>debit</sub>	IFRS 7.20 a (viii) Disclosure, IAS 1.92 Disclosure		
[abstract]				
Interest income for financial assets not at fair value through profit or loss	X <sub>duration, credit</sub>	Expiry date 2021-01-01 IFRS 7.20 b  Disclosure		
Interest expense for financial liabilities not at fair value through profit or loss Interest revenue for financial assets measured at amortised cost	X <sub>duration</sub> , debit X <sub>duration</sub> , credit	IFRS 7.20 b Disclosure		
Interest revenue for financial assets measured at fair value through other comprehensive income	X <sub>duration, credit</sub>	IFRS 7.20 b <sub>Disclosure</sub>		
Fee income and expense [abstract]  Fee income (expense) arising from financial assets or financial liabilities not at fair value through profit or loss	v	Expiry date 2021-01-01 IFRS 7.20 c (i)		
Fee income (expense) arising from trust and fiduciary activities	X <sub>duration</sub> , credit	Disclosure IFRS 7.20 c (ii) Disclosure		
Fee income arising from financial assets not at fair value through profit or loss	X <sub>duration, credit</sub>	IFRS 7.20 c (i) Disclosure		
Fee expense arising from financial liabilities not at fair value through profit or loss  Interest income on impaired financial assets accrued [abstract]	X <sub>duration, debit</sub>	IFRS 7.20 c (i) Disclosure		
Interest income on impaired financial assets accrued	X <sub>duration</sub> , credit	Expiry date 2021-01-01 IFRS 7.20 d		
Gain (loss) arising from derecognition of financial assets measured at amortised cost [abstract]		Disclosure		
Gains arising from derecognition of financial assets measured at amortised cost  Losses arising from derecognition of financial assets measured at amortised cost	X duration, credit (X) duration, debit	IFRS 7.20A Disclosure IFRS 7.20A Disclosure		
Net gain (loss) arising from derecognition of financial assets measured at amortised cost	X <sub>duration, credit</sub>	IAS 1.82 aa <sub>Disclosure</sub>		
Description of reason for derecognition of financial assets measured at amortised cost  Disclosure of hedge accounting [text block]	text	IFRS 7.20A Disclosure		
* * *	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		
- Second of Octanica mornisatori about neuges [table]		Expiry date 2021-01-01 IFRS 7.22 Disclosure		
Types of hedges [axis]	axis	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		
		IFR3 7.24A Disclosure/ IFR3 7.24D 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 Disclosurer IFRS 7.24A Disclosurer IFRS 7.24C Disclosurer IFRS 7.24B Disclosure		
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  Disclosure		
Description of financial instruments designated as hedging instruments	text	Expiry date 2021-01-01 IFRS 7.22 b		
Financial instruments designated as hedging instruments, at fair value	X <sub>instant</sub>	Expiry date 2021-01-01 IFRS 7.22 b		
Description of nature of risks being hedged	text	Disclosure Expiry date 2021-01-01 IFRS 7.22 c		
		Disclosure Expiry date 2021-01-01 IFRS 7.23 a		
Description of periods when cash flows expected to occur	text	Disclosure		
Description of periods when cash flows affect profit or loss	text	Expiry date 2021-01-01 IFRS 7.23 a  Disclosure		
Description of forecast transactions for which hedge accounting had been used in previous period but which are no longer expected to occur	text	Expiry date 2021-01-01 IFRS 7.23 b Disclosure, IFRS 7.23F Disclosure		
Gains (losses) on hedging instrument, fair value hedges	X <sub>duration</sub> , credit	Expiry date 2021-01-01 IFRS 7.24 a (i)		
Gains (losses) on hedged item attributable to hedged risk, fair value hedges	X <sub>duration</sub> , credit	Expiry date 2021-01-01 IFRS 7.24 a (ii)		
Gains (losses) on ineffectiveness of cash flow hedges recognised in profit or loss	X <sub>duration, credit</sub>	Disclosure Expiry date 2021-01-01 IFRS 7.24 b		
		Disclosure Expiry date 2021-01-01 IFRS 7.24 c		
Gains (losses) on ineffectiveness of hedges of net investments in foreign operations recognised in profit or loss  Disclosure of general hedge accounting [text block]	X <sub>duration, credit</sub> text block	Disclosure  IFRS 7 - Hedge accounting Disclosure		
Description of cross-reference to disclosures about hedge accounting presented outside financial statements	text block	IFRS 7.21B Disclosure		
Disclosure of risk management strategy related to hedge accounting [text block]	text block	IFRS 7.22A Disclosure		
Disclosure of risk management strategy related to hedge accounting [abstract]  Disclosure of risk management strategy related to hedge accounting [table]	table	IFRS 7.22A Disclosure		
Types of risks [axis]	axis	Effective 2021-01-01 IFRS 17.124		
		Effective 2021-01-01 IFRS 17.125 Disclosure, Effective 2021-01-		
National		01 IFRS 17.127 Disclosure, Effective 2021-		
Risks [member]	member [default]	01-01 IFRS 17.128 a <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.124 <sub>Disclosure</sub> ,		
		IFRS 7.34 Disclosure, IFRS 7.33 Disclosure, IFRS 7.21C Disclosure		
		Effective 2021-01-01 IFRS 17.127		
Credit risk [member]	member	Disclosure, 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 17.125		
Liquidity risk [member]	member	Disclosure, IFRS 7.32 Example, Effective 2021-		
		01-01 IFRS 17.124 Disclosure, Effective 2021-01-01 IFRS 17.127 Disclosure		

Label	Туре	IFRS Reference	Additional AU Reference	AU Reference
	-745	- Mererenee	to IFRS elements	
Market risk [member]	member	IFRS 7.32 <sub>(xample)</sub> Effective 2021-01-01 IFRS 17.125 <sub>Disdoure</sub> , Effective 2021-01-01 IFRS 17.124 <sub>Disdoure</sub> , Effective 2021-01-01 IFRS 17.127 <sub>Disdoure</sub> Effective 2021-01-01 IFRS 17.128 a (ii) Disdoure		
Currency risk [member]	member	Effective 2021-01-01 IFRS 17.127  Daddourue, Effective 2021-01- 01 IFRS 17.125 Daddourue, Effective 2021- 01-01 IFRS 17.128 a (ii) Daddourue Effective 2021- 01-01 IFRS 17.124 a (ii) Daddourue IFRS 7- Defined terms Daddoure		
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 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 Disclosure		
Description of hedging instruments used to hedge risk exposures and how they are used	text	IFRS 7.22B a Disclosure		
Description of how entity determines economic relationship between hedged item and hedging	text	IFRS 7.22B b Disclosure		
instrument for purpose of assessing hedge effectiveness	text	Disclosure		
Description of how entity establishes hedge ratio and what sources of hedge ineffectiveness are	text	IFRS 7.22B c Disclosure		
Information about how entity determined risk component designated as hedged item [text block]	text block	IFRS 7.22C a Disclosure		
Information about how designated risk component relates to hedged item in its entirety [text block]	text block	IFRS 7.22C b Disclosure		
	text block	1113 7.222 0 Disclosure		
Information about ultimate risk management strategy in relation to hedging relationships that entity frequently resets	text	IFRS 7.23C b (i) Disclosure		
Description of how entity reflects its risk management strategy by using hedge accounting and designating				
hedging relationships that it frequently resets	text	IFRS 7.23C b (ii) Disclosure		
Indication of how frequently hedging relationships are discontinued and restarted	text	IFRS 7.23C b (iii) Disclosure		
Description of fact and reason why volume of hedging relationships to which exemption in IFRS 7.23C	text	IFRS 7.24D Disclosure		
applies is unrepresentative of normal volumes		Disclosure		
Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [text block]	text block	IFRS 7.23A Disclosure		
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	table	IFRS 7.23A Disclosure		
flows [table]  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 17.127 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- 01-01-01 IFRS 17.124 Disclosure Effective 2021- 01-01 IFRS 17.124 Disclosure IFRS 7.34 Disclosure IFRS 7.34 Disclosure IFRS 7.34 Disclosure IFRS 7.32 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 Examples Effective 2021-01- 01 IFRS 17.125 Dateburge. Effective 2021- 01-01 IFRS 17.124 Dateburge Effective 2021-01-01 IFRS 17.127 Dateburge Effective Effective 2021-01-01 IFRS 17.128 a (ii)		
Currency risk [member]	member	Effective 2021-01-01 IFRS 17.127 Disclosure, Effective 2021-01- 01 IFRS 17.125 Disclosure, Effective 2021- 01-01 IFRS 17.128 a (ii) Disclosure, Effective 2021- 01-01 IFRS 17.124 Disclosure, IFRS 7- Defined terms Disclosure		
Interest rate risk [member]	member	Effective 2021-01-01 IFRS 17.125  Disclosure, Effective 2021-01- 01 IFRS 17.124 Disclosure, Effective 2021- 01 IFRS 17.124 a (ii) Disclosure IFRS 7- Defined terms Disclosure Effective 2021- 01-01 IFRS 17.127 Disclosure		

Labol	Type	IEDS Deference	Additional AU Reference	All Beforence
Label	Туре	IFRS Reference	to IFRS elements	AU Reference
	member	Effective 2021-01-01 IFRS 17.125 blocksome, Effective 2021-01- 01 IFRS 17.128 a (ii) blocksure IFRS 7 - Defined terms Daybourne, Effective 2021- 01-01 IFRS 17.127 placksure, Effective 2021-01-01 IFRS 17.124 pudoure		
	member	IFRS 7.IG32 Example, IFRS 7.40 a Example		
	member	IFRS 7.IG32 Example, IFRS 7.40 a Example		
	member	IFRS 7.IG32 Example, IFRS 7.40 a Example		
	member member	IFRS 7.40 a Example, IFRS 7.IG32 Example IFRS 7.32 Common practice		
	member			
Hedging instruments [axis]	axis	IFRS 7.24A Disclosure IFRS 7.23A Disclosure		
Hedging instruments [member]	member [default]	IFRS 7.24A Disclosure, IFRS 7.23A Disclosure		
Maturity [axis]	axis	IFRS 7.23B a <sub>Diliciosure</sub> Effective 2021-01- 01 IFRS 17.120 <sub>Disclosure</sub> Effective 2021- 01-01 IFRS 17.132 b <sub>Disclosure</sub> IFRS 7.42E e Disclosure/Effective 2021-01-01 IFRS 17.109 objective IFRS 7.811 bample IFRS 15.120 b (i) <sub>Disclosure</sub> IFRS 16.91 <sub>Disclosure</sub> IFRS 16.94 <sub>Disclosure</sub> IFRS 16.97 <sub>Disclosure</sub>		
Aggregated time bands [member]	member [default]	IFRS 15.120 b (I) Distinstance Effective 2021-01-01 IFRS 17.109 Distinstance Effective 2021-01-01 IFRS 17.132 b Distinstance Effective 2021-01-01 IFRS 17.32 b Distinstance IFFCCTive 2021-01-01 IFRS 17.120 Distinstance IFRS 16.00 Distinstance IFRS 10.00 Distinstance IFRS 10.00 Distinstance IFRS 10.00 Distinstance IFRS 16.97 Distinstance IFRS		
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,		
Not later than one month [member]	member	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,		
Later than three months and not later than one year [member]	member	IFRS 7.IG31A Example IFRS 7.B11 C Example		
Later than three months and not later than one year (member)	member	Expiry date 2021-01-01 IFRS 7.37 a		
Later than three months and not later than six months [member]	member	Example, Septiry 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 7.835 d $_{\rm Example}$ , Expiry date 2021-01-01 IFRS 7.1G28 $_{\rm Example}$ , IFRS 7.811 $_{\rm Example}$ , Expiry date 2021-01-01 IFRS 7.37 a $_{\rm Example}$ , IFRS 7.1G31A $_{\rm Example}$		
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 <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub>		
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 Disclosurer IFRS 7.B11 Example IAS 1.112 c Common practicer IFRS 16.94 Disclosurer 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 7.811 Example, IFRS 7.835 g Example, IFRS 7.IG31A Example IFRS 16.94 Disclosure, IFRS 16.97 Disclosure		
Later than five years and not later than ten years [member]	member	IAS 1.112 c Common practice IFRS 7.B11 Example IFRS 7.IG31A Example		
Later than five years and not later than seven years [member]	member	IFRS 7.B11 Example IFRS 7.IG31A Example		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Later than seven years and not later than ten years [member]	member	IFRS 7.B11 Examples IFRS 7.IG31A Example	to it its elements	
Later than ten years [member]	member	IAS 1.112 c <sub>Common practice</sub> , 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]	momhor	IEDS 7 D11 IEDS 7 IG21A		
Disclosure of information about terms and conditions of hedging instruments and how they affect future cash	member	IFRS 7.B11 Example, IFRS 7.IG31A Example		
flows (line items)	line items	IFRS 7.24A d Disclosure, IFRS 7.23B a Disclosure		
Nominal amount of hedging instrument  Average price of hedging instrument	X.XX instant X.XX instant	IFRS 7.23B b Disclosure		
Average rate of hedging instrument	X.XX <sub>instant</sub>	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 IFRS 7.23E Disclosure		
Explanation of hedge ineffectiveness resulting from sources that emerged in hedging relationship  Description of forecast transactions for which hedge accounting had been used in previous period but which are no	text	Expiry date 2021-01-01 IFRS 7.23 b		
longer expected to occur	text	Disclosure IFRS 7.23F Disclosure		
Disclosure of detailed information about hedging instruments [text block]  Disclosure of detailed information about hedging instruments [abstract]	text block	IFRS 7.24A Disclosure		
Disclosure of detailed information about hedging instruments [table]	table	IFRS 7.24A Disclosure		
		Effective 2021-01-01 IFRS 17.124  Disclosure, Effective 2021-01-		
		01 IFRS 17.128 a Disclosurer IFRS 7.21C		
Types of risks [axis]	axis	Disclosure, IFRS 7.34 Disclosure, IFRS 7.33 Disclosure, Effective 2021-01-		
		01 IFRS 17.127 Disclosure, Effective 2021-		
		01-01 IFRS 17.125 Disclosure  Effective 2021-01-01 IFRS 17.125		
		Disclosure, Effective 2021-01-		
Risks [member]	member [default]	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		
		Effective 2021-01-01 IFRS 17.127		
Credit risk [member]	member	Disclosure, 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 17.125  Disclosure, IFRS 7.32 Example, Effective 2021-		
Liquidity risk [member]	member	01-01 IFRS 17.124 Disclosure, Effective 2021-01-01 IFRS 17.127 Disclosure		
		IFRS 7.32 Example, Effective 2021-01- 01 IFRS 17.125 Disclosure, Effective 2021-		
Market risk [member]	member	01-01 IFRS 17.124 Disclosurer Effective 2021-01-01 IFRS 17.127 Disclosurer		
		Effective 2021-01-01 IFRS 17.127 Disclosure/		
		Disclosure		
		Effective 2021-01-01 IFRS 17.127  Disclosure, Effective 2021-01-		
Currency risk [member]	member	01 IFRS 17.125 Disclosure, Effective 2021-		
Currency risk [member]	member	01-01 IFRS 17.128 a (ii) Disclosure, Effective 2021-01-01 IFRS 17.124 Disclosure, IFRS 7 -		
		Defined terms Disclosure		
		Effective 2021-01-01 IFRS 17.125		
		Disclosure, Effective 2021-01-		
Interest rate risk [member]	member	01 IFRS 17.124 <sub>Disclosure</sub> , Effective 2021- 01-01 IFRS 17.128 a (ii) <sub>Disclosure</sub> , IFRS 7 -		
		Defined terms Disclosurer Effective 2021-		
		01-01 IFRS 17.127 Disclosure		
		Effective 2021-01-01 IFRS 17.125		
Obbasacias sist Imant.		Disclosure, Effective 2021-01- 01 IFRS 17.128 a (ii) Disclosure, IFRS 7 -		
Other price risk [member]	member	Defined terms <sub>Disclosure</sub> , Effective 2021- 01-01 IFRS 17.127 <sub>Disclosure</sub> , Effective		
		2021-01-01 IFRS 17.124 Disclosure		
Equity price risk [member]	member	IFRS 7.IG32 Example IFRS 7.40 a Example		
Commodity price risk [member]	member	IFRS 7.IG32 Example, IFRS 7.40 a Example		
Prepayment risk [member]  Residual value risk [member]	member member	IFRS 7.IG32 Example, IFRS 7.40 a Example IFRS 7.40 a Example, IFRS 7.IG32 Example		
Risk diversification effect [member]	member	IFRS 7.32 Common practice		
Types of hedges [axis]	axis	Expiry date 2021-01-01 IFRS 7.22 Disclosure, IFRS 7.24C Disclosure, IFRS 7.24A		
		Disclosure, IFRS 7.24B Disclosure IFRS 7.24B Disclosure IFRS 7.24A Disclosure		
Hedges [member]	member [default]	Expiry date 2021-01-01 IFRS 7.22		
Fair value hedges [member]	member	IAS 39.86 a Disclosure IFRS 7.24C Disclosure IFRS 7.24A Disclosure IFRS 7.24B Disclosure		
		Disclosure IFNO 7.24D 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 Disclosurer IFRS 7.24A Disclosurer		
		IFRS 7.24C Disclosure IFRS 7.24B Disclosure		
Hedging instruments [axis]	axis	IFRS 7.24A Disclosure IFRS 7.23A Disclosure		
Hedging instruments [member]	member [default]	IFRS 7.24A Disclosure IFRS 7.23A Disclosure		
	eer [delauit]	Disclosure		

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Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Disclosure of detailed information about hedging instruments [line items]	line items			
Hedging instrument, assets	X instant, debit	IFRS 7.24A a Disclosure		
Hedging instrument, liabilities	X instant, credit	IFRS 7.24A a Disclosure		
Description of line item in statement of financial position that includes hedging instrument	text	IFRS 7.24A b Disclosure		
Gain (loss) on change in fair value of hedging instrument used as basis for recognising hedge ineffectiveness	X <sub>duration, credit</sub>	IFRS 7.24A c Disclosure		
Nominal amount of hedging instrument	X.XX instant	IFRS 7.24A d <sub>Disclosure</sub> , IFRS 7.23B a <sub>Disclosure</sub>		
Disclosure of detailed information about hedged items [text block]	text block	IFRS 7.24B Disclosure		
Disclosure of detailed information about hedged items [abstract]	text block	Disclosure		
Disclosure of detailed information about hedged items [table]	table	IFRS 7.24B Disclosure		
		Effective 2021-01-01 IFRS 17.124		
		Disclosure, Effective 2021-01-		
		01 IFRS 17.128 a Disclosure, IFRS 7.21C		
Types of risks [axis]	axis	Disclosure, IFRS 7.34 Disclosure, IFRS 7.33		
		Disclosure, Effective 2021-01- 01 IFRS 17.127 Disclosure, Effective 2021-		
		01-01 IFRS 17.125 Disclosure		
		Effective 2021-01-01 IFRS 17.125		
		Disclosure/ Effective 2021-01-		
		01 IFRS 17.127 Disclosure, Effective 2021-		
Risks [member]	member [default]	01-01 IFRS 17.128 a Disclosure, Effective		
		2021-01-01 IFRS 17.124 Disclosure		
		IFRS 7.34 Disclosure IFRS 7.33 Disclosure		
		IFRS 7.21C Disclosure		
		Effective 2021-01-01 IFRS 17.127		
		Disclosure, Effective 2021-01-		
Credit risk [member]	member	01 IFRS 17.125 Disclosure, IFRS 7.32 Example,		
		Effective 2021-01-01 IFRS 17.124 Disclosure		
		Effective 2021-01-01 IFRS 17.125		
Liquidity risk [member]	member	Disclosure, IFRS 7.32 Example, Effective 2021-		
		01-01 IFRS 17.124 Disclosure Effective 2021-01-01 IFRS 17.127 Disclosure		
		2021-01-01 IFRS 17.127 Disclosure		
		IFRS 7.32 Example, Effective 2021-01-		
		01 IFRS 17.125 Disclosure, Effective 2021-		
Market risk [member]	member	01-01 IFRS 17.124 Disclosure, Effective		
		2021-01-01 IFRS 17.127 Disclosure		
		Effective 2021-01-01 IFRS 17.128 a (ii)		
		Disclosure		
		Effective 2021-01-01 IFRS 17.127		
		Disclosure, Effective 2021-01-		
Currency risk [member]	member	01 IFRS 17.125 Disclosure, Effective 2021-		
currency has (member)		01-01 IFRS 17.128 a (ii) Disclosure, Effective		
		2021-01-01 IFRS 17.124 Disclosure IFRS 7 -		
		Defined terms Disclosure		
		Effective 2021-01-01 IFRS 17.125 Disclosure, Effective 2021-01-		
		01 IFRS 17.124 Disclosure, Effective 2021-		
Interest rate risk [member]	member	01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7 -		
		Defined terms Disclosurer Effective 2021-		
		01-01 IFRS 17.127 Disclosure		
		Effective 2021-01-01 IFRS 17.125		
		Disclosure, Effective 2021-01-		
Other price risk [member]	member	01 IFRS 17.128 a (ii) Disclosurer IFRS 7 -		
		Defined terms Disclosure, Effective 2021- 01-01 IFRS 17.127 Disclosurer 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		
Tupes of hodges [avie]	avie	Expiry date 2021-01-01 IFRS 7.22  Disclosurer IFRS 7.24C Disclosurer IFRS 7.24A		
Types of hedges [axis]	axis	Disclosure, IFRS 7.24C Disclosure, IFRS 7.24A  Disclosure, IFRS 7.24B Disclosure		
		IFRS 7.24B Disclosure, IFRS 7.24A Disclosure,		
Hedges [member]	member [default]	Expiry date 2021-01-01 IFRS 7.22		
		Disclosure, IFRS 7.24C Disclosure		
		IAS 30 86 a IEDS 7 340		
Fair value hedges [member]	member	IAS 39.86 a Disclosure, IFRS 7.24C Disclosure, IFRS 7.24A Disclosure, IFRS 7.24B Disclosure		
		Disclosure IFN3 7.240 Disclosure		
		IFRS 7.24B Disclosure/ IFRS 7.24A Disclosure/		
Cash flow hedges [member]	member	IAS 39.86 b Disclosure, IFRS 7.24C Disclosure		
Hadan of ast in out of the foreign and the for	mamb	IAS 39.86 c Disclosure, IFRS 7.24A Disclosure,		
Hedges of net investment in foreign operations [member]	member	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		IFRS 7.24B a (ii) Disclosure		
	X instant, credit			
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 <sub>duration, credit</sub>	IFRS 7.24B b (i) Disclosurer IFRS 7.24B a (iv)		
Accumulated fair value hedge adjustment remaining in statement of financial position for hedged item that		Disclosure		
ceased to be adjusted for hedging gains and losses, assets	X instant, debit	IFRS 7.24B a (v) Disclosure		
, , , , , , , , , , , , , , , , , , , ,				

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Accumulated fair value hedge adjustment remaining in statement of financial position for hedged item that	X instant, credit	IFRS 7.24B a (v) Disclosure		
ceased to be adjusted for hedging gains and losses, liabilities Reserve of cash flow hedges, continuing hedges	X instant, credit	IFRS 7.24B b (ii) Disclosure		
Reserve of exchange differences on translation, continuing hedges	X instant, credit	IFRS 7.24B b (ii) Disclosure		
Reserve 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		IFRS 7.24B b (iii) Disclosure		
longer applied	X instant, credit	IFRS 7.24B D (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 <sub>Disclosure</sub>		
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	table	IFRS 7.24C Disclosure		
accounting [table]	table			
		Effective 2021-01-01 IFRS 17.124 Disclosurer Effective 2021-01-		
		01 IFRS 17.128 a Disclosure, IFRS 7.21C		
Types of risks [axis]	axis	Disclosure, IFRS 7.34 Disclosure, IFRS 7.33 Disclosurer Effective 2021-01-		
		01 IFRS 17.127 Disclosure/ Effective 2021-		
		01-01 IFRS 17.125 Disclosure Effective 2021-01-01 IFRS 17.125		
Risks [member]	member [default]	Effective 2021-01-01 FRS 17.123 Effective 2021-01- Effective 2021-01-01 FRS 17.127		
Credit risk [member]	member	Effective 2021-01-01 IFRS 17.127 Effective 2021-01-01 IFRS 17.125		
Liquidity risk [member]	member	IFRS 7.32 Example, Effective 2021-01-		
Market risk [member]	member	01 IFRS 17.125 Sendente 2021		
		Effective 2021-01-01 IFRS 17.127		
		Disclosure Effective 2021-01- 01 IFRS 17.125 Disclosure Effective 2021-		
Currency risk [member]	member	01-01 IFRS 17.128 a (ii) Disclosure, Effective		
		2021-01-01 IFRS 17.124 Disclosure IFRS 7 -		
		Defined terms Disclosure		
		Effective 2021-01-01 IFRS 17.125		
		Disclosure, Effective 2021-01-		
Interest rate risk [member]	member	01 IFRS 17.124 Disclosure, Effective 2021- 01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7 -		
		Defined terms Disclosurer Effective 2021-		
		01-01 IFRS 17.127 Disclosure		
		F55		
		Effective 2021-01-01 IFRS 17.125  Disclosure, Effective 2021-01-		
Other price risk [member]	member	01 IFRS 17.128 a (ii) Disclosure, IFRS 7 -		
		Defined terms Disclosurer Effective 2021- 01-01 IFRS 17.127 Disclosurer 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] Risk diversification effect [member]	member member	IFRS 7.40 a Example, IFRS 7.IG32 Example IFRS 7.32 Common practice		
		Expiry date 2021-01-01 IFRS 7.22		
Types of hedges [axis]	axis	Disclosurer IFRS 7.24C Disclosurer 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		
neuges [member]	member [default]	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		
Cach flow hodges [marked]	momher	IFRS 7.24B Disclosurer IFRS 7.24A Disclosurer		
Cash flow hedges [member]	member	IAS 39.86 b Disclosure IFRS 7.24C Disclosure		
		IAS 30 86 c IEDS 7 344		
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	Para No.			
accounting [line items]	line items			
Gain (loss) on hedge ineffectiveness [abstract]		IFRS 7.24C a (i) Disclosure/ IFRS 7.24C b (ii)		
Gain (loss) on hedge ineffectiveness recognised in profit or loss	X <sub>duration</sub> , credit	Disclosure Disclosure		
Gain (loss) on hedge ineffectiveness recognised in other comprehensive income	X <sub>duration, credit</sub>	IFRS 7.24C a (i) Disclosure		
Total gain (loss) on hedge ineffectiveness	X <sub>duration, credit</sub>	IFRS 7.24C a (i) Disclosure IFRS 7.24C b (iii) Disclosure, IFRS 7.24C a (ii)		
Description of line item in statement of comprehensive income that includes recognised hedge ineffectiveness	text	Disclosure Disclosure IFRS 7.24C d (II)		
		IFRS 7.24C b (i) Disclosurer IAS 1.91 a		
Gains (losses) on cash flow hedges, net of tax	X <sub>duration</sub> , credit	Disclosure, Expiry date 2021-01- 01 IFRS 7.23 c Disclosure, IFRS 7.24E a		
		Disclosure  Disclosure		
Gains (losses) on hedges of net investments in foreign operations, net of tax	X <sub>duration</sub> , credit	IAS 39.102 a <sub>Disclosure</sub> , IFRS 7.24C b (i) <sub>Disclosure</sub> , IFRS 9.6.5.13 a <sub>Disclosure</sub> ,		
		IAS 1.91 a <sub>Disclosure</sub> , IFRS 7.24E a <sub>Disclosure</sub>		
		5		
Reclassification adjustments on cash flow hedges, net of tax	X <sub>duration, debit</sub>	Expiry date 2021-01-01 IFRS 7.23 d  Disclosure, IFRS 7.24E a Disclosure,		
	and the second	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	v	IFRS 7.24C b (iv) Disclosure, IFRS 7.24E a		
expected to occur, net of tax	X duration, debit	Disclosure		
Reclassification adjustments on cash flow hedges for which hedged item affected profit or loss, net of tax	X <sub>duration, debit</sub>	IFRS 7.24E a Disclosurer IFRS 7.24C b (iv)		
LUA		Disclosure		
Reclassification adjustments on hedges of net investments in foreign operations, net of tax	X	IFRS 7.24C b (iv) Disclosure, IAS 1.92 Disclosure IFRS 7.24E a Disclosure, IAS 39.102 Disclosure,		
neclossification adjustments on neeges of net investments in follegii operations, net of tax	X <sub>duration</sub> , debit	IFRS 9.6.5.14 Disclosure IAS 39.102 Disclosure		

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tabel	Туре	IFRS Reference	to IFRS elements	AU Reference
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 <sub>duration, credit</sub>	IFRS 7.24C b (vi) Disclosure, IFRS 9.6.6.4		
Disclosure of information about credit exposures designated as measured at fair value through profit or loss [text	text block	Disclosure  IFRS 7.24G Disclosure		
block] Disclosure of information about credit exposures designated as measured at fair value through profit or loss		Disclosure		
[abstract] Disclosure of information about credit exposures designated as measured at fair value through profit or loss		IFDC 7.346		
[table] Financial instruments measured at fair value through profit or loss because credit derivative is used to	table	IFRS 7.24G Disclosure		
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 <sub>instant</sub>	IFRS 7.24G a Disclosure		
Changes in nominal amount of credit derivative [abstract]				
Total increase (decrease) in credit derivative, nominal amount  Credit derivative, nominal amount at end of period	X <sub>duration</sub>	IFRS 7.24G a Disclosure IFRS 7.24G a Disclosure		
Reconciliation of fair value of credit derivative [abstract] Credit derivative, fair value at beginning of period	v	IFRS 7.24G a Disclosure		
Changes in fair value of credit derivative [abstract]	X instant, debit			
Total increase (decrease) in credit derivative, fair value  Credit derivative, fair value at end of period	X <sub>duration, debit</sub> X <sub>instant, debit</sub>	IFRS 7.24G a Disclosure IFRS 7.24G a Disclosure		
Gain (loss) on designation of financial instrument as measured at fair value through profit or loss because	X duration, credit	IFRS 7.24G b Disclosure		
credit derivative is used to manage credit risk  Fair value of financial instrument on discontinuation of measurement at fair value through profit or loss		IFRS 7.24G C Disclosure		
because credit derivative is used to manage credit risk, assets  Fair value of financial instrument on discontinuation of measurement at fair value through profit or loss	X instant, debit			
because credit derivative is used to manage credit risk, liabilities  Nominal or principal amount of financial instrument on discontinuation of measurement at fair value	X instant, credit	IFRS 7.24G c Disclosure		
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	text	Expiry date 2021-01-01 IFRS 7.30 a		
measured reliably  Description of financial instruments, their carrying amount, and explanation of why fair value cannot be measured	text	Disclosure Expiry date 2021-01-01 IFRS 7.30 b		
reliably		Disclosure Expiry date 2021-01-01 IFRS 7.30 c		
Information about market for financial instruments	text	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		
Financial instruments whose fair value previously could not be reliably measured at time of derecognition	X <sub>instant</sub>	Expiry date 2021-01-01 IFRS 7.30 e		
Gain (loss) recognised on derecognition of financial instruments whose fair value previously could not be reliably		Disclosure Expiry date 2021-01-01 IFRS 7.30 e		
measured	X <sub>duration, credit</sub>	Disclosure		
Description of cross-reference to disclosures about nature and extent of risks arising from financial instruments	text	IFRS 7.B6 Disclosure		
Disclosure of nature and extent of risks arising from financial instruments [text block]  Disclosure of nature and extent of risks arising from financial instruments [abstract]	text block	IFRS 7.31 Disclosure		
Disclosure of nature and extent of risks arising from financial instruments [table]	table	IFRS 7.34 Disclosure IFRS 7.33 Disclosure		
		Effective 2021-01-01 IFRS 17.124 Disclosure, Effective 2021-01-		
The state of the s		01 IFRS 17.128 a Disclosure, IFRS 7.21C		
Types of risks [axis]	axis	Disclosure, IFRS 7.34 Disclosure, IFRS 7.33 Disclosure, Effective 2021-01-		
		01 IFRS 17.127 Disclosure, Effective 2021- 01-01 IFRS 17.125 Disclosure		
		Effective 2021-01-01 IFRS 17.125		
		Disclosure, Effective 2021-01- 01 IFRS 17.127 Disclosure, Effective 2021-		
Risks [member]	member [default]	01-01 IFRS 17.128 a Disclosure, Effective		
		2021-01-01 IFRS 17.124 Disclosure/ IFRS 7.34 Disclosure/ IFRS 7.33 Disclosure/		
		IFRS 7.21C Disclosure		
		Effective 2021-01-01 IFRS 17.127		
Credit risk [member]	member	Disclosure, 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 17.125		
Liquidity risk [member]	member	Disclosure, IFRS 7.32 Example, Effective 2021- 01-01 IFRS 17.124 Disclosure, Effective		
		2021-01-01 IFRS 17.127 Disclosure		
		IFRS 7.32 Example, Effective 2021-01-		
		01 IFRS 17.125 Disclosure, Effective 2021- 01-01 IFRS 17.124 Disclosure, Effective		
Market risk [member]	member	2021-01-01 IFRS 17.127 Disclosure		
		Effective 2021-01-01 IFRS 17.128 a (ii) Disclosure		
		Effective 2021-01-01 IFRS 17.127		
		Disclosure, Effective 2021-01-		
Currency risk [member]	member	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		
		Disclosure		
		Effective 2021-01-01 IFRS 17.125		
Interest rate risk [member]	member	Disclosure Effective 2021-01- 01 IFRS 17.124 Disclosure Effective 2021-		
mercer rate rate president		01-01 IFRS 17.128 a (ii) Disclosure, IFRS 7 - Defined terms Disclosure, Effective 2021-		
		01-01 IFRS 17.127 Disclosure		

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Label	Туре	IFRS Reference	to IFRS elements	AU Reference
Other price risk [member]	member	Effective 2021-01-01 IFRS 17.125  Decidence Effective 2021-01- 01 IFRS 17.128 a (ii) Decidence IFRS 7- Defined terms Southerns Iffective 2021- 01-01 IFRS 17.127 Decidence Effective 2021- 01-01 IFRS 17.127 Decidence 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] Risk diversification effect [member]	member member	IFRS 7.40 a Example, IFRS 7.IG32 Example IFRS 7.32 Common practice		
Disclosure of nature and extent of risks arising from financial instruments [line items]	line items	110 7.52 Common practice		
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  Description of changes in methods used to measure risk	text	IFRS 7.33 c <sub>Disclosure</sub>		
Summary quantitative data about entity's exposure to risk [text block]	text block	IFRS 7.34 a Disclosure		
Description of concentrations of risk	text	IFRS 7.34 c <sub>Disclosure</sub>		
Description of how management determines concentrations	text	IFRS 7.B8 a Disclosure		
Description of shared characteristic for concentration	text	IFRS 7.B8 b Disclosure		
Risk exposure associated with instruments sharing characteristic	X <sub>instant</sub>	IFRS 7.B8 c Disclosure		
Additional information about entity exposure to risk	text	IFRS 7.35 Disclosure		
Sensitivity analysis for types of market risk [text block]	text block	IFRS 7.40 a Disclosure		
Disclosure of credit risk [text block]	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	text block	IFRS 7.35F Disclosure		
credit losses [text block]	LEXT DIOCK	II N.3 7.33F 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 <sub>Disclosure</sub>		
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		
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	text	IFRS 7.35G a (ii) Disclosure		
financial instruments have increased significantly since initial recognition  Description of basis of inputs and assumptions and estimation techniques used to determine whether financial	text			
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	text	IFRS 7.35G C Disclosure		
requirements and reasons for those changes  Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for	text	1113 7.330 C Disclosure		
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	table	1506 7 251		
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,		
Classes of minical mist differts (axis)	dais	IFRS 7.36 Disclosurer IFRS 7.35M Disclosure		
		IFRS 7.36 Disclosurer IFRS 7.35K Disclosurer		
Financial instruments, class [member]	member [default]	IFRS 7.35M Disclosure, IFRS 7.35H Disclosure		
Loan commitments [member]	member	IFRS 7.B8E Disclosure IFRS 7.35M Disclosure		
		1506 7 2514		
Financial guarantee contracts [member]	member	IFRS 7.35M Disclosure, IFRS 7.B8E Disclosure		
Trade receivables [member]	member	IFRS 7.35H b (iii) Disclosure/ IFRS 7.35M b (iii) Disclosure/ IFRS 7.35N		
Hade receivables [member]	member	Example, IAS 1.112 C Common practice		
		IFRS 7.35M b (iii) Disclosure		
Contract assets [member]	member	IFRS 7.35H b (iii) Disclosure, IFRS 7.35N		
		Example		
Lease receivables [member]	member	IFRS 7.35N Example, IFRS 7.35M b (iii) Disclosure, IFRS 7.35H b (iii) Disclosure		
		IFRS 7.IG20B Example, IFRS 7.6 Example,		
Mortgages [member]	member	IFRS 7.IG40B Example		
Loans to consumers [member]	member	IFRS 7.IG40B Example IFRS 7.IG20C Example IFRS 7.6 Example		
		IFRS 7.IG20C Example, IAS 1.112 C Common		
Loans to corporate entities [member]	member	practice, IFRS 7.6 Example		
Loans to government [member]	member	IAS 1.112 C Common practice		
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		
		IFRS 7.35H a Disclosure/ IFRS 7.35M a		
12-month expected credit losses [member]	member	Disclosure		
Lifetime expected credit losses [member]	member	IFRS 7.35M b Disclosure, IFRS 7.35H b		
		IFRS 7.35H Example, IFRS 7.35I Example,		
Method of assessment of expected credit losses [axis]	axis	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		
		IFRS 7.35H Example IFRS 7.1G20B Example		
Expected credit losses individually assessed [member]	member	IFRS 7.35I Example		

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Label	Туре	IFRS Reference	to IFRS elements	AU Reference
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 <sub>Disclosure</sub> , 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)		
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 38.118 e Disclosure Expiry date 2021- 01-01 IFRS 7.IG29 common practice IFRS 3.B67 d Disclosure IAS 40.79 c Disclosure IAS 41.50 Disclosure Expiry date 2021-01- 01 IFRS 7.37 b Common practice. IAS 40.76 d Disclosure, IAS 41.54 f Disclosure IAS 40.79 d Disclosure IAS 41.57 e Disclosure IAS 40.79 d Disclosure IFRS 7.351 Disclosure IAS 40.79 d Disclosure, IAS 41.54 Expired IAS 16.73 d Disclosure IAS 41.54 Disclosure IAS 40.79 d		
Carrying amount [member]	member [default]	Expiry date 2021-01-01 IFRS 7.IG29 a Exampler IAS 38.118 e Diodourer IAS 40.79 d Diodourer, IFRS 7.351 Diodourer, IFRS 3.867 d Diodourer, IAS 41.50 Diodourer, IAS 16.73 e Diodourer, Expiry date 2021-01-01 IFRS 7.37 b Exampler IAS 40.76 Diodourer IFRS 7.37 b Exampler IAS 40.76 Diodourer IFRS 7.35H Diodourer		
Gross carrying amount [member]	member	IAS 41.54 f bioclosure. Expiry date 2021-01- 01 IFRS 7.IG29 <sub>Common practice</sub> IFRS 7.35N Example: IAS 38.118 c Disclosure: IAS 40.79 c Disclosure. Expiry date 2021-01- 01 IFRS 7.35 Common practice. IAS 16.73 d Disclosure		
Accumulated impairment [member]	member	IAS 40.79 c <sub>Common practice</sub> . Expiry date 2021-01-01 IFRS 7.37 b <sub>Leample</sub> Expiry date 2021-01-01 IFRS 7.1629 b <sub>Leample</sub> IRS 41.54 f <sub>Common practice</sub> . IAS 16.73 d <sub>Common practice</sub> . IAS 16.73 d <sub>Common practice</sub> . IFRS 3.867 d blockurer IFRS 7.35H <sub>Disclosure</sub> IAS 38.118 C <sub>Common practice</sub> . IRS 7.35N <sub>Example</sub> .		
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 Disclosure, IFRS 7.25 Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, IFRS 7.35N Example		
Increase (decrease) in financial assets [abstract]				
Increase (decrease) through transfers, financial assets	X <sub>duration, debit</sub>	IFRS 7.35H Example, IFRS 7.35I d Example, IFRS 7.1G20B Example		
Decrease through derecognition, financial assets	(X) <sub>duration, credit</sub>	IFRS 7.1G20B Example, IFRS 7.35H Example, IFRS 7.35I C Example		
Increase through origination or purchase, financial assets	X <sub>duration</sub> , debit	IFRS 7.35I a <sub>Example</sub> , IFRS 7.35H <sub>Example</sub> , IFRS 7.1G20B <sub>Example</sub>		
Decrease through write-off, financial assets	(X) <sub>duration, credit</sub>	IFRS 7.35H Example, IFRS 7.35I C Example, IFRS 7.1G20B Example		
Increase (decrease) through changes in models or risk parameters, financial assets	X <sub>duration, debit</sub>	IFRS 7.35H Example, IFRS 7.1G20B Example		
Increase (decrease) through modification of contractual cash flows, financial assets  Increase (decrease) through foreign exchange and other movements, financial assets [abstract]	X <sub>duration, debit</sub>	IFRS 7.35I b <sub>Example</sub>		
Increase (decrease) through foreign exchange, financial assets	X <sub>duration</sub> , debit	IFRS 7.35H Example, IFRS 7.IG20B Example		
Increase (decrease) through other movements, financial assets	X <sub>duration</sub> , debit	IFRS 7.IG20B Example, IFRS 7.35I Example,		
Total increase (decrease) through foreign exchange and other movements, financial assets	X duration, debit	IFRS 7.35H Example IFRS 7.35H Example IFRS 7.IG20B Example		
Total increase (decrease) in financial assets	X duration, debit	IFRS 7.351 Disclosure, IFRS 7.35H Disclosure		
Financial assets at end of period	X instant, debit	IFRS 7.35M Disclosure, IFRS 7.25 Disclosure, IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, IFRS 7.35N Example		
Exposure to credit risk on loan commitments and financial guarantee contracts at beginning of period	X instant, credit	IFRS 7.35I Disclosure, IFRS 7.35H Disclosure		
Increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts [abstract]		IFRS 7.35M Disclosure		
[abstract] Increase (decrease) through transfers, exposure to credit risk on loan commitments and financial guarantee contracts	X duration, credit	IFRS 7.351 d Example IFRS 7.35H Example IFRS 7.1G20B Example		
guarantee contracts  Decrease through derecognition, exposure to credit risk on loan commitments and financial guarantee contracts	(X) <sub>duration, debit</sub>	IFRS 7.1G2UB Example IFRS 7.351 C Example, IFRS 7.1G2UB Example, IFRS 7.35H Example		
Increase through origination or purchase, exposure to credit risk on loan commitments and financial	X duration, credit	IFRS 7.35H Example, IFRS 7.35I a Example,		
guarantee contracts Increase (decrease) through changes in models or risk parameters, exposure to credit risk on loan	X <sub>duration</sub> , credit	IFRS 7.IG20B Example  IFRS 7.35H Example, IFRS 7.IG20B Example		
commitments and financial guarantee contracts  Increase (decrease) through modification of contractual cash flows, exposure to credit risk on loan  commitments and financial guarantee contracts.	X <sub>duration, credit</sub>	IFRS 7.35I b Example		
commitments and financial guarantee contracts Increase (decrease) through foreign exchange and other movements, exposure to credit risk on loan commitments and financial guarantee contracts [abstract]				
Increase (decrease) through foreign exchange, exposure to credit risk on loan commitments and financial guarantee contracts	X <sub>duration</sub> , credit	IFRS 7.IG20B Example, IFRS 7.35H Example		

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Label	Туре	IFRS Reference	to IFRS elements	AU Reference
Increase (decrease) through other movements, exposure to credit risk on loan commitments and financial guarantee contracts	X <sub>duration</sub> , credit	IFRS 7.IG20B Example IFRS 7.35I Example IFRS 7.35H Example		
Total increase (decrease) through foreign exchange and other movements, exposure to credit risk on loan commitments and financial guarantee contracts	X <sub>duration, credit</sub>	IFRS 7.IG20B Example IFRS 7.35H Example		
Total increase (decrease) in exposure to credit risk on loan commitments and financial guarantee	X <sub>duration, credit</sub>	IFRS 7.351 Disclosure, IFRS 7.35H Disclosure		
contracts  Exposure to credit risk on loan commitments and financial guarantee contracts at end of period		IFRS 7.351 Disclosure, IFRS 7.35H Disclosure		
Undiscounted expected credit losses at initial recognition on purchased or originated credit-impaired	X instant, credit	IFRS 7.35M Disclosure		
financial assets initially recognised  Explanation of reasons for changes in loss allowance for financial instruments	X <sub>duration, credit</sub>	IFRS 7.35H c Disclosure  IFRS 7.88D Example		
Explanation of how significant changes in gross carrying amount of financial instruments contributed to changes in loss allowance	text	IFRS 7.351 Disclosure		
Financial assets with contractual cash flows modified during reporting period while loss allowance measured at lifetime	X <sub>duration</sub> , debit	IFRS 7.35J a Disclosure		
expected credit losses, amortised cost before modification Financial assets with contractual cash flows modified during reporting period while loss allowance measured at lifetime		IFRS 7.35J a Disclosure		
expected credit losses, modification gain (loss)  Financial assets with modified contractual cash flows while loss allowance measured at lifetime expected credit losses	X instant, debit	IFRS 7.35J b Disclosure		
for which loss allowance changed during reporting period to 12-month expected credit losses, gross carrying amount  Financial assets written off during reporting period and still subject to enforcement activity, contractual amount	rinstant, debit			
outstanding Information about groups or portfolios of financial instruments with particular features that could affect large portion	X instant, debit	IFRS 7.35L Disclosure		
of that group  Disclosure of credit risk exposure [text block]	text text block	IFRS 7.B8H Disclosure		
Disclosure of credit risk exposure [abstract]				
Disclosure of credit risk exposure [table]	table	IFRS 7.35M <sub>Disclosure</sub> IFRS 7.35M <sub>Example</sub> , Expiry date 2021-01-		
External credit grades [axis]	axis	01 IFRS 7.IG24 a Exampler Expiry date 2021 01-01 IFRS 4.39G a Disclosurer IFRS 7.IG20C Exampler 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 7.35 M Example. IFRS 7.IG20C Example. Expiry date 2021-01-01 IFRS 7.36 C Example. Expiry date 2021-01-01 IFRS 4.39G a Disdosure		
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 2021-01-01-01 IFRS 4.39G a $_{Dictosure}$		
Internal credit grades [axis]	axis	IFRS 7.IG20C Exampler, IFRS 7.35M Exampler, Expiry date 2021-01-01 IFRS 7.36 c Exampler, Expiry date 2021-01-01 IFRS 7.IG25 b Exampler Expiry date 2021 01-01 IFRS 4.39G a Disclosure		
Entity's total for internal credit grades [member]	member [default]	IFRS 7.IG20C Example: Expiry date 2021-01 01 IFRS 7.IG25 b Example: IFRS 7.35M Example: Expiry date 2021-01-01 IFRS 4.39G a Discissure: 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		
Probability of default [axis]	axis	IFRS 7.35M Example, IFRS 7.IG20C Example		
Entity's total for probability of default [member]	member [default]	IFRS 7.IG20C Example, IFRS 7.35M Example		
Probability of default [member]	member	IFRS 7.IG20C Example IFRS 7.35M Example		
Classes of financial instruments [axis]	axis	IFRS 7.35K Disclosure, IFRS 7.35H Disclosure, IFRS 7.36 Disclosure IFRS 7.35M Disclosure		
Financial instruments, class [member]	member [default]	IFRS 7.36 Disclosurer IFRS 7.35K Disclosurer IFRS 7.35M Disclosure IFRS 7.35H Disclosure		
Loan commitments [member]	member	IFRS 7.B8E Disclosure, IFRS 7.35M Disclosure		
Financial guarantee contracts [member]	member	IFRS 7.35M Disclosure IFRS 7.B8E Disclosure		
Trade receivables [member]	member	IFRS 7.35H b (iii) Disclosure, IFRS 7.35M b (iii) Disclosure, IFRS 7.35N Example, IAS 1.112 c Common practice		
Contract assets [member]	member	IFRS 7.35M b (iii) Disclosure IFRS 7.35M 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,		
Loans to corporate entities [member]	member	IFRS 7.6 Example IFRS 7.1G20C Example, IAS 1.112 C Common		
Loans to corporate entities [member]	member	practice, IFRS 7.6 Example IAS 1.112 C Common practice		
Type of measurement of expected credit losses [axis]	axis	IFRS 7.35H Disclosure IFRS 7.35M Disclosure		
Type of measurement of expected credit losses [member]	member [default]	IFRS 7.35H Disclosure, IFRS 7.35M Disclosure		
12-month expected credit losses [member]	member	IFRS 7.35H a <sub>Disclosure</sub> , IFRS 7.35M a		
		Disclosure		

Label	Туре	IFRS Reference	Additional AU Reference	AU Reference
		IFRS 7.35M b Disclosurer IFRS 7.35H b	to IFRS elements	
	member	Disclosure IFRS 7.35H Example, IFRS 7.35I Example,		
	axis	IFRS 7.IG20B Example IFRS 7.35I Example, IFRS 7.IG20B Example,		
Method of assessment of expected credit losses [member]	member [default]	IFRS 7.35H Example		
Expected credit losses individually assessed [member]	member	IFRS 7.35H Example, IFRS 7.1G20B 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 <sub>Disclosure</sub> IFRS 7.35M <sub>Disclosure</sub>		
Financial instruments credit-impaired [member]	member	IFRS 7.35H <sub>Disclosure</sub> , IFRS 7.35M <sub>Disclosure</sub>		
Financial instruments purchased or originated credit-impaired [member]	member	IFRS 7.35H c <sub>Disclosure</sub> , IFRS 7.35M c <sub>Disclosure</sub>		
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 Dichoure, Expiry date 2021-01-01 IFRS 7.IG29 Common practice IFRS 3.667 d Disclosure IAS 40.79 C Disclosure IAS 41.50 Disclosure Expiry date 2021-01-01 IFRS 7.379 b Common practice IAS 40.75 Disclosure IAS 40.76 Disclosure, IAS 40.76 Disclosure, IAS 40.76 Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Dis		
Carrying amount [member]	member [default]	Expiry date 2021-01-01 IFRS 7.IG29 a Example: IAS 38.118 e Disclosure: IAS 40.79 d Disclosure: IFRS 7.351 Disclosure: IFRS 3.867 d Disclosure: IAS 41.50 Disclosure: IAS 16.73 e Disclosure: Expiry date 2021-01-01 IFRS 7.37 b Example: IAS 40.76 Disclosure: IFRS 7.37 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: PAPP date 2021-01-01 IFRS 7.35 D Common practice. IAS 16.73 d Disclosure. IFRS 7.35M Disclosure. IFRS 3.867 d Disclosure. IFRS 7.351 Disclosure.		
Accumulated impairment [member]	member	IAS 40.79 C <sub>Common practice</sub> . Expiry date 2021-01-01 IFRS 7.37 b <sub>Example</sub> . Expiry date 2021-01-01 IFRS 7.37 b <sub>Example</sub> . Expiry date 2021-01-01 IFRS 7.3629 b <sub>Example</sub> . IAS 41.54 f <sub>Common practice</sub> . IAS 16.73 d  Common practice. IFRS 3.867 d biochourer IFRS 7.35H <sub>Disclosure</sub> IAS 38.118 C <sub>Common practice</sub> . IFRS 7.35N Example		
Disclosure of credit risk exposure [line items]	line items	IFRS 7.35M Disclosure/ IFRS 7.25 Disclosure/		
Financial assets	X instant, debit	IFRS 7.35M Disclosure/ IFRS 7.35I Disclosure/ IFRS 7.35M Example		
Exposure to credit risk on loan commitments and financial guarantee contracts	X instant, credit	IFRS 7.35H Disclosure, IFRS 7.35H Disclosure, IFRS 7.35M Disclosure		
Disclosure of provision matrix [text block]	text block	IFRS 7.35M Disclosure IFRS 7.35N Example		
Disclosure of provision matrix [abstract] Disclosure of provision matrix [table]	table	IFRS 7.35N Example		
Classes of financial instruments [axis]	axis	IFRS 7.35K Disclosure/ IFRS 7.35H Disclosure/ IFRS 7.36 Disclosure/ IFRS 7.35M Disclosure		
Financial instruments, class [member]	member [default]	IFRS 7.36 Disclosure, IFRS 7.35K Disclosure, IFRS 7.35M Disclosure, IFRS 7.35H Disclosure		
Loan commitments [member]	member	IFRS 7.B8E Disclosures IFRS 7.35M Disclosure		
Financial guarantee contracts [member]	member	IFRS 7.35M Disclosure/ IFRS 7.B8E Disclosure		
Trade receivables [member]	member	IFRS 7.35M b (iii) Disclosure/ IFRS 7.35M b (iii) Disclosure/ IFRS 7.35N b (iii) Disclosure/ Exampler 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		
Past due status [axis]	axis	IFRS 7.35N <sub>Example</sub> , Expiry date 2021-01- 01 IFRS 7.37 <sub>Common practice</sub>		

			Additional AU Reference	
Label	Туре	IFRS Reference	to IFRS elements	AU Reference
Past due status [member]	member [default]	Expiry date 2021-01-01 IFRS 7.37 <sub>Common</sub> practice, IFRS 7.35N <sub>Example</sub>		
Current [member]	member	IFRS 7.IG20D Example, IFRS 7.35N Example, Expiry date 2021-01-01 IFRS 7.37 Common practice		
Later than one month and not later than two months [member]	member	Expiry date 2021-01-01 IFRS 7.37 <sub>Common practice</sub> IFRS 7.35N <sub>Example</sub> , IFRS 7.IG20D Example IAS 1.112 c <sub>Common practice</sub>		
Later than two months and not later than three months [member]	member	IAS 1.112 c <sub>Common practice</sub> , IFRS 7.35N  Exampler Expiry date 2021-01-01 IFRS 7.37  Common practice, IFRS 7.IG20D Example		
Later than three months [member]	member	IFRS 7.35N $_{\text{Example}'}$ IFRS 7.IG20D $_{\text{Example}'}$ Expiry date 2021-01-01 IFRS 7.37 $_{\text{Common}}$ practice		
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 38.118 e Disclosurer Expiry date 2021- 01-01 IFRS 7.IG29 Common practicer IFRS 3.867 d Disclosurer IAS 40.79 C Disclosurer IAS 41.50 Disclosurer Expiry date 2021-01- 01 IFRS 7.37 b Common practicer IAS 40.76 Disclosurer IAS 41.54 f Disclosurer IFRS 7.35H Disclosurer IAS 16.73 e Disclosurer IAS 40.79 d Disclosurer IAS 3.8118 C Disclosurer IAS 16.73 d Disclosurer 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 3.867 d Disclosure, IAS 40.00 EXPENSE 3.867 d Disclosure, IAS 41.00 Disclosure, IAS 41.00 Disclosure, IAS 41.00 Disclosure, IAS 41.00 Disclosure, IAS 41.00 Expiry date 2021-01-01 IFRS 7.37 b Example, IAS 40.76 Disclosure, IFRS 7.35H Disclosure		
Gross carrying amount [member]	member	IAS 41.54 f Disclosure Expiry date 2021-01-01 IFRS 7.1629 Common practice; IFRS 7.35N Example, IAS 38.118 C Disclosure; IAS 40.79 c Disclosure: Expiry date 2021-01-01-01 IFRS 7.37 b Common practice; IAS 16.73 d Disclosure; IFRS 7.35M Disclosure; IFRS 3.867 d Disclosure; IFRS 7.351 Disclosure		
Accumulated impairment [member]	member	IAS 40.79 c Common practices Expiry date 2021-01-01 IFRS 7.37 b Examples Expiry date 2021-01-01 IFRS 7.37 b Examples IAS 41.54 f Common practices IAS 16.73 d Common practices IFRS 3.867 d Disclosurer IFRS 7.35H Disclosurer IAS 38.118 c Common practices IFRS 7.35N Example		
Disclosure of provision matrix [line items]  Financial assets	line items  X instant, debit	IFRS 7.35M Disclosurer IFRS 7.25 Disclosurer IFRS 7.35H Disclosurer IFRS 7.35I Disclosurer		
		IFRS 7.35N Example		
Expected credit loss rate	X.XX instant	IFRS 7.IG20D Example, IFRS 7.35N Example		
Disclosure of financial assets that are either past due or impaired [text block]  Disclosure of financial assets that are either past due or impaired [abstract]	text block	Expiry date 2021-01-01 IFRS 7.37 Disclosure		
Disclosure of financial assets that are either past due or impaired [table]	table	Expiry date 2021-01-01 IFRS 7.37 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 7.42l Disclosure IFRS 9.7.2.34 Disclosure		
Financial assets, class [member]	member [default]	Effective 2021-01-01 IFRS 17.C32 DISCHOSURE, Effective on first application of IFRS 9 IFRS 4.39L b DISCHOSURE, IFRS 7.6 DISCHOSURE, IFRS 7.421 DISCHOSURE, IFRS 9.7.2.34 DISCHOSURE		
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 $_{\rm Example}$ IFRS 7.IG20C $_{\rm Example}$ IFRS 7.6 $_{\rm Example}$		
Loans to corporate entities [member]	member	IFRS 7.IG20C Example, IAS 1.112 C Common practice, IFRS 7.6 Example		
Loans to government [member]	member	IAS 1.112 c Common practice IFRS 7.35H b (iii) Disclosure/		
Trade receivables [member]	member	IFRS 7.35H b (iii) Disclosure/ IFRS 7.35M b (iii) Disclosure/ Example/ IAS 1.112 C Common practice		
Financial assets at fair value, class [member]  Trading securities [member]	member member	IFRS 7.B2 a Disclosure IFRS 7.6 Example, IFRS 7.IG40B Example		
Derivatives [member]	member	IFRS 7.IG40B Example, IFRS 7.6 Example,		
Option contract [member]	member	IFRS 13.IE60 Example IFRS 13.94 Example IAS 1.112 C Common practice		
Futures contract [member]	member member	IAS 1.112 C Common practice IAS 1.112 C Common practice		
Swap contract [member] Currency swap contract [member]	member member	IAS 1.112 C Common practice		
Interest rate swap contract [member] Forward contract [member]	member member	IAS 1.112 C Common practice		
Equity investments [member]	member	IFRS 7.6 Example, IFRS 7.IG40B Example		
Financial assets outside scope of IFRS 7, class [member]	member	IFRS 7.B2 b Disclosure		

Label	Tyne	IFRS Reference	Additional AU Reference	AU Reference
	Type		to IFRS elements	AO Reference
Impairment of financial assets [axis]	axis	Expiry date 2021-01-01 IFRS 7.37 Disclosure		
Entity's total for impairment of financial assets [member]	member [default]	Expiry date 2021-01-01 IFRS 7.37 Disclosure Expiry date 2021-01-01 IFRS 7.37 Common		
Financial assets neither past due nor impaired [member]	member	practice Expiry date 2021-01-01 IFRS 7.37 Common  practice Expiry date 2021-01-01 IFRS 7.37 a		
Financial assets past due but not impaired [member]	member	Disclosure Expiry date 2021-01-01 IFRS 7.37 a  Disclosure		
Financial assets impaired [member]	member	practice Expiry date 2021-01-01 IFRS 7.37 Common practice Expiry date 2021-01-01 IFRS 7.37 b		
Financial assets individually assessed for credit losses [member]	member	Disclosure Expiry date 2021-01-01 IFRS 7.37 D  Expiry date 2021-01-01 IFRS 7.37 Common		
Financial assets collectively assessed for credit losses [member]	member	practice		
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 38.118 e Disclosurer Expiry date 2021- 01-01 IFRS 7.1629 <sub>Common pacticer</sub> IFRS 3.867 d <sub>Disclosurer</sub> IAS 40.79 c <sub>Disclosurer</sub> IAS 41.50 <sub>Disclosurer</sub> Expiry date 2021-01-01 IFRS 7.37 b Common pacticer IAS 40.76 Disclosurer IAS 41.54 f Disclosurer IFRS 7.35H Disclosurer, IAS 41.54 f Disclosurer, IAS 40.79 d Disclosurer, IAS 40.73 d Disclosurer, IAS 40.73 d Disclosurer, IAS 40.79 d Disclosurer, IAS 40.73 d Disclosurer, IAS 40.73 d Disclosurer, IAS 40.73 d Disclosurer, IAS 38.118 C Disclosurer		
Carrying amount [member]	member [default]	Expiry date 2021-01-01 IFRS 7.IG29 a Example: IAS 38.118 e Disclosure: IAS 40.79 d Disclosure: IFRS 7.351 Disclosure: IFRS 3.867 d Disclosure: IAS 41.50 Disclosure: IAS 16.73 e Disclosure: Expiry date 2021-01 IFRS 7.37 b Example: IAS 40.76 Disclosure: IFRS 7.35H Disclosu		
Gross carrying amount [member]	member	IAS 41.54 f Disclosure Expiry date 2021-01-01 IFRS 7.IG29 Common practice IFRS 7.35N scample. IAS 38.118 c Quidouse. IAS 40.79 c Disclosure. Expiry date 2021-01-01-01 IFRS 7.37 b Common practice IAS 16.73 d Disclosure. IFRS 7.35M Disclosure. IFRS 3.867 d Disclosure. IFRS 7.35N Disclosure.		
Accumulated impairment [member]	member	IAS 40.79 c <sub>Common practice</sub> Expiry date 2021-01-01 IFRS 7.37 b <sub>Campler</sub> Expiry date 2021-01-01 IFRS 7.1629 b <sub>Campler</sub> Expiry date 2021-01-01 IFRS 7.1629 b <sub>Campler</sub> IAS 41.54 f <sub>Common practice</sub> IAS 16.74 d  Common practice IFRS 3.867 d  Diagnosure IFRS 7.35N <sub>Campler</sub> IAS 38.118 c  Common practice IFRS 7.35N Example		
Past due status [axis]	axis	IFRS 7.35N <sub>Example</sub> , Expiry date 2021-01- 01 IFRS 7.37 <sub>Common practice</sub>		
Past due status [member]	member [default]	Expiry date 2021-01-01 IFRS 7.37 Common practice, IFRS 7.35N Example		
Current [member]	member	IFRS 7.1G20D $_{\rm Example}$ , IFRS 7.35N $_{\rm Example}$ , Expiry date 2021-01-01 IFRS 7.37 $_{\rm Common}$ practice		
Later than one month and not later than two months [member]	member	Expiry date 2021-01-01 IFRS 7.37 <sub>Common</sub> practice; IFRS 7.35N <sub>Example</sub> , IFRS 7.IG20D <sub>Example</sub> , IAS 1.112 c <sub>Common practice</sub>		
Later than two months and not later than three months [member]	member	IAS 1.112 c <sub>Common practice</sub> , IFRS 7.35N Examples Expiry date 2021-01-01 IFRS 7.37 Common practice, IFRS 7.IG20D <sub>Example</sub>		
Later than three months [member]	member	IFRS 7.35N $_{\rm Example}$ IFRS 7.IG20D $_{\rm Example}$ Expiry date 2021-01-01 IFRS 7.37 $_{\rm Common}$ practice		
Disclosure of financial assets that are either past due or impaired [line items]	line items	IFRS 7.35M Disclosure, IFRS 7.25 Disclosure,		
Financial assets	X instant, debit	IFRS 7.35H Disclosure IFRS 7.35I Disclosure IFRS 7.35N Example		
Analysis of age of financial assets that are past due but not impaired [text block]	text block	Expiry date 2021-01-01 IFRS 7.37 a		
Analysis of financial assets that are individually determined to be impaired [text block]	text block	Expiry date 2021-01-01 IFRS 7.37 b		
Description of collateral held and other credit enhancements, financial assets that are individually determined to be impaired	text	Expiry date 2021-01-01 IFRS 7.IG29 c  Example, Expiry date 2021-01- 01 IFRS 7.37 b Example		
Financial assets that are individually determined to be impaired, fair value of collateral held and other credit enhancements	X instant, debit	Expiry date 2021-01-01 IFRS 7.37 b  Example, Expiry date 2021-01- 01 IFRS 7.IG29 c  Example		
Description of nature of assets obtained by taking possession of collateral or calling on other credit enhancements	text	IFRS 7.38 a <sub>Disclosure</sub>		
Assets obtained by taking possession of collateral or calling on other credit enhancements  Description of policies for disposal or for use in operation of assets obtained by taking possession of collateral or other	X <sub>instant, debit</sub> text block	IFRS 7.38 a <sub>Disclosure</sub>		
credit enhancement [text block] Disclosure of maturity analysis for non-derivative financial liabilities [text block]	text block	IFRS 7.39 a Disclosure		
Disclosure of maturity analysis for non-derivative financial liabilities [abstract] Disclosure of maturity analysis for non-derivative financial liabilities [table]	table	IFRS 7.39 a Disclosure		
Maturity [axis]	axis	IFRS 7.23B a Disclosure Effective 2021-01- 01 IFRS 17.120 Disclosure, Effective 2021- 01-01 IFRS 17.132 b Disclosure IFRS 7.42E e Disclosure, IFRS 17.432 b Disclosure IFRS 7.42E e IFRS 17.109 Disclosure IFRS 7.811 Example IFRS 15.120 b (i) Disclosure IFRS 16.10 Disclosure IFRS 16.94 Disclosure IFRS 16.97 Disclosure		

			Additional AU Reference	
Label	Туре	IFRS Reference	to IFRS elements	AU Reference
Aggregated time bands [member]	member [default]	-IFRS 15.120 b (i) Disclosure, Effective 2021- 01-01 IFRS 17.109 Disclosure Effective 2021-01-01 IFRS 17.132 b Disclosure Effective 2021-01-01 IFRS 17.120 Disclosure IAS 1.61 Disclosure IFRS 7.23B 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		
Not later than three months [member]	member	Expiry date 2021-01-01 IFRS 7.37 a  Exampler, Expiry date 2021-01- 01 IFRS 7.IG28 a Exampler, IAS 1.112 c  Common practice		
Not later than one month [member]	member	IFRS 7.B35 a <sub>Example</sub> , IFRS 7.B11 a <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub>		
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 Exampler IFRS 7.B35 C Exampler IFRS 7.IG31A Example		
Later than six months and not later than one year [member]	member	IFRS 7.B35 d $_{\rm Example'}$ Expiry date 2021-01-01 IFRS 7.IG28 c $_{\rm Example'}$ IFRS 7.B11 $_{\rm Example'}$ Expiry date 2021-01-01 IFRS 7.37 a $_{\rm Example'}$ IFRS 7.IG31A $_{\rm Example}$		
Later than one year [member]	member	Expiry date 2021-01-01 IFRS 7.IG28 d $_{\text{Example}}$ , Expiry date 2021-01-01 IFRS 7.37 a $_{\text{Example}}$ , IAS 1.61 b $_{\text{Disclosure}}$		
Later than one year and not later than five years [member]	member	IFRS 7.B11 d <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub>		
Later than one year and not later than three years [member]	member	IFRS 7.B11 <sub>Example</sub> , IFRS 7.B35 e <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub>		
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 (sample, 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 7.811 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 Disclosurer IAS 1.112 c Common practicer IFRS 7.811 Example: IFRS 16.94 Disclosurer IFRS 16.97 Disclosurer IFRS 7.IG31A Example		
Later than five years [member]	member	Effective 2021-01-01 IFRS 17.132 b Disdosure, IFRS 7.B11 Example, IFRS 7.B35 g Exampler IFRS 7.IG31A Example, IFRS 16.94 Disdosure, IFRS 16.97 Disdosure		
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		
Disclosure of maturity analysis for non-derivative financial liabilities [line items]	line items			
Non-derivative financial liabilities, undiscounted cash flows  Gross lease liabilities	X instant, credit	IFRS 7.39 a Disclosure  IFRS 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  Disclosure of maturity analysis for derivative financial liabilities [text block]	X instant, credit	IFRS 7.B11D Example, IFRS 7.IG31A Example  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		
		Disclosure		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
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 IFRS 7.43E of Disclosure IFRS 7.41E of Disclosure, IFRS 7.811 Example, IFRS 15.120 b (i) Disclosure, IFRS 16.94 Disclosure IFRS 16.94 Disclosure		
Aggregated time bands [member]	member [default]	IFRS 15.120 b (I) Dictorure Effective 2021- 01-01 IFRS 17.109 Disclosure Effective 2021-01-01 IFRS 17.132 b bioclosure Effective 2021-01-01 IFRS 17.120 bioclosure IFRS 16.10 Bioclosure IFRS 7.238 a Dictorure IFRS 7.811 Example: IFRS 7.835 Example: IFRS 16.94 Dictorure: IFRS 16.97 Disclosure		
Not later than one year [member]	member	IAS 1.61 a <sub>Disdosure</sub> Effective 2021-01- 01 IFRS 17.132 b <sub>Disdosure</sub> IFRS 7.B11 Exampler IFRS 16.94 <sub>Disdosure</sub> IFRS 7.IG31A Exampler IFRS 16.97 <sub>Disdosure</sub>		
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 <sub>Example</sub> , IFRS 7.B11 a <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub>		
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		
	member	IFRS 7.B11 c Example		
Later than three months and not later than six months [member]	member	Expiry date 2021-01-01 IFRS 7.37 a Exampler Expiry date 2021-01- 01 IFRS 7.IG28 b Exampler IFRS 7.B11 Exampler IFRS 7.B35 c Exampler, IFRS 7.IG31A		
Later than six months and not later than one year [member]	member	IFRS 7.835 d Example, Expiry date 2021-01- 01 IFRS 7.IG28 C Example, IFRS 7.B11 Example, Expiry date 2021-01-01 IFRS 7.37 a Example, IFRS 7.IG31A 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 <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub>		
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 7.811 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 Dicdosurer IFRS 7.B11 Exampler IAS 1.112 c Common practicer IFRS 16.94 Dicclosurer IFRS 16.97 Dicdosurer, 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 JFRS 7.B11 Example JFRS 7.IG31A Example JFRS 16.94 Disclosure JFRS 16.97 Disclosure		
Later than four years and not later than five years [member]	member	Effective 2021-01-01 IFRS 17.132 b Dictosure, IAS 1.112 c Common practice IFRS 7.811 Exampler IFRS 16.94 Dictosurer IFRS 16.97 Dictosurer IFRS 7.IG31A Example		
Later than five years [member]	member	Effective 2021-01-01 IFRS 17.132 b Dicdosure, IFRS 7.B11 Example, IFRS 7.B35 g Exampler IFRS 7.IG31A Exampler 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		
	member	IFRS 7.B11 Example, IFRS 7.IG31A Example		
	member	IFRS 7.B11 Example IFRS 7.IG31A Example		
Disclosure of maturity analysis for derivative financial liabilities [line items]	line items			
	X instant, credit X instant, credit	IFRS 7.39 b <sub>Disclosure</sub> IFRS 7.B11D b <sub>Example</sub>		
	X instant, credit	IFRS 7.B11D c Example		

			Additional AU Reference	
Label	Туре	IFRS Reference	to IFRS elements	AU Reference
Contractual amounts to be exchanged in derivative financial instrument for which gross cash flows are exchanged	X instant, credit	IFRS 7.B11D d <sub>Example</sub>		
Gross loan commitments	X instant, credit	IFRS 7.B11D e Example		
Disclosure of how entity manages liquidity risk [text block]	text block	IFRS 7.39 c Disclosure		
Disclosure of maturity analysis for financial assets held for managing liquidity risk [text block]	text block	IFRS 7.B11E Disclosure		
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 Disclosure		
Maturity [axis]	axis	IFRS 7.23B a Duckburer Effective 2021-01- 01 IFRS 17.120 Duckburer Effective 2021- 01-01 IFRS 17.132 b Duckburer IFRS 7.42E e Ditclourer Effective 2021-01- 01 IFRS 17.109 Duckburer IFRS 7.811 Exampler IFRS 15.120 b (i) Di		
Aggregated time bands [member]	member [default]	IFRS 15.120 b (I) Disciourue Effective 2021- 01-01 IFRS 17.109 Disciourue Effective 2021-01-01 IFRS 17.132 b Disciourue Effective 2021-01-01 IFRS 17.132 b Disciourue IFFECTIVE 2021-01-01 IFRS 17.120 Disciourue IFRS 16.10 Disciourue IFRS 7.23B a Disciourue IFRS 7.811 Cample, IFRS 7.835 Exampler IFRS 16.94 Disciourue IFRS 16.97 Disciourue		
Not later than one year [member]	member	IAS 1.61 a Diadosure, Effective 2021-01- 01 IFRS 17.132 b Diadosure, IFRS 7.B11 Example, IFRS 16.94 Diadosure, IFRS 7.IG31A Example, IFRS 16.97 Diadosure		
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 <sub>Example</sub> Expiry date 2021-01-01 IFRS 7.37 a		
Later than three months and not later than six months [member]	member	Exampler Expiry date 2021-01- 01 IFRS 7.IG28 b Exampler IFRS 7.B11 Exampler IFRS 7.B35 C Exampler IFRS 7.IG31A Example		
Later than six months and not later than one year [member]	member	IFRS 7.B35 d $_{\rm Example}$ Expiry date 2021-01-01 IFRS 7.IG28 c $_{\rm Example}$ IFRS 7.B11 $_{\rm Example}$ Expiry date 2021-01-01 IFRS 7.37 a $_{\rm Example}$ , IFRS 7.IG31A $_{\rm Example}$		
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 Exampler IFRS 7.B35 e Exampler		
Later than one year and not later than three years [member]	member	IFRS 7.IG31A Example		
Later than one year and not later than two years [member]	member	Effective 2021-01-01 IFRS 17.132 b Disclosurer, IFRS 7.B11 Example, IFRS 7.IG31A Exampler IFRS 16.97 Disclosurer IFRS 16.94 Disclosure		
Later than two years and not later than three years [member]	member	Effective 2021-01-01 IFRS 17.132 b Disclosurer IFRS 7.B11 Exampler IAS 1.112 c Common practicer IFRS 16.94 Disclosurer IFRS 16.97 Disclosurer IFRS 7.IG31A Example		
Later than three years and not later than five years [member]	member	IFRS 7.B35 f Example IFRS 7.B11 Example IFRS 7.IG31A Example		
Later than three years and not later than four years [member]	member	IAS 1.112 c Common practicer Effective 2021- 01-01 IFRS 17.132 b Disclosurer IFRS 7.811 Exampler IFRS 7.IG31A Exampler IFRS 16.94 Disclosurer IFRS 16.97 Disclosure		
Later than four years and not later than five years [member]	member	Effective 2021-01-01 IFRS 17.132 b Diddoure, 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 Dicdosure, IFRS 7.811 (cample, IFRS 7.835 g Exampler IFRS 7.IG31A Example, IFRS 16.94 Dicdosure, IFRS 16.97 Dicdosure		
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		
		7. DII Example, IFN3 7.1031A Example		
Disclosure of maturity analysis for financial assets held for managing liquidity risk [line items]	line items			

bel 1	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Financial assets held for managing liquidity risk	χ.	IFRS 7.B11E Disclosure		
	X <sub>instant, debit</sub> text block	IFRS 7.39 Common practice		
Disclosure of financial instruments by type of interest rate [abstract]				
, ,,	table axis	IFRS 7.39 Common practice IFRS 7.39 Common practice		
	member [default]	IFRS 7.39 Common practice		
	member member	IFRS 7.39 Common practice IFRS 7.39 Common practice		
	line items	Common practice		
		IFRS 7.35M Disclosurer IFRS 7.25 Disclosurer		
Financial assets	X instant, debit	IFRS 7.35H Disclosure, IFRS 7.35I Disclosure, IFRS 7.35N Example		
Financial liabilities	X instant, credit	IFRS 7.25 Disclosure		
	text block	IFRS 7.7 Common practice		
Disclosure of detailed information about borrowings [abstract]		1506 7 7		
•	table axis	IFRS 7.7 Common practice		
	member [default]	IFRS 7.7 Common practice		
		IFRS 7.39 Common practice		
	axis			
	member [default]	IFRS 7.39 Common practice		
	member	IFRS 7.39 Common practice		
Fixed interest rate [member]	member	IFRS 7.39 Common practice		
		IFRS 13.B6 Example, Effective 2021-01-		
Range [axis]	axis	01 IFRS 17.120 Disclosure, IFRS 2.45 d		
		Disclosure, IFRS 7.7 Common practice, IFRS 14.33 b Disclosure, IFRS 13.IE63 Example		
		Disclosure/ 2 2 Example		
		IFRS 13.IE63 Example, IFRS 13.B6 Example,		
Ranges [member]	member [default]	IFRS 14.33 b Disclosurer IFRS 7.7 Common		
ranges [member]	member (deladit)	practice, IFRS 2.45 d Disclosure, Effective 2021-		
		01-01 IFRS 17.120 Disclosure		
		IFRS 13.IE63 Example, IFRS 7.7 Common practice		
		IFRS 2.45 d Disclosure, IFRS 14.33 b Disclosure,		
Bottom of range [member]	member	IFRS 13.B6 Example, Effective 2021-01-		
		01 IFRS 17.120 Disclosure		
		IFRS 14.33 b Disclosure, IFRS 13.86 Example,		
Weighted average [member]	member	Effective 2021-01-01 IFRS 17.120		
weighted average [member]	member	Disclosure, IFRS 7.7 Common practice,		
		IFRS 13.IE63 Example		
		Effective 2021-01-01 IFRS 17.120		
Top of range [member]	member	Disclosure, IFRS 13.IE63 Example, IFRS 13.B6		
		Exampler IFRS 7.7 Common practicer IFRS 2.45 d		
		Disclosure, IF NO 14.33 U Disclosure		
	line items	IAC 1 55		
Borrowings	X instant, credit	IAS 1.55 Common practice IAS 1.112 C Common practice		
Borrowings Notional amount		IAS 1.112 c Common practice		
Borrowings  Notional amount  Borrowings, interest rate  Borrowings, interest rate tasis	X <sub>instant, credit</sub> X <sub>instant</sub> X.XX <sub>instant</sub> text	IAS 1.112 C Common practice  IFRS 7.7 Common practice  IFRS 7.7 Common practice		
Borrowings  Notional amount  Borrowings, interest rate  Borrowings, interest rate basis  Borrowings, adjustment to interest rate basis	X instant, credit X instant X.XX instant text X.XX instant	IAS 1.112 c Common practice  IFRS 7.7 Common practice  IFRS 7.7 Common practice  IFRS 7.7 Common practice  IFRS 7.7 Common practice		
Borrowings  Notional amount  Borrowings, interest rate  Borrowings, interest rate basis  Borrowings, adjustment to interest rate basis  Borrowings, adjustment to interest rate basis	X instant, credit X instant X.XX instant text X.XX instant	IAS 1.112 c Common practice  IFRS 7.7 Common practice  IFRS 7.7 Common practice  IFRS 7.7 Common practice  IFRS 7.7 Common practice  IFRS 7.7 Common practice		
Borrowings  Notional amount  Borrowings, interest rate  Borrowings, adjustment to interest rate basis  Borrowings, adjustment to interest rate basis  Borrowings, maturity  Borrowings, original currency	X instant, credit X instant X.XX instant text X.XX instant text text	IAS 1.112 C Common practice IFRS 7.7 Common practice IFRS 7.7 Common practice IFRS 7.7 Common practice IFRS 7.7 Common practice IFRS 7.7 Common practice IFRS 7.7 Common practice		
Borrowings  Notional amount  Borrowings, interest rate  Borrowings, interest rate basis  Borrowings, adjustment to interest rate basis  Borrowings, maturity  Borrowings, original currency  Description of methods and assumptions used in preparing sensitivity analysis	X instant, credit X instant X.XX instant text X.XX instant	IAS 1.112 c Common practice  IFRS 7.7 Common practice  IFRS 7.7 Common practice  IFRS 7.7 Common practice  IFRS 7.7 Common practice  IFRS 7.7 Common practice		
Borrowings  Notional amount  Borrowings, interest rate  Borrowings, interest rate basis  Borrowings, adjustment to interest rate basis  Borrowings, adjustment to interest rate basis  Borrowings, original currency  Description of methods and assumptions used in preparing sensitivity analysis  Description of changes in methods and assumptions used in preparing sensitivity analysis  Description of reasons for changes in methods and assumptions used in preparing sensitivity analysis	X instant, credit X instant X.XX instant text X.XX instant text text text text	IAS 1.112 C Common practice IFRS 7.7 Common practice IFRS 7.7 Common practice IFRS 7.7 Common practice IFRS 7.7 Common practice IFRS 7.7 Common practice IFRS 7.4 Ob Disclosure		
Borrowings Notional amount Borrowings, interest rate Borrowings, interest rate basis Borrowings, adjustment to interest rate basis Borrowings, adjustment to interest rate basis Borrowings, original currency  Description of methods and assumptions used in preparing sensitivity analysis Description of changes in methods and assumptions used in preparing sensitivity analysis Description of reasons for changes in methods and assumptions used in preparing sensitivity analysis Description of reasons for changes in methods and assumptions used in preparing sensitivity analysis	X instant, credit X instant X.XX instant text X.XX instant text text text text text	IAS 1.112 C common practice IFRS 7.7 Common practice IFRS 7.7 Common practice IFRS 7.7 Common practice IFRS 7.7 Common practice IFRS 7.7 Common practice IFRS 7.7 Common practice IFRS 7.4 D b Disclosure IFRS 7.40 C bouldoure		
Borrowings Notional amount Borrowings, interest rate Borrowings, interest rate basis Borrowings, adjustment to interest rate basis Borrowings, adjustment to interest rate basis Borrowings, original currency  Description of methods and assumptions used in preparing sensitivity analysis Description of reasons for changes in methods and assumptions used in preparing sensitivity analysis Description of method, parameters and assumptions used in preparing sensitivity analysis Description of method, parameters and assumptions used in preparing sensitivity analysis Description of method, parameters and assumptions used in preparing sensitivity analysis reflecting interdependencies between risk variables Description of objective of method used and limitations that may result in information not fully reflecting fair value of	X instant, credit X instant X instant X.XX instant text text text text text text text te	IAS 1.112 C Common practice IFRS 7.7 Common practice IFRS 7.7 Common practice IFRS 7.7 Common practice IFRS 7.7 Common practice IFRS 7.7 Common practice IFRS 7.40 D Disclosure IFRS 7.40 C Disclosure IFRS 7.40 C Disclosure IFRS 7.41 a Disclosure		
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Borrowings Notional amount Borrowings, interest rate Borrowings, interest rate basis Borrowings, adjustment to interest rate basis Borrowings, maturity Borrowings, original currency Description of methods and assumptions used in preparing sensitivity analysis Description of reasons for changes in methods and assumptions used in preparing sensitivity analysis Description of method, parameters and assumptions used in preparing sensitivity analysis Description of orbanges in methods and assumptions used in preparing sensitivity analysis Description of orbanges in methods and assumptions used in preparing sensitivity analysis Description of orbanges in methods and assumptions used in preparing sensitivity analysis Description of objective of method used and limitations that may result in information not fully reflecting fair value of assets and liabilities involved Value at risk	X instant, credit X instant X instant X instant X instant Exit  Exit  X instant Exit  Exit	IAS 1.112 C common practice IFRS 7.7 Common practice IFRS 7.7 Common practice IFRS 7.7 Common practice IFRS 7.7 Common practice IFRS 7.7 Common practice IFRS 7.7 Common practice IFRS 7.4 D Disclosure IFRS 7.40 C Disclosure IFRS 7.41 a Disclosure IFRS 7.41 b Disclosure IFRS 7.41 b Disclosure		
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Borrowings Notional amount Borrowings, interest rate Borrowings, interest rate basis Borrowings, adjustment to interest rate basis Borrowings, adjustment to interest rate basis Borrowings, original currency Description of methods and assumptions used in preparing sensitivity analysis Description of reasons for changes in methods and assumptions used in preparing sensitivity analysis Description of reasons for changes in methods and assumptions used in preparing sensitivity analysis Description of method, parameters and assumptions used in preparing sensitivity analysis reflecting interdependencies between risk variables Description of objective of method used and limitations that may result in information not fully reflecting fair value of assets and liabilities involved Value at risk Description of fact and reason why sensitivity analyses are unrepresentative Disclosure of transferred financial assets [text block]	X instant, credit X instant X instant X instant X instant Eaxt Eaxt Eaxt Eaxt Eaxt Eaxt Eaxt Eax	IAS 1.112 C Common practice IFRS 7.7 Common practice IFRS 7.7 Common practice IFRS 7.7 Common practice IFRS 7.7 Common practice IFRS 7.7 Common practice IFRS 7.4 Common practice IFRS 7.40 D Disclosure IFRS 7.40 C Disclosure IFRS 7.41 a Disclosure IFRS 7.41 b Disclosure IFRS 7.41 b Disclosure IFRS 7.42 Common practice IFRS 7.43 Disclosure IFRS 7.44 Disclosure IFRS 7.45 Common practice IFRS 7.45 Common practice IFRS 7.47 Common practice IFRS 7.47 Common practice IFRS 7.48 Disclosure IFRS 7.47 Disclosure		
Borrowings Notional amount Borrowings, interest rate Borrowings, interest rate Borrowings, interest rate basis Borrowings, adjustment to interest rate basis Borrowings, adjustment to interest rate basis Borrowings, original currency  Description of methods and assumptions used in preparing sensitivity analysis Description of changes in methods and assumptions used in preparing sensitivity analysis Description of reasons for changes in methods and assumptions used in preparing sensitivity analysis Description of reasons for changes in methods and assumptions used in preparing sensitivity analysis Description of method, parameters and assumptions used in preparing sensitivity analysis reflecting interdependencies between risk variables Description of objective of method used and limitations that may result in information not fully reflecting fair value of assets and liabilities involved Value at risk Description of fact and reason why sensitivity analyses are unrepresentative Disclosure of transferred financial assets [text block] Disclosure of transferred financial assets that are not derecognised in their entirety [text block] Disclosure of transferred financial assets that are not derecognised in their entirety [asstract]	X instant, credit X instant X instant X instant X instant Exxt Exxt Exxt Exxt Exxt Exxt Exxt Ex	IAS 1.112 C common practice IFRS 7.7 Common practice IFRS 7.7 Common practice IFRS 7.7 Common practice IFRS 7.7 Common practice IFRS 7.7 Common practice IFRS 7.7 Common practice IFRS 7.40 Disclosure IFRS 7.40 C Disclosure IFRS 7.40 C Disclosure IFRS 7.41 D Disclosure IFRS 7.41 Disclosure IFRS 7.42 Disclosure IFRS 7.42 Disclosure IFRS 7.42 Disclosure IFRS 7.42 Disclosure IFRS 7.43 Disclosure IFRS 7.44 Disclosure IFRS 7.45 Disclosure IFRS 7.45 Disclosure IFRS 7.45 Disclosure IFRS 7.42 Disclosure		
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			Additional AU Reference	
Label	Туре	IFRS Reference	to IFRS elements	AU Reference
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] Securitisations [member]	member member	IFRS 7.B33 Example IFRS 7.B33 Example		
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 Disclosure IFRS 7.42E a Disclosure		
Recognised liabilities representing continuing involvement in derecognised financial assets  Description of line items of recognised assets and liabilities representing continuing involvement in	X instant, credit	IFRS 7.42E a Disclosure		
derecognised financial assets  Fair value of assets representing continuing involvement in derecognised financial assets		IFRS 7.42E b Disclosure		
Fair value of labelities representing continuing involvement in derecognised financial assets	X instant, debit X instant, credit	IFRS 7.42E b Disclosure		
Maximum exposure to loss from continuing involvement	X <sub>instant</sub>	IFRS 7.42E c Disclosure		
Information about how maximum exposure to loss from continuing involvement is determined	text	IFRS 7.42E c Disclosure		
Undiscounted cash outflow required to repurchase derecognised financial assets	X instant, credit	IFRS 7.42E d <sub>Disclosure</sub>		
Other amounts payable to transferee in respect of transferred assets  Qualitative information about continuing involvement in derecognised financial assets	X instant, credit text	IFRS 7.42E d Disclosure IFRS 7.42E f Disclosure		
Gain (loss) of derecognised financial assets at date of transfer	X <sub>duration, credit</sub>	IFRS 7.42G a Disclosure		
Income from continuing involvement in derecognised financial assets	X <sub>duration, credit</sub>	IFRS 7.42G b Disclosure		
Income from continuing involvement in derecognised financial assets cumulatively recognised	X instant, credit	IFRS 7.42G b Disclosure		
Expense from continuing involvement in derecognised financial assets	X <sub>duration, debit</sub>	IFRS 7.42G b Disclosure		
Expense from continuing involvement in derecognised financial assets cumulatively recognised	X instant, debit	IFRS 7.42G b Disclosure		
Explanation when greatest transfer activity took place	text	IFRS 7.42G c (i) Disclosure		
Gain (loss) from transfer activity during period representing greatest transfer activity  Proceeds from transfer activity during period representing greatest transfer activity	X <sub>duration</sub> , credit X <sub>duration</sub> , debit	IFRS 7.42G c (ii) Disclosure IFRS 7.42G c (iii) Disclosure		
Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts	text block	IFRS 7.42E e Disclosure		
payable to transferee in respect of transferred assets [text block]  Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or				
amounts payable to transferee in respect of transferred assets [abstract]				
Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [table]	table	IFRS 7.42E e Disclosure		
Maturity [axis]	axis	IFRS 7.23B a Disclosure Effective 2021-01- 01 IFRS 17.120 Disclosure IFRS 2021- 01-01 IFRS 17.132 b Disclosure IFRS 7.42E e Disclosure, IFRS 17.102 Disclosure IFRS 7.811 Exampler IFRS 17.109 Disclosure IFRS 7.811 Exampler IFRS 15.120 b (I) Disclosure IFRS 1.610 Disclosure IFRS 16.94 Disclosure IFRS 16.97 Disclosure		
Aggregated time bands [member]	member [default]	IFRS 15.120 b (i) Diadouire, Effective 2021- 01-01 IFRS 17.109 Diactoure, Effective 2021-01-01 IFRS 17.132 b Diactoure Effective 2021-01-01 IFRS 17.132 Diactoure IFRS 17.120 Diactoure, IFRS 17.120 Diactoure, IFRS 17.120 Diactoure, IFRS 17.120 Diactoure, IFRS 17.120 Diactoure, IFRS 17.120 Lample, IFRS 17.120 Diactoure, IFRS 17.120 Lample, IFRS 17.120 Diactoure, IFRS 17.120 Lample, IFRS 16.97 Diactoure		
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,		
Later than three months and not later than one year [member]	member	IFRS 7.IG31A Example IFRS 7.B11 C Example		
tatel than three months and not later than one year [member]	member	Expiry date 2021-01-01 IFRS 7.37 a		
Later than three months and not later than six months [member]	member	Example: Expiry date 2021-01- 01 IFRS 7.IG28 b Example: IFRS 7.B11 Example: IFRS 7.B35 c Example: IFRS 7.IG31A Example: Example: IFRS 7.IG31A		
Later than six months and not later than one year [member]	member	IFRS 7.835 d Exampler Expiry date 2021-01-01 IFRS 7.IG28 e Exampler IFRS 7.B11 Exampler Expiry date 2021-01-01 IFRS 7.37 a Exampler IFRS 7.IG31A Example		
Later than one year [member]	member	Expiry date 2021-01-01 IFRS 7.IG28 d Exampler Expiry date 2021-01-01 IFRS 7.37 a Exampler IAS 1.61 b Disclosure		
Later than one year and not later than five years [member]	member	IFRS 7.B11 d <sub>Example</sub> , IFRS 7.IG31A <sub>Example</sub>		
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 7.811 Example IFRS 7.IG31A Example IFRS 16.97 Disclosure IFRS 16.94 Disclosure		
Later than two years and not later than three years [member]	member	Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.B11 Example, IAS 1.112 c Common practice IFRS 16.94 Disclosure IFRS 16.97 Disclosure, IFRS 7.IG31A Example		
Later than three years and not later than five years [member]	member	IFRS 7.B35 f $_{\text{Example}}$ , IFRS 7.B11 $_{\text{Example}}$ , IFRS 7.IG31A $_{\text{Example}}$		

			Additional Att Buforder	
Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Later than three years and not later than four years [member]	member	IAS 1.112 c Common practices Effective 2021- 01-01 IFRS 17.132 b Disclosurer IFRS 7.B11 Exampler IFRS 7.IG31A Exampler IFRS 16.94 Disclosurer IFRS 16.97 Disclosure		
Later than four years and not later than five years [member]	member	Effective 2021-01-01 IFRS 17.132 b  Disclosurer IAS 1.112 c Common practicer  IFRS 7.B11 Exampler IFRS 16.94 Disclosurer  IFRS 16.97 Disclosurer, IFRS 7.IG31A Example		
Later than five years [member]	member	Effective 2021-01-01 IFRS 17.132 b Disclosurer IFRS 7.B11 Exampler IFRS 7.B35 g Exampler IFRS 7.IG31A Exampler IFRS 16.94 Disclosurer IFRS 16.97 Disclosure		
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]  Continuing involvement in derecognised financial assets by type of transfer [axis]	member axis	IFRS 7.B33 Example IFRS 7.B33 Example		
Types of transfer [member]	member [default]	IFRS 7.B33 Example		
Securities lending [member]	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  Disclosure of financial assets at date of initial application of IFRS 9 [text block]	X <sub>instant, credit</sub> text block	IFRS 7.42E d <sub>Disclosure</sub> IFRS 7.42I <sub>Disclosure</sub>		
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 7.421 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 D Disclosure: IFRS 7.6 Disclosure: IFRS 7.421 Disclosure: IFRS 9.7.2.34 Disclosure: 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 Example, IFRS 7.IG40B Example		
Loans to consumers [member]	member	IFRS 7.IG40B Example, IFRS 7.IG20C Example, IFRS 7.6 Example		
Loans to corporate entities [member]	member	IFRS 7.IG20C Example, IAS 1.112 C Common		
Loans to government [member]	member	practice, IFRS 7.6 Example IAS 1.112 C Common practice		
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 IFRS 7.IG40B Example, IFRS 7.6 Example		
Derivatives [member]	member	IFRS 13.IE60 Example, IFRS 13.94 Example		
Option contract [member]	member	IAS 1.112 C Common practice		
Futures contract [member] Swap contract [member]	member member	IAS 1.112 c Common practice		
Currency swap contract [member]	member	IAS 1.112 c Common practice		
Interest rate swap contract [member] Forward contract [member]	member member	IAS 1.112 C Common practice		
Equity investments [member]	member	IFRS 7.6 Example, IFRS 7.IG40B Example		
Financial assets outside scope of IFRS 7, class [member]	member	IFRS 7.B2 b Disclosure		
Disclosure of financial assets at date of initial application of IFRS 9 [line items]  Financial assets, measurement category immediately before initial application of IFRS 9	line items text	IFRS 7.421 a Disclosure		
Financial assets, carrying amount immediately before initial application of IFRS 9	X instant, debit	IFRS 7.42I a Disclosure		
Financial assets, measurement category immediately after initial application of IFRS 9	text	IFRS 7.42I b <sub>Disclosure</sub>		
Financial assets, carrying amount immediately after initial application of IFRS 9  Financial assets previously designated at fair value through profit or loss but no longer so designated, initial	X instant, debit	IFRS 7.421 b Disclosure		
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 7.421 C Disclosure		
Financial assets previously designated at fair value through profit or loss reclassified voluntarily, initial application of IFRS 9	X instant, debit	IFRS 7.421 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 7.421 Disclosure,		
		IFRS 9.7.2.34 Disclosure		

Label	Tyne	IFRS Reference	Additional AU Reference	AU Reference
	Туре		to IFRS elements	
Financial liabilities, class [member]	member [default]	IFRS 7.6 Disclosure IFRS 7.421 Disclosure IFRS 9.7.2.34 Disclosure		
Financial liabilities at amortised cost, class [member] Financial liabilities at fair value, class [member]	member	IFRS 7.B2 a <sub>Disclosure</sub> IFRS 7.B2 a <sub>Disclosure</sub>		
Financial liabilities outside scope of IFRS 7, class [member]	member member	IFRS 7.B2 b Disclosure		
Disclosure of financial liabilities at date of initial application of IFRS 9 [line items]	line items	IEDC 7 421 a		
Financial liabilities, measurement category immediately before initial application of IFRS 9  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 7.421 b Disclosure		
Financial liabilities, carrying amount immediately after initial application of IFRS 9  Financial liabilities previously designated at fair value through profit or loss but no longer so designated, initial	X instant, credit	IFRS 7.421 b Disclosure		
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 7.421 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		IFRS 7.42J a Disclosure		
as result of applying IFRS 9  Description of reasons for designation or de-designation of financial assets or financial liabilities as measured at fair value				
through profit or loss at date of initial application of IFRS 9	text	IFRS 7.42J b Disclosure		
Increase (decrease) in financial assets on basis of measurement category, initial application of IFRS 9	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 IFRS 7.42L a Disclosure		
Increase (decrease) in financial liabilities on basis of measurement category, initial application of IFRS 9	X instant, credit			
Increase (decrease) in financial liabilities arising from change in measurement attribute, initial application of IFRS 9  Fair value of financial assets reclassified as measured at amortised cost, initial application of IFRS 9	X instant, credit	IFRS 7.42L b Disclosure		
Fair value or financial assets reclassified as measured at amortised cost, initial application of IFRS 9  Fair value gain (loss) that would have been recognised in profit or loss or other comprehensive income if financial assets	X instant, debit	IFRS 7.42M a Disclosure		
had not been reclassified as measured at amortised cost, initial application of IFRS 9  Fair value of financial assets reclassified out of fair value through profit or loss and into fair value through other	X <sub>duration</sub> , credit	IFRS 7.42M b Disclosure		
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	X <sub>duration, credit</sub>	IFRS 7.42M b Disclosure		
fair value through profit or loss and into fair value through other comprehensive income, initial application of IFRS 9		Discount		
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 <sub>duration, credit</sub>	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 <sub>duration, credit</sub>	IFRS 7.42M b Disclosure		
Effective interest rate determined on date of reclassification of financial liabilities out of fair value through profit or loss	X.XX <sub>instant</sub>	IFRS 7.42N a Disclosure		
category, initial application of IFRS 9  Interest revenue (expense) recognised for financial liabilities reclassified out of fair value through profit or loss category,				
initial application of IFRS 9	X <sub>duration, credit</sub>	IFRS 7.42N b Disclosure		AACD O Assal E
Statement and explanation when initially applying AASB 9 not at beginning of reporting period Explanation of initial application of impairment requirements for financial instruments [text block]	text block	IFRS 7.42P Disclosure		AASB 9.Aus1.5
Financial assets whose contractual cash flow characteristics have been assessed based on facts and circumstances at initial	v	IFRS 7.42R Disclosure		
recognition without taking into account requirements related to modification of time value of money element	X instant, debit	TIG 7:4211 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		
		IFRS 7.6 Disclosure, Effective on first application of IFRS 9 IFRS 4.39L b		
Classes of financial assets [axis]	axis	Disclosure, Effective 2021-01-		
		01 IFRS 17.C32 Disclosurer IFRS 7.42I Disclosurer IFRS 9.7.2.34 Disclosure		
		Effective 2021-01-01 IFRS 17.C32		
Cinnadal access alors (member)	manhar [dafalk]	Disclosure, Effective on first application of IFRS 9 IFRS 4.39L b Disclosure, IFRS 7.6		
Financial assets, class [member]	member [default]	Disclosure, IFRS 7.421 Disclosure, IFRS 9.7.2.34		
		Disclosure		
Financial assets at amortised cost, class [member]	member	IFRS 7.B2 a Disclosure IFRS 7.IG20B Example, IFRS 7.6 Example,		
Mortgages [member]	member	IFRS 7.IG40B Example		
Loans to consumers [member]	member	IFRS 7.IG40B Exampler IFRS 7.IG20C Exampler		
		IFRS 7.6 Example IFRS 7.IG20C Example, IAS 1.112 C Common		
Loans to corporate entities [member]	member	practice, IFRS 7.6 Example		
Loans to government [member]	member	IAS 1.112 C Common practice		
Trade receivables [member]	member	IFRS 7.35H b (iii) Disclosure, IFRS 7.35M b (iii) Disclosure, IFRS 7.35N		
		Exampler IAS 1.112 C Common practice		
Financial assets at fair value, class [member]  Trading securities [member]	member member	IFRS 7.B2 a Disclosure IFRS 7.6 Example, IFRS 7.IG40B Example		
		IFRS 7.1G40B Example, IFRS 7.1G40B Example		
Derivatives [member]	member	IFRS 13.IE60 Example, IFRS 13.94 Example		
Option contract [member] Futures contract [member]	member member	IAS 1.112 c Common practice		
Swap contract [member]	member	IAS 1.112 C Common practice		
Currency swap contract [member]	member	IAS 1.112 c Common practice		
Interest rate swap contract [member]  Forward contract [member]	member member	IAS 1.112 C Common practice		
Equity investments [member]	member	IFRS 7.6 Example IFRS 7.IG40B Example		
Financial assets outside scope of IFRS 7, class [member] Disclosure of financial assets affected by amendments to IFRS 9 for prepayment features with negative	member	IFRS 7.B2 b Disclosure		
compensation [line items]	line items			
Financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation, measurement category immediately before applying amendments	text	IFRS 9.7.2.34 a <sub>Disclosure</sub>		
Financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation,	X instant, debit	IFRS 9.7.2.34 a Disclosure		
carrying amount immediately before applying amendments  Financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation,	text	IFRS 9.7.2.34 b Disclosure		
measurement category after applying amendments  Financial assets affected by amendments to IFRS 9 for prepayment features with negative compensation,				
carrying amount after applying amendments	X instant, debit	IFRS 9.7.2.34 b <sub>Disclosure</sub>		

	_		Additional AU Reference	
Label	Туре	IFRS Reference	to IFRS elements	AU Reference
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 Disclosure		
Description of reasons for designation or de-designation of financial assets as measured at fair value through profit or loss when applying amendments to IFRS 9 for prepayment features with negative compensation	text	IFRS 9.7.2.34 d Disclosure		
Disclosure of financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation	text block	IFRS 9.7.2.34 Disclosure		
[text block] 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	table	IEDS 0 7 2 24		
compensation [table]	table	IFRS 9.7.2.34 Disclosure  IFRS 7.6 Disclosure, IFRS 7.421 Disclosure,		
Classes of financial liabilities [axis]	axis	IFRS 9.7.2.34 Disclosure		
Financial liabilities, class [member]	member [default]	IFRS 7.6 Disclosure IFRS 7.421 Disclosure IFRS 9.7.2.34 Disclosure		
Financial liabilities at amortised cost, class [member]	member	IFRS 7.B2 a Disclosure		
	member	IFRS 7.B2 a Disclosure		
Disclosure of financial liabilities affected by amendments to IERS 9 for prenayment features with penative	member line items	IFRS 7.B2 b Disclosure		
compensation [line items]  Financial liabilities affected by amendments to IERS 9 for prepayment features with pegative compensation		15000 7 2 24 -		
measurement category immediately before applying amendments	text	IFRS 9.7.2.34 a <sub>Disclosure</sub>		
carrying amount immediately before applying amendments	X instant, credit	IFRS 9.7.2.34 a <sub>Disclosure</sub>		
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 Disclosure		
Financial liabilities affected by amendments to IFRS 9 for prepayment features with negative compensation, carrying amount after applying amendments	X instant, credit	IFRS 9.7.2.34 b Disclosure		
Financial liabilities that were designated as measured at fair value through profit or loss before application of	X instant, credit	IFRS 9.7.2.34 c Disclosure		
Description of reasons for designation or de-designation of financial liabilities as measured at fair value through profit or loss when applying amendments to IFRS 9 for prepayment features with negative compensation	text	IFRS 9.7.2.34 d <sub>Disclosure</sub>		
[823000] Notes - Fair value measurement				
	text block text block	IFRS 13 - Disclosure Disclosure IFRS 13.93 Disclosure		
Disclosure of fair value measurement of assets [abstract]	toblo	IFRS 13.93 Disclosure		
	table	IAS 40.32A Disclosure IAS 41.50 Disclosure		
Measurement [axis]	axis	IFRS 13.93 a Disclosure		
Aggregated measurement [member]	member [default]	IAS 41.50 <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IAS 40.32A <sub>Disclosure</sub>		
At fair value [member]	member	IFRS 13.93 a Disclosure, IAS 41.50 Disclosure,		
	member	IAS 40.32A Disclosure IFRS 13.93 a Disclosure		
	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		
	axis	IAS 36.126 Disclosure, IAS 36.130 d (ii) Disclosure, IFRS 13.93 Disclosure, IFRS 16.53		
Assets [member]	member [default]	Disclosure  IAS 36.126 Disclosure, IFRS 13.93 Disclosure,		
	member	IFRS 16.53 Disclosure IFRS 13.94 Exampler IFRS 13.IE60 Example		
	member	IFRS 13.94 Example IFRS 13.IE60 Example		
	member	IFRS 13.IE60 Example, IFRS 13.94 Example		
Hedge fund investments [member]	member	IFRS 13.IE60 Example, IFRS 13.94 Example IFRS 7.IG40B Example, IFRS 7.6 Example,		
Derivatives [member]	member	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		
Levels of fair value hierarchy [axis]	axis	IAS 19.142 Disclosurer 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 <sub>Disclosure</sub> IFRS 13.93 b <sub>Disclosure</sub>		
Level 2 of fair value hierarchy [member]	member	IFRS 13.93 b Disclosure		
	member line items	IFRS 13.93 b Disclosure		
	X instant, debit	IAS 1.55 <sub>Disclosure</sub> , IFRS 13.93 b <sub>Disclosure</sub> , IFRS 8.28 c <sub>Disclosure</sub> , IFRS 8.28 c <sub>Disclosure</sub> , IFRS 13.93 e <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub>		
Description of reasons for fair value measurement, assets	text	IFRS 13.93 a Disclosure		
Transfers out of Level 1 into Level 2 of fair value hierarchy, assets held at end of reporting period	X <sub>duration</sub>	IFRS 13.93 c <sub>Disclosure</sub>		
	text X <sub>duration</sub>	IFRS 13.93 c Disclosure		
	text	IFRS 13.93 C Disclosure		
Description of policy for determining when transfers between levels are deemed to have occurred, assets	text	IFRS 13.93 c <sub>Disclosure</sub> , IFRS 13.93 e (iv) Disclosure, IFRS 13.95 <sub>Disclosure</sub>		
Description of valuation techniques used in fair value measurement, assets	text	IFRS 13.93 d Disclosure		
	text	IFRS 13.93 d Disclosure		
Description of change in valuation technique and in fair value may	text	IFRS 13.93 d <sub>Disclosure</sub>		
	text	Disclosure		
	text			
Description of reasons for change in valuation technique used in fair value measurement, assets Reconciliation of changes in fair value measurement, assets [abstract]  Assets at beginning of period	X instant, debit	IAS 1.55 Dicclosurer IFRS 13.93 b Dicclosurer IFRS 8.28 c Dicclosurer IFRS 13.93 e Dicclosurer IFRS 13.93 a Dicclosurer IFRS 13.93 a Dicclosurer IFRS 13.93 a Dicclosurer IFRS 13.93 a Dicclosurer IFRS 13.93 a Dicclosurer IFRS 13.93 a Dicclosurer IFRS 13.93 a Dicclosurer IFRS 13.93 a Dicclosurer IFRS 13.93 a Dicclosurer IFRS 13.93 a Dicclosurer IFRS 13.93 a Dicclosurer IFRS 13.93 b Dicclosurer I		
Description of reasons for change in valuation technique used in fair value measurement, assets Reconciliation of changes in fair value measurement, assets [abstract]		IFRS 8.23 Disclosure, IFRS 8.28 C Disclosure,		
Description of reasons for change in valuation technique used in fair value measurement, assets  Reconciliation of changes in fair value measurement, assets [abstract]  Assets at beginning of period  Changes in fair value measurement, assets [abstract]  Gains (losses) recognised in profit or loss, fair value measurement, assets [abstract]		IFRS 8.23 Disclosure, IFRS 8.28 C Disclosure,		

			Additional ALI Defenses	
Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Total gains (losses) recognised in profit or loss including exchange differences, fair value	X <sub>duration</sub>	IFRS 13.93 e (i) Disclosure		
measurement, assets  Gains (losses) recognised in other comprehensive income, fair value measurement, assets [abstract]				
Gains (losses) recognised in other comprehensive income on exchange differences, fair value	v	IFDC 42.02 - (**)		
measurement, assets  Gains (losses) recognised in other comprehensive income excluding exchange differences, fair value	X <sub>duration</sub>	IFRS 13.93 e (ii) Common practice		
measurement, assets	X <sub>duration</sub>	IFRS 13.93 e (ii) Common practice		
Total gains (losses) recognised in other comprehensive income including exchange differences, fair value measurement, assets	X <sub>duration</sub>	IFRS 13.93 e (ii) Disclosure		
Purchases, fair value measurement, assets Sales, fair value measurement, assets	X duration, debit	IFRS 13.93 e (iii) Disclosure IFRS 13.93 e (iii) Disclosure		
Issues, fair value measurement, assets	(X) duration, credit X duration, debit	IFRS 13.93 e (iii) Disclosure		
Settlements, fair value measurement, assets	(X) <sub>duration, credit</sub>	IFRS 13.93 e (iii) Disclosure		
Transfers into Level 3 of fair value hierarchy, assets  Transfers out of Level 3 of fair value hierarchy, assets	X duration, debit (X) duration, credit	IFRS 13.93 e (iv) Disclosure IFRS 13.93 e (iv) Disclosure		
Total increase (decrease) in fair value measurement, assets	X <sub>duration</sub> , <sub>debit</sub>	IFRS 13.93 e Disclosure		
Assets at end of period	X instant, debit	IAS 1.55 $_{Disclosure'}$ IFRS 13.93 b $_{Disclosure'}$ IFRS 8.28 c $_{Disclosure'}$ IFRS 13.93 e $_{Disclosure'}$ IFRS 13.93 a $_{Disclosure'}$		
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	text	IFRS 13.93 e (i) Disclosure		
Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets	text	IFRS 13.93 e (ii) Disclosure		
Description of reasons for transfers into Level 3 of fair value hierarchy, assets	text	IFRS 13.93 e (iv) Disclosure		
Description of reasons for transfers out of Level 3 of fair value hierarchy, assets	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 IFRS 13.93 C Common practice		
Statement that there were no transfers between Level 1, Level 2 or Level 3 of fair value hierarchy, assets	text	IFRS 13.93 e (iv) Common practice		
Gains (losses) recognised in profit or loss attributable to change in unrealised gains or losses for assets held at end of period, fair value measurement	X <sub>duration, credit</sub>	IFRS 13.93 f Disclosure		
Description of line items in profit or loss where gains (losses) attributable to change in unrealised gains 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 Exampler IFRS 13.IE65 a (i)		
Description of to whom group within entity that decides entity's valuation policies and procedures reports,		Example  IFRS 13.93 g Example IFRS 13.IE65 a (ii)		
assets	text	Example Example		
Description of internal reporting procedures for discussing and assessing fair value measurements, assets	text	IFRS 13.93 g <sub>Example</sub> , 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 process for analysing changes in fair value measurements, assets  Description of how entity determined that third-party information used in fair value measurement was	text	TITO 13.1203 C Example, TITO 13.33 B Example		
developed in accordance with IFRS 13, assets  Description of methods used to develop and substantiate unobservable inputs used in fair value	text	IFRS 13.93 g <sub>Example</sub> , IFRS 13.IE65 d <sub>Example</sub>		
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 <sub>Disclosure</sub>		
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 Disclosure, IAS 41.50 Disclosure,		
		IFRS 13.93 a Disclosure IAS 41.50 Disclosure IFRS 13.93 a Disclosure		
Aggregated measurement [member]	member [default]	IAS 40.32A Disclosure		
At fair value [member]	member	IFRS 13.93 a <sub>Disclosure</sub> , IAS 41.50 <sub>Disclosure</sub> , IAS 40.32A <sub>Disclosure</sub>		
Recurring fair value measurement [member]	member	IFRS 13.93 a Disclosure		
Non-recurring fair value measurement [member]  Not measured at fair value in statement of financial position but for which fair value is disclosed	member	IFRS 13.93 a Disclosure		
[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 <sub>Disclosure</sub> , IFRS 13.93 b <sub>Disclosure</sub>		
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 Disclosurer IFRS 13.93 b Disclosure		
Level 2 of fair value hierarchy [member]	member	IFRS 13.93 b Disclosure		
Level 3 of fair value hierarchy [member] Disclosure of fair value measurement of liabilities [line items]	member line items	IFRS 13.93 b Disclosure		
Liabilities	X instant, credit	IAS 1.55 <sub>Disclosure</sub> , IFRS 13.93 e <sub>Disclosure</sub> , IFRS 8.28 d <sub>Disclosure</sub> , IFRS 8.28 d <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub>		
Description of reasons for fair value measurement, liabilities	text	IFRS 13.93 a <sub>Disclosure</sub>		
Transfers out of Level 1 into Level 2 of fair value hierarchy, liabilities held at end of reporting period	X <sub>duration</sub>	IFRS 13.93 C <sub>Disclosure</sub>		
Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, liabilities	text	IFRS 13.93 C Disclosure		
Transfers out of Level 2 into Level 1 of fair value hierarchy, liabilities held at end of reporting period	X <sub>duration</sub>	IFRS 13.93 c <sub>Disclosure</sub>		
Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, liabilities	text	IFRS 13.93 c <sub>Disclosure</sub>		

Label		Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
			IFRS 13.95 Disclosure/ IFRS 13.93 C Disclosure/	to it its elements	
	Description of policy for determining when transfers between levels are deemed to have occurred, liabilities	text	IFRS 13.93 e (iv) Disclosure		
	•	text	IFRS 13.93 d <sub>Disclosure</sub>		
		text	IFRS 13.93 d <sub>Disclosure</sub>		
		text			
	Description of reasons for change in valuation technique used in fair value measurement, liabilities  Reconciliation of changes in fair value measurement, liabilities [abstract]	text	IFRS 13.93 d <sub>Disclosure</sub>		
	Liabilities at beginning of period	X instant, credit	IAS 1.55 $_{\mathrm{Disclosure}}$ IFRS 13.93 e $_{\mathrm{Disclosure}}$ IFRS 8.28 d $_{\mathrm{Disclosure}}$ IFRS 13.93 b $_{\mathrm{Disclosure}}$ IFRS 13.93 a $_{\mathrm{Disclosure}}$		
	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) <sub>duration</sub>	IFRS 13.93 e (i) Common practice		
	Losses (gains) recognised in profit or loss excluding exchange differences, fair value measurement,	(X) <sub>duration</sub>	IFRS 13.93 e (i) Common practice		
	Total losses (gains) recognised in profit or loss including exchange differences, fair value				
	measurement, liabilities	(X) <sub>duration</sub>	IFRS 13.93 e (i) Disclosure		
	Gains (losses) recognised in other comprehensive income, fair value measurement, liabilities [abstract]				
	Losses (gains) recognised in other comprehensive income on exchange differences, fair value	(V)	IFRS 13.93 e (ii) Common practice		
	measurement, naturales	(X) <sub>duration</sub>			
	Losses (gains) recognised in other comprehensive income excluding exchange differences, fair value measurement, liabilities	(X) <sub>duration</sub>	IFRS 13.93 e (ii) Common practice		
	Total losses (gains) recognised in other comprehensive income including exchange differences, fair	(X) <sub>duration</sub>	IFRS 13.93 e (ii) Disclosure		
	value measurement, liabilities	X <sub>duration, credit</sub>	IFRS 13.93 e (iii) Disclosure		
		(X) duration, debit	IFRS 13.93 e (iii) Disclosure		
		X <sub>duration, credit</sub>	IFRS 13.93 e (iii) Disclosure		
		(X) duration, debit	IFRS 13.93 e (iii) Disclosure		
		X duration, credit	IFRS 13.93 e (iv) Disclosure		
		(X) <sub>duration</sub> , <sub>debit</sub> X <sub>duration</sub> , <sub>credit</sub>	IFRS 13.93 e (iv) <sub>Disclosure</sub> IFRS 13.93 e <sub>Disclosure</sub>		
	Total increase (decrease) in fair value measurement, liabilities	^ duration, credit			
	Liabilities at end of period	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		
	Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	text	IFRS 13.93 e (i) Disclosure		
	Description of line items in other comprehensive income where gains (losses) are recognised, fair value	text	IFRS 13.93 e (ii) Disclosure		
	measurement, liabilities				
		text text	IFRS 13.93 e (iv) <sub>Disclosure</sub> IFRS 13.93 e (iv) <sub>Disclosure</sub>		
	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 ¢ Common practice  IFRS 13.93 e (iv) Common practice		
	Gains (losses) recognised in profit or loss attributable to change in unrealised gains or losses for liabilities held at				
	end of period, fair value measurement	X <sub>duration, credit</sub>	IFRS 13.93 f Disclosure		
	Description of line items in profit or loss where gains (losses) attributable to change in unrealised gains or losses for liabilities held at end of period are recognised, fair value measurement	text	IFRS 13.93 f Disclosure		
		text	IFRS 13.93 g <sub>Disclosure</sub>		
	Description of group within entity that decides entity's valuation policies and procedures, liabilities	text	IFRS 13.93 g Example, IFRS 13.IE65 a (i)		
			Example		
	Description of to whom group within entity that decides entity's valuation policies and procedures reports, liabilities	text	IFRS 13.93 g Example, IFRS 13.IE65 a (ii)  Example  IFRS 13.IE65 a (iii) Example, IFRS 13.93 g		
	Description of internal reporting procedures for discussing and assessing fair value measurements, liabilities	text	Example		
		text	IFRS 13.93 g Example, IFRS 13.IE65 b Example		
	Description of how entity determined that third-party information used in fair value measurement was	text	IFRS 13.93 g Example IFRS 13.IE65 C Example		
	developed in accordance with IFRS 13, liabilities  Description of methods used to develop and substantiate unobservable inputs used in fair value.	text	IFRS 13.93 g Example, IFRS 13.1E65 d Example		
	measurement, liabilities	text block	IFRS 13.IE65 e Example IFRS 13.93 g Example  IFRS 13.94 Disclosure		
	line items in statement of financial position, liabilities [text block]				
	Description of accounting policy decision to use exception in IFRS 13.48, liabilities	text	IFRS 13.96 Disclosure		
	Description of nature of class of liabilities measured at fair value	text	IFRS 13.IE64 a Example IFRS 13.92 Example		
Disclosu		text text block	IFRS 13.IE64 b Example, IFRS 13.92 Example IFRS 13.93 Disclosure		
	osure of fair value measurement of equity [text block]		Disclosure		
		table	IFRS 13.93 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/		
		member	IAS 40.32A Disclosure IFRS 13.93 a Disclosure, IAS 41.50 Disclosure, IAS 40.32A Disclosure		
		member	IAS 40.32A <sub>Disclosure</sub> IFRS 13.93 a <sub>Disclosure</sub>		
		member	IFRS 13.93 a Disclosure		
	Not measured at fair value in statement of financial position but for which fair value is disclosed	member	IFRS 13.97 Disclosure		
	[member]		IFRS 13.93 Disclosure		
		axis			
		member [default]	IFRS 13.93 Disclosure  IAS 19.142 Disclosure, IFRS 13.93 b Disclosure		
		member [default]	IAS 19.142 Disclosure, IFRS 13.93 b Disclosure		
		member	IAS 19.142 Disclosurer IFRS 13.93 b Disclosure		
	Laval 2 of fair value biography (manhael	member	IFRS 13.93 b Disclosure		
	Level 2 of fair value hierarchy [member]				
		member	IFRS 13.93 b Disclosure		

Label		Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
	Equity	X instant, credit	IFRS 13.93 a Disclosure, IFRS 1.32 a (i) Disclosure IFRS 13.93 e Disclosure IAS 1.55 Disclosure IFRS 1.24 a Disclosure IAS 1.78 e		
	Description of reasons for fair value measurement, entity's own equity instruments	text	Disclosure IFRS 13.93 b Disclosure		
	Franciers out of Level 1 into Level 2 of fair value hierarchy, entity's own equity instruments held at end of	X <sub>duration</sub>	IFRS 13.93 C Disclosure		
! :	Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, entity's own equity nstruments	text	IFRS 13.93 C Disclosure		
	reporting period  Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, entity's own equity.	X <sub>duration</sub>	IFRS 13.93 c Disclosure		
i	instruments  Description of policy for determining when transfers between levels are deemed to have occurred, entity's own	text	IFRS 13.93 c Disclosure  IFRS 13.95 Disclosure IFRS 13.93 e (iv)		
	equity instruments	text	Disclosure IFRS 13.93 c Disclosure  IFRS 13.93 d Disclosure		
		text	IFRS 13.93 d <sub>Disclosure</sub>		
	Description of reasons for change in valuation technique used in fair value measurement, entity's own equity	text	IFRS 13.93 d Disclosure		
i	nstruments Reconciliation of changes in fair value measurement, entity's own equity instruments [abstract]	text	IFRS 13.93 d <sub>Disclosure</sub>		
	Equity at beginning of period	X instant, credit	IFRS 13.93 a Disclosure IFRS 1.32 a (i) Disclosure IFRS 13.93 e Disclosure IAS 1.55 Disclosure IFRS 1.24 a Disclosure IAS 1.78 e Disclosure, IFRS 13.93 b Disclosure		
	Changes in fair value measurement, entity's own equity instruments [abstract] Gains (losses) recognised in profit or loss, fair value measurement, entity's own equity instruments				
	[abstract] Losses (gains) recognised in profit or loss on exchange differences, fair value measurement, entity's own equity instruments	(X) <sub>duration</sub>	IFRS 13.93 e (i) Common practice		
	entity's own equity instruments	(X) <sub>duration</sub>	IFRS 13.93 e (i) Common practice		
	Total losses (gains) recognised in profit or loss including exchange differences, fair value measurement, entity's own equity instruments Gains (losses) recognised in other comprehensive income, fair value measurement, entity's own equity	(X) <sub>duration</sub>	IFRS 13.93 e (i) Disclosure		
	instruments [abstract]  Losses (gains) recognised in other comprehensive income on exchange differences, fair value	(V)	IEDS 12 02 o (iii)		
	Losses (gains) recognised in other comprehensive income excluding exchange differences, fair value	(X) <sub>duration</sub>	IFRS 13.93 e (ii) Common practice		
	Total losses (gains) recognised in other comprehensive income including exchange differences, fair	(X) <sub>duration</sub>	IFRS 13.93 e (ii) Disclosure		
	Purchases, fair value measurement, entity's own equity instruments	X <sub>duration</sub> , credit	IFRS 13.93 e (iii) Disclosure		
		(X) <sub>duration, debit</sub> X <sub>duration, credit</sub>	IFRS 13.93 e (iii) <sub>Disclosure</sub> IFRS 13.93 e (iii) <sub>Disclosure</sub>		
		(X) <sub>duration, debit</sub>	IFRS 13.93 e (iii) Disclosure		
		X <sub>duration, credit</sub> (X) <sub>duration, debit</sub>	IFRS 13.93 e (iv) Disclosure IFRS 13.93 e (iv) Disclosure		
	Total increase (decrease) in fair value measurement, entity's own equity instruments	X <sub>duration</sub> , credit	IFRS 13.93 e <sub>Disclosure</sub>		
		X instant, credit	IFRS 13.93 a Disclosurer IFRS 1.32 a (i) Disclosurer, IFRS 13.93 e Disclosurer IAS 1.55 Disclosurer, IFRS 1.24 a Disclosurer IAS 1.78 e Disclosurer IFRS 13.93 b Disclosure		
	own equity instruments	text	IFRS 13.93 e (i) Disclosure		
	measurement, entity's own equity instruments	text	IFRS 13.93 e (ii) Disclosure		
		text	IFRS 13.93 e (iv) <sub>Disclosure</sub> IFRS 13.93 e (iv) <sub>Disclosure</sub>		
	Statement that there were no transfers between level 1 and level 2 of fair value hierarchy, entity's own equity	text	IFRS 13.93 ¢ Common practice		
:	Statement that there were no transfers between level 1. Level 2 or Level 3 of fair value hierarchy, entity's own	text	IFRS 13.93 c Common practice IFRS 13.93 e (iv) Common practice		
	Sains (losses) recognised in profit or loss attributable to change in uprealised gains or losses for entitu's own	X <sub>duration</sub> , 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 entity's own equity instruments held at end of period are recognised, fair value measurement	text	IFRS 13.93 f Disclosure		
	Description of valuation processes used in fair value measurement, entity's own equity instruments	text	IFRS 13.93 g Disclosure		
	Description of group within entity that decides entity's valuation policies and procedures, entity's own equity instruments	text	IFRS 13.93 g Example, IFRS 13.IE65 a (i) Example		
	entity's own equity instruments	text	IFRS 13.93 g <sub>Example</sub> , IFRS 13.IE65 a (ii) <sub>Example</sub>		
	Description of internal reporting procedures for discussing and assessing fair value measurements, entity's own equity instruments	text	IFRS 13.IE65 a (iii) <sub>Example</sub> , IFRS 13.93 g Example		
	Description of frequency and methods for testing procedures of pricing models, entity's own equity instruments	text	IFRS 13.IE65 b <sub>Example</sub> , IFRS 13.93 g <sub>Example</sub>		
		text	IFRS 13.93 g <sub>Example</sub> , IFRS 13.IE65 c <sub>Example</sub>		
	developed in accordance with IFRS 13, entity's own equity instruments	text	IFRS 13.IE65 d <sub>Example</sub> , IFRS 13.93 g <sub>Example</sub>		
	measurement, entity's own equity instruments	text	IFRS 13.IE65 e <sub>Example</sub> , IFRS 13.93 g <sub>Example</sub>		
	Disclosure of information sufficient to permit reconciliation of classes determined for fair value measurement to ine items in statement of financial position, entity's own equity instruments [text block]	text block	IFRS 13.94 Disclosure		
	Description of nature of class of entity's own equity instruments measured at fair value	text	IFRS 13.92 <sub>Example</sub> , IFRS 13.IE64 a <sub>Example</sub>		
	Description of how third-party information was taken into account when measuring fair value, entity's own equity instruments	text	IFRS 13.IE64 b Example, IFRS 13.92 Example		
	equity instruments				
Disclosure		text block	IFRS 13.93 d <sub>Disclosure</sub>		

			Additional AU Reference	
Label	Туре	IFRS Reference	to IFRS elements	AU Reference
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 for embark		IFRS 13.93 a Disclosure, IAS 41.50 Disclosure,		
At fair value [member]	member	IAS 40.32A Disclosure		
Recurring fair value measurement [member]  Non-recurring fair value measurement [member]	member member	IFRS 13.93 a Disclosure		
Not measured at fair value in statement of financial position but for which fair value is disclosed	member	IFRS 13.97 Disclosure		
[member]		IAS 36.126 Disclosurer IAS 36.130 d (ii)		
Classes of assets [axis]	axis	Disclosure, IFRS 13.93 Disclosure, IFRS 16.53		
Assets [member]	member [default]	IAS 36.126 Disclosure, IFRS 13.93 Disclosure, IFRS 16.53 Disclosure		
Trading equity securities [member]	member	IFRS 13.94 Example, IFRS 13.IE60 Example		
Other equity securities [member]  Debt securities [member]	member member	IFRS 13.94 Example IFRS 13.IE60 Example IFRS 13.IE60 Example IFRS 13.94 Example		
Hedge fund investments [member]	member	IFRS 13.IE60 Example, IFRS 13.94 Example		
Derivatives [member]	member	IFRS 7.IG40B Example, IFRS 7.6 Example,		
		IFRS 13.IE60 Example, IFRS 13.94 Example IAS 1.112 C Common practice, IFRS 13.IE60		
Investment property [member]	member	Exampler 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 <sub>Disclosure</sub>		
Market approach [member]	member	IFRS 13.62 Example		
Market comparable companies [member]	member	IFRS 13.B5 Example, IFRS 13.IE63 Example		
Market comparable prices [member]  Matrix pricing [member]	member member	IFRS 13.B5 <sub>Example</sub> , IFRS 13.IE63 <sub>Example</sub> IFRS 13.B7 <sub>Example</sub>		
Consensus pricing [member]	member	IFRS 13.IE63 Example, IFRS 13.B5 Example		
Cost approach [member]	member	IFRS 13.62 Example		
Income approach [member]	member	IFRS 13.62 Example		
Discounted cash flow [member]	member	IFRS 13.IE63 <sub>Example</sub> , IFRS 13.B11 a <sub>Example</sub>		
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		
		IFRS 13.93 d Disclosure/ IFRS 13.93 h Common		
Unobservable inputs [axis]	axis	practice		
Unobservable inputs [member]	member [default]	IFRS 13.93 d Disclosure, IFRS 13.93 h Common		
Interest rate, measurement input [member]	member	IFRS 13.B36 a Example		
Historical volatility for shares, measurement input [member]	member	IFRS 13.B36 b Example		
Adjustment to mid-market consensus price, measurement input [member]	member	IFRS 13.B36 c <sub>Example</sub>		
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 <sub>Example</sub>		
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 <sub>Example</sub> , IFRS 13.93 d <sub>Example</sub>		
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 <sub>Example</sub> , IFRS 13.93 d <sub>Example</sub>		
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 <sub>Example</sub> , IFRS 13.IE63 <sub>Example</sub>		
Rent, measurement input [member]	member	IFRS 13.93 d <sub>Common practice</sub>		
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		
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Range [axis]	axis	IFRS 13.86 Exampler Effective 2021-01- 01 IFRS 17.120 Disclosurer, IFRS 2.45 d Disclosurer, IFRS 7.7 Common practicer IFRS 14.33 b Disclosurer, IFRS 13.IE63 Example		
Ranges [member]	member [default]	IFRS 13.IE63 Exampler IFRS 13.86 Exampler IFRS 14.33 b Disclosurer IFRS 7.7 Common practice. IFRS 2.45 d Disclosurer. 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 Disciourer IFRS 13.86 Exampler Effective 2021-01-01 IFRS 17.120 Disclosure, IFRS 7.7 Common practicer 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 significant unobservable inputs used in fair value measurement of assets [line items]	line items	IEDS 12 02 d		
Significant unobservable input, assets  Disclosure of significant unobservable inputs used in fair value measurement of liabilities [text block]	X.XX <sub>instant</sub> text block	IFRS 13.93 d <sub>Disclosure</sub>		
		DALIDUIC		

Label	Туре	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 IAS 40.32A Disclosure/ IAS 41.50 Disclosure/		
Measurement [axis]	axis	IFRS 13.93 a Disclosure		
Aggregated measurement [member]	member [default]	IAS 41.50 <sub>Disclosure</sub> IFRS 13.93 a <sub>Disclosure</sub> IAS 40.32A <sub>Disclosure</sub>		
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 <sub>Disclosure</sub>		
Market approach [member]	member	IFRS 13.62 Example		
Market comparable companies [member]  Market comparable prices [member]	member member	IFRS 13.B5 Example, IFRS 13.IE63 Example IFRS 13.B5 Example, IFRS 13.IE63 Example		
Matrix pricing [member]	member	IFRS 13.B7 Example		
Consensus pricing [member]	member	IFRS 13.IE63 Example IFRS 13.B5 Example		
Cost approach [member]	member	IFRS 13.62 Example IFRS 13.62 Example		
Income approach [member]	member			
Discounted cash flow [member]	member	IFRS 13.IE63 Example IFRS 13.B11 a Example		
Option pricing model [member]	member	IFRS 13.IE63 Example, IFRS 13.B11 b Example		
Multi-period excess earnings method [member] Income capitalisation [member]	member member	IFRS 13.B11 c Example IFRS 13.93 d Common practice		
Net asset value [member]	member	IFRS 13.IE63 Example, IFRS 13.93 d Example		
Hankan ahla innuta fasial	auta	IFRS 13.93 d Disclosure IFRS 13.93 h Common		
Unobservable inputs [axis]	axis	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]  Financial forecast of profit (loss) for cash-generating unit, measurement input [member]		IFRS 13.B36 d Example  IFRS 13.B36 e Example		
	member member	IFRS 13.B36 e Example		
Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]  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 <sub>Example</sub> , IFRS 13.IE63 <sub>Example</sub>		
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 Examples Effective 2021-01- 01 IFRS 17.120 Disclosures IFRS 2.45 d Disclosures IFRS 7.7 common practices IFRS 14.33 b Disclosures IFRS 13.IE63 Example		
Ranges [member]	member [default]	IFRS 13.IE63 Examples IFRS 13.86 Examples IFRS 14.33 b Disclosure IFRS 7.7 Common practice IFRS 2.45 d Disclosure Effective 2021 01-01 IFRS 17.120 Disclosure		
Bottom of range [member]	member	IFRS 13.IE63 Examples IFRS 7.7 Common practice IFRS 2.45 d Disclosure IFRS 14.33 b Disclosure IFRS 13.86 Examples Effective 2021-01-01 IFRS 17.120 Disclosure		
Weighted average [member]	member	IFRS 14.33 b Disclosurer IFRS 13.86 Exampler 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 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 <sub>Disclosure</sub> IFRS 13.93 d <sub>Disclosure</sub>		
Disclosure of significant unobservable inputs used in fair value measurement of equity [text block]  Disclosure of significant unobservable inputs used in fair value measurement of equity [abstract]	text block			
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 Disclosurer IFRS 13.93 a Disclosurer		
		IAS 40.32A <sub>Disclosure</sub>		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
At fair value [member]	member	IFRS 13.93 a Disclosurer IAS 41.50 Disclosurer		
Recurring fair value measurement [member]	member	IAS 40.32A <sub>Disclosure</sub> IFRS 13.93 a <sub>Disclosure</sub>		
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		
Valuation techniques used in fair value measurement [axis]	axis	IFRS 13.93 d Disclosure		
Valuation techniques [member]  Market approach [member]	member [default] member	IFRS 13.93 d Disclosure		
Market comparable companies [member]	member	IFRS 13.B5 Example, IFRS 13.IE63 Example		
Market comparable prices [member]	member	IFRS 13.B5 Example, IFRS 13.IE63 Example IFRS 13.B7 Example		
Matrix pricing [member]  Consensus pricing [member]	member member	IFRS 13.IE63 Example IFRS 13.B5 Example		
Cost approach [member]	member	IFRS 13.62 Example		
Income approach [member]	member	IFRS 13.62 Example		
Discounted cash flow [member]	member	IFRS 13.IE63 Example, IFRS 13.B11 a Example		
Option pricing model [member]	member	IFRS 13.IE63 Example, IFRS 13.B11 b Example		
Multi-period excess earnings method [member]	member	IFRS 13.B11 c Example		
Income capitalisation [member]	member	IFRS 13.93 d Common practice		
Net asset value [member]	member	IFRS 13.IE63 Example, IFRS 13.93 d Example		
Unobservable inputs [axis]	axis	IFRS 13.93 d Disclosure, IFRS 13.93 h Common		
Unobservable inputs [member]	member [default]	IFRS 13.93 d <sub>Disclosure</sub> , IFRS 13.93 h <sub>Common</sub>		
		practice		
Interest rate, measurement input [member] Historical volatility for shares, measurement input [member]	member member	IFRS 13.B36 a <sub>Example</sub> IFRS 13.B36 b <sub>Example</sub>		
Adjustment to mid-market consensus price, measurement input [member]	member	IFRS 13.B36 c <sub>Example</sub>		
Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]	member	IFRS 13.B36 d <sub>Example</sub>		
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 <sub>Example</sub>		
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 <sub>Example</sub> , IFRS 13.93 d <sub>Example</sub>		
Discount rate, measurement input [member]	member	IFRS 13.93 d <sub>Common practice</sub>		
Weighted average cost of capital, measurement input [member]	member	IFRS 13.93 d <sub>Example</sub> , IFRS 13.IE63 <sub>Example</sub>		
Rent, measurement input [member]	member	IFRS 13.93 d <sub>Common practice</sub>		
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 13.1E63 Example		
Ranges [member]	member [default]	IFRS 13.IE63 Examples IFRS 13.86 Examples IFRS 14.33 b Disclosure IFRS 7.7 Common practices IFRS 2.45 d Disclosure Effective 2021 01-01 IFRS 17.120 Disclosure		
Bottom of range [member]	member	$\begin{split} & IFRS\ 13.IE63\ Example,\ IFRS\ 7.7\ Common\ practice,\\ & IFRS\ 2.45\ d\ Disclosure\ IFRS\ 14.33\ b\ Disclosure\ IFRS\ 15.36\ Example.\\ & IFRS\ 13.86\ Example\ Effective\ 2021\text{-}01\text{-}\\ & 01\ IFRS\ 17.120\ Disclosure \end{split}$		
Weighted average [member]	member	IFRS 14.33 b Disclosurer IFRS 13.86 Exampler Effective 2021-01-01 IFRS 17.120 Disclosurer IFRS 7.7 Common practicer IFRS 13.1E63 Example		
Top of range [member]	member	Effective 2021-01-01 IFRS 17.120 Disclosure, IFRS 13.IE63 Example, IFRS 13.B6 Example, IFRS 7.7 Common practice IFRS 2.45 d Disclosure IFRS 14.33 b Disclosure		
Disclosure of significant unobservable inputs used in fair value measurement of equity [line items]  Significant unobservable input, entity's own equity instruments	line items X.XX <sub>instant</sub>	IFRS 13.93 d Disclosure		
Significant unobservable input, entity's own equity instruments  Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets [text block]	text block	IFRS 13.93 d Disclosure		
	- CAN DIOCK	13:33 ·· Dixiosure		
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 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 <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IAS 40.32A <sub>Disclosure</sub>		
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 <sub>Disclosure</sub>		
Non-recurring fair value measurement [member]  Not measured at fair value in statement of financial position but for which fair value is disclosed	member	IFRS 13.93 a Disclosure		
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 <sub>Disclosure</sub> , IAS 36.130 d (ii) Disclosure, IFRS 13.93 <sub>Disclosure</sub> , IFRS 16.53 Disclosure		
		Disclosure		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
		IAS 36.126 Disclosure, IFRS 13.93 Disclosure	to it its elements	
Assets [member]	member [default]	IFRS 16.53 Disclosure		
	member	IFRS 13.94 Example, IFRS 13.IE60 Example		
	member member	IFRS 13.94 Example, IFRS 13.IE60 Example IFRS 13.IE60 Example, IFRS 13.94 Example		
	member	IFRS 13.IE60 Example, IFRS 13.94 Example		
	member	IFRS 7.IG40B Example, IFRS 7.6 Example,		
Derivatives (interior)	member	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		
Unobservable inputs [axis]	axis	IFRS 13.93 d <sub>Disclosure</sub> , IFRS 13.93 h <sub>Common</sub>		
Unobservable inputs [member]	member [default]	IFRS 13.93 d <sub>Disclosure</sub> , IFRS 13.93 h <sub>Common</sub>		
Interest rate, measurement input [member]	member	IFRS 13.B36 a Example		
Historical volatility for shares, measurement input [member]	member	IFRS 13.B36 b Example		
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 <sub>Example</sub>		
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 <sub>Example</sub> , IFRS 13.93 d <sub>Example</sub>		
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 <sub>Common practice</sub>		
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 <sub>Common practice</sub>		
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) Disclosure		
Description of interrelationships between unobservable inputs and of how they might magnify or mitigate effect of changes in unobservable inputs on fair value measurement, assets	text	IFRS 13.93 h (i) Disclosure		
Description of fact that changing one or more unobservable inputs to reflect reasonably possible alternative	text	IFRS 13.93 h (ii) Disclosure		
assumptions would change fair value significantly, assets  Description of how effect on fair value measurement due to change in one or more unobservable inputs to				
reflect reasonably possible alternative assumptions was calculated, assets	text	IFRS 13.93 h (ii) Disclosure		
	X.XX instant	IFRS 13.93 h (ii) Common practice		
Percentage of reasonably possible decrease in unobservable input, assets Increase (decrease) in fair value measurement for sensitivity analyses in which inputs are changed individually,	X.XX instant	IFRS 13.93 h (ii) Common practice		
assets [abstract]				
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, assets	X <sub>duration, debit</sub>	IFRS 13.93 h (ii) Disclosure		
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input,	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
lectografied in profit of 1035, defore tax, assets				
recognised in other comprehensive income, before tax, assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, after tax, assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input,	X	IFRS 13.93 h (ii) Common practice		
recognised in other comprehensive income, after tax, assets Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input,	- Guranon			
assets	X <sub>duration</sub> , debit	IFRS 13.93 h (ii) Disclosure		
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, before tax, assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input,	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
recognised in profit or loss, after tax, assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, after tax, assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement for sensitivity analyses in which multiple inputs are changed				
simultaneously, assets [abstract] Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably	v	IEDE 12 02 h //"		
possible alternative assumptions, assets	X <sub>duration, debit</sub>	IFRS 13.93 h (ii) Disclosure		
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, before tax, assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Increase in tair value measurement due to change in multiple unobservable inputs to reflect reasonably	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably	v			
possible alternative assumptions, recognised in other comprehensive income, after tax, assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, assets Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably	X <sub>duration</sub> , credit	IFRS 13.93 h (ii) Disclosure		
possible alternative assumptions, recognised in profit or loss, before tax, assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, before tax, assets	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
possible arternative assumptions, recognised in other comprehensive income, arter tax, assets	text block	IFRS 13.93 h Disclosure		
	2.300	. ==== bistosure		
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 Disclosure		
	axis	IAS 40.32A Disclosure, IAS 41.50 Disclosure,		
	member [default]	IFRS 13.93 a <sub>Disclosure</sub> IAS 41.50 <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> ,		
подоставления (пешры)	coer [uerauit]	IAS 40.32A Disclosure		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Michael La Grand La		IFRS 13.93 a Disclosure, IAS 41.50 Disclosure,		
At fair value [member]	member	IAS 40.32A Disclosure		
Recurring fair value measurement [member]  Non-recurring fair value measurement [member]	member member	IFRS 13.93 a Disclosure IFRS 13.93 a Disclosure		
Not measured at fair value in statement of financial position but for which fair value is disclosed	member	IFRS 13.97 Disclosure		
[member] Classes of liabilities [axis]	axis	IFRS 13.93 Disclosure		
Liabilities [member]	member [default]	IFRS 13.93 Disclosure		
Out of the French of		IFRS 7.IG40B Example, IFRS 7.6 Example,		
Derivatives [member]	member	IFRS 13.IE60 Example, IFRS 13.94 Example		
Contingent consideration [member]	member	IFRS 13.94 <sub>Common practice</sub> IFRS 13.93 d <sub>Disclosure</sub> , IFRS 13.93 h <sub>Common</sub>		
Unobservable inputs [axis]	axis	practice		
Unobservable inputs [member]	member [default]	IFRS 13.93 d <sub>Disclosure</sub> , IFRS 13.93 h <sub>Common</sub>		
Interest rate, measurement input [member]	member	IFRS 13.B36 a Example		
Historical volatility for shares, measurement input [member]	member	IFRS 13.B36 b Example		
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 IFRS 13.B36 e Example		
Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]	member	IFRS 13.B30 e Example		
Revenue multiple, measurement input [member]	member	IFRS 13.IE63 <sub>Example</sub> , IFRS 13.93 d <sub>Example</sub>		
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 <sub>Example</sub> , IFRS 13.93 d <sub>Example</sub>		
Discount rate, measurement input [member]	member	IFRS 13.93 d <sub>Common practice</sub>		
Weighted average cost of capital, measurement input [member]	member	IFRS 13.93 d <sub>Example</sub> , IFRS 13.IE63 <sub>Example</sub>		
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		
	line items	IF N.3 13.33 U Common practice		
Description of sensitivity of fair value measurement to changes in unobservable inputs, liabilities	text	IFRS 13.93 h (i) Disclosure		
Description of interrelationships between unobservable inputs and of how they might magnify or mitigate effect	text	IFRS 13.93 h (i) Disclosure		
of changes in unobservable inputs on fair value measurement, liabilities  Description of fact that changing one or more unobservable inputs to reflect reasonably possible alternative		IFRS 13.93 h (ii) Disclosure		
assumptions would change fair value significantly, liabilities	text			
Description of how effect on fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions was calculated, liabilities	text	IFRS 13.93 h (ii) Disclosure		
Percentage of reasonably possible increase in unobservable input, liabilities  Percentage of reasonably possible decrease in unobservable input, liabilities	X.XX instant X.XX instant	IFRS 13.93 h (ii) Common practice IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement for sensitivity analyses in which inputs are changed individually,	A.AA instant	11 (1) Common practice		
liabilities [abstract] Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input,	v	UEDC 42 02 h /**)		
liabilities Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input,	X duration, credit	IFRS 13.93 h (ii) Disclosure		
recognised in profit or loss, before tax, liabilities	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, before tax, liabilities	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in profit or loss, after tax, liabilities	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input,	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
recognised in other comprehensive income, after tax, liabilities Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input,				
liabilities Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input,	X <sub>duration</sub> , credit	IFRS 13.93 h (ii) Disclosure		
recognised in profit or loss, before tax, liabilities	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, before tax, liabilities	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, after tax, liabilities	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input,	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
recognised in other comprehensive income, after tax, liabilities Increase (decrease) in fair value measurement for sensitivity analyses in which multiple inputs are changed		. J Common processes		
simultaneously, liabilities [abstract] Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably				
possible alternative assumptions, liabilities	X <sub>duration</sub> , credit	IFRS 13.93 h (ii) Disclosure		
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, before tax, liabilities	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, before tax, liabilities	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
possible alternative assumptions, recognised in profit or loss, after tax, liabilities  Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably				
possible alternative assumptions, recognised in other comprehensive income, after tax, liabilities	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, liabilities	X <sub>duration, debit</sub>	IFRS 13.93 h (ii) Disclosure		
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, before tax, liabilities	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
possible alternative assumptions, recognised in other comprehensive income, before tax, liabilities  Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably				
possible alternative assumptions, recognised in profit or loss, after tax, liabilities	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, after tax, liabilities	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, entity's own equity	text block	IFRS 13.93 h Disclosure		
instruments [text block]  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	table	IEDS 12 02 h		
instruments [table]	table	IFRS 13.93 h Disclosure		
Measurement [axis]	axis	IAS 40.32A Disclosurer IAS 41.50 Disclosurer IFRS 13.93 a Disclosure		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Aggregated measurement [member]	member [default]	IAS 41.50 Disclosure IFRS 13.93 a Disclosure IAS 40.32A Disclosure		
At fair value [member]	member	IFRS 13.93 a Disclosure, IAS 41.50 Disclosure,		
Recurring fair value measurement [member]	member	IAS 40.32A Disclosure IFRS 13.93 a Disclosure		
	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		
	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 <sub>Disclosure</sub> , IFRS 13.93 h <sub>Common</sub> practice		
Unobservable inputs [member]	member [default]	IFRS 13.93 d <sub>Disclosure</sub> , IFRS 13.93 h <sub>Common</sub> practice		
	member	IFRS 13.B36 a <sub>Example</sub> IFRS 13.B36 b <sub>Example</sub>		
	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 <sub>Example</sub>		
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 <sub>Example</sub> , IFRS 13.93 d <sub>Example</sub>		
Probability of default, measurement input [member]	member	IFRS 13.IE63 <sub>Example</sub> , IFRS 13.93 d <sub>Example</sub>		
Discount rate, measurement input [member]	member	IFRS 13.93 d Common practice		
	member	IFRS 13.93 d <sub>Example</sub> , IFRS 13.IE63 <sub>Example</sub>		
Rent, measurement input [member]	member	IFRS 13.93 d Common practice		
	member	IFRS 13.IE63 <sub>Example</sub> , IFRS 13.93 d <sub>Example</sub>		
	member	IFRS 13.93 d <sub>Common practice</sub>		
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, entity's own equity	line items	Common practice		
instruments [line items]  Description of sensitivity of fair value measurement to changes in unobservable inputs, entity's own equity	text	IFRS 13.93 h (i) <sub>Disclosure</sub>		
instruments  Description of interrelationships between unobservable inputs and of how they might magnify or mitigate effect	text	IFRS 13.93 h (i) Disclosure		
of changes in unobservable inputs on fair value measurement, entity's own equity instruments  Description of fact that changing one or more unobservable inputs to reflect reasonably possible alternative	text	IFRS 13.93 h (ii) Disclosure		
assumptions would change fair value significantly, entity's own equity instruments  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		
	X.XX instant	IFRS 13.93 h (ii) Common practice		
	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 <sub>duration</sub> , credit	IFRS 13.93 h (ii) Disclosure		
Increase (decrease) in fair value measurement due to reasonable nessible increase in unabservable input	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
recognised in other comprehensive income, before tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
recognised in profit or loss, after tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised in other comprehensive income, after tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
enacy 3 own equity instruments	X <sub>duration, credit</sub>	IFRS 13.93 h (ii) <sub>Disclosure</sub>		
recognized in profit of 1033, before tan, entiry 3 own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, before tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in profit or loss, after tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised in other comprehensive income, after tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Increase (decrease) in fair value measurement for sensitivity analyses in which multiple inputs are changed simultaneously, entity's own equity instruments [abstract]				
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably	X <sub>duration</sub> , 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 <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in other comprehensive income, before tax, entity's own	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
equity instruments				
possible alternative assumptions, recognised in profit or loss, after tax, entity's own equity instruments  Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
increase in Tair value measurement due to change in multiple undoservable inputs to renect reasonably possible alternative assumptions, recognised in other comprehensive income, after tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
Decrease in fair value measurement due to change in multiple unphenniable inputs to reflect reasonably	X <sub>duration, debit</sub>	IFRS 13.93 h (ii) Disclosure		
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alternative assumptions, recognised in profit or loss, before tax, entity's own equity instruments	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
equity instruments  Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably	X duration	IFRS 13.93 h (ii) Common practice		
possible alternative assumptions, recognised in profit or loss, after tax, entity's own equity instruments	X <sub>duration</sub>	Common practice		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
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	X <sub>duration</sub>	IFRS 13.93 h (ii) Common practice		
instruments  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]	text block	in 13.35 biscosure		
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		
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 Disclosure		
Description of whether third-party credit enhancement is reflected in fair value measurement [823180] Notes - Intangible assets	text	IFRS 13.98 Disclosure		
Disclosure of intangible assets [text block]  Disclosure of detailed information about intangible assets [text block]	text block text block	IAS 38 - Disclosure Disclosure IAS 38.118 Disclosure		
Disclosure of detailed information about intangible assets [abstract]				
Disclosure of detailed information about intangible assets [table]  Classes of intangible assets other than goodwill [axis]	table axis	IAS 38.118 Disclosure		
Intangible assets other than goodwill [member]	member [default]	IAS 36.127 Example, IAS 38.118 Disclosure, IFRS 16.53 Example		
Brand names [member]	member	IAS 38.119 a Example		
Intangible exploration and evaluation assets [member]  Mastheads and publishing titles [member]	member member	IFRS 6.25 <sub>Disclosure</sub> IAS 38.119 b <sub>Example</sub>		
Computer software [member]	member	IAS 38.119 c Example		
Licences and franchises [member]	member	IAS 38.119 d <sub>Example</sub> IAS 38.119 <sub>Common practice</sub>		
Licences [member] GSM licences [member]	member member	IAS 38.119 Common practice IAS 38.119 Common practice		
UMTS licences [member]  LTE licences [member]	member member	IAS 38.119 Common practice IAS 38.119 Common practice		
Gaming licences [member]	member	IAS 38.119 Common practice		
Franchises [member]	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] Mining rights [member]	member member	IAS 38.119 Common practice IAS 38.119 Common practice		
Broadcasting rights [member]	member	IAS 38.119 Common practice		
Service concession rights [member]  Recipes, formulae, models, designs and prototypes [member]	member member	IAS 38.119 Common practice IAS 38.119 f Example		
Customer-related intangible assets [member]	member	IAS 38.119 Common practice		
Value of business acquired [member]  Capitalised development expenditure [member]	member member	IAS 38.119 Common practice IAS 38.119 Common practice		
Intangible assets under development [member]	member	IAS 38.119 g Example		
Technology-based intangible assets [member] Other intangible assets [member]	member member	IAS 38.119 Common practice IAS 38.119 Common practice		
Methods of generation [axis]	axis	IAS 38.118 Disclosure		
Methods of generation [member]	member [default]	IAS 38.118 Disclosure		
Internally generated [member]  Not internally generated [member]	member member	IAS 38.118 <sub>Disclosure</sub> IAS 38.118 <sub>Disclosure</sub>		
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 38.118 e Docksture Expiry date 2021- 01-01 IFRS 7.IG29 <sub>Common practice</sub> IFRS 3.867 d Docksture IAS 40.79 C Disclosure IAS 41.50 Docksture Expiry date 2021-01- Dictionary IAS 41.54 f Disclosure IFRS 7.35H Disclosury IAS 41.54 f Disclosure IFRS 7.35H Disclosury IAS 45.351 Disclosure, IAS 40.79 d Disclosure IFRS 7.351 Disclosure, IAS 16.73 d Disclosure IFRS 7.351 Disclosure IAS 40.79 d Disclosure IFRS 7.351 Disclosure IAS 40.79 d		
Carrying amount [member]	member [default]	Expiry date 2021-01-01 IFRS 7.IG29 a Example: IAS 38.118 e Disdoure: IAS 40.79 d Discloure: IFRS 7.351 Discloure: IFRS 3.867 d Discloure: IAS 41.50 Discloure: IAS 16.73 e Discloure: Expiry date 2021-01 IFRS 7.37 b Example: IAS 40.76 Discloure: IFRS 7.35H DISCLOUR: IFRS 7.35H DI		
		IAS 41.54 f Disclosurer Expiry date 2021-01- 01 IFRS 7.IG29 Common practicer IFRS 7.35N Exampler IAS 38.118 C Disclosurer IAS 40.79 C		
Gross carrying amount [member]	member	Disclosurer, Expiry date 2021-01- 01 IFRS 7.37 b <sub>Common practice</sub> , IAS 16.73 d Disclosure, IFRS 7.35M Disclosure, IFRS 3.867 d Disclosure, IFRS 7.35I Disclosure		
Gross carrying amount [member]  Accumulated depreciation, amortisation and impairment [member]	member	Disclosure, Expiry date 2021-01- 01 IFRS 7.37 b Common practice, IAS 16.73 d Disclosure, IFRS 7.35M Disclosure, IFRS 3.B67 d		
		Disclosure 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 7.35M Disclosure IAS 41.54 f Disclosure IAS 40.79 c Disclosure IAS 41.54 f Disclosure IAS 16.75 b Disclosure		
Accumulated depreciation, amortisation and impairment [member]	member	Disclosure, Expiry date 2021-01- 01 IRS 7.37 b Common practice; IAS 16.73 d Disclosure, IFRS 7.35M Disclosure, IFRS 3.867 d Disclosure, IFRS 7.35I Disclosure IAS 41.54 f Disclosure; IAS 40.79 C Disclosure IAS 16.73 d Disclosure; IAS 40.79 C Disclosure IAS 38.118 C Disclosure IAS 41.54 f Common practice; IAS 38.118 C Common practice; IAS 40.79 C Common practice IAS 16.75 b Disclosure.		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Description of line item(s) in statement of comprehensive income in which amortisation of intangible assets is	text	IAS 38.118 d <sub>Disclosure</sub>		
included  Amortisation method, intangible assets other than goodwill	text	IAS 38.118 b Disclosure		
Amortisation rate, intangible assets other than goodwill	X.XX <sub>duration</sub>	IAS 38.118 a Disclosure		
Useful life measured as period of time, intangible assets other than goodwill	DUR	IAS 38.118 a Disclosure		
Useful life measured in production or other similar units, intangible assets other than goodwill	X.XX <sub>duration</sub>	IAS 38.118 a Disclosure		
Description of useful life, intangible assets other than goodwill  Effective dates of revaluation, intangible assets other than goodwill	text	IAS 38.118 a Disclosure IAS 38.124 a (i) Disclosure		
Reconciliation of changes in intangible assets other than goodwill [abstract]		17 Distingue		
Intangible assets other than goodwill at beginning of period	X instant, debit	IAS 38.118 e <sub>Disclosure</sub> , IAS 1.54 c <sub>Disclosure</sub>		
Changes in intangible assets other than goodwill [abstract]				
Additions other than through business combinations, intangible assets other than goodwill	X <sub>duration, debit</sub>	IAS 38.118 e (i) Disclosure		
Acquisitions through business combinations, intangible assets other than goodwill	X <sub>duration</sub> , debit	IAS 38.118 e (i) Disclosure		
Increase (decrease) through net exchange differences, intangible assets other than goodwill	X <sub>duration</sub> , debit	IAS 38.118 e (vii) Disclosure		
Amortisation, intangible assets other than goodwill	(X) <sub>duration</sub>	IAS 38.118 e (vi) Disclosure		
Impairment loss recognised in profit or loss, intangible assets other than goodwill	(X) <sub>duration</sub>	IAS 38.118 e (iv) Disclosure		
Reversal of impairment loss recognised in profit or loss, intangible assets other than goodwill	X <sub>duration</sub>	IAS 38.118 e (v) Disclosure		
Revaluation increase (decrease), intangible assets other than goodwill	X <sub>duration, debit</sub>	IAS 38.118 e (iii) <sub>Disclosure</sub>		
Impairment loss recognised in other comprehensive income, intangible assets other than goodwill	(X) <sub>duration</sub>	IAS 38.118 e (iii) <sub>Disclosure</sub>		
Reversal of impairment loss recognised in other comprehensive income, intangible assets other than goodwill	X <sub>duration</sub>	IAS 38.118 e (iii) Disclosure		
Increase (decrease) through transfers and other changes, intangible assets other than goodwill [abstract	el			
Increase (decrease) through transfers, intangible assets other than goodwill	X <sub>duration, debit</sub>	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		IAS 38.118 e Common practice		
Disposals and retirements, intangible assets other than goodwill [abstract]				
Disposals, intangible assets other than goodwill	(X) <sub>duration, credit</sub>	IAS 38.118 e (ii) <sub>Disclosure</sub>		
Retirements, intangible assets other than goodwill	(X) duration, credit	IAS 38.118 e Common practice		
Total disposals and retirements, intangible assets other than goodwill  Decrease through classified as held for sale, intangible assets other than goodwill	(X) duration, credit (X) duration, credit	IAS 38.118 e Common practice 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 <sub>duration, debit</sub>	IAS 38.118 e Disclosure		
Intangible assets other than goodwill at end of period	X instant, debit	IAS 38.118 e <sub>Disclosure</sub> , IAS 1.54 c <sub>Disclosure</sub>		
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  Disclosure of intangible assets with indefinite useful life [text block]	X <sub>instant, credit</sub> text block	IAS 38.124 b Disclosure		
Disclosure of intangible assets with indefinite useful life [abstract]	text block			
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	IAS 36.134 b Disclosurer IAS 38.122 a		
Intangible assets with indefinite useful life	X instant, debit	Disclosure, IAS 36.135 b Disclosure		
Description of intangible assets with indefinite useful life supporting assessment of indefinite useful life	text	IAS 38.122 a Disclosure		
Disclosure of intangible assets material to entity [text block]	text block	IAS 38.122 b Disclosure		
Disclosure of intangible assets material to entity [abstract]				
Disclosure of intangible assets material to entity [table]	table	IAS 38.122 b Disclosure		
Intangible assets material to entity [axis]	axis			
Intangible assets material to entity [member]		IAS 38.122 b Disclosure		
Disclosure of intangible assets material to entity [line items]  Description of intangible assets material to entity	line items 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  Intangible assets acquired by way of government grant	X instant, debit X instant, debit	IAS 38.122 c (i) 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 <sub>Disclosure</sub> IAS 38.122 e <sub>Disclosure</sub>		
Contractual commitments for acquisition of intangible assets  Description of fully amortised intangible assets	X instant, credit	IAS 38.122 e Disclosure 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  Disclosure of reconciliation of changes in intangible assets and goodwill [text block]	X <sub>duration, debit</sub> text block	IAS 38.126 Disclosure IAS 38.118 Common practice		
Disclosure of reconciliation of changes in intangible assets and goodwill [text block]  Disclosure of reconciliation of changes in intangible assets and goodwill [abstract]	CAL DIOCK			
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 Disclosure, IFRS 16.53 Example		
Brand names [member]	member	IAS 38.119 a <sub>Example</sub>		
	member	IFRS 6.25 Disclosure		
Intangible exploration and evaluation assets [member]	member	IAS 38.119 b Example		
Mastheads and publishing titles [member]		IAS 38.119 c Example		
Mastheads and publishing titles [member] Computer software [member]	member	IAS 38 110 d -		
Mastheads and publishing titles [member]  Computer software [member]  Licences and franchises [member]	member member	IAS 38.119 d <sub>Example</sub>		
Mastheads and publishing titles [member] Computer software [member]	member	IAS 38.119 Common practice IAS 38.119 Common practice		
Mastheads and publishing titles [member] Computer software [member] Licences and franchises [member] Licences [member] GSM licences [member] UMTS licences [member]	member member member member member	IAS 38.119 Common practice IAS 38.119 Common practice IAS 38.119 Common practice		
Mastheads and publishing titles [member] Computer software [member] Licences and franchises [member] Licences [member] GSM licences [member] UMTS licences [member] LTE licences [member]	member member member member member	IAS 38.119 Common practice IAS 38.119 Common practice IAS 38.119 Common practice IAS 38.119 Common practice		
Mastheads and publishing titles [member] Computer software [member] Licences and franchises [member] Licences [member] GSM licences [member] UMTS licences [member]	member member member member member	IAS 38.119 Common practice IAS 38.119 Common practice IAS 38.119 Common practice IAS 38.119 Common practice IAS 38.119 Common practice IAS 38.119 Common practice		
Mastheads and publishing titles [member] Computer software [member] Licences and franchises [member] Licences [member] GSM licences [member] UMTS licences [member] LTE licences [member] Gaming licences [member] Franchises [member]	member member member member member member member member	IAS 38.119 Common practice IAS 38.119 Common practice IAS 38.119 Common practice IAS 38.119 Common practice IAS 38.119 Common practice IAS 38.119 Common practice IAS 38.119 Common practice		
Mastheads and publishing titles [member] Computer software [member] Licences and franchises [member] Licences [member] GSM licences [member] UMTS licences [member] LTE licences [member] Gaming licences [member] Franchises [member] Copyrights, patents and other industrial property rights, service and operating rights [member]	member member member member member member member member member	IAS 38.119 Common practice IAS 38.119 Common practice IAS 38.119 Common practice IAS 38.119 Common practice IAS 38.119 Common practice IAS 38.119 Common practice IAS 38.119 Common practice IAS 38.119 Common practice IAS 38.119 Common practice		
Mastheads and publishing titles [member] Computer software [member] Licences and franchises [member] Licences [member] GSM licences [member] UMTS licences [member] LTE licences [member] Gaming licences [member] Franchises [member]	member member member member member member member member	IAS 38.119 Common practice IAS 38.119 Common practice IAS 38.119 Common practice IAS 38.119 Common practice IAS 38.119 Common practice IAS 38.119 Common practice IAS 38.119 Common practice		

			Additional Att Defenses	
Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
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 <sub>Example</sub>		
Technology-based intangible assets [member] Other intangible assets [member]	member member	IAS 38.119 Common practice 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		
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 38.118 e Disclourer Expiry date 2021- 01-01 IFRS 7.1629 <sub>Common pactor</sub> IFRS 3.867 d <sub>Disclourer</sub> IAS 40.79 c <sub>Disclourer</sub> IAS 41.50 <sub>Disclourer</sub> Expiry date 2021-01- 01 IFRS 7.39 Common pactor IAS 40.76 Disclourer IAS 41.54 f Disclourer IFRS 7.35H Disclourer IAS 41.54 f Disclourer IAS 40.79 d Disclourer IAS 45.73 Eductorer, IAS 16.73 d Disclourer IAS 38.118 C Disclourer		
Carrying amount [member]	member [default]	Expiry date 2021-01-01 IFRS 7.IG29 a Example: IAS 38.118 e Disclosure: IAS 40.79 d Disclosure: IFRS 7.351 Disclosure: IFRS 3.867 d Disclosure: IAS 41.50 Disclosure: IAS 41.673 e Disclosure: IAS 41.50 Disclosure: IAS 41.673 e Disclosure: IAS 41.50 Disclosure: IAS 4		
Gross carrying amount [member]	member	IAS 41.54 f <sub>Disclosure</sub> Expiry date 2021-01- 01 IFRS 7.629 <sub>Common paratree</sub> IFRS 7.35N Example. IAS 38.118 c Disclosure. IAS 40.79 c Disclosure. Expiry date 2021-01- 01 IFRS 7.37 b Common paratree IAS 16.73 d 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 practices. Expiry date 2021-01-01 IFRS 7.37 b campile. Expiry date 2021-01-01 IFRS 7.1629 b Example: IAS 41.54 f Common practice; IAS 16.73 d Common practice; IAS 18.67 d Disdosurer IFRS 7.35H (Expirate IAS 38.118 c Common practices) IFRS 7.35H (Example: IAS 38.118 c Common practices) IFRS 7.35H (Example: IAS 38.118 c Common practices) IFRS 7.35H (Example: IAS 38.118 c Common practices) IFRS 7.35H (Example: IAS 38.118 c Common practices) IFRS 7.35H (Example: IAS 38.118 c Common practices) IFRS 7.35H (Example: IAS 38.118 c C C C C C C C C C C C C C C C C C C		
Disclosure of reconciliation of changes in intangible assets and goodwill [line items]	line items			
Reconciliation of changes in intangible assets and goodwill [abstract]	inte items			
Intangible assets and goodwill at beginning of period	X instant, debit	IAS 1.55 Common practice		
Changes in intangible assets and goodwill [abstract]				
Additions other than through business combinations, intangible assets other than goodwill	X <sub>duration, debit</sub>	IAS 38.118 e (i) Disclosure		
Acquisitions through business combinations, intangible assets and goodwill  Increase (decrease) through net exchange differences, intangible assets and goodwill	X <sub>duration</sub> , debit	IAS 38.118 e (i) Common practice IAS 38.118 e (vii) Common practice		
Amortisation, intangible assets other than goodwill	(X) duration	IAS 38.118 e (vi) Disclosure		
Impairment loss recognised in profit or loss, intangible assets and goodwill	(X) duration	IAS 38.118 e (iv) Common practice		
Reversal of impairment loss recognised in profit or loss, intangible assets other than goodwill	X <sub>duration</sub>	IAS 38.118 e (v) Disclosure		
Revaluation increase (decrease), intangible assets other than goodwill	X <sub>duration, debit</sub>	IAS 38.118 e (iii) <sub>Disclosure</sub>		
Impairment loss recognised in other comprehensive income, intangible assets other than goodwill	(X) <sub>duration</sub>	IAS 38.118 e (iii) <sub>Disclosure</sub>		
Reversal of impairment loss recognised in other comprehensive income, intangible assets other than goodwill	X <sub>duration</sub>	IAS 38.118 e (iii) <sub>Disclosure</sub>		
Increase (decrease) through transfers and other changes, intangible assets and goodwill [abstract]				
Increase (decrease) through transfers, intangible assets and goodwill	X <sub>duration, debit</sub>	IAS 38.118 e Common practice		
Increase (decrease) through other changes, intangible assets and goodwill	X <sub>duration, debit</sub>	IAS 38.118 e (viii) Common practice		
Total increase (decrease) through transfers and other changes, intangible assets and goodwill	X <sub>duration, debit</sub>	IAS 38.118 e <sub>Common practice</sub>		
Disposals and retirements, intangible assets and goodwill [abstract]	00	14C 20 440 + F"		
Disposals, intangible assets and goodwill	(X) duration, credit	IAS 38.118 e (ii) Common practice		
Retirements, intangible assets and goodwill  Total disposals and retirements, intangible assets and goodwill	(X) duration, credit	IAS 38.118 e Common practice IAS 38.118 e Common practice		
lotal disposals and retirements, intangible assets and goodwill  Decrease through classified as held for sale, intangible assets and goodwill	(X) duration, credit (X) duration, credit	IAS 38.118 e (ii) Common practice		
Decrease through loss of control of subsidiary, intangible assets and goodwill	(X) duration, credit	IAS 38.118 e (II) Common practice		
Subsequent recognition of deferred tax assets, goodwill	(X) duration, credit	IFRS 3.B67 d (iii) Disclosure		
Total increase (decrease) in intangible assets and goodwill	X <sub>duration, debit</sub>	IAS 38.118 e Common practice		
Intangible assets and goodwill at end of period	X instant, debit	IAS 1.55 Common practice		
Identification of unadjusted comparative information	text	IFRS 11.C13B Disdosure IAS 27.181 Disdosure IFRS 10.C6B Disdosure Effective 2021-01-01 IFRS 17.C27 Disdosure IAS 38.1301 Disdosure IAS 16.80A Disdosure IAS 16.80A		

Label	Туре	IFRS Reference	Additional AU Reference	AU Reference
			to IFRS elements	
Statement that unadjusted comparative information has been prepared on different basis	text	IFRS 10.C6B Disclosure IFRS 11.C13B Disclosure IAS 27.181 Disclosure IAS 38.1301 Disclosure IAS 16.80A Disclosure Effective 2021-01-01 IFRS 17.C27 Disclosure		
Explanation of basis of preparation of unadjusted comparative information	text	IAS 16.80A Disclosure IAS 27.181 Disclosure IAS 38.1301 Disclosure IFRS 10.C6B Disclosure IFRS 17.C27 Disclosure IFRS 11.C13B Disclosure IFRS 11.C13B Disclosure		
[824180] Notes - Agriculture Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [text				
block]	text block	IAS 41 - Disclosure Disclosure		
Gains (losses) on initial recognition of biological assets and agricultural produce for current period	X <sub>duration</sub> , credit	IAS 41.40 Disclosure IAS 41.40 Disclosure		
Gains (losses) on change in fair value less costs to sell of biological assets for current period  Disclosure of detailed information about biological assets [text block]	X <sub>duration, credit</sub> text block	IAS 41.40 Disclosure		
Disclosure of detailed information about biological assets [abstract]				
Disclosure of detailed information about biological assets [table]	table	IAS 41.43 Example		
Biological assets by group [axis]	axis	IAS 41.41 <sub>Disclosure</sub>		
Biological assets, group [member]	member [default]	IAS 41.41 <sub>Disclosure</sub>		
Living animals [member] Plants [member]	member member	IAS 41.41 <sub>Common practice</sub>		
Biological assets by type [axis]	axis	IAS 41.43 Example		
Biological assets, type [member]	member [default]	IAS 41.43 Example		
Consumable biological assets [member]	member	IAS 41.43 Example		
Bearer biological assets [member]	member	IAS 41.43 Example		
Biological assets by age [axis]	axis	IAS 41.43 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	IAS 41.41 Disclosure		
Description of biological assets	text	IAS 41.41 Disclosure IAS 1.54 f Disclosure, IAS 41.50 Disclosure,		
Biological assets	X instant, debit	IAS 41.43 Example		
Description of nature of activities of biological assets	text	IAS 41.46 a Disclosure		
Area of land used for agriculture	X.XX <sub>instant</sub>	IAS 41.46 b (i) Common practice		
Number of living animals  Disclosure of information about agricultural produce [text block]	X.XX <sub>instant</sub> text block	IAS 41.46 b (i) Common practice IAS 41.46 b (ii) Disclosure		
Disclosure of information about agricultural produce [text block]  Disclosure of information about agricultural produce [abstract]	CEAC DIOUR			
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	IAS 41.46 b (ii) Common practice		
Output of agricultural produce  Description of non-financial measures or estimates of physical quantities of biological assets and output of agricultural	X.XX <sub>duration</sub>			
produce	text	IAS 41.46 b Disclosure		
Biological assets whose title is restricted  Biological assets pledged as security for liabilities	X instant, debit X instant, debit	IAS 41.49 a <sub>Disclosure</sub>		
Commitments for development or acquisition of biological assets	X instant, debit X instant, credit	IAS 41.49 b Disclosure		
Description of financial risk management related to agricultural activity	text	IAS 41.49 c <sub>Disclosure</sub>		
Disclosure of reconciliation of changes in biological assets [text block]	text block	IAS 41.50 <sub>Disclosure</sub>		
Disclosure of reconciliation of changes in biological assets [abstract]  Disclosure of reconciliation of changes in biological assets [table]	table	IAS 41.50 Disclosure		
		IAS 40.32A Disclosurer IAS 41.50 Disclosurer		
Measurement [axis]	axis	IFRS 13.93 a Disclosure		
Aggregated measurement [member]	member [default]	IAS 41.50 <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IAS 40.32A <sub>Disclosure</sub>		
		IFRS 13.93 a Disclosure, IAS 41.50 Disclosure,		
At fair value [member]	member	IAS 40.32A Disclosure		
At cost [member]	member	IAS 40.32A Disclosurer IAS 41.50 Disclosurer		
		IAS 41.55 Disclosure		
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 38.118 e Duchaure, Expiry date 2021- 01-01 IFRS 7.1629 <sub>Common practice</sub> IFRS 3.867 d <sub>Dactosure</sub> IAS 40.79 c <sub>Dactosure</sub> IAS 41.50 <sub>Duchaure</sub> , Expiry date 2021-01- 01 IFRS 7.37 b <sub>Common practice</sub> , IAS 40.76 Dactosure, IAS 41.54 f Dictosure, IFRS 7.35H Dactosure, IAS 16.73 e Dictosure, IAS 40.79 d Dictosure, IFRS 7.351 Dactosure, IAS 16.73 d Dactosure, IAS 38.118 C Dactosure		
Carrying amount [member]	member [default]	Expiry date 2021-01-01 IFRS 7.IG29 a Example IAS 38.118 e Disclosure, IAS 40.79 d Disclosure, IFRS 7.351 Disclosure, IFRS 3.867 d Disclosure, IAS 41.05 Disclosure IAS 16.73 e Disclosure, IAS 41.05 Disclosure IAS 16.73 e Disclosure, IAS 41.05 Disclosure, IAS 40.76 Disclosure, IAS 40.75 Disclosure, IAS 40.75 Disclosure, IAS 40.75 Disclosure, IAS 40.75 Disclosure		
Gross carrying amount [member]	member	IAS 41.54 f <sub>Disclosure</sub> Expiry date 2021-01- 01 IFRS 7.IG29 <sub>Common practize</sub> IFRS 7.35N Example: IAS 38.118 c <sub>Disclosure</sub> IAS 40.79 c Disclosure Expiry date 2021-01- 01 IFRS 7.37 b <sub>Common practice</sub> IAS 16.73 d Disclosure IFRS 7.35M <sub>Disclosure</sub> IFRS 3.867 d Disclosure IFRS 7.351 <sub>Disclosure</sub>		
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		

			Additional AU Reference	
Label	Туре	IFRS Reference	to IFRS elements	AU Reference
		IAS 41.54 f Common practice, IAS 38.118 c		
Accumulated depreciation and amortisation [member]	member	Common practice, IAS 40.79 C Common practice, IAS 16.75 b Disclosure, IAS 16.73 d Common		
		practice Disclosure, IAS 10.75 d Common		
		IAS 40.79 c Common practice, Expiry date		
		2021-01-01 IFRS 7.37 b Example, Expiry		
Accumulated impairment [member]	member	date 2021-01-01 IFRS 7.IG29 b <sub>Example</sub> , IAS 41.54 f <sub>Common practice</sub> , IAS 16.73 d		
recommend important promotify	membe.	Common practices IFRS 3.B67 d Disclosures		
		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]  Non-current biological assets [member]	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]	v	IAS 1.54 f Disclosure, IAS 41.50 Disclosure		
Biological assets at beginning of period	X instant, debit	IAS 41.43 Example		
Changes in biological assets [abstract]  Additions other than through business combinations, biological assets [abstract]				
Additions from subsequent expenditure recognised as asset, biological assets	X <sub>duration</sub> , <sub>debit</sub>	IAS 41.50 Common practice		
Additions from purchases, biological assets  Total additions other than through business combinations, biological assets	X <sub>duration, debit</sub>	IAS 41.50 b Disclosure IAS 41.50 Common practice		
Acquisitions through business combinations, biological assets	X <sub>duration, debit</sub>	IAS 41.50 e <sub>Disclosure</sub>		
Increase (decrease) through net exchange differences, biological assets  Depreciation, biological assets	X <sub>duration, debit</sub> (X) <sub>duration</sub>	IAS 41.50 f Disclosure		
Impairment loss recognised in profit or loss, biological assets	(X) duration	IAS 41.55 a Disclosure		
Reversal of impairment loss recognised in profit or loss, biological assets	X <sub>duration</sub>	IAS 41.55 b <sub>Disclosure</sub>		
Gains (losses) on fair value adjustment, biological assets [abstract]	v	IAS 41.51 <sub>Example</sub> , IAS 41 - Example 1 XYZ		
Gains (losses) on fair value adjustment attributable to physical changes, biological assets	X <sub>duration</sub>	Dairy Ltd Example		
Gains (losses) on fair value adjustment attributable to price changes, biological assets	X <sub>duration</sub>	IAS 41.51 <sub>Example</sub> , IAS 41 - Example 1 XYZ Dairy Ltd <sub>Example</sub>		
Total gains (losses) on fair value adjustment, biological assets	X <sub>duration</sub>	IAS 41.50 a Disclosure		
Increase (decrease) through other changes, biological assets	X <sub>duration</sub> , debit	IAS 41.50 g <sub>Disclosure</sub>		
Disposals, biological assets  Decrease due to harvest, biological assets	(X) duration, credit (X) duration, credit	IAS 41.50 c <sub>Disclosure</sub>		
Decrease through classified as held for sale, biological assets	(X) duration, credit	IAS 41.50 c Disclosure		
Total increase (decrease) in biological assets	X <sub>duration, debit</sub>	IAS 41.50 Disclosure		
Biological assets at end of period	X instant, debit	IAS 1.54 f <sub>Disclosure</sub> , IAS 41.50 <sub>Disclosure</sub> , IAS 41.43 <sub>Example</sub>		
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  Range of estimates within which fair value is likely to lie for biological assets, at cost	text	IAS 41.54 b <sub>Disclosure</sub> IAS 41.54 c <sub>Disclosure</sub>		
Depreciation method, biological assets, at cost	text	IAS 41.54 d Disclosure		
Depreciation rate, biological assets, at cost	X.XX <sub>duration</sub>	IAS 41.54 e Disclosure		
Useful life measured as period of time, biological assets, at cost  Useful life measured in production or other similar units, biological assets, at cost	DUR X.XX <sub>duration</sub>	IAS 41.54 e <sub>Disclosure</sub>		
Description of useful life, biological assets, at cost	text	IAS 41.54 e Disclosure		
Description of biological assets previously measured at cost  Explanation of why fair value becomes reliable for biological assets previously measured at cost	text	IAS 41.56 a <sub>Disclosure</sub> IAS 41.56 b <sub>Disclosure</sub>		
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 <sub>duration</sub> , 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		
[824500] Regulatory deferral accounts		IFRS 14 - Disclosure Disclosure, IFRS 14 -		
Disclosure of regulatory deferral accounts [text block]	text block	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 IFRS 14.35 Disclosurer IFRS 14.33 a Disclosurer		
Total regulatory deferral account debit balances	X instant, debit	IFRS 14.30 <sub>Disclosure</sub> , IFRS 14.33 a <sub>Disclosure</sub> , IFRS 14.20 a <sub>Disclosure</sub>		
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  Regulatory deferral account credit balances and related deferred tax liability [abstract]	X instant, debit	IFRS 14.21 Disclosure		
Regulatory deferral account credit balances [abstract]	,	1505 44 25		
Regulatory deferral account credit balances directly related to disposal group  Other regulatory deferral account credit balances	X instant, credit X instant, credit	IFRS 14.25 Disclosure 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/		
Total regulatory describe account decire buildiness		IFRS 14.20 b Disclosure		
Deferred tax liability associated with regulatory deferral account balances	X instant, credit	IFRS 14.B11 b Disclosurer 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]	yereur			
Profit (loss), including net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax	X <sub>duration</sub> , 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 <sub>duration, credit</sub>	IFRS 14.23 Example, IFRS 14.IE1 Example		
Profit (loss), including net movement in regulatory deferral account balances related to profit or loss and net	X <sub>duration, credit</sub>	IFRS 14.IE1 Example, IFRS 14.23 Example		
movement in related deferred tax, attributable to non-controlling interests  Net movement in regulatory deferral account balances related to profit or loss and net movement in related				
deferred tax [abstract]				
Net movement in regulatory deferral account balances related to profit or loss [abstract]				

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Net movement in regulatory deferral account balances related to profit or loss directly associated with	X <sub>duration, credit</sub>	IFRS 14.25 Disclosure		
discontinued operation		IFRS 14.IE5 Common practice, IFRS 14.25		
Net movement in other regulatory deferral account balances related to profit or loss  Total net movement in regulatory deferral account balances related to profit or loss	X duration, credit	Common practice 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 <sub>duration, credit</sub>	IFRS 14.24 Disclosure IFRS 14.B12 b Disclosure		
	X <sub>duration, credit</sub>	1FN3 14.24 Disclosure/ IFN3 14.B12 D Disclosure		
Total net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax	X <sub>duration, credit</sub>	IFRS 14.B12 a <sub>Disclosure</sub> , IFRS 14.24 <sub>Disclosure</sub>		
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	X <sub>duration, credit</sub>	IFRS 14.35 Disclosure/ IFRS 14.22 a Disclosure		
that will not be reclassified to profit or loss  Other comprehensive income, before tax, net movement in regulatory deferral account balances related to items		IFRS 14.22 a Disclosure		
that will not be reclassified to profit or loss  Income tax relating to net movement in regulatory deferral account balances related to items that will not be				
reclassified to profit or loss  Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items	X duration, debit	IFRS 14.22 a Disclosure		
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 <sub>duration</sub> , credit	IFRS 14.22 b Disclosure		
Reclassification adjustments on net movement in regulatory deferral account balances, net of tax	(X) <sub>duration, debit</sub>	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 <sub>duration, credit</sub>	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	X <sub>duration, credit</sub>	IFRS 14.22 b Disclosure		
reclassified to profit or loss, before tax		IFRS 14.22 b Disclosure		
Reclassification adjustments on net movement in regulatory deferral account balances, before tax  Other comprehensive income, before tax, net movement in regulatory deferral account balances related to	(X) <sub>duration, debit</sub>			
items that will be reclassified to profit or loss Income tax relating to net movement in regulatory deferral account balances related to items that will be	X <sub>duration</sub> , credit	IFRS 14.22 b Disclosure		
reclassified to profit or loss	X <sub>duration</sub> , debit	IFRS 14.22 b Disclosure		
Earnings per share [abstract]  Basic earnings (loss) per share, including net movement in regulatory deferral account balances and net movement	X.XX <sub>duration</sub>	IFRS 14.26 Disclosure		
in related deferred tax Diluted earnings (loss) per share, including net movement in regulatory deferral account balances and net		IFRS 14.26 Disclosure		
movement in related deferred tax  Basic and diluted earnings (loss) per share, including net movement in regulatory deferral account balances and net	X.XX <sub>duration</sub>			
movement in related deferred tax	X.XX <sub>duration</sub>	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 <sub>duration</sub>	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 <sub>duration</sub>	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 <sub>duration</sub>	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 <sub>duration</sub>	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 <sub>duration</sub>	IFRS 14.26 Disclosure		
Basic and diluted earnings (loss) per share from discontinued operations, including net movement in regulatory	X.XX <sub>duration</sub>	IFRS 14.26 Disclosure		
deferral account balances and net movement in related deferred tax  Description of basis on which regulatory deferral account balances are recognised and derecognised, and how they are	text	IFRS 14.32 Disclosure		
measured initially and subsequently		IFRS 14 - Explanation of activities		
Disclosure of information about activities subject to rate regulation [text block]  Disclosure of information about activities subject to rate regulation [abstract]	text block	subject to rate regulation Disclosure		
Disclosure of information about activities subject to rate regulation [table]	table	IFRS 14 - Explanation of activities		
Types of rate-regulated activities [axis]	axis	subject to rate regulation Disclosure IFRS 14.33 Disclosure IFRS 14.30 Disclosure		
Rate-regulated activities [member]	member [default]	IFRS 14.30 Disclosure IFRS 14.33 Disclosure		
Electricity distribution [member]	member	IFRS 14.33 Exampler IFRS 14.IE2 Example		
Gas distribution [member]	member	IFRS 14.33 Example, IFRS 14.IE2 Example		
Classes of regulatory deferral account balances [axis]	axis	IFRS 14.30 C Disclosure IFRS 14.33 Disclosure		
Classes of regulatory deferral account balances [member]	member [default]	IFRS 14.30 c <sub>Disclosure</sub> , IFRS 14.33 <sub>Disclosure</sub>		
Taxation-related regulatory deferral account balances [member]	member	IFRS 14.34 Disclosure		
Disclosure of information about activities subject to rate regulation [line items]  Description of nature and extent of rate-regulated activity	line items text	IFRS 14.30 a <sub>Disclosure</sub>		
Description of nature of regulatory rate-setting process  Description of identity of rate regulator(s)	text	IFRS 14.30 a <sub>Disclosure</sub> IFRS 14.30 b <sub>Disclosure</sub>		
Statement that rate regulator is related party	text text	IFRS 14.30 b Disclosure		
Explanation of how rate regulator is related  Description of how future recovery or reversal of regulatory deferral account balances is affected by risks and	text	IFRS 14.30 b Disclosure		
uncertainty	text	IFRS 14.30 C Disclosure		
Description of cross-reference to disclosures about activities subject to rate regulation  Disclosure of information about amounts recognised in relation to regulatory deferral account balances (text block)	text text block	IFRS 14.31 <sub>Disclosure</sub> IFRS 14 - Explanation of recognised		
Disclosure of information about amounts recognised in relation to regulatory deferral account balances [text block]	CEAL DIOCK	amounts Disclosure		
Disclosure of information about amounts recognised in relation to regulatory deferral account balances [abstract]		IEDS 14 Evolution of		
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 IFRS 14.30 Disclosure		
Rate-regulated activities [member]	member [default]	IFRS 14.30 Disclosure IFRS 14.33 Disclosure		
Electricity distribution [member] Gas distribution [member]	member member	IFRS 14.33 Example IFRS 14.IE2 Example IFRS 14.33 Example 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]  Regulatory deferral account balances classified as disposal groups [member]	member member	IFRS 14.B22 <sub>Disclosure</sub> IFRS 14.B22 <sub>Disclosure</sub>		
Classes of regulatory deferral account balances [axis]	axis	IFRS 14.30 c Disclosure IFRS 14.33 Disclosure		
Classes of regulatory deferral account balances [member]	member [default]	IFRS 14.30 c Disclosure IFRS 14.33 Disclosure		
Taxation-related regulatory deferral account balances [member]	member	IFRS 14.34 Disclosure		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Range [axis]	axis	IFRS 13.86 Example: Effective 2021-01- 01 IFRS 17.120 Disdosure: IFRS 2.45 d Disdosure: IFRS 7.7 Common practice: IFRS 14.33 b Disdosure: IFRS 13.1E63 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 Disclosurer IFRS 14.33 b Disclosurer IFRS 13.86 Exampler Effective 2021-01-01 IFRS 17.120 Disclosure		
Weighted average [member]	member	IFRS 14.33 b Disclosurer IFRS 13.86 Exampler Effective 2021-01-01 IFRS 17.120 Disclosurer IFRS 7.7 Common practicer IFRS 13.IE63 Example		
Top of range [member]	member	Effective 2021-01-01 IFRS 17.120 Dicdosure, IFRS 13.IE63 Example, IFRS 13.B6 Example, IFRS 7.7 Common practice, IFRS 2.45 d Dicdosure, IFRS 14.33 b Dicdosure		
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]		IFRS 14.35 Disclosure, IFRS 14.33 a Disclosure,		
Regulatory deferral account debit balances at beginning of period	X instant, debit	IFRS 14.35 Disclosure, IFRS 14.33 a Disclosure, IFRS 14.20 a Disclosure		
Changes in regulatory deferral account debit balances [abstract] Increase (decrease) through balances recognised in current period in statement of financial position,	v	IEDS 14 22 5 (i)		
regulatory deferral account debit balances	X <sub>duration</sub> , 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		
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 IFRS 14.33 a (iii) Example		
Increase through items acquired in business combination, regulatory deferral account debit balances		IFRS 14.33 a (III) Example  IFRS 14.33 a (III) Example		
Decrease through disposals, regulatory deferral account debit balances Increase (decrease) through changes in foreign exchange rates, regulatory deferral account debit	(X) <sub>duration, credit</sub>	IFRS 14.33 a (iii) Example		
balances				
Increase (decrease) through changes in discount rates, regulatory deferral account debit balances	X <sub>duration</sub> , debit	IFRS 14.33 a (iii) Example		
Increase (decrease) through transfers to disposal groups, regulatory deferral account debit balances	X <sub>duration</sub> , debit	IFRS 14.33 a (iii) Example, IFRS 14.IE5 Example		
Total increase (decrease) through other changes, regulatory deferral account debit balances	X <sub>duration</sub> , debit	IFRS 14.33 a (iii) Example		
Total increase (decrease) in regulatory deferral account debit balances	X <sub>duration</sub> , <sub>debit</sub>	IFRS 14.33 a Disclosure		
Regulatory deferral account debit balances at end of period	X instant, debit	IFRS 14.35 Disclosure, IFRS 14.33 a Disclosure, IFRS 14.20 a Disclosure		
Reconciliation of regulatory deferral account credit balances [abstract]		IFRS 14.35 Disclosure/ IFRS 14.33 a Disclosure/		
Regulatory deferral account credit balances at beginning of period	X instant, credit	IFRS 14.20 b Disclosure		
Changes in regulatory deferral account credit balances [abstract] Increase (decrease) through balances recognised in current period in statement of financial position, regulatory deferral account credit balances	X <sub>duration, credit</sub>	IFRS 14.33 a (i) Example		
Decrease through balances reversed in current period, regulatory deferral account credit balances	(X) <sub>duration, debit</sub>	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 <sub>duration, credit</sub>	IFRS 14.33 a (iii) Example		
Decrease through disposals, regulatory deferral account credit balances	(X) <sub>duration, debit</sub>	IFRS 14.33 a (iii) Example		
Increase (decrease) through changes in foreign exchange rates, regulatory deferral account credit balances	X <sub>duration, credit</sub>	IFRS 14.33 a (iii) Example		
Increase (decrease) through changes in discount rates, regulatory deferral account credit balances	X <sub>duration</sub> , credit	IFRS 14.33 a (iii) Example		
Increase (decrease) through transfers to disposal groups, regulatory deferral account credit balances		IFRS 14.33 a (iii) Example, IFRS 14.IE5 Example		
		IFRS 14.33 a (iii) Example		
Total increase (decrease) through other changes, regulatory deferral account credit balances  Total increase (decrease) in regulatory deferral account credit balances	X <sub>duration, credit</sub>	IFRS 14.33 a (III) Example		
Regulatory deferral account credit balances at end of period	X instant, credit	IFRS 14.35 Disclosure, IFRS 14.33 a Disclosure, IFRS 14.20 b Disclosure		
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 Remaining reversal period of regulatory deferral account credit balances	DUR DUR	IFRS 14.33 ¢ <sub>Disclosure</sub> IFRS 14.33 ¢ <sub>Disclosure</sub>		
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	X instant, credit	IFRS 14.36 Disclosure		
recoverable Amount by which regulatory deferral account credit balance has been reduced because it is no longer fully	X instant, debit	IFRS 14.36 Disclosure		
reversible  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 <sub>duration</sub> , debit	IFRS 14.34 Disclosure		
Increase (decrease) in deferred tax expense (income) due to rate regulation  Additional disclosures related to regulatory deferral accounts [abstract]	X <sub>duration</sub> , debit	IFRS 14.34 Disclosure		
Net movement in regulatory deferral account balances related to profit or loss, attributable to non-controlling interests	X <sub>duration, credit</sub>	IFRS 14.B25 Disclosure		
Portion of gains (losses) recognised when control of subsidiary is lost, attributable to derecognising regulatory deferral	X <sub>duration</sub> , credit	IFRS 14.B28 Disclosure		
account balances in former subsidiary [825100] Notes - Investment property	and the second			
Disclosure of investment property [text block]	text block	IAS 40 - Disclosure Disclosure		
Disclosure of detailed information about investment property [text block]  Disclosure of detailed information about investment property [abstract]	text block	IAS 40.32A Disclosure		
Disclosure of detailed information about investment property [table]	table	IAS 40.32A Disclosure		
Measurement [axis]	axis	IAS 40.32A <sub>Disclosure</sub> , IAS 41.50 <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub>		

			Additional AU Reference	
Label	Туре	IFRS Reference	to IFRS elements	AU Reference
Aggregated measurement [member]	member [default]	IAS 41.50 <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub> , IAS 40.32A <sub>Disclosure</sub>		
At cost [member]	member	IAS 40.32A Disclosure, IAS 41.50 Disclosure, IAS 41.55 Disclosure		
Fair value model [member]	member	IAS 40.32A Disclosure IFRS 13.93 a Disclosure, IAS 41.50 Disclosure,		
At fair value [member]	member	IAS 40.32A Disclosure		
At cost or in accordance with IFRS 16 within fair value model [member]  Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	member	IAS 40.78 Dischoure  IAS 38.118 e Dischoure Expiry date 2021- 01-01 IFRS 7.1629 Common practice IFRS 3.867 d Dischoure IAS 40.79 C Dischoure IAS 41.50 Dischoure Expiry date 2021-01- 01 IFRS 7.37 Common practice IAS 41.50 Dischoure Expiry date 2021-01- 01 IFRS 7.37 Common practice IAS 40.76 Dischoure, IAS 41.54 f Dischoure IFRS 7.35H Dischoure, IAS 41.54 f Dischoure IAS 40.76 Dischoure IAS 40.75 35 Dischoure IAS 40.76 Dischoure IAS 40.75 d Dischoure IAS 40.75		
Carrying amount [member]	member [default]	Expiry date 2021-01-01 IFRS 7.IG29 a Example IAS 38.118 e Disclosure IAS 40.79 d Disclosure IFRS 7.35 Disclosure IFRS 3.867 d Disclosure IAS 41.50 Disclosure IAS 3.673 e Disclosure Expiry date 2021-01 IFRS 7.37 b Example IAS 40.76 Disclosure IFRS 7.35H Disclosure		
Gross carrying amount [member]	member	IAS 41.54 f <sub>Disclosure</sub> . Expiry date 2021-01- 01 IRS 7.IG29 <sub>Common practice</sub> . IRS 7.35N sample. IAS 38.118 c Disclosure. IAS 40.79 c Disclosure. Expiry date 2021-01- 01 IRS 7.37 b <sub>Common practice</sub> . IAS 16.73 d Disclosure. IFRS 7.35M Disclosure. IFRS 3.867 d Disclosure. IFRS 7.35I <sub>Disclosure</sub> .		
Accumulated depreciation, amortisation and impairment [member]	member	IAS 41.54 f $_{\rm Disclosure}$ IAS 40.79 c $_{\rm Disclosure}$ IAS 16.75 d $_{\rm Disclosure}$ IAS 16.75 b $_{\rm Disclosure}$ IAS 38.118 c $_{\rm Disclosure}$		
Accumulated depreciation and amortisation [member]	member	IAS 41.54 f $_{\text{Common practice}}$ , IAS 38.118 c $_{\text{Common practice}}$ , IAS 40.79 c $_{\text{Common practice}}$ , IAS 16.75 b $_{\text{Disclosure}}$ , IAS 16.73 d $_{\text{Common}}$ $_{\text{practice}}$		
Accumulated impairment [member]	member	IAS 40.79 c Common practices* Expiry date 2021-01-01 IFRS 7.37 b Lasargie, Expiry date 2021-01-01 IFRS 7.1G29 b Example: IAS 41.54 f Common practices* IAS 16.73 d Common practices* IAS 16.73 d Disclosure* IFRS 7.35H Disclosure* IAS 38.118 c Common practices* IFRS 7.35N Example		
Types of investment property [axis]	axis	IAS 1.112 C Common practice		
Investment property [member]	member [default]	IAS 1.112 c Common practice, IFRS 13.IE60 Example: IFRS 13.94 Example		
Investment property completed [member]	member	IAS 1.112 c Common practice		
Investment property under construction or development [member]  Disclosure of detailed information about investment property [line items]	member line items	IAS 1.112 C Common practice		
Reconciliation of changes in investment property [abstract]		IAS 40.76 Disclosure, IAS 1.54 b Disclosure,		
Investment property at beginning of period  Changes in investment property [abstract]	X instant, debit	IAS 40.79 d <sub>Disclosure</sub>		
Additions, investment property [abstract]				
Additions from subsequent expenditure recognised as asset, investment property	X <sub>duration</sub> , <sub>debit</sub>	IAS 40.76 a Disclosure, IAS 40.79 d (i) Disclosure		
Additions from acquisitions, investment property	X <sub>duration, debit</sub>	IAS 40.79 d (i) Disclosure IAS 40.76 a Disclosure		
Total additions other than through business combinations, investment property	X <sub>duration, debit</sub>	IAS 40.76 a Disclosure, IAS 40.79 d (i) Disclosure		
Acquisitions through business combinations, investment property	X <sub>duration, debit</sub>	IAS 40.79 d (ii) Disclosure, IAS 40.76 b		
Increase (decrease) through net exchange differences, investment property	X <sub>duration, debit</sub>	IAS 40.79 d (vi) <sub>Disclosure</sub> IAS 40.76 e		
Depreciation, investment property	(X) <sub>duration</sub>	IAS 40.76 Disclosurer IAS 40.79 d (iv) Disclosurer		
Impairment loss recognised in profit or loss, investment property	(X) <sub>duration</sub>	IAS 40.79 d (v) <sub>Disclosure</sub> , IAS 40.76 g		
Reversal of impairment loss recognised in profit or loss, investment property	X <sub>duration</sub>	IAS 40.76 g <sub>Disclosure</sub> , IAS 40.79 d (v)		
Gains (losses) on fair value adjustment, investment property	X duration	Disclosure IAS 40.76 d Disclosure		
Transfer from (to) inventories and owner-occupied property, investment property	X <sub>duration, debit</sub>	IAS 40.76 f Disclosure, IAS 40.79 d (vii)		
Transfer from investment property under construction or development, investment property	X <sub>duration</sub> , debit	IAS 40.76 Common practice IAS 40.79 d Common		
Disposals, investment property	(X) duration, credit	IAS 40.76 c <sub>Disclosure</sub> , IAS 40.79 d (iii)		
Decrease through classified as held for sale, investment property	(X) duration, credit	Disclosure IAS 40.79 d (iii) Disclosure, IAS 40.76 c		
		Disclosure IAS 40.79 d (viii) Disclosure, IAS 40.76 g		
Increase (decrease) through other changes, investment property	X <sub>duration</sub> , debit	Disclosure		
Total increase (decrease) in investment property  Investment property at end of period	X <sub>duration, debit</sub>	IAS 40.79 d Disclosure/ IAS 40.76 Disclosure IAS 40.76 Disclosure/ IAS 1.54 b Disclosure/		
Explanation of whether entity applied fair value model or cost model to measure investment property	text	IAS 40.79 d <sub>Disclosure</sub>		
Description of criteria used to distinguish investment property from owner-occupied property and from property held for sale in ordinary course of business	text	IAS 40.75 C Disclosure		

Label	Туре	IFRS Reference	Additional AU Reference	AU Reference
Ladei	Туре	irks Reference	to IFRS elements	AO Reference
Description of extent to which fair value of investment property is based on valuation by independent valuer	text	IAS 40.75 e Disclosure		
Rental income from investment property, net of direct operating expense [abstract]	v	146 40 75 5 (2)		
Rental income from investment property  Direct operating expense from investment property [abstract]	X <sub>duration</sub> , credit	IAS 40.75 f (i) Disclosure		
Direct operating expense from investment property generating rental income	(X) <sub>duration, debit</sub>	IAS 40.75 f (ii) Disclosure		
Direct operating expense from investment property not generating rental income	(X) duration, debit	IAS 40.75 f (iii) Disclosure IAS 40.75 f Common practice		
Total direct operating expense from investment property  Rental income from investment property, net of direct operating expense	(X) <sub>duration, debit</sub> X <sub>duration, credit</sub>	IAS 1.112 C Common practice		
Cumulative change in fair value recognised in profit or loss on sales of investment property between pools of assets	X duration, credit	IAS 40.75 f (iv) Disclosure		
measured using different models  Explanation of restrictions on realisability of investment property or remittance of income and proceeds of disposal of				
investment property	text	IAS 40.75 g Disclosure		
Restrictions on realisability of investment property or remittance of income and proceeds of disposal of investment property	X <sub>instant</sub>	IAS 40.75 g <sub>Disclosure</sub>		
Explanation of contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements	text	IAS 40.75 h <sub>Disclosure</sub>		
Disclosure of significant adjustments to valuation obtained [text block]	text block	IAS 40.77 Disclosure		
Description of investment property, at cost or in accordance with IFRS 16 within fair value model	text	IAS 40.78 a Disclosure		
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 Disclosure		
Range of estimates within which fair value is likely to lie for investment property, at cost or in accordance with IFRS 16	text	IAS 40.78 c Disclosure		
within fair value model	text	IAC 40 70 4 (1)		
Explanation of disposal of investment property carried at cost or in accordance with IFRS 16 within fair value model		IAS 40.78 d (i) Disclosure		
Investment property carried at cost or in accordance with IFRS 16 within fair value model, at time of sale	X instant, debit	IAS 40.78 d (ii) Disclosure		
Gains (losses) on disposals of investment property carried at cost or in accordance with IFRS 16 within fair value model	X <sub>duration</sub> , credit	IAS 40.78 d (iii) Disclosure		
Depreciation method, investment property, cost model  Depreciation rate, investment property, cost model	text X.XX <sub>duration</sub>	IAS 40.79 a <sub>Disclosure</sub> IAS 40.79 b <sub>Disclosure</sub>		
Useful life measured as period of time, investment property, cost model	DUR	IAS 40.79 b Disclosure		
Description of useful life, investment property, cost model	text	IAS 40.79 b Disclosure		
Description of investment property where fair value information is unreliable, cost model	text text	IAS 40.79 e (i) Disclosure		
Explanation of why fair value cannot be reliably measured for investment property, cost model  Range of estimates within which fair value is likely to lie for investment property, cost model	text	IAS 40.79 e (ii) Disclosure IAS 40.79 e (iii) Disclosure		
[825480] Notes - Separate financial statements				
Disclosure of separate financial statements [text block]	text block	IAS 27 - Disclosure <sub>Disclosure</sub> , IFRS 12 - Objective <sub>Disclosure</sub>		
		IAS 1.51 b Disclosure, IAS 27.16 a Disclosure,		
Description of nature of financial statements	text	IAS 27.17 a Disclosure		
Description of fact that exemption from consolidation has been used	text	IAS 27.16 a Disclosure		
Description of reasons why separate financial statements are prepared if not required by law  Name of entity whose consolidated financial statements have been produced for public use	text	IAS 27.17 a <sub>Disclosure</sub> IAS 27.16 a <sub>Disclosure</sub>		
Principal place of business of entity whose consolidated financial statements have been produced for public use	text	IAS 27.16 a Disclosure		
Country of incorporation of entity whose consolidated financial statements have been produced for public use	text	IAS 27.16 a <sub>Disclosure</sub>		
Address where consolidated financial statements are obtainable	text	IAS 27.16 a Disclosure		
Disclosure of subsidiaries [text block]	text block	IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , IFRS 12.B4 a <sub>Disclosure</sub>		
Disclosure of subsidiaries [abstract]				
Disclosure of subsidiaries [table]	table	IFRS 12.B4 a <sub>Disclosure</sub> , IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub>		
		IFRS 12.B4 a Disclosure, IAS 27.17 b Disclosure,		
Subsidiaries [axis]	axis	IAS 27.16 b Disclosure		
Entity's total for subsidiaries [member]	member [default]	IAS 27.17 b <sub>Disclosure</sub> , IFRS 12.B4 a <sub>Disclosure</sub> , IAS 27.16 b <sub>Disclosure</sub>		
Subsidiaries [member]	member	IFRS 12.84 a Disclosure, IAS 24.19 C Disclosure, IAS 27.16 b Disclosure, IAS 27.17 b Disclosure		
Displaying of subsidiaries (line items)	line items	Discosure ( N.S. 2 / 1.7 & Discosure		
Disclosure of subsidiaries [line items]	line items	IAS 27.17 b (i) Disclosure/ IFRS 12.19B a		
Name of subsidiary	text	Disclosure, IAS 27.16 b (i) Disclosure,		
		IFRS 12.12 a Disclosure		
Principal place of business of subsidiary	text	IAS 27.16 b (ii) Disclosure IFRS 12.19B b Disclosure IAS 27.17 b (ii) Disclosure		
,		IFRS 12.12 b Disclosure		
		IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii)		
Country of incorporation of subsidiary	text	Disclosure, IFRS 12.12 b Disclosure, IFRS 12.19B b Disclosure		
Proportion of ownership interest in subsidiary	X.XX <sub>duration</sub>	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 <sub>duration</sub>	IAS 27.16 b (iii) Disclosure, IFRS 12.19B c		
		Disclosure, IAS 27.17 b (iii) Disclosure		
Disclosure of joint ventures [text block]	text block	IAS 27.17 b Disclosure, IAS 27.16 b Disclosure,		
Disclosure of joint ventures [abstract]		IFRS 12.B4 b <sub>Disclosure</sub>		
Disclosure of joint ventures [table]	table	IAS 27.17 b <sub>Disclosure</sub> , IFRS 12.84 b <sub>Disclosure</sub> ,		
Disclosure of John Ventures (table)	table	IAS 27.16 b <sub>Disclosure</sub>		
		Expiry date 2021-01-01 IFRS 4.39J		
Joint ventures [axis]	axis	Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure, IFRS 12.84 b		
,		Disclosure, IAS 27.16 b Disclosure, IAS 27.17 b		
		Disclosure		
		IAS 27.17 b Disclosure, Expiry date 2021-01-		
Entity's total for joint ventures [member]	member [default]	01 IFRS 4.39J Disclosure, IFRS 12.B4 b Disclosure, IAS 27.16 b Disclosure, Effective on		
endy a total to joint rental is findingly	cer [uciduit]	first application of IFRS 9 IFRS 4.39M		
		Disclosure		
		IAS 27.17 b Disclosure, IAS 27.16 b Disclosure,		
Inite contract for the contract		Expiry date 2021-01-01 IFRS 4.39J a		
Joint ventures [member]	member	Disclosure, IFRS 12.B4 b Disclosure, Effective on first application of IFRS 9 IFRS 4.39M a		
		Disclosure		
Disclosure of joint ventures [line items]	line items			

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Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Name of joint venture	text	IFRS 12.21 a (i) Disclosure, IAS 27.17 b (i) Disclosure, IAS 27.16 b (i) 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 <sub>duration</sub>	IAS 27.17 b (iii) Disclosure, IAS 27.16 b (iii) Disclosure IFRS 12.21 a (iv) Disclosure		
Proportion of voting rights held in joint venture	X.XX <sub>duration</sub>	IAS 27.17 b (iii) <sub>Disclosure</sub> , IAS 27.16 b (iii) <sub>Disclosure</sub> , IFRS 12.21 a (iv) <sub>Disclosure</sub>		
Disclosure of associates [text block]	text block	IFRS 12.B4 d <sub>Disclosure</sub> IAS 27.16 b <sub>Disclosure</sub> IAS 27.17 b <sub>Disclosure</sub>		
Disclosure of associates [abstract]		IFRS 12.84 d Disclosure, IAS 27.17 b Disclosure,		
Disclosure of associates [table]	table	IAS 27.16 b Disclosure		
Associates [axis]	axis	IAS 27.16 b Diodosure IFRS 12.84 d Diodosure Expiry date 2021-01-01 IFRS 4.39) Diodosure Effective on first application of IFRS 9 IFRS 4.39M Diodosure IAS 27.17 b Diodosure		
Entity's total for associates [member]	member [default]	IAS 27.16 b Disclosure: Expiry date 2021-01- 01 IFRS 4.391 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		
Disclosure of associates [line items]	line items			
Name of associate	text	IAS 27.17 b (i) Disclosure/ IFRS 12.21 a (i) Disclosure/ IAS 27.16 b (i) Disclosure		
Principal place of business of associate	text	IAS 27.16 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure IAS 27.17 b (ii) Disclosure		
Country of incorporation of associate	text	IAS 27.16 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure, IAS 27.17 b (ii) Disclosure		
Proportion of ownership interest in associate	X.XX <sub>duration</sub>	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 <sub>duration</sub>	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 <sub>Disclosure</sub> , IAS 27.16 c <sub>Disclosure</sub>	AASB 127.RDR43.1	
Method used to account for investments in joint ventures	text	IAS 27.17 c <sub>Disclosure</sub> , IAS 27.16 c <sub>Disclosure</sub>	AASB 127.RDR43.1	
Method used to account for investments in associates	text	IAS 27.16 c <sub>Disclosure</sub> , IAS 27.17 c <sub>Disclosure</sub>		
Statement that investment entity prepares separate financial statements as its only financial statements	text	IAS 27.16A Disclosure	AASB 127.RDR43.1	
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 27.181 Disclosure, IFRS 10.C6B Disclosure, Effective 2021-01-01 IFRS 17.C27 Disclosure, IAS 38.1301 Disclosure, IAS 16.80A Disclosure		
Statement that unadjusted comparative information has been prepared on different basis	text	IFRS 10.C6B Disclosurer IFRS 11.C13B Disclosurer IAS 38.1301 Disclosurer, IAS 27.181 Disclosurer IAS 38.1301 Disclosurer, IAS 16.80A Disclosurer, Effective 2021-01-01 IFRS 17.C27 Disclosure		
Explanation of basis of preparation of unadjusted comparative information	text	IAS 16.80A Disclosure/ IAS 27.181 Disclosure/ IAS 38.1301 Disclosure/ IFRS 10.C6B Disclosure/ Effective 2021-01-01 IFRS 17.C27 Disclosure/ IFRS 11.C13B Disclosure		
Description by parent preparing separate financial statements applying reduced disclosure requirements of methods used to account for investments in subsidiaries, jointly controlled entities and associates [text block]	text block			AASB 127.RDR43.1
	text block			AASB 127.RDR17.1
[825700] Notes - Interests in other entities				
Disclosure of interests in other entities [text block]  Disclosure of significant judgements and assumptions made in relation to interests in other entities [text block]	text block text block	IFRS 12.1 Disclosure IFRS 12.7 Disclosure		
Disclosure of significant judgements and assumptions made in relation to interests in other entities [text block]  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  Description of significant judgements and assumptions made in determining that entity controls another entity even	text	IFRS 12.9 a Example		
though it holds less than half of voting rights		IFRS 12.9 b Example		
Description of significant judgements and assumptions made in determining that entity is agent or principal  Description of reasons why presumption investor has significant influence is overcome when its interest in investee is	text	IFRS 12.9 C Example		
more than twenty per cent  Description of reasons why presumption investor does not have significant influence is overcome when its interest in		IFRS 12.9 d Example		
investee is less than twenty per cent  Disclosure of how entity aggregated interests in similar entities [text block]	text text block	IFRS 12.9 e <sub>Example</sub> IFRS 12.B3 <sub>Disclosure</sub>		
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Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
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 <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub> , IFRS 12.B4 a <sub>Disclosure</sub>		
Disclosure of subsidiaries [abstract]				
Disclosure of subsidiaries [table]	table	IFRS 12.B4 a <sub>Disclosure</sub> , IAS 27.16 b <sub>Disclosure</sub> , IAS 27.17 b <sub>Disclosure</sub>		
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) <sub>Disclosure</sub> , IFRS 12.19B b <sub>Disclosure</sub> , IAS 27.17 b (ii) <sub>Disclosure</sub> , IFRS 12.12 b <sub>Disclosure</sub>		
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 <sub>duration</sub>	IFRS 12.12 c Disclosure		
Proportion of voting rights held by non-controlling interests	X.XX <sub>duration</sub>	IFRS 12.12 d <sub>Disclosure</sub>		
Profit (loss), attributable to non-controlling interests	X <sub>duration</sub> , credit	IAS 1.81B a (i) Disclosure, IFRS 12.12 e		
		Disclosure  IFRS 12.12 f Disclosure, IFRS 10.22 Disclosure,		
Non-controlling interests	X instant, credit	IAS 1.54 q <sub>Disclosure</sub>		
Dividends paid to non-controlling interests	X <sub>duration, credit</sub>	IFRS 12.B10 a <sub>Disclosure</sub>		
Current assets	X instant, debit	IFRS 12.B12 b (i) Disclosure, IFRS 12.B10 b		
		Example, IAS 1.66 Disclosure  IFRS 12.B10 b Example, IAS 1.66 Disclosure		
Non-current assets	X instant, debit	IFRS 12.B12 b (ii) Disclosure		
Current liabilities	X instant, credit	IFRS 12.B10 b Example, IAS 1.69 Disclosure,		
New austral liabilities		IFRS 12.B12 b (iii) Disclosure IFRS 12.B12 b (iv) Disclosure/ IFRS 12.B10 b		
Non-current liabilities	X instant, credit	Example, IAS 1.69 Disclosure		
Revenue	X duration, credit	IAS 1.103 Exampler IFRS 8.28 a Disclosurer IAS 1.102 Exampler IFRS 12.812 b (v) Disclosurer IFRS 8.32 Disclosurer IAS 1.82 a Disclosurer IFRS 8.34 Disclosurer IFRS 8.23 a Disclosurer IFRS 8.35 b (d) Disclosurer IFRS 8.35 a Disclosurer IFRS 8.35 a Disclosurer IFRS 8.35 b (d) Disclosurer IFRS 8.33 a Disclosurer IFRS 8.33 a Disclosurer IFRS 8.33 a Disclosurer IFRS 8.33 a Disclosurer IFRS 8.33 a Disclosurer IFRS 8.33 a Disclosurer IFRS 8.33 a Disclosurer IFRS 8.33 a Disclosurer IFRS 8.33 a Disclosurer IFRS 8.33 a Disclosurer IFRS 8.33 a Disclosurer IFRS 8.33 a Disclosurer IFRS 8.33 a Disclosurer IFRS 8.33 a Disclosurer IFRS 8.33 a Disclosurer IFRS 8.33 a Disclosurer IFRS 8.33 a Disclosurer IFRS 8.34 a Disclosurer IFRS 8.		
Profit (loss)	X <sub>duration</sub> , credit	IFRS 1.24 b Disclosurer IFRS 8.23 Disclosurer IAS 1.81 a a Disclosurer IFRS 1.32 a (ii) Disclosurer, Effective 2021-01-01 (IFRS 1.31 b Zummjer IFRS 8.28 b Disclosurer IAS 1.106 d (i) Disclosurer IAS 7.18 b Disclosurer IFRS 1.2810 b Example, Effective on first application of IFRS 9 IFRS 4.39L e Example		
Comprehensive income	X <sub>duration</sub> , credit	IFRS 1.32 a (ii) <sub>Disclosure</sub> IAS 1.81A c <sub>Disclosure</sub> IAS 1.106 a <sub>Disclosure</sub> IFRS 1.24 b <sub>Disclosure</sub> IFRS 12.810 b <sub>Example</sub> , IFRS 12.B12 b (ix) <sub>Disclosure</sub>		
Date of end of reporting period of financial statements of subsidiary	yyyy-mm-dd	IFRS 12.11 a <sub>Disclosure</sub>		
Description of reason why using different reporting date or period for subsidiary	text	IFRS 12.11 b Disclosure		
Description of significant restrictions on entity's ability to access or use assets and settle liabilities of group	text	IFRS 12.13 a <sub>Disclosure</sub>		
Description of nature and extent to which protective rights of non-controlling interests can significantly restrict entity's ability to access or use assets and settle liabilities of group	text	IFRS 12.13 b Disclosure		
Assets to which significant restrictions apply	X instant, debit	IFRS 12.13 c <sub>Disclosure</sub>		
Liabilities to which significant restrictions apply	X instant, credit	IFRS 12.13 c <sub>Disclosure</sub>		
Disclosure of information about consolidated structured entities [text block]	text block	IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured entities Disclosure		
Disclosure of information about consolidated structured entities [abstract]				
Disclosure of information about consolidated structured entities [table]	table	IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured entities Disclosure		
Consolidated structured entities [axis]	axis	IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured entities <sub>Disclosure</sub>		
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 <sub>Disclosure</sub>		
Consolidated structured entities [member]	member	IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured entities <sub>Disclosure</sub>		
Disclosure of information about consolidated structured entities [line items]  Description of terms of contractual arrangements that could require parent or subsidiaries to provide financial contracts of entities.	line items text	IFRS 12.14 Disclosure IFRS 12.826 a Example		
financial support to structured entity  Description of type of support provided to structured entity without having contractual obligation to do so		IFRS 12.15 a Disclosure IFRS 12.30 a Disclosure		
Support provided to structured entity without having contractual obligation to do so	X <sub>duration</sub>	IFRS 12.30 a Disclosure, IFRS 12.15 a Disclosure		
Description of reasons for providing support to structured entity without having contractual obligation to	text	IFRS 12.30 b Disclosure IFRS 12.15 b Disclosure		
doso				

			Additional AU Reference	
Label	Туре	IFRS Reference	to IFRS elements	AU Reference
Explanation of factors in reaching decision to provide support to previously unconsolidated structured entity that resulted in obtaining control	text	IFRS 12.16 Disclosure		
Description of intentions to provide support to structured entity  Disclosure of effects of changes in parent's ownership interest in subsidiary that do not result in loss of control on	text	IFRS 12.31 Disclosure IFRS 12.17 Disclosure		
equity attributable to owners of parent [text block]  Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control,	text block	IFRS 12.18 Disclosure		
equity attributable to owners of parent	X <sub>duration, credit</sub>	IFRS 12.18 Disclosure		
Gains (losses) recognised when control of subsidiary is lost  Portion of gains (losses) recognised when control of subsidiary is lost, attributable to recognising investment retained in	X <sub>duration, credit</sub>	IFRS 12.19 Disclosure		
former subsidiary	X <sub>duration</sub> , credit	IFRS 12.19 a Disclosure		
Description of line item(s) in profit or loss in which gain (loss) is recognised when control of subsidiary is lost	text	IFRS 12.19 b Disclosure		
Disclosure of interests in associates [text block]	text block	IFRS 12.2 b (ii) <sub>Disclosure</sub> IFRS 12.84 d <sub>Disclosure</sub> IAS 27.16 b <sub>Disclosure</sub>		
Disclosure of associates [text block]  Disclosure of associates [abstract]	text block	IAS 27.17 b Disclosure		
Disclosure of associates [table]	table	IFRS 12.B4 d Disclosurer IAS 27.17 b Disclosurer		
Disclosure or associates (table)	table	IAS 27.16 b <sub>Disclosure</sub>		
Associates [axis]	axis	IAS 27.16 b <sub>Disclosure</sub> , IFRS 12.84 d <sub>Disclosure</sub> Expiry date 2021-01-01 IFRS 4.39J <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M <sub>Disclosure</sub> , IAS 27.17 b Disclosure		
Entity's total for associates [member]	member [default]	IAS 27.16 b Disdosurer Expiry date 2021-01- 01 IFRS 4.39J Disdosurer IFRS 12.B4 d Disdosurer Effective on first application of IFRS 9 IFRS 4.39M Disdosurer IAS 27.17 b Disdosurer		
Associates [member]	member	Expiry date 2021-01-01 IFRS 4.39J a Disclosure IAS 27.17 b Disclosure IAS 27.16 b Disclosure IAS 24.19 d Disclosure IFRS 12.84 d Disclosure Effective on first application of IFRS 9 IFRS 4.39M a Disclosure		
Aggregated individually immaterial associates [member]	member	Effective on first application of IFRS 9 IFRS 4.39M b Disdosure, IFRS 12.21 c (ii) Disdosure, Expiry date 2021-01-01 IFRS 4.39J b Disdosure		
Disclosure of associates [line items]	line items			
Name of associate	text	IAS 27.17 b (i) Disclosure, IFRS 12.21 a (i) Disclosure, IAS 27.16 b (i) Disclosure		
Description of nature of entity's relationship with associate	text	IFRS 12.21 a (ii) Disclosure		
		IAS 27.16 b (ii) Disclosure, IFRS 12.21 a (iii)		
Principal place of business of associate	text	Disclosure, IAS 27.17 b (ii) Disclosure		
Country of incorporation of associate	text	IAS 27.16 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure, IAS 27.17 b (ii) Disclosure		
Proportion of ownership interest in associate	X.XX <sub>duration</sub>	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 <sub>duration</sub>	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 <sub>duration, debit</sub>	IFRS 12.B12 a <sub>Disclosure</sub> IFRS 12.B12 b (i) <sub>Disclosure</sub> , IFRS 12.B10 b		
Current assets	X instant, debit	Exampler IAS 1.66 Disclosure		
Non-current assets	X instant, debit	IFRS 12.B10 b <sub>Example</sub> , IAS 1.66 <sub>Disclosure</sub> , IFRS 12.B12 b (ii) <sub>Disclosure</sub>		
Current liabilities	X instant, credit	IFRS 12.B10 b <sub>Example</sub> , IAS 1.69 <sub>Disclosure</sub> , IFRS 12.B12 b (iii) <sub>Disclosure</sub>		
Non-current liabilities	X instant, credit	IFRS 12.B12 b (iv) Disclosure, IFRS 12.B10 b		
Revenue	X duration, credit	Exampler IAS 1.69 Disclosure  IAS 1.102 Exampler IFRS 8.28 a Disclosurer IAS 1.102 Exampler IFRS 12.812 b (v) Disclosurer IFRS 8.32 Disclosurer IAS 1.82 a Disclosurer IFRS 8.34 Disclosurer IFRS 8.23 a Disclosurer IFRS 1.810 b Exampler IFRS 5.33 b (i) Disclosurer IFRS 8.33 a Disclosurer IFRS 5.33 b (iii) Disclosurer IFRS 8.33 a Disclosurer IFRS 5.33 b (iii) Disclosurer IFRS 8.33 a Disclosurer IFRS 5.33 b (iiii) Disclosurer IFRS 8.33 a Disclosurer		
Profit (loss) from continuing operations	X <sub>duration, credit</sub>	IFRS 12.B12 b (vi) <sub>Disclosure</sub> , IAS 1.81A a <sub>Disclosure</sub> , IFRS 8.23 <sub>Disclosure</sub> , IFRS 8.28 b <sub>Disclosure</sub>		
Profit (loss) from discontinued operations	X <sub>duration, credit</sub>	IAS 1.98 e <sub>Disclosure</sub> , IFRS 5.33 a <sub>Disclosure</sub> , IAS 1.82 ea <sub>Disclosure</sub> , IFRS 12.B12 b (vii) Disclosure		
Other comprehensive income	X <sub>duration</sub> , credit	IAS 1.81A b <sub>Disclosure</sub> , IAS 1.91 a <sub>Disclosure</sub> , IAS 1.106 d (ii) <sub>Disclosure</sub> , IFRS 12.B12 b (viii) <sub>Disclosure</sub>		
Comprehensive income	X duration, credit	IFRS 1.32 a (ii) Disclosure, IAS 1.81A c Disclosure, IAS 1.106 a Disclosure, IFRS 1.24 b Disclosure, IFRS 12.810 b Example, IFRS 12.812 b (ix) Disclosure		
Fair value of investments in associates for which there are quoted market prices	X instant, debit	IFRS 12.21 b (iii) Disclosure		
Investments accounted for using equity method	X instant, debit	IFRS 12.B16 <sub>Disclosure</sub> , IFRS 8.24 a <sub>Disclosure</sub> , IAS 1.54 e <sub>Disclosure</sub>		
Share of profit (loss) from continuing operations of associates and joint ventures accounted for using equity method	X <sub>duration, credit</sub>	IFRS 12.B16 a Disclosure		
Character of the second	X <sub>duration, credit</sub>	IFRS 12.B16 b Disclosure		

			Additional AU Reference	
Label	Туре	IFRS Reference	to IFRS elements	AU Reference
Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	X <sub>duration</sub> , credit	IAS 1.91 a $_{\rm Disclosure}$ , IFRS 12.816 c $_{\rm Disclosure}$ , Effective on first application of IFRS 9 IFRS 4.39M b $_{\rm Disclosure}$		
Share of total comprehensive income of associates and joint ventures accounted for using equity method	X <sub>duration</sub> , credit	IFRS 12.B16 d <sub>Disclosure</sub>		
Disclosure of reconciliation of summarised financial information of associate accounted for using equity	text block	IFRS 12.B14 b Disclosure		
method to carrying amount of interest in associate [text block]	tout	IFRS 12.22 a Disclosure, IFRS 12.19D a		
Description of nature and extent of significant restrictions on transfer of funds to entity	text	Disclosure		
Date of end of reporting period of financial statements of associate  Description of reason why using different reporting date or period for associate	yyyy-mm-dd text	IFRS 12.22 b (i) <sub>Disclosure</sub> IFRS 12.22 b (ii) <sub>Disclosure</sub>		
Unrecognised share of losses of associates	X <sub>duration</sub> , debit	IFRS 12.22 C Disclosure		
Cumulative unrecognised share of losses of associates  Contingent liabilities incurred in relation to interests in associates	X instant, credit	IFRS 12.22 c <sub>Disclosure</sub> IFRS 12.23 b <sub>Disclosure</sub>		
Share of contingent liabilities of associates incurred jointly with other investors	X instant, credit	IFRS 12.23 b Disclosure		
Disclosure of interests in joint arrangements [text block]  Disclosure of joint operations [text block]	text block text block	IFRS 12.2 b (ii) Disclosure IFRS 12.84 c Disclosure		
Disclosure of joint operations [abstract]				
Disclosure of joint operations [table]  Joint operations [axis]	table axis	IFRS 12.B4 c Disclosure 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  Description of nature of entity's relationship with joint operation	text	IFRS 12.21 a (i) <sub>Disclosure</sub> IFRS 12.21 a (ii) <sub>Disclosure</sub>		
Principal place of business of joint operation	text	IFRS 12.21 a (iii) Disclosure		
Country of incorporation of joint operation  Proportion of ownership interest in joint operation	text X.XX <sub>duration</sub>	IFRS 12.21 a (iii) Disclosure IFRS 12.21 a (iv) Disclosure		
Proportion of ownership interest in joint operation  Proportion of voting rights held in joint operation	X.XX <sub>duration</sub>	IFRS 12.21 a (iv) Disclosure		
Disclosure of joint ventures [text block]	text block	IAS 27.17 b Disclosure, IAS 27.16 b Disclosure,		
Disclosure of joint ventures [abstract]		IFRS 12.B4 b Disclosure		
Disclosure of joint ventures [table]	table	IAS 27.17 b $_{\rm Disclosure}$ IFRS 12.B4 b $_{\rm Disclosure}$ IAS 27.16 b $_{\rm Disclosure}$		
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 <sub>Disdosure</sub> , Expiry date 2021-01- 01 IFRS 4.39J <sub>Disdosure</sub> , IFRS 12.B4 b <sub>Disdosure</sub> , IAS 27.16 b <sub>Disdosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M <sub>Disdosure</sub>		
Joint ventures [member]	member	IAS 27.17 b Disclosure IAS 27.16 b Disclosure Expiry date 2021-01-01 IFRS 4.39) a Disclosure IFRS 12.84 b Disclosure Effective on first application of IFRS 9 IFRS 4.39M a Disclosure		
Aggregated individually immaterial joint ventures [member]	member	IFRS 12.21 c (i) <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M b <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 4.39J b <sub>Disclosure</sub>		
Disclosure of joint ventures [line items]	line items	Disclosure		
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) <sub>Disclosure</sub> , IAS 27.16 b (ii) <sub>Disclosure</sub> , IAS 27.17 b (ii) <sub>Disclosure</sub>		
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 <sub>duration</sub>	IAS 27.17 b (iii) Disclosurer IAS 27.16 b (iii) Disclosurer, IFRS 12.21 a (iv) Disclosure		
Proportion of voting rights held in joint venture	X.XX <sub>duration</sub>	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 <sub>duration</sub> , debit	IFRS 12.B12 a Disclosure IFRS 12.B12 b (i) Disclosure, IFRS 12.B10 b		
Current assets	X instant, debit	Example IAS 1.66 Disclosure		
Non-current assets	X instant, debit	IFRS 12.B10 b <sub>Example</sub> , IAS 1.66 <sub>Disclosure</sub> , IFRS 12.B12 b (ii) <sub>Disclosure</sub>		
Current liabilities	X :	IFRS 12.B10 b Example IAS 1.69 Disclosure		
COTT CITE HOUSE	X instant, credit	IFRS 12.B12 b (iii) Disclosure IFRS 12.B12 b (iv) Disclosure/ IFRS 12.B10 b		
Non-current liabilities Revenue	X instant, credit  X duration, credit	Example: IAS 1.69 Disclosure  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 8.32 Disclosure: IFRS 8.23 a Disclosure: IFRS 8.24 Disclosure: IFRS 8.23 a Disclosure: IFRS 12.810 b Example:		
Profit (loss) from continuing operations	X <sub>duration</sub> , credit	IFRS 5.33 b (i) Disclosurer IFRS 8.33 a Disclosure  IFRS 12.B12 b (vi) Disclosurer IAS 1.81A a Disclosurer IFRS 8.23 Disclosurer IFRS 8.28 b		
		Disclosure		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Profit (loss) from discontinued operations	X <sub>duration, credit</sub>	IAS 1.98 e Disclosure/ IFRS 5.33 a Disclosure/ IAS 1.82 ea Disclosure/ IFRS 12.B12 b (vii)		
Other comprehensive income	X <sub>duration, credit</sub>	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 <sub>duration,</sub> credit	IFRS 1.32 a (ii) Disclosure IAS 1.81A c Disclosure IAS 1.106 a Disclosure IFRS 1.24 b Disclosure IFRS 12.810 b Example, IFRS 12.812 b (iX) Disclosure		
Cash and cash equivalents	X instant, debit	IAS 7.45 <sub>Disclosure</sub> , IFRS 12.B13 a <sub>Disclosure</sub> , IAS 1.54 i <sub>Disclosure</sub>		
Other current financial liabilities	X instant, credit	IFRS 12.B13 b <sub>Disclosure</sub> , IAS 1.54 m <sub>Disclosure</sub>		
Other non-current financial liabilities	X instant, credit	IAS 1.54 m <sub>Disclosure</sub> , IFRS 12.B13 c <sub>Disclosure</sub>		
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		
Interest income	X <sub>duration</sub> , credit	IAS 1.112 C <sub>Common practice</sub> , IFRS 8.23 C  Disclosure, IFRS 12.B13 e Disclosure  IFRS 8.28 e Disclosure		
Interest expense	X <sub>duration, debit</sub>	IFRS 12.B13 f <sub>Disclosure</sub> , IFRS 8.23 d <sub>Disclosure</sub> , IFRS 8.28 e <sub>Disclosure</sub>		
Tax expense (income)	X duration, debit	IAS 12.81 c (ii) Disclosurer IAS 12.81 c (i) Disclosurer IAS 12.79 Disclosurer IAS 26.35 b (viii) Disclosurer IAS 1.82 d Disclosurer, IFRS 8.23 h Disclosurer IFRS 12.813 g Disclosurer		
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 <sub>Disclosure</sub> , IFRS 8.24 a <sub>Disclosure</sub> , IAS 1.54 e <sub>Disclosure</sub>		
Share of profit (loss) from continuing operations of associates and joint ventures accounted for using equity method	X <sub>duration, credit</sub>	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 <sub>duration, credit</sub>	IFRS 12.B16 b Disclosure		
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 $_{Disclosure}$ , IFRS 12.816 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 <sub>duration, credit</sub>	IFRS 12.B16 d <sub>Disclosure</sub>		
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 <sub>Disclosure</sub> , 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  Unrecognised share of losses of joint ventures	text X <sub>duration, debit</sub>	IFRS 12.22 b (ii) Disclosure IFRS 12.22 c Disclosure		
Cumulative unrecognised share of losses of joint ventures	X instant, credit	IFRS 12.22 c <sub>Disclosure</sub>		
Commitments in relation to joint ventures  Contingent liabilities incurred in relation to interests in joint ventures	X instant, credit	IFRS 12.23 a Disclosure IFRS 12.23 b Disclosure		
Share of contingent liabilities of joint ventures incurred jointly with other investors	X instant, credit X instant, credit	IFRS 12.23 b Disclosure		
Disclosure of interests in unconsolidated structured entities [text block]	text block	IFRS 12.2 b (iii) Disclosure		
Disclosure of unconsolidated structured entities [text block]  Disclosure of unconsolidated structured entities [abstract]	text block	IFRS 12.B4 e Disclosure		
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] Securitisation vehicles [member]	member member	IFRS 12.B4 e Disclosure IFRS 12.B23 a Example		
Asset-backed financings [member]	member	IFRS 12.B23 b <sub>Example</sub>		
Investment funds [member] Disclosure of unconsolidated structured entities [line items]	member line items	IFRS 12.B23 c Example		
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  Income from structured entities	text X <sub>duration, credit</sub>	IFRS 12.27 a <sub>Disclosure</sub> IFRS 12.27 b <sub>Disclosure</sub>		
Description of types of income from structured entities	text	IFRS 12.27 b Disclosure, IFRS 12.826 c Example		
Assets transferred to structured entities, at time of transfer	X <sub>duration, credit</sub>	IFRS 12.27 c Disclosure		
Assets transferred to structured entities, at time of transfer  Assets recognised in entity's financial statements in relation to structured entities	X duration, credit	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  Description of fact and reasons why maximum exposure to loss from interests in structured entities cannot	text	IFRS 12.29 c Disclosure		
be quantified  Description of comparison between assets and liabilities recognised in relation to structured entities and	text	IFRS 12.29 c <sub>Disclosure</sub>		
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 <sub>Disclosure</sub>		
Description of type of support provided to structured entity without having contractual obligation to do so	text	IFRS 12.15 a <sub>Disclosure</sub> , IFRS 12.30 a <sub>Disclosure</sub>		
Support provided to structured entity without having contractual obligation to do so	X <sub>duration</sub>	IFRS 12.30 a <sub>Disclosure</sub> , IFRS 12.15 a <sub>Disclosure</sub>		
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  Additional information about nature of and changes in risks associated with interests in structured entities	text	IFRS 12.31 Disclosure, IFRS 12.17 Disclosure		
[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 <sub>duration, debit</sub>	IFRS 12.B26 b <sub>Example</sub>		
Description of whether entity is required to absorb losses of structured entities before other parties	text	IFRS 12.B26 d <sub>Example</sub>		

Label	Туре	IFRS Reference	Additional AU Reference	AU Reference
toot!	Турс	in is reference	to IFRS elements	Ao Reference
Maximum limit of losses of structured entities which entity is required to absorb before other parties	X instant, credit	IFRS 12.B26 d <sub>Example</sub>		
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 <sub>Example</sub>		
Disclosure of information about liquidity arrangements, guarantees or other commitments with third	text block	IFRS 12.B26 e Example		
parties that may affect fair value or risk of interests in structured entities [text block]	text block			
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	text	IFRS 12.9A Disclosure		
characteristics  Description of change of investment entity status	text	IFRS 12.9B Disclosure		
Description of reasons for change of investment entity status	text	IFRS 12.9B Disclosure		
Disclosure of effect of change of investment entity status on financial statements [text block]	text block	IFRS 12.9B Disclosure		
Fair value of subsidiaries that cease to be consolidated as of date of change of investment entity status	X instant, debit	IFRS 12.9B a Disclosure		
Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status  Description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries is	X duration, credit	IFRS 12.9B b Disclosure		
recognised	text	IFRS 12.9B c <sub>Disclosure</sub>		
Statement that investment entity is required to apply exception from consolidation  Disclosure of information about unconsolidated subsidiaries [text block]	text text block	IFRS 12.19A Disclosure  IFRS 12.19B Disclosure		
Disclosure of information about unconsolidated subsidiaries [abstract]		1505 42 400		
Disclosure of information about unconsolidated subsidiaries [table]  Unconsolidated subsidiaries [axis]	table axis	IFRS 12.19B Disclosure 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]  Disclosure of information about unconsolidated subsidiaries [line items]	member line items	IFRS 12.19C Disclosure		
		IAS 27.17 b (i) Disclosure, IFRS 12.19B a		
Name of subsidiary	text	Disclosure, IAS 27.16 b (i) Disclosure, IFRS 12.12 a Disclosure		
Principal place of business of 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 <sub>duration</sub>	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 <sub>duration</sub>	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		
Description of current commitments or intentions to provide support to subsidiary	text	Disclosure IFRS 12.19D b Disclosure		
Description of current commitments of intentions to provide support to subsidiary  Description of type of support provided to subsidiary by investment entity or its subsidiaries without having	text	IFRS 12.19E a Disclosure		
contractual obligation to do so  Support provided to subsidiary by investment entity or its subsidiaries without having contractual				
obligation to do so Description of reasons for providing support to subsidiary by investment entity or its subsidiaries without	X <sub>duration</sub>	IFRS 12.19E a <sub>Disclosure</sub> IFRS 12.19E b <sub>Disclosure</sub>		
having contractual obligation to do so				
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		
unconsolidated structured entity.  Description of fact that entity does not have legal or constructive obligation to negative net assets, transition from proportionate consolidation to equity method	text	IFRS 11.C4 Disclosure		
Cumulative unrecognised share of losses of joint ventures, transition from proportionate consolidation to equity method	X instant, credit	IFRS 11.C4 Disclosure		
Disclosure of breakdown of assets and liabilities aggregated into single line investment balance, transition from	text block	IFRS 11.C5 Disclosure		
proportionate consolidation to equity method [text block] Disclosure of reconciliation between investment derecognised and assets and liabilities recognised, transition from equity method to accounting for assets and liabilities [text block]	text block	IFRS 11.C10 Disclosure		
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 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 27.181 Disclosure IAS 38.1301 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 Disclosurer IAS 27.181 Disclosurer IAS 38.1301 Disclosurer IFRS 10.C6B Disclosurer Effective 2021-01-01 IFRS 17.C27 Disclosurer IFRS 11.C13B Disclosure		
[825900] Notes - Non-current asset held for sale and discontinued operations				

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Disclosure of non-current assets held for sale and discontinued operations [text block]	text block	IFRS 5 - Presentation and disclosure		
Disclosure of analysis of single amount of discontinued operations [text block]	text block	Disclosure IFRS 5.33 b Disclosure		
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 Disclosure IFRS 5 - Presentation and disclosure		
Continuing and discontinued operations [axis]	axis	Disclosure		
Continuing operations [member]	member [default]	IFRS 5 - Presentation and disclosure		
Discontinued operations [member]	member	IFRS 5 - Presentation and disclosure		
Disclosure of analysis of single amount of discontinued operations [line items]	line items	Disclosure		
biscostic of discipling a mount of discontinued operations (line terms)	inc items	IAS 1.103 Example, IFRS 8.23 Example,		
Profit (loss) before tax	X <sub>duration, credit</sub>	IFRS 8.28 b Example, IAS 1.102 Example, IFRS 5.33 b (i) Disclosure		
		IAS 1.103 Example, IFRS 8.28 a Disclosure, IAS 1.102 Example, IFRS 12.B12 b (v)		
Revenue	X <sub>duration, credit</sub>	Disclosure, IFRS 8.32 Disclosure, IAS 1.82 a		
		Disclosurer IFRS 8.34 Disclosurer IFRS 8.23 a Disclosurer IFRS 12.B10 b Exampler		
		IFRS 5.33 b (i) Disclosure IFRS 8.33 a Disclosure		
Tax expense (income) relating to profit (loss) from ordinary activities of discontinued operations	v	IAS 12.81 h (ii) Disclosure, IFRS 5.33 b (ii)		
	X <sub>duration</sub> , debit	Disclosure		
Gain (loss) recognised on measurement to fair value less costs to sell or on disposal of assets or disposal groups constituting discontinued operation	X <sub>duration</sub> , credit	IFRS 5.33 b (iii) <sub>Disclosure</sub>		
Tax expense (income) relating to gain (loss) on discontinuance	X <sub>duration, debit</sub>	IFRS 5.33 b (iv) Disclosure, IAS 12.81 h (i)		
		IAS 1.98 e Disclosure, IFRS 5.33 a Disclosure,		
Profit (loss) from discontinued operations	X <sub>duration</sub> , credit	IAS 1.82 ea <sub>Disclosure</sub> , IFRS 12.B12 b (vii)		
Cash flows from continuing and discontinued operations [abstract]		Disclosure		
Cash flows from (used in) operating activities [abstract]				
Net cash flows from (used in) operating activities, continuing operations  Net cash flows from (used in) operating activities, discontinued operations	X <sub>duration, debit</sub>	IFRS 5.33 c <sub>Disclosure</sub>		
Net cash flows from (used in) operating activities	X duration, debit	IAS 7.50 d <sub>Disclosure</sub> , IAS 7.10 <sub>Disclosure</sub>		
Cash flows from (used in) investing activities [abstract]  Net cash flows from (used in) investing activities, continuing operations	X <sub>duration</sub> , debit	IFRS 5.33 c Disclosure		
Net cash flows from (used in) investing activities, discontinued operations	X duration, debit	IFRS 5.33 C Disclosure		
Net cash flows from (used in) investing activities	X <sub>duration, debit</sub>	IAS 7.10 <sub>Disclosure</sub> , IAS 7.50 d <sub>Disclosure</sub>		
Cash flows from (used in) financing activities [abstract]  Net cash flows from (used in) financing activities, continuing operations	X <sub>duration, debit</sub>	IFRS 5.33 C Disclosure		
Net cash flows from (used in) financing activities, discontinued operations	X <sub>duration, debit</sub>	IFRS 5.33 c Disclosure		
Net cash flows from (used in) financing activities  Increase (decrease) in cash and cash equivalents, discontinued operations	X <sub>duration, debit</sub>	IAS 7.10 Disclosure, IAS 7.50 d Disclosure		
Income from continuing operations attributable to owners of parent	X <sub>duration</sub> , credit	IFRS 5.33 d <sub>Disclosure</sub>		
Income from discontinued operations attributable to owners of parent	X <sub>duration, credit</sub>	IFRS 5.33 d Disclosure		
Profit (loss) from continuing operations attributable to non-controlling interests	X <sub>duration</sub> , credit	IFRS 5 - Example 11 Example IFRS 5.33 d		
Profit (loss) from discontinued operations attributable to non-controlling interests	X <sub>duration, credit</sub>	IFRS 5.33 d <sub>Example</sub> , IFRS 5 - Example 11		
Explanation of nature and adjustments to amounts previously presented in discontinued operations	text	Example  IFRS 5.35 Disclosure		
Description of non-current asset or disposal group held for sale which were sold or reclassified	text	IFRS 5.41 a Disclosure		
Explanation of facts and circumstances of sale or reclassification and expected disposal, manner and timing  Gains (losses) on subsequent increase in fair value less costs to sell not in excess of recognised cumulative impairment loss	text	IFRS 5.41 b <sub>Disclosure</sub>		
or write-down to fair value less costs to sell	X <sub>duration</sub> , credit	IFRS 5.41 c <sub>Disclosure</sub>		
Description of segment in which non-current asset or disposal group held for sale is presented  Explanation of effect of changes in plan to sell non-current asset or disposal group held for sale on results of operations	text	IFRS 5.41 d <sub>Disclosure</sub>		
for current period	text	IFRS 5.42 Disclosure		
Explanation of effect of changes in plan to sell non-current asset or disposal group held for sale on results of operations for prior period	text	IFRS 5.42 Disclosure		
Description of changes in plan to sell non-current asset or disposal group held for sale [826380] Notes - Inventories	text	IFRS 5.42 Disclosure		
Disclosure of inventories [text block]	text block	IAS 2 - Disclosure Disclosure		
Description of accounting policy for measuring inventories [text block]	text block	IAS 2.36 a <sub>Disclosure</sub>		
Description of inventory cost formulas Inventories, at fair value less costs to sell	text X <sub>instant, debit</sub>	IAS 2.36 c Disclosure		
Inventories, at net realisable value	X instant, debit	IAS 2.36 Common practice		
Inventory write-down Reversal of inventory write-down	X <sub>duration</sub>	IAS 1.98 a <sub>Disclosure</sub> , IAS 2.36 e <sub>Disclosure</sub> IAS 2.36 f <sub>Disclosure</sub> , IAS 1.98 a <sub>Disclosure</sub>		
Description of circumstances leading to reversals of inventory write-down	^ duration text	IAS 2.36 g Disclosure		
Cost of inventories recognised as expense during period	X <sub>duration, debit</sub>	IAS 2.36 d Disclosure		
Inventories pledged as security for liabilities  Disclosure of additional information by not-for-profit entities in relation to inventories [text block]	X <sub>instant, debit</sub> text block	IAS 2.36 h Disclosure		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	text block			AASB 102.Aus36.1(b)
to entity 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  Reversal of any write-down that is recognised as reduction in amount of inventories held for distribution recognised as	Xduration			AASB 102.Aus36.1(d) AASB 102.Aus36.1(e)
expense in period	Xduration			
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  Description of basis on which any loss of service potential of inventories held for distribution is assessed, or bases when	Xduration, debit text block			AASB 102.Aus36.1(g) AASB 102.Aus36.1(h)
more than one basis is used [text block]				
[827570] Notes - Other provisions, contingent liabilities and contingent assets  Disclosure of other provisions, contingent liabilities and contingent assets [text block]	text block	IAS 37 - Disclosure Disclosure		
Disclosure of other provisions [text block]	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 <sub>Example</sub> , IAS 37 - Example 1		
Restructuring provision [member]	member	Warranties Example IAS 37.70 Example		
		- cxample		
Legal proceedings provision [member]	member	IAS 37 - Example 10 A court case Example IAS 37.87 Example		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Refunds provision [member]	member	IAS 37.87 Example IAS 37 - Example 4 Refunds policy Example		
Onerous contracts provision [member]	member	IAS 37.66 Example		
	member	IAS 37 - D Examples: disclosures Example		
· · · · · · · · · · · · · · · · · · ·	member	IAS 37.87 Example		
,	member	IAS 37.84 Common practice		
	member	IAS 37.84 Common practice		
,	member	IAS 37.84 Disclosure		
Disclosure of other provisions [line items]  Reconciliation of changes in other provisions [abstract]	line items			
	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 <sub>duration, credit</sub>	IAS 37.84 b Common practice		
	X <sub>duration, credit</sub>	IAS 37.84 b Disclosure		
Total additional provisions, other provisions	X <sub>duration, credit</sub>	IAS 37.84 b Disclosure		
	X <sub>duration, credit</sub>	IAS 37.84 Common practice		
	(X) duration, debit (X) duration, debit	IAS 37.84 c <sub>Disclosure</sub>		
	X duration, credit	IAS 37.84 e Disclosure		
	X <sub>duration</sub> , credit	IAS 37.84 e Disclosure		
	X <sub>duration, credit</sub>	IAS 37.84 Common practice		
Decrease through loss of control of subsidiary, other provisions	(X) <sub>duration, debit</sub>	IAS 37.84 Common practice		
	X <sub>duration, credit</sub>	IAS 37.84 Common practice		
Decrease through transfer to liabilities included in disposal groups classified as held for sale, other	(X) <sub>duration, debit</sub>	IAS 37.84 Common practice		
provisions	X <sub>duration</sub> , credit	IAS 37.84 Disclosure		
. , ,	X duration, credit	IAS 37.84 Disclosure IAS 1.78 d Disclosure		
	text	IAS 37.85 a Disclosure		
Description of expected timing of outflows, other provisions	text	IAS 37.85 a Disclosure		
*	text	IAS 37.85 b Disclosure		
	text	IAS 37.85 b Disclosure		
	X instant, debit X instant, debit	IAS 37.85 C Disclosure		
	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 <sub>Disclosure</sub> , IAS 37.86 <sub>Disclosure</sub>		
Contingent liabilities [member]	member [default]	IAS 37.88 <sub>Disclosure</sub> , IFRS 3.B67 c <sub>Disclosure</sub>		
	member	IAS 37.88 Example		
	member	IAS 37.88 Example IAS 37.88 Example		
	member	IAS 37.88 Example		
	member member	IAS 37.88 Example		
	member	IAS 37.88 Common practice		
	member	IAS 37.88 Common practice		
Contingent liability for guarantees [member]	member	IAS 37.88 Common practice		
	member	IAS 37.88 Example		
	member	IAS 37.88 Example		
	member member	IAS 19.152 Disclosure IAS 37.88 Example		
	line items	I/O 37.000 Example		
Description of nature of obligation, contingent liabilities	text	IAS 37.86 Disclosure		
	text	IAS 37.86 a <sub>Disclosure</sub>		
	X instant, credit	IAS 37.86 a Disclosure		
P	text	IAS 37.86 c <sub>Disclosure</sub>		
	text	IAS 37.89 Disclosure		
	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		
·	text	IAS 37.91 Disclosure		
, , , , , , , , , , , , , , , , , , ,	text	IAS 37.92 Disclosure		
, , , , , , , , , , , , , , , , , , , ,	text	IAS 37.92 Disclosure		
[831150] Notes - Revenue from contracts with customers	text			
Disclosure of revenue from contracts with customers [text block]	text block	IFRS 15 - Disclosure Disclosure IFRS 15 - Presentation Disclosure		
Contract assets [abstract]		Disclosure		
Non-current contract assets	X instant, debit	IFRS 15.105 Disclosure		
Current contract assets	X instant, debit	IFRS 15.105 Disclosure		
Total contract assets	X instant, debit	IFRS 15.116 a Disclosurer IFRS 15.105		
Contract liabilities [abstract]		Disclosure		
	X instant, credit	IFRS 15.105 Disclosure		
Non-current contract liabilities		IFRS 15.105 Disclosure		
	X instant, credit	II NO 13.103 Disclosure		
Current contract liabilities	X instant, credit	IFRS 15.116 a Disclosure IFRS 15.105 Disclosure		
Current contract liabilities  Total contract liabilities  Receivables from contracts with customers [abstract]	X instant, credit	IFRS 15.116 a <sub>Disclosure</sub> , IFRS 15.105 Disclosure		
Current contract liabilities  Total contract liabilities  Receivables from contracts with customers [abstract]  Non-current receivables from contracts with customers	X instant, credit X instant, debit	IFRS 15.116 a Disclosure/ IFRS 15.105 Disclosure  IFRS 15.105 Disclosure		
Current contract liabilities  Total contract liabilities  Receivables from contracts with customers [abstract]  Non-current receivables from contracts with customers	X instant, credit	IFRS 15.116 a Disclosure IFRS 15.105 Disclosure IFRS 15.105 Disclosure IFRS 15.105 Disclosure		
Current contract liabilities  Total contract liabilities  Receivables from contracts with customers [abstract]  Non-current receivables from contracts with customers  Current receivables from contracts with customers	X instant, credit X instant, debit	IFRS 15.116 a Disclosure IFRS 15.105 Disclosure IFRS 15.105 Disclosure IFRS 15.105 Disclosure IFRS 15.105 Disclosure IFRS 15.105 Disclosure IFRS 15.105 Disclosure		
Current contract liabilities  Total contract liabilities  Receivables from contracts with customers [abstract]  Non-current receivables from contracts with customers  Current receivables from contracts with customers  Total receivables from contracts with customers	X instant, credit  X instant, debit  X instant, debit	IFRS 15.116 a <sub>Disclosurer</sub> IFRS 15.105 Disclosure IFRS 15.105 <sub>Disclosure</sub> IFRS 15.105 <sub>Disclosure</sub> IFRS 15.105 <sub>Disclosure</sub>		
Current contract liabilities  Total contract liabilities  Receivables from contracts with customers [abstract]  Non-current receivables from contracts with customers  Current receivables from contracts with customers  Total receivables from contracts with customers  Revenue from contracts with customers  Impairment loss on receivables or contract assets arising from contracts with customers	X instant, credit  X instant, debit  X instant, debit  X instant, debit  X unstant, debit  X duration, credit  X duration, debit	IFRS 15.116 a Disclosurer IFRS 15.105 Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure IFRS 15.116 a Disclosure  IFRS 15.113 a Disclosure IFRS 15.114  Disclosure  IFRS 15.113 b Disclosure  IFRS 15.113 b Disclosure		
Current contract liabilities  Total contract liabilities  Receivables from contracts with customers [abstract]  Non-current receivables from contracts with customers  Current receivables from contracts with customers  Total receivables from contracts with customers  Revenue from contracts with customers  Impairment loss on receivables or contract assets arising from contracts with customers	X instant, credit  X instant, debit  X instant, debit  X instant, debit  X instant, debit	IFRS 15.116 a Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure  IFRS 15.105 Disclosure  IFRS 15.113 a Disclosure  IFRS 15.114 Disclosure		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Products and services [axis]	axis	IFRS 15.B89 a Example, IFRS 8.32 Disclosure		
Deciduate and consists forembed	mambar[dafalk]	IFRS 15.B89 a Example, IFRS 8.32 Disclosure		
Products and services [member]	member [default]	Effective 2021-01-01 IFRS 17.96 b Example:		
Geographical areas [axis]	axis	IFRS 15.889 b Example IFRS 8.33 Disclosurer IAS 19.138 a Example		
Geographical areas [member]	member [default]	IFRS 8.33 $_{\rm Disclosure}$ IFRS 15.889 b $_{\rm Example}$ Effective 2021-01-01 IFRS 17.96 b $_{\rm Example}$ IAS 19.138 a $_{\rm Example}$		
Markets of customers [axis]	axis	IFRS 15.B89 c Example		
Markets of customers [member]	member [default]	IFRS 15.B89 c Example		
Types of customers [axis]	axis	IFRS 15.B89 C Example		
Types of customers [member]		IFRS 15.B89 C Example		
Government customers [member]  Non-government customers [member]	member member	IFRS 15.B89 c <sub>Example</sub> IFRS 15.B89 c <sub>Example</sub>		
Types of contracts [axis]	axis	Effective 2021-01-01 IFRS 17.96 a Example IFRS 15.889 d Example		
Types of contracts [member]	member [default]	Effective 2021-01-01 IFRS 17.96 a Example		
Fixed-price contracts [member]	member	IFRS 15.B89 d <sub>Example</sub> IFRS 15.B89 d <sub>Example</sub>		
Time-and-materials contracts [member]	member	IFRS 15.B89 d <sub>Example</sub>		
Contract duration [axis]	axis	IFRS 15.B89 e Example		
Contract duration [member]	member [default]	IFRS 15.B89 e Example		
Short-term contracts [member]  Long-term contracts [member]	member member	IFRS 15.B89 e Example IFRS 15.B89 e Example		
Timing of transfer of goods or services [axis]	axis	IFRS 15.B89 f Example		
Timing of transfer of goods or services [member]	member [default]	IFRS 15.B89 f Example		
Goods or services transferred at point in time [member]	member member	IFRS 15.B89 f Example IFRS 15.B89 f Example		
Goods or services transferred over time [member] Sales channels [axis]	axis	IFRS 15.B89 g Example		
Sales channels [member]	member [default]	IFRS 15.B89 g Example		
Goods sold directly to consumers [member]	member	IFRS 15.B89 g <sub>Example</sub>		
Goods sold through intermediaries [member]	member	IFRS 15.B89 g <sub>Example</sub>		
Segments [axis]	axis	IFRS 8.23 <sub>Disclosure</sub> , IAS 19.138 d <sub>Example</sub> , IAS 36.130 d (ii) <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.96 c <sub>Example</sub> , 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 <sub>Disclosure</sub> , IFRS 15.115 <sub>Disclosure</sub> , IAS 19.138 d <sub>Example</sub> , Effective 2021-01-01 IFRS 17.96 c <sub>Example</sub>		
All other segments [member]	member	IFRS 15.115 Disclosure, IFRS 8.16 Disclosure		
Disclosure of disaggregation of revenue from contracts with customers [line items]  Revenue from contracts with customers	X duration, credit	IFRS 15.113 a Disclosurer IFRS 15.114		
Information about relationship between disclosure of disaggregated revenue from contracts with customers and revenue		Disclosure		
information for reportable segments [text block]	text block	IFRS 15.115 Disclosure  IFRS 15.116 a Disclosure IFRS 15.105		
Contract assets at beginning of period	X instant, debit	Disclosure		
Contract assets at end of period	X instant, debit	IFRS 15.116 a Disclosure, IFRS 15.105 Disclosure		
Contract liabilities at beginning of period	X instant, credit	IFRS 15.116 a Disclosure, IFRS 15.105 Disclosure		
Contract liabilities at end of period	X instant, credit	IFRS 15.116 a Disclosure, IFRS 15.105 Disclosure		
Receivables from contracts with customers at beginning of period	X instant, debit	IFRS 15.105 Disclosure, IFRS 15.116 a Disclosure		
Receivables from contracts with customers at end of period	X instant, debit	IFRS 15.105 <sub>Disclosure</sub> , IFRS 15.116 a		
Revenue that was included in contract liability balance at beginning of period	X <sub>duration, credit</sub>	Disclosure IFRS 15.116 b Disclosure		
Revenue from performance obligations satisfied or partially satisfied in previous periods	X <sub>duration, credit</sub>	IFRS 15.116 c Disclosure		
Explanation of how timing of satisfaction of performance obligations relates to typical timing of payment  Explanation of effect that timing of satisfaction of performance obligations and typical timing of payment have on	text	IFRS 15.117 Disclosure		
contract assets and contract liabilities [text block]	text block	IFRS 15.117 Disclosure  IFRS 15.118 Disclosure		
Explanation of significant changes in contract assets and contract liabilities [text block]  Increase through business combinations, contract assets	text block X <sub>duration, debit</sub>	IFRS 15.118 a Example		
Increase (decrease) through cumulative catch-up adjustments to revenue, contract assets Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in measure of	X <sub>duration</sub> , debit	IFRS 15.118 b Example		
progress, contract assets	X <sub>duration</sub> , debit	IFRS 15.118 b <sub>Example</sub>		
Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in estimate of transaction price, contract assets	X <sub>duration</sub> , debit	IFRS 15.118 b Example		
Increase (decrease) through cumulative catch-up adjustments to revenue arising from contract modification, contract assets	X <sub>duration</sub> , debit	IFRS 15.118 b Example		
Decrease through impairment, contract assets	X <sub>duration</sub> , credit	IFRS 15.118 c Example		
Decrease through right to consideration becoming unconditional, contract assets  Increase through business combinations, contract liabilities	X <sub>duration</sub> , credit	IFRS 15.118 d <sub>Example</sub> IFRS 15.118 a <sub>Example</sub>		
Increase (decrease) through cumulative catch-up adjustments to revenue, contract liabilities	X <sub>duration, credit</sub>	IFRS 15.118 b <sub>Example</sub>		
Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in measure of progress, contract liabilities	X <sub>duration, credit</sub>	IFRS 15.118 b <sub>Example</sub>		
Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in estimate of transaction price, contract liabilities	X <sub>duration, credit</sub>	IFRS 15.118 b <sub>Example</sub>		
Increase (decrease) through cumulative catch-up adjustments to revenue arising from contract modification,	X <sub>duration, credit</sub>	IFRS 15.118 b <sub>Example</sub>		
contract liabilities Decrease through performance obligation being satisfied, contract liabilities	X <sub>duration, debit</sub>	IFRS 15.118 e Example		
contract liabilities	X <sub>duration, debit</sub> text block	IFRS 15.119 Disclosure		
contract liabilities  Decrease through performance obligation being satisfied, contract liabilities  Disclosure of performance obligations [text block]				

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
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  Description of significant payment terms in contracts with customers	text	IFRS 15.119 a <sub>Disclosure</sub> IFRS 15.119 b <sub>Disclosure</sub>		
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 <sub>Disclosure</sub>		
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	text	IFRS 15.125 Disclosure		
services  Transaction price allocated to remaining performance obligations		IFRS 15.120 a Disclosure		
Explanation of when entity expects to recognise transaction price allocated to remaining performance obligations as	X instant, credit	IFRS 15.120 b (ii) Disclosure		
revenue		IFRS 15.120 b (i) Disclosure		
Disclosure of transaction price allocated to remaining performance obligations [text block]  Disclosure of transaction price allocated to remaining performance obligations [abstract]	text block	IFRS 15.120 D (I) Disclosure		
Disclosure of transaction price allocated to remaining performance obligations [table]	table	IFRS 15.120 b (i) Disclosure		
Maturity [axis]	axis	IFRS 7.238 a Dictionare Effective 2021-01- 01 IFRS 17.120 Dictionare Effective 2021- 01-01 IFRS 17.132 b Dictionare IFRS 7.42E e Dictionare IFRS 17.132 b Dictionare IFRS 7.42E e Dictionare IFRS 17.109 Dictionare IFRS 7.811 Example IFRS 15.120 b (I) Dictionare IFRS 16.1 Dictionare IFRS 16.94 Dictionare IFRS 16.97 Dictionare		
Aggregated time bands [member]	member [default]	IFRS 15.120 b (I) Disclosure, Effective 2021- 01-01 IFRS 17.109 bischistra, Effective 2021-01-01 IFRS 17.109 bischistra Effective 2021-01-01 IFRS 17.120 bischistra IFRS 7.238 a Disclosure, IFRS 7.811 cample, 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	UEDC 45 420 -		
Transaction price allocated to remaining performance obligations  Explanation of whether practical expedient is applied for disclosure of transaction price allocated to remaining	X instant, credit	IFRS 15.120 a Disclosure		
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	text	IFRS 15.123 Disclosure		
revenue from contracts with customers				
Disclosure of information about methods, inputs and assumptions used for determining transaction price [text block]	text block	IFRS 15.126 a Disclosure		
Disclosure of information about methods, inputs and assumptions used for assessing whether estimate of variable consideration is constrained [text block]	text block	IFRS 15.126 b Disclosure		
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 <sub>Disclosure</sub>		
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	text	IFRS 15.127 b Disclosure		
customers  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]	text block			
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]  Setup costs [member]	member member	IFRS 15.128 a Example IFRS 15.128 a Example		
Disclosure of assets recognised from costs to obtain or fulfil contracts with customers [line items]	line items			
Assets recognised from costs to obtain or fulfil contracts with customers	X instant, debit	IFRS 15.128 a Disclosure		
Amortisation, assets recognised from costs incurred to obtain or fulfil contracts with customers  Impairment loss, assets recognised from costs incurred to obtain or fulfil contracts with customers	X <sub>duration, debit</sub>	IFRS 15.128 b <sub>Disclosure</sub> IFRS 15.128 b <sub>Disclosure</sub>		
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		
831400] Notes - Government grants				
Disclosure of government grants [text block]	text block	IAS 20 - Disclosure Disclosure		
Description of accounting policy for government grants [text block]  Description of nature and extent of government grants recognised in financial statements	text block text	IAS 20.39 a Disclosure IAS 20.39 b Disclosure		
Income from government grants	X <sub>duration, credit</sub>	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  [831800] Notes - Income of Not for Profit Entities	text	IAS 20.39 C Disclosure		
Disclosure of income recognised during the period [abstract]				
				AASB 1058.26 AASB 1058.26(a)
Disclosure of income recognised by disagregated categories [text block]  Grants bequests and donations of cash other financial assets and goods	textblock Xduration, credit			
Grants bequests and donations of cash other financial assets and goods Recognised volunteer services	Xduration, credit Xduration, credit			AASB 1058.26(b)
Grants bequests and donations of cash other financial assets and goods Recognised volunteer services Other income categories	Xduration, credit			AASB 1058.26, common practice
Grants bequests and donations of cash other financial assets and goods Recognised volunteer services Other income categories Disclosure of qualitative information about nature of entity dependence arising from volunteer services received [text block]	Xduration, credit Xduration, credit Xduration, credit textblock			AASB 1058.26, common practice AASB 1058.27(a)
Grants bequests and donations of cash other financial assets and goods Recognised volunteer services Other income categories Disclosure of qualitative information about nature of entity dependence arising from volunteer services received [text block] Disclosure of qualitative information about nature of entity dependence arising from inventory held but not recognised as	Xduration, credit Xduration, credit Xduration, credit textblock			AASB 1058.26, common practice
Grants bequests and donations of cash other financial assets and goods Recognised volunteer services Other income categories Disclosure of qualitative information about nature of entity dependence arising from volunteer services received [text block] Disclosure of qualitative information about nature of entity dependence arising from inventory held but not recognised as assets [text block] Disclosure of non contractual income arising from statutory requirements [abstract]	Xduration, credit Xduration, credit Xduration, credit textblock textblock			AASB 1058.27(a)  AASB 1058.27(b)
Grants bequests and donations of cash other financial assets and goods Recognised volunteer services Other income categories Disclosure of qualitative information about nature of entity dependence arising from volunteer services received [text block] Disclosure of qualitative information about nature of entity dependence arising from inventory held but not recognised as assets [text block]	Xduration, credit Xduration, credit Xduration, credit textblock			AASB 1058.27(a)
Grants bequests and donations of cash other financial assets and goods Recognised volunteer services Other income categories Disclosure of qualitative information about nature of entity dependence arising from volunteer services received [text block] Disclosure of qualitative information about nature of entity dependence arising from inventory held but not recognised as assets [text block] Disclosure of no contractual income arising from statutory requirements [abstract] Income arising from statutory requirements recognised during the period Disclosure of information about assets and liabilities at the reporting date [text block] Receivables that are not financial assets	Xduration, credit Xduration, credit Xduration, credit textblock textblock Xduration, credit textblock Xduration, credit textblock XInstant, debit			AASB 1058.26, common practice AASB 1058.27(a)  AASB 1058.27(b)  AASB 1058.28 AASB 1058.29 AASB 1058.29
Grants bequests and donations of cash other financial assets and goods Recognised volunteer services Other income categories Disclosure of qualitative information about nature of entity dependence arising from volunteer services received [text block] Disclosure of qualitative information about nature of entity dependence arising from inventory held but not recognised as assets [text block] Disclosure of non contractual income arising from statutory requirements [abstract] Income arising from statutory requirements recognised during the period Disclosure of information about assets and liabilities at the reporting date [text block]	Xduration, credit Xduration, credit Xduration, credit textblock textblock Xduration, credit textblock			AASB 1058.26, common practice AASB 1058.27(a) AASB 1058.27(b) AASB 1058.28 AASB 1058.28

	_		Additional AU Reference	
Label	Туре	IFRS Reference	to IFRS elements	AU Reference
Future periods to which prepaid taxes or rates for future events relate [text block]  Disclosure of other information relating to taxation income not reliably measured [text block]	textblock textblock			AASB 1058.29(b) AASB 1058.30
Disclosure of transfers to enable entity to acquire or construct recognisable non financial assets to be controlled by entity	textblock			AA30 1030.30
[abstract] Financial assets arising from transfers to enable entity to acquire or construct recognisable non financial assets to be	XInstant, debit			AASB 1058.31
controlled by entity  Liabilities arising from transfers to enable entity to acquire or construct recognisable non financial assets to be controlled	XInstant, credit			AASB 1058.31
by entity				
Income recognised from reduction of liabilities arising from transfers to enable entity to acquire or construct recognisable 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	textblock			AASB 1058.33
reporting period [text block]  Disclosure of judgements and changes in judgements affecting determination of amount and timing of income arising	textblock			AASB 1058.34
from transfers to enable entity to acquire or construct recognisable non financial assets to be controlled by entity [text block]				
Method used to recognise income for obligations satisfied over time [text block]	textblock			AASB 1058.35(a)
Explanation of method used for the provision of faithful depiction of entity progress toward satisfying obligations [text 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
[832410] Notes - Impairment of assets 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		
		IAS 36.126 Disclosure, IAS 36.130 d (ii)		
Classes of assets [axis]	axis	Disclosure IFRS 13.93 Disclosure IFRS 16.53		
Accete [mambar]	mamber [defects]	IAS 36.126 Disclosure, IFRS 13.93 Disclosure,		
Assets [member]	member [default]	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 <sub>Example</sub> IFRS 16.33 <sub>Disclosure</sub>		
Right-of-use assets [member] Exploration and evaluation assets [member]	member member	IAS 36.127 Common practice		
Goodwill [member]	member	IAS 36.127 Example		
Investments accounted for using equity method [member]  Non-current assets or disposal groups classified as held for sale [member]	member member	IAS 36.127 Common practice		
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 <sub>duration</sub> , debit	IAS 36.129 a <sub>Disclosure</sub> , IAS 36.126 a <sub>Disclosure</sub>		
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 <sub>duration, credit</sub>	IAS 36.126 b <sub>Disclosure</sub> IAS 36.129 b		
Description of line item(s) in statement of comprehensive income in which impairment losses recognised in profit		Disclosure		
or loss are reversed	text	IAS 36.126 b Disclosure		
Impairment loss recognised in other comprehensive income	X <sub>duration, debit</sub>	IAS 36.129 a Disclosure IAS 36.126 c Disclosure		
Reversal of impairment loss recognised in other comprehensive income	v	IAS 36.126 d <sub>Disclosure</sub> , IAS 36.129 b		
	X <sub>duration</sub> , credit	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	IAS 36.130 Disclosure		
[table] 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 <sub>Disclosure</sub>		
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	text	IAS 36.130 a Disclosure IAS 36.131 b Disclosure		
impairment losses		IAS 36.130 b Disclosure, IAS 36.130 d (ii)		
Impairment loss	X <sub>duration, debit</sub>	Disclosure Disclosure, IA3 30.130 d (II)		
Reversal of impairment loss	X <sub>duration</sub> , credit	IAS 36.130 d (ii) <sub>Disclosure</sub> , IAS 36.130 b		
Description of nature of individual asset	text	Disclosure  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  Description of current and former way of aggregating assets	text text	IAS 36.130 d (i) <sub>Disclosure</sub> IAS 36.130 d (iii) <sub>Disclosure</sub>		
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 <sub>Disclosure</sub> IAS 36.130 f (i) <sub>Disclosure</sub> IAS 36.134 e (iiA)		
Description of level of fair value hierarchy within which fair value measurement is categorised	text	Disclosure		
		IAS 36.134 e <sub>Disclosure</sub> , IAS 36.130 f (ii)		
Description of valuation techniques used to measure fair value less costs of disposal	text	LUSCIOSURE		
		IAS 36.130 f (ii) Disclosurer IAS 36.134 e (iiB)		
Description of valuation techniques used to measure fair value less costs of disposal  Description of change in valuation technique used to measure fair value less costs of disposal	text	IAS 36.130 f (ii) <sub>Disclosure</sub> , IAS 36.134 e (iiB) Disclosure		
		IAS 36.130 f (ii) $_{\rm Disclosure}$ IAS 36.134 e (iiB) $_{\rm Disclosure}$ IAS 36.130 f (ii) $_{\rm Disclosure}$ IAS 36.134 e (iiB)		
Description of change in valuation technique used to measure fair value less costs of disposal  Description of reasons for change in valuation technique used to measure fair value less costs of disposal  Description of key assumptions on which management has based determination of fair value less costs of	text	IAS 36.130 f (ii) <sub>Disclosure</sub> , IAS 36.134 e (iiB) Disclosure		
Description of change in valuation technique used to measure fair value less costs of disposal  Description of reasons for change in valuation technique used to measure fair value less costs of disposal  Description of key assumptions on which management has based determination of fair value less costs of disposal	text text text	IAS 36.130 f (ii) Disclosurer IAS 36.134 e (iiB) Disclosurer IAS 36.130 f (ii) Disclosurer IAS 36.134 e (iiB) Disclosurer Disclosurer IAS 36.134 e (i) Disclosurer		
Description of change in valuation technique used to measure fair value less costs of disposal  Description of reasons for change in valuation technique used to measure fair value less costs of disposal  Description of key assumptions on which management has based determination of fair value less costs of	text	IAS 36.130 f (ii) <sub>Disclosure</sub> IAS 36.134 e (iiB) Disclosure IAS 36.130 f (ii) <sub>Disclosure</sub> IAS 36.134 e (iiB) Disclosure IAS 36.130 f (iii) <sub>Disclosure</sub> , IAS 36.134 e (i)		
Description of change in valuation technique used to measure fair value less costs of disposal  Description of reasons for change in valuation technique used to measure fair value less costs of disposal  Description of key assumptions on which management has based determination of fair value less costs of disposal  Discount rate used in current measurement of fair value less costs of disposal  Discount rate used in previous measurement of fair value less costs of disposal  Discount rate used in current estimate of value in use	text  text  text  X.XX systant X.XX systant X.XX systant X.XX systant	IAS 36.130 f (ii) Disclosurer IAS 36.134 e (iiB) Disclosurer  IAS 36.130 f (ii) Disclosurer IAS 36.134 e (iiB) Disclosurer  IAS 36.130 f (iii) Disclosurer IAS 36.134 e (i) Disclosurer  IAS 36.130 f (iii) Disclosurer  IAS 36.130 f (iii) Disclosurer  IAS 36.130 f (iii) Disclosurer  IAS 36.130 g Disclosurer  IAS 36.130 g Disclosurer		
Description of change in valuation technique used to measure fair value less costs of disposal  Description of reasons for change in valuation technique used to measure fair value less costs of disposal  Description of key assumptions on which management has based determination of fair value less costs of disposal  Discount rate used in current measurement of fair value less costs of disposal  Discount rate used in previous measurement of fair value less costs of disposal  Discount rate used in current estimate of value in use  Discount rate used in previous estimate of value in use	text text  X.XX systant X.XX systant X.XX systant X.XX systant X.XX systant	IAS 36.130 f (ii) Disclosurer IAS 36.134 e (iiB) Disclosurer IAS 36.130 f (ii) Disclosurer IAS 36.134 e (iiB) Disclosurer IAS 36.130 f (iii) Disclosurer, IAS 36.134 e (i) Disclosurer IAS 36.130 f (iii) Disclosurer IAS 36.130 f (iii) Disclosurer IAS 36.130 f (iii) Disclosure		
Description of change in valuation technique used to measure fair value less costs of disposal  Description of reasons for change in valuation technique used to measure fair value less costs of disposal  Description of key assumptions on which management has based determination of fair value less costs of disposal  Discount rate used in current measurement of fair value less costs of disposal  Discount rate used in previous measurement of fair value less costs of disposal  Discount rate used in current estimate of value in use  Discount rate used in previous estimate of value in use  Discount rate used in previous estimate of value in use  Discount rate used in previous estimate of value in use  Discount rate used in previous estimate of value in use  Discount rate used in previous estimate of value in use  Discount rate used in previous estimate of value in use	text text  X.XX instant X.XX instant X.XX instant X.XX instant text block	IAS 36.130 f (ii) Duclosure IAS 36.134 e (iiB) Disclosure IAS 36.130 f (ii) Duclosure IAS 36.134 e (iiB) Disclosure IAS 36.130 f (iii) Disclosure IAS 36.134 e (i) Disclosure IAS 36.130 f (iii) Disclosure IAS 36.130 f (iii) Disclosure IAS 36.130 f (iii) Disclosure IAS 36.130 g Duclosure IAS 36.130 g Duclosure IAS 36.130 d (ii) Disclosure IAS 36.130 d (iii) Disclosure		
Description of change in valuation technique used to measure fair value less costs of disposal  Description of reasons for change in valuation technique used to measure fair value less costs of disposal  Description of key assumptions on which management has based determination of fair value less costs of disposal  Discount rate used in current measurement of fair value less costs of disposal  Discount rate used in previous measurement of fair value less costs of disposal  Discount rate used in current estimate of value in use  Discount rate used in previous estimate of value in use  Discount rate used in previous estimate of value in use  Discount rate used in previous estimate of value in use	text text  X.XX systant X.XX systant X.XX systant X.XX systant X.XX systant	IAS 36.130 f (ii) Disclosurer IAS 36.134 e (iiB) Disclosurer IAS 36.130 f (ii) Disclosurer IAS 36.134 e (iiB) Disclosurer IAS 36.130 f (iii) Disclosurer, IAS 36.134 e (i) Disclosurer IAS 36.130 f (iii) Disclosurer IAS 36.130 f (iii) Disclosurer IAS 36.130 f (iii) Disclosure		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Individual assets or cash-generating units [member]	member	IAS 36.130 Disclosure		
mandadosees of east Scheduling and Internocia	member	IAS 36.126 Disclosure, IAS 36.130 d (ii)		
Classes of assets [axis]	axis	Disclosure, IFRS 13.93 Disclosure, IFRS 16.53		
		IAS 36.126 Disclosure/ IFRS 13.93 Disclosure/		
Assets [member]	member [default]	IFRS 16.53 Disclosure		
Property, plant and equipment [member]	member	IAS 36.127 Example, IAS 16.73 Disclosure,		
		IFRS 16.53 Example IAS 36.127 Example, IAS 38.118 Disclosure,		
Intangible assets other than goodwill [member]	member	IFRS 16.53 Example		
	member	IFRS 16.33 Disclosure		
	member member	IAS 36.127 <sub>Common practice</sub> IAS 36.127 <sub>Example</sub>		
	member	IAS 36.127 Common practice		
	member	IAS 36.127 Common practice		
Other impaired assets [member]	member	IAS 36.127 Example IFRS 8.23 Disclosurer IAS 19.138 d Exampler		
Segments [axis]	axis	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 $_{Example}$		
Disclosure of impairment loss recognised or reversed for cash-generating unit [line items]	line items	IAC 26 120 h		
Impairment loss	X <sub>duration, debit</sub>	IAS 36.130 b <sub>Disclosure</sub> , IAS 36.130 d (ii) Disclosure		
Reversal of impairment loss	X <sub>duration, credit</sub>	IAS 36.130 d (ii) <sub>Disclosure</sub> , IAS 36.130 b		
Evaluation of main events and circumstances that lad to recognition of impairment losses and reversals of impairment		Disclosure		
losses	text	IAS 36.130 a Disclosure, IAS 36.131 b Disclosure		
	text	IAS 36.131 a <sub>Disclosure</sub>		
	X instant, debit	IAS 36.133 Disclosure IAS 36.133 Disclosure		
	text			
Final analysis of forth that appropriate area in a constant of analysis of a real state of the s	text	IAS 36.135 Disclosure		
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 Disclosure		
	text block	IAS 36.134 Disclosure		
Disclosure of information for cash-generating units [abstract]  Disclosure of information for cash-generating units [table]	table	IAS 36.134 Disclosure		
	axis	IAS 36.134 <sub>Disclosure</sub>		
Entity's total for cash-generating units [member]	member [default]	IAS 36.135 Disclosurer IAS 36.134 Disclosure		
Cash-generating units [member]	member	IAS 36.134 Disclosure		
Aggregate cash-generating units for which amount of goodwill or intangible assets with indefinite useful lives is not significant [member]	member	IAS 36.135 Disclosure		
	line items			
Goodwill	X instant, debit	IAS 36.135 a <sub>Disclosure</sub> , IAS 1.54 c <sub>Disclosure</sub> , IAS 36.134 a <sub>Disclosure</sub> , IFRS 3.867 d <sub>Disclosure</sub>		
Intangible assets with indefinite useful life	X instant, debit	IAS 36.134 b Disclosurer IAS 38.122 a		
Description of basis on which unit's recoverable amount has been determined	text	IAS 36.134 C Disclosure		
	text	IAS 36.135 c <sub>Disclosure</sub> , IAS 36.134 d (i)		
Description of Ref assumptions on White Indiagement has about dark from projections	tent	Disclosure		
Description of valuation techniques used to measure fair value less costs of disposal	text	IAS 36.134 e <sub>Disclosure</sub> , IAS 36.130 f (ii) Disclosure		
Description of key assumptions on which management has based determination of fair value less costs of disposal	text	IAS 36.130 f (iii) <sub>Disclosure</sub> , IAS 36.134 e (i) <sub>Disclosure</sub>		
Description of management's approach to determining values assigned to key assumptions	text	IAS 36.134 d (ii) <sub>Disclosure</sub> , IAS 36.134 e (ii) <sub>Disclosure</sub> , IAS 36.135 d <sub>Disclosure</sub> IAS 36.130 f (i) <sub>Disclosure</sub> , IAS 36.134 e (iiA)		
Description of level of fair value hierarchy within which fair value measurement is categorised	text	Disclosure		
Description of change in valuation technique used to measure fair value less costs of disposal	text	IAS 36.130 f (ii) Disclosurer IAS 36.134 e (iiB) Disclosure IAS 36.130 f (ii) Disclosurer IAS 36.134 e (iiB)		
Description of reasons for change in valuation technique used to measure fair value less costs of disposal	text	Disclosure IAS 30.134 e (IIB)		
Explanation of period over which management has projected cash flows	text	IAS 36.134 e (iii) Disclosure, IAS 36.134 d (iii)		
Growth rate used to extrapolate cash flow projections	X.XX instant	IAS 36.134 d (iv) Disclosure, IAS 36.134 e (iv) Disclosure		
Description of justification for using growth rate that exceeds long-term average growth rate	text	IAS 36.134 d (iv) Disclosure		
	X.XX instant	IAS 36.134 d (v) <sub>Disclosure</sub> , IAS 36.134 e (v)		
		IAS 36.134 f (i) Disclosure, IAS 36.135 e (i)		
	X instant, debit	Disclosure IAS 36.135 e (ii) Disclosure/ IAS 36.134 f (ii)		
Amount by which value assistand to be accounting as set should be added for with second to be		Disclosure  IAS 36.135 e (iii) Disclosure, IAS 36.134 f (iii)		
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) <sub>Disclosure</sub> , IAS 36.134 † (iii) Disclosure		
[832610] Notes - Leases				
Disclosure of leases [text block]	text block	IFRS 16 - Presentation Disclosure, IFRS 16 - Disclosure Disclosure		
Presentation of leases for lessee [abstract]				
	X instant, debit	IFRS 16.47 a Disclosure		
Description of line items in statement of financial position which include right-of-use assets  Lease liabilities [abstract]	text	IFRS 16.47 a (ii) Disclosure		
Current lease liabilities	X instant, credit	IFRS 16.47 b Disclosure		
	X instant, credit	IFRS 16.47 b <sub>Disclosure</sub> IFRS 16.47 b <sub>Disclosure</sub>		
Total lease liabilities	X instant, credit	II N.3 ±0.47 U Disclosure		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
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]  Disclosure of quantitative information about right-of-use assets [abstract]	text block	IFRS 16.53 Disclosure		
Disclosure of quantitative information about right-of-use assets [abstract]	table	IFRS 16.53 Disclosure		
· · · · · · · · · · · · · · · · · · ·		IAS 36.126 <sub>Disclosure</sub> , IAS 36.130 d (ii)		
Classes of assets [axis]	axis	Disclosure/ IFRS 13.93 Disclosure/ IFRS 16.53		
		Disclosure		
Assets [member]	member [default]	IAS 36.126 Disclosure, IFRS 13.93 Disclosure, IFRS 16.53 Disclosure		
		IAS 36.127 Example, IAS 16.73 Disclosure		
Property, plant and equipment [member]	member	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 <sub>Common practice</sub> IAS 16.37 C <sub>Example</sub>		
Machinery [member]  Vehicles [member]	member member	IAS 16.37 C Example		
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]  Computer equipment [member]	member member	IAS 16.37 h Example IAS 16.37 Common practice		
Communication and network equipment [member]	member	IAS 16.37 Common practice		
Network infrastructure [member]	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] Power generating assets [member]	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 <sub>Common practice</sub> IAS 36.127 <sub>Example</sub> , IAS 38.118 <sub>Disclosure</sub>		
Intangible assets other than goodwill [member]	member	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 <sub>duration</sub>	IFRS 16.53 a Disclosure		
Right-of-use assets  Effective date of revaluation, right-of-use assets	X instant, debit	IFRS 16.53 j Disclosure 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 <sub>duration, credit</sub>	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 <sub>duration, debit</sub>	IFRS 16.53 b Disclosure		
Expense relating to short-term leases for which recognition exemption has been used	X <sub>duration, debit</sub>	IFRS 16.53 c <sub>Disclosure</sub>		
Expense relating to leases of low-value assets for which recognition exemption has been used	X <sub>duration, debit</sub>	IFRS 16.53 d Disclosure		
Expense relating to variable lease payments not included in measurement of lease liabilities  Income from subleasing right-of-use assets	X duration, debit	IFRS 16.53 e <sub>Disclosure</sub> IFRS 16.53 f <sub>Disclosure</sub>		
Cash outflow for leases	X <sub>duration, credit</sub>	IFRS 16.53 g Disclosure		
Additions to right-of-use assets	X <sub>duration, debit</sub>	IFRS 16.53 h Disclosure		
Gains (losses) arising from sale and leaseback transactions	X <sub>duration, credit</sub>	IFRS 16.53 i Disclosure		
Lease commitments for short-term leases for which recognition exemption has been used	X instant, credit	IFRS 16.55 Disclosure		AACD 4C AUSTO 4
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	text block			AASB 16. Aus59.1
enable the entity to further its objectives				
Disclosure of additional information about leasing activities for lessee [text block]	text block	IFRS 16.59 Disclosure		
Information about nature of lessee's leasing activities	text	IFRS 16.59 a <sub>Example</sub>		
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 Information about lessee's exposure arising from residual value guarantees	text	IFRS 16.59 b (ii) Example IFRS 16.59 b (iii) Example		
Information about ressee's exposure arising from residual value guarantees  Information about exposure arising from leases not yet commenced to which lessee is committed	text	IFRS 16.59 b (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  Disclosure of quantitative information about leases for lessor [abstract]	text	IFRS 16.60 Disclosure		
Selling profit (loss) on finance leases	X <sub>duration</sub> , credit	IFRS 16.90 a (i) Disclosure		
Finance income on net investment in finance lease	X <sub>duration, credit</sub>	IFRS 16.90 a (ii) Disclosure		
Income relating to variable lease payments not included in measurement of net investment in finance lease	X <sub>duration, credit</sub>	IFRS 16.90 a (iii) Disclosure		
Operating lease income	X <sub>duration</sub> , 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  Explanation of significant changes in net investment in finance lease [text block]	text text block	IFRS 16.92 D Disclosure		
Increase (decrease) in net investment in finance lease	X <sub>duration, debit</sub>	IFRS 16.93 Disclosure		
Disclosure of maturity analysis of finance lease payments receivable [text block]	text block	IFRS 16.94 Disclosure		
Disclosure of maturity analysis of finance lease payments receivable [abstract]		1500 40 04		
Disclosure of maturity analysis of finance lease payments receivable [table]	table	IFRS 16.94 Disclosure		
		IFRS 7.23B a Disclosure Effective 2021-01-		
		01 IFRS 17.120 Disclosure, Effective 2021-		
Maturity (avic)	avie	01-01 IFRS 17.132 b <sub>Disclosure</sub> , IFRS 7.42E e Disclosure, Effective 2021-01-		
Maturity [axis]	axis	01 IFRS 17.109 Disclosure, IFRS 7.B11 Example,		
		IFRS 15.120 b (i) Disclosure, IAS 1.61 Disclosure,		
		IFRS 16.94 Disclosure, IFRS 16.97 Disclosure		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Aggregated time bands [member]	member [default]	IFRS 15.120 b (i) Disclosure Effective 2021- 01-01 IFRS 17.109 Disclosure Effective 2021-01-01 IFRS 17.132 b Disclosure Effective 2021-01-01 IFRS 17.120 Disclosure IFRS 17.320 Disclosure IFRS 18.31 cample, IFRS 7.338 a Disclosure IFRS 7.311 cample, IFRS 7.835 Example, IFRS 16.94 Disclosure IFRS 16.97 Disclosure		
Not later than one year [member]	member	-IAS 1.61 a <sub>Disclosure</sub> Effective 2021-01- 01 IFRS 17.132 b <sub>Disclosure</sub> 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 practicey Effective 2021- 01-01 IFRS 17.132 b Disclosurer IFRS 7.B11 Exampler IFRS 7.IG31A Exampler IFRS 16.97 Disclosurer IFRS 16.94 Disclosure		
Later than two years and not later than three years [member]	member	Effective 2021-01-01 IFRS 17.132 b Disclosure, IFRS 7.811 Example, IAS 1.112 c Common gractice, 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 practices Effective 2021- 01-01 IFRS 17.132 b Disclosure IFRS 7.B11 Examples IFRS 7.IG31A Examples 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 7.1G31A 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		
Disclosure of maturity analysis of finance lease payments receivable [line items]  Undiscounted finance lease payments to be received	line items X <sub>instant, debit</sub>	IFRS 16.94 Disclosure		
Reconciliation of undiscounted lease payments to net investment in finance lease [abstract]				
Undiscounted finance lease payments to be received  Unearned finance income relating to finance lease payments receivable	X instant, debit (X) instant, credit	IFRS 16.94 Disclosure IFRS 16.94 Disclosure		
Discounted unguaranteed residual value of assets subject to finance lease	X instant, debit	IFRS 16.94 Disclosure		
Net investment in finance lease	X instant, debit	IFRS 16.94 Disclosure		
Disclosure of maturity analysis of operating lease payments [text block]  Disclosure of maturity analysis of operating lease payments [abstract]	text block	IFRS 16.97 Disclosure		
Disclosure of maturity analysis of operating lease payments [table]	table	IFRS 16.97 Disclosure		
Maturity [axis]	axis	IFRS 7.238 a <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.120 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.132 b <sub>Disclosure</sub> IFRS 7.42E e <sub>Disclosure</sub> IFRS 7.42E e <sub>Disclosure</sub> IFRS 7.42E e <sub>Disclosure</sub> IFRS 7.402 b <sub>Constantine</sub> IFRS 7.811 <sub>Example</sub> IFRS 15.120 b (f) <sub>Disclosure</sub> IFRS 7.811 <sub>Example</sub> IFRS 16.94 <sub>Disclosure</sub> IFRS 16.97 <sub>Disclosure</sub> IFRS 16.97 <sub>Disclosure</sub>		
Aggregated time bands [member]	member [default]	IFRS 15.120 b (i) <sub>Disdosure</sub> , Effective 2021- 01-01 IFRS 17.109 <sub>Disdosure</sub> , Effective 2021-01-01 IFRS 17.132 b <sub>Disdosure</sub> ,		
		Effective 2021-01-01 IFRS 17.120 Dicdosure, IAS 1.61 Dicdosure, IFRS 7.23B a Dicdosure, IFRS 7.811 Example, IFRS 7.835 Example, IFRS 16.94 Dicdosure, IFRS 16.97 Dicdosure		
Not later than one year [member]	member	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		
Not later than one year [member]  Later than one year and not later than two years [member]		Disclosure JAS 1.61 Disclosure JFRS 7.238 a Disclosure JFRS 7.811 Cample JFRS 7.835 Eample JFRS 16.94 Disclosure JFRS 16.97 Disclosure JFRS 16.97 Disclosure JFRS 16.94 Disclosure JFRS 16.97 Disclosure JFRS 7.831 Eample JFRS 16.94 Disclosure JFRS 7.831 Eample JFRS 16.94 Disclosure JFRS 7.831A		
	member	Disclosure, IAS 1.61 Disclosure IFRS 7.288 a Disclosure, IFRS 7.811 Cample, IFRS 7.835 Example, IFRS 16.94 Disclosure, IFRS 16.97 Disclosure  IRS 1.613 Disclosure, IFRS 7.811 Example, IFRS 16.94 Disclosure, IFRS 7.811 Example, IFRS 16.94 Disclosure, IFRS 7.831A Example, IFRS 16.97 Disclosure  IRS 1.112 c Common practice, Effective 2021- 01-01 IFRS 17.132 b Disclosure, IFRS 7.811 Example, IFRS 7.131A Example (IFRS 7.811)		
Later than one year and not later than two years [member]	member member	Dictionary IAS 1.61 Quictorary IFRS 7.238 a Dictionary IFRS 7.811 Example IFRS 1.6.94 Dictionary IFRS 1.6.97 Dictionary IFRS 1.6.94 Dictionary IFRS 1.6.97 Dictionary IFRS 1.6.94 Dictionary IFRS 7.811 Example IFRS 1.6.94 Dictionary IFRS 7.811 Example IFRS 1.6.94 Dictionary IFRS 7.8314 Example IFRS 1.6.94 Dictionary IFRS 7.8314 Example IFRS 1.6.94 Dictionary IFRS 7.8314 Example IFRS 1.832 Dictionary IFRS 7.834 Example IFRS 1.834 Dictionary IFRS 1.834 Example IFRS 1.834 Dictionary IFRS 1.834 Dictionary IFRS 1.834 Example IFRS 1.834 Dictionary IFRS 1.834 Dictionary IFRS 1.834 Example IFRS 1.834 Dictionary IFRS 1.834 Diction		
Later than one year and not later than two years [member]  Later than two years and not later than three years [member]	member member member	Dictourue JRS 1.61 Dictourue JFRS 7.288 a Dictourue JFRS 7.811 Example. JFRS 16.97 Dictourue JFRS 16.94 Dictourue. JFRS 16.97 Dictourue JFRS 16.94 Dictourue JFRS 16.97 Dictourue JFRS 17.322 b Dictourue JFRS 7.811 Example. JFRS 16.94 Dictourue JFRS 7.811 Example. JFRS 16.94 Dictourue JFRS 7.811 Example. JFRS 16.97 Dictourue JFRS 7.811 Example. JFRS 16.97 Dictourue JFRS 7.811 Example. JFRS 16.94 Dictourue JFRS 7.811 Example. JFRS 16.94 Dictourue JFRS 7.811 Cample JFRS 16.94 Dictourue JFRS 7.811 Example. JFRS 1.112 C Common particle. JFRS 16.94 Dictourue JFRS 16.94 Dictourue JFRS 16.94 Dictourue JFRS 16.94 Dictourue JFRS 16.94 Dictourue JFRS 16.94 Dictourue JFRS 16.94 Dictourue JFRS 16.94 Dictourue JFRS 16.94 Dictourue JFRS 16.94 Dictourue JFRS 16.94 Dictourue JFRS 16.94 Dictourue JFRS 7.132 Dictourue JFRS 7.1331A Example JFRS 1.94 Dictourue JFRS 7.1331A Example JFRS 7.811 Example JFRS 16.94 Dictourue JFRS 7.1331A Example JFRS 7.811 Example JFRS 7.1331A Example JFRS 7.811 Example JFRS 7.1331A Example JFRS 7.811 Example JFRS 7.1331A Example JFRS 7.831A E		
Later than one year and not later than two years [member]  Later than two years and not later than three years [member]  Later than three years and not later than four years [member]	member member member	Dictionary IAS 1.61 Octobrary IFRS 7.288 a Dictionary IFRS 1.61 Dictionary IFRS 7.81 Example IFRS 1.6.97 Dictionary IFRS 1.6.94 Dictionary IFRS 1.6.97 Dictionary IFRS 1.6.97 Dictionary IFRS 1.6.94 Dictionary IFRS 1.6.94 Dictionary IFRS 7.811 Example IFRS 1.6.94 Dictionary IFRS 7.811 Example IFRS 1.6.94 Dictionary IFRS 7.812 Dictionary IFRS 1.6.97 Dictionary IFRS 1.6.97 Dictionary IFRS 1.6.97 Dictionary IFRS 1.6.97 Dictionary IFRS 1.6.97 Dictionary IFRS 1.6.97 Dictionary IFRS 1.6.94 Dictionary IFRS 1.6.97 Dictionary IFRS 1.6.94 Dictionary IFRS 1.6.97 Dictionary IFRS 1.6.94 Dictionary IFRS 1.6.97 Dictionary IFRS 1.6.97 Dictionary IFRS 1.6.97 Dictionary IFRS 1.6.97 Dictionary IFRS 1.6.97 Dictionary IFRS 1.6.94 Dictionary IFRS 1.6.97 Dictionary IFRS 1.6.94 Dictionary IFRS 7.811 Example IFRS 7.811 Example IFRS 7.8131 Example IFRS 7.8131 Example IFRS 1.94 Dictionary IFRS 1.94 Dictiona		

Label	Туре	IFRS Reference	Additional AU Reference	AU Reference
Lauci	Туре		to IFRS elements	AO REIEIEILE
Undiscounted operating lease payments to be received	X instant, debit	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 <sub>instant</sub>	IFRS 16.C12 a Disclosure		
Explanation of difference between operating lease commitments disclosed applying IAS 17 and lease liabilities recognised		IFRS 16.C12 b Disclosure		
at date of initial application of IFRS 16 [text block]	text block	IFRS 16.C12 D 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			A A C D 4 F C4 F ' 4 /4 /2040
[832900] Notes - Service concession arrangements				AASB 15 C1 Expiry 1/1/2019
Disclosure of service concession arrangements [text block]	text block	SIC 29 - Consensus Disclosure		
Disclosure of detailed information about service concession arrangements [text block]  Disclosure of detailed information about service concession arrangements [abstract]	text block	SIC 29.6 Disclosure		
Disclosure of detailed information about service concession arrangements [abstract]	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 Explanation of significant terms of service concession arrangement that may affect amount, timing and certainty	text	SIC 29.6 a Disclosure		
of future cash flows		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 v	SIC 29.6 e Disclosure		
Revenue recognised on exchanging construction services for financial asset  Revenue recognised on exchanging construction services for intangible asset	X <sub>duration</sub> , credit X <sub>duration</sub> , credit	SIC 29.6A Disclosure		
Profit (loss) recognised on exchanging construction services for financial asset	X duration, credit	SIC 29.6A Disclosure		
Profit (loss) recognised on exchanging construction services for intangible asset	X <sub>duration, credit</sub>	SIC 29.6A Disclosure		
[833000] Notes - Parent entity disclosure Disclosure of parent entity information [text block]	text block			Corps Reg 2M.3.01.(1)
Disclosure of details of any guarantees entered into by parent entity in relation to debts of its subsidiaries [text block]	text block			Corps Reg 2M.3.01.(1) (h)
Disclosure of contingent liabilities of parent entity [text block]	text block			Corps Reg 2M.3.01.(1) (i)
Disclosure of contractual commitments by parent entity [text block]	text block			Corps Reg 2M.3.01.(1) (i) 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] Separate [member]	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)	
Company Park Physics			C D 214 2 04 (4) (-)	
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	Y		Corps Reg 2M.3.01.(1) (e)	
Other equity interest	X <sub>instant, credit</sub>		COTP3 NEG ZIVI.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)	
[834120] Notes - Share-based payment arrangements				
Disclosure of share-based payment arrangements [text block]	text block	IFRS 2.44 <sub>Disclosure</sub>		
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]		IEDS 2 45		
	table			
Disclosure of terms and conditions of share-based payment arrangement [table]  Types of share-based payment arrangements [axis]	table axis	IFRS 2.45 Disclosure IFRS 2.45 Disclosure		
Disclosure of terms and conditions of share-based payment arrangement [table]	axis	IFRS 2.45 Disclosure		
Disclosure of terms and conditions of share-based payment arrangement [table]  Types of share-based payment arrangements [axis]  Share-based payment arrangements [member]	axis member [default]			
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Disclosure of terms and conditions of share-based payment arrangement [table]  Types of share-based payment arrangements [axis]  Share-based payment arrangements [member]  Disclosure of terms and conditions of share-based payment arrangement [line items]  Description of share-based payment arrangement  Description of vesting requirements for share-based payment arrangement  Description of maximum term of options granted for share-based payment arrangement	axis member [default] line items text text	IFRS 2.45 Doctoure  IFRS 2.45 Doctoure  IFRS 2.45 a Doctoure  IFRS 2.45 a Doctoure  IFRS 2.45 a Doctoure		
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Disclosure of terms and conditions of share-based payment arrangement [table]  Types of share-based payment arrangements [axis]  Share-based payment arrangements [member]  Disclosure of terms and conditions of share-based payment arrangement [line items]  Description of share-based payment arrangement  Description of vesting requirements for share-based payment arrangement  Description of maximum term of options granted for share-based payment arrangement  Description of method of settlement for share-based payment arrangement  Date of grant of share-based payment arrangement  Number of instruments granted in share-based payment arrangement  Disclosure of number and weighted average exercise prices of share options [text block]  Number of share options outstanding in share-based payment arrangement at beginning of period	axis member [default] line items text text text text text text text tex	IFRS 2.45 Disclosure  IFRS 2.45 a Disclosure  IFRS 2.45 a Disclosure  IFRS 2.45 a Disclosure  IFRS 2.45 a Disclosure  IFRS 2.45 a Disclosure  IFRS 2.45 a Disclosure  IFRS 2.45 a Disclosure  IFRS 2.45 a Disclosure  IFRS 2.45 a Disclosure  IFRS 2.45 a Disclosure  IFRS 2.45 a Disclosure  IFRS 2.45 b Disclosure  IFRS 2.45 b Disclosure  IFRS 2.45 b Disclosure  IFRS 2.45 b (i) Disclosure		
Disclosure of terms and conditions of share-based payment arrangement [table]  Types of share-based payment arrangements [axis]  Share-based payment arrangements [member]  Disclosure of terms and conditions of share-based payment arrangement [line items]  Description of share-based payment arrangement  Description of vesting requirements for share-based payment arrangement  Description of maximum term of options granted for share-based payment arrangement  Description of method of settlement for share-based payment arrangement  Date of grant of share-based payment arrangement  Number of instruments granted in share-based payment arrangement  Disclosure of number and weighted average exercise prices of share options [text block]  Number of share options outstanding in share-based payment arrangement at beginning of period  Number of share options granted in share-based payment arrangement	axis member [default] line items text text text text text text text X.XX dustion X.XX dustion X.XX dustion	IFRS 2.45 Disclosure  IFRS 2.45 a Disclosure  IFRS 2.45 a Disclosure  IFRS 2.45 a Disclosure  IFRS 2.45 a Disclosure  IFRS 2.45 a Disclosure  IFRS 2.45 a Disclosure  IFRS 2.45 a Disclosure  IFRS 2.45 b Disclosure  IFRS 2.45 b Disclosure  IFRS 2.45 b Disclosure  IFRS 2.45 b Disclosure  IFRS 2.45 b Disclosure  IFRS 2.45 b (III) Disclosure  IFRS 2.45 b (III) Disclosure  IFRS 2.45 b (III) Disclosure  IFRS 2.45 b (III) Disclosure  IFRS 2.45 b (IIII) Disclosure  IFRS 2.45 b (III) Disclosure  IFRS 2.45 b (IV) Disclosure  IFRS 2.45 b (IV) Disclosure  IFRS 2.45 b (IV) Disclosure  IFRS 2.45 b (IV) Disclosure  IFRS 2.45 b (IV) Disclosure  IFRS 2.45 b (IV) Disclosure  IFRS 2.45 b (IV) Disclosure  IFRS 2.45 b (IV) Disclosure		
Disclosure of terms and conditions of share-based payment arrangement [table]  Types of share-based payment arrangements [axis]  Share-based payment arrangements [member]  Disclosure of terms and conditions of share-based payment arrangement [line items]  Description of share-based payment arrangement  Description of vesting requirements for share-based payment arrangement  Description of maximum term of options granted for share-based payment arrangement  Description of method of settlement for share-based payment arrangement  Date of grant of share-based payment arrangement  Number of instruments granted in share-based payment arrangement  Disclosure of number and weighted average exercise prices of share options [text block]  Number of share options outstanding in share-based payment arrangement at beginning of period  Number of share options granted in share-based payment arrangement  Number of share options forfeited in share-based payment arrangement  Number of share options forfeited in share-based payment arrangement  Number of share options exercised in share-based payment arrangement	axis member [default] line items text text text text text text X.XX duration text block X.XX instant X.XX duration X.XX duration X.XX duration X.XX duration	IFRS 2.45 Disclosure  IFRS 2.45 a Disclosure  IFRS 2.45 a Disclosure  IFRS 2.45 a Disclosure  IFRS 2.45 a Disclosure  IFRS 2.45 a Disclosure  IFRS 2.45 a Disclosure  IFRS 2.45 a Canaple, IFRS 2.45 a Example  IFRS 2.45 a Canaple, IFRS 2.45 a Example  IFRS 2.45 b Disclosure  IFRS 2.45 b Disclosure  IFRS 2.45 b (b) Disclosure  IFRS 2.45 b (ii) Disclosure  IFRS 2.45 b (iii) Disclosure  IFRS 2.45 b (iii) Disclosure  IFRS 2.45 b (iv) Disclosure  IFRS 2.45 b (iv) Disclosure  IFRS 2.45 b (iv) Disclosure  IFRS 2.45 b (iv) Disclosure  IFRS 2.45 b (iv) Disclosure  IFRS 2.45 b (v) Disclosure		
Disclosure of terms and conditions of share-based payment arrangement [table]  Types of share-based payment arrangements [axis]  Share-based payment arrangements [member]  Disclosure of terms and conditions of share-based payment arrangement [line items]  Description of share-based payment arrangement  Description of vesting requirements for share-based payment arrangement  Description of maximum term of options granted for share-based payment arrangement  Description of method of settlement for share-based payment arrangement  Date of grant of share-based payment arrangement  Number of instruments granted in share-based payment arrangement  Disclosure of number and weighted average exercise prices of share options [text block]  Number of share options outstanding in share-based payment arrangement at beginning of period  Number of share options forfeited in share-based payment arrangement  Number of share options exercised in share-based payment arrangement  Number of share options exercised in share-based payment arrangement  Number of share options exercised in share-based payment arrangement  Number of share options exercised in share-based payment arrangement  Number of share options outstanding in share-based payment arrangement	axis member [default] line items text text text text text txx duastion txXX duastion XXX duastion	IFRS 2.45 Disclosure  IFRS 2.45 a Disclosure  IFRS 2.45 a Disclosure  IFRS 2.45 a Disclosure  IFRS 2.45 a Disclosure  IFRS 2.45 a Disclosure  IFRS 2.45 a Disclosure  IFRS 2.45 a Disclosure  IFRS 2.45 a Campilo IFRS 2.45 a Example  IFRS 2.45 b Disclosure  IFRS 2.45 b Disclosure  IFRS 2.45 b (Disclosure  IFRS 2.45 b (III) Disclosure  IFRS 2.45 b (III) Disclosure  IFRS 2.45 b (IV) Disclosure  IFRS 2.45 b (V) Disclosure		
Disclosure of terms and conditions of share-based payment arrangement [table]  Types of share-based payment arrangements [axis]  Share-based payment arrangements [member]  Disclosure of terms and conditions of share-based payment arrangement [line items]  Description of share-based payment arrangement  Description of vesting requirements for share-based payment arrangement  Description of maximum term of options granted for share-based payment arrangement  Description of method of settlement for share-based payment arrangement  Date of grant of share-based payment arrangement  Number of instruments granted in share-based payment arrangement  Disclosure of number and weighted average exercise prices of share options [text block]  Number of share options outstanding in share-based payment arrangement at beginning of period  Number of share options granted in share-based payment arrangement  Number of share options exercised in share-based payment arrangement  Number of share options exercised in share-based payment arrangement  Number of share options outstanding in share-based payment arrangement  Number of share options exercised in share-based payment arrangement  Number of share options exercised in share-based payment arrangement  Number of share options exercised in share-based payment arrangement at end of period  Number of share options exercisable in share-based payment arrangement at end of period	axis member [default] line items text text text text text txx dustion txx block XXX dustion XXX dustion XXX dustion XXX dustion XXX dustion XXX dustion XXX dustion XXX dustion XXX dustion XXX dustion XXX material XXX material XXX material XXX material	IFRS 2.45 Disclosure  IFRS 2.45 a Disclosure  IFRS 2.45 a Disclosure  IFRS 2.45 a Disclosure  IFRS 2.45 a Disclosure  IFRS 2.45 a Disclosure  IFRS 2.45 a Disclosure  IFRS 2.45 a Disclosure  IFRS 2.45 a Disclosure  IFRS 2.45 b a Disclosure  IFRS 2.45 b Collection IFRS 2.45 a Example  IFRS 2.45 b Collection IFRS 2.45 b (vi)  Disclosure  IFRS 2.45 b (ii) Disclosure  IFRS 2.45 b (iii) Disclosure  IFRS 2.45 b (iv) Disclosure  IFRS 2.45 b (iv) Disclosure  IFRS 2.45 b (iv) Disclosure  IFRS 2.45 b (iv) Disclosure  IFRS 2.45 b (iv) Disclosure  IFRS 2.45 b (iv) Disclosure  IFRS 2.45 b (iv) Disclosure  IFRS 2.45 b (iv) Disclosure  IFRS 2.45 b (iv) Disclosure  IFRS 2.45 b (iv) Disclosure  IFRS 2.45 b (iv) Disclosure  IFRS 2.45 b (iv) Disclosure  IFRS 2.45 b (iv) Disclosure  IFRS 2.45 b (iv) Disclosure		
Disclosure of terms and conditions of share-based payment arrangement [table]  Types of share-based payment arrangements [axis]  Share-based payment arrangements [member]  Disclosure of terms and conditions of share-based payment arrangement [line items]  Description of share-based payment arrangement  Description of vesting requirements for share-based payment arrangement  Description of maximum term of options granted for share-based payment arrangement  Description of method of settlement for share-based payment arrangement  Date of grant of share-based payment arrangement  Number of instruments granted in share-based payment arrangement  Disclosure of number and weighted average exercise prices of share options [text block]  Number of share options outstanding in share-based payment arrangement at beginning of period  Number of share options forfeited in share-based payment arrangement  Number of share options exercised in share-based payment arrangement  Number of share options exercised in share-based payment arrangement  Number of share options exercised in share-based payment arrangement  Number of share options exercised in share-based payment arrangement  Number of share options outstanding in share-based payment arrangement	axis member [default] line items text text text text text txx duastion txXX duastion XXX duastion	IFRS 2.45 Disclosure  IFRS 2.45 a Disclosure  IFRS 2.45 a Disclosure  IFRS 2.45 a Disclosure  IFRS 2.45 a Disclosure  IFRS 2.45 a Disclosure  IFRS 2.45 a Disclosure  IFRS 2.45 a Disclosure  IFRS 2.45 a Campilo IFRS 2.45 a Example  IFRS 2.45 b Disclosure  IFRS 2.45 b Disclosure  IFRS 2.45 b (Disclosure  IFRS 2.45 b (III) Disclosure  IFRS 2.45 b (III) Disclosure  IFRS 2.45 b (IV) Disclosure  IFRS 2.45 b (V) Disclosure		

Label	Туре	IFRS Reference	Additional AU Reference	AU Reference
			to IFRS elements	
Weighted average exercise price of share options forfeited in share-based payment arrangement	X.XX <sub>duration</sub>	IFRS 2.45 b (iii) Disclosure IFRS 2.45 b (iv) Disclosure		
Weighted average exercise price of share options exercised in share-based payment arrangement  Weighted average exercise price of share options expired in share-based payment arrangement	X.XX <sub>duration</sub>	IFRS 2.45 b (v) Disclosure		
		IFRS 2.45 b (i) Disclosure IFRS 2.45 b (vi)		
Weighted average exercise price of share options outstanding in share-based payment arrangement at end of period	X.XX <sub>instant</sub>	Disclosure		
Weighted average exercise price of share options exercisable in share-based payment arrangement	X.XX <sub>instant</sub>	IFRS 2.45 b (vii) Disclosure		
Weighted average share price for share options in share-based payment arrangement exercised during period at date of exercise	X.XX <sub>duration</sub>	IFRS 2.45 c <sub>Disclosure</sub>		
Weighted average share price	X.XX <sub>duration</sub>	IFRS 2.45 C Disclosure		
Disclosure of range of exercise prices of outstanding share options [text block]	text block	IFRS 2.45 d <sub>Disclosure</sub>		
Disclosure of range of exercise prices of outstanding share options [abstract]  Disclosure of range of exercise prices of outstanding share options [table]	table	IFRS 2.45 d Disclosure		
Disclosure of range of exercise prices of ourstanding share options (table)	table	IFR3 2.43 U Disclosure		
Range [axis]	axis	IFRS 13.86 Exampler Effective 2021-01- 01 IFRS 17.120 Disdosurer IFRS 2.45 d Disdosurer IFRS 7.7 Common practice IFRS 14.33 b Disdosurer 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 $_{\text{Example}}$ IFRS 7.7 $_{\text{Common practice}}$ IFRS 2.45 d $_{\text{Disclosure}}$ IFRS 14.33 b $_{\text{Disclosure}}$ IFRS 13.B6 $_{\text{Example}}$ Effective 2021-01-01 IFRS 17.120 $_{\text{Disclosure}}$		
Top of range [member]	member	Effective 2021-01-01 IFRS 17.120 Dicdosure IFRS 13.IE63 Example IFRS 13.B6 Example IFRS 7.7 Common practice IFRS 2.45 d Dicdosure. IFRS 14.33 b Disclosure		
Disclosure of range of exercise prices of outstanding share options [line items]	line items	IEDC 2 4E 4		
Exercise price of outstanding share options	X.XX <sub>instant</sub>	IFRS 2.45 d <sub>Disclosure</sub>		
Disclosure of number and weighted average remaining contractual life of outstanding share options [text block]	text block	IFRS 2.45 d <sub>Disclosure</sub>		
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 <sub>Disclosure</sub>		
Ranges of exercise prices for outstanding share options [axis]	axis	IFRS 2.45 d <sub>Disclosure</sub>		
Ranges of exercise prices for outstanding share options [member]	member [default]	IFRS 2.45 d <sub>Disclosure</sub>		
Disclosure of number and weighted average remaining contractual life of outstanding share options [line items]	line items			
		IFRS 2.45 d Disclosurer IFRS 2.45 b (vi)		
Number of share options outstanding in share-based payment arrangement	X.XX instant	Disclosure/ IFRS 2.45 b (i) Disclosure		
Weighted average remaining contractual life of outstanding share options	DUR	IFRS 2.45 d <sub>Disclosure</sub>		
Disclosure of number and weighted average exercise prices of other equity instruments [text block]	text block	IFRS 2.45 Common practice		
Number of other equity instruments outstanding in share-based payment arrangement at beginning of period	X.XX instant	IFRS 2.45 Common practice		
Number of other equity instruments granted in share-based payment arrangement	X.XX <sub>duration</sub>	IFRS 2.45 <sub>Common practice</sub> , IFRS 2.47 b		
		Disclosure		
Number of other equity instruments forfeited in share-based payment arrangement  Number of other equity instruments exercised or vested in share-based payment arrangement	X.XX <sub>duration</sub>	IFRS 2.45 Common practice		
Number of other equity instruments expired in share-based payment arrangement	X.XX duration	IFRS 2.45 Common practice		
Number of other equity instruments outstanding in share-based payment arrangement at end of period	X.XX <sub>instant</sub>	IFRS 2.45 Common practice		
Number of other equity instruments exercisable in share-based payment arrangement	X.XX <sub>instant</sub>	IFRS 2.45 Common practice		
Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at beginning of period	X.XX <sub>instant</sub>	IFRS 2.45 Common practice		
Weighted average exercise price of other equity instruments granted in share-based payment arrangement	X.XX <sub>duration</sub>	IFRS 2.45 Common practice		
weighted average exercise price of other equity institutions granted in share-based payment arrangement	duration			
Weighted average exercise price of other equity instruments forfeited in share-based payment arrangement	X.XX <sub>duration</sub>	IFRS 2.45 Common practice		
Weighted average exercise price of other equity instruments exercised or vested in share-based payment arrangement	X.XX <sub>duration</sub>	IFRS 2.45 Common practice		
		,		
Weighted average exercise price of other equity instruments expired in share-based payment arrangement	X.XX <sub>duration</sub>	IFRS 2.45 Common practice		
Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at end of period	X.XX instant	IFRS 2.45 Common practice		
Weighted average exercise price of other equity instruments exercisable in share-based payment arrangement	X.XX instant	IFRS 2.45 Common practice		
Explanation of determination of fair value of goods or services received or fair value of equity instruments granted on				
share-based payments	text	IFRS 2.46 Disclosure		AACD 2 DDD46 :
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]  Explanation of how liabilities in respect of cash-settled share based payment were measured under reduced disclosure	text block			AASB 2.RDR46.1 AASB 2.RDR46.2
requirements [text block]  Disclosure of indirect measurement of fair value of goods or services received, share options granted during period [text	text block	IFRS 2.47 a <sub>Disclosure</sub>		
block] Weighted average fair value at measurement date chare entires granted				
Weighted average fair value at measurement date, share options granted Information about how fair value was measured, share options granted	X instant, credit text	IFRS 2.47 a Disclosure IFRS 2.47 a Disclosure		
Description of option pricing model, share options granted	text	IFRS 2.47 a (i) Disclosure		
Description of inputs to option pricing model, share options granted	text	IFRS 2.47 a (i) Disclosure		
Weighted average share price, share options granted	X.XX <sub>duration</sub>	IFRS 2.47 a (i) <sub>Disclosure</sub> IFRS 2.47 a (i) <sub>Disclosure</sub>		
Exercise price, share options granted  Expected volatility, share options granted	X.XX <sub>duration</sub>	IFRS 2.47 a (I) Disclosure		
Option life, share options granted	X.XX duration	IFRS 2.47 a (i) Disclosure		
Expected dividend, share options granted	X <sub>duration</sub>	IFRS 2.47 a (i) Disclosure		
Expected dividend as percentage, share options granted	X.XX <sub>duration</sub>	IFRS 2.47 a (i) Disclosure		
Risk free interest rate, share options granted	X.XX <sub>duration</sub>	IFRS 2.47 a (i) Disclosure		
Description of other inputs to options pricing model, share options granted  Description of method used and assumptions made to incorporate effects of expected early exercise, share	text	IFRS 2.47 a (i) Disclosure		
options granted	text	IFRS 2.47 a (i) Disclosure		
Information about how expected volatility was determined, share options granted	text	IFRS 2.47 a (ii) Disclosure		
Information whether and how other features were incorporated into measurement of fair value, share options granted	text	IFRS 2.47 a (iii) Disclosure		
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 Disclosure		
Number of other equity instruments granted in share-based payment arrangement	X.XX <sub>duration</sub>	IFRS 2.45 Common practice, IFRS 2.47 b		
	Guiduon	Disclosure		

			Additional AU Reference	
Label	Туре	IFRS Reference	to IFRS elements	AU Reference
Weighted average fair value at measurement date, other equity instruments granted	X instant, credit	IFRS 2.47 b Disclosure		
Information how fair value was measured, other equity instruments granted	text	IFRS 2.47 b Disclosure		
Information about how fair was determined if not on basis of observable market, other equity instruments granted	text	IFRS 2.47 b (i) Disclosure		
Information whether and how expected dividends were incorporated into measurement of fair value, other equity instruments granted	text	IFRS 2.47 b (ii) <sub>Disclosure</sub>		
Information whether and how other features were incorporated into measurement of fair value, other equity instruments granted	text	IFRS 2.47 b (iii) Disclosure		
Disclosure of indirect measurement of fair value of goods or services received, share-based payment arrangements	text block	IFRS 2.47 C Disclosure		
modified during period [text block]  Explanation of modifications, modified share-based payment arrangements	text	IFRS 2.47 c (i) Disclosure		
Incremental fair value granted, modified share-based payment arrangements	X <sub>duration</sub>	IFRS 2.47 c (ii) Disclosure		
Information on how incremental fair value granted was measured, modified share-based payment arrangements	text	IFRS 2.47 c (iii) <sub>Disclosure</sub>		
Explanation of direct measurement of fair value of goods or services received	text	IFRS 2.48 Disclosure		
Description of reason why fair value of goods or services received cannot be reliably estimated  Explanation of effect of share-based payments on entity's profit or loss [text block]	text text block	IFRS 2.49 Disclosure		
Expense from share-based payment transactions in which goods or services received did not qualify for recognition as		Distribute		
assets [abstract]  Expense from equity-settled share-based payment transactions in which goods or services received did not qualify for	v	IFRS 2.51 a Disclosure		
recognition as assets  Expense from cash-settled share-based payment transactions in which goods or services received did not qualify for	X <sub>duration</sub> , debit			
recognition as assets Total expense from share-based payment transactions in which goods or services received did not qualify for	X <sub>duration, debit</sub>	IAS 1.112 C Common practice		
recognition as assets	X <sub>duration</sub> , debit	IFRS 2.51 a Disclosure		
Expense from share-based payment transactions with employees  Explanation of effect of share-based payments on entity's financial position [text block]	X <sub>duration, debit</sub> text block	IAS 1.112 C Common practice	AASB 2.RDR50.1	
Liabilities from share-based payment transactions	X instant, credit	IFRS 2.51 b (i) Disclosure	AASB 2.RDR50.1	
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) Disclosure		
Additional information about share-based payment arrangements [text block]	text block	IFRS 2.52 Disclosure		
[834480] Notes - Employee benefits Disclosure of employee benefits [text block]	text block	IAS 19 - Scope Disclosure		
Disclosure of information about defined benefit plans [abstract]				
Disclosure of defined benefit plans [text block]  Disclosure of defined benefit plans [abstract]	text block	IAS 19.138 Disclosure		
Disclosure of defined benefit plans [table]	table	IAS 19.138 Disclosure		
Defined benefit plans [axis]	axis	IAS 19.138 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		
Scinica delicit pians that share his sectices children and common control [member]	member	Effective 2021-01-01 IFRS 17.96 b Example		
Geographical areas [axis]	axis	IFRS 15.B89 b Example IFRS 8.33 Disclosure		
		IAS 19.138 a Example		
Completed and James A		IFRS 8.33 <sub>Disclosure</sub> , IFRS 15.B89 b <sub>Example</sub> , Effective 2021-01-01 IFRS 17.96 b <sub>Example</sub>		
Geographical areas [member]	member [default]	IAS 19.138 a Example		
Characteristics of defined benefit plans [axis]	axis	IAS 19.138 b Example		
Characteristics of defined benefit plans [member]		IAS 19.138 b Example		
Pension defined benefit plans [member]	member	IAS 19.138 b Common practice		
Flat salary pension defined benefit plans [member]	member	IAS 19.138 b Example		
Final salary pension defined benefit plans [member]  Post-employment medical defined benefit plans [member]	member member	IAS 19.138 b <sub>Example</sub> IAS 19.138 b <sub>Example</sub>		
Regulatory environments [axis]	axis	IAS 19.138 c <sub>Example</sub>		
Regulatory environments [member]	member [default]	IAS 19.138 c Example		
		IFRS 8.23 Disclosure, IAS 19.138 d Example,		
Segments [axis]	axis	IAS 36.130 d (ii) Disclosure, Effective 2021- 01-01 IFRS 17.96 c Frample, IFRS 15.115		
		Disclosure		
		IAS 36.130 d (ii) Disclosure, Effective 2021-		
Segments [member]	member [default]	01-01 IFRS 17.96 c Example, IAS 19.138 d Example, IFRS 8.28 Disclosure, IFRS 15.115		
		Disclosure		
		IFRS 8.23 Disclosure, IFRS 15.115 Disclosure,		
Reportable segments [member]	member	IAS 19.138 d Example, Effective 2021-01-		
		01 IFRS 17.96 c Example		
Funding arrangements of defined benefit plans [axis]	axis	IAS 19.138 e Example		
Funding arrangements of defined benefit plans [member]	member [default]	IAS 19.138 e Example		
Wholly unfunded defined benefit plans [member] Wholly or partly funded defined benefit plans [member]	member member	IAS 19.138 e <sub>Example</sub> IAS 19.138 e <sub>Example</sub>		
Disclosure of defined benefit plans [line items]	line items			
Description of type of plan  Description of nature of benefits provided by plan	text text	IAS 19.139 a Disclosure IAS 19.139 a (i) Disclosure		
Description of nature of benefits provided by plan  Description of regulatory framework in which plan operates	text	IAS 19.139 a (ii) Disclosure		
Description of effect of regulatory framework on plan	text	IAS 19.139 a (ii) Disclosure		
Description of any other entity's responsibilities for governance of plan  Description of risks to which plan exposes entity	text text	IAS 19.139 a (iii) <sub>Disclosure</sub> IAS 19.139 b <sub>Disclosure</sub>		
Description of risks to which plan exposes entry  Description of significant concentrations of risk related to plan	text	IAS 19.139 b Disclosure		
		IAS 19.139 C Disclosure		
Description of plan amendments, curtailments and settlements	text			
	(X) instant, credit	IAS 19.57 a Common practice		
Description of plan amendments, curtailments and settlements Surplus (deficit) in plan [abstract] Defined benefit obligation, at present value Plan assets, at fair value	(X) instant, credit X instant, debit	IAS 19.57 a Common practice		
Description of plan amendments, curtailments and settlements Surplus (deficit) in plan [abstract] Defined benefit obligation, at present value Plan assets, at fair value Net surplus (deficit) in plan	(X) instant, credit	IAS 19.57 a Common practice IAS 19.57 a Common practice		
Description of plan amendments, curtailments and settlements  Surplus (deficit) in plan (abstract)  Defined benefit obligation, at present value  Plan assets, at fair value  Net surplus (deficit) in plan  Description of link between reimbursement right and related obligation  Description of how entity determined maximum economic benefit available	(X) instant, credit X instant, debit X instant, debit text text	IAS 19.57 a <sub>Common practice</sub> IAS 19.57 a <sub>Common practice</sub> IAS 19.140 b <sub>Disclosure</sub> IAS 19.141 c (iv) <sub>Disclosure</sub>		
Description of plan amendments, curtailments and settlements  Surplus (deficit) in plan [abstract]  Defined benefit obligation, at present value  Plan assets, at fair value  Net surplus (deficit) in plan  Description of link between reimbursement right and related obligation  Description of how entity determined maximum economic benefit available  Entity's own financial instruments included in fair value of plan assets	(X) instant, credit X instant, debit X instant, debit text text X instant, debit	IAS 19.57 a <sub>Common practice</sub> IAS 19.57 a <sub>Common practice</sub> IAS 19.140 b <sub>Disclosure</sub> IAS 19.141 c (iv) <sub>Disclosure</sub> IAS 19.143 <sub>Disclosure</sub>		
Description of plan amendments, curtailments and settlements  Surplus (deficit) in plan (abstract)  Defined benefit obligation, at present value  Plan assets, at fair value  Net surplus (deficit) in plan  Description of link between reimbursement right and related obligation  Description of how entity determined maximum economic benefit available	(X) instant, credit X instant, debit X instant, debit text text	IAS 19.57 a <sub>Common practice</sub> IAS 19.57 a <sub>Common practice</sub> IAS 19.140 b <sub>Disclosure</sub> IAS 19.141 c (iv) <sub>Disclosure</sub>		

Label		Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
	Actuarial assumption of expected rates of salary increases	X.XX <sub>instant</sub>	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 Disclosure		
			IAS 19.147 b Disclosurer IAS 19.148 d (iii)		
	Estimate of contributions expected to be paid to plan for next annual reporting period	X <sub>duration</sub> , credit	Disclosure		
	Disclosure of information about maturity profile of defined benefit obligation [text block]	text block	IAS 19.147 c <sub>Disclosure</sub>		
	Weighted average duration of defined benefit obligation	DUR	IAS 19.147 c <sub>Disclosure</sub>		
	Description of extent to which entity can be liable to multi-employer or state plan for other entities' obligations	text	IAS 19.148 b <sub>Disclosure</sub>		
	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	text	IAS 19.148 d (ii) Disclosure		
	as defined benefit plan  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	text	IAS 19.150 Disclosure		
	control in another group entity's financial statements				
	of net defined benefit liability (asset) [text block]	text block	IAS 19.140 a <sub>Disclosure</sub>		
	ure of net defined benefit liability (asset) [abstract]  closure of net defined benefit liability (asset) [table]	table	IAS 19.140 a <sub>Disclosure</sub>		
2130	Defined benefit plans [axis]	axis	IAS 19.138 Disclosure		
	Defined benefit plans [member]	member [default]	IAS 19.138 Disclosure		
	Defined benefit plans other than multi-employer plans, state plans and plans that share risks	member (deladit)			
	between entities under common control [member]	member	IAS 19.138 Disclosure		
		mamhar	IAS 19.34 b Disclosure, IAS 19.33 b Disclosure		
	Multi-employer defined benefit plans [member]	member			
	State defined benefit plans [member]	member	IAS 19.45 Disclosure		
	Defined benefit plans that share risks between entities under common control [member]	member	IAS 19.149 Disclosure		
			Effective 2021-01-01 IFRS 17.96 b Example		
	Geographical areas [axis]	axis	IFRS 15.B89 b Example, IFRS 8.33 Disclosure,		
			IAS 19.138 a Example		
			IFRS 8.33 Disclosure, IFRS 15.B89 b Example,		
	Geographical areas [member]	member [default]	Effective 2021-01-01 IFRS 17.96 b Example		
			IAS 19.138 a Example		
	Characteristics of defined benefit plans [axis]	axis	IAS 19.138 b Example		
	Characteristics of defined benefit plans [member]	member [default]	IAS 19.138 b Example		
			IAS 19.138 b Common practice		
	Pension defined benefit plans [member]  Flat salary pension defined benefit plans [member]	member member	IAS 19.138 b Common practice		
	Final salary pension defined benefit plans [member]	member	IAS 19.138 b Example		
	Post-employment medical defined benefit plans [member]	member	IAS 19.138 b Example		
	Regulatory environments [axis]	axis	IAS 19.138 c Example		
	Regulatory environments [member]	member [default]	IAS 19.138 c Example		
			IFRS 8.23 Disclosurer IAS 19.138 d Examples		
			IAS 36.130 d (ii) Disclosure/ Effective 2021-		
	Segments [axis]	axis	01-01 IFRS 17.96 c Example, IFRS 15.115		
			Disclosure		
			IAS 36.130 d (ii) Disclosure, Effective 2021-		
	Segments [member]	member [default]	01-01 IFRS 17.96 c Example, IAS 19.138 d		
			Example, IFRS 8.28 Disclosure, IFRS 15.115 Disclosure		
	2		IFRS 8.23 Disclosure/ IFRS 15.115 Disclosure/		
	Reportable segments [member]	member	IAS 19.138 d <sub>Example</sub> , Effective 2021-01- 01 IFRS 17.96 c <sub>Example</sub>		
	Funding arrangements of defined benefit plans [axis]	axis	IAS 19.138 e Example		
	Funding arrangements of defined benefit plans [member]	member [default]	IAS 19.138 e Example		
	Wholly unfunded defined benefit plans [member]	member	IAS 19.138 e Example		
	Wholly or partly funded defined benefit plans [member]	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		
Disc	closure of net defined benefit liability (asset) [line items]	line items	IAS 19.140 a Disclosure		
	Net defined benefit liability (asset) at beginning of period  Changes in net defined benefit liability (asset) [abstract]	X instant, credit	O 13.140 a Disclosure		
	Current service cost, net defined benefit liability (asset)	X <sub>duration</sub> , credit	IAS 19.141 a Disclosure		
	Interest expense (income), net defined benefit liability (asset)	X <sub>duration, credit</sub>	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) <sub>duration, debit</sub>	IAS 19.141 c (i) Disclosure		
	Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability	(X) <sub>duration, debit</sub>	IAS 19.141 c (ii) Disclosure		
	(asset) Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability				
	(asset)	(X) <sub>duration, debit</sub>	IAS 19.141 c (iii) <sub>Disclosure</sub>		
	Actuarial losses (gains) arising from experience adjustments, net defined benefit liability (asset)	(X) <sub>duration, debit</sub>	IAS 19.141 c Common practice		

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Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Loss (gain) on changes in effect of limiting net defined benefit asset to asset ceiling excluding interest			to irks elements	
income or expense, net defined benefit liability (asset)	(X) <sub>duration, debit</sub>	IAS 19.141 c (iv) Disclosure		
Total loss (gain) on remeasurement, net defined benefit liability (asset)	(X) <sub>duration, debit</sub>	IAS 19.141 C Disclosure		
Past service cost and gains (losses) arising from settlements, net defined benefit liability (asset) [abstract]  Past service cost, net defined benefit liability (asset)		IAC 10 1A1 J		
Losses (gains) arising from settlements, net defined benefit liability (asset)	X <sub>duration, credit</sub> (X) <sub>duration, debit</sub>	IAS 19.141 d <sub>Disclosure</sub> IAS 19.141 d <sub>Disclosure</sub>		
Net past service cost and gains (losses) arising from settlements, net defined benefit liability (asset)	X <sub>duration</sub> , credit	IAS 19.141 d <sub>Disclosure</sub>		
Increase (decrease) through changes in foreign exchange rates, net defined benefit liability (asset)	X	IAS 19.141 e Disclosure		
Contributions to plan, net defined benefit liability (asset) [abstract]	X <sub>duration</sub> , credit	IAS 13.141 C Disclosure		
Contributions to plan by employer, net defined benefit liability (asset)	(X) <sub>duration, debit</sub>	IAS 19.141 f Disclosure		
Contributions to plan by plan participants, net defined benefit liability (asset)  Total contributions to plan, net defined benefit liability (asset)	(X) duration, debit (X) duration, debit	IAS 19.141 f Disclosure 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) <sub>duration, debit</sub>	IAS 19.141 g Disclosure		
Increase (decrease) through business combinations and disposals, net defined benefit liability (asset)	X <sub>duration</sub> , credit	IAS 19.141 h Disclosure		
Increase (decrease) through other changes, net defined benefit liability (asset)  Total increase (decrease) in net defined benefit liability (asset)	X <sub>duration, credit</sub>	IAS 19.141 <sub>Common practice</sub> IAS 19.141 <sub>Disclosure</sub>		
Net defined benefit liability (asset) at end of period	X duration, 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 Disclosurer IFRS 15.B89 b Exampler 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 <sub>Example</sub> IAS 19.138 b <sub>Example</sub>		
Final salary pension defined benefit plans [member] Post-employment medical defined benefit plans [member]	member member	IAS 19.138 b Example		
Regulatory environments [axis]	axis	IAS 19.138 c Example		
Regulatory environments [member]	member [default]	IAS 19.138 c Example		
Segments [axis]	axis	IFRS 8.23 Disclosures IAS 19.138 d Examples IAS 36.130 d (ii) Disclosures Effective 2021-01-01 IFRS 17.96 c Examples IFRS 15.115 Disclosure		
Segments [member]	member [default]	IAS 36.130 d (ii) $_{\rm Disclosure}$ Effective 2021-01-01 IFRS 17.96 c $_{\rm Example}$ IAS 19.138 d $_{\rm Example}$ IFRS 8.28 $_{\rm Disclosure}$ IFRS 15.115 $_{\rm Disclosure}$		
Reportable segments [member]	member	IFRS 8.23 $_{\rm Disclosure}$ , IFRS 15.115 $_{\rm Disclosure}$ , IAS 19.138 d $_{\rm Example}$ , Effective 2021-01-01 IFRS 17.96 c $_{\rm Example}$		
Funding arrangements of defined benefit plans [axis]	axis	IAS 19.138 e Example		
Funding arrangements of defined benefit plans [member]	member [default]	IAS 19.138 e Example		
Wholly unfunded defined benefit plans [member] Wholly or partly funded defined benefit plans [member]	member member	IAS 19.138 e <sub>Example</sub> IAS 19.138 e <sub>Example</sub>		
Disclosure of reimbursement rights [line items]	line items			
Reimbursement rights, at fair value at beginning of period Changes in reimbursement rights [abstract]	X instant, debit	IAS 19.140 b Disclosure		
Interest income, reimbursement rights	X <sub>duration, debit</sub>	IAS 19.141 b Disclosure		
Gain (loss) on remeasurement, reimbursement rights [abstract]	v	IAC 10 141 a (i)		
Return on reimbursement rights, excluding interest income or expense Gain (loss) on changes in effect of limiting reimbursement rights to asset ceiling excluding interest	X duration, debit	IAS 19.141 c (i) Disclosure		
income or expense, reimbursement rights  Total gain (loss) on remeasurement, reimbursement rights	X duration, debit	IAS 19.141 c (IV) Disclosure		
Increase (decrease) through net exchange differences, reimbursement rights, at fair value	X <sub>duration, debit</sub>	IAS 19.141 e Disclosure		
Decrease through benefits paid, reimbursement rights, at fair value	(X) <sub>duration, credit</sub>	IAS 19.141 g Disclosure		
Payments in respect of settlements, reimbursement rights  Increase (decrease) through business combinations and disposals, reimbursement rights	(X) duration, credit X duration, debit	IAS 19.141 g Disclosure IAS 19.141 h Disclosure		
Total increase (decrease) in reimbursement rights, at fair value	X <sub>duration</sub> , debit	IAS 19.141 Disclosure		
Reimbursement rights, at fair value at end of period	X instant, debit	IAS 19.140 b Disclosure IAS 19.142 Disclosure		
Disclosure of fair value of plan assets [text block] Disclosure of fair value of plan assets [abstract]	text block			
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)  Defined benefit plans other than multi-employer plans, state plans and plans that share risks	member [default]			
Defined benefit plans other than multi-employer plans, state plans and plans that share risks between entities under common control [member]	member	IAS 19.138 Disclosure		
Multi-employer defined benefit plans [member]  State defined benefit plans [member]	member	IAS 19.34 b Disclosure IAS 19.33 b Disclosure		
State defined benefit plans [member]  Defined benefit plans that share risks between entities under common control [member]	member	IAS 19.45 Disclosure		
Defined benent pions that shale risks between entitles under confinion control [member]	ciiibei	Effective 2021-01-01 IFRS 17.96 b Example.		
Geographical areas [axis]	axis	IFRS 15.889 b Example, IFRS 8.33 Disclosure, IAS 19.138 a Example		

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Label	Туре	IFRS Reference	to IFRS elements	AU Reference
Geographical areas [member]	member [default]	IFRS 8.33 Disclosurer IFRS 15.889 b Exampler 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] Regulatory environments [axis]	member	IAS 19.138 b <sub>Example</sub> IAS 19.138 c <sub>Example</sub>		
Regulatory environments [member]		IAS 19.138 c Example		
regulatory environments (member)	member [default]			
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 <sub>Disclosure</sub> , IFRS 13.93 b <sub>Disclosure</sub>		
All levels of fair value hierarchy [member]	member [default]	IAS 19.142 Disclosurer IFRS 13.93 b Disclosure		
Level 1 of fair value hierarchy [member]	member	IAS 19.142 <sub>Disclosure</sub> , IFRS 13.93 b <sub>Disclosure</sub>		
Level 2 and 3 of fair value hierarchy [member]	member	IAS 19.142 <sub>Disclosure</sub>		
Disclosure of fair value of plan assets [line items]	line items			
Cash and cash equivalents, amount contributed to fair value of plan assets  Equity instruments, amount contributed to fair value of plan assets	X instant, debit X instant, debit	IAS 19.142 a <sub>Example</sub> IAS 19.142 b <sub>Example</sub>		
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  Asset-backed securities, amount contributed to fair value of plan assets	X instant, debit X instant, debit	IAS 19.142 f Example 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]  Disclosure of sensitivity analysis for actuarial assumptions [abstract]	text block	IAS 19.145 Disclosure		
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 <sub>Disclosure</sub> , IAS 19.33 b <sub>Disclosure</sub>		
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.B89 b Exampler IFRS 8.33 Disclosurer IAS 19.138 a Example		
Geographical areas [member]	member [default]	IFRS 8.33 $_{Disclosure}$ , IFRS 15.889 $_{\rm Example}$ , Effective 2021-01-01 IFRS 17.96 $_{\rm Example}$ , IAS 19.138 $_{\rm Example}$		
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] Regulatory environments [axis]	member	IAS 19.138 b <sub>Example</sub> IAS 19.138 c <sub>Example</sub>		
Regulatory environments [member]	member [default]	IAS 19.138 C Example		
		IFRS 8.23 Disclosure, IAS 19.138 d Example, IAS 36.130 d (ii) Disclosure, Effective 2021-		
Segments [axis]	axis	01-01 IFRS 17.96 c Example: IFRS 15.115 Disclosure  IAS 36.130 d (ii) Disclosure, Effective 2021-		
Segments [member]	member [default]	01-01 IFRS 17.96 c $_{\rm Example}$ IAS 19.138 d $_{\rm Example}$ IFRS 8.28 $_{\rm Disclosure}$ , IFRS 15.115 Disclosure		
Reportable segments [member]	member	IFRS 8.23 Disclosure, IFRS 15.115 Disclosure, IAS 19.138 d $_{\rm Example}$ , Effective 2021-01-01 IFRS 17.96 c $_{\rm Example}$		
Funding arrangements of defined benefit plans [axis]	axis	IAS 19.138 e Example		
Funding arrangements of defined benefit plans [member]	member [default]	IAS 19.138 e Example		
Wholly unfunded defined benefit plans [member]	member	IAS 19.138 e <sub>Example</sub>		
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		

bel	Туре	IFRS Reference	Additional AU Reference	AU Reference
DEL	Туре	irks Reference	to IFRS elements	AO Reference
Actuarial assumption of discount rates [member]	member	IAS 19.145 Common practice		
	member	IAS 19.145 Common practice		
	member member	IAS 19.145 Common practice		
	member	IAS 19.145 Common practice		
· · · · · · · · · · · · · · · · · · ·	member	IAS 19.145 Common practice		
Actuarial assumption of retirement age [member]	member	IAS 19.145 Common practice		
, , , , , , , , , , , , , , , , , , , ,	member	IAS 19.145 Common practice		
	member	IAS 19.145 Common practice		
	line items X.XX <sub>instant</sub>	IAS 19.145 a Disclosure		
Increase (decrease) in defined benefit obligation due to reasonably possible increase in actuarial assumption		IAS 19.145 a Disclosure		
Percentage of reasonably possible decrease in actuarial assumption  Increase (decrease) in defined benefit obligation due to reasonably possible decrease in actuarial	X.XX instant	IAS 19.145 a Disclosure		
assumption	X instant, credit	IAS 19.145 a Disclosure		
Description of methods and assumptions used in preparing sensitivity analysis for actuarial assumptions	text	IAS 19.145 b Disclosure		
Description of limitations of methods used in preparing sensitivity analysis for actuarial assumptions	text	IAS 19.145 b Disclosure		
Description of changes in methods and assumptions used in preparing sensitivity analysis for actuarial	text	IAS 19.145 c Disclosure		
assumptions  Description of reasons for changes in methods and assumptions used in preparing sensitivity analysis for				
actuarial assumptions	text	IAS 19.145 c <sub>Disclosure</sub>		
	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		
	X <sub>duration</sub> , debit	IAS 19.171 Common practice		
35110] Notes - Income taxes				
closure of income tax [text block]  Major components of tax expense (income) [abstract]	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]				
	X <sub>duration, debit</sub>	IAS 12.80 a Example		
	X <sub>duration, debit</sub>	IAS 12.80 b <sub>Example</sub>		
	X <sub>duration, debit</sub>	IAS 12.80 Common practice		
	X <sub>duration, debit</sub>	IAS 12.80 c <sub>Example</sub> IAS 12.80 d <sub>Example</sub>		
Tay benefit arising from previously unrecognised tay loss, tay credit or temporary difference of prior period used to	X <sub>duration, debit</sub>			
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) <sub>duration, credit</sub>	IAS 12.80 f Example		
'	X <sub>duration, debit</sub>	IAS 12.80 g Example		
	X <sub>duration, debit</sub>	IAS 12.80 h Example		
Adjustments for deferred tax of prior periods	X <sub>duration, debit</sub>	IAS 12.80 Common practice		
Other components of deferred tax expense (income)	X <sub>duration, debit</sub>	IAS 12.80 Common practice		
		IAS 12.81 c (ii) Disclosure/ IAS 12.81 c (i)		
Total tax expense (income)	X <sub>duration</sub> , debit	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		
Current and deferred tax relating to items charged or credited directly to equity [abstract]		IFN3 12.B13 g Disclosure		
	X <sub>duration</sub> , debit	IAS 12.81 a Disclosure		
	X <sub>duration</sub>	IAS 12.81 a <sub>Disclosure</sub>		
Aggregate current and deferred tax relating to items credited (charged) directly to equity	X <sub>duration, debit</sub>	IAS 12.81 a <sub>Disclosure</sub>		
Income tax relating to components of other comprehensive income [abstract]	v	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure		
Income tax relating to exchange differences on translation included in other comprehensive income	X <sub>duration, debit</sub>	Expiry date 2021-01-01 IAS 1.90 Disclosure		
Income tax relating to available-for-sale financial assets included in other comprehensive income	X <sub>duration, debit</sub>	Expiry date 2021-01-01 IAS 12.81 ab Disclosure		
Income tax relating to cash flow hedges included in other comprehensive income	X <sub>duration, debit</sub>	IAS 1.90 <sub>Disclosure</sub> IAS 12.81 ab <sub>Disclosure</sub>		
Income tax relating to changes in revaluation surplus included in other comprehensive income	X <sub>duration, debit</sub>	IAS 1.90 <sub>Disclosure</sub> , IAS 12.81 ab <sub>Disclosure</sub>		
Income tax relating to remeasurements of defined benefit plans included in other comprehensive income	X <sub>duration, debit</sub>	IAS 1.90 <sub>Disclosure</sub> IAS 12.81 ab <sub>Disclosure</sub>		
Income tax relating to investments in equity instruments included in other comprehensive income	X <sub>duration, debit</sub>	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 <sub>duration, debit</sub>	IAS 1.90 Disclosure IAS 12.81 ab Disclosure		
Income to relation to abounce in fair rates of financial link lite, attails, stable to abounc in could tick of link lite, included				
Income tax relating to changes in fair value of financial liability attributable to change in credit risk of liability included in other comprehensive income	X <sub>duration, debit</sub>	IAS 12.81 ab Disclosure, IAS 1.90 Disclosure		
Income tax relating to hedges of investments in equity instruments included in other comprehensive income	X <sub>duration, debit</sub>	IAS 12.81 ab Disclosure IAS 1.90 Disclosure		
	X duration, debit	IAS 1.90 Disclosure, IAS 12.81 ab Disclosure		
Income to relating to change in relice of forward elements of forward contracts included in other compactuation				
income	X <sub>duration, debit</sub>	IAS 1.90 <sub>Disclosure</sub> IAS 12.81 ab <sub>Disclosure</sub>		
Income tax relating to change in value of foreign currency basis spreads included in other comprehensive income	X <sub>duration, debit</sub>	IAS 1.90 Disclosure, IAS 12.81 ab Disclosure		
comprehensive income	X <sub>duration, debit</sub>	IAS 12.81 ab <sub>Disclosure</sub> , IAS 1.90 <sub>Disclosure</sub>		
Income tax relating to insurance finance income (expenses) from insurance contracts issued included in other comprehensive income that will be reclassified to profit or loss	X <sub>duration, debit</sub>	Effective 2021-01-01 IFRS 17.90 Disclosure/ Effective 2021-01-01 IAS 12.81 ab Disclosure, Effective 2021-01-01 IAS 1.90		
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 <sub>duration, debit</sub>	Disclosure  Effective 2021-01-01 IAS 1.90 Disclosurer  Effective 2021-01-01 IFRS 17.90 Disclosurer  Effective 2021-01-01 IAS 12.81 ab		
	X <sub>duration</sub> , debit	Disclosure Effective 2021-01-01 IFRS 17.82 Disclosure Effective 2021-01-01 IAS 1.90 Disclosure Effective 2021-01-01 IFRS 17.90 Disclosure Effective 2021-01-01 IAS 12.81 ab		
Income tax relating to finance income (expenses) from reinsurance contracts held included in other comprehensive income		Disclosure		A A CD 442 DDD04 :
income	V dunation of the			AASB 112.RDR81.1
income  Aggregate amount of current and deferred income tax relating to components of other comprehensive income under	X duration, debit			
income  Aggregate amount of current and deferred income tax relating to components of other comprehensive income under reduced disclosure requirements		IAS 12.81 ab Disclosure, IAS 1.90 Disclosure		
Aggregate amount of current and deferred income tax relating to components of other comprehensive income under reduced disclosure requirements  Aggregated income tax relating to components of other comprehensive income  Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity	X <sub>duration</sub>			
income  Aggregate amount of current and deferred income tax relating to components of other comprehensive income under reduced disclosure requirements  Aggregated income tax relating to components of other comprehensive income Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method		IAS 12.81 ab Disclosure IAS 1.90 Disclosure IAS 1.90 Disclosure		
income  Aggregate amount of current and deferred income tax relating to components of other comprehensive income under reduced disclosure requirements  Aggregated income tax relating to components of other comprehensive income  Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method  Tax expense (income) of discontinued operation [abstract]	X <sub>duration</sub> X <sub>duration</sub> , debit			
income  Aggregate amount of current and deferred income tax relating to components of other comprehensive income under reduced disclosure requirements  Aggregated income tax relating to components of other comprehensive income  Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method  Tax expense (income) of discontinued operation [abstract]	X <sub>duration</sub>	IAS 1.90 <sub>Disclosure</sub>		
income  Aggregate amount of current and deferred income tax relating to components of other comprehensive income under reduced disclosure requirements  Aggregated income tax relating to components of other comprehensive income  Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method  Tax expense (income) of discontinued operation [abstract]	X <sub>duration</sub> X <sub>duration</sub> , debit	IAS 1.90 <sub>Disclosure</sub> IFRS 5.33 b (iv) <sub>Disclosure</sub> , IAS 12.81 h (i)		

			Additional AU Reference	
Label	Туре	IFRS Reference	to IFRS elements	AU Reference
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 <sub>instant</sub>	IAS 12.81 e <sub>Disclosure</sub>		
Unused tax losses for which no deferred tax asset recognised	X instant	IAS 12.81 e Disclosure		
Unused tax credits for which no deferred tax asset recognised  Temporary differences associated with investments in subsidiaries, branches and associates and interests in joint	X instant	IAS 12.81 e <sub>Disclosure</sub>		
arrangements for which deferred tax liabilities have not been recognised	X <sub>instant</sub>	IAS 12.81 f Disclosure		
Disclosure of temporary difference, unused tax losses and unused tax credits [text block]	text block	IAS 12.81 g <sub>Disclosure</sub>		
Disclosure of temporary difference, unused tax losses and unused tax credits [abstract]		145.42.04		
Disclosure of temporary difference, unused tax losses and unused tax credits [table]  Temporary difference, unused tax losses and unused tax credits [axis]	table axis	IAS 12.81 g <sub>Disclosure</sub>		
Temporary difference, unused tax losses and unused tax credits [member]	member [default]	IAS 12.81 g <sub>Disclosure</sub>		
Temporary differences [member]	member	IAS 12.81 g Disclosure		
Allowance for credit losses [member] Unrealised foreign exchange gains (losses) [member]	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]		IAS 1.54 o Disclosure/ IAS 12.81 g (i) Disclosure/		
Deferred tax assets	(X) instant, debit	IAS 1.56 Disclosure IAS 12.61 g (I) Disclosure		
		IAS 1.54 o Disclosure, IAS 12.81 g (i) Disclosure,		
Deferred tax liabilities	X instant, credit	IAS 1.56 Disclosure		
Net deferred tax liability (asset)	X instant, credit	IAS 12.81 g (i) Disclosure		
Net deferred tax assets and liabilities [abstract]  Net deferred tax assets	v	IAC 12 91 ~ (i)		
Net deferred tax assets  Net deferred tax liabilities	X instant, debit X instant, credit	IAS 12.81 g (i) Common practice IAS 12.81 g (i) Common practice		
Deferred tax nationals  Deferred tax expense (income) [abstract]	Instant, credit	Common practice		
Deferred tax expense (income)	X <sub>duration</sub> , <sub>debit</sub>	IAS 12.81 g (ii) Disclosure		
Deferred tax expense (income) recognised in profit or loss	X <sub>duration</sub>	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		
Deferred tax liability (asset) at beginning of period  Changes in deferred tax liability (asset) [abstract]	'` instant, credit	12.01 § (1) Disclosure		
Deferred tax expense (income) recognised in profit or loss	X <sub>duration</sub>	IAS 12.81 g (ii) Disclosure		
Deferred tax relating to items credited (charged) directly to equity	X <sub>duration</sub>	IAS 12.81 a <sub>Disclosure</sub>		
Income tax relating to components of other comprehensive income	X <sub>duration</sub>	IAS 12.81 ab Disclosure IAS 1.90 Disclosure		
Increase (decrease) through business combinations, deferred tax liability (asset)	X <sub>duration</sub> , credit	IAS 12.81 Common practice		
Increase (decrease) through loss of control of subsidiary, deferred tax liability (asset)	X <sub>duration, credit</sub>	IAS 12.81 Common practice		
Increase (decrease) through net exchange differences, deferred tax liability (asset)	X <sub>duration, credit</sub>	IAS 12.81 Common practice IAS 12.81 Common practice		
Total increase (decrease) in deferred tax liability (asset)  Deferred tax liability (asset) at end of period	X <sub>duration, credit</sub>	IAS 12.81 <sub>Common practice</sub> IAS 12.81 g (i) <sub>Disclosure</sub>		
Income tax consequences of dividends proposed or declared before financial statements authorised for issue not				
recognised as liability	X <sub>duration</sub>	IAS 12.81 i Disclosure		
Increase (decrease) in amount recognised for pre-acquisition deferred tax asset	X <sub>duration, debit</sub>	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 <sub>Disclosure</sub>		
Description of evidence supporting recognition of deferred tax asset when utilisation is dependent on future taxable				
profits in excess of profits from reversal of taxable temporary differences and entity has suffered loss in jurisdiction to	text	IAS 12.82 Disclosure		
which deferred tax asset relates				
Deferred tax asset when utilisation is dependent on future taxable profits in excess of profits from reversal of taxable temporary differences and entity has suffered loss in jurisdiction to which deferred tax asset relates	X instant, debit	IAS 12.82 Disclosure		
		145.42.024		
Description of nature of potential income tax consequences that would result from payment of dividend	text	IAS 12.82A Disclosure IAS 12.82A Disclosure		
Description of amounts of potential income tax consequences practicably determinable  Description of whether there are potential income tax consequences not practicably determinable	text	IAS 12.82A Disclosure		
Reconciliation of accounting profit multiplied by applicable tax rates [abstract]	text	DISCIOSURE		
Accounting profit	X <sub>duration, credit</sub>	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) <sub>duration, credit</sub>	IAS 12.81 c (i) Disclosure IAS 12.81 c (i) Disclosure		
Tax effect of expense not deductible in determining taxable profit (tax loss)  Tax effect of impairment of goodwill	X <sub>duration</sub> , debit	IAS 12.81 c (i) Disclosure		
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 <sub>duration, debit</sub>	IAS 12.81 c (i) Disclosure		
Other tax effects for reconciliation between accounting profit and tax expense (income)	X <sub>duration</sub> , debit	IAS 12.81 c (i) Disclosure		
		IAS 12.81 c (ii) <sub>Disclosure</sub> , IAS 12.81 c (i)		
		Disclosure, IAS 12.79 Disclosure,		
Total tax expense (income)	X <sub>duration</sub> , debit	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]		- DIAMORE		
· · · · · · · · · · · · · · · · · · ·	Υ	IAS 12.81 c (i) Disclosure, IAS 12.81 c (ii)		
Accounting profit	X <sub>duration</sub> , credit	Disclosure		
Applicable tax rate	X.XX <sub>duration</sub>	IAS 12.81 c (ii) Disclosure		
Tax rate effect of revenues exempt from taxation	(X.XX) <sub>duration</sub>	IAS 12.81 c (ii) Disclosure		
Tax rate effect of expense not deductible in determining taxable profit (tax loss)  Tax rate effect of impairment of goodwill	X.XX <sub>duration</sub>	IAS 12.81 c (ii) Disclosure IAS 12.81 c (ii) Common practice		
Tax rate effect of tax losses	X.XX <sub>duration</sub>	IAS 12.81 c (ii) Common practice		
Tax rate effect of foreign tax rates	X.XX <sub>duration</sub>	IAS 12.81 c (ii) Disclosure		
Tax rate effect from change in tax rate	X.XX <sub>duration</sub>	IAS 12.81 c (ii) Disclosure		
Tax rate effect of adjustments for current tax of prior periods	X.XX <sub>duration</sub>	IAS 12.81 c (ii) Common practice		
Other tax rate effects for reconciliation between accounting profit and tax expense (income)	X.XX <sub>duration</sub>	IAS 12.81 c (ii) Disclosure		
Total average effective tax rate [836200] Notes - Borrowing costs	X.XX <sub>duration</sub>	IAS 12.81 c (ii) Disclosure		
[836200] Notes - Borrowing costs Disclosure of borrowing costs [text block]	text block	IAS 23 - Disclosure Disclosure		
Borrowing costs [abstract]				
Borrowing costs capitalised	X <sub>duration</sub>	IAS 23.26 a Disclosure		
Borrowing costs recognised as expense	X <sub>duration, debit</sub>	IAS 1.112 C Common practice		
Total borrowing costs incurred	X <sub>duration</sub>	IAS 1.112 c Common practice		
Interest costs [abstract] Interest costs capitalised	X <sub>duration</sub>	IAS 1.112 c Common practice		
		IFRS 12.B13 f Disclosure, IFRS 8.23 d Disclosure,		
Interest expense	X <sub>duration, debit</sub>	IFRS 8.28 e Disclosure		
Total interest costs incurred	X <sub>duration</sub>	IAS 1.112 c Common practice		
Capitalisation rate of borrowing costs eligible for capitalisation	X.XX <sub>duration</sub>	IAS 23.26 b Disclosure		
[836500] Notes - Insurance contracts				

			Additional AU Reference	
Label	Туре	IFRS Reference	to IFRS elements	AU Reference
Disclosure of insurance contracts [text block]	text block	Expiry date 2021-01-01 IFRS 4 - Disclosure <sub>Disclosure</sub> , Effective 2021-01- 01 IFRS 17 - Disclosure <sub>Disclosure</sub>		
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.IG93 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		
Assets under reinsurance ceded	X <sub>instant, debit</sub>	Expiry date 2021-01-01 IFRS 4.37 b $_{\rm Example}$ , Expiry date 2021-01- 01 IFRS 4.IG20 c $_{\rm Example}$ , Expiry date 2021-01-01 IAS 1.55 $_{\rm Example}$		
Liabilities under insurance contracts and reinsurance contracts issued [abstract]		Expiry date 2021-01-01 IFRS 4.IG22 a		
Unearned premiums	X instant, credit	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 Example, 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  Example: Expiry date 2021-01-		
Provisions arising from liability adequacy tests	X instant, credit	O1 IFRS 4.37 b Example  Expiry date 2021-01-01 IFRS 4.37 b  Example, Expiry date 2021-01-  O1 IFRS 4.IG22 d Example		
Provisions for future non-participating benefits	X instant, credit	Expiry date 2021-01-01 IFRS 4.37 b  Example, 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  Example: Expiry date 2021-01-		
Receivables and payables related to insurance contracts	X instant, credit	01 IFRS 4.37 b Example  Expiry date 2021-01-01 IFRS 4.37 b  Example, 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  Example 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 DICHOLOWER. Expiry date 2021-01-01 IAS 1.55 Example. Expiry date 2021-01- 01 IFRS 4.37 b DICHOLOWER EXPIRY date 2021- 01-01 IFRS 4.IG37 a Example Expiry date 2021-01-01 IFRS 4.IG20 a Example		
Income arising from insurance contracts	X <sub>duration</sub> , credit	Expiry date 2021-01-01 IFRS 4.37 b		
Expense arising from insurance contracts	X <sub>duration, debit</sub>	Expiry date 2021-01-01 IFRS 4.37 b		
Revenue from insurance contracts issued, without reduction for reinsurance held	X duration, credit	Disdoure  Expiry date 2021-01-01 IFRS 4.37 b  Example. Expiry date 2021-01- 01 IFRS 4.1624 a Example. Expiry date 2021- 01-01 IAS 1.85 Example.		
Income from contracts with reinsurers	X <sub>duration</sub> , credit	Expiry date 2021-01-01 IFRS 4.37 b Example: Expiry date 2021-01-01 IAS 1.85 Example: Expiry date 2021-01- 01 IFRS 4.IG24 b Example		
Expense for policyholder claims and benefits, without reduction for reinsurance held	X <sub>duration</sub> , debit	Expiry date 2021-01-01 IAS 1.85 Exampler 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 Example, Expiry date 2021-01-01 IAS 1.85 Example, Expiry date 2021-01- 01 IFRS 4.37 b Example		
Cash flows from (used in) insurance contracts	X <sub>duration, debit</sub>	Expiry date 2021-01-01 IFRS 4.37 b Disclosure		
Gains (losses) recognised in profit or loss on buying reinsurance	X <sub>duration, credit</sub>	Expiry date 2021-01-01 IFRS 4.37 b (i) Disclosure		
Amortisation of losses (gains) arising on buying reinsurance	X <sub>duration, debit</sub>	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)		
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		
Explanation of effect of changes in assumptions to measure insurance assets and insurance liabilities	text	Expiry date 2021-01-01 IFRS 4.37 d		
Reconciliation of changes in liabilities under insurance contracts and reinsurance contracts issued [abstract]		Disclosure		
neconcuration of changes in namines under insurance contracts and reinsurance contracts issued [abstract]				

			Additional AU Reference	
Label	Туре	IFRS Reference	to IFRS elements	AU Reference
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 Example: Expiry date 2021-01- 01 IFRS 4.37 b Disclosure: Expiry date 2021- 01-01 IFRS 4.1637 a Example. Expiry date 2021-01-01 IFRS 4.1620 a Example		
Changes in liabilities under insurance contracts and reinsurance contracts issued [abstract]		Expiry date 2021-01-01 IFRS 4.37 e		
Additions other than through business combinations, liabilities under insurance contracts and reinsurance contracts issued	X duration, credit	Example, Expiry date 2021-01- 01 IFRS 4.IG37 b Example		
Acquisitions through business combinations, liabilities under insurance contracts and reinsurance contracts issued	X <sub>duration</sub> , credit	Expiry date 2021-01-01 IFRS 4.37 e Common practice		
Cash paid, liabilities under insurance contracts and reinsurance contracts issued	(X) <sub>duration, debit</sub>	Expiry date 2021-01-01 IFRS 4.37 e Example, 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 <sub>duration</sub> , credit	Expiry date 2021-01-01 IFRS 4.IG37 d Example: Expiry date 2021-01- 01 IFRS 4.37 e Example		
Increase (decrease) through transfers, liabilities under insurance contracts and reinsurance contracts issued	X <sub>duration, credit</sub>	Expiry date 2021-01-01 IFRS 4.IG37 e Example, 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 <sub>duration</sub> , credit	Expiry date 2021-01-01 IFRS 4.37 e Example, Expiry date 2021-01- 01 IFRS 4.IG37 f Example		
Increase (decrease) through adjustments arising from passage of time, liabilities under insurance contracts and reinsurance contracts issued	X <sub>duration, credit</sub>	Expiry date 2021-01-01 IFRS 4.37 e		
Increase (decrease) through other changes, liabilities under insurance contracts and reinsurance contracts issued	X duration, credit	Expiry date 2021-01-01 IFRS 4.IG37  Exampler Expiry date 2021-01- 01 IFRS 4.37 e Example		
Total increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued	X <sub>duration</sub> , 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	$\mathbf{X}_{ ext{instant, credit}}$	Expiry date 2021-01-01 IFRS 4.37 e Disclosure Expiry date 2021-01-01 IAS 1.55 Example. Expiry date 2021-01-01 IAS 1.50 IFRS 4.37 b Disclosure. Expiry date 2021-01-01 IFRS 4.1G37 a Example. Expiry date 2021-01-01 IFRS 4.1G20 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 IFRS 4.IG39 a Example, Expiry date 2021-01-01 IFRS 4.37 b 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]		Funite data 2021 01 01 IFRS 4 IC20 h		
Amounts incurred, deferred acquisition costs arising from insurance contracts	X <sub>duration</sub> , 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 <sub>duration, debit</sub>	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 Exampler 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) <sub>duration, credit</sub>	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 <sub>duration</sub> , 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 <sub>duration</sub> , debit	Expiry date 2021-01-01 IFRS 4.37 e		
Increase (decrease) through other changes, deferred acquisition costs arising from insurance contracts	X <sub>duration</sub> , 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 $_{\rm Example}$ Expiry date 2021-01- 01 IFRS 4.IG39 a $_{\rm Example}$ Expiry date 2021-01-01 IFRS 4.IG39 a $_{\rm Example}$ Expiry date 2021-01-01 IFRS 4.37 b $_{\rm Example}$ Expiry date 2021-01-01 IFRS 4.37 e $_{\rm Disclosure}$		
Reconciliation of changes in reinsurance assets [abstract]  Reinsurance assets at beginning of period	Χ	Expiry date 2021-01-01 IFRS 4.37 e		
Keinsurance assets at beginning or period  Changes in reinsurance assets [abstract]	X instant, debit	Disclosure		
Additions other than through business combinations, reinsurance assets	X <sub>duration</sub> , debit	Expiry date 2021-01-01 IFRS 4.37 e Common practice		
Acquisitions through business combinations, reinsurance assets	X <sub>duration</sub> , debit	Expiry date 2021-01-01 IFRS 4.37 e Common practice		
Increase (decrease) through net exchange differences, reinsurance assets	X <sub>duration</sub> , debit	Expiry date 2021-01-01 IFRS 4.37 e Common practice		
Increase (decrease) through adjustments arising from passage of time, reinsurance assets	X <sub>duration, debit</sub>	Expiry date 2021-01-01 IFRS 4.37 e		
Increase (decrease) through other changes, reinsurance assets	X <sub>duration</sub> , debit	Expiry date 2021-01-01 IFRS 4.37 e		
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 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	text	Expiry date 2021-01-01 IFRS 4.39 a		
to manage those risks  Disclosure of insurance risk [text block]	text block	Disclosure Expiry date 2021-01-01 IFRS 4.39 c		
		Disclosure Expiry date 2021-01-01 IFRS 4.39 c (i)		
Disclosure of sensitivity to insurance risk [text block]	text block	Disclosure		

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Otherwork diseased and incorrect contract [best block]  Otherwork dispatched Disclosure of actual claims compared with previous estimates (tay) block	text block	Expiry date 2021-01-01 IFRS 4.39 c (iii)			
Disclaver of Section of American Control (1984 Act of Section Control (198	Discussive or account claims compared with previous estimates (text block)	text block	01 IFRS 17.130 Disclosure		
Cockeaner of manufact in contract place (section of manufact contract) (section of manufact in contract) (se	Disclosure of credit risk of insurance contracts [text block]	text block	Disclosure		
Secretary of the production control production and an experiment to make the production of the product	Disclosure of liquidity risk of insurance contracts [text block]	text block			
The financial form for account probability of the p	Disclosure of market risk of insurance contracts [text block]	text block			
Description of the part of treatment in remove accommon judicial part of treatment or remove accommon judicial part of treatment or remove accommon judicial part of treatment or remove accommon judicial part of treatment or remove accommon judicial part of treatment or remove accommon judicial part of treatment or remove accommon judicial part of treatment or remove accommon judicial part of treatment or remove premised part or remove premised part of treatment or remove premised part of	Information about exposures to market risk arising from embedded derivatives contained in host insurance contract	text			
Decision of integrand interaction contents, lipidated   Section	Disclosure of types of insurance contracts [text block]	text block	Expiry date 2021-01-01 IFRS 4 -		
Section of Section of Assertices Control (1997) Types of Instructive control (1997) Types of Instructive control (1997) Types of Instructive control (1997) The first instructive control (1997) The	Disclosure of types of insurance contracts [abstract]				
Type of instances contents (member)  Short the trappers contents (member)  Short the trappers contents (member)  Short the trappers contents (member)  Provided of instances contents (member)  Provided of instances contents (member)  Provided of instances contents (member)  Provided of instances contents (member)  Provided of instances contents (member)  Provided of instances contents (member)  Provided of instances contents (member)  Provided of instances contents (member)  Provided of instances contents (member)  Provided of instances contents (member)  Provided of instances contents (member)  Provided of instances contents (member)  Provided of instances contents (member)  Provided of instances (member)  Provided of instan	Disclosure of types of insurance contracts [table]	table	Disclosure Common practice		
The statement and the protein proteins of proteins of the prot	Types of insurance contracts [axis]	axis			
The standard control to promotery (and the standard control to promotery (and to the standard control	Types of insurance contracts [member]	member [default]			
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Disclaver of flags of minuteness contracts [the internal]  Second Self-Up the instrustore contracts [the internal]  Disclaver of net, gross and resources share for amounts arising from insurance contracts [the Boot]  Disclaver of net, gross and resources share for amounts arising from insurance contracts [the Boot]  Disclaver of net, gross and resources share for amounts arising from insurance contracts [the Boot]  Amounts arising from resource contracts [minute]  Amounts arising from resource contracts [minute]  Amounts arising from resource contracts [minute]  Amounts arising from resources contracts [minute]  Bell amounts arising from resources contracts [minute]  Amounts arising from resources contracts [minute]  Disclaver of net, gross and resources share [minute]  Amounts arising from resources contracts [minute]  Bell amounts arising from resources contracts [minute]  Disclaver of net, gross and resources share [minute]  Disclaver of net, gross and resources share [minute]  Disclaver of net, gross and resources share [minute]  Disclaver of net, gross and resources share [minute]  Disclaver of net, gross and resources share [minute]  Disclaver of net, gross and resources share [minute]  Disclaver of net, gross and resources share [minute]  Disclaver of net, gross and resources share [minute]  Disclaver of net, gross and resources share [minute]  Disclaver of net, gross and resources share [minute]  Disclaver of net, gross and resources share [minute]  Disclaver of net, gross and resources share [minute]  Disclaver of net, gross and principle of net share [minute]  Disclaver of net, gross and principle of net share [minute]  Disclaver of net, gross and principle of net share [minute]  Disclaver of net gross and principle of net share [minute]  Disclaver of net net gross and principle of net share [minute]  Note that are gross and principle of net net share [minute]  Presentation of net of the gross and principle of net net share [minute]  Note that are gross and principle of net net of the gross and princi	Non-life insurance contracts [member]	member	Expiry date 2021-01-01 IFRS 4 -		
Former with membrane contracts  Discharge of and, grows and remover's share for amounts arising from insurance contracts (best block)  Discharge of any, grows and remover's share for amounts arising from insurance contracts (best block)  Discharge of any, grows and remover's share for amounts arising from insurance contracts (best block)  Amounts arising from insurance contracts (best block)  Amounts arising from insurance contracts (best block)  Mic amount arising from insurance contracts (best block)  Amounts arising from insurance contracts (best block)  Gross amount arising from insurance contracts (best block)  All contracts arising from insurance contracts (best block)  Biochiever and arising from insurance contracts (best block)  Gross amount arising from insurance contracts (best block)  Biochiever and arising from insurance contracts (best block)  Biochiever and arising from insurance contracts (best block)  Biochiever and arising from insurance contracts (best block)  Biochiever and arising from insurance contracts (best block)  Biochiever and arising from insurance contracts (best block)  Biochiever and arising from insurance contracts  Brown and arising from insurance contracts  Contract and arising from insurance contracts  Amount estimated from professor to a under compensative income pulping onesity approach  Other comprehensive income, not of its, application of overlay approach (best block)  Amount estimated to other compensative income pulping onesity approach (best block)  Amount estimated to other compensative income pulping onesity approach (best block)  Other comprehensive income, not of its, application of overlay approach (best block)  Amount estimated to other compensative income pulping onesity approach (best block)  Amount estimated to other compensative income pulping onesity approach (best block)  Amount estimated to other compensative income pulping onesity approach (best block)  Amount estimated to other compensative income pulping onesity approach (best block)  Amount estimated t			DISCIOSURE Common practice		
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Disclosure of ret, gross and resourch's share for amounts siting from insurance contracts (seek)  Disclosure of ret, gross and resourch's share for amounts siting from insurance contracts (seek)  Disclosure of ret, gross and resourch seek for amounts siting from insurance contracts (seek)  Amounts arising from insurance centracts (seek)  Ret amount arising from insurance centracts (seek)  Ret amount arising from insurance centracts (seek)  Resourch's share of amounts aroung from insurance contracts (seek)  Disclosure of ret, gross and resourch contracts (seek)  Disclosure of ret, gross and resourch share for amounts arising from insurance contracts (seek)  Disclosure of ret, gross and resourch share for amounts arising from insurance contracts (seek)  Disclosure of ret, gross and resourch share for amounts arising from insurance contracts (seek)  Disclosure of ret, gross and resourch share for amounts arising from insurance contracts (seek)  The persent arising from insurance contracts  Disclosure of ret, gross and resourch share for amounts arising from insurance contracts  Disclosure of ret, gross and resourch share for amounts arising from insurance contracts  Disclosure of ret, gross and resourch share for amounts arising from insurance contracts  Disclosure of ret, gross and resourch share for amounts arising from insurance contracts  Disclosure of ret, gross and resourch share for amounts arising from insurance contracts  Disclosure of ret, gross and resourch share for amounts arising from insurance contracts  Disclosure of ret, gross and resourch share for amounts arising from insurance contracts  Disclosure of ret, gross and resourch share for amounts arising from insurance contracts  Disclosure of ret, gross and resourch share for amounts arising from insurance contracts  Disclosure of ret, gross and resourch share for amounts arising from insurance contracts  Disclosure of ret, gross and resourch share for amounts arising from insurance contracts  Disclosure of ret, gross and resourch share for amount	Expense arising from insurance contracts	X <sub>duration, debit</sub>			
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Met amount arriving from insurance contracts [member]  Gross amount arriving from insurance contracts [member]  Disclosured of ext. gross and resource "share for amounts arriving from insurance contracts [line items]  Income anding from insurance contracts  Fegerose entring from insurance contracts  Federated from profit or too to other comprehensive income applying overlay approach  Amount reconsider from profit or too to other comprehensive income, net of tax, application of overlay approach, net of tax  Ricciassification adjustments on application of overlay approach, net of tax  Ricciassification adjustments on application of overlay approach, before tax  Reclusion from the profit of the profit	Amounts arising from insurance contracts [axis]	axis			
Besizuer's 3 airs of amount arising from insurance contracts [member]  Presentation of vorting approach of recommendation of the state	Net amount arising from insurance contracts [member]	member [default]	Expiry date 2021-01-01 IFRS 4 -		
Reissurer's share of amount arising from insurance contracts [member]  Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [member]  Income arising from insurance contracts  Expense arising from insurance contracts  Expense arising from insurance contracts  Expense arising from insurance contracts  Assessment  Assessment  Expense arising from insurance contracts  Expense arising from insurance contracts  Assessment  Expense arising from insurance contracts  Expense arising from insurance contracts  Assessment  Expense arising from profile part of the supplication of overlay approach, perfor a specification of ires  Effective on first application of ires  Effective on first appl	Gross amount arising from insurance contracts [member]	member	Expiry date 2021-01-01 IFRS 4 -		
Discisoure of net, gross and reinsurance contracts    Expense arting from insurance contracts   Expense arting fro			Expiry date 2021-01-01 IFRS 4 -		
Deprise arising from insurance contracts  Copyright 2021 of 01 IRRS 4.37 b  Amount reclassified to other comprehensive income polying overlay approach  Differ comprehensive income, net of tax, application of overlay approach, pet of tax  Amount reclassified to other comprehensive income from profit or loss applying overlay approach, pet of tax  Redassification adjustments on application of overlay approach, pet of tax  Differ comprehensive income, net of tax, application of overlay approach, pet of tax  Other comprehensive income, net of tax, application of overlay approach, pet of tax  Amount reclassified to other comprehensive income from profit or loss applying overlay approach, before tax  Because control of the comprehensive income, net of tax, application of overlay approach, pet of tax  Amount eclassified to other comprehensive income, from profit or loss applying overlay approach, before tax  Because control of tax application of overlay approach, pet of tax  Because control of tax application of overlay approach, pet of tax  Because control of tax application of overlay approach, pet of tax  Because control of tax application of overlay approach, pet of tax  Because control of tax application of overlay approach, pet of tax  Because control of tax application of overlay approach, pet of tax  Because control of tax application of overlay approach, pet of tax  Because control of tax application of overlay approach, pet of tax application of overlay approach, pet overlay approach, pet overlay approach, pet of tax application of overlay approach, pet ov			Disclosure Common practice		
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Income tax relating to application of overlay approach in other comprehensive income  Reserve of overlay approach Reserve of overlay approach [member]  Disclosures about overlay approach [member]  Disclosures about overlay approach [abstract]  Statement that insurer is applying overlay approach  Description of basis for designating financial assets for overlay approach  Explanation of designated financial assets that are held outside legal entity that issues contracts within scope of IFRS 4.39L on the Composition of IFRS 9 IFRS 4.39L on the Composition of IFRS	Other comprehensive income, before tax, application of overlay approach	X <sub>duration, credit</sub>	Effective on first application of IFRS		
Reserve of overlay approach  Reserve of overlay approach [member]  Reserve of overlay approach [member]  Disclosures about overlay approach [abstract]  Statement that insurer is applying overlay approach  Description of basis for designating financial assets for overlay approach  Explanation of designated financial assets that are held outside legal entity that issues contracts within scope of IFRS 4.39 Language (Ffective on first application of IFRS 9) IF	Income tax relating to application of overlay approach in other comprehensive income	X <sub>duration</sub> , debit	Effective on first application of IFRS		
Reserve of overlay approach [member]  Disclosures about overlay approach [abstract]  Statement that insurer is applying overlay approach  Description of basis for designating financial assets for overlay approach  Explanation of designated financial assets that are held outside legal entity that issues contracts within scope of IFRS 4.39L contracts  Explanation of designated financial assets that are held outside legal entity that issues contracts within scope of IFRS 4.39L contracts  Explanation of amount reclassified between profit or loss and other comprehensive income applying overlay approach  Amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach is applied  Amount reclassified from profit or loss to other comprehensive income applying overlay approach is approach if financial assets to which observed approach is approach if from profit or loss to other comprehensive income applying overlay approach is approach if financial assets to make the other comprehensive income applying overlay approach, newly designated financial assets that have been de-designated from overlay approach, net of tax  Reclassification adjustments on financial assets that have been de-designated from overlay approach, net of tax  Sustation, debt  Siffective on first application of IFRS office the office application of IFRS office the office application of IFRS office the office application of IFRS office the office application of IFRS office the office application of IFRS office the office application of IFRS of IFRS 4.39L office the office application of IFRS of IFRS 4.39L office the office application of IFRS of IFRS 4.39L office the office application of IFRS office the office application of IFRS of IFRS 4.39L office the office application of IFRS office the office application of IFRS of IFRS 4.39L office the office application of IFRS of IFRS 4.39L office the office application of IFRS of IFRS 4.39L office the office application of IFRS of IFRS 4.39L office t	Reserve of overlay approach	X instant credit	Effective on first application of IFRS		
Disclosures about overlay approach [abstract]  Statement that insurer is applying overlay approach  Description of basis for designating financial assets for overlay approach  Explanation of designated financial assets that are held outside legal entity that issues contracts within scope of IFRS 4.39L c Disclosure  Explanation of amount reclassified between profit or loss and other comprehensive income applying overlay approach  Amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is applied  Amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach, newly designated financial assets to other comprehensive income applying overlay approach, newly designated approach if financial assets to other comprehensive income applying overlay approach, newly designated approach if financial assets that have been de-designated from overlay approach, net of tax  Reclassification adjustments on financial assets that have been de-designated from overlay approach, net of tax  Advanton, debit application of IFRS of IfRS 4.39L (i) Disclosure  Effective on first application of IFRS of IFRS 4.39L (i) Disclosure  Effective on first application of IFRS of IFRS 4.39L (i) Disclosure  Effective on first application of IFRS of IFRS 4.39L (i) Disclosure  Effective on first application of IFRS of IFRS 4.39L (ii) Disclosure  Effective on first application of IFRS of IFRS 4.39L (iii) Disclosure  Effective on first application of IFRS of IfRS 4.39L (iii) Disclosure  Effective on first application of IFRS of IFRS 4.39L (iii) Disclosure  Effective on first application of IFRS of IFRS 4.39L (iii) Disclosure  Effective on first application of IFRS of IfRS 4.39L (iii) Disclosure  Effective on first application of IFRS of IFRS 4.39L (iii) Disclosure  Effective on first application of IFRS of IFRS 4.39L (iii) Disclosure			Effective on first application of IFRS		
Statement that insurer is applying overlay approach  Description of basis for designating financial assets for overlay approach  Explanation of designated financial assets that are held outside legal entity that issues contracts within scope of IFRS 4.39L c Disclosure  Explanation of designated financial assets that are held outside legal entity that issues contracts within scope of IFRS 4.39L C Disclosure  Explanation of amount reclassified between profit or loss and other comprehensive income applying overlay approach text  Explanation of amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is applied  Amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach, newly designated approach is applied  Amount reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated financial assets to would have been reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated approach if financial assets had not been de-designated  Reclassification adjustments on financial assets that have been de-designated from overlay approach, net of tax  **Countation, debit**  Street, 4.39L of Disclosure  Effective on first application of IFRS of IFRS 4.39L of If IfRS 4.39L of If IfRS 4.39L of If IfRS 4.39L of If IfRS 4.39L of If IfRS 4.39L of If IfRS 4.39L of If IfRS 4.39L of If IfRS 4.39L of If IfRS 4.39L of If IfRS 4.39L of If IfRS 4.39L of If IfRS 4.39L of If IfRS 4.39L of If IfRS 4.39L of If IfRS 4.39L of If IfRS 4.39L of If IfRS 4.39L of If IfRS 4.39L of If IfRS 4.39L of IfRS 4.39L of IfRS 4.39L of IfRS 4.39L of IfRS 4.39L of IfRS 4.39L of IfRS 4.39L of IfRS 4.39L of IfRS 4.39L of If IfRS 4.39L of IfRS 4.39L of IfRS 4.39L of IfRS 4.39L of IfRS 4.39L of IfRS 4.39L of IfRS 4.39L of IfRS 4.39L of IfRS 4.39L of IfRS 4.39L of IfRS 4.39L of IfRS 4.39L of IfRS 4.39L of IfRS 4.39L of IfRS 4.39L of IfRS 4.39L of IfRS 4.39L of IfRS 4.39L of IfR		member			
Description of basis for designating financial assets for overlay approach  Explanation of designated financial assets that are held outside legal entity that issues contracts within scope of IFRS 4.39 L Obsciouse  Explanation of designated financial assets that are held outside legal entity that issues contracts within scope of IFRS 4.39 L Obsciouse  Explanation of amount reclassified between profit or loss and other comprehensive income applying overlay approach  Amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is applied  Amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach, newly designated financial assets from profit or loss to other comprehensive income applying overlay approach, newly designated financial assets from profit or loss to other comprehensive income applying overlay approach, newly designated  Amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated  Amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated  Amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated  Amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated  Amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated  Advanton, debit   Effective on first application of IFRS  9 IFRS 4.391 f (ii) Duckoure  Effective on first application of IFRS  9 IFRS 4.391 f (ii) Duckoure  Effective on first application of IFRS  9 IFRS 4.391 f (ii) Duckoure  Effective on first application of IFRS  9 IFRS 4.391 f (ii) Duckoure  Effective on first application of IFRS  9 IFRS 4.391 f (ii) Duckoure		text			
Explanation of designated financial assets that are held outside legal entity that issues contracts within scope of IFRS 4.39 L Disclosure  Explanation of amount reclassified between profit or loss and other comprehensive income applying overlay approach  Amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is applied  Amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach, newly designated financial assets from profit or loss to other comprehensive income applying overlay approach, newly designated  Amount that would have been reported in profit or loss to other comprehensive income applying overlay approach, newly designated  Amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated  Amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated  Amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated  Amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated  Amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach if financial assets had not been de-designated  Effective on first application of IFRS 9 IFRS 4.391 (f) Disclosure  Effective on first application of IFRS 9 IFRS 4.391 (f) Disclosure  Effective on first application of IFRS 9 IFRS 4.391 (f) Disclosure  Effective on first application of IFRS 9 IFRS 4.391 (f) Disclosure  Effective on first application of IFRS 9 IFRS 4.391 (f) Disclosure  Effective on first application of IFRS 9 IFRS 4.391 (f) Disclosure  Effective on first application of IFRS 9 IFRS 4.391 (f) Disclosure	Description of basis for designating financial assets for overlay approach	text	Effective on first application of IFRS		
Explanation of amount reclassified between profit or loss and other comprehensive income applying overlay approach  Amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is applied  Amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach is applied  Amount reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated financial assets  Amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated approach if financial assets to which overlay approach, newly designated approach if financial assets had not been de-designated  Reclassification adjustments on financial assets that have been de-designated from overlay approach, net of tax  Advanton, debit  SIFRS 4.39 L 6 (i) Ductoure  Effective on first application of IFRS  9 IFRS 4.39 L 6 (ii) Ductoure  Effective on first application of IFRS  9 IFRS 4.39 L 6 (ii) Ductoure  Effective on first application of IFRS  9 IFRS 4.39 L 6 (ii) Ductoure  Effective on first application of IFRS  9 IFRS 4.39 L 6 (ii) Ductoure  Effective on first application of IFRS  9 IFRS 4.39 L 6 (ii) Ductoure  Effective on first application of IFRS  9 IFRS 4.39 L 6 (ii) Ductoure  Effective on first application of IFRS  9 IFRS 4.39 L 6 (ii) Ductoure	Explanation of designated financial assets that are held outside legal entity that issues contracts within scope of		Effective on first application of IFRS		
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approach is applied  Amount reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated financial assets  Amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated  Amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach if financial assets had not been de-designated  Reclassification adjustments on financial assets that have been de-designated from overlay approach, net of tax  Advantor, debit  Y duration, debit  Y duration, debit  Fiffective on first application of IFRS 9 IFRS 4.391 ( fil) Ductoure  Effective on first application of IFRS 9 IFRS 4.391 ( fil) Ductoure  Fiffective on first application of IFRS 9 IFRS 4.391 ( fil) Ductoure  Fiffective on first application of IFRS 9 IFRS 4.391 ( fil) Ductoure			9 IFRS 4.39L d (i) Disclosure		
financial assets  Amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach if financial assets had not been de-designated  Reclassification adjustments on financial assets that have been de-designated from overlay approach, net of tax  X duration, debit  Y duration, debit  Y duration, debit  Y duration, debit  Y duration, debit  Fffective on first application of IFRS  9 IFRS 4.39 Lf (ii) Diudoune  Fffective on first application of IFRS  9 IFRS 4.39 Lf (iii) Diudoune  9 IFRS 4.39 Lf (iii) Diudoune	approach is applied	X duration, debit	9 IFRS 4.39L d (ii) Disclosure		
approach if financial assets had not been de-designated  Advanton, debit  9 IFRS 4.39 L f (ii) Disclosure  Effective on first application of IFRS 9 IFRS 4.39 L f (iii) Disclosure  9 IFRS 4.39 L f (iii) Disclosure  9 IFRS 4.39 L f (iii) Disclosure	financial assets	X <sub>duration, debit</sub>	9 IFRS 4.39L f (i) 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		X <sub>duration, debit</sub>			
	Reclassification adjustments on financial assets that have been de-designated from overlay approach, net of tax	X <sub>duration, debit</sub>	Effective on first application of IFRS		
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	Reclassification adjustments on financial assets that have been de-designated from overlay approach, before tax	X <sub>duration, debit</sub>	Effective on first application of IFRS		
Displaying of figure 1 spects to which guarday approach is applied that black to the black to th			Effective on first application of IFRS		
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 <sub>Disclosure</sub>		
Effective on first application of IERS		table			

			Additional AU Reference	
Label	Туре	IFRS Reference	to IFRS elements	AU Reference
Classes of financial assets [axis]	axis	IFRS 7.6 Disclosure, Effective on first application of IFRS 9 IFRS 4.39L b Disclosure, Effective 2021-01-01 IFRS 17.C32 Disclosure, IFRS 7.421 Disclosure, IFRS 9.7.2.34 Disclosure		
Financial assets, class [member]	member [default]	Effective 2021-01-01 IFRS 17.C32 pixdoure, Effective on first application of IFRS 9 IFRS 4.39L b Dixdosure, IFRS 7.6 Dixdosure, IFRS 7.421 Dixdosure, IFRS 9.7.2.34 Dixdosure		
Disclosure of financial assets to which overlay approach is applied [line items]	line items	Effective on first application of IFRS		
Financial assets to which overlay approach is applied	X instant, debit	9 IFRS 4.39L b Disclosure		
Disclosure of effect of overlay approach reclassification on profit or loss [text block]  Disclosure of effect of overlay approach reclassification on profit or loss [abstract]	text block	Effective on first application of IFRS 9 IFRS 4.39L e Disclosure		
Disclosure of effect of overlay approach reclassification on profit or loss [table]	table	Effective on first application of IFRS		
Effect of overlay approach reclassification [axis]	axis	9 IFRS 4.39L e <sub>Disclosure</sub> Effective on first application of IFRS 9 IFRS 4.39L e <sub>Disclosure</sub>		
In accordance with IFRS 9 [member]	member [default]	Effective on first application of IFRS		
		9 IFRS 4.39L e <sub>Disclosure</sub> Effective on first application of IFRS		
Effect of overlay approach reclassification [member]	member	9 IFRS 4.39L e Disclosure		
Disclosure of effect of overlay approach reclassification on profit or loss [line items]	line items			
Profit (loss)	$\mathbf{X}_{ ext{duration, credit}}$	IFRS 1.24 b Declourer IFRS 8.23 Disclaturer IFRS 1.32 a (ii) Disclourer IFRC 1.32 a (iii) Disclourer IFRC 1.32 b (iii) Disclourer IFRC 1.32 b (iii) Disclourer IFRC 1.32 b (iii) Disclourer IFRS 1.32 b (iiii) Disclourer IFRS 1.32 b (iiii) Disclourer IFRS 1.32 b (iiii) Disclourer		
Disclosure of information about overlay approach for associates [text block]	text block	Effective on first application of IFRS 9 IFRS 4.39M Disclosure		
Disclosure of information about overlay approach for associates [abstract]		Effective on first application of IFRS		
Disclosure of information about overlay approach for associates [table]	table	9 IFRS 4.39M Disclosure		
Associates [axis]	axis	IAS 27.16 b Disclosurer IFRS 12.84 d Disclosurer Expiry date 2021-01-01 IFRS 4.39J Disclosurer Effective on first application of IFRS 9 IFRS 4.39M Disclosurer IAS 27.17 b Disclosurer		
Entity's total for associates [member]	member [default]	IAS 27.16 b Disclosurer Expiry date 2021-01- 01 IFRS 4.39J DISCLOSURER FRS 12.B4 d Disclosurer Effective on first application of IFRS 9 IFRS 4.39M Disclosurer IAS 27.17 b Disclosure		
Associates [member]	member	Expiry date 2021-01-01 IFRS 4.39J a Disclosure: IAS 27.17 b Disclosure: IAS 27.16 b Disclosure: IAS 24.19 d Disclosure; IFRS 12.84 d Disclosure: Effective on first application of IFRS 9 IFRS 4.39M a Disclosure		
Aggregated individually immaterial associates [member]	member	Effective on first application of IFRS 9 IFRS 4.39M b <sub>Disdosure</sub> IFRS 12.21 c (ii) Disdosure. Expiry date 2021-01- 01 IFRS 4.39J b <sub>Disdosure</sub>		
Disclosure of information about overlay approach for associates [line items]	line items	Effective on first application of IFRS		
Statement that insurer is applying overlay approach	text	9 IFRS 4.39L a <sub>Disclosure</sub> Effective on first application of IFRS		
Description of basis for designating financial assets for overlay approach	text	9 IFRS 4.39L c <sub>Disclosure</sub>		
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 <sub>Disclosure</sub>		
Explanation of amount reclassified between profit or loss and other comprehensive income applying	text	Effective on first application of IFRS		
overlay approach		9 IFRS 4.39L d <sub>Disclosure</sub> Effective on first application of IFRS		
Amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is applied	X <sub>duration</sub> , debit	9 IFRS 4.39L d (i) Disclosure		
Amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach is applied	X <sub>duration</sub> , 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 <sub>duration</sub> , debit	Effective on first application of IFRS 9 IFRS 4.39L f (i) Disclosure		
Amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach if financial assets had not been de-designated	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39L f (ii) Disclosure		
Reclassification adjustments on financial assets that have been de-designated from overlay approach, net of tax	X <sub>duration</sub> , 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 <sub>duration</sub> , debit	Effective on first application of IFRS 9 IFRS 4.39L f (iii) Disclosure		
Share of amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is applied	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure		
Share of amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets	X <sub>duration</sub> , debit	Effective on first application of IFRS		
Share of amount reclassified from profit or loss to other comprehensive income applying overlay approach,	X <sub>duration</sub> , debit	9 IFRS 4.39M b Disclosure Effective on first application of IFRS		
newly designated financial assets  Share of amount that would have been reclassified from profit or loss to other comprehensive income		9 IFRS 4.39M b <sub>Disclosure</sub> Effective on first application of IFRS		
applying overlay approach if financial assets had not been de-designated	X <sub>duration</sub> , debit	9 IFRS 4.39M b Disclosure		
Share of reclassification adjustments on financial assets that have been de-designated from overlay approach, net of tax	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure		
Share of reclassification adjustments on financial assets that have been de-designated from overlay	X <sub>duration, debit</sub>	Effective on first application of IFRS		
approach, before tax  Disclosure of financial assets to which overlay approach is applied for associates [text block]	text block	9 IFRS 4.39M b Disclosure Effective on first application of IFRS		
Disclosure of financial assets to which overlay approach is applied for associates [abstract]		9 IFRS 4.39M Disclosure		
Disclosure of financial assets to which overlay approach is applied for associates [table]	table	Effective on first application of IFRS 9 IFRS 4.39M Disclosure		
		Disclosure		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Associates [axis]	axis	IAS 27.16 b Disclosurer IFRS 12.84 d Disclosurer Expiry date 2021-01-01 IFRS 4.391 Disclosurer IFRC treve on first application of IFRS 9 IFRS 4.39M Disclosurer IAS 27.17 b Disclosurer		
Entity's total for associates [member]	member [default]	IAS 27.16 b Disclosures Expiry date 2021-01- 01 IFRS 4.391 Disclosures, IFRS 12.B4 d Disclosures Effective on first application of IFRS 9 IFRS 4.39M Disclosures IAS 27.17 b Disclosure		
Associates [member]	member	Expiry date 2021-01-01 IFRS 4.39J a Disclosure, IAS 27.16 b Disclosure, IAS 27.16 b Disclosure IAS 24.19 d Disclosure IAS 24.19 d Disclosure Effective on first application of IFRS 9 IFRS 4.39M a Disclosure		
Aggregated individually immaterial associates [member]	member	Effective on first application of IFRS 9 IFRS 4.39M b Disclosurer IFRS 12.21 c (ii) Disclosure, Expiry date 2021-01-01 IFRS 4.39J b 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 7.421 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 7.421 Disclosure, IFRS 9.7.2.34		
Disclosure of financial assets to which overlay approach is applied for associates [line items]	line items	Effective on first application of IFRS		
Financial assets to which overlay approach is applied	X instant, debit	9 IFRS 4.39L b <sub>Disclosure</sub>		
Share of financial assets to which overlay approach is applied	X instant, debit	Effective on first application of IFRS 9 IFRS 4.39M b <sub>Disclosure</sub>		
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 <sub>Disclosure</sub>		
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		
Associates [axis]	axis	9 IFRS 4.39M <sub>Disclosure</sub> IAS 27.16 b <sub>Disclosure</sub> IFRS 12.84 d <sub>Disclosure</sub> Explry date 2021-01-01 IFRS 4.39J <sub>Disclosure</sub> Effective on first application of IFRS 9 IFRS 4.39M <sub>Disclosure</sub> , 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		
Associates [member]	member	Expiry date 2021-01-01 IFRS 4.39J a Disclosure: IAS 27.17 b Disclosure: IAS 27.16 b Disclosure: IAS 24.19 d Disclosure: IFRS 12.84 d Disclosure: Effective on first application of IFRS 9 IFRS 4.39M a Disclosure		
Aggregated individually immaterial associates [member]	member	Effective on first application of IFRS 9 IFRS 4.39M b Disdosure, IFRS 12.21 c (ii) Disdosure, Expiry date 2021-01-01 IFRS 4.39J b Disdosure		
Effect of overlay approach reclassification [axis]	axis	Effective on first application of IFRS 9 IFRS 4.39L e Disclosure		
In accordance with IFRS 9 [member]	member [default]	Effective on first application of IFRS 9 IFRS 4.39L e Disclosure		
Effect of overlay approach reclassification [member]	member	Effective on first application of IFRS 9 IFRS 4.39L e Disclosure		
Disclosure of effect of overlay approach reclassification on profit or loss for associates [line items]	line items	J II II J 4.33E C Disclosure		
Profit (loss)	X duration, credit	IFRS 1.24 b Dischourer IFRS 8.23 Dischourer IAS 1.81A a Dischourer IFRS 1.32 a (iii) Dischourer, IFRC VE 2021-01 01 IFRS 17.113 b Example, IFRS 8.28 b Dischourer, IAS 1.106 d (i) Dischourer, IAS 7.18 b Dischourer, IFRS 12.810 b Example Effective on first application of IFRS 9 IFRS 4.39L e Example		
Share of profit (loss) of associates and joint ventures accounted for using equity method	X duration, credit	IFRS 8.23 g <sub>Disclosure</sub> , IAS 1.82 ¢ <sub>Disclosure</sub> , IFRS 8.28 ¢ <sub>Disclosure</sub> Effective on first application of IFRS 9 IFRS 4.39M b <sub>Disclosure</sub>		
Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	X <sub>duration</sub> , credit	IAS 1.91 a $_{\rm Disclosure}$ IFRS 12.816 c $_{\rm Disclosure}$ Effective on first application of IFRS 9 IFRS 4.39M b $_{\rm Disclosure}$		
Share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	X duration, credit	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure IAS 1.91 b Disclosure		
Disclosure of information about overlay approach for joint ventures [text block]	text block	Effective on first application of IFRS 9 IFRS 4.39M Disclosure		
Disclosure of information about overlay approach for joint ventures [abstract]  Disclosure of information about overlay approach for joint ventures [table]	table	Effective on first application of IFRS 9 IFRS 4.39M Disclosure		

Label	Tyrne	IFRS Reference	Additional AU Reference	AU Reference
	Туре	The first state of the first sta	to IFRS elements	
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 Disclosure		
Entity's total for joint ventures [member]	member [default]	IAS 27.17 b Diodosure, Expiry date 2021-01- 01 IFRS 4.391 Diodosure, IFRS 12.B4 b Diodosure, IAS 27.16 b Diodosure, Effective on first application of IFRS 9 IFRS 4.39M Diodosure		
Joint ventures [member]	member	IAS 27.17 b Disclosure, IAS 27.16 b Disclosure, Expiry date 2021-01-01 IFRS 4.39 l a Disclosure IFRS 12.84 b Disclosure Effective on first application of IFRS 9 IFRS 4.39M a Disclosure		
Aggregated individually immaterial joint ventures [member]	member	IFRS 12.21 c (i) <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M b <sub>Disclosure</sub> , Expiry date 2021-01-01 IFRS 4.39J b <sub>Disclosure</sub>		
Disclosure of information about overlay approach for joint ventures [line items]	line items	Effective on first application of IFRS		
Statement that insurer is applying overlay approach	text	9 IFRS 4.39L a Disclosure		
Description of basis for designating financial assets for overlay approach	text	Effective on first application of IFRS 9 IFRS 4.39L c <sub>Disclosure</sub>		
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	text	Effective on first application of IFRS		
overlay approach		9 IFRS 4.39L d <sub>Disclosure</sub> Effective on first application of IFRS		
Amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is applied  Amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to	X <sub>duration</sub> , debit	9 IFRS 4.39L d (i) Disclosure Effective on first application of IFRS		
which overlay approach is applied	X <sub>duration</sub> , debit	9 IFRS 4.39L d (ii) Disclosure		
Amount reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated financial assets	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39L f (i) Disclosure		
Amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach if financial assets had not been de-designated	X <sub>duration</sub> , 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	X <sub>duration</sub> , debit	Effective on first application of IFRS		
of tax  Reclassification adjustments on financial assets that have been de-designated from overlay approach,	X <sub>duration</sub> , debit	9 IFRS 4.39L f (iii) <sub>Disclosure</sub> Effective on first application of IFRS		
before tax  Share of amount reported in profit or loss applying IFRS 9, financial assets to which overlay approach is		9 IFRS 4.39L f (iii) Disclosure Effective on first application of IFRS		
applied	X <sub>duration</sub> , debit	9 IFRS 4.39M b Disclosure		
Share of amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach is applied	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure		
Share of amount reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated financial assets	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure		
Share of amount that would have been reclassified from profit or loss to other comprehensive income	X <sub>duration, debit</sub>	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure		
applying overlay approach if financial assets had not been de-designated Share of reclassification adjustments on financial assets that have been de-designated from overlay	X <sub>duration</sub> , debit	Effective on first application of IFRS		
approach, net of tax  Share of reclassification adjustments on financial assets that have been de-designated from overlay		9 IFRS 4.39M b <sub>Disclosure</sub> Effective on first application of IFRS		
approach, before tax	X <sub>duration</sub> , debit	9 IFRS 4.39M b Disclosure		
Disclosure of financial assets to which overlay approach is applied for joint ventures [text block]	text block	Effective on first application of IFRS 9 IFRS 4.39M <sub>Disclosure</sub>		
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		
Disclosure of inflancial assets to which overlay approach is applied for joint ventures [caste]	table	9 IFRS 4.39M <sub>Disclosure</sub>		
Joint ventures [axis]	axis	Expiry date 2021-01-01 IFRS 4.391 Disclosure, Effective on first application of IFRS 9.1FRS 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 4.391 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 Diadosure IAS 27.16 b Diadosure Expiry date 2021-01-01 IFRS 4.39) a Diadosure IFRS 12.84 b Diadosure Effective on first application of IFRS 9 IFRS 4.39M a Diadosure		
Aggregated individually immaterial joint ventures [member]	member	IFRS 12.21 c (i) <sub>Disclosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M b $_{\rm Disclosure}$ , Expiry date 2021-01-01 IFRS 4.39J b $_{\rm Disclosure}$		
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 7.421 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 7.421 Disclosure, IFRS 9.7.2.34		
Disclosure of financial assets to which overlay approach is applied for joint ventures [line items]	line items	Effective on first application of IFRS		
Financial assets to which overlay approach is applied	X instant, debit	9 IFRS 4.39L b Disclosure		
Share of financial assets to which overlay approach is applied	X instant, debit	Effective on first application of IFRS 9 IFRS 4.39M b <sub>Disclosure</sub>		
Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [text block]	text block	Effective on first application of IFRS 9 IFRS 4.39M Disclosure		
Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [abstract]		Effective on first application of IFRS		
Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [table]	table	9 IFRS 4.39M <sub>Disclosure</sub>		

Joint ventures [axis]	
Joint ventures [axis]  axis  Fig. 52 First. 3.9M, Deciminary First 12.84 b  Discharger MS 27.15 b (Brickerson MS 27.17 b  Discharger MS 27.15 b)  Disc	
Entity's total for joint ventures [member]  Joint ventures [member]  Joint ventures [member]  Member [default]  Joint ventures [member]  Member   Mas 22.7.16 b b b b b b b b b b b b b b b b b b b	
Spring date 2021-01-01 IRFS 4.391 a   Discharge First A pipication of IRFS 9 IRFS 4.39M a   Discharge First A pipication of IRFS 9 IRFS 4.39M a   Discharge First A pipication of IRFS 9 IRFS 4.39M b   Discharge First A pipication of IRFS 9 IRFS 4.39M b   Discharge First A pipication of IRFS 9 IRFS 4.39M b   Discharge First A pipication of IRFS 9 IRFS 4.39M b   Discharge First A pipication of IRFS 9 IRFS 4.39M b   Discharge First A pipication of IRFS 9 IRFS 4.39M b   Discharge First A pipication of IRFS 9 IRFS 4.39M b   Discharge First A pipication of IRFS 9 IRFS 4.39M b   Discharge First A pipication of IRFS 9 IRFS 4.39M b   Discharge First A pipication of IRFS 9 IRFS 4.39M b   Discharge First A pipication of IRFS 9 IRFS 4.39M b   Discharge First A pipication of IRFS 9 IRFS 4.39M b   Discharge First A pipication of IRFS 9 IRFS 4.39M b   Discharge First A pipication of IRFS 9 IRFS 4.39M b   Discharge First A pipication of IRFS 9 IRFS 4.39M b   Discharge First A Discharg	
Aggregated individually immaterial joint ventures [member]  member  application of IFRS 4,39M b bindower Expiry date 2021-01- 01 IFRS 4,39H b pictower  Effect of overlay approach reclassification [axis]  axis  Effective on first application of IFRS 9 IFRS 4,39H c pictower  Effective on first application of IFRS 9 IFRS 4,39H c pictower  Effective on first application of IFRS 9 IFRS 4,39H c pictower  Effective on first application of IFRS 9 IFRS 4,39H c pictower  Effective on first application of IFRS 9 IFRS 4,39H c pictower  Effective on first application of IFRS 9 IFRS 4,39H c pictower  Effective on first application of IFRS 9 IFRS 4,39H c pictower  Effective on first application of IFRS 9 IFRS 4,39H c pictower  IFRS 1,24 b Disclosurer IFRS 1,23 a (ii) Disclosurer  IFRS 1,24 b Disclosurer IFRS 1,23 a (ii) Disclosurer IFRS 1,24 b Discl	
Effect of overlay approach reclassification [axis]  In accordance with IFRS 9 [member]  Effect of overlay approach reclassification [member]  Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [line items]  Frofit (loss)  X duration, credit  Share of profit (loss) of associates and loint ventures accounted for using equity method  X according to the second of th	
Effect of overlay approach reclassification [member]  Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [line items]  In items  IFRS 1.24 b Disclosure  I	
Effect of overlay approach reclassification [member]  Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [line items]  Iine items  IFRS 1.24 b Disclosure, IFRS 8.23 Disclosure, IFRS 1.32 a (ii) Disclosure, IFRS 1.32 a (iii) Disclosure, IFRS 1.32 a (iii) Disclosure, IFRS 1.33 b (iii) Disclosure, IFRS 1.33 b (iiii) Disclosure, IFRS 1.33 b (iiii) Disclosure, IFRS 1.33 b (iiiii) Disclosure, IFRS 1.33 b (iiiiiiii) Disclosure, IFRS 1.34 b (iiiiiii) Disclosure, IFRS 1.34 b (iiiiiii) Disclosure, IFRS 1.34 b (iiiiiiii) Disclosure, IFRS 1.34 b (iiiiiiii) Disclosure, IFRS 1.34 b (iiiiiiii) Disclosure, IFRS 1.34 b (iiiiiii) Disclosure, IFRS 1.34 b (iiiiiiii) Disclosure, IFRS 1.34 b (iiiiiii) Disclosure, IFRS 1.34 b (iiiiiii) Disclosure, IFRS 1.34 b (iiiiiiiii) Disclosure, IFRS 1.34 b (iiiiiii) Disclosure, IFRS 1.34 b (iiiiiiii) Disclosure, IFRS 1.34 b (iiiiiiii) Disclosure, IFRS 1.34 b (iiiiiii) Disclosure, IFRS 1.34 b (iiiiiii) Disclosure, IFRS 1.34 b (iiiiii) Disclosure, IFRS 1.34 b (iiiiii) Disclosure, IFRS 1.34 b (iiiiii) Disclosure, IFRS 1.34 b (iiiii) Disclosure, IFRS 1.34 b (iiiiii) Disclosure, IFRS 1.34 b (iiiii) Disclosure, IFRS 1.34 b (iiiii) Disclosure, IFRS 1.34 b (iiiii) Disclosure, IFRS 1.34 b (iiiiii) Disclosure, IFRS 1.34 b (iiiii) Disclosure, IFRS	
Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [line items]  IFRS 1.24 b Disclosure IFRS 8.23 Disclosure IFRS 1.23 a (ii) Disclosure Effective 2021-01-01 [FRS 7.131 b Lampler IFRS 8.28 b Disclosure IFRS 1.21 b Disclosure IFRS 1.22 b Disclosure IFRS 1.23 b Disclosure IFRS 1.23 b Disclosure IFRS 1.23 b Disclosure IFRS 1.23 b Disclosure IFRS 1.23 b Disclosure IFRS 1.23 b Disclosure IFRS 1.23 b Disclosure IFRS 1.23 b Disclosure IFRS 1.23 b Disclosure IFRS 1.23 b Disclosure IFRS 1.23 b Disclosure IFRS 1.23 b Disclosure IFRS 1.23 b Disclosure IFRS 1.23 b Disclosure IFRS 1.23 b Disclosure IFRS 1.23 b Disclosure IFRS 1.23 b Disclosure IFRS 1.23 b Disclosure IFRS 1.24 b Disclosure IFRS 1	
IAS 1.81A a <sub>Dictosure</sub> , IFRS 1.32 a (ii)  Dictosure Effective 2021-01-  OI IFRS 1.713 b <sub>Example</sub> IFRS 8.28 b  Dictosure, IAS 1.106 d (i) Dictosure, IAS 7.18 b  Dictosure, IFRS 1.28 ID D <sub>Example</sub> . Effective  on first application of IFRS 9.185 4.39 Le  Example  IFRS 8.28 b Dictosure, IAS 1.80 c Dictosure  IFRS 9.28 c Dictosure, IAS 1.80 c Dictosure  IFRS 8.28 c Dictosure, IFRS 9.28 c Dictosure, IAS 1.80 c Dicto	
Share of profit (loss) of associates and joint ventures accounted for using equity method.	
Disclosure	
Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax  A duration, credit of tax  IAS 1.91 a Disclosurer IFRS 12.816 c Disclosurer IFRS 1.816 c Disclosurer IFRS	
Share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax  Effective on first application of IFRS 9 IFRS 4.39M b Disclosure IAS 1.91 b Disclosure	
Disclosures about temporary exemption from IFRS 9 [abstract]  Statement that insurer is applying temporary exemption from IFRS 9 text  Expiry date 2021-01-01 IFRS 4.39C	
Disclosure  Description of how insurer concluded that it qualifies for temporary exemption from IFRS 9 text  Expiry date 2021-01-01 IFRS 4.39C	
Discoure Description of nature of liabilities connected with insurance that are not liabilities arising from contracts within Facing date 2021-01-01 IFRS 4-39C a	
scope of IFRS 4  Disclosure  Expiry date 2021-01-01 IFRS 4.39C a	
Non-derivative investment contract liabilities measured at fair value through profit or loss applying IAS 39  X instant, credit  Liabilities that arise because insurer issues or fulfils obligations arising from contracts within scope of IFRS 4 and non-  X instant, credit  Expiry date 2021-01-01 IFRS 4.39C a	
Oervative investment contracts Devicative investment contracts Devicative investment contracts Devicative liabilities used to mitigate risks arising from contracts within scope of IFRS 4 and non-derivative Expiry date 2021-01-01 IFRS 4 20F c	
investment contracts  Derivative liabilities used to mitigate risks arising from assets backing contracts within scope of IERS 4 and non-	
derivative investment contracts  Deformed tax liabilities on liabilities an liabilities on liabi	
Contracts  A instant, credit Example  Evaluate and a 2021-01-01 IERS A 20F c	
Debt instruments issued that are included in insurer's regulatory capital  X instant, credit  Example  Expiry date 2021-01-01 IFRS 4.39C b	
Description of how insurer determined that it did not engage in significant activity unconnected with insurance text  Disclosure  Fying date 2021-01-01 IFRS 4.39° (i)	
Description of reason for reassessment whether insurer's activities are predominantly connected with insurance text  Disclosure  Disclosure  Explicit date 2011.01.01 IEES 4.30° c / (ii)	
predominantly connected with insurance  Fival anation of change in activities that parmitted insurer to reassess whether its activities are predominantly.  Fival anation of change in activities that parmitted insurer to reassess whether its activities are predominantly.	
connected with insurance text Disdosure	
Qualitative description of effect on financial statements of change in activities that permitted insurer to reassess whether its activities are predominantly connected with insurance	
Statement that insurer no longer qualifies to apply temporary exemption from IFRS 9 text Expiry date 2021-01-01 IFRS 4.39D a Disclosure	
Date on which change in activities occurred that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9  Expiry date 2021-01-01 IFRS 4.390 b  Disclosure	
Explanation of change in activities that resulted in insurer no longer qualifying to apply temporary exemption from IFRS ext Expiry date 2021-01-01 IFRS 4.39D c	
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.	
Financial assets described in paragraph 39E(a) of IFRS 4, fair value  X Instant, debt Expiry date 2021-01-01 IFRS 4.39E a Disclosure	
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  Disclosure	
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  Disclosure	
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  Disclosure	
Information about credit risk exposure inherent in financial assets described in paragraph 39E(a) of IFRS 4 text  Expiry date 2021-01-01 IFRS 4.39G  Disclosure	
Financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, fair value  X instant, debit  Expiry date 2021-01-01 IFRS 4.39G b  Disclosure	
Financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, carrying amount applying  IAS 39  Expiry date 2021-01-01 IFRS 4.39G b  Disclosure	

		urne n. f	Additional AU Reference	AUD Comme
Label	Type	IFRS Reference	to IFRS elements	AU Reference
Information about where user of financial statements can obtain any publicly available IFRS 9 information that is not provided in consolidated financial statements	text	Expiry date 2021-01-01 IFRS 4.39H Disclosure		
Statement that entity elected to use exemption that permits entity to retain accounting policies for financial instruments applied by associate or joint venture when applying equity method	text	Expiry date 2021-01-01 IFRS 4.39I  Disclosure		
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 [text block]	text block	Expiry date 2021-01-01 IFRS 4.39G a Disclosure		
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  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 $_{ m Dictosure}$ , IFRS 7.IG20C $_{ m Example}$ Expiry date 2021-01-01 IFRS 7.36 c $_{ m Example}$		
Entity's total for external credit grades [member]	member [default]	Expiry date 2021-01-01 IFRS 7.IG24 a Exampler IFRS 7.35 M Exampler IFRS 7.IG20C Exampler Expiry date 2021-01-01 IFRS 7.36 C Exampler, Expiry date 2021-01-01 IFRS 4.39G a Disclosure		
External credit grades [member]	member	IFRS 7.IG20C Exampler Expiry date 2021-01- 01 IFRS 7.IG24 a <sub>Exampler</sub> JFRS 7.35M Exampler Expiry date 2021-01- 01 IFRS 7.36 C <sub>Exampler</sub> Expiry date 2021- 01-01 IFRS 4.39G a <sub>Dicdosure</sub>		
Internal credit grades [axis]	axis	IFRS 7.IG20C Exampler IFRS 7.35M Exampler Expiry date 2021-01-01 IFRS 7.36 c Exampler Expiry date 2021-01-01 IFRS 7.IG25 b Exampler Expiry date 2021-01-01 IFRS 4.39G a Disclosure		
Entity's total for internal credit grades [member]	member [default]	IFRS 7.IG20C <sub>Example</sub> Expiry date 2021-01-01 IFRS 7.IG25 b <sub>Example</sub> JFRS 7.35M $_{Example}$ Expiry date 2021-01-01 IFRS 4.39G a <sub>Disclosure</sub> Expiry date 2021-01-01 IFRS 7.36 c $_{Example}$		
Internal credit grades [member]	member	Expiry date 2021-01-01 IFRS 7.IG25 b Example: IFRS 7.35M Example: Expiry date 2021-01-01 IFRS 4.39G a Disclosure: Expiry date 2021-01-01 IFRS 7.36 C Example: IFRS 7.IG20C Example		
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 [line items]	line items			
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 of information about temporary exemption from IFRS 9 for associates [text block]	text block	Expiry date 2021-01-01 IFRS 4.39J Disclosure		
Disclosure of information about temporary exemption from IFRS 9 for associates [abstract]		Expiry date 2021-01-01 IFRS 4.39J		
Disclosure of information about temporary exemption from IFRS 9 for associates [table]	table	Disclosure		
Associates [axis]	axis	IAS 27.16 b <sub>Disclosure</sub> , IFRS 12.84 d <sub>Disclosure</sub> Expiry date 2021-01-01 IFRS 4.39J Disclosure Effective on first application of IFRS 9 IFRS 4.39M Disclosure, IAS 27.17 b Disclosure		
Entity's total for associates [member]	member [default]	IAS 27.16 b Disclosurer Expiry date 2021-01-01 IFRS 4.39 Disclosurer IFRS 12.84 d Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosurer IAS 27.17 b Disclosure		
Associates [member]	member	Expiry date 2021-01-01 IFRS 4.39J a Disdosure IAS 27.17 b Disdosure: IAS 27.16 b Disdosure IAS 24.19 d Disdosure: IFRS 12.84 d Disdosure Effective on first application of IFRS 9 IFRS 4.39M a Disclosure		
Aggregated individually immaterial associates [member]	member	Effective on first application of IFRS 9 IFRS 4.39M b Disclosure, IFRS 12.21 c (ii) Disclosure, Expiry date 2021-01-01 IFRS 4.39J b Disclosure		
Disclosure of information about temporary exemption from IFRS 9 for associates [line items]  Statement that insurer is applying temporary exemption from IFRS 9	line items text	Expiry date 2021-01-01 IFRS 4.39C Disclosure		
Description of how insurer concluded that it qualifies for temporary exemption from IFRS 9	text	Expiry date 2021-01-01 IFRS 4.39C Disclosure		
Description of nature of liabilities connected with insurance that are not liabilities arising from contracts within scope of IFRS 4	text	Expiry date 2021-01-01 IFRS 4.39C a Disclosure		
Non-derivative investment contract liabilities measured at fair value through profit or loss applying IAS 39	X instant, credit	Expiry date 2021-01-01 IFRS 4.39C a Disclosure		
Liabilities that arise because insurer issues or fulfils obligations arising from contracts within scope of IFRS 4 and non-derivative investment contracts	X instant, credit	Expiry date 2021-01-01 IFRS 4.39C a		
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		
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		
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		
investment contracts  Debt instruments issued that are included in insurer's regulatory capital	X instant, credit	Example Expiry date 2021-01-01 IFRS 4.20E c		
Description of how insurer determined that it did not engage in significant activity unconnected with	text	Expiry date 2021-01-01 IFRS 4.39C b		
insurance Description of reason for reassessment whether insurer's activities are predominantly connected with	text	Disclosure Expiry date 2021-01-01 IFRS 4.39C c (i)		
insurance Date on which change in activities occurred that permitted insurer to reassess whether its activities are	yyyy-mm-dd	Disclosure Expiry date 2021-01-01 IFRS 4.39C c (ii)		
predominantly connected with insurance Explanation of change in activities that permitted insurer to reassess whether its activities are	text	Disclosure Expiry date 2021-01-01 IFRS 4.39C c (iii)		
predominantly connected with insurance		Disclosure		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Qualitative description of "f"		Evolvy data 2024 04 04 1505 4 206 - (***)	to it its elements	
Qualitative description of effect on financial statements of change in activities that permitted insurer to reassess whether its activities are predominantly connected with insurance	text	Expiry date 2021-01-01 IFRS 4.39C c (iii)  Disclosure		
Statement that insurer no longer qualifies to apply temporary exemption from IFRS 9	text	Expiry date 2021-01-01 IFRS 4.39D a  Disclosure		
Date on which change in activities occurred that resulted in insurer no longer qualifying to apply temporary exemption from IFRS 9	yyyy-mm-dd	Expiry date 2021-01-01 IFRS 4.39D b		
Explanation of change in activities that resulted in insurer no longer qualifying to apply temporary	text	Expiry date 2021-01-01 IFRS 4.39D c		
exemption from IFRS 9  Qualitative description of effect on financial statements of change in activities that resulted in insurer no	text	Expiry date 2021-01-01 IFRS 4.39D c		
longer qualifying to apply temporary exemption from IFRS 9  Financial assets described in paragraph 39E(a) of IFRS 4, fair value	X instant, debit	Expiry date 2021-01-01 IFRS 4.39E a		
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		
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		
Increase (decrease) in fair value of financial assets other than those specified in paragraph 39E(a) of IFRS 4	X <sub>duration, debit</sub>	Disclosure Expiry date 2021-01-01 IFRS 4.39E b Disclosure		
Information about credit risk exposure inherent in financial assets described in paragraph 39E(a) of IFRS 4	text	Expiry date 2021-01-01 IFRS 4.39G		
Financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, fair value	X instant, debit	Expiry date 2021-01-01 IFRS 4.39G b		
Financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, carrying amount applying IAS 39	X instant, debit	Expiry date 2021-01-01 IFRS 4.39G b		
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		
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		
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		
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		
Share of derivative liabilities used to mitigate risks arising from assets backing contracts within scope of IFRS 4 and non-derivative investment contracts	X instant, credit	Expiry date 2021-01-01 IFRS 4.39J b		
Share of deferred tax liabilities on liabilities arising from contracts within scope of IFRS 4 and non- derivative investment contracts	X instant, credit	Example Expiry date 2021-01-01 IFRS 4.39J b		
Share of debt instruments issued that are included in insurer's regulatory capital	X instant, credit	Example Expiry date 2021-01-01 IFRS 4.39J b		
Share of financial assets described in paragraph 39E(a) of IFRS 4, fair value	X instant, debit	Example Expiry date 2021-01-01 IFRS 4.39J b		
Share of increase (decrease) in fair value of financial assets described in paragraph 39E(a) of IFRS 4	X <sub>duration</sub> , debit	Expiry date 2021-01-01 IFRS 4.39J b		
Share of financial assets other than those specified in paragraph 39E(a) of IFRS 4, fair value	X instant, debit	Expiry date 2021-01-01 IFRS 4.39J b		
Share of increase (decrease) in fair value of financial assets other than those specified in paragraph 39E(a) o IFRS 4	f X <sub>duration, debit</sub>	Expiry date 2021-01-01 IFRS 4.39J b		
Share of financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, fair value	X instant, debit	Expiry date 2021-01-01 IFRS 4.39J b		
Share of financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, carrying	X instant, debit	Expiry date 2021-01-01 IFRS 4.39J b		
amount applying IAS 39  Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for associates [text	text block	Expiry date 2021-01-01 IFRS 4.39J		
block] Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for associates		Disclosure		
[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		
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 4.391 Disclosure, IFRS 12.B4 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 pictosure: 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 $_{\rm Example}$ , Expiry date 2021-01-01 IFRS 7.IG24 a $_{\rm Example}$ Expiry date 2021-01-01 IFRS 4.IG26 a $_{\rm Bichoure}$ , IFRS 7.IG20C $_{\rm Example}$ Expiry date 2021-01-01 IFRS 7.36 c $_{\rm Example}$		
Entity's total for external credit grades [member]	member [default]	Expiry date 2021-01-01 IFRS 7.IG24 a $_{Examplev}$ IFRS 7.35M $_{Examplev}$ IFRS 7.IG20C $_{Examplev}$ Expiry date 2021-01-01 IFRS 7.36 c $_{Examplev}$ Expiry date 2021-01-01-01 IFRS 4.39G a $_{Dicdosure}$		
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 2021-01-01-01 IFRS 4.39G a Disclosure		
Internal credit grades [axis]	axis	IFRS 7.IG20C $_{\rm Example'}$ IFRS 7.35M $_{\rm Example'}$ Expiry date 2021-01-01 IFRS 7.36 c $_{\rm Example}$ Expiry date 2021-01-01 IFRS 7.IG25 b $_{\rm Example}$ Expiry date 2021 01-01 IFRS 4.39G a $_{\rm Dictosure}$		

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

			Additional Att Bufonson	
Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Share of derivative liabilities used to mitigate risks arising from assets backing contracts within scope of IFRS 4 and non-derivative investment contracts	X instant, credit	Expiry date 2021-01-01 IFRS 4.39J b		
Share of deferred tax liabilities on liabilities arising from contracts within scope of IFRS 4 and non-	X instant, credit	Expiry date 2021-01-01 IFRS 4.39J b		
derivative investment contracts  Share of debt instruments issued that are included in insurer's regulatory capital		Example Expiry date 2021-01-01 IFRS 4.39J b		
Share of deot instruments issued that are included in insurer's regulatory capital	X instant, credit	Example Expiry date 2021-01-01 IFRS 4.39J b		
Share of financial assets described in paragraph 39E(a) of IFRS 4, fair value	X instant, debit	Disclosure		
Share of increase (decrease) in fair value of financial assets described in paragraph 39E(a) of IFRS 4	X <sub>duration, debit</sub>	Expiry date 2021-01-01 IFRS 4.39J b  Disclosure		
Share of financial assets other than those specified in paragraph 39E(a) of IFRS 4, fair value	X instant, debit	Expiry date 2021-01-01 IFRS 4.39J b		
Share of increase (decrease) in fair value of financial assets other than those specified in paragraph 39E(a) of IFRS 4	X <sub>duration</sub> , debit	Expiry date 2021-01-01 IFRS 4.39J b		
	X instant, debit	Expiry date 2021-01-01 IFRS 4.39J b		
Share of financial assets described in paragraph 39E(a) of IFRS 4 that do not have low credit risk, carrying		Disclosure Expiry date 2021-01-01 IFRS 4.39J b		
amount applying IAS 39  Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for joint ventures (text	X instant, debit	Disclosure Expiry date 2021-01-01 IFRS 4.39J		
block]	text block	Disclosure		
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for joint ventures [abstract]				
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for joint ventures [table]	table	Expiry date 2021-01-01 IFRS 4.39J Disclosure		
		Expiry date 2021-01-01 IFRS 4.39J		
Joint ventures [axis]	axis	Disclosure, Effective on first application of IFRS 9 IFRS 4.39M Disclosure, IFRS 12.84 b		
		Disclosure, IAS 27.16 b Disclosure, IAS 27.17 b		
		Disclosure		
		IAS 27.17 b <sub>Disclosure</sub> , Expiry date 2021-01- 01 IFRS 4.39J <sub>Disclosure</sub> , IFRS 12.B4 b		
Entity's total for joint ventures [member]	member [default]	Disclosure, IAS 27.16 b Disclosure, Effective on first application of IFRS 9 IFRS 4.39M		
		Disclosure		
		IAS 27.17 b <sub>Disclosure</sub> , IAS 27.16 b <sub>Disclosure</sub> ,		
Joint ventures [member]	member	Expiry date 2021-01-01 IFRS 4.39J a Disclosure, IFRS 12.B4 b Disclosure, Effective on		
		first application of IFRS 9 IFRS 4.39M a		
		IFRS 12.21 c (i) Disclosure, Effective on first		
Aggregated individually immaterial joint ventures [member]	member	application of IFRS 9 IFRS 4.39M b		
		Disclosure, Expiry date 2021-01- 01 IFRS 4.39J b Disclosure		
		IFRS 7.35M Example, Expiry date 2021-01-		
External credit grades [axis]	axis	01 IFRS 7.IG24 a Exampler Expiry date 2021 01-01 IFRS 4.39G a Disclosurer IFRS 7.IG20C		
		Exampler Expiry date 2021-01- 01 IFRS 7.36 c Example		
		Expiry date 2021-01-01 IFRS 7.IG24 a		
Entity's total for external credit grades [member]	member [default]	Exampler Expiry date 2021-01-		
		01 IFRS 7.36 c <sub>Example</sub> , Expiry date 2021- 01-01 IFRS 4.39G a <sub>Disclosure</sub>		
		IFRS 7.IG20C Example, Expiry date 2021-01		
External credit grades [member]	member	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		
		IFRS 7.IG20C Example, IFRS 7.35M Example, Expiry date 2021-01-01 IFRS 7.36 c		
Internal credit grades [axis]	axis	Example, Expiry date 2021-01- 01 IFRS 7.IG25 b Example, Expiry date 2021		
		01-01 IFRS 4.39G a Disclosure		
		IFRS 7.IG20C Example, Expiry date 2021-01-		
Entity's total for internal credit grades [member]	member [default]	01 IFRS 7.IG25 b Example: IFRS 7.35M Example: Expiry date 2021-01-		
.,	[2210010]	01 IFRS 4.39G a Disclosurer Expiry date		
Internal credit grades [member]	member	2021-01-01 IFRS 7.36 c <sub>Example</sub> Expiry date 2021-01-01 IFRS 7.IG25 b		
Disclosure of detailed information about financial assets described in paragraph 39E(a) of IFRS 4 for joint	line items			
ventures [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 Expiry date 2021-01-01 IFRS 4.39J b		
Share of financial assets described in paragraph 39E(a) of IFRS 4, carrying amount applying IAS 39  [836501] Notes - Life insurance contracts	X instant, debit	Disclosure		
Life insurance contracts [abstract]	tout blash			AASD 1039 14 1 1 (a)
Disclosure of accounting policies for life insurance contract and related assets, liabilities, income and expenses [text block]				AASB 1038.14.1.1 (a)
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]  Disclosure of reconciliation of changes in reinsurance assets of life insurer [text block]	text block text block			AASB 1038.14.1.1 (e) AASB 1038.14.1.1 (e)
Disclosure of life insurance expense [text block]  Disclosure of basis for apportionment of operation expense of life insurance entity [text block]	text block text block			AASB 1038.14.1.4 (b) AASB 1038.14.1.4 (c)
Disclosure of components of net life insurance contract liabilities [text block]  Disclosure of amount, timing and uncertainty of cash flows of life insurance contract [text block]	text block text block			AASB 1038.14.1.6 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] Retained earnings wholly attributable to shareholders	text block X duration, credit			AASB 1038.17.4, AASB 1038.17.4.1 AASB 1038.17.5 (a)
Retained earnings where allocation between participating policyholders and shareholders has yet to be determined	X duration, credit			AASB 1038.17.5 (b)
Disclosure of regulatory capital information [text block]  Disclosure of life insurer's activities relating to managed funds and trust activities [text block]	text block text block			AASB 1038.17.8 AASB 1038.17.9
Disclosure of actuarial information [text block]	text block			AASB 1038.17.10

Disclosure of investment-linked and non-investment linked business [text block] text block AASB 1038 Disclosure of disaggregated information of statutory funds and shareholder fund [text block] text block AASB 1038 AASB 1038 AASB 1038 Disclosure of insurance policy liabilities [text block] text block BASB 1038 ABS 10	038.17.11 038.17.12.1 038.18.2.1, AASB 1038.18.2 038.18.1 038.17.1, AASB 1038.17.2, AASB 038.17.1, AASB 1038.17.2, AASB 023.17.6.1 (a) 023.17.3 023.17.7.1(a), (b)(i), (b)(ii), (c)(i), (b) 023.17.8, AASB 1023.9.1.2 023.17.6.1 (e) 023.17.1(b), AASB 1023.17.6.1 (d), (b) 023.17.1(b), AASB 1023.17.1(c) 023.17.7.3 and AASB 1023.17.7.1 04 AASB 1023.17.7.4
[text block] Disclosure of reconciliation of reported results with Life Insurance Act results [text block] Disclosure of disaggregated information of statutory funds and shareholder fund [text block] Disclosure of insurance policy liabilities [text block] Disclosure of insurance policy liabilities [text block] Disclosure of insurance policy liabilities [text block] Disclosure of insurance contracts  [38505] Notes - General insurance  [38505] Notes - General insurance  [38505] Notes - General insurance  [38505] Notes - General insurance  [38505] Notes - General insurance  [38505] Notes - General insurance  [38505] Notes - General insurance  [38505] Notes - General insurance  [38505] Notes - General insurance  [38505] Notes - General	038.17.12.1 038.18.2.1, AASB 1038.18.2 038.18.1 038.18.1 038.17.1, AASB 1038.17.2, AASB 22, AASB 1038.8.3 023.17.6.1 (a) 023.17.3 023.17.7.1(a), (b)(i), (b)(ii), (c)(i),( 023.17.8, AASB 1023.9.1.2 023.17.6.1 (e) 023.17.1 (a), AASB 1023.17.6.1 (d), 023.17.3, AASB 1023.17.6.1 (d), 023.17.3, and AASB 1023.17.1 (c) 023.17.3 and AASB 1023.17.7.1 010.1 (a) AASB 1023.17.7.4 023.17.7.4 023.17.7.4 023.17.7.4 023.17.6.1 (e)
Disclosure of reconciliation of reported results with Life Insurance Act results [text block] text block AASB 1038 Disclosure of disaggregated information of statutory funds and shareholder fund [text block] text block AASB 1038 Disclosure of finsurance policy liabilities [text block] text block AASB 1038 Disclosure of insurance policy liabilities [text block] text block AASB 1038 Disclosure of insurance policy liabilities [text block] text block AASB 1038 Disclosure of insurance contracts [Substitute] Disclosure of accounting policies for insurance contracts [Substitute] Disclosure of accounting policies for insurance contracts [Substitute] Disclosure of process used to determine which assets back insurance liabilities [text block] text block AASB 1023 Disclosure of frisk management policies and procedures in relation to insurance contract [text block] text block AASB 1023 Disclosure of fiability adequacy text [text block] text block AASB 1023 Disclosure of concellation of changes in deferred acquisition costs [text block] text block AASB 1023 Disclosure of outstanding claims liability and risk margin [text block] text block AASB 1023 Disclosure of net claims incurred [text block] text block AASB 1023 Disclosure of net claims incurred [text block] text block AASB 1023 Disclosure of net claims incurred [text block] text block AASB 1023 Disclosure of non-insurance contracts [text block] text block AASB 1023 Disclosure of non-insurance contracts [text block] text block AASB 1023 Disclosure of non-insurance contracts [text block] text block AASB 1023 Disclosure of non-insurance contracts [text block] text block AASB 1023 Disclosure of non-insurance contracts [text block] text block AASB 1023 Disclosure of non-insurance contracts [text block] text block AASB 1023 Disclosure of non-insurance contracts [text block] text block AASB 1023 Disclosure of process used to determine assumptions and quantified disclosure of those assumptions general insurance text block AASB 1023 Disclosure of actuarial assumptions and method	338.18.2 1, AASB 1038.18.2 338.18.1 338.17.1, AASB 1038.17.2, AASB 1038.17.2, AASB 2, AASB 1038.8.3 323.17.3 323.17.4(a), (b)(i), (b)(ii), (c)(i),( ) 223.17.8, AASB 1023.9.1.2 223.17.6.1 (e) 223.17.6.1 (d), 223.17.6.1 (e) 223.17.6.1 (e) 223.17.6.1 (e) 223.17.6.1 (e) 223.17.6.1 (e) 223.17.2 AASB 1023.17.1 (c) 223.17.2 3 and AASB 1023.17.1 (c) 223.17.3 and AASB 1023.17.7.4 123.17.7.4 223.17.7.4 223.17.6.1 (e)
Disclosure of investment-linked and non-investment linked business (text block) Disclosure of disaggregated information of statutory funds and shareholder fund (text block) text block AASB 1038 B35505] Notes - General Insurance contracts General insurance contracts (abstract) Disclosure of accounting policies for insurance contract and related assets, liabilities, income and expenses (text block)  Disclosure of process used to determine which assets back insurance liabilities (text block)  Disclosure of risk management policies and procedures in relation to insurance contract (text block)  Disclosure of liability adequacy test (text block) Disclosure of reconciliation of changes in deferred acquisition costs (text block)  Disclosure of rot claims incurred (text block) Disclosure of non-insurance (text block)  Disclosure of rechanges in deferred acquisition costs (text block)  Disclosure of rechanges in deferred acquisition costs (text block)  Disclosure of rot claims incurred (text block)  Disclosure of non-insurance contracts (text block)  Disclosure of non-insurance contracts (text block)  Disclosure of claims development (text block)  Disclosure of non-insurance contracts (text block)  Disclosure of non-insurance contracts (text block)  Disclosure of non-insurance contracts (text block)  Disclosure of non-insurance contracts (text block)  Disclosure of one-insurance assets (text block)  Disclosure of oreconciliation of changes in reinsurance assets (text block)  Disclosure of of actuarial assumptions and quantified disclosure of those assumptions general insurance  text block  AASB 1023  Disclosure of actuarial assumptions and methods (text block)  Ext block  AASB 1023	338.18.2 1, AASB 1038.18.2 338.18.1 338.17.1, AASB 1038.17.2, AASB 1038.17.2, AASB 2, AASB 1038.8.3 323.17.3 323.17.4(a), (b)(i), (b)(ii), (c)(i),( ) 223.17.8, AASB 1023.9.1.2 223.17.6.1 (e) 223.17.6.1 (d), 223.17.6.1 (e) 223.17.6.1 (e) 223.17.6.1 (e) 223.17.6.1 (e) 223.17.6.1 (e) 223.17.2 AASB 1023.17.1 (c) 223.17.2 3 and AASB 1023.17.1 (c) 223.17.3 and AASB 1023.17.7.4 123.17.7.4 223.17.7.4 223.17.6.1 (e)
Bases   Section   Sectio	338.17.1, AASB 1038.17.2, AASB 2, AASB 1038.8.3 2023.17.6.1 (a) 2023.17.3 2023.17.1(a), (b)(i), (b)(ii), (c)(i), ( 2023.17.8, AASB 1023.9.1.2 2023.17.6.1 (e) 2023.17.6.1 (e) 2023.17.6.1 (e) 2023.17.1(b), AASB 1023.17.6.1 (d), 2023.17.3 and AASB 1023.17.1(c) 2023.17.1(a) 2023.17.1(b), AASB 1023.17.7.1 2023.17.7.5 2023.17.6.1 (e)
[336505] Notes - General insurance contracts [336505] Notes - General insurance [33650	22, AASB 1038.8.3 )23.17.6.1 (a) )23.17.7.1(a), (b)(i), (b)(ii), (c)(i), ( )23.17.8, AASB 1023.9.1.2 )23.17.6.1 (e) )23.17.6.1 (e) )23.17.6.1 (e) )23.17.1 (b), AASB 1023.17.6.1 (d), )23.17.3 and AASB 1023.17.1(c) )23.17.7 and AASB 1023.17.7.1 )23.17.7.2
General insurance contracts [abstract] Disclosure of accounting policies for insurance contract and related assets, liabilities, income and expenses [text block]  Disclosure of process used to determine which assets back insurance liabilities [text block]  Disclosure of risk management policies and procedures in relation to insurance contract [text block]  Disclosure of liability adequacy test [text block]  Disclosure of liability adequacy test [text block]  Disclosure of reconciliation of changes in deferred acquisition costs [text block]  Disclosure of outstanding claims liability and risk margin [text block]  Disclosure of outstanding claims liability and risk margin [text block]  Disclosure of net claims incurred [text block]  Disclosure of claims development [text block]  Disclosure of claims development [text block]  Disclosure of sensitivity analysis of key actuarial assumptions [text block]  Disclosure of non-insurance contracts [text block]  Disclosure of unearmed prenium liability [text block]  Disclosure of unearmed prenium liability [text block]  Disclosure of process used to determine assumptions and quantified disclosure of those assumptions general insurance [text block]  Disclosure of process used to determine assumptions and quantified disclosure of those assumptions general insurance [text block]  Disclosure of reconciliation of changes in reinsurance assets [text block]  Disclosure of reconciliation of changes in reinsurance assets [text block]  Disclosure of reconciliation of changes in reinsurance assets [text block]  Disclosure of reconciliation of changes in reinsurance assets [text block]  Disclosure of actuarial assumptions and methods [text block]  Disclosure of actuarial assumptions and methods [text block]  Disclosure of actuarial assumptions and methods [text block]  Disclosure of actuarial assumptions and methods [text block]  Disclosure of actuarial assumptions and methods [text block]  Disclosure of actuarial assumptions and methods [text block]  Disclosure of actuarial assumptio	023.17.3 123.17.7.1(a), (b)(i), (b)(ii), (c)(i),( 123.17.8, AASB 1023.9.1.2 123.17.6.1 (e) 123.17.6.1 (e) 123.17.6.1 (e) 123.17.1 (b), AASB 1023.17.1(c) 123.17.3 and AASB 1023.17.7.1 123.17.7.5 123.17.4 123.17.6.1 (e)
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	023.17.6.1 (e)
[836600] Notes - Insurance contracts (IFRS 17)	023.17.6.1 (c), AASB 1023.17.7
Expiry date 2021-01-01 FRS 4 -	
Disclosure of insurance contracts [text block] text block Disclosure Disclosure Of IRS 17 - Disclosure Disclos	
Insurance service result [abstract]	
Insurance revenue  X duration, credit  Effective 2021-01-01 IAS 1.82 a (ii)  Publication Street Effective 2021-01-01 IAS 1.82 a Disclosure  Effective 2021-01-01 IAS 1.82 a Disclosure	
Insurance service expenses from insurance contracts issued  (X) duration, obtain  (Fifertime 2021-01-01 IFRS 1.82 aD (publicature)  (Fifertime 2021-01-01 IFRS 1.82 aD (publicature)  (Fifertime 2021-01-01 IFRS 1.82 aD (publicature)	
Income (expenses) from reinsurance contracts held, other than finance income (expenses) [abstract]	
Income from amounts recovered from reinsurer X dunation, 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	
Experies from anotation of permanal part of remarket	
Net income (expenses) from reinsurance contracts held, other than finance income (expenses)  X duration, credit  Effective 2021-01-01 IFRS 17.86 Diadoure  The first income (expenses) (2011-10-10-10-10-10-10-10-10-10-10-10-10-	
Net income (expenses) from reinsurance contracts neid, other than finance income (expenses)  Aduration, credit  Effective 2021-01-01 IAS 1.82 ac Disclosure	
Total insurance service result X Auration, 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 <sub>Disclosure</sub>	
Description of criteria satisfied when using premium allocation approach text Effective 2021-01-01 IFRS 17.97 a	
Description of whether entity makes adjustment for time value of money and effect of financial risk when using premium  Effective 2021-01-01 IFRS 17.97 b	
allocation approach text 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 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	
Discussive of Techniculation of Changes in Insurance Contracts by Technaming Coverage and Incurred Country (Ext. DioCx)	
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 Decisioner.	
Effective 2021-01-01 IFRS 17.109	
Disclosure Effective 2021-01- 01 IFRS 17.131 a Disclosure Effective 2021-	
Usaggregation or insurance contracts [axis] axis 01-01 IFRS 17.98 Disclosure. Effective 2021-	
01-01 IFRS 17.107 Disclosure Effective	
2021-01-01 IFRS 17.132 b Disclosure	
Effective 2021-01-01 IFRS 17.109	
Disclosurur Effective 2021-01-01 IFRS 17.98	
Disaggregation of insurance contracts [member] member [default]	
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Effective 2021-01-01 IFRS 17.107	
Disclosure Effective 2021-01- 01 IFRS 17.131 a Disclosure Effective 2021-	
Insurance contracts issued [member] member 01-01 IFRS 17.131 a Disclosurer Effective 01-01 IFRS 17.132 b Disclosurer Effective	
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2021-01-01 IFRS 17.109 <sub>Disclosure</sub>	
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Reinsurance contracts held [member] member 01 ISBN 17-100 Effortion 2021	
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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	
Fffective 2021-01-FRS 17-100 a	
Net liabilities or assets for remaining coverage excluding loss component [member] member   Diddoure	
Loss component [member]  Effective 2021-01-01 IFRS 17.100 b	
Disclosure  Liabilities for incurred claims [member]  Effective 2021-01-01 IFRS 17.100 c	
Liabilities for incurred claims [member] member  Disclosure	

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Label	Туре	IFRS Reference	to IFRS elements	AU Reference
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 Dictosure, Effective 2021-01- 01 IFRS 17.107 Disclosure, Effective 2021- 01-01 IFRS 17.101 Disclosure		
Estimates of present value of future cash flows [member]	member	Effective 2021-01-01 IFRS 17.101 a  Disclosure, Effective 2021-01-  01 IFRS 17.100 c (i) Disclosure		
Estimates of present value of future cash outflows [member]	member	Effective 2021-01-01 IFRS 17.107 a		
Estimates of present value of insurance acquisition cash flows [member]	member	Effective 2021-01-01 IFRS 17.107 a		
Estimates of present value of future cash outflows other than insurance acquisition cash flows [member]	member	Effective 2021-01-01 IFRS 17.107 a		
Estimates of present value of future cash inflows [member]	member	Effective 2021-01-01 IFRS 17.107 b		
Risk adjustment for non-financial risk [member]	member	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		
Contractual service margin related to contracts that existed at transition date to which fair value	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	member	Effective 2021-01-01 IFRS 17.114 c		
	axis	Effective 2021-01-01 IFRS 17.106 Disclosurus Effective 2021-01- 01 IFRS 17.107 Disclosurus Effective 2021- 01-01 IFRS 17.101 Disclosurus Effective 2021- 01-01 IFRS 17.100 C Disclosurus Effective 2021-01-01 IFRS 17.100 Disclosurus Effective 2021-0		
Insurance contracts [member]	member [default]	Effective 2021-01-01 IFRS 17.107 Disclosure Effective 2021-01- 01 IFRS 17.109 Disclosure Effective 2021- 01-01 IFRS 17.106 Disclosure Effective 2021-01-01 IFRS 17.100 C Disclosure Effective 2021-01-01 IFRS 17.101 Disclosure		
Insurance contracts to which premium allocation approach has been applied [member]	member	Effective 2021-01-01 IFRS 17.100 c		
Insurance contracts other than those to which premium allocation approach has been applied [member]	member	Effective 2021-01-01 IFRS 17.101 Disclosure: Effective 2021-01- 01 IFRS 17.107 Disclosure: Effective 2021- 01-01 IFRS 17.106 Disclosure: Effective 2021-01-01 IFRS 17.109 Disclosure		
Disclosure of 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	v	Effective 2021-01-01 IFRS 17.114 a		
which modified retrospective approach has been applied, insurance contracts liability (asset)	X <sub>duration</sub> , credit	Disclosure		
which fall value approach has been applied, insufance contracts liability (asset)	X <sub>duration, credit</sub>	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 <sub>duration, credit</sub>	Effective 2021-01-01 IFRS 17.114 c Disclosure		
	X <sub>duration, credit</sub>	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 <sub>duration, credit</sub>	Effective 2021-01-01 IFRS 17.103 b (i) Disclosure		
Increase (decrease) through amortisation of insurance acquisition cash flows, insurance contracts liability (asset)	X <sub>duration</sub> , 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 <sub>duration, credit</sub>	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 <sub>duration</sub> , 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 <sub>duration, credit</sub>	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 <sub>duration, credit</sub>	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	X <sub>duration</sub> , credit	Effective 2021-01-01 IFRS 17.105 a (i)		
liability (asset)	soresort, a ear	Disclosure		

			Additional AU Reference	
Label	Туре	IFRS Reference	to IFRS elements	AU Reference
Increase (decrease) through premiums paid for reinsurance contracts held, insurance contracts liability (asset)	X <sub>duration</sub> , credit	Effective 2021-01-01 IFRS 17.105 a (i) Disclosure		
Increase (decrease) through insurance acquisition cash flows, insurance contracts liability (asset)	X <sub>duration</sub> , 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 <sub>duration</sub> , credit	Effective 2021-01-01 IFRS 17.105 a (iii)		
Increase (decrease) through incurred claims recovered and other insurance service expenses recovered under reinsurance contracts held, insurance contracts liability (asset)	X <sub>duration</sub> , credit	Effective 2021-01-01 IFRS 17.105 a (iii)		
Total increase (decrease) through cash flows, insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2021-01-01 IFRS 17.105 a		
Increase (decrease) through effect of changes in risk of non-performance by issuer of reinsurance contracts	X <sub>duration, credit</sub>	Effective 2021-01-01 IFRS 17.105 b		
held, insurance contracts liability (asset)  Increase (decrease) through insurance finance income or expenses, insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2021-01-01 IFRS 17.105 c		
Increase (decrease) through additional items necessary to understand change, insurance contracts liability	X <sub>duration, credit</sub>	Disclosure Effective 2021-01-01 IFRS 17.105 d		
(asset)		Disclosure Effective 2021-01-01 IFRS 17.99 Common		
Total increase (decrease) in insurance contracts liability (asset)	X duration, credit	practice Effective 2021-01-01 IFRS 17.99 b		
Insurance contracts liability (asset) at end of period	X instant, credit	Disclosure Effective 2021-01-01 IFRS 17.99 b		
Insurance contracts that are assets at end of period	X instant, debit	Disclosure Effective 2021-01-01 IFRS 17.99 b		
Insurance contracts that are liabilities at end of period	X instant, credit	Disclosure		
Disclosure of reconciliation of changes in insurance contracts by components [text block]	text block	Effective 2021-01-01 IFRS 17.101 Disclosure		
Disclosure of reconciliation of changes in insurance contracts by components [abstract]  Disclosure of reconciliation of changes in insurance contracts by components [table]	table	Effective 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 17.102 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 OI IFRS 17.125 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  Disclosions, Effective 2021-01- 01 IFRS 17.131 a Disclosions, Effective 2021- 01-01 IFRS 17.132 b Disclosions, Effective 2021-01-01 IFRS 17.39 Disclosions, Effective 2021-01-01 IFRS 17.109 Disclosions		
Reinsurance contracts held [member]	member	Effective 2021-01-01 IFRS 17.98 Disclosures Effective 2021-01-01 IFRS 17.107 Disclosures Effective 2021-01-01 IFRS 17.109 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 Dictosure, Effective 2021-01- 01 IFRS 17.107 Disclosure, Effective 2021- 01-01 IFRS 17.101 Disclosure		
Estimates of present value of future cash flows [member]	member	Effective 2021-01-01 IFRS 17.101 a  Disclosure, Effective 2021-01-  01 IFRS 17.100 c (i) Disclosure		
Estimates of present value of future cash outflows [member]	member	Effective 2021-01-01 IFRS 17.107 a Disclosure		
Estimates of present value of insurance acquisition cash flows [member]	member	Effective 2021-01-01 IFRS 17.107 a Disclosure		
Estimates of present value of future cash outflows other than insurance acquisition cash flows [member]	member	Effective 2021-01-01 IFRS 17.107 a		
Estimates of present value of future cash inflows [member]	member	Effective 2021-01-01 IFRS 17.107 b		
Risk adjustment for non-financial risk [member]	member	Disclosure  Effective 2021-01-01 IFRS 17.101 b  Disclosure, Effective 2021-01-  01 IFRS 17.107 c  Disclosure, Effective 2021-01-  01 IFRS 17.100 c (ii) Disclosure		
Contractual service margin [member]	member	Effective 2021-01-01 IFRS 17.101 c  Disclosure Effective 2021-01- 01 IFRS 17.107 d Disclosure		
Contractual service margin related to contracts that existed at transition date to which modified	member	Effective 2021-01-01 IFRS 17.114 a		
retrospective approach has been applied [member]  Contractual service margin related to contracts that existed at transition date to which fair value	member	Effective 2021-01-01 IFRS 17.114 b		
approach has been applied [member]  Contractual service margin not related to contracts that existed at transition date to which modified		Disclosure  Effective 2021-01-01 IFRS 17.114 c		
retrospective approach or fair value approach has been applied [member]	member	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 Condenser Effective 2021-01-01 IFRS 17.100 Condenser		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Insurance contracts [member]	member [default]	Effective 2021-01-01 IFRS 17.107 Diddissure Effective 2021-01- 01 IFRS 17.109 Disclosure, Effective 2021- 01-01-IFRS 17.106 Disclosure, Effective 2021- 01-01-01 IFRS 17.100 C Disclosure Effective 2021-01-01 IFRS 17.101 Disclosure		
Insurance contracts to which premium allocation approach has been applied [member]	member	Effective 2021-01-01 IFRS 17.100 c		
Insurance contracts other than those to which premium allocation approach has been applied [member]		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	Effective 2021-01-01 IFRS 17.99 b		
Insurance contracts liability (asset) at beginning of period	X instant, credit	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		
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	X <sub>duration, credit</sub>	Effective 2021-01-01 IFRS 17.104 a (i)		
contracts liability (asset) Increase (decrease) through changes in estimates that do not adjust contractual service margin,	X <sub>duration</sub> , credit	Effective 2021-01-01 IFRS 17.104 a (ii)		
insurance contracts liability (asset)	duration, credit	Disclosure		
Increase (decrease) through effects of contracts initially recognised in period, insurance contracts liability (asset)	X <sub>duration, credit</sub>	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 <sub>duration, credit</sub>	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 <sub>duration, credit</sub>	Effective 2021-01-01 IFRS 17.104 b (i)		
Increase (decrease) through change in risk adjustment for non-financial risk that does not relate to	X <sub>duration, credit</sub>	Effective 2021-01-01 IFRS 17.104 b (ii)		
future or past service, insurance contracts liability (asset)		Disclosure Effective 2021-01-01 IFRS 17.104 b (iii)		
Increase (decrease) through experience adjustments, insurance contracts liability (asset)  Total increase (decrease) through changes that relate to current service, insurance contracts liability	X <sub>duration</sub> , credit	Disclosure Effective 2021-01-01 IFRS 17.104 b		
(asset)	X <sub>duration, credit</sub>	Disclosure		
Increase (decrease) through changes that relate to past service, insurance contracts liability (asset)	X <sub>duration, credit</sub>	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 <sub>duration</sub> , 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 <sub>duration, credit</sub>	Effective 2021-01-01 IFRS 17.105 a (i) Disclosure		
Increase (decrease) through premiums paid for reinsurance contracts held, insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2021-01-01 IFRS 17.105 a (i) Disclosure		
Increase (decrease) through insurance acquisition cash flows, insurance contracts liability (asset)	X <sub>duration, credit</sub>	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 <sub>duration, credit</sub>	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 <sub>duration, credit</sub>	Effective 2021-01-01 IFRS 17.105 a (iii) Disclosure		
Total increase (decrease) through cash flows, insurance contracts liability (asset)	X <sub>duration, credit</sub>	Effective 2021-01-01 IFRS 17.105 a		
Increase (decrease) through effect of changes in risk of non-performance by issuer of reinsurance contracts	X duration, credit	Effective 2021-01-01 IFRS 17.105 b		
held, insurance contracts liability (asset)  Increase (decrease) through insurance finance income or expenses, insurance contracts liability (asset)		Disclosure Effective 2021-01-01 IFRS 17.105 c		
Increase (decrease) through additional items necessary to understand change, insurance contracts liability	X duration, credit	Disclosure Effective 2021-01-01 IFRS 17.105 d		
(asset)	X <sub>duration</sub> , credit	Disclosure Effective 2021-01-01 IFRS 17.99 Common		
Total increase (decrease) in insurance contracts liability (asset)	X <sub>duration</sub> , credit	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 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  Dickstorm, Effective 2021-01- 01 IFRS 17.107 Dickstorm, Effective 2021- 01-01 IFRS 17.101 Dickstorm, Effective 2021- 01-01 IFRS 17.100 C Dickstorm Effective 2021-01-01 IFRS 17.109 Dickstore		
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		

			Additional AU Reference	
Label	Туре		to IFRS elements	AU Reference
Insurance contracts to which premium allocation approach has been applied [member]	member	Effective 2021-01-01 IFRS 17.100 c		
Insurance contracts other than those to which premium allocation approach has been applied [member]	member	Effective 2021-01-01 IFRS 17.101  Dictorum: Effective 2021-01- 01 IFRS 17.107 Dictorum: Effective 2021- 01-01 IFRS 17.106 Dictorum: Effective 2021- 01-01 IFRS 17.109 Dictorum: Effective 2021-01-01 IFRS 17.109 Dictorum:		
Disclosure of analysis of insurance revenue [line items] Insurance revenue [abstract]	line items			
Insurance revenue, amounts relating to changes in liability for remaining coverage [abstract]	X <sub>duration</sub> , credit	Effective 2021-01-01 IFRS 17.106 a (i) Disclosure		
Insurance revenue, change in risk adjustment for non-financial risk	X <sub>duration</sub> , 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 <sub>duration, credit</sub>	Effective 2021-01-01 IFRS 17.106 a (iii)  Disclosure		
Total insurance revenue, amounts relating to changes in liability for remaining coverage	X <sub>duration, credit</sub>	Effective 2021-01-01 IFRS 17.106 a		
Insurance revenue, allocation of portion of premiums that relate to recovery of insurance acquisition cash	X <sub>duration, credit</sub>	Effective 2021-01-01 IFRS 17.106 b		
flows  Total insurance revenue	X duration, credit	Disclosure 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]				
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 17.90 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 17.107 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 17.392 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 17.131 a Disclosure		
Insurance contracts by components [axis]	axis	Effective 2021-01-01 IFRS 17.100 c  Disclosurer Effective 2021-01- 01 IFRS 17.101 Disclosurer Effective 2021- 01-01 IFRS 17.107 Disclosure		
Insurance contracts by components [member]	member [default]	Effective 2021-01-01 IFRS 17.100 c Dicdosure, Effective 2021-01- 01 IFRS 17.107 Dicdosure, Effective 2021- 01-01 IFRS 17.101 Disclosure		
Estimates of present value of future cash flows [member]	member	Effective 2021-01-01 IFRS 17.101 a  Disclosure, Effective 2021-01- 01 IFRS 17.100 c (i) Disclosure		
Estimates of present value of future cash outflows [member]	member	Effective 2021-01-01 IFRS 17.107 a  Disclosure		
Estimates of present value of insurance acquisition cash flows [member]	member	Effective 2021-01-01 IFRS 17.107 a  Disclosure		
Estimates of present value of future cash outflows other than insurance acquisition cash flows [member]	member	Effective 2021-01-01 IFRS 17.107 a		
Estimates of present value of future cash inflows [member]	member	Effective 2021-01-01 IFRS 17.107 b		
Risk adjustment for non-financial risk [member]	member	Effective 2021-01-01 IFRS 17.101 b biodosure, Effective 2021-01- 01 IFRS 17.107 c Diadosure Effective 2021- 01-01 IFRS 17.100 c (ii) Diadosure		
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		
Contractual service margin related to contracts that existed at transition date to which fair value	member	Effective 2021-01-01 IFRS 17.114 b		
approach has been applied [member]  Contractual service margin not related to contracts that existed at transition date to which modified		Disclosure Effective 2021-01-01 IFRS 17.114 c		
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	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- 01-01-01 IFRS 17.100 C Disclosure: Effective 2021-01-01 IFRS 17.109		
		Disclosure		

Effective 2021-01-01   FRS 17.107   Disclosure   Effective 2021-01-01   FRS 17.108	
Insurance contracts [member]  member [default]	
Insurance contracts to which premium allocation approach has been applied [member]  Insurance contracts other than those to which premium allocation approach has been applied [member]  Insurance contracts other than those to which premium allocation approach has been applied [member]  Insurance contracts other than those to which premium allocation approach has been applied [member]  Insurance contracts other than those to which premium allocation approach has been applied [member]  Insurance contracts other than those to which premium allocation approach has been applied [member]  Insurance contracts other than those to which premium allocation approach has been applied [member]  Insurance contracts other than those to which premium allocation approach has been applied [member]  In IFRS 17.107 Disclosure Effective 2021-01-01 IFRS 17.104 a (iii)  Disclosure Effective	
Insurance contracts other than those to which premium allocation approach has been applied [member]  Insurance contracts other than those to which premium allocation approach has been applied [member]  Insurance contracts other than those to which premium allocation approach has been applied [member]  Insurance contracts other than those to which premium allocation approach has been applied [member]  Insurance contracts other than those to which premium allocation approach has been applied [member]  Insurance contracts other than those to which premium allocation approach has been applied [member]  Insurance contracts other than those to which premium allocation approach has been applied [member]  Insurance contracts other than those to which premium allocation approach has been applied [member]  Insurance contracts other than those to which premium allocation approach has been applied [member]  Insurance contracts other than those to which premium allocation approach has been applied [member]  Insurance contracts other than those to which premium allocation approach has been applied [member]  Insurance contracts other than those to which premium allocation approach has been applied [member]  Insurance contracts other than those to which premium allocation approach has been applied [member]  Insurance contracts other than those to which premium allocation approach that premium allocation approach to the premium allocation approach to the premium allocation approach to the premium allocation approach to the premium allocation approach to the premium allocation approach to the premium allocation approach to the premium allocation approach to the premium allocation approach to the premium allocation approach to the premium allocation approach to the premium allocation approach to the premium allocation approach to the premium allocation approach to the premium allocation approach to the premium allocation approach to the premium allocation approach to the premium allocation approach to the premium allocation appro	
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  Effective 2021-01-01 IFRS 17.108 a	
Increase (decrease) through effects of contracts initially recognised in period, insurance contracts liability (asset)  X duration, credit Disdocure: Effective 2021-01- 01 IFRS 17.107 Disdocure  Ffective 2021-01-01 IFRS 17.108 a	
Increase (decrease) through effects of contracts acquired in period insurance contacts liability (accet).	
Increase (decrease) through effects of contracts acquired in period, insurance contracts liability (asset)  X duration, credit  Disdosure	
Increase (decrease) through effects of groups of onerous contracts initially recognised in period, insurance contracts liability (asset)  Effective 2021-01-01 IFRS 17.108 b  Disdosure	
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	
Effective 2021-01-01 IFRS 17.109  Disaggregation of insurance contracts [axis]  Effective 2021-01-  O1 IFRS 17.131 a Disaggregation of insurance contracts [axis]  axis  O1-01 IFRS 17.99 Biochasure Effective 2021-  O1-01 IFRS 17.107 Disaggregation of IFRS 17.107 Disaggregation of IFRS 17.107 Disaggregation of IFRS 17.109 Disaggregation	
Effective 2021-01-01 IFRS 17.109 Disaggregation of insurance contracts [member]  member [default]  or IFRS 17.132 b bioclosure. Effective 2021-01-01  or IFRS 17.132 b bioclosure. Effective 2021-01-01  or IFRS 17.132 bioclosure Effective 2021-01-01  or IFRS 17.131 a Disclosure Effective 2021-01-01 IFRS 17.131 a Disclosure Effective 2021-01-01 IFRS 17.131 a Disclosure	
Effective 2021-01-01 IFRS 17.107  Deadourer. Effective 2021-01-  Insurance contracts issued [member]  member  member  member  member  member  dead of the contracts issued [member]  member  member  member  dead of the contracts issued [member]  member  of the contracts issued [member]  member  of the contracts issued [member]  member  of the contracts issued [member]  of the con	
Effective 2021-01-01 IFRS 17.98   Disclosure   Effective 2021-01-01 IFRS 17.98   Disclosure   Effective 2021-01-01 IFRS 17.107   Disclosure   Effective 2021-01-01   IFRS 17.109   Disclosure   Effective 2021-01-01   IFRS 17.109   Disclosure   Effective 2021-01-01   IFRS 17.131 a Disclosure   Disclosure   Effective 2021-01-01   IFRS 17.132 b   Disclosure   Effective 2021-01-01	
IFRS 7.23B a Disclosure: Effective 2021-01-   01   IFRS 17.120   Disclosure: Effective 2021-   01-01   IFRS 17.132   Disclosure: IFRS 7.42E e	
IFRS 15.120 b (i) Disclosure   Effective 2021-   10-01   IFRS 17.109   Disclosure   Effective 2021-   2021-01-01   IFRS 17.132 b   Disclosure   Effective 2021-   2021-01-01   IFRS 17.132 b   Disclosure   Effective 2021-01-01   IFRS 17.132 b   Disclosure   Effective 2021-01-01   IFRS 17.120   Disclosure   IFRS 17.120   Disclosure   IFRS 17.132 b   Disclosure   IFRS 18.11   Disclosure	
IAS 1.61 a Disclosure, Effective 2021-01- 01 [FRS 17.132 D Disclosure, FFRS 7.811 Exampler [FRS 16.94 Disclosure   FRS 7.IG31A Exampler [FRS 16.97 Disclosure   FRS 16.97 Disclosure	
Later than one year and not later than two years [member]  Member  Mem	
Effective 2021-01-01 IFRS 17.132 b  Disclosure IFRS 7.811 Example: IAS 1.112 c  Common practicer IFRS 16.94 Disclosurer  IFRS 16.97 Disclosurer IFRS 7.1631A Example	
Later than three years and not later than four years [member]  MEDIAN LATER THAN THREE YEARS AND ADDRESS AND ADDRE	

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
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 7.1631A 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		
Insurance contracts [axis]	axis	Effective 2021-01-01 IFRS 17.106 Daddourue, Effective 2021-01- 01 IFRS 17.107 Daddourue, Effective 2021- 01-01 IFRS 17.101 Diaddourue Effective 2021-01-01 IFRS 17.100 C Daddourue Effective 2021-01-01 IFRS 17.100 C Diaddourue		
Insurance contracts [member]	member [default]	Effective 2021-01-01 IFRS 17.107 Disclosure Effective 2021-01- 01 IFRS 17.109 Disclosure Effective 2021- 01-01-01 IFRS 17.100 Disclosure Effective 2021- 01-01 IFRS 17.100 Conditionary Effective 2021-01-01 IFRS 17.100 Conditionary Effective 2021-01-01 IFRS 17.101 Disclosure		
Insurance contracts to which premium allocation approach has been applied [member]	member	Effective 2021-01-01 IFRS 17.100 c		
Insurance contracts other than those to which premium allocation approach has been applied [member]	member	Effective 2021-01-01 IFRS 17.101  Disclosure: Effective 2021-01- 01 IFRS 17.107 Disclosure: Effective 2021- 01-01 IFRS 17.106 Disclosure: Effective 2021- 01-01 IFRS 17.109 Disclosure		
Disclosure of 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 <sub>duration, credit</sub>	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 <sub>duration</sub> , 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]		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) Disclosure, IAS 1.106 b Disclosure IAS 8.28 f (i) Disclosure IAS 8.49 b (i) Disclosure, IAS 1.20 d $_{\rm Common \ practice}$ Effective 2021-01-01 IFRS 17.113 b $_{\rm Disclosure}$		
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 (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	line items			
Profit (loss)	${f X}$ 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 17.133 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		
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		
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	X instant, credit	Effective 2021-01-01 IFRS 17.116 Disclosure		
period Increase (decrease) in reserve of gains and losses on financial assets measured at fair value through other Comprehensive income pointed to increase contracts to which prographs (19(h), 19(h), 19(h), 24(h), and 19(h) of IEES 17.	v	Effective 2021-01-01 IFRS 17.116 Common		
comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied Increase (decrease) through 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),		practice  Effective 2021-01-01 IFRS 17.116 Example		
C24(b) and C24(c) of IFRS 17 have been applied Increase (decrease) through reclassification adjustments in period, reserve of gains and losses on financial assets	X <sub>duration</sub> , credit			
measured at fair value through other comprehensive income related to insurance contracts to which paragraphs C18(b), C19(b), C24(b) and C24(c) of IFRS 17 have been applied	X <sub>duration</sub> , credit	Effective 2021-01-01 IFRS 17.116 Example		

Label	Tyrne	IFRS Reference	Additional AU Reference	AU Reference
	Туре	- Neiterenec	to IFRS elements	
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		
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		
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		
Description of approach used to distinguish changes in estimates of future cash flows arising from exercise of discretion	text	Effective 2021-01-01 IFRS 17.117 c (i)		
from other changes, contracts without direct participation features  Description of approach used to determine risk adjustment for non-financial risk	text	Effective 2021-01-01 IFRS 17.117 c (ii)		
Description of approach used to determine discount rates	text	Disclosure Effective 2021-01-01 IFRS 17.117 c (iii)		
		Disclosure Effective 2021-01-01 IFRS 17.117 c (iv)		
Description of approach used to determine investment components	text	Disclosure Effective 2021-01-01 IFRS 17.117 a		
Disclosure of inputs to methods used to measure contracts within scope of IFRS 17 [text block]  Disclosure of inputs to methods used to measure contracts within scope of IFRS 17 [abstract]	text block	Disclosure		
Disclosure of inputs to methods used to measure contracts within scope of IFRS 17 [abstract]	table	Effective 2021-01-01 IFRS 17.117 a		
Methods used to measure contracts within scope of IFRS 17 [axis]	axis	Effective 2021-01-01 IFRS 17.117 a		
Methods used to measure contracts within scope of IFRS 17 [member]	member [default]	Disclosure Effective 2021-01-01 IFRS 17.117 a		
Inputs to methods used to measure contracts within scope of IFRS 17 [axis]		Disclosure Effective 2021-01-01 IFRS 17.117 a		
	axis	Disclosure Effective 2021-01-01 IFRS 17.117 a		
Inputs to methods used to measure contracts within scope of IFRS 17 [member]  Disclosure of inputs to methods used to measure contracts within scope of IFRS 17 [line items]	member [default] line items	Disclosure		
Input to method used to measure contracts within scope of IFRS 17	X.XX <sub>instant</sub>	Effective 2021-01-01 IFRS 17.117 a		
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	X.XX instant	Effective 2021-01-01 IFRS 17.119 Disclosure		
adjustment for non-financial risk				
Disclosure of yield curve used to discount cash flows that do not vary based on returns on underlying items [text block]	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]		FFF		
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 7.238 a Disclosure, Effective 2021-01-01 IFRS 17.120 Disclosure, Effective 2021-01-01 IFRS 17.132 Disclosure/IFRS 7.42E e Disclosure/IFRS 7.42E e Disclosure/IFRS 17.109 Disclosure/IFRS 7.811 Exampler IFRS 15.120 b (I) Disclosure/IFRS 16.10 Disclosure/IFRS 16.97 Disclosure/IFRS 16.		
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. IFRC 17.132 b Disclosure. IFRC 17.120 Disclosure. IFRS 16.120 Disclosure. IFRS 7.238 a Disclosure. IFRS 7.831 Example. IFRS 7.835 Example. IFRS 16.94 Disclosure. IFRS 16.97 Disclosure.		
Not later than one year [member]	member	IAS 1.61 a Disdosure, Effective 2021-01- 01 IFRS 17.132 b Disdosure IFRS 7.B11 Example, IFRS 16.94 Disdosure, IFRS 7.IG31A Example, IFRS 16.97 Disdosure		
Later than one year and not later than two years [member]	member	IAS 1.112 c Common practica; 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 Dictosure 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 gractice 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 bicdosure, IFRS 7.B11 Example, IFRS 7.B35 g Exampler IFRS 7.IG31A Exampler IFRS 16.94 bicdosure, IFRS 16.97 <sub>Dicdosure</sub>		

Label Type	IFRS Reference to IFRS elements AU Reference
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 13.1E63 Example
Ranges [member] member [defaul	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 practices IFRS 2.45 of Dischourse IFRS 14.33 b Dischourse IFRS 13.B6 Exampler Effective 2021-01- 01 IFRS 17.120 Dischourse
Weighted average [member] member	IFRS 14.33 b Dioclosure IFRS 13.86 Exampler Effective 2021-01-01 IFRS 17.120 Dioclosurer IFRS 7.7 Common practicer IFRS 13.1E63 Example
Top of range [member] member	Effective 2021-01-01 IFRS 17.120 Diodoure IFRS 13.IE63 Example, IFRS 13.B6 Example, IFRS 7-7 Common practice; IFRS 2.45 d Diodoure IFRS 14.33 b Diodoure
Disclosure of yield curve used to discount cash flows that do not vary based on returns on underlying items [line items]	
Yield used to discount cash flows that do not vary based on returns on underlying items  X.XX entant	Effective 2021-01-01 IFRS 17.120 Disclosure
Description of fact and reason why entity's exposure to risk arising from contracts within scope of IFRS 17 at end of reporting period is not representative of its exposure during period	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
	Effective 2021-01-01 IFRS 17.125  Disclosure Effective 2021-01-
Disclosure of nature and extent of risks that arise from contracts within scope of IFRS 17 [text block] text block	Disdosure Effective 2021-01- 01 IFRS 17.124 Disdosure
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  Diadours Effective 2021-01- 01 IFRS 17.125 Diadoure
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 17.127 Disclosure Effective 2021-
Risks [member] member [defaul	Effective 2021-01-01 IFRS 17.125 Disclosure Effective 2021-01- 01 IFRS 17.127 Disclosure Effective 2021- 01-01 IFRS 17.128 a Disclosure Effective 2021- 01-01 IFRS 17.128 A Disclosure Effective 2021-01-01 IFRS 17.124 Disclosure IFRS 7.34 Dis
Insurance risk [member] member	Effective 2021-01-01 IFRS 17.124  Disclosurer Effective 2021-01- 01 IFRS 17.128 a (I) Disclosurer Effective 2021-01-01 IFRS 17.127 Disclosurer 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 Effective 2021- 01-01 IFRS 17.124 Disclosure
Credit risk [member] member	Effective 2021-01-01 IFRS 17.127  Diadourer Effective 2021-01- 01 IFRS 17.125 Diadourer IFRS 7.32 Exampler Effective 2021-01-01 IFRS 17.124 Diadourer
Liquidity risk [member] member	Effective 2021-01-01 IFRS 17.125 Dicatorium: 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 <sub>Champhe</sub> , Effective 2021-01- 01 IFRS 17.125 <sub>Disclosure</sub> , Effective 2021- 01-01 IFRS 17.124 <sub>Disclosure</sub> , Effective 2021- 01-01 IFRS 17.127 <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.127 <sub>Disclosure</sub> 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  Dictoruse Effective 2021-01- 01 IFRS 17.124 Dictoruse Effective 2021- 01-01 IFRS 17.128 a (iii) Dictoruse IFRS 7 - Defined terms Dictoruse Effective 2021- 01-01 IFRS 17.127 Dictorure

tabat		IFDC D. f	Additional AU Reference	A11.0-C
Label	Туре	IFRS Reference	to IFRS elements	AU Reference
Other price risk [member]	member	Effective 2021-01-01 IFRS 17.125 Disclosure Effective 2021-01- 01 IFRS 17.128 a (iii) Disclosure IFRS 7 - Defined terms Disclosure 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	Effective 2024 04 04 IEBS 17 124 c		
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		
	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		
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		
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 <sub>instant</sub>	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 IERS 17 Itays				
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		
	axis	Effective 2021-01-01 IFRS 17.124 bitchcome, Effective 2021-01- 01 IFRS 17.128 a Disclosure IFRS 7.21C Disclosure IFRS 7.34 Disclosure IFRS 7.33 bitchcome, 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 Dacksourse, Effective 2021-01- 01 IFRS 17.127 Dacksourse, Effective 2021- 01-01-01 IFRS 17.124 Dacksourse Effective 2021- 01-01 IFRS 17.124 Dacksourse IFRS 7.34 Dacksourse IFRS 7.34 Dacksourse IFRS 7.34 Dacksourse IFRS 7.32 Dacksourse IFRS 7.21C Dacksou		
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 Disclosurer Effective 2021- 01-01 IFRS 17.124 Disclosure		
Credit risk [member]	member	Effective 2021-01-01 IFRS 17.127  Dictionure, Effective 2021-01- 01 IFRS 17.125 Disdourer IFRS 7.32 Exampler  Effective 2021-01-01 IFRS 17.124 Disdosure		
Liquidity risk [member]	member	Effective 2021-01-01 IFRS 17.125 DIGGOSUPE, IFRS 7.32 Example, Effective 2021- 01-01 IFRS 17.124 DIGGOSUPE Effective 2021-01-01 IFRS 17.127 DIGGOSUPE		
Market risk [member]	member	IFRS 7.32 <sub>Dampile</sub> , Effective 2021-01- 01 IFRS 17.125 <sub>Disdosure</sub> , Effective 2021- 01-01 IFRS 17.124 <sub>Disdosure</sub> , Effective 2021-01-01 IFRS 17.127 <sub>Disdosure</sub> Effective 2021-01-01 IFRS 17.128 a (ii)		
Currency risk [member]	member	Effective 2021-01-01 IFRS 17.127 Disclosure, Effective 2021-01- 01 IFRS 17.125 Disclosure, Effective 2021- 01-01 IFRS 17.128 (iii) 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 Opticlosure		
		Disclosure		
Concentrations of risk [axis]	axis	Effective 2021-01-01 IFRS 17.127 Disclosure		

	_		Additional AU Reference	
Label  Disclosure of detailed information about concentrations of risk that arises from contracts within scope of IFRS 17	Туре	IFRS Reference	to IFRS elements	AU Reference
[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 biotourus, Effective 2021-01-01 OI IFRS 17.128 a Disclosure IFRS 7.21C Disclosure IFRS 7.34 Disclosure IFRS 7.33 Disclosure IFRS 17.34 Disclosure IFRS 17.37 Disclosu		
Risks [member]	member [default]	Effective 2021-01-01 IRS 17.125 Dictourse Effective 2021-01- 01 IRS 17.127 Dictourse, Effective 2021- 01-01 IRS 17.128 a Disclourse Effective 2021-01-01 IRS 17.124 Onclourse IRS 7.34 Dictourse IRS 7.33 Dictourse IRS 7.34 Dictourse		
Insurance risk [member]	member	Effective 2021-01-01 IFRS 17.124		
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 Dicdosure, Effective 2021-01- 01 IFRS 17.125 Dicdosure, IFRS 7.32 Example, Effective 2021-01-01 IFRS 17.124 Dicdosure		
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 Diadoure, Effective 2021- 01-01 IFRS 17.124 Diadoure Effective 2021-01-01 IFRS 17.127 Diadoure Effective 2021-01-01 IFRS 17.128 a (ii)		
Currency risk [member]	member	Effective 2021-01-01 IFRS 17.127  Databases. Effective 2021-01  O1 IFRS 17.125 Distalarus. Effective 2021-  O1-01 IFRS 17.128 a (ii) Disclosurus Effective 2021-  O1-01 IFRS 17.124 Distalarus IFRS 7-  Defined terms Distalarus		
Interest rate risk [member]	member	Effective 2021-01-01 IFRS 17.125  Disclosume, Effective 2021-01- 01 IFRS 17.124 Disclosume, Effective 2021- 01-01 IFRS 17.122 a (ii) Disclosume IFRS 7- Defined terms Disclosume, IFfective 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 <sub>duration</sub> , 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 Effective 2021-01-01 IFRS 17.128 a		
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 <sub>duration, credit</sub>	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 <sub>duration</sub> , credit	Effective 2021-01-01 IFRS 17.128 a (i) Disclosure		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
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]		or in its 17.136 bisdosure		
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		
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  Effective 2021-01-01 IFRS 17.130 Disclosure		
Seven years before reporting year [member]  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	Disclosure		
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 Disdonury Effective 2021-01- 01 IFRS 17.131 a Disclosure Effective 2021- 01-01 IFRS 17.98 Disclosure Effective 2021- 01-01 IFRS 17.107 Disclosure Effective 2021- 01-01 IFRS 17.107 Disclosure		
Disaggregation of insurance contracts [member]	member [default]	Effective 2021-01-01 IFRS 17.109 Disclosure, Effective 2021-01-01 IFRS 17.98 Disclosure, Effective 2021-01-0 01 IFRS 17.130 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 <sub>Disclosure</sub> Effective 2021-01-01 IFRS 17.107 <sub>Disclosure</sub> Effective 2021-01-01 IFRS 17.109 <sub>Disclosure</sub> Effective 2021-01-01 IFRS 17.133 a <sub>Disclosure</sub> Effective 2021-01-01 IFRS 17.131 a <sub>Disclosure</sub> Effective		
Disclosure of information about credit risk that arises from contracts within scope of IFRS 17 [line items]	line items	Effective 2021 01 04 IEEE 47 424		
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  Effective 2021-01-01 IFRS 17.132 b		
Disclosure of maturity analysis for liquidity risk that arises from contracts within scope of IFRS 17 [text block]	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]				

Label	Туре	IFRS Reference	Additional AU Reference	AU Reference
		Effective 2021-01-01 IFRS 17.132 b	to IFRS elements	
Disclosure of maturity analysis for liquidity risk that arises from contracts within scope of IFRS 17 [table]  Maturity [axis]	table	IFRS 7.23B a <sub>Disclosure</sub> , Effective 2021-01- 01 IFRS 17.120 <sub>Disclosure</sub> , Effective 2021- 01-01 IFRS 17.132 b <sub>Disclosure</sub> IFRS 7.42E e Disclosure, IFRS 7.811 Example IFRS 15.120 b (f) Disclosure, IAS 1.61 <sub>Disclosure</sub> IFRS 16.94 <sub>Disclosure</sub> , IFRS 16.97 <sub>Disclosure</sub>		
Aggregated time bands [member]	member [default]	IFRS 15.120 b (I) Disciourue Effective 2021- 01-01 IFRS 17.109 Disciourue Effective 2021-01-01 IFRS 17.132 b Disciourue Effective 2021-01-01 IFRS 17.132 b Disciourue IFFS 17.120 Disciourue IFRS 16.10 Disciourue IFRS 7.238 a Disciourue IFRS 7.831 Cample IFRS 7.835 Example IFRS 16.94 Disciourue IFRS 16.97 Dis		
Not later than one year [member]	member	IAS 1.61 a Disidosure, Effective 2021-01- 01 IFRS 17.132 b Disidosure IFRS 7.B11 Example, IFRS 16.94 Disclosure, IFRS 7.IG31A Example, IFRS 16.97 Disclosure		
Later than one year and not later than two years [member]	member	IAS 1.112 c Common practice; Effective 2021- 01-01 IFRS 17.132 b Disclosure IFRS 7.811 Example: IFRS 7.IG31A Example: IFRS 16.97 Disclosure IFRS 16.94 Disclosure		
Later than two years and not later than three years [member]	member	Effective 2021-01-01 IFRS 17.132 b Dicdosure/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 <sub>Common practice</sub> , Effective 2021- 01-01 IFRS 17.132 b Disclosure IFRS 7.B11 Exampler IFRS 7.IG31A Exampler IFRS 16.94 Disclosure IFRS 16.97 Disclosure		
Later than four years and not later than five years [member]	member	Effective 2021-01-01 IFRS 17.132 b Disclosure, IAS 1.112 c Common practice IFRS 7.811 Exampler 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 Dicdosure, IFRS 7.811 Example, -IFRS 7.835 g Example, IFRS 7.IG31A Example, IFRS 16.94 Dicdosure, IFRS 16.97 Disclosure		
Disaggregation of insurance contracts [axis]	axis	Effective 2021-01-01 IFRS 17.109 Disclosure Effective 2021-01- 01 IFRS 17.313 a Disclosure Effective 2021- 01-01 IFRS 17.98 Disclosure Effective 2021- 01-01 IFRS 17.90 Tolicibure Effective 2021- 01-01 IFRS 17.107 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 17.107 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- 021-01-01 IFRS 17.98 Disclosure, Effective 2021-01-01 IFRS 17.109 Disclosure		
Reinsurance contracts held [member]	member	Effective 2021-01-01 IFRS 17.98 <sub>Disclosure</sub> .  Effective 2021-01-01 IFRS 17.107  Disclosure, Effective 2021-01- 01 IFRS 17.109 <u>Disclosure</u> . Effective 2021- 01-01 IFRS 17.133 a <u>Disclosure</u> . Effective 2021-01-01 IFRS 17.132 b <u>Disclosure</u>		
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)		
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		
Explanation of relationship between amounts payable on demand that arise from contracts within scope of IFRS 17 and	text	Disclosure Effective 2021-01-01 IFRS 17.132 c		
carrying amount of related groups of contracts  Identification of unadjusted comparative information	text	Disclosure  IFRS 11.C13B Disclosurer IAS 27.18I Disclosurer  IFRS 10.C6B Disclosurer Effective 2021-01- 01 IFRS 17.C27 Disclosurer IAS 38.130I Disclosurer 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		

			Additional AU Reference	
Label	Туре	IFRS Reference	to IFRS elements	AU Reference
Explanation of basis of preparation of unadjusted comparative information	text	IAS 16.80A Disclosurer IAS 27.181 Disclosurer IAS 38.1301 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	text	Effective 2021-01-01 IFRS 17.C28 Disclosure		
earlier than five years before end of annual reporting period in which it first applies IFRS 17  Disclosure of redesignation of financial assets at date of initial application of IFRS 17 [text block]	text block	Effective 2021-01-01 IFRS 17.C32 Disclosure		
Disclosure of redesignation of financial assets at date of initial application of IFRS 17 [lext block]	text block	ETTECTIVE 2021-01-01 IFRS 17.C32 Disclosure		
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 7.421 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 7.421 Disclosure IFRS 9.7.2.34		
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	X instant, debit	Effective 2021-01-01 IFRS 17.C32 b (i)		
before redesignation  Financial assets affected by redesignation at date of initial application of IFRS 17, measurement category after	text	Effective 2021-01-01 IFRS 17.C32 b (ii)		
redesignation  Financial assets affected by redesignation at date of initial application of IFRS 17, carrying amount after		Disclosure Effective 2021-01-01 IFRS 17.C32 b (ii)		
redesignation	X instant, debit	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		
Description of reasons for designation or de-designation of financial assets as measured at fair value through profit or loss	text	Effective 2021-01-01 IFRS 17.C33 b		
at date of initial application of IFRS 17  Explanation of why entity came to different conclusions in new assessment applying paragraphs 4.1.2(a) or 4.1.2A(a) of	text	Effective 2021-01-01 IFRS 17.C33 c		
IFRS 9 at date of initial application of IFRS 17 [838000] Notes - Earnings per share	text	Disclosure		
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 <sub>duration</sub>	IAS 33.66 Disclosure		
Basic earnings (loss) per share from discontinued operations	X.XX <sub>duration</sub>	IAS 33.68 Disclosure		
Total basic earnings (loss) per share Diluted earnings per share [abstract]	X.XX <sub>duration</sub>	IAS 33.66 Disclosure		
Diluted earnings (loss) per share from continuing operations	X.XX <sub>duration</sub>	IAS 33.66 Disclosure		
Diluted earnings (loss) per share from discontinued operations  Total diluted earnings (loss) per share	X.XX <sub>duration</sub>	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 <sub>duration</sub> , 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  Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity including dillutive	X <sub>duration, credit</sub>	IAS 33.70 a <sub>Disclosure</sub>		
effects	X <sub>duration</sub> , credit	IAS 33.70 a <sub>Disclosure</sub>		
Profit (loss) from discontinued operations attributable to ordinary equity holders of parent entity including dilutive effects	X <sub>duration, credit</sub>	IAS 33.70 a <sub>Disclosure</sub>		
Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects  Weighted average ordinary shares and adjusted weighted average ordinary shares [abstract]	X <sub>duration, credit</sub>	IAS 33.70 a <sub>Disclosure</sub>		
Weighted average number of ordinary shares outstanding	shares	IAS 33.70 b Disclosure		
Adjusted weighted average number of ordinary shares outstanding Increase (decrease) in number of ordinary shares issued	shares shares	IAS 33.70 b <sub>Disclosure</sub> IAS 1.112 c <sub>Common practice</sub>		
Explanation of adjustments of numerator to calculate basic earnings per share	text	IAS 33.70 a <sub>Disclosure</sub>		
Adjustment to profit (loss) for preference share dividends	X duration, debit	IAS 33.70 a <sub>Example</sub> , IAS 33 - Example 12 Calculation and presentation of basic and diluted earnings per share (comprehensive example) <sub>Example</sub>		
Explanation of adjustments of numerator to calculate diluted earnings per share  Explanation of adjustments between denominators used to calculate basic and diluted earnings per share	text text	IAS 33.70 a <sub>Disclosure</sub> IAS 33.70 b <sub>Disclosure</sub>		
Dilutive effect of convertible instruments on number of ordinary shares	shares	IAS 33.70 b Common practice		
Dilutive effect of share options on number of ordinary shares  Description of instruments with potential future dilutive effect not included in calculation of diluted earnings per share	shares	IAS 33.70 b Common practice		
Description of transactions after reporting period that significantly change number of ordinary shares outstanding  Description of transactions after reporting period that significantly change number of potential ordinary shares	text	IAS 33.70 d <sub>Disclosure</sub>		
outstanding	text	IAS 33.70 d <sub>Disclosure</sub>		
[842000] Notes - Effects of changes in foreign exchange rates Disclosure of effect of changes in foreign exchange rates [text block]	text block	IAS 21 - Disclosure Disclosure		
Description of functional currency  Description of presentation currency	text	IAS 21.57 c Disclosure, IAS 21.53 Disclosure IAS 1.51 d Disclosure IAS 21.53 Disclosure		
Description of presentation currency  Description of reason why presentation currency is different from functional currency	text text	IAS 21.53 Disclosure		
Description of reason for change in functional currency  Description of currency in which supplementary information is displayed	text text	IAS 21.54 <sub>Disclosure</sub>		
Description of currency in which supplementary information is displayed  Description of methods of translation used to determine supplementary information	text	IAS 21.57 c Disclosure		
Foreign exchange gain (loss)	X <sub>duration</sub> , 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 <sub>duration, credit</sub>	IAS 21.52 a Common practice		
Net foreign exchange loss Reserve of exchange differences on translation	X <sub>duration, debit</sub>	IAS 21.52 a <sub>Common practice</sub> IAS 21.52 b <sub>Disclosure</sub>		
Foreign exchange rates [abstract] Closing foreign exchange rate	X.XX instant	IAS 1.112 c Common practice		
Average foreign exchange rate	X.XX <sub>instant</sub> X.XX <sub>duration</sub>	IAS 1.112 C Common practice		
[851100] Notes - Cash flow statement  Disclosure of cash flow statement [text block]		IAS 7 - Presentation of a statement of		
	text block	cash flows Disclosure		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Consideration paid (received)	X <sub>duration, credit</sub>	IAS 7.40 a <sub>Disclosure</sub>		
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 <sub>duration</sub> , debit	IAS 7.40 c <sub>Disclosure</sub>		
Assets other than cash or cash equivalents in subsidiary or businesses acquired or disposed	X <sub>duration</sub> , <sub>debit</sub>	IAS 7.40 d <sub>Disclosure</sub>		
Liabilities in subsidiary or businesses acquired or disposed	X <sub>duration</sub> , credit	IAS 7.40 d <sub>Disclosure</sub>		
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]		IAS 7.45 Disclosure, IFRS 12.B13 a Disclosure		
Cash and cash equivalents	X instant, debit	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  Description of acquisition of assets by assuming directly related liabilities or by means of lease	text	IAS 7.43 <sub>Disclosure</sub> IAS 7.44 a <sub>Example</sub>		
Description of acquisition of assets by assurining unecuty related liabilities of by means of lease  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	text block	IAS 7.44A Disclosure		
activities [text block]				
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		
Liabilities arising from mariting activities [member]	member [deradit]			
Long-term borrowings [member]	member	IAS 7 - C Reconciliation of liabilities arising from financing activities Example,		
Long-term borrowings (member)	member	IAS 7.44C Example		
		IAS 7.44C Example, IAS 7 - C Reconciliation		
Short-term borrowings [member]	member	of liabilities arising from financing		
		activities Example		
Lease liabilities [member]	member	IAS 7 - C Reconciliation of liabilities arising from financing activities Example,		
Lease liabilities [member]	шешрег	IAS 7.44C Example		
		IAS 7.44C Example IAS 7 - C Reconciliation		
Assets held to hedge liabilities arising from financing activities [member]	member	of liabilities arising from financing		
		activities Example		
Disclosure of reconciliation of liabilities arising from financing activities [line items]	line items	IAC 7 AAD		
Liabilities arising from financing activities at beginning of period  Changes in liabilities arising from financing activities [abstract]	X instant, credit	IAS 7.44D Example		
Increase (decrease) through financing cash flows, liabilities arising from financing activities	X <sub>duration, credit</sub>	IAS 7.44B a Disclosure		
Increase (decrease) through obtaining or losing control of subsidiaries or other businesses, liabilities	X <sub>duration</sub> , credit	IAS 7.44B b Disclosure		
arising from financing activities				
Increase (decrease) through effect of changes in foreign exchange rates, liabilities arising from financing activities	X <sub>duration, credit</sub>	IAS 7.44B c Disclosure		
Increase (decrease) through changes in fair values, liabilities arising from financing activities	X <sub>duration</sub> , credit	IAS 7.44B d Disclosure		
increase (decrease) through changes in rail values, habilides arising from mancing activities	A duration, credit			
Increase through new leases, liabilities arising from financing activities	X <sub>duration, credit</sub>	IAS 7 - A Statement of cash flows for an entity other than a financial institution		
increase through new leases, habilities arising from mattering activities	duration, credit	Example, IAS 7.44B Example		
Increase (decrease) through other changes, liabilities arising from financing activities	X <sub>duration, credit</sub>	IAS 7.44B e Disclosure		
Total increase (decrease) in liabilities arising from financing activities	X <sub>duration, credit</sub>	IAS 7.44B Disclosure		
Liabilities arising from financing activities at end of period	X instant, credit	IAS 7.44D Example		
Cash and cash equivalents held by entity unavailable for use by group	X instant, debit	IAS 7.48 Disclosure		
Commentary by management on significant cash and cash equivalent balances held by entity that are not available for use	X <sub>instant, debit</sub> text	IAS 7.48 Disclosure		
Commentary by management on significant cash and cash equivalent balances held by entity that are not available for use by group	text	IAS 7.48 Disclosure		
Commentary by management on significant cash and cash equivalent balances held by entity that are not available for use by group  Disclosure of additional information about understanding financial position and liquidity of entity [text block]	text text block	IAS 7.48 Disclosure IAS 7.50 Example		
Commentary by management on significant cash and cash equivalent balances held by entity that are not available for use by group  Disclosure of additional information about understanding financial position and liquidity of entity [text block]  Undrawn borrowing facilities	text text block X instant, credit	IAS 7.48 <sub>Disclosure</sub> IAS 7.50 <sub>Example</sub> IAS 7.50 a <sub>Example</sub>		
Commentary by management on significant cash and cash equivalent balances held by entity that are not available for use by group  Disclosure of additional information about understanding financial position and liquidity of entity [text block]  Undrawn borrowing facilities  Cash flows from (used in) increases in operating capacity	text block  X instant, credit  X duration, debit	IAS 7.48 Disclosure IAS 7.50 Example IAS 7.50 a Example IAS 7.50 a Example IAS 7.50 c Example		
Commentary by management on significant cash and cash equivalent balances held by entity that are not available for use by group  Disclosure of additional information about understanding financial position and liquidity of entity [text block]  Undrawn borrowing facilities  Cash flows from (used in) increases in operating capacity  Cash flows from (used in) maintaining operating capacity	text text block X instant, credit	IAS 7.48 <sub>Disclosure</sub> IAS 7.50 <sub>Example</sub> IAS 7.50 a <sub>Example</sub>		
Commentary by management on significant cash and cash equivalent balances held by entity that are not available for use by group  Disclosure of additional information about understanding financial position and liquidity of entity [text block]  Undrawn borrowing facilities  Cash flows from (used in) increases in operating capacity	text block  X instant, credit  X duration, debit	IAS 7.48 Disclosure IAS 7.50 Example IAS 7.50 a Example IAS 7.50 a Example IAS 7.50 c Example		
Commentary by management on significant cash and cash equivalent balances held by entity that are not available for use by group  Disclosure of additional information about understanding financial position and liquidity of entity [text block]  Undrawn borrowing facilities  Cash flows from (used in) increases in operating capacity  Cash flows from (used in) maintaining operating capacity  Income taxes paid (refund) [abstract]	text text block  X instant, credit  X duration, debit  X duration, debit  X duration, credit  X duration, credit	IAS 7.48 Dictoure  IAS 7.50 Example  IAS 7.50 a Example  IAS 7.50 c Example  IAS 7.50 c Example  IAS 7.50 C Example  IAS 7.35 Dictourer IAS 7.14 f Example  IAS 7.14 f Example IAS 7.15 Dictoure		
Commentary by management on significant cash and cash equivalent balances held by entity that are not available for use by group  Disclosure of additional information about understanding financial position and liquidity of entity [text block]  Undrawn borrowing facilities  Cash flows from (used in) increases in operating capacity  Cash flows from (used in) maintaining operating capacity  Income taxes paid (refund) [abstract]  Income taxes paid (refund), classified as operating activities  Income taxes paid (refund), classified as financing activities  Income taxes paid (refund), classified as financing activities	text text block  X instant, credit  X duration, debit  X duration, debit  X duration, credit  X duration, credit  X duration, credit  X duration, credit	IAS 7.48 Dictosure  IAS 7.50 Example  IAS 7.50 E Example  IAS 7.50 C Example  IAS 7.50 C Example  IAS 7.50 C Example  IAS 7.35 Dictosure IAS 7.14 f Example  IAS 7.14 F Example IAS 7.35 Dictosure  IAS 7.14 f Example IAS 7.35 Dictosure		
Commentary by management on significant cash and cash equivalent balances held by entity that are not available for use by group  Disclosure of additional information about understanding financial position and liquidity of entity [text block]  Undrawn borrowing facilities  Cash flows from (used in) increases in operating capacity  Cash flows from (used in) maintaining operating capacity  Income taxes paid (refund), classified as operating activities  Income taxes paid (refund), classified as investing activities  Income taxes paid (refund), classified as financing activities  Total income taxes paid (refund), classified as financing activities  Total income taxes paid (refund).	text text block  X instant, credit  X duration, debit  X duration, debit  X duration, credit	IAS 7.48 Dictoure  IAS 7.50 Example  IAS 7.50 a Example  IAS 7.50 c Example  IAS 7.50 c Example  IAS 7.50 C Example  IAS 7.35 Dictourer IAS 7.14 f Example  IAS 7.14 f Example IAS 7.15 Dictoure		
Commentary by management on significant cash and cash equivalent balances held by entity that are not available for use by group  Disclosure of additional information about understanding financial position and liquidity of entity [text block]  Undrawn borrowing facilities  Cash flows from (used in) increases in operating capacity  Cash flows from (used in) maintaining operating capacity  Income taxes paid (refund), classified as operating activities  Income taxes paid (refund), classified as investing activities  Income taxes paid (refund), classified as financing activities  Total income taxes paid (refund), classified as financing activities  Total income taxes paid (refund).	text text block  X instant, credit  X duration, debit  X duration, debit  X duration, credit  X duration, credit  X duration, credit  X duration, credit	IAS 7.48 Dictosure  IAS 7.50 Example  IAS 7.50 E Example  IAS 7.50 C Example  IAS 7.50 C Example  IAS 7.50 C Example  IAS 7.35 Dictosure IAS 7.14 f Example  IAS 7.14 F Example IAS 7.35 Dictosure  IAS 7.14 f Example IAS 7.35 Dictosure		AASB 107.Aus20.2
Commentary by management on significant cash and cash equivalent balances held by entity that are not available for use by group  Disclosure of additional information about understanding financial position and liquidity of entity [text block]  Undrawn borrowing facilities  Cash flows from (used in) increases in operating capacity  Cash flows from (used in) maintaining operating capacity  Income taxes paid (refund), classified as operating activities  Income taxes paid (refund), classified as investing activities  Income taxes paid (refund), classified as financing activities  Total income taxes paid (refund)  Disclosure of reconciliation of cash flows arising from operating activities to net cost of services by not-for-profit entities  [text block]	text text block  X instant, credit  X duration, debit  X duration, debit  X duration, credit	IAS 7.48 Dictosure  IAS 7.50 Example  IAS 7.50 E Example  IAS 7.50 C Example  IAS 7.50 C Example  IAS 7.50 C Example  IAS 7.35 Dictosure IAS 7.14 f Example  IAS 7.14 F Example IAS 7.35 Dictosure  IAS 7.14 f Example IAS 7.35 Dictosure		AASB 107.Aus20.2 AASB 1054.16
Commentary by management on significant cash and cash equivalent balances held by entity that are not available for use by group  Disclosure of additional information about understanding financial position and liquidity of entity [text block]  Undrawn borrowing facilities  Cash flows from (used in) increases in operating capacity  Cash flows from (used in) maintaining operating capacity Income taxes paid (refund) [abstract] Income taxes paid (refund), classified as operating activities Income taxes paid (refund), classified as investing activities Income taxes paid (refund), classified as financing activities Total income taxes paid (refund) Disclosure of reconciliation of cash flows arising from operating activities to net cost of services by not-for-profit entities [text block] Disclosure of reconciliation of profit to net cash inflow from operating activities [text block]	text block  X instant, credit  X duration, debit  X duration, debit  X duration, credit  text block	IAS 7.48 Disclosure  IAS 7.50 Example  IAS 7.50 a Example  IAS 7.50 C Example  IAS 7.50 C Example  IAS 7.50 C Example  IAS 7.50 Disclosure IAS 7.14 f Example  IAS 7.14 f Example IAS 7.35 Disclosure  IAS 7.14 f Example IAS 7.35 Disclosure  IAS 7.35 Disclosure		
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Commentary by management on significant cash and cash equivalent balances held by entity that are not available for use by group  Disclosure of additional information about understanding financial position and liquidity of entity [text block]  Undrawn borrowing facilities  Cash flows from (used in) increases in operating capacity  Cash flows from (used in) maintaining operating capacity  Income taxes paid (refund), classified as operating activities  Income taxes paid (refund), classified as investing activities  Income taxes paid (refund), classified as investing activities  Income taxes paid (refund), classified as financing activities  Total income taxes paid (refund)  Disclosure of reconciliation of cash flows arising from operating activities to net cost of services by not-for-profit entities [text block]  Disclosure of reconciliation of profit to net cash inflow from operating activities [text block]  Disclosure of analysis of other comprehensive income by item [text block]  Disclosure of analysis of other comprehensive income by item [text block]  Disclosure of analysis of other comprehensive income by item [text block]  Disclosure of analysis of other comprehensive income by item [text block]  Disclosure of analysis of other comprehensive income by item [text block]  Disclosure of analysis of other comprehensive income by item [text block]  Disclosure of analysis of other comprehensive income by item [text block]  Disclosure of analysis of other comprehensive income by item [text block]  Disclosure of analysis of other comprehensive income by item [text block]  Disclosure of analysis of other comprehensive income by item [text block]  Disclosure of analysis of other comprehensive income by item [text block]  Disclosure of analysis of other comprehensive income by item [text block]  Disclosure of analysis of other comprehensive income by item [text block]  Reserve of analysis of other comprehensive income by item [text block]  Reserve of exchange differences on translation [member]  Reserve of cash flow	text text block  X instant, oredt X duration, debit X duration, debit X duration, oredt X duration, oredt X duration, oredt X duration, oredt text block text block text block table axis member [default] member	IAS 7.48 Dictoure  IAS 7.50 a Example  IAS 7.50 a Example  IAS 7.50 c Example  IAS 7.50 c Example  IAS 7.50 c Example  IAS 7.50 c Example  IAS 7.35 Dictourer  IAS 7.14 f Exampler  IAS 7.35 Dictourer  IAS 7.35 Dictourer  IAS 7.35 Dictourer  IAS 1.106A Discoure  IAS 1.106A Discoure  IAS 1.106 Dictoure  IAS 1.108 Exampler  IAS 1.108 Dictoure  IAS 1.108 Dictoure  IAS 1.108 Dictoure  IAS 1.108 Dictoure  IAS 1.108 Dictoure  IAS 1.108 Dictoure  IAS 1.108 Dictoure  IAS 1.108 Exampler		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Reserve of share-based payments [member]	member	IAS 1.108 Example		
Reserve of share-based payments (member)  Reserve of remeasurements of defined benefit plans [member]	member member	IAS 1.108 Example		
Amount recognised in other comprehensive income and accumulated in equity relating to non-		IFRS 5.38 Disclosurer IFRS 5 - Example 12		
current assets or disposal groups held for sale [member]	member	Example		
Reserve of gains and losses from investments in equity instruments [member]	member	IAS 1.108 Example		
Reserve of change in fair value of financial liability attributable to change in credit risk of liability	member	IAS 1.108 Example		
[member]				
Reserve for catastrophe [member]	member	Expiry date 2021-01-01 IAS 1.108 Exampler Expiry date 2021-01-01 IFRS 4.IG58 Disclosure		
Reserve for equalisation [member]	member	Expiry date 2021-01-01 IAS 1.108 Example, Expiry date 2021-01-01 IFRS 4.IG58 Disclosure		
Reserve of discretionary participation features [member]	member	Expiry date 2021-01-01 IFRS 4.34 b Disclosure, Expiry date 2021-01- 01 IFRS 4.IG22 f Disclosure, Expiry date 2021-01-01 IAS 1.108 Example		
Retained earnings [member]	member	IAS 1.106 Disclosure, IAS 1.108 Example		
Non-controlling interests [member]	member	IAS 1.106 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 IFRS 7.34 Disclosure IFRS 7.33 DISCLOSURE IFRE 17.127 Disclosure Effective 2021- 01-01 IFRS 17.127 Disclosure Disclosure		
Risks [member]	member [default]	Effective 2021-01-01 IFRS 17.125 Discourse 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 7.33 Disclosure IFRS 7.32 Circlosure IFRS 7.34 Circlosure IFRS 7.34 Disclosure IFRS 7.34 Disclosure IFRS 7.34 Disclosure IFRS 7.35 Disclosure IFRS 7.36 Disclosure IFRS 7.36 Disclosure IFRS 7.36 Disclosure IFRS 7.36 Disclosure IFRS 7.37 Disclosure IFRS 7.37 Disclosure IFRS 7.38 Disclosure IFRS 7.39 Disclosu		
Credit risk [member]	member	Effective 2021-01-01 IFRS 17.127 Disclosure, Effective 2021-01- 01 IFRS 17.125 Disclosure, IFRS 7.32 Example, Effective 2021-01-01 IFRS 17.124 Disclosure		
Liquidity risk [member]	member	Effective 2021-01-01 IFRS 17.125 Disclosure IFRS 7.32 Example: Effective 2021- 01-01 IFRS 17.124 Disclosure Effective 2021-01-01 IFRS 17.127 Disclosure		
Market risk [member]	member	IFRS 7.32 Example, Effective 2021-01- 01 IFRS 17.125 Disclosure, Effective 2021- 01-01 IFRS 17.124 Disclosure Effective 2021-01-01 IFRS 17.127 Disclosure Effective 2021-01-01 IFRS 17.128 a (ii)		
Currency risk [member]	member	Effective 2021-01-01 IFRS 17.127 DIGORDUM: Effective 2021-01- 01 IFRS 17.125 DIGORDUM: Effective 2021- 01-01 IFRS 17.128 a (ii) DIGORDUM: EFFC 17. 02021-01-01 IFRS 17.124 DIGORDUM: IFRS 7- Defined terms Digordosure		
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]  Residual value risk [member]	member member	IFRS 7.IG32 Example, IFRS 7.40 a Example IFRS 7.40 a Example, IFRS 7.IG32 Example		
Disclosure of analysis of other comprehensive income by item [line items]	line items	7.10 0 Example, II 113 7.1032 Example		
Other comprehensive income, net of tax, exchange differences on translation	X <sub>duration</sub> , 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		
Other comprehensive income, net of tax, cash flow hedges	X <sub>duration, credit</sub>	IAS 1.91 a Disclosure, IAS 1.7 Disclosure		
Gains (losses) on cash flow hedges, net of tax	X duration, credit	IFRS 7.24C b (i) Disclosure, IRS 1.91 a Disclosure, Expiry date 2021-01- 01 IFRS 7.23 c Disclosure, IFRS 7.24E a Disclosure		
Reclassification adjustments on cash flow hedges, net of tax	X <sub>duration</sub> , debit	Expiry date 2021-01-01 IFRS 7.23 d Disdosure IFRS 7.24E a Disdosure IFRS 7.24C b (iv) Disdosure, IAS 1.92 Disdosure		
Reclassification adjustments on cash flow hedges for which hedged future cash flows are no longer expected to occur, net of tax	X <sub>duration</sub> , 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 <sub>duration</sub> , debit	IFRS 7.24E a Disclosure, IFRS 7.24C b (iv)		
Reclassification adjustments on cash flow hedges for which reserve of cash flow hedges will not be		Disclosure		
recovered in one or more future periods, net of tax	X <sub>duration, debit</sub>	IFRS 7.24E a Disclosure		
Other comprehensive income, net of tax, hedges of net investments in foreign operations	X <sub>duration, credit</sub>	IFRS 9.6.5.13 a <sub>Disclosure</sub> , IAS 39.102 a <sub>Disclosure</sub> , IAS 1.91 a <sub>Disclosure</sub>		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Gains (losses) on hedges of net investments in foreign operations, net of tax	X <sub>duration</sub> , credit	IAS 39.102 a Disclosurer IFRS 7.24C b (i) Disclosurer IFRS 9.6.5.13 a Disclosurer IAS 1.91 a Disclosurer, IFRS 7.24E a Disclosure		
Reclassification adjustments on hedges of net investments in foreign operations, net of tax	X <sub>duration, debit</sub>	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 <sub>duration</sub> , 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 <sub>duration</sub> , 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 <sub>duration</sub> , 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 <sub>duration</sub> , credit	IFRS 7.24E b Disclosure		
Other comprehensive income, net of tax, change in value of forward elements of forward contracts	X <sub>duration</sub> , credit	IAS 1.7 <sub>Disclosure</sub> , IAS 1.91 a <sub>Disclosure</sub>		
Other comprehensive income, net of tax, change in value of forward elements of forward contracts that hedge transaction related hedged items	X <sub>duration</sub> , 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 <sub>duration, credit</sub>	IFRS 7.24E c Disclosure		
Other comprehensive income, net of tax, change in value of foreign currency basis spreads  Other comprehensive income, net of tax, change in value of foreign currency basis spreads that hedge	X <sub>duration</sub> , credit	IAS 1.91 a Disclosure, IAS 1.7 Disclosure		
transaction related hedged items	X <sub>duration</sub> , 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 <sub>duration</sub> , credit	IFRS 7.24E c Disclosure		
Other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive income	X <sub>duration</sub> , credit	IAS 1.91 a Disclosure, IAS 1.7 Disclosure		
Other comprehensive income, net of tax, gains (losses) from investments in equity instruments	X <sub>duration</sub> , credit	IAS 1.7 <sub>Disclosure</sub> , IAS 1.91 a <sub>Disclosure</sub>		
Other comprehensive income, net of tax, gains (losses) on revaluation  Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	X <sub>duration, credit</sub>	IAS 1.7 Disclosure, IAS 1.91 a Disclosure IAS 1.7 Disclosure IAS 1.91 a Disclosure		
Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk		IAS 1.7 Disclosure, IAS 1.91 a Disclosure		
of liability  Other comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts issued		Effective 2021-01-01 IFRS 17.90 Disclosure		
excluded from profit or loss that will be reclassified to profit or loss	X duration, credit	Effective 2021-01-01 IAS 1.91 a Disclosure/ Effective 2021-01-01 IAS 1.7 Disclosure		
Other comprehensive income, net of tax, insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassified to profit or loss	X duration, credit	Effective 2021-01-01 IAS 1.7 <sub>Disclosure</sub> , Effective 2021-01-01 IAS 1.91 a <sub>Disclosure</sub> , Effective 2021-01-01 IFRS 17.90 <sub>Disclosure</sub>		
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 Disclosure Effective 2021-01-01 IAS 1.7 Disclosure Effective 2021-01-01 IFRS 17.82 Disclosure Effective 2021-01-01 IAS 1.91 a 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 <sub>Disdosure</sub> , IFRS 12.B16 c <sub>Disdosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M b <sub>Disdosure</sub>		
[861200] Notes - Share capital, reserves and other equity interest				
	Total March	WC 4 70		
Disclosure of share capital, reserves and other equity interest [text block]	text block text block	IAS 1.79 Disclosure IAS 1.79 a Disclosure		
Disclosure of share capital, reserves and other equity interest [text block]  Disclosure of classes of share capital [text block]  Disclosure of classes of share capital [abstract]	text block	IAS 1.79 a Disclosure		
Disclosure of share capital, reserves and other equity interest [text block] Disclosure of classes of share capital [text block] Disclosure of classes of share capital [bastract] Disclosure of classes of share capital [table]	text block	IAS 1.79 a <sub>Disclosure</sub>		
Disclosure of share capital, reserves and other equity interest [text block]  Disclosure of classes of share capital [text block]  Disclosure of classes of share capital [abstract]	text block	IAS 1.79 a Disclosure		
Disclosure of share capital, reserves and other equity interest [text block]  Disclosure of classes of share capital [text block]  Disclosure of classes of share capital [abstract]  Disclosure of classes of share capital [table]  Classes of share capital [axis]	text block table axis	IAS 1.79 a <sub>Disclosure</sub> IAS 1.79 a <sub>Disclosure</sub> IAS 1.79 a <sub>Disclosure</sub>		
Disclosure of share capital, reserves and other equity interest [text block]  Disclosure of classes of share capital [text block]  Disclosure of classes of share capital [abstract]  Disclosure of classes of share capital [table]  Classes of share capital [awis]  Share capital [member]  Ordinary shares [member]  Preference shares [member]	text block table axis member [default] member	IAS 1.79 a Dadosure IAS 1.79 a Dadosure IAS 1.79 a Dadosure IAS 1.79 a Dadosure		
Disclosure of share capital, reserves and other equity interest [text block]  Disclosure of classes of share capital [text block]  Disclosure of classes of share capital [abstract]  Disclosure of classes of share capital [table]  Classes of share capital [axis]  Share capital [member]  Ordinary shares [member]  Preference shares [member]  Disclosure of classes of share capital [line items]	text block table axis member [default] member member line items	IAS 1.79 a Dadosure IAS 1.79 a Dadosure IAS 1.79 a Dadosure IAS 1.79 a Dadosure IAS 1.79 a Dadosure IAS 1.79 a Common practice, IAS 33.66 Diadosure IAS 1.79 a Common practice		
Disclosure of share capital, reserves and other equity interest [text block]  Disclosure of classes of share capital [text block]  Disclosure of classes of share capital [abstract]  Disclosure of classes of share capital [table]  Classes of share capital [awis]  Share capital [member]  Ordinary shares [member]  Preference shares [member]  Disclosure of classes of share capital [line items]  Number of shares subtorised  Number of shares issued [abstract]	text block table axis member [default] member member line items shares	IAS 1.79 a Dadosure  IAS 1.79 a Dadosure  IAS 1.79 a Dadosure  IAS 1.79 a Dadosure  IAS 1.79 a Common practice, IAS 33.66 Diadosure  IAS 1.79 a Common practice  IAS 1.79 a (i) Diachsure		
Disclosure of share capital, reserves and other equity interest [text block]  Disclosure of classes of share capital [text block]  Disclosure of classes of share capital [abstract]  Disclosure of classes of share apital [table]  Classes of share capital [axis]  Share capital [member]  Ordinary shares [member]  Preference shares [member]  Disclosure of classes of share capital [line items]  Number of shares authorised  Number of shares issued [abstract]  Number of shares issued and fully paid	text block table axis member [default] member member line items shares	IAS 1.79 a Dadosure  IAS 1.79 a Dadosure  IAS 1.79 a Dadosure  IAS 1.79 a Dadosure  IAS 1.79 a Dadosure  IAS 1.79 a Common practice, IAS 33.66 Dadosure  IAS 1.79 a (I) Dadosure  IAS 1.79 a (I) Dadosure		
Disclosure of share capital, reserves and other equity interest [text block]  Disclosure of classes of share capital [text block]  Disclosure of classes of share capital [abstract]  Disclosure of classes of share capital [table]  Classes of share capital [awis]  Share capital [member]  Ordinary shares [member]  Preference shares [member]  Disclosure of classes of share capital [line items]  Number of shares subtorised  Number of shares issued [abstract]	text block table axis member [default] member member line items shares	IAS 1.79 a Dadosure  IAS 1.79 a Dadosure  IAS 1.79 a Dadosure  IAS 1.79 a Dadosure  IAS 1.79 a Common practice, IAS 33.66 Diadosure  IAS 1.79 a Common practice  IAS 1.79 a (i) Diachsure		
Disclosure of share capital, reserves and other equity interest [text block]  Disclosure of classes of share capital [text block]  Disclosure of classes of share capital [abstract]  Disclosure of classes of share capital [table]  Classes of share capital [awis]  Share capital [member]  Ordinary shares [member]  Preference shares [member]  Disclosure of classes of share capital [line items]  Number of shares suthorised  Number of shares issued [abstract]  Number of shares issued and fully paid  Number of shares issued the total paid  Total number of shares issued Par value per share	text block table axis member [default] member member line items shares shares	IAS 1.79 a Dadosure  IAS 1.79 a Dadosure  IAS 1.79 a Dadosure  IAS 1.79 a Dadosure  IAS 1.79 a Common practice, IAS 33.66 Dadosure  IAS 1.79 a Common practice  IAS 1.79 a (ii) Ducksure  IAS 1.79 a (iii) Dacdosure		
Disclosure of share capital, reserves and other equity interest [text block]  Disclosure of classes of share capital [text block]  Disclosure of classes of share capital [abstract]  Disclosure of classes of share capital [table]  Classes of share capital [axis]  Share capital [member]  Ordinary shares [member]  Preference shares [member]  Disclosure of classes of share capital [line items]  Number of shares suttorised  Number of shares issued [abstract]  Number of shares issued and fully paid  Number of shares issued and Fully paid  Total number of shares issued  Par value per share  Explanation of fact that shares have no par value	text block table axis member [default] member member line items shares shares shares	IAS 1.79 a Dactoure  IAS 1.79 a Dactoure  IAS 1.79 a Dactoure  IAS 1.79 a Dactoure  IAS 1.79 a Dactoure  IAS 1.79 a Common practice, IAS 33.66 Dactoure  IAS 1.79 a (ii) Dactoure  IAS 1.79 a (iii) Dactoure		
Disclosure of share capital, reserves and other equity interest [text block]  Disclosure of classes of share capital [text block]  Disclosure of classes of share capital [abstract]  Disclosure of classes of share capital [table]  Classes of share capital [awis]  Share capital [member]  Ordinary shares [member]  Preference shares [member]  Disclosure of classes of share capital [line items]  Number of shares authorised  Number of shares issued [abstract]  Number of shares issued and fully paid  Number of shares issued and fully paid  Total number of shares issued  Par value per share  Explanation of fact that shares have no par value  Reconcillation of number of shares outstanding [abstract]  Number of shares outstanding at beginning of period	text block table axis member [default] member line items shares shares shares x,XX <sub>instant</sub>	IAS 1.79 a Dadosure  IAS 1.79 a Dadosure  IAS 1.79 a Dadosure  IAS 1.79 a Dadosure  IAS 1.79 a Common practice, IAS 33.66 Dadosure  IAS 1.79 a Common practice  IAS 1.79 a (ii) Ducksure  IAS 1.79 a (iii) Dacdosure		
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Disclosure of classes of share capital [text block] Disclosure of classes of share capital [text block] Disclosure of classes of share capital [tabte] Classes of share capital [axis]  Share capital [axis]  Share capital [member]  Ordinary shares [member]  Preference shares [member]  Disclosure of classes of share capital [tine items] Number of shares susted [abstract] Number of shares susued [abstract] Number of shares issued and fully paid Number of shares issued and fully paid Total number of shares issued and fully paid Total number of shares issued and fully paid Total number of shares issued and fully paid Reconciliation of number of shares outstanding [abstract] Number of shares outstanding at beginning of period Changes in number of shares outstanding [abstract] Total increase (decrease) in number of shares outstanding Reconciliation of number of shares outstanding at beginning of period Changes in number of shares outstanding to class of share capital Number of shares outstanding at end of period Rights, preferences and restrictions attaching to class of share capital Number of shares in entity held by entity or by its subsidiaries or associates Number of shares reserved for issue under options and contracts for sale of shares Description of terms of shares reserved for issue under options and contracts for sale of shares Disclosure of reserves within equity [text block] Disclosure of reserves within equity [text block] Disclosure of reserves within equity [text block] Disclosure of reserves within equity [text block] Reserve of exercity in equity [text block] Reserve of exercity in equity [text block] Reserves of exercity in equity [text block] Reserves of exercity in equity [text block] Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member] Reserve of gains and losses on infancial assets measured at fair value through other comprehensive income [member] Reserve of change in value of foreign currency basis spreads [member] Reserve of change in value of	text block table axis member [default] member iline items shares shares shares shares shares text text text text text shares shares text member	IAS 1.79 a Dacdosure IAS 1.79 a Dacdosure IAS 1.79 a Dacdosure IAS 1.79 a Dacdosure IAS 1.79 a Dacdosure IAS 1.79 a Common practice IAS 1.79 a (ii) Dacdosure IAS 1.79 a (iii) Dacdosure IAS 1.79 a (iv) Disclosure IAS 1.79 b (iv) Disclosure IAS 1.79 b (iv) Disclosure IAS 1.79 b (iv) Disclosure IAS 1.79 b Disclosure IAS 1.79 b Disclosure IAS 1.79 b Disclosure IAS 1.79 b Disclosure IAS 1.108 Lample IAS 1.108 Example IAS 1.108 Example IAS 1.108 Example IAS 1.108 Example IFRS 9.6.5.16 Disclosure IAS 1.108 Example IFRS 9.6.5.16 Disclosure IAS 1.108 Example IFRS 9.6.5.16 Disclosure IAS 1.108 Example IFRS 9.6.5.16 Disclosure IAS 1.108 Example IFRS 9.6.5.16 Disclosure IAS 1.108 Example IFRS 9.6.5.16 Disclosure IAS 1.108 Example IFRS 9.6.5.16 Disclosure IAS 1.108 Example IFRS 9.6.5.16 Disclosure IAS 1.108 Example IFRS 9.6.5.16 Disclosure IAS 1.108 Example IFRS 9.6.5.16 Disclosure IAS 1.108 Example IFRS 9.6.5.16 Disclosure IAS 1.108 Example IFRS 9.6.5.16 Disclosure IAS 1.108 Example IFRS 9.6.5.16 Disclosure IAS 1.108 Example IFRS 9.6.5.16 Disclosure IAS 1.108 Example IFRS 9.6.5.16 Disclosure IAS 1.108 Example IFRS 9.6.5.16 Disclosure IAS 1.108 Example IFRS 9.6.5.16 Disclosure IAS 1.108 Example IFRS 9.6.5.16 Disclosure		
Disclosure of classes of share capital [text block]  Disclosure of classes of share capital [text block]  Disclosure of classes of share capital [text block]  Disclosure of classes of share capital [table]  Classes of share capital [axis]  Share capital [member]  Ordinary shares [member]  Preference shares [member]  Disclosure of classes of share capital [title]  Number of shares authorised  Number of shares authorised  Number of shares issued and fully paid  Number of shares issued and fully paid  Total number of shares issued and fully paid  Total number of shares issued and fully paid  Total number of shares issued paid to not fully paid  Total number of shares issued Paid to not fully paid  Total number of shares issued Paid to not fully paid  Total number of shares issued Paid to not fully paid  Total number of shares issued Paid to not fully paid  Reconciliation of number of shares outstanding [abstract]  Number of shares outstanding at beginning of period  Changes in number of shares outstanding [abstract]  Total increase (decrease) in number of shares outstanding  Number of shares outstanding at end of period  Rights, preferences and restrictions attaching to class of share capital  Number of shares in entity held by entity or by its subsidiaries or associates  Number of shares reserved for issue under options and contracts for sale of shares  Disclosure of reserves within equity [text block]  Disclosure of reserves within equity [text block]  Disclosure of reserves within equity [tabstract]  Disclosure of reserves within equity [tabstract]  Disclosure of reserves within equity [tabstract]  Disclosure of reserves within equity [tabste]  Reserve of exchange differences on translation [member]  Reserve of exchange in value of foreward elements of forward contracts [member]  Reserve of cash flow hedges [member]  Reserve of cash flow hedges [member]  Reserve of cash flow hedges [member]  Reserve of cash flow hedges on financial assets measured at fair value through other comprehensive income [member]  Reser	text block table axis member [default] member iline items shares shares shares shares shares text text text block table axis member [default] member member member member member member member member member member member	IAS 1.79 a Dadesure IAS 1.79 a Dadesure IAS 1.79 a Dadesure IAS 1.79 a Dadesure IAS 1.79 a Dadesure IAS 1.79 a Common practice IAS 1.79 a (II) Ducksure IAS 1.79 a (III) Ducksure IAS 1.79 a (IV) Ducksure IAS 1.79 a (IV) Ducksure IAS 1.79 a (IV) Ducksure IAS 1.79 a (IV) Ducksure IAS 1.79 a (IV) Ducksure IAS 1.79 a (IV) Ducksure IAS 1.79 a (IV) Ducksure IAS 1.79 a (IV) Ducksure IAS 1.79 a (IV) Ducksure IAS 1.79 b Ducksure IAS 1.79 b Ducksure IAS 1.79 b Ducksure IAS 1.79 b Ducksure IAS 1.10 Ducksure IAS 1.10 Ducksure IAS 1.10 Ducksure IAS 1.10 Ducksure IAS 1.10 Ducksure IAS 1.10 Ducksure IAS 1.10 Stample IAS 1.10 Stample IAS 1.10 Stample IAS 1.10 Stample IAS 1.108 Example		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Reserve of gains and losses on remeasuring available-for-sale financial assets [member]	member	Expiry date 2021-01-01 IAS 1.108 Example		
	member	IAS 1.108 Example		
	member	IAS 1.108 Example		
Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale [member]	member	IFRS 5.38 <sub>Disclosure</sub> IFRS 5 - Example 12		
	member	Example IAS 1.108 Example		
Reserve of change in fair value of financial liability attributable to change in credit rick of liability				
[member]	member	IAS 1.108 Example		
Reserve for catastrophe [member]	member	Expiry date 2021-01-01 IAS 1.108 Examples Expiry date 2021-01-01 IFRS 4.IG58 Disclosure		
Reserve for equalisation [member]	member	Expiry date 2021-01-01 IAS 1.108 <sub>Example</sub> , Expiry date 2021-01-01 IFRS 4.IG58		
Reserve of discretionary participation features [member]	member	Disclosure  Expiry date 2021-01-01 IFRS 4.34 b  Disclosure, Expiry date 2021-01- 01 IFRS 4.IG22 f Disclosure, Expiry date 2021-01-01 IAS 1.108 Example		
Disclosure of reserves within equity [line items]	line items			
Description of nature and purpose of reserves within equity	text	IAS 1.79 b <sub>Disclosure</sub>		
Description of rights, preferences and restrictions attaching to category of equity interest by entity without share capital	text	IAS 1.80 Disclosure		
Summary quantitative data about puttable financial instruments classified as equity instruments	text	IAS 1.136A a Disclosure		
Information about objectives, policies and processes for managing entity's obligation to requirchase or redeem nuttable				
financial instruments	text	IAS 1.136A b Disclosure		
	X <sub>duration</sub> , credit	IAS 1.136A c Disclosure		
	text	IAS 1.136A d Disclosure		
[868200] Notes - Rights to interests arising from decommissioning, restoration and environmental rehabilitation funds				
	text block	IFRIC 5 - Consensus Disclosure		
·	text	IFRIC 5.11 Disclosure		
	text	IFRIC 5.11 Disclosure		
[868500] Notes - Members' shares in co-operative entities and similar instruments	Anna blant	ISDIC 2 Divide		
	text block	IFRIC 2 - Disclosure Disclosure		
Description of timing and reason for transfer between financial liabilities and equity attributable to change in redemption	X <sub>duration</sub>	IFRIC 2.13 Disclosure		
prohibition	text	IFRIC 2.13 Disclosure		
[871100] Notes - Operating segments				
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		
	text	IFRS 8.22 aa Disclosure		
7,	text	IFRS 8.22 b Disclosure		
,	text	IFRS 8.16 Disclosure		
Description of basis of accounting for transactions between reportable segments  Description of nature of differences between measurements of reportable segments! profits or losses and entity's profit or	text	IFRS 8.27 a Disclosure		
loss before income tax expense or income and discontinued operations	text	IFRS 8.27 b Disclosure		
	text	IFRS 8.27 C Disclosure		
Description of nature of universities between measurements of reportable segments assets and entity's assets	text	IFR3 6.27 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	text	IFRS 8.27 e Disclosure		
or loss and effect of those changes on measure of segment profit or loss				
,	text	IFRS 8.27 f Disclosure		
Disclosure of operating segments [text block]  Disclosure of operating segments [abstract]	text block	IFRS 8.23 Disclosure		
	table	IFRS 8.23 Disclosure		
	axis	IFRS 8.23 Disclosure		
	member [default]	IFRS 8.28 Disclosure		
	member	IFRS 8.28 Disclosure		
v · · ·	member	IFRS 8.28 Disclosure		
*	member member	IFRS 8.IG4 Example IFRS 8.28 Example IFRS 8.IG4 Example IFRS 8.28 Example		
- Inchiocij		IFRS 8.23 Disclosurer IAS 19.138 d Example		
Segments [axis]	axis	IAS 36.130 d (ii) Disclosure, Effective 2021- 01-01 IFRS 17.96 c Example, IFRS 15.115 Disclosure		
Segments [member]	member [default]	IAS 36.130 d (ii) Disclosurer Effective 2021-01-01 IFRS 17.96 c Exampler, IAS 19.138 d Exampler, IFRS 8.28 Disclosurer IFRS 15.115 Disclosure		
Reportable segments [member]	member	IFRS 8.23 $_{\rm Disclosure'}$ IFRS 15.115 $_{\rm Disclosure'}$ IAS 19.138 d $_{\rm Example'}$ Effective 2021-01-01 IFRS 17.96 c $_{\rm Example}$		
	member	IFRS 15.115 Disclosure IFRS 8.16 Disclosure		
Disclosure of operating segments [line items]	line items			
Revenue	${\sf X}$ duration, credit	IAS 1.103 Exampler IFRS 8.28 a Disclosure- IAS 1.102 Exampler 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 8.35 b (b) Disclosure IFRS 8.33 a Disclosure IFRS 8.34 b (c) Disclosure IFRS 8.33 a Disclosure IFRS 5.33 b (ii) Disclosure IFRS 8.33 a Disclosure		
Interest income	X <sub>duration</sub> , 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 <sub>duration</sub> , debit	IFRS 12.B13 f <sub>Disclosure</sub> , IFRS 8.23 d <sub>Disclosure</sub> , IFRS 8.28 e <sub>Disclosure</sub>		
Interest income (expense)	X <sub>duration, credit</sub>	IAS 1.85 <sub>Common practice</sub> , IFRS 8.23 <sub>Disclosure</sub> , IFRS 8.28 e <sub>Disclosure</sub>		
Depreciation and amortisation expense	X <sub>duration</sub> , debit	IAS 1.102 <sub>Example</sub> , IAS 1.104 <sub>Disclosure</sub> , IFRS 12.813 d <sub>Disclosure</sub> , IFRS 8.23 e Disclosure, IAS 1.99 <sub>Disclosure</sub> , IFRS 8.28 e Disclosure		
		DISCUSURE		

Label		Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Sha	are of profit (loss) of associates and joint ventures accounted for using equity method	X <sub>duration, credit</sub>	IFRS 8.23 g <sub>Disclosure</sub> IAS 1.82 c <sub>Disclosure</sub> IFRS 8.28 e <sub>Disclosure</sub> Effective on first application of IFRS 9 IFRS 4.39M b		
Tax	x expense (income)	${\bf X}$ duration, debit	IAS 12.81 c (ii) Disclosurer IAS 12.81 c (i) Disclosurer IAS 12.79 Disclosurer IAS 26.35 b (viii) Disclosurer IAS 1.82 d Disclosurer IFRS 8.23 h Disclosurer IFRS 12.813 g Disclosurer		
Oth	her material non-cash items	X <sub>duration, debit</sub>	IFRS 8.28 e <sub>Disclosure</sub> , IFRS 8.23 i <sub>Disclosure</sub>		
Pro	ofit (loss) before tax	X <sub>duration</sub> , credit	IAS 1.103 Example, IFRS 8.23 Example, IFRS 8.28 b Example, IAS 1.102 Example, IFRS 5.33 b (i) Disclosure		
Pro	offit (loss) from continuing operations	X <sub>duration</sub> , credit	IFRS 12.B12 b (vi) Disclosure/ IAS 1.81A a Disclosure/ IFRS 8.23 Disclosure/ IFRS 8.28 b Disclosure/		
Pro	ofit (loss)	${f X}$ duration, credit	IFRS 1.24 b Disclosurer IFRS 8.23 Disclosurer IAS 1.81A a Disclosurer IFRS 1.32 a (iii) Disclosurer, Effective 2021-01- 01 IFRS 17.113 b Example, IFRS 8.28 b Disclosurer, IRS 1.106 d (i) Disclosurer IAS 7.18 b Disclosurer IRS 12.810 b Example, Effective on first application of IFRS 9 IFRS 4.39L e Example		
Ass	sets	X instant, debit	IAS 1.55 Disclosure, IFRS 13.93 b Disclosure, IFRS 8.23 Disclosure/ IFRS 8.28 c Disclosure/ IFRS 13.93 a Disclosure/ IFRS 13.93 a Disclosure/ IFRS 13.93 a Disclosure/ IFRS 13.93 a Disclosure/ IFRS 13.93 a Disclosure/ IFRS 13.93 a Disclosure/ IFRS 13.93 a Disclosure/ IFRS 13.93 a Disclosure/ IFRS 13.93 a Disclosure/ IFRS 13.93 a Disclosure/ IFRS 13.93 a Disclosure/ IFRS 13.93 b Disclosure/ IFR		
Inve	restments accounted for using equity method	X instant, debit	IFRS 12.B16 <sub>Disclosure</sub> , IFRS 8.24 a <sub>Disclosure</sub> , IAS 1.54 e <sub>Disclosure</sub>		
	ditions to non-current assets other than financial instruments, deferred tax assets, net defined benefit assets, d rights arising under insurance contracts	X <sub>duration, debit</sub>	IFRS 8.28 e <sub>Disclosure</sub> , IFRS 8.24 b <sub>Disclosure</sub>		
Liab	bilities	X instant, credit	IAS 1.55 <sub>Disclosure</sub> , IFRS 13.93 e <sub>Disclosure</sub> , IFRS 8.23 <sub>Disclosure</sub> , IFRS 8.28 d <sub>Disclosure</sub> , IFRS 13.93 b <sub>Disclosure</sub> , IFRS 13.93 a <sub>Disclosure</sub>		
lmp	pairment loss recognised in profit or loss	X <sub>duration</sub> , debit	IAS 36.129 a Disclosure, IAS 36.126 a Disclosure		
Rev	versal of impairment loss recognised in profit or loss	X <sub>duration, credit</sub>	IAS 36.126 b Disclosure IAS 36.129 b		
lmp	pairment loss recognised in other comprehensive income	X <sub>duration, debit</sub>	IAS 36.129 a <sub>Disclosure</sub> , IAS 36.126 c <sub>Disclosure</sub>		
Rev	versal of impairment loss recognised in other comprehensive income	X <sub>duration</sub> , credit	IAS 36.126 d <sub>Disclosure</sub> , IAS 36.129 b Disclosure		
Net	t cash flows from (used in) operating activities	X <sub>duration</sub>	IAS 7.50 d <sub>Disclosure</sub> , IAS 7.10 <sub>Disclosure</sub>		
	t cash flows from (used in) investing activities	X <sub>duration, debit</sub>	IAS 7.10 <sub>Disclosure</sub> , IAS 7.50 d <sub>Disclosure</sub>		
	t cash flows from (used in) financing activities	X duration, debit	IAS 7.10 Disclosure, IAS 7.50 d Disclosure		
	scription of material reconciling items  f products and services [text block]	text text block	IFRS 8.28 Disclosure IFRS 8.32 Disclosure		
	e of products and services [text block]	text block	TITO 0.32 Disclosure		
	sure of products and services [table]	table	IFRS 8.32 Disclosure		
Pro	oducts and services [axis]	axis	IFRS 15.B89 a <sub>Example</sub> , IFRS 8.32 <sub>Disclosure</sub>		
	Products and services [member]	member [default]	IFRS 15.B89 a <sub>Example</sub> IFRS 8.32 <sub>Disclosure</sub>		
Disclos	sure of products and services [line items]	line items			
Rev	venue	X duration, credit	IAS 1.103 Example: IFRS 8.28 a Disclosurer 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 8.34 b (b) Disclosure: IFRS 8.33 a Disclosure: IFRS 5.33 b (l) Disclosure: IFRS 8.33 a Disclosure		
	f geographical areas [text block]	text block	IFRS 8.33 <sub>Disclosure</sub>		
	e of geographical areas [abstract]	t. b.l.	IEDE 0 22		
Disclos	sure of geographical areas [table]	table	IFRS 8.33 Disclosure Effective 2021-01-01 IFRS 17.96 b Example:		
Geo	ographical areas [axis]	axis	IFRS 15.889 b Example, IFRS 8.33 Disclosure, IAS 19.138 a Example		
	Geographical areas [member]	member [default]	IFRS 8.33 $_{\rm Disclosure'}$ IFRS 15.889 b $_{\rm Example'}$ Effective 2021-01-01 IFRS 17.96 b $_{\rm Example'}$ IAS 19.138 a $_{\rm Example}$		
	Country of domicile [member]	member	IFRS 8.33 b <sub>Disclosure</sub> , IFRS 8.33 a <sub>Disclosure</sub>		
	Foreign countries [member]	member	IFRS 8.33 a Disclosurer IFRS 8.33 b Disclosure		
Disclos	sure of geographical areas [line items]	line items			
Rev	venue	X duration, credit	IAS 1.103 cample, IFRS 8.28 a Dictosure IAS 1.102 Cample IFRS 12.812 b (v) Dictosure IFRS 9.32 Dictosure IAS 1.82 a Dictosure IAS 9.32 Dictosure IAS 1.82 a Dictosure IFRS 9.34 Dictosure IFRS 8.23 a Dictosure IFRS 9.35 b (i) Dictosure IFRS 9.33 a Dictosure IFRS 9.33 b (ii) Dictosure IFRS 9.33 a Dictosure IFRS 9.33 b (iii) Dictosure IFRS 9.33 a Dictosure IFRS 9.33 b (iii) Dictosure IFRS 9.33 a Dictosure IFRS 9.33 b (iii) Dictosure IFRS 9.33 a Dictosure IFRS 9.33 a Dictosure IFRS 9.33 a Dictosure IFRS 9.33 a Dictosure IFRS 9.33 a Dictosure IFRS 9.33 a Dictosure IFRS 9.33 b (iii) Dictosure IFRS 9.33 a Dictosure I		
	n-current assets other than financial instruments, deferred tax assets, post-employment benefit assets, and	X instant, debit	IFRS 8.33 b Disclosure		
	hts arising under insurance contracts f major customers [text block]	text block	IFRS 8.34 Disclosure		
	r major customers [text block] e of major customers [abstract]	CAL DIOLK	0.34 Disclosure		
Disclos	sure of major customers [table] ojor customers [axis]	table axis	IFRS 8.34 Disclosure IFRS 8.34 Disclosure		
	Customers [member]	member [default]	IFRS 8.34 Disclosure		
	Government [member]	member	IFRS 8.34 <sub>Disclosure</sub>		

abel	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Disclosure of major customers [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 1.2.810 b Example: IFRS 5.33 b (i) Disclosure: IFRS 8.33 a Disclosure		
Percentage of entity's revenue		IFRS 8.34 Common practice		
Information about major customers	text	IFRS 8.34 Disclosure		
Description of basis for attributing revenues from external customers to individual countries	text	IFRS 8.33 a Disclosure		
Explanation of interest income reported net of interest expense	text	IFRS 8.23 Disclosure		
Explanation of why revenues from external customers for each product and service, or each group of similar products and account of the product of the pr	text	IFRS 8.32 Disclosurer IFRS 8.33 Disclosure		
services, are not reported 80000] Notes - Additional information		Disclosure Disclosure		
sclosure of additional information [text block]	text block	IAS 1.112 c Disclosure		
Capital commitments [abstract]	text block	IAS 1.112 C Disclosure		
Contractual capital commitments	X instant, credit	IAS 1.112 C Common practice		
Authorised capital commitments but not contracted for		IAS 1.112 C Common practice		
Total capital commitments		IAS 1.112 C Common practice		
Auditor's remuneration [abstract]	X instant, credit	IA3 1.112 C Common practice		
Auditor's remuneration for audit services	X <sub>duration</sub> , debit	IAS 1.112 C Common practice		
Auditor's remuneration for tax services		IAS 1.112 C Common practice		
		IAS 1.112 C Common practice		
Auditor's remuneration for other services				
Total auditor's remuneration	X <sub>duration, debit</sub>	IAS 1.112 c Common practice		
Auditor and reviewer's remuneration [abstract]	text block			AASB 1054.10
Disclosure of remuneration of auditors and reviewers including other services [text block]  Disclosure of nature of other non-audit and non-review services [text block]	LEAL DIOLK			AAJU 1034.10
Fees paid by parent to each auditor or reviewer, including any network firm, for audit or review of financial statements	X, duration, dehit			AASB 1054.10.a
performed during reporting period	, zz.z.z.i, debit			
Fees paid by subsidiaries to each auditor or reviewer, including any network firm, for audit or review of financial	X, duration, debit			AASB 1054.10.a
statements performed during reporting period				
Fees paid by parent to each auditor or reviewer, including any network firm, for other services performed during	X, duration, debit			AASB 1054.10.b
reporting period				
	X, duration, debit			AASB 1054.10.b
reporting period	tout bloom			AASB 1054.11
Total auditor and reviewer's remuneration  Number and average number of employees [abstract]	text block			AASB 1054.11
	X.XX instant	IAS 1.112 c Common practice		
Number of employees		IAS 1.112 C Common practice		
Average number of employees  Miscellaneous time bands [abstract]	X.XX <sub>duration</sub>	IA3 1.112 C Common practice		
On demand [member]	member	IAS 1.112 C Common practice		
On demand (member)	member	IA3 1.112 C Common practice		
		Expiry date 2021-01-01 IFRS 7.37 Common		
Later than one month and not later than two months [member]	member	practice, IFRS 7.35N Example, IFRS 7.IG20D		
		Example, IAS 1.112 C Common practice		
		Common process		
Later than one month and not later than six months [member]	member	IFRS 7.B11 Example, IFRS 7.IG31A Example		
Later than the month and not later than six months [member]	member	IFN3 7.B11 Example, IFN3 7.IG31A Example		
		IAS 1.112 c Common practice, IFRS 7.35N		
Later than two months and not later than three months [member]	member	Exampler Expiry date 2021-01-01 IFRS 7.37		
		Common practice, IFRS 7.IG20D Example		
		1454 442 -		
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		
		146.4.442 - 555.41 2024		
		IAS 1.112 c Common practice, Effective 2021-		
Later than one year and not later than two years [member]	member	01-01 IFRS 17.132 b Disclosure, IFRS 7.B11		
		Example, IFRS 7.IG31A Example, IFRS 16.97		
		Disclosure, IFRS 16.94 Disclosure		
		Effective 2021-01-01 IFRS 17.132 b		
Later than two years and not later than three years [member]	member	Disclosure, IFRS 7.B11 Example, IAS 1.112 C		
Later than two years and not later than three years [member]	member	Common practice, IFRS 16.94 Disclosure,		
		IFRS 16.97 Disclosure, IFRS 7.IG31A Example		
		IAS 1 112 C . Effective 2021		
		IAS 1.112 c <sub>Common practice</sub> , Effective 2021- 01-01 IFRS 17.132 b <sub>Disclosure</sub> , IFRS 7.B11		
Later than three years and not later than four years [member]	member	Example: IFRS 7.IG31A Example: IFRS 16.94		
		Disclosure, IFRS 16.97 Disclosure		
		Disclosure Disclosure		
		Effective 2021-01-01 IFRS 17.132 b		
later than four years and not later than five years [member]	member	Disclosure, IAS 1.112 C Common practice,		
Later than four years and not later than five years [member]	member	Disclosure, IAS 1.112 C Common practice, IFRS 7.B11 Example, IFRS 16.94 Disclosure,		
Later than four years and not later than five years [member]	member	Disclosure, IAS 1.112 C Common practice,		
		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 four years and not later than five years [member]  Later than two years and not later than five years [member]	member	Disclosurer, IAS 1.112 c Common practicer IFRS 7.811 Exampler IFRS 16.94 Disclosurer IFRS 16.97 Disclosurer IFRS 7.IG31A Example IAS 1.112 c Common practice		
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Later than two years and not later than five years [member]	member	Disclosurer, IAS 1.112 c Common practicer IFRS 7.811 Exampler IFRS 16.94 Disclosurer IFRS 16.97 Disclosurer IFRS 7.IG31A Example IAS 1.112 c Common practice		
Later than two years and not later than five years [member]	member	Disclosure: IAS 1.112 c Common practice; IFRS 7.811 Example: IFRS 16.94 Disclosure* IFRS 16.97 Disclosure: IFRS 7.IG31A Example IAS 1.112 c Common practice IAS 1.112 c Common practice; IAS 1.112 c C Common practice; IAS 1.112 c C C C C C C C C C C		
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Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
			to irks elements	
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 -		
Assets and liabilities [axis]	axis	Disclosure Common practice 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 Disclosurer IFRS 12.84 d Disclosurer Expiry date 2021-01-01 IFRS 4.39 Disclosurer Effective on first application of IFRS 9 IFRS 4.39M Disclosurer IAS 27.17 b Disclosurer		
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 <sub>Example</sub>		
Biological assets, type [member]	member [default]			
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 <sub>Disclosure</sub>		
Entity's total for business combinations [member]	member [default]	IFRS 3.B67 Disclosurer IFRS 3.B64 Disclosure		
Capital requirements [axis]	axis	IAS 1.136 <sub>Disclosure</sub>		
Capital requirements [member]	member [default]	IAS 1.136 Disclosure		
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 38.118 e <sub>Ductoure</sub> Expiry date 2021- 01-01 IFRS 7.IG29 <sub>Common practice</sub> IFRS 3.867 of Ductoure IAS 40.79 c <sub>Ductoure</sub> IAS 41.50 <sub>Ductoure</sub> Expiry date 2021-01- 01 IFRS 7.37 b <sub>Common pactice</sub> IAS 40.76 Ductoure IAS 41.54 f <sub>Ductoure</sub> IFRS 7.35H Ductoure IAS 41.54 f <sub>Ductoure</sub> IAS 40.79 d Ductoure, IAS 16.73 e Ductoure, IAS 16.73 d Ductoure, IAS 38.118 c <sub>Ductoure</sub>		
Carrying amount [member]	member [default]	Expiry date 2021-01-01 IFRS 7.IG29 a Example. IAS 38.118 e Diodoure. IAS 40.79 d Diodoure. IFRS 7.35 Diodoure. IFRS 3.B67 d Diodoure. IAS 41.50 Diodoure. IAS 16.73 e Diodoure. Expiry date 2021-01-01 IFRS 7.37 b Example. IAS 40.76 Diodoure. IFRS 7.37 b Lample. IAS 40.76 Diodoure.		
Cash-generating units [axis]	axis	IAS 36.134 Disclosure		
Entity's total for cash-generating units [member]	member [default]	IAS 36.135 Disclosurer IAS 36.134 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		
Categories of financial assets [axis]	axis	IFRS 7.8 Disclosure		
Financial assets, category [member]		IFRS 7.8 Disclosure		
Categories of financial liabilities [axis]	axis	IFRS 7.8 <sub>Disclosure</sub>		
Financial liabilities, category [member]	member [default]	IFRS 7.8 <sub>Disclosure</sub>		
Categories of related parties [axis]	axis	IAS 24.19 Disclosure		
Entity's total for related parties [member]		IAS 24.19 Disclosure		
Characteristics of defined benefit plans [axis]	axis	IAS 19.138 b Example		
Characteristics of defined benefit plans [member]		IAS 19.138 b Example		
Classes of acquired receivables [axis]	axis	IFRS 3.B64 h Disclosure		
Classes of acquired receivables [member]	member [default]	IFRS 3.B64 h Disclosure		
Classes of assets [axis]	axis	IAS 36.126 <sub>Disclosure</sub> , IAS 36.130 d (ii) <sub>Disclosure</sub> , IFRS 13.93 <sub>Disclosure</sub> , IFRS 16.53 Disclosure		
Assets [member]	member [default]	IAS 36.126 Disclosure IFRS 13.93 Disclosure		
Classes of contingent liabilities [axis]	axis	IFRS 16.53 Disclosure  IFRS 3.B67 C Disclosure IAS 37.86 Disclosure		
Contingent liabilities [member]	member [default]	IAS 37.88 Disclosure, IFRS 3.867 C Disclosure		
Classes of entity's own equity instruments [axis]	axis	IFRS 13.93 Disclosure		
Entity's own equity instruments [member]		IFRS 13.93 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 9.7.234 Disclosure/ IFRS 9.7.2.34		

			Additional AU Reference	
Label	Туре	IFRS 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 7.6 Disclosure, IFRS 7.421 Disclosure IFRS 9.7.2.34 Disclosure		
Classes of financial instruments [axis]	axis	IFRS 7.35K Disclosure/ IFRS 7.35H Disclosure/ IFRS 7.36 Disclosure/ IFRS 7.35M Disclosure		
Financial instruments, class [member]	member [default]	IFRS 7.36 Disclosurer IFRS 7.35K Disclosurer IFRS 7.35M Disclosurer IFRS 7.35H Disclosure		
Classes of financial liabilities [axis]	axis	IFRS 7.6 Disclosure, IFRS 7.421 Disclosure IFRS 9.7.2.34 Disclosure		
Financial liabilities, class [member]	member [default]	IFRS 7.6 Disclosurer IFRS 7.421 Disclosurer IFRS 9.7.2.34 Disclosure		
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		
Classes of intangible assets other than goodwill [axis]	axis	IAS 38.118 Disclosure		
Intangible assets other than goodwill [member]	member [default]	IAS 36.127 <sub>Example</sub> , IAS 38.118 <sub>Disclosure</sub> , IFRS 16.53 <sub>Example</sub>		
Classes of liabilities [axis]	axis	IFRS 13.93 Disclosure		
Liabilities [member]		IFRS 13.93 Disclosure		
Classes of ordinary shares [axis]	axis	IAS 33.66 <sub>Disclosure</sub>		
Ordinary shares [member]		IAS 1.79 a Common practice, IAS 33.66 Disclosure		
Classes of other provisions [axis]	axis	IAS 37.84 Disclosure		
Other provisions [member]  Classes of property, plant and equipment [axis]	member [default]	IAS 37.84 Disclosure		
		IAS 36.127 Example, IAS 16.73 Disclosure,		
Property, plant and equipment [member]	member [default]	IFRS 16.53 Example		
Classes of regulatory deferral account balances [axis]	axis	IFRS 14.30 c <sub>Disclosure</sub> , IFRS 14.33 <sub>Disclosure</sub>		
Classes of regulatory deferral account balances [member]		IFRS 14.30 c Disclosure, IFRS 14.33 Disclosure		
Classes of share capital [axis]	axis	IAS 1.79 a <sub>Disclosure</sub>		
Share capital [member]		IAS 1.79 a Disclosure		
Components of equity [axis]  Equity [member]	axis member [default]	IAS 1.106 Disclosure		
Concentrations of risk [axis]  Concentrations of risk [member]	member [default]	Effective 2021-01-01 IFRS 17.127 Disclosure  Effective 2021-01-01 IFRS 17.127 Disclosure		
Consolidated and separate financial statements [axis]	axis	IAS 27.4 Disclosure		
Consolidated [member]		IAS 27.4 Disclosure		
Consolidated structured entities [axis]	axis	IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured entities Disclosure		
Entity's total for consolidated structured entities [member]	member [default]	IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured entities Disclosure		
Continuing and discontinued operations [axis]	axis	IFRS 5 - Presentation and disclosure  Disclosure		
Continuing operations [member]	member [default]	IFRS 5 - Presentation and disclosure		
Continuing involvement in derecognised financial assets by type of instrument [axis]	axis	IFRS 7.B33 Example		
Types of instrument [member]	member [default]	IFRS 7.B33 Example		
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		
Contract duration [axis]	axis	IFRS 15.B89 e Example		
Contract duration [member]  Counterparties [axis]	member [default]	IFRS 15.B89 e Example IFRS 7.B52 Disclosure		
Counterparties [member]		IFRS 7.B52 Disclosure		
Creation date [axis]	axis	IAS 8.29 c (i) Disclosure IAS 8.49 b (i)		
Creation date [axis]  Default financial statements date [member]	member [default]	Disclosure, IAS 8.28 f (i) Disclosure  IAS 8.29 c (i) Disclosure, IAS 8.28 f (i) Disclosure,		
Credit impairment of financial instruments [axis]	axis	IAS 8.49 b (i) Disclosure  IFRS 7.35H Disclosure, IFRS 7.35M Disclosure		
Credit impairment of financial instruments [axes]  Credit impairment of financial instruments [member]	member [default]	IFRS 7.35H Disclosure, IFRS 7.35M Disclosure		
Defined benefit plans [axis]	axis	IAS 19.138 Disclosure		
Defined benefit plans [member]	member [default]	IAS 19.138 Disclosure		
Departure from requirement of IFRS [axis]	axis	IAS 1.20 d <sub>Disclosure</sub>		
Currently stated [member]	member [default]	IAS 8.29 c (i) Disclosure, IAS 1.106 b Disclosure IAS 8.28 f (i) Disclosure, IAS 8.49 b (i) Disclosure IAS 1.20 d Common practice: Effective 2021-01-01 IFRS 17.113 b Disclosure		
Disaggregation of insurance contracts [axis]	axis	Effective 2021-01-01 IFRS 17.109 Daddaurus, Effective 2021-01- 01 IFRS 17.313 a Daddaurus Effective 2021- 01-01 IFRS 17.98 Daddaurus Effective 2021- 01-01 IFRS 17.90 Talcistaurus Effective 2021-01-01 IFRS 17.132 b Daddaur		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
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		
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) Disclosure IAS 1.106 b Disclosure IAS 8.28 f (i) Disclosure IAS 8.49 b (i) Disclosure IAS 1.20 d Common practice Effective 2021-01-01 IFRS 17.113 b Disclosure		
Effect of overlay approach reclassification [axis]	axis	Effective on first application of IFRS 9 IFRS 4.39L e Disclosure		
In accordance with IFRS 9 [member]	member [default]	Effective on first application of IFRS 9 IFRS 4.39L e Disclosure		
	axis	IFRS 7.12B Disclosure		
Events of reclassification of financial assets [member]	member [default]	IFRS 7.12B Disclosure		
External credit grades [axis]	axis	IFRS 7.35M <sub>Example</sub> , Expiry date 2021-01- 01 IFRS 7.1G24 a <sub>Example</sub> , Expiry date 2021- 01-01 IFRS 4.39G a <sub>Disdouter</sub> IFRS 7.1G20C <sub>Example</sub> , Expiry date 2021-01- 01 IFRS 7.36 C <sub>Example</sub>		
Entity's total for external credit grades [member]	member [default]	Expiry date 2021-01-01 IFRS 7.IG24 a Example, IFRS 7.3KD 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		
· ·	axis	IFRS 1.30 Disclosure		
		IFRS 1.30 a Disclosure		
	axis member [default]	IFRS 1.24 Disclosure  IFRS 1.24 Disclosure		
Financial instruments measured at fair value through profit or loss because credit derivative is used to manage credit risk				
[axis]	axis	IFRS 7.24G Disclosure		
[member]		IFRS 7.24G Disclosure		
	axis	IAS 19.138 e Example		
Funding arrangements of defined benefit plans [member]	member [default]	IAS 19.138 e Example  Effective 2021-01-01 IFRS 17.96 b Example		
Geographical areas [axis]	axis	IFRS 15.889 b Example IFRS 8.33 Disclosure IAS 19.138 a Example		
	member [default]	IFRS 8.33 $_{Disclosure'}$ IFRS 15.889 b $_{Example'}$ Effective 2021-01-01 IFRS 17.96 b $_{Example'}$ IAS 19.138 a $_{Example}$		
•	axis	IFRS 7.24B Disclosure		
	member [default]	IFRS 7.24B Disclosure  IFRS 7.24A Disclosure, IFRS 7.23A Disclosure		
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		IFRS 7.24A Disclosure, IFRS 7.23A Disclosure		
Impairment of financial assets [axis]	axis	Expiry date 2021-01-01 IFRS 7.37 Disclosure		
		Expiry date 2021-01-01 IFRS 7.37 Disclosure		
	axis	IAS 36.130 Disclosure		
	member [default]	IAS 36.130 Disclosure IAS 8.28 Disclosure		
		IAS 8.28 Disclosure		
- · · · · · · · · · · · · · · · · · · ·		Effective 2021-01-01 IFRS 17.117 a		
	axis	Disclosure Effective 2021-01-01 IFRS 17.117 a		
Inputs to methods used to measure contracts within scope of IFRS 17 [member]	member [default]	Disclosure		
Insurance contracts [axis]	axis	Effective 2021-01-01 IFRS 17.106 Disclosure: Effective 2021-01- 01 IFRS 17.107 Disclosure: Effective 2021- 01-01 IFRS 17.101 Disclosure: Effective 2021-01-01 IFRS 17.100 C Disclosure: Effective 2021-01-01 IFRS 17.100 C Disclosure: Effective 2021-01-01 IFRS 17.109 Disclosure:		
		Effective 2021 of of it its 17.103 disciosure		
Insurance contracts [member]	member [default]	Effective 2021-01-01 IFRS 17.107  Disclaration: Effective 2021-01-01  OI IFRS 17.109 Disclaration: Effective 2021-  OI-01 IFRS 17.100 Disclaration: Effective 2021-01-01 IFRS 17.100 C Disclaration  Effective 2021-01-01 IFRS 17.100 C Disclaration		
	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 17.106 Disclosure: Effective 2021-01-01 IFRS 17.100 C Disclosure		
Insurance contracts by components [axis]		Effective 2021-01-01 IFRS 17.107  Disclosure, Effective 2021-01- 01 IFRS 17.109 Disclosure, Effective 2021- 01-01 IFRS 17.106 Disclosure, Effective 2021-01-01 IFRS 17.100 C Disclosure  Effective 2021-01-01 IFRS 17.100 C  Disclosure Effective 2021-01-01 IFRS 17.100 C  Disclosure, Effective 2021-01-01 IFRS 17.100 C  Disclosure, Effective 2021-01-01 IFRS 17.100 C  Disclosure, Effective 2021-01-01 IFRS 17.100 C  Disclosure, Effective 2021-01-01 IFRS 17.100 C  Disclosure, Effective 2021-01-01 IFRS 17.100 Disclosure, Effective 2021-01-01 IFRS 17.100 Disclosure, Effective 2021-01-01 IFRS 17.100 Disclosure, Effective 2021-01-01-01-01-01-01-01-01-01-01-01-01-01		
Insurance contracts by components [axis]  Insurance contracts by components [member]	axis	Effective 2021-01-01 IFRS 17.107  Disclosure, Effective 2021-01- 01 IFRS 17.109 Disclosure, Effective 2021- 01-01 IFRS 17.100 Disclosure, Effective 2021-01-01 IFRS 17.100 Conductore  Effective 2021-01-		
Insurance contracts by components [axis]  Insurance contracts by components [member]  Insurance contracts by remaining coverage and incurred claims [axis]	axis 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 Disclosure Effective 2021-01-01 IFRS 17.101 Disclosure Effective 2021-01-01 IFRS 17.100 c Disclosure Effective 2021-01- 01 IFRS 17.101 Disclosure Effective 2021-01-01 IFRS 17.107 Disclosure Effective 2021-01-01 IFRS 17.107 Disclosure Effective 2021-01-01 IFRS 17.107 Disclosure Effective 2021-01-01 IFRS 17.100 c Disclosure Effective 2021-01-01 IFRS 17.100 c Disclosure Effective 2021-01-01 IFRS 17.100 L Disclosure Effective 2021-01-01 IFRS 17.100 L Disclosure Effective 2021-01-01 IFRS 17.101 Disclosure		

Label	Туре	IFRS Reference	Additional AU Reference	AU Reference
	7,50	The second secon	to IFRS elements	
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 <sub>Disclosure</sub> , IFRS 7.8 h <sub>Disclosure</sub>		
Items of contingent liabilities [axis]	axis	IFRS 3.B64 j Disclosure		
Items of contingent liabilities [member]	member [default]	IFRS 3.B64 j 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 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 <sub>Disdosure</sub> Expiry date 2021-01- 01 IFRS 4.39J <sub>Disdosure</sub> , IFRS 12.B4 b Disdosure, IAS 27.16 b <sub>Disdosure</sub> , Effective on first application of IFRS 9 IFRS 4.39M Disdosure		
Levels of fair value hierarchy [axis]	axis	IAS 19.142 Disclosurer IFRS 13.93 b Disclosure		
All levels of fair value hierarchy [member]	member [default]	IAS 19.142 Disclosurer IFRS 13.93 b Disclosure		
Liabilities arising from financing activities [axis]	axis	IAS 7.44D Example		
Liabilities arising from financing activities [member]		IAS 7.44D Example		
Liabilities measured at fair value and issued with inseparable third-party credit enhancement [axis]	axis	IFRS 13.98 Disclosure		
Liabilities measured at fair value and issued with inseparable third-party credit enhancement [member]		IFRS 13.98 Disclosure		
Major customers [axis]	axis	IFRS 8.34 Disclosure		
Customers [member]	member [default]	IFRS 8.34 <sub>Disclosure</sub>		
Markets of customers [axis]	axis	IFRS 15.B89 c Example		
Markets of customers [member]  Maturity [axis]	member [default]	IFRS 15.889 c <sub>Lample</sub> IFRS 7.238 a <sub>Disclosure</sub> . Effective 2021-01- 01 IFRS 17.120 <sub>Disclosure</sub> . Effective 2021- 01-01 IFRS 17.132 b <sub>Disclosure</sub> . IFRS 7.42E e  Disclosure. Effective 2021-01- 01 IFRS 17.109 <u>Disclosure</u> . IFRS 7.811 <u>Lamplee</u> . IFRS 15.120 b (i) Disclosure. IFRS 7.811 (Eamplee). 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 7.338 a Disclosure IFRS 7.811 cample - IFRS 7.835 Eamgler IFRS 16.94 Disclosure IFRS 16.97 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		
Method of assessment of expected credit losses [axis]	axis	IFRS 7.35H Example, IFRS 7.35I Example, IFRS 7.1G20B Example		
Method of assessment of expected credit losses [member]	member [default]	IFRS 7.35I Example IFRS 7.IG20B Example IFRS 7.35H Example		
Methods of generation [axis]	axis	IAS 38.118 Disclosure		
Methods of generation [member]	member [default]	IAS 38.118 <sub>Disclosure</sub>		
Methods used to measure contracts within scope of IFRS 17 [axis]	axis	Effective 2021-01-01 IFRS 17.117 a		
		Disclosure Effective 2021-01-01 IFRS 17.117 a		
Methods used to measure contracts within scope of IFRS 17 [member]	member [default]	Disclosure		
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		
New IFRSs [axis]	axis	IAS 8.30 b Disclosure		
New IFRSs [member]	member [default]	IAS 8.30 b Disclosure		
Non-adjusting events after reporting period [axis]	axis	IAS 10.21 Disclosure		
Non-adjusting events after reporting period [member]	member [default]	IAS 10.21 Disclosure		
Past due status [axis]	axis	IFRS 7.35N Example, Expiry date 2021-01- 01 IFRS 7.37 Common practice		
Past due status [member]	member [default]	Expiry date 2021-01-01 IFRS 7.37 <sub>Common</sub> practice, IFRS 7.35N <sub>Example</sub>		
Performance obligations [axis]	axis	IFRS 15.119 Disclosure		
Performance obligations [member]	member [default]	IFRS 15.119 Disclosure		

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Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Probability of default [axis]	axis	IFRS 7.35M Example, IFRS 7.IG20C Example		
Entity's total for probability of default [member]	member [default]	IFRS 7.IG20C Example, IFRS 7.35M Example		
Products and services [axis]	axis	IFRS 15.B89 a Example, IFRS 8.32 Disclosure		
Products and services [member]	member [default]	IFRS 15.B89 a Example IFRS 8.32 Disclosure		
Property, plant and equipment by operating lease status [axis]	axis	IFRS 16.95 Disclosure		
Property, plant and equipment by operating lease status [member]	member [default]	IFRS 16.95 Disclosure		
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 13.1E63 Example		
Ranges [member]	member [default]	IFRS 13.IE63 Exampler IFRS 13.B6 Exampler IFRS 14.33 b Disclosurer IFRS 7.7 Common practicer IFRS 2.45 d Disclosurer Effective 2021-01-01 IFRS 17.120 Disclosure		
Ranges of exercise prices for outstanding share options [axis]	axis	IFRS 2.45 d <sub>Disclosure</sub>		
Ranges of exercise prices for outstanding share options [member]	member [default]	IFRS 2.45 d Disclosure		
Reclassified items [axis]  Reclassified items [member]	member [default]	IAS 1.41 Disclosure		
Reclassified items [member]  Redesignation [axis]	axis	IFRS 1.41 Disclosure		
Redesignated [member]	member [default]	IFRS 1.29 Disclosure		
Regulatory deferral account balances [axis]	axis	IFRS 14.B22 Disclosure		
Regulatory deferral account balances [member]	member [default]	IFRS 14.B22 Disclosure		
Regulatory environments [axis]	axis	IAS 19.138 c Example		
Regulatory environments [member]	member [default]	IAS 19.138 c <sub>Example</sub>		
Reserves within equity [axis]	axis	IAS 1.79 b Disclosure		
Other reserves [member]	member [default]	IAS 1.106 Disclosure, IAS 1.79 b Disclosure		
Retrospective application and retrospective restatement [axis]	axis	IAS 8.28 f (i) $_{\rm Disclosure}$ , IAS 8.29 c (i) $_{\rm Disclosure}$ IAS 1.106 b $_{\rm Disclosure}$ IAS 8.49 b (i) $_{\rm Disclosure}$		
Currently stated [member]	member [default]	IAS 8.29 c (i) Disclosure, IAS 1.106 b Disclosure IAS 8.28 f (i) Disclosure IAS 8.49 b (i) Disclosure, IAS 1.20 d $_{\rm Common\ practice}$ Effective 2021-01-01 IFRS 17.113 b 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		
Sales channels [axis]	axis	IFRS 15.B89 g Example		
Sales channels [member]	member [default]	IFRS 15.B89 g Example		
Segment consolidation items [axis]  Entity's total for segment consolidation items [member]	axis member [default]	IFRS 8.23 Disclosure		
Segments [axis]	axis	IFRS 8.23 Disclosure: IAS 19.138 d Example: IAS 36.130 d (iii) 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		
Separate management entities [axis]	axis	IAS 24.18A Disclosure		
Separate management entities [member] Service concession arrangements [axis]	member [default]	IAS 24.18A Disclosure SIC 29.6 Disclosure		
Service concession arrangements [axis]		SIC 29.6 Disclosure		
Subsidiaries [axis]	axis	IFRS 12.B4 a Disclosurer IAS 27.17 b Disclosurer		
ousina (aXI)	UAIS	IAS 27.16 b Disclosure IAS 27.17 b Disclosure/ IFRS 12.B4 a Disclosure/		
Entity's total for subsidiaries [member]	member [default]	IAS 27.16 b <sub>Disclosure</sub>		
Temporary difference, unused tax losses and unused tax credits [axis]	axis	IAS 12.81 g <sub>Disclosure</sub>		
Temporary difference, unused tax losses and unused tax credits [member]	member [default]	IAS 12.81 g Disclosure		
Timing of transfer of goods or services [axis]	axis	IFRS 15.B89 f Example		
Timing of transfer of goods or services [member]	member [default]	IFRS 15.B89 f Example		
Transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [axis]  Transactions recognised separately from acquisition of assets and assumption of liabilities in business combination	axis	IFRS 3.B64 I Disclosure		
[member]	member [default]	IFRS 3.B64 I Disclosure		
Transferred financial assets that are not derecognised in their entirety [axis]  Transferred financial assets that are not derecognised in their entirety [member]	axis member [default]	IFRS 7.42D Disclosure		
Type of measurement of expected credit losses [axis]  Type of measurement of expected credit losses [member]	axis member [default]	IFRS 7.35H Disclosurer IFRS 7.35M Disclosure		
Types of contracts [axis]	axis	Effective 2021-01-01 IFRS 17.96 a Example, IFRS 15.889 d Example		
Types of contracts [member]	member [default]	Effective 2021-01-01 IFRS 17.96 a Example		
Types of customers [axis]	axis	IFRS 15.B89 d <sub>Example</sub> IFRS 15.B89 c <sub>Example</sub>		
Types of customers [member]	member [default]	IFRS 15.B89 c Example		
Types of financial assets [axis]	axis	IFRS 7.B52 Disclosure, IFRS 7.B51 Disclosure		

Label	Туре	IFRS Reference	Additional AU Reference to IFRS elements	AU Reference
Financial assets, type [member]	member [default]	IFRS 7.B51 Disclosurer IFRS 7.B52 Disclosure		
Types of financial liabilities [axis]	axis	IFRS 7.B52 Disclosure IFRS 7.B51 Disclosure		
Financial liabilities, type [member]	member [default]	IFRS 7.B51 Disclosure IFRS 7.B52 Disclosure		
Types of hedges [axis]	axis	Expiry date 2021-01-01 IFRS 7.22 Disclosurer IFRS 7.24C Disclosurer IFRS 7.24A Disclosurer IFRS 7.24B Disclosure		
Hedges [member]	member [default]	IFRS 7.24B Disclosure, IFRS 7.24A Disclosure, Expiry date 2021-01-01 IFRS 7.22 Disclosure, IFRS 7.24C Disclosure		
Types of insurance contracts [axis]	axis	Expiry date 2021-01-01 IFRS 4 - Disclosure Common practice		
Types of insurance contracts [member]	member [default]	Expiry date 2021-01-01 IFRS 4 -		
Types of interest rates [axis]	axis	Disclosure Common practice  IFRS 7.39 Common practice		
Interest rate types [member]	member [default]	IFRS 7.39 Common practice		
Types of investment property [axis]	axis	IAS 1.112 c Common practice		
Investment property [member]	member [default]	IAS 1.112 c Common practice, IFRS 13.IE60 Example, IFRS 13.94 Example		
Types of rate-regulated activities [axis]	axis	IFRS 14.33 Disclosure IFRS 14.30 Disclosure		
Rate-regulated activities [member]	member [default]	IFRS 14.30 Disclosure IFRS 14.33 Disclosure		
Types of risks [axis]	axis	Effective 2021-01-01 IFRS 17.124 biotecture, Effective 2021-01-01 01 IFRS 17.128 a Dictorure, IFRS 7.21C Dictorure, IFRS 7.34 Diactorure IFRS 7.33 Discharge, Effective 2021-01-01 01 IFRS 17.127 Dictorure, Effective 2021-01-01 IFRS 17.125 Discharge		
Risks [member]	member [default]	Effective 2021-01-01 IFRS 17.125		
Types of share-based payment arrangements [axis]	axis	IFRS 2.45 Disclosure		
Share-based payment arrangements [member]	member [default]	IFRS 2.45 <sub>Disclosure</sub>		
Unconsolidated structured entities [axis]	axis	IFRS 12.B4 e Disclosure		
Entity's total for unconsolidated structured entities [member]	member [default]	IFRS 12.B4 e Disclosure		
Unconsolidated structured entities controlled by investment entity [axis]	axis	IFRS 12.19F Disclosure		
Unconsolidated structured entities controlled by investment entity [member]	member [default]	IFRS 12.19F Disclosure		
Unconsolidated subsidiaries [axis]	axis	IFRS 12.19B Disclosure		
Entity's total for unconsolidated subsidiaries [member]	member [default]	IFRS 12.19B Disclosure		
Unobservable inputs [axis]	axis	IFRS 13.93 d <sub>Disclosure</sub> IFRS 13.93 h <sub>Common</sub>		
Unobservable inputs [member]	member [default]	IFRS 13.93 d <sub>Disclosure</sub> , IFRS 13.93 h <sub>Common</sub>		
Valuation techniques used in fair value measurement [axis]	axis	IFRS 13.93 d <sub>Disclosure</sub>		
Valuation techniques [member]	member [default]	IFRS 13.93 d Disclosure		
Voluntary changes in accounting policy [axis]	axis	IAS 8.29 Disclosure		
Voluntary changes in accounting policy [member]	member [default]	IAS 8.29 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		