

August 2015

# The IFRS Taxonomy™ Illustrated

IFRS Taxonomy 2015 Proposed Taxonomy Update 2

A view of the IFRS Taxonomy 2015 Proposed Taxonomy Update 2 (organised by IFRSs)

IASB®



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IFRS Taxonomy 2015 Proposed Taxonomy Update 2

A view of the IFRS Taxonomy 2015 Proposed Taxonomy Update 2 (organised by IFRSs)

IFRS Foundation®

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## Introduction

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XBRL (eXtensible Business Reporting Language) is a standard that is used to communicate information between businesses and other users of financial information. It provides a common, electronic format for business reporting. The IFRS Foundation IFRS Taxonomy Team is responsible for developing the XBRL representation of the IFRSs - including IASs (International Accounting Standards), Interpretations and the IFRS for SMEs (Small and Medium-sized Entities) - issued by the IASB, known as the IFRS Taxonomy.

Physically, the IFRS Taxonomy is composed of a set of electronic XBRL files and subsequently, it can be difficult for those not familiar with XBRL to understand the structure of the taxonomy without the use of software. In order to facilitate understanding of the Taxonomy and its structure, and ultimately to assist with the preparation of IFRS financial reports in XBRL format, the IFRS Foundation has published The IFRS Taxonomy Illustrated.

The *IFRS Taxonomy Illustrated* does not require knowledge of XBRL because it presents the structure of the IFRS Taxonomy in a simplified, visual format. The *IFRS Taxonomy Illustrated* sets out:

- The hierarchy of the taxonomy and the elements within it.
- The required format of these elements, such as text, monetary values, etc.
- The Standards that these elements relate to.

The *IFRS Taxonomy Illustrated* also contains links to the eIFRS (electronic IFRSs), the IFRS Foundation's online subscription service that contains the electronic consolidated editions of the IFRSs and accompanying documents.

This version of The *IFRS Taxonomy Illustrated* reflects the IFRS Taxonomy 2015 Proposed Taxonomy Update 2

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1 The IFRS Taxonomy and related materials are available from the IFRS website at <http://www.ifrs.org/XBRL/>

## How to read The *IFRS Taxonomy Illustrated*

This section explains the format and content of The *IFRS Taxonomy Illustrated*. The explanations given here apply throughout the document.

| Hierarchy   | Disclosure format | IFRS reference  |
|---|-------------------|---|
| <b>IAS 1</b>  |                   |   |
| <b>[110000] General information about financial statements</b>  |                   |   |
| Disclosure of general information about financial statements [text block]   | text block        | IAS 1.51 Disclosure   |
| Name of reporting entity or other means of identification   | text              | IAS 1.51 a Disclosure   |
| Explanation of change in name of reporting entity or other means of identification from end of preceding reporting period | text              | IAS 1.51 a Disclosure   |
| Description of nature of financial statements   | text              | IAS 1.51 b Disclosure, IAS 27.16 a Disclosure, IAS 27.17 a Disclosure |
| Date of end of reporting period   | yyyy-mm-dd        | IAS 1.51 c Disclosure   |
| Period covered by financial statements  | text              | IAS 1.51 c Disclosure   |
| Description of presentation currency  | text              | IAS 1.51 d Disclosure, IAS 21.53 Disclosure                           |
| Level of rounding used in financial statements  | text              | IAS 1.51 e Disclosure   |

### First column - hierarchy

The first column of the document represents the hierarchy of the IFRSs:

- Column headings represent an IFRS, IAS or Interpretation (only applies to the version organised by IFRSs).
- Column sub-headings generally represent the name of an IFRS or IAS component. Each column heading is preceded by a six-digit number in square brackets which has a value between [100000] and [999999]. These numbers are artificial and provide viewing and sorting functionality (they are not related to the IFRSs or IASs).
- Rows below column headings represent the elements belonging to this component.

### Second column - disclosure format

The second column of the document illustrates the possible formats that a given disclosure may take. These are:

- text block - denotes that the disclosure format is a text block.
- text - denotes that the disclosure format is text.
- yyyy-mm-dd - denotes that the disclosure format is a date.
- X - denotes that the disclosure format is a monetary value.
- (X) - denotes that the disclosure format is a negative monetary value.
- X.XX - denotes that the disclosure format is a decimalised value.
- shares - denotes that the disclosure format is a number of shares.
- \_\_\_\_ - denotes that the disclosure format is the total sum of the preceding rows.

- table - denotes the beginning of a two-dimensional disclosure.
- axis - denotes an axis on a two-dimensional disclosure.
- member - denotes a member on an axis.
- line items - denotes the beginning of a series of disclosures for a table.
- A blank column denotes that no disclosure is required.

For monetary values:

- instant or duration - denotes that the disclosure represents a stock (if instant) or a flow (if duration).
- credit or debit - denotes the 'natural' balance of the disclosure.

### **Third column - IFRS reference**

The third column indicates the corresponding paragraph/section in the Standards for a given disclosure, together with the nature of the reference:

- Common-practice - denotes a common-practice reference.
- Disclosure - denotes an IFRS disclosure requirement.
- Example - denotes an IFRS example.

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| Description of nature of main adjustments that would make historical summaries or comparative information presented in accordance with previous GAAP comply with IFRSs | text               | IFRS 1.22 b Disclosure  |
| Disclosure of comparative information prepared under previous GAAP [text block]  | text block         | IFRS 1.24 Disclosure  |
| Disclosure of comparative information prepared under previous GAAP [abstract]  |                    |   |
| Disclosure of comparative information prepared under previous GAAP [table]   | table              | IFRS 1.24 Disclosure  |
| Financial effect of transition from previous GAAP to IFRSs [axis]  | axis               | IFRS 1.24 Disclosure  |
| IFRSs [member]   | member [default]   | IFRS 1.24 Disclosure  |
| Previous GAAP [member]   | member             | IFRS 1.24 Disclosure, IFRS 1.29 Disclosure, IFRS 1.30 Common practice   |
| Effect of transition to IFRSs [member]   | member             | IFRS 1.24 Disclosure  |
| Disclosure of comparative information prepared under previous GAAP [line items]  | line items         |   |
| Equity   | X instant, credit  | IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure, IFRS 1.32 a (i) Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure                           |
| Comprehensive income   | X duration, credit | IAS 1.106 a Disclosure, IAS 1.81A c Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (ix) Disclosure, IFRS 1.32 a (ii) Disclosure   |
| Profit (loss)  | X duration, credit | IAS 1.106 d (i) Disclosure, IAS 1.81A a Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure |
| Explanation of effect of transition on reported financial position   | text               | IFRS 1.23 Disclosure  |
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| Explanation of fact that financial statements for previous periods not presented   | text               | IFRS 1.28 Disclosure  |
| Explanation of cross-reference to interim financial statement disclosures for first-time adopter   | text               | IFRS 1.33 Disclosure  |
| Disclosure of redesignated financial assets and liabilities [text block]   | text block         | IFRS 1.29 Disclosure  |
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| Disclosure of redesignated financial assets and liabilities [table]  | table              | IFRS 1.29 Disclosure  |
| Redesignation [axis]   | axis               | IFRS 1.29 Disclosure  |
| Redesignated [member]  | member [default]   | IFRS 1.29 Disclosure  |
| Previous GAAP [member]   | member             | IFRS 1.24 Disclosure, IFRS 1.29 Disclosure, IFRS 1.30 Common practice   |
| Redesignated amount [member]   | member             | IFRS 1.29 Common practice   |
| Disclosure of redesignated financial assets and liabilities [line items]   | line items         |   |
| Redesignated financial asset as available-for-sale   | X instant, debit   | Expiry date 2018-01-01 IFRS 1.29 Disclosure   |
| Redesignated financial asset as at fair value through profit or loss   | X instant, debit   | IFRS 1.29 Disclosure  |
| Redesignated financial liability as at fair value through profit or loss   | X instant, credit  | Expiry date 2018-01-01 IFRS 1.29 Disclosure, Effective 2018-01-01 IFRS 1.29A Disclosure   |
| Description of redesignated financial liabilities  | text               | Expiry date 2018-01-01 IFRS 1.29 Disclosure, Effective 2018-01-01 IFRS 1.29A Disclosure   |
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| Disclosure of fair values of items used as deemed cost [table]   | table              | IFRS 1.30 Disclosure  |
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| Previous GAAP [member]   | member             | IFRS 1.24 Disclosure, IFRS 1.29 Disclosure, IFRS 1.30 Common practice   |
| Aggregate adjustment to carrying amounts reported under previous GAAP [member]   | member             | IFRS 1.30 b Disclosure  |
| Disclosure of fair values of items used as deemed cost [line items]  | line items         |   |
| Intangible asset fair value used as deemed cost  | X instant, debit   | IFRS 1.30 Disclosure  |
| Property, plant and equipment fair value used as deemed cost   | X instant, debit   | IFRS 1.30 Disclosure  |
| Investment property fair value used as deemed cost   | X instant, debit   | IFRS 1.30 Disclosure  |
| Aggregate deemed cost of investments for which deemed cost is previous GAAP carrying amount  | X instant, debit   | IFRS 1.31 a Disclosure  |
| Aggregate deemed cost of investments for which deemed cost is fair value   | X instant, debit   | IFRS 1.31 b Disclosure  |

|   |                  |  |
|---|------------------|--|
| Aggregate adjustment to carrying amounts of investments reported under previous GAAP  | X instant, debit | IFRS 1.31 c Disclosure   |
| Description of fact and basis on which carrying amounts determined under previous GAAP were allocated if entity uses exemption in IFRS 1.D8A(b)   | text             | IFRS 1.31A Disclosure  |
| Description of fact and basis on which carrying amounts were determined under previous GAAP if entity uses exemption in IFRS 1.D8B  | text             | IFRS 1.31B Disclosure  |
| Explanation of how and why entity had, and ceased to have, functional currency for which reliable general price index is not available and no exchangeability with stable foreign currency exists | text             | IFRS 1.31C Disclosure  |
| Statement that comparative information does not comply with IFRS 7 and IFRS 9   | text             | Effective 2018-01-01 IFRS 1.E2 b Disclosure  |
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| Disclosure of terms and conditions of share-based payment arrangement [line items]  | line items       |  |
| Description of share-based payment arrangement  | text             | IFRS 2.45 a Disclosure   |
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| Description of maximum term of options granted for share-based payment arrangement  | text             | IFRS 2.45 a Disclosure   |
| Description of method of settlement for share-based payment arrangement   | text             | IFRS 2.45 a Disclosure   |
| Date of grant of share-based payment arrangement  | text             | IFRS 2.IG23 Example  |
| Number of instruments granted in share-based payment arrangement  | X.XX duration    | IFRS 2.IG23 Example  |
| Disclosure of number and weighted average exercise prices of share options [text block]   | text block       | IFRS 2.45 b Disclosure   |
| Number of share options outstanding in share-based payment arrangement at beginning of period   | X.XX instant     | IFRS 2.45 b (vi) Disclosure, IFRS 2.45 b (i) Disclosure, IFRS 2.45 d Disclosure                                      |
| Number of share options granted in share-based payment arrangement  | X.XX duration    | IFRS 2.45 b (ii) Disclosure  |
| Number of share options forfeited in share-based payment arrangement  | X.XX duration    | IFRS 2.45 b (iii) Disclosure   |
| Number of share options exercised in share-based payment arrangement  | X.XX duration    | IFRS 2.45 b (iv) Disclosure  |
| Number of share options expired in share-based payment arrangement  | X.XX duration    | IFRS 2.45 b (v) Disclosure   |
| Number of share options outstanding in share-based payment arrangement at end of period   | X.XX instant     | IFRS 2.45 b (vi) Disclosure, IFRS 2.45 b (i) Disclosure, IFRS 2.45 d Disclosure                                      |
| Number of share options exercisable in share-based payment arrangement  | X.XX instant     | IFRS 2.45 b (vii) Disclosure   |
| Weighted average exercise price of share options outstanding in share-based payment arrangement at beginning of period  | X instant        | IFRS 2.45 b (vi) Disclosure, IFRS 2.45 b (i) Disclosure  |
| Weighted average exercise price of share options granted in share-based payment arrangement   | X duration       | IFRS 2.45 b (ii) Disclosure  |
| Weighted average exercise price of share options forfeited in share-based payment arrangement   | X duration       | IFRS 2.45 b (iii) Disclosure   |
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| Weighted average share price  | X duration       | IFRS 2.45 c Disclosure   |
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| Disclosure of range of exercise prices of outstanding share options [abstract]  |                  |  |
| Disclosure of range of exercise prices of outstanding share options [table]   | table            | IFRS 2.45 d Disclosure   |
| Range [axis]  | axis             | IFRS 13.IE63 Example, Effective 2016-01-01 IFRS 14.33 b Disclosure, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice |
| Ranges [member]   | member [default] | IFRS 13.IE63 Example, Effective 2016-01-01 IFRS 14.33 b Disclosure, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice |
| Bottom of range [member]  | member           | IFRS 13.IE63 Example, Effective 2016-01-01 IFRS 14.33 b Disclosure, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice |
| Top of range [member]   | member           | IFRS 13.IE63 Example, Effective 2016-01-01 IFRS 14.33 b Disclosure, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice |
| Disclosure of range of exercise prices of outstanding share options [line items]  | line items       |  |
| Exercise price of outstanding share options   | X instant        | IFRS 2.45 d Disclosure   |
| Disclosure of number and weighted average remaining contractual life of outstanding share options [text block]  | text block       | IFRS 2.45 d Disclosure   |

|  |                   |   |
|--|-------------------|---|
| 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 Disclosure  |
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| Ranges of exercise prices for outstanding share options [member]   | member [default]  | IFRS 2.45 d Disclosure  |
| Disclosure of number and weighted average remaining contractual life of outstanding share options [line items]                                       | line items        |   |
| Number of share options outstanding in share-based payment arrangement   | X.XX instant      | IFRS 2.45 b (vi) Disclosure, IFRS 2.45 b (i) Disclosure, IFRS 2.45 d Disclosure |
| Weighted average remaining contractual life of outstanding share options   | X.XX instant      | IFRS 2.45 d Disclosure  |
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| Number of other equity instruments outstanding in share-based payment arrangement at beginning of period   | X.XX instant      | IFRS 2.45 Common practice   |
| Number of other equity instruments granted in share-based payment arrangement  | X.XX duration     | IFRS 2.45 Common practice, IFRS 2.47 b Disclosure                               |
| Number of other equity instruments forfeited in share-based payment arrangement  | X.XX duration     | IFRS 2.45 Common practice   |
| Number of other equity instruments exercised or vested in share-based payment arrangement  | X.XX duration     | 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 instant      | IFRS 2.45 Common practice   |
| Number of other equity instruments exercisable in share-based payment arrangement  | X.XX instant      | IFRS 2.45 Common practice   |
| Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at beginning of period                    | X instant         | IFRS 2.45 Common practice   |
| Weighted average exercise price of other equity instruments granted in share-based payment arrangement   | X duration        | IFRS 2.45 Common practice   |
| Weighted average exercise price of other equity instruments forfeited in share-based payment arrangement   | X duration        | IFRS 2.45 Common practice   |
| Weighted average exercise price of other equity instruments exercised or vested in share-based payment arrangement                                   | X duration        | IFRS 2.45 Common practice   |
| Weighted average exercise price of other equity instruments expired in share-based payment arrangement   | X duration        | IFRS 2.45 Common practice   |
| Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement at end of period                          | X instant         | IFRS 2.45 Common practice   |
| Weighted average exercise price of other equity instruments exercisable in share-based payment arrangement   | X 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  |
| Disclosure of indirect measurement of fair value of goods or services received, share options granted during period [text block]                     | text block        | IFRS 2.47 a Disclosure  |
| Weighted average fair value at measurement date, share options granted   | X instant, credit | IFRS 2.47 a Disclosure  |
| Information about how fair value was measured, share options granted   | text              | 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 duration        | IFRS 2.47 a (i) Disclosure  |
| Exercise price, share options granted  | X duration        | IFRS 2.47 a (i) Disclosure  |
| Expected volatility, share options granted   | X.XX duration     | 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 duration        | IFRS 2.47 a (i) Disclosure  |
| Expected dividend as percentage, share options granted   | X.XX duration     | IFRS 2.47 a (i) Disclosure  |
| Risk free interest rate, share options granted   | X.XX duration     | IFRS 2.47 a (i) Disclosure  |
| Description of other inputs to options pricing model, share options granted  | text              | IFRS 2.47 a (i) Disclosure  |
| Description of method used and assumptions made to incorporate effects of expected early exercise, share options granted                             | text              | IFRS 2.47 a (i) Disclosure  |
| Information about how expected volatility was determined, share options granted  | text              | IFRS 2.47 a (ii) Disclosure   |
| Information whether and how other features were incorporated into measurement of fair value, share options 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 duration     | IFRS 2.45 Common practice, IFRS 2.47 b Disclosure                               |
| Weighted average fair value at measurement date, other equity instruments granted  | X instant, credit | IFRS 2.47 b Disclosure  |
| Information how fair value was measured, other equity instruments granted  | 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) Disclosure   |
| 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 modified during period [text block] | text block        | IFRS 2.47 c Disclosure  |
| Explanation of modifications, modified share-based payment arrangements  | text              | IFRS 2.47 c (i) Disclosure  |

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| Incremental fair value granted, modified share-based payment arrangements  | X duration        | IFRS 2.47 c (ii) Disclosure   |
| Information on how incremental fair value granted was measured, modified share-based payment arrangements  | text              | IFRS 2.47 c (iii) Disclosure  |
| Explanation of direct measurement of fair value of goods or services received  | text              | IFRS 2.48 Disclosure  |
| Description of reason why fair value of goods or services received cannot be reliably estimated  | text              | IFRS 2.49 Disclosure  |
| Explanation of effect of share-based payments on entity's profit or loss [text block]  | text block        | IFRS 2.50 Disclosure  |
| Expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets [abstract]                         |                   |   |
| Expense from equity-settled share-based payment transactions in which goods or services received did not qualify for recognition as assets                     | X duration, debit | IFRS 2.51 a Disclosure  |
| Expense from cash-settled share-based payment transactions in which goods or services received did not qualify for recognition as assets                       | X duration, debit | IAS 1.112 c Common practice   |
| Total expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets                              | X duration, debit | IFRS 2.51 a Disclosure  |
| Expense from share-based payment transactions with employees   | X duration, debit | IAS 1.112 c Common practice   |
| Explanation of effect of share-based payments on entity's financial position [text block]  | text block        | IFRS 2.50 Disclosure  |
| Liabilities from share-based payment transactions  | X instant, credit | IFRS 2.51 b (i) Disclosure  |
| 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  |
| <b>IFRS 3</b>  |                   |   |
| <b>[817000] Notes - Business combinations</b>  |                   |   |
| 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 Disclosure  |
| 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 combinations [text block]  | text block        | IFRS 3 - Disclosures application of 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.B64 Disclosure, IFRS 3.B67 Disclosure                        |
| Business combinations [member]   | member            | IFRS 3.B64 Disclosure   |
| Aggregated individually immaterial business combinations [member]  | member            | IFRS 3.B65 Disclosure   |
| Disclosure of detailed information about business combination [line items]   | line items        |   |
| Name of acquiree   | text              | IFRS 3.B64 a Disclosure   |
| Description of acquiree  | text              | IFRS 3.B64 a Disclosure   |
| Date of acquisition  | yyyy-mm-dd        | IFRS 3.B64 b Disclosure   |
| Percentage of voting equity interests acquired   | X.XX instant      | IFRS 3.B64 c Disclosure   |
| Description of primary reasons for business combination  | text              | IFRS 3.B64 d Disclosure   |
| Description of how acquirer obtained control of acquiree   | text              | IFRS 3.B64 d Disclosure   |
| Description of factors that make up goodwill recognised  | text              | IFRS 3.B64 e Disclosure   |
| Acquisition-date fair value of total consideration transferred [abstract]  |                   |   |
| Cash transferred   | X instant, credit | IFRS 3.B64 f (i) Disclosure   |
| Other tangible or intangible assets transferred  | X instant, credit | IFRS 3.B64 f (ii) Disclosure  |
| Liabilities incurred   | X instant, credit | IFRS 3.B64 f (iii) Disclosure                                       |
| Equity interests of acquirer   | X instant, credit | IFRS 3.B64 f (iv) Disclosure  |
| Number of instruments or interests issued or issuable  | X.XX instant      | IFRS 3.B64 f (iv) Disclosure  |
| Description of method of measuring fair value of instruments or interests  | text              | IFRS 3.B64 f (iv) Disclosure  |
| Total consideration transferred, acquisition-date fair value   | X instant, credit | IFRS 3.B64 f Disclosure   |
| Contingent consideration arrangements and indemnification assets recognised as of acquisition date   | X instant, debit  | IFRS 3.B64 g (i) Disclosure   |
| Description of arrangement for contingent consideration arrangements and indemnification assets  | text              | IFRS 3.B64 g (ii) Disclosure  |
| Description of basis for determining amount of payment for contingent consideration arrangements and indemnification assets                                    | text              | IFRS 3.B64 g (ii) Disclosure  |
| Description of estimate of range of undiscounted outcomes from contingent consideration arrangements and indemnification assets                                | text              | IFRS 3.B64 g (iii) Disclosure                                       |
| Description of explanation of fact and reasons why range of outcomes from contingent consideration arrangements and indemnification assets cannot be estimated | text              | IFRS 3.B64 g (iii) Disclosure                                       |
| Explanation of fact that maximum amount of payment for contingent consideration arrangements and indemnification assets is unlimited                           | text              | IFRS 3.B64 g (iii) Disclosure                                       |
| Amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [abstract]   |                   |   |
| Financial assets recognised as of acquisition date   | X instant, debit  | IFRS 3.B64 i Example, IFRS 3.IE72 Example                           |

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|--|---------------------|--|
| Inventory recognised as of acquisition date  | X instant, debit    | IFRS 3.B64 i Example, IFRS 3.IE72 Example    |
| Property, plant and equipment recognised as of acquisition date  | X instant, debit    | IFRS 3.B64 i Example, IFRS 3.IE72 Example    |
| Identifiable intangible assets recognised as of acquisition date   | X instant, debit    | IFRS 3.B64 i Example, IFRS 3.IE72 Example    |
| Customer-related intangible assets recognised as of acquisition date   | X instant, debit    | IFRS 3.B64 i Common practice                 |
| Technology-based intangible assets recognised as of acquisition date   | X instant, debit    | IFRS 3.B64 i Common practice                 |
| Financial liabilities recognised as of acquisition date  | (X) instant, credit | IFRS 3.B64 i Example, IFRS 3.IE72 Example    |
| Contingent liabilities recognised as of acquisition date   | (X) instant, credit | IFRS 3.B64 i Example, IFRS 3.IE72 Example    |
| Net identifiable assets acquired (liabilities assumed)   | X instant, debit    | IFRS 3.B64 i Example, IFRS 3.IE72 Example    |
| 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 recognised as of acquisition date   | (X) instant, credit | IFRS 3.B64 i Common practice                 |
| Deferred tax assets recognised as of acquisition date  | X instant, debit    | IFRS 3.B64 i Common practice                 |
| Deferred tax liabilities recognised as of acquisition date   | (X) instant, credit | IFRS 3.B64 i Common practice                 |
| Borrowings recognised as of acquisition date   | (X) instant, credit | IFRS 3.B64 i Common practice                 |
| Deferred income recognised as of acquisition date  | (X) instant, credit | IFRS 3.B64 i Common practice                 |
| Cash and cash equivalents recognised as of acquisition date  | X instant, debit    | IFRS 3.B64 i Common practice                 |
| Goodwill expected to be deductible for tax purposes  | X instant, debit    | IFRS 3.B64 k Disclosure                      |
| Gain recognised in bargain purchase transaction  | X duration, credit  | IFRS 3.B64 n (i) Disclosure                  |
| Description of line item in statement of comprehensive income in which gain in bargain purchase transaction is recognised  | text                | IFRS 3.B64 n (i) Disclosure                  |
| Description of reasons why bargain purchase transaction resulted in gain   | text                | IFRS 3.B64 n (ii) Disclosure                 |
| Non-controlling interest in acquiree recognised at acquisition date  | X instant, credit   | IFRS 3.B64 o (i) Disclosure                  |
| Description of measurement basis for non-controlling interest in acquiree recognised at acquisition date   | text                | IFRS 3.B64 o (i) Disclosure                  |
| Description of valuation techniques and significant inputs used to measure non-controlling interest in acquiree measured at fair value   | text                | IFRS 3.B64 o (ii) Disclosure                 |
| Acquisition-date fair value of equity interest in acquiree held by acquirer immediately before acquisition date  | X instant, credit   | IFRS 3.B64 p (i) Disclosure                  |
| Gain (loss) recognised as result of remeasuring to fair value equity interest in acquiree held by acquirer before business combination   | X duration, credit  | IFRS 3.B64 p (ii) Disclosure                 |
| 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                 |
| Revenue of acquiree since acquisition date   | X duration, credit  | IFRS 3.B64 q (i) Disclosure                  |
| Profit (loss) of acquiree since acquisition date   | X duration, credit  | IFRS 3.B64 q (i) Disclosure                  |
| Revenue of combined entity as if combination occurred at beginning of period   | X duration, credit  | IFRS 3.B64 q (ii) Disclosure                 |
| Profit (loss) of combined entity as if combination occurred at beginning of period   | X duration, credit  | IFRS 3.B64 q (ii) Disclosure                 |
| Explanation of fact and explanation of why disclosure of information on revenues and profit or loss is impracticable   | text                | IFRS 3.B64 q Disclosure                      |
| Description of reasons why initial accounting for business combination is incomplete   | text                | IFRS 3.B67 a (i) Disclosure                  |
| Description of assets, liabilities, equity interests or items of consideration for which initial accounting is incomplete  | text                | IFRS 3.B67 a (ii) Disclosure                 |
| Description of nature of any measurement period adjustments recognised for particular assets, liabilities, non-controlling interests or items of consideration   | text                | IFRS 3.B67 a (iii) Disclosure                |
| Measurement period adjustments recognised for particular assets, liabilities, non-controlling interests or items of consideration  | X duration          | IFRS 3.B67 a (iii) Disclosure                |
| Increase (decrease) in contingent consideration asset (liability)  | X duration, debit   | IFRS 3.B67 b (i) Disclosure                  |
| Explanation of any changes in recognised amounts of contingent consideration   | text                | IFRS 3.B67 b (i) Disclosure                  |
| Explanation of any changes in range of undiscounted outcomes and reasons for those changes for contingent consideration  | text                | IFRS 3.B67 b (ii) Disclosure                 |
| Description of valuation techniques and key model inputs used to measure contingent consideration  | text                | IFRS 3.B67 b (iii) Disclosure                |
| Gain (loss) that relates to identifiable assets acquired or liabilities assumed in business combination and is of such size, nature or incidence that disclosure is relevant to understanding combined entity's financial statements                 | X duration, credit  | 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 Disclosure                      |
| Disclosure of reconciliation of changes in goodwill [text block]   | text block          | IFRS 3.B67 d Disclosure                      |
| Disclosure of reconciliation of changes in goodwill [abstract]   |                     |  |
| Disclosure of reconciliation of changes in goodwill [table]  | table               | IFRS 3.B67 d Disclosure                      |
| Business combinations [axis]   | axis                | IFRS 3.B64 Disclosure                        |
| Entity's total for business combinations [member]  | member [default]    | IFRS 3.B64 Disclosure, IFRS 3.B67 Disclosure |
| Business combinations [member]   | member              | IFRS 3.B64 Disclosure                        |
| Aggregated individually immaterial business combinations [member]  | member              | IFRS 3.B65 Disclosure                        |



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| Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]  | axis                 | IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35I Disclosure, Expiry date 2018-01-01 IFRS 7.IG29 Common practice |
| Carrying amount [member]   | member [default]     | IAS 16.73 e Disclosure, IAS 17.32 Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IFRS 3.B67 d Disclosure, Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35I Disclosure, Expiry date 2018-01-01 IFRS 7.IG29 a Example  |
| Gross carrying amount [member]   | member               | IAS 16.73 d Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, Effective 2018-01-01 IFRS 7.35I Disclosure, Effective 2018-01-01 IFRS 7.35M Disclosure, Effective 2018-01-01 IFRS 7.35N Example, Expiry date 2018-01-01 IFRS 7.IG29 Common practice   |
| Accumulated impairment [member]  | member               | IAS 16.73 d Common practice, IAS 17.32 Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice, IFRS 3.B67 d Disclosure, Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35N Example, Expiry date 2018-01-01 IFRS 7.IG29 b Example  |
| Disclosure of reconciliation of changes in goodwill [line items]   | line items           |   |
| Reconciliation of changes in goodwill [abstract]   |                      |   |
| Goodwill at beginning of period  | X instant, debit     | IAS 1.54 c Disclosure, IAS 36.134 a Disclosure, IAS 36.135 a Disclosure, IFRS 3.B67 d Disclosure  |
| Changes in goodwill [abstract]   |                      |   |
| Additional recognition, goodwill   | X duration, debit    | 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   | (X) duration, credit | IFRS 3.B67 d (iv) Disclosure  |
| Goodwill derecognised without having previously been included in disposal group classified as held for sale  | (X) duration, credit | IFRS 3.B67 d (iv) Disclosure  |
| Impairment loss recognised in profit or loss, goodwill   | (X) duration         | IFRS 3.B67 d (v) Disclosure   |
| Increase (decrease) through net exchange differences, goodwill   | X duration, debit    | IFRS 3.B67 d (vi) Disclosure  |
| Increase (decrease) through other changes, goodwill  | X duration, debit    | IFRS 3.B67 d (vii) Disclosure   |
| Total increase (decrease) in goodwill  | X duration, debit    | IFRS 3.B67 d Disclosure   |
| Goodwill at end of period  | X instant, debit     | IAS 1.54 c Disclosure, IAS 36.134 a Disclosure, IAS 36.135 a Disclosure, IFRS 3.B67 d Disclosure  |
| Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [text block]                         | text block           | IFRS 3.B64 l Disclosure   |
| Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [abstract]                           |                      |   |
| Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [table]                              | table                | IFRS 3.B64 l Disclosure   |
| Business combinations [axis]   | axis                 | IFRS 3.B64 Disclosure   |
| Entity's total for business combinations [member]  | member [default]     | IFRS 3.B64 Disclosure, IFRS 3.B67 Disclosure  |
| Business combinations [member]   | member               | IFRS 3.B64 Disclosure   |
| Aggregated individually immaterial business combinations [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 l Disclosure   |
| Transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [member]   | member [default]     | IFRS 3.B64 l Disclosure   |
| Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [line items]                         | line items           |   |
| Description of transaction recognised separately from acquisition of assets and assumption of liabilities in business combination                                      | text                 | IFRS 3.B64 l (i) Disclosure, IFRS 3.B64 l Disclosure, IFRS 3.B64 m Disclosure   |
| Description of accounting for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination                       | text                 | IFRS 3.B64 l (ii) Disclosure  |
| Amounts recognised for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination                              | X duration           | IFRS 3.B64 l (iii) Disclosure   |
| Acquisition-related costs for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination                       | X duration, debit    | IFRS 3.B64 m Disclosure   |
| Acquisition-related costs recognised as expense for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination | X duration, debit    | IFRS 3.B64 m Disclosure   |

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| Issue costs not recognised as expense for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination   | X duration, debit | IFRS 3.B64 m Disclosure   |
| 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 l (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 Disclosure   |
| 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 l (iv) Disclosure  |
| Description of how issue costs not recognised as expense were recognised for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination  | text              | IFRS 3.B64 m Disclosure   |
| Disclosure of acquired receivables [text block]  | text block        | IFRS 3.B64 h Disclosure   |
| Disclosure of acquired receivables [abstract]  |                   |   |
| Disclosure of acquired receivables [table]   | table             | IFRS 3.B64 h Disclosure   |
| Business combinations [axis]   | axis              | IFRS 3.B64 Disclosure   |
| Entity's total for business combinations [member]  | member [default]  | IFRS 3.B64 Disclosure, IFRS 3.B67 Disclosure                                  |
| Business combinations [member]   | member            | IFRS 3.B64 Disclosure   |
| Aggregated individually immaterial business combinations [member]  | member            | IFRS 3.B65 Disclosure   |
| Classes of acquired receivables [axis]   | axis              | 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]  | line items        |   |
| Fair value of acquired receivables   | X instant, debit  | 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 Disclosure, IFRS 3.B67 c Disclosure                              |
| Business combinations [axis]   | axis              | IFRS 3.B64 Disclosure   |
| Entity's total for business combinations [member]  | member [default]  | IFRS 3.B64 Disclosure, IFRS 3.B67 Disclosure                                  |
| Business combinations [member]   | member            | IFRS 3.B64 Disclosure   |
| Aggregated individually immaterial business combinations [member]  | member            | IFRS 3.B65 Disclosure   |
| Classes of contingent liabilities [axis]   | axis              | IAS 37.86 Disclosure, IFRS 3.B67 c Disclosure                                 |
| Contingent liabilities [member]  | member [default]  | IAS 37.88 Disclosure, IFRS 3.B67 c Disclosure                                 |
| Warranty contingent liability [member]   | member            | IAS 37.88 Example   |
| Restructuring contingent liability [member]  | member            | IAS 37.88 Example   |
| Legal proceedings contingent liability [member]  | member            | IAS 37.88 Example   |
| Onerous contracts contingent liability [member]  | member            | IAS 37.88 Example   |
| Contingent liability for decommissioning, restoration and rehabilitation costs [member]  | member            | IAS 37.88 Example   |
| Contingent liabilities related to joint ventures [member]  | member            | IAS 37.88 Example   |
| Share of contingent liabilities of associates [member]   | member            | IAS 37.88 Example   |
| Other contingent liabilities [member]  | member            | IAS 37.88 Example   |
| Items of contingent liabilities [axis]   | axis              | IFRS 3.B64 j Disclosure   |
| Items of contingent liabilities [member]   | member [default]  | IFRS 3.B64 j Disclosure   |
| Disclosure of contingent liabilities in business combination [line items]  | line items        |   |
| Description of nature of obligation, contingent liabilities in business combination  | text              | IFRS 3.B64 j Disclosure, IFRS 3.B64 j (i) Disclosure, IFRS 3.B67 c Disclosure |
| Description of expected timing of outflows, contingent liabilities in business combination   | text              | IFRS 3.B64 j Disclosure, IFRS 3.B67 c Disclosure                              |
| Indication of uncertainties of amount or timing of outflows, contingent liabilities in business combination  | text              | IFRS 3.B64 j (i) Disclosure, IFRS 3.B64 j Disclosure, IFRS 3.B67 c Disclosure |
| Description of major assumptions made concerning future events, contingent liabilities in business combination   | text              | IFRS 3.B64 j Disclosure, IFRS 3.B67 c Disclosure                              |
| Expected reimbursement, contingent liabilities in business combination   | X instant, debit  | IFRS 3.B64 j Disclosure, IFRS 3.B67 c Disclosure                              |
| Asset recognised for expected reimbursement, contingent liabilities in business combination  | X instant, debit  | IFRS 3.B64 j Disclosure, IFRS 3.B67 c Disclosure                              |
| Explanation of estimated financial effect, contingent liabilities in business combination  | text              | IFRS 3.B64 j (i) Disclosure   |
| Estimated financial effect, contingent liabilities in business combination   | X instant         | IFRS 3.B64 j (i) Disclosure   |
| Explanation of possibility of reimbursement, contingent liabilities in business combination  | text              | IFRS 3.B64 j (i) Disclosure   |
| Description of reasons why liability cannot be measured reliably   | text              | IFRS 3.B64 j (ii) Disclosure  |
| Reconciliation of changes in contingent liabilities recognised in business combination [abstract]  |                   |   |



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|---|---------------------|--|
| 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 duration, credit  | IFRS 3.B67 c Common practice   |
| Increase in existing liabilities, contingent liabilities recognised in business combination   | X duration, credit  | IFRS 3.B67 c Disclosure  |
| Total additional liabilities, contingent liabilities recognised in business combination   | X duration, credit  | IFRS 3.B67 c Disclosure  |
| Settled liabilities, contingent liabilities recognised in business combination  | (X) duration, debit | IFRS 3.B67 c Disclosure  |
| Reversed unsettled liabilities, contingent liabilities recognised in business combination   | (X) duration, debit | IFRS 3.B67 c Disclosure  |
| Increase through adjustments arising from passage of time, contingent liabilities recognised in business combination  | X duration, credit  | IFRS 3.B67 c Disclosure  |
| Increase (decrease) through change in discount rate, contingent liabilities recognised in business combination  | X duration, credit  | IFRS 3.B67 c Disclosure  |
| Total increase (decrease) in contingent liabilities recognised in business combination  | X duration, credit  | IFRS 3.B67 c Disclosure  |
| Contingent liabilities recognised in business combination at end of period  | X instant, credit   | IFRS 3.B67 c Disclosure  |
| Explanation of which disclosures could not be made and reasons why they cannot be made if initial accounting for business combination is incomplete at time financial statements are authorised for issue | text                | IFRS 3.B66 Disclosure  |
| <b>IFRS 4</b>   |                     |  |
| <b>[836500] Notes - Insurance contracts</b>   |                     |  |
| Disclosure of insurance contracts [text block]  | text block          | IFRS 4 - Disclosure Disclosure   |
| Disclosure of amounts arising from insurance contracts [text block]   | text block          | IFRS 4.36 Disclosure   |
| Description of accounting policy for insurance contracts and related assets, liabilities, income and expense [text block]   | text block          | IFRS 4.37 a Disclosure   |
| Assets arising from insurance contracts   | X instant, debit    | IFRS 4.37 b Disclosure   |
| Assets under insurance contracts and reinsurance contracts issued   | X instant, debit    | IFRS 4.IG20 b Example  |
| Deferred acquisition costs arising from insurance contracts   | X instant, debit    | IFRS 4.37 e Disclosure, IFRS 4.IG23 a Example, IFRS 4.IG39 a Example                         |
| Intangible assets relating to insurance contracts acquired in business combinations or portfolio transfers  | X instant, debit    | IFRS 4.IG23 b Example  |
| Assets under reinsurance ceded  | X instant, debit    | IFRS 4.IG20 c Example  |
| Liabilities under insurance contracts and reinsurance contracts issued [abstract]   |                     |  |
| Unearned premiums   | X instant, credit   | IFRS 4.IG22 a Example  |
| Claims reported by policyholders  | X instant, credit   | IFRS 4.IG22 b Example  |
| Claims incurred but not reported  | X instant, credit   | IFRS 4.IG22 c Example  |
| Provisions arising from liability adequacy tests  | X instant, credit   | IFRS 4.IG22 d Example  |
| Provisions for future non-participating benefits  | X instant, credit   | IFRS 4.IG22 e Example  |
| Liabilities or components of equity relating to discretionary participation features  | X instant, credit   | IFRS 4.IG22 f Example  |
| Receivables and payables related to insurance contracts   | X instant, credit   | IFRS 4.IG22 g Example  |
| Non-insurance assets acquired by exercising rights to recoveries  | X instant, credit   | IFRS 4.IG22 h Example  |
| Other liabilities under insurance contracts and reinsurance contracts issued  | X instant, credit   | IFRS 4.IG22 Example  |
| Total liabilities under insurance contracts and reinsurance contracts issued  | X instant, credit   | IFRS 4.37 b Disclosure, IFRS 4.37 e Disclosure, IFRS 4.IG20 a Example, IFRS 4.IG37 a Example |
| Income arising from insurance contracts   | X duration, credit  | IFRS 4.37 b Disclosure   |
| Expense arising from insurance contracts  | X duration, debit   | IFRS 4.37 b Disclosure   |
| Revenue from insurance contracts issued, without reduction for reinsurance held   | X duration, credit  | IFRS 4.IG24 a Example  |
| Income from contracts with reinsurers   | X duration, credit  | IFRS 4.IG24 b Example  |
| Expense for policyholder claims and benefits, without reduction for reinsurance held  | X duration, debit   | IFRS 4.IG24 c Example  |
| Expenses arising from reinsurance held  | X duration, debit   | IFRS 4.IG24 d Example  |
| Cash flows from (used in) insurance contracts   | X duration, debit   | IFRS 4.37 b Disclosure   |
| Gains (losses) recognised in profit or loss on buying reinsurance   | X duration, credit  | IFRS 4.37 b (i) Disclosure   |
| Amortisation of losses (gains) arising on buying reinsurance  | X duration, debit   | IFRS 4.37 b (ii) Disclosure  |
| Remaining unamortised gains (losses) arising on buying reinsurance at beginning of period   | X instant, credit   | IFRS 4.37 b (ii) Disclosure  |
| Remaining unamortised gains (losses) arising on buying reinsurance at end of period   | X instant, credit   | 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                | IFRS 4.37 c Disclosure   |
| Explanation of effect of changes in assumptions to measure insurance assets and insurance liabilities   | text                | IFRS 4.37 d Disclosure   |
| Reconciliation of changes in liabilities under insurance contracts and reinsurance contracts issued [abstract]  |                     |  |
| Liabilities under insurance contracts and reinsurance contracts issued at beginning of period   | X instant, credit   | IFRS 4.37 b Disclosure, IFRS 4.37 e Disclosure, IFRS 4.IG20 a Example, IFRS 4.IG37 a Example |
| Changes in liabilities under insurance contracts and reinsurance contracts issued [abstract]  |                     |  |
| Additions other than through business combinations, liabilities under insurance contracts and reinsurance contracts issued  | X duration, credit  | IFRS 4.IG37 b Example  |

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| Acquisitions through business combinations, liabilities under insurance contracts and reinsurance contracts issued                           | X duration, credit   | IFRS 4.37 e Common practice  |
| Cash paid, liabilities under insurance contracts and reinsurance contracts issued  | (X) duration, debit  | IFRS 4.IG37 c Example  |
| Expense (income) included in profit or loss, liabilities under insurance contracts and reinsurance contracts issued                          | X duration, credit   | IFRS 4.IG37 d Example  |
| Increase (decrease) through transfers, liabilities under insurance contracts and reinsurance contracts issued                                | X duration, credit   | IFRS 4.IG37 e Example  |
| Increase (decrease) through net exchange differences, liabilities under insurance contracts and reinsurance contracts issued                 | X duration, credit   | IFRS 4.IG37 f Example  |
| Increase (decrease) through adjustments arising from passage of time, liabilities under insurance contracts and reinsurance contracts issued | X duration, credit   | IFRS 4.37 e Common practice  |
| Increase (decrease) through other changes, liabilities under insurance contracts and reinsurance contracts issued                            | X duration, credit   | IFRS 4.IG37 Example  |
| Total increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued  | X duration, credit   | IFRS 4.IG37 Example  |
| Liabilities under insurance contracts and reinsurance contracts issued at end of period  | X instant, credit    | IFRS 4.37 b Disclosure, IFRS 4.37 e Disclosure, IFRS 4.IG20 a Example, IFRS 4.IG37 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     | IFRS 4.37 e Disclosure, IFRS 4.IG23 a Example, IFRS 4.IG39 a Example                         |
| Changes in deferred acquisition costs arising from insurance contracts [abstract]  |                      |  |
| Amounts incurred, deferred acquisition costs arising from insurance contracts  | X duration, debit    | IFRS 4.IG39 b Example  |
| Acquisitions through business combinations, deferred acquisition costs arising from insurance contracts                                      | X duration, debit    | IFRS 4.37 e Common practice  |
| Amortisation, deferred acquisition costs arising from insurance contracts  | (X) duration, credit | IFRS 4.IG39 c Example  |
| Impairment loss recognised in profit or loss, deferred acquisition costs arising from insurance contracts                                    | (X) duration, credit | IFRS 4.IG39 d Example  |
| Increase (decrease) through net exchange differences, deferred acquisition costs arising from insurance contracts                            | X duration, debit    | IFRS 4.37 e Common practice  |
| Increase (decrease) through shadow accounting, deferred acquisition costs arising from insurance contracts                                   | X duration, debit    | IFRS 4.37 e Common practice  |
| Increase (decrease) through other changes, deferred acquisition costs arising from insurance contracts                                       | X duration, debit    | IFRS 4.IG39 e Example  |
| Total increase (decrease) in deferred acquisition costs arising from insurance contracts   | X duration, debit    | IFRS 4.IG39 Example  |
| Deferred acquisition costs arising from insurance contracts at end of period   | X instant, debit     | IFRS 4.37 e Disclosure, IFRS 4.IG23 a Example, IFRS 4.IG39 a Example                         |
| Reconciliation of changes in reinsurance assets [abstract]   |                      |  |
| Reinsurance assets at beginning of period  | X instant, debit     | IFRS 4.37 e Disclosure   |
| Changes in reinsurance assets [abstract]   |                      |  |
| Additions other than through business combinations, reinsurance assets   | X duration, debit    | IFRS 4.37 e Common practice  |
| Acquisitions through business combinations, reinsurance assets   | X duration, debit    | IFRS 4.37 e Common practice  |
| Increase (decrease) through net exchange differences, reinsurance assets   | X duration, debit    | IFRS 4.37 e Common practice  |
| Increase (decrease) through adjustments arising from passage of time, reinsurance assets   | X duration, debit    | IFRS 4.37 e Common practice  |
| Increase (decrease) through other changes, reinsurance assets  | X duration, debit    | IFRS 4.37 e Common practice  |
| Total increase (decrease) in reinsurance assets  | X duration, debit    | IFRS 4.IG37 Example  |
| Reinsurance assets at end of period  | X instant, debit     | IFRS 4.37 e Disclosure   |
| Disclosure of nature and extent of risks arising from insurance contracts [text block]   | text block           | IFRS 4.38 Disclosure   |
| Description of objectives, policies and processes for managing risks arising from insurance contracts and methods used to manage those risks | text                 | IFRS 4.39 a Disclosure   |
| Disclosure of insurance risk [text block]  | text block           | IFRS 4.39 c Disclosure   |
| Disclosure of sensitivity to insurance risk [text block]   | text block           | IFRS 4.39 c (i) Disclosure   |
| Sensitivity analysis to insurance risk   | text                 | IFRS 4.39A a Disclosure  |
| Qualitative information about sensitivity and information about those terms and conditions of insurance contracts that have material effect  | text                 | IFRS 4.39A b Disclosure  |
| Description of concentrations of insurance risk  | text                 | IFRS 4.39 c (ii) Disclosure  |
| Disclosure of actual claims compared with previous estimates [text block]  | text block           | IFRS 4.39 c (iii) Disclosure   |
| Disclosure of credit risk of insurance contracts [text block]  | text block           | IFRS 4.39 d Disclosure   |
| Disclosure of liquidity risk of insurance contracts [text block]   | text block           | IFRS 4.39 d Disclosure   |
| Disclosure of market risk of insurance contracts [text block]  | text block           | IFRS 4.39 d Disclosure   |
| Information about exposures to market risk arising from embedded derivatives contained in host insurance contract                            | text                 | IFRS 4.39 e Disclosure   |
| Disclosure of types of insurance contracts [text block]  | text block           | IFRS 4 - Disclosure Common practice  |
| Disclosure of types of insurance contracts [abstract]  |                      |  |
| Disclosure of types of insurance contracts [table]   | table                | IFRS 4 - Disclosure Common practice  |
| Types of insurance contracts [axis]  | axis                 | IFRS 4 - Disclosure Common practice  |
| Insurance contracts [member]   | member [default]     | IFRS 4 - Disclosure Common practice  |
| Life insurance contracts [member]  | member               | IFRS 4 - Disclosure Common practice  |
| Non-life insurance contracts [member]  | member               | IFRS 4 - Disclosure Common practice  |

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| Disclosure of types of insurance contracts [line items]  | line items         |  |
| Income arising from insurance contracts  | X duration, credit | IFRS 4.37 b Disclosure                                   |
| Expense arising from insurance contracts   | X duration, debit  | IFRS 4.37 b Disclosure                                   |
| Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [text block]   | text block         | IFRS 4 - Disclosure Common practice                      |
| Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [abstract]   |                    |  |
| Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [table]  | table              | IFRS 4 - Disclosure Common practice                      |
| Amounts arising from insurance contracts [axis]  | axis               | IFRS 4 - Disclosure Common practice                      |
| Net amount arising from insurance contracts [member]   | member [default]   | IFRS 4 - Disclosure Common practice                      |
| Gross amount arising from insurance contracts [member]   | member             | IFRS 4 - Disclosure Common practice                      |
| Reinsurer's share of amount arising from insurance contracts [member]  | member             | IFRS 4 - Disclosure Common practice                      |
| Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [line items]   | line items         |  |
| Income arising from insurance contracts  | X duration, credit | IFRS 4.37 b Disclosure                                   |
| Expense arising from insurance contracts   | X duration, debit  | IFRS 4.37 b Disclosure                                   |
| <b>IFRS 5</b>  |                    |  |
| <b>[825900] Notes - Non-current asset held for sale and discontinued operations</b>  |                    |  |
| Disclosure of non-current assets held for sale and discontinued operations [text block]  | text block         | IFRS 5 - Presentation and disclosure Disclosure          |
| Revenue, discontinued operations   | X duration, credit | IFRS 5.33 b (i) Disclosure                               |
| Expenses, discontinued operations  | X duration, debit  | IFRS 5.33 b (i) Disclosure                               |
| Profit (loss) before tax, discontinued operations  | X duration, credit | IFRS 5.33 b (i) Disclosure                               |
| Tax expense relating to profit (loss) from ordinary activities of discontinued operations  | X duration, debit  | IAS 12.81 h (ii) Disclosure, IFRS 5.33 b (ii) Disclosure |
| Gain (loss) recognised on measurement to fair value less costs to sell or on disposal of assets or disposal groups constituting discontinued operation                       | X duration, credit | IFRS 5.33 b (iii) Disclosure                             |
| Tax expense relating to gain (loss) on discontinuance  | X duration, debit  | IAS 12.81 h (i) Disclosure, IFRS 5.33 b (iv) Disclosure  |
| Cash flows from continuing and discontinued operations [abstract]  |                    |  |
| Cash flows from (used in) operating activities [abstract]  |                    |  |
| Net cash flows from (used in) operating activities, continuing operations  | X duration, debit  | IFRS 5.33 c Disclosure                                   |
| Net cash flows from (used in) operating activities, discontinued operations  | X duration, debit  | IFRS 5.33 c Disclosure                                   |
| Net cash flows from (used in) operating activities   | X duration         | IAS 7.10 Disclosure, IAS 7.50 d Disclosure               |
| Cash flows from (used in) investing activities [abstract]  |                    |  |
| Net cash flows from (used in) investing activities, continuing operations  | X duration, debit  | IFRS 5.33 c 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 duration, debit  | IAS 7.10 Disclosure, IAS 7.50 d Disclosure               |
| Cash flows from (used in) financing activities [abstract]  |                    |  |
| Net cash flows from (used in) financing activities, continuing operations  | X duration, debit  | IFRS 5.33 c Disclosure                                   |
| Net cash flows from (used in) financing activities, discontinued operations  | X duration, debit  | IFRS 5.33 c Disclosure                                   |
| Net cash flows from (used in) financing activities   | X duration, debit  | IAS 7.10 Disclosure, IAS 7.50 d Disclosure               |
| Increase (decrease) in cash and cash equivalents, discontinued operations  | X duration, debit  | IFRS 5.33 c Common practice                              |
| Income from continuing operations attributable to owners of parent   | X duration, credit | IFRS 5.33 d Disclosure                                   |
| Income from discontinued operations attributable to owners of parent   | X duration, credit | IFRS 5.33 d Disclosure                                   |
| Profit (loss) from continuing operations attributable to non-controlling interests   | X duration, credit | IFRS 5 - Example 11 Example                              |
| Profit (loss) from discontinued operations attributable to non-controlling interests   | X duration, credit | IFRS 5 - Example 11 Example                              |
| Explanation of nature and adjustments to amounts previously presented in discontinued operations   | text               | 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  | text               | IFRS 5.41 b Disclosure                                   |
| Gains (losses) on subsequent increase in fair value less costs to sell not in excess of recognised cumulative impairment loss or write-down to fair value less costs to sell | X duration, credit | IFRS 5.41 c Disclosure                                   |
| Description of segment in which non-current asset or disposal group held for sale is presented   | text               | IFRS 5.41 d Disclosure                                   |
| Explanation of effect of changes in plan to sell non-current asset or disposal group held for sale on results of operations for current period                               | text               | IFRS 5.42 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   | text               | IFRS 5.42 Disclosure                                     |
| <b>IFRS 6</b>  |                    |  |
| <b>[822200] Notes - Exploration for and evaluation of mineral resources</b>  |                    |  |
| Disclosure of exploration and evaluation assets [text block]   | text block         | IFRS 6 - Disclosure Disclosure                           |
| Description of accounting policy for exploration and evaluation expenditures [text block]  | text block         | IFRS 6.24 a Disclosure                                   |
| Assets arising from exploration for and evaluation of mineral resources  | X instant, debit   | IFRS 6.24 b Disclosure                                   |
| Liabilities arising from exploration for and evaluation of mineral resources   | X instant, credit  | IFRS 6.24 b Disclosure                                   |
| Income arising from exploration for and evaluation of mineral resources  | X duration, credit | IFRS 6.24 b Disclosure                                   |
| Expense arising from exploration for and evaluation of mineral resources   | X duration, debit  | IFRS 6.24 b Disclosure                                   |

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| Cash flows from (used in) exploration for and evaluation of mineral resources, classified as operating activities   | X duration, debit | IFRS 6.24 b Disclosure   |
| Cash flows from (used in) exploration for and evaluation of mineral resources, classified as investing activities   | X duration, debit | IFRS 6.24 b Disclosure   |
| <b>IFRS 7</b>   |                   |  |
| <b>[822390] Notes - Financial instruments</b>   |                   |  |
| Disclosure of financial instruments [text block]  | text block        | IFRS 7 - Scope Disclosure  |
| Disclosure of detailed information about financial instruments [text block]   | text block        | IFRS 7.31 Disclosure, Effective 2018-01-01 IFRS 7.35K Disclosure, IFRS 7.7 Disclosure  |
| Disclosure of detailed information about financial instruments [abstract]   |                   |  |
| Disclosure of detailed information about financial instruments [table]  | table             | IFRS 7.31 Disclosure, Effective 2018-01-01 IFRS 7.35K Disclosure, IFRS 7.7 Disclosure  |
| Classes of financial instruments [axis]   | axis              | Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35K Disclosure, Effective 2018-01-01 IFRS 7.35M Disclosure, IFRS 7.36 Disclosure                     |
| Financial instruments, class [member]   | member [default]  | Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35K Disclosure, Effective 2018-01-01 IFRS 7.35M Disclosure, IFRS 7.36 Disclosure                     |
| Loan commitments [member]   | member            | Effective 2018-01-01 IFRS 7.35M Disclosure, Effective 2018-01-01 IFRS 7.B8E Disclosure   |
| Financial guarantee contracts [member]  | member            | Effective 2018-01-01 IFRS 7.35M Disclosure, Effective 2018-01-01 IFRS 7.B8E Disclosure   |
| Trade receivables [member]  | member            | IAS 1.112 c Common practice, Effective 2018-01-01 IFRS 7.35H b (iii) Disclosure, Effective 2018-01-01 IFRS 7.35M b (iii) Disclosure, Effective 2018-01-01 IFRS 7.35N Example |
| Contract assets [member]  | member            | Effective 2018-01-01 IFRS 7.35H b (iii) Disclosure, Effective 2018-01-01 IFRS 7.35M b (iii) Disclosure, Effective 2018-01-01 IFRS 7.35N Example                              |
| Lease receivables [member]  | member            | Effective 2018-01-01 IFRS 7.35H b (iii) Disclosure, Effective 2018-01-01 IFRS 7.35M b (iii) Disclosure, Effective 2018-01-01 IFRS 7.35N Example                              |
| Mortgages [member]  | member            | Effective 2018-01-01 IFRS 7.IG20B Example, IFRS 7.IG40B Example  |
| Consumer loans [member]   | member            | Effective 2018-01-01 IFRS 7.IG20C Example, IFRS 7.IG40B Example  |
| Corporate loans [member]  | member            | IAS 1.112 c Common practice, Effective 2018-01-01 IFRS 7.IG20C Example   |
| Disclosure of detailed information about financial instruments [line items]   | line items        |  |
| Description of accounting policy for recognising in profit or loss difference between fair value at initial recognition and transaction price [text block]                                    | text block        | IFRS 7.28 a Disclosure   |
| Reconciliation of aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss [abstract]                                      |                   |  |
| Aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss at beginning of period  | X instant         | IFRS 7.28 b Disclosure   |
| Changes in aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss [abstract]   |                   |  |
| Increase (decrease) through new transactions, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss                     | X duration        | IFRS 7.IG14 Example  |
| Increase (decrease) through amounts recognised in profit or loss, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss | X duration        | IFRS 7.IG14 Example  |
| Other increases, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss  | X duration        | IFRS 7.IG14 Example  |
| Other decreases, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss  | (X) duration      | IFRS 7.IG14 Example  |
| Total increase (decrease) in aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss                                      | X duration        | IFRS 7.28 b Example  |
| Aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss at end of period  | X instant         | IFRS 7.28 b Disclosure   |
| Description of conclusion why transaction price was not best evidence of fair value   | text              | IFRS 7.28 c Disclosure   |
| Maximum exposure to credit risk   | X instant         | Effective 2018-01-01 IFRS 7.35K a Disclosure, Expiry date 2018-01-01 IFRS 7.36 a Disclosure  |
| Description of collateral held as security and other credit enhancements and their financial effect in respect of amount that best represents maximum exposure                                | text              | Expiry date 2018-01-01 IFRS 7.36 b Disclosure  |
| Description of collateral held as security and other credit enhancements  | text              | Effective 2018-01-01 IFRS 7.35K b Disclosure   |
| Information about collateral held as security and other credit enhancements for credit-impaired financial assets [text block]   | text block        | Effective 2018-01-01 IFRS 7.35K c Disclosure   |
| Maximum exposure to credit risk, financial instruments to which impairment requirements in IFRS 9 are not applied   | X instant         | Effective 2018-01-01 IFRS 7.36 a Disclosure  |

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| Description of collateral held as security and other credit enhancements and their financial effect in respect of amount that best represents maximum exposure, financial instruments to which impairment requirements in IFRS 9 are not applied | text                | Effective 2018-01-01 IFRS 7.36 b Disclosure   |
| Disclosure of financial assets [text block]  | text block          | IFRS 7.7 Disclosure   |
| Disclosure of financial assets [abstract]  |                     |   |
| Disclosure of financial assets [table]   | table               | IFRS 7.7 Disclosure   |
| Classes of financial assets [axis]   | axis                | IFRS 7.6 Disclosure   |
| Financial assets, class [member]   | member [default]    | IFRS 7.6 Disclosure   |
| Financial assets at amortised cost, class [member]   | member              | IFRS 7.B2 a Disclosure  |
| Mortgages [member]   | member              | Effective 2018-01-01 IFRS 7.IG20B Example, IFRS 7.IG40B Example   |
| Consumer loans [member]  | member              | Effective 2018-01-01 IFRS 7.IG20C Example, IFRS 7.IG40B Example   |
| Corporate loans [member]   | member              | IAS 1.112 c Common practice, Effective 2018-01-01 IFRS 7.IG20C Example  |
| Trade receivables [member]   | member              | IAS 1.112 c Common practice, Effective 2018-01-01 IFRS 7.35H b (iii) Disclosure, Effective 2018-01-01 IFRS 7.35M b (iii) Disclosure, Effective 2018-01-01 IFRS 7.35N Example                      |
| Financial assets at fair value, class [member]   | member              | IFRS 7.B2 a Disclosure  |
| Trading securities [member]  | member              | IFRS 7.IG40B Example  |
| Derivatives [member]   | member              | IFRS 13.IE60 Example, IFRS 7.IG40B Example  |
| Option contract [member]   | member              | IAS 1.112 c Common practice   |
| Futures contract [member]  | member              | IAS 1.112 c Common practice   |
| Swap contract [member]   | member              | IAS 1.112 c Common practice   |
| Currency swap contract [member]  | member              | IAS 1.112 c Common practice   |
| Interest rate swap contract [member]   | member              | IAS 1.112 c Common practice   |
| Forward contract [member]  | member              | IAS 1.112 c Common practice   |
| Equity investments [member]  | member              | IFRS 7.IG40B Example  |
| Financial assets outside scope of IFRS 7, class [member]   | member              | IFRS 7.B2 b Disclosure  |
| Categories of financial assets [axis]  | axis                | IFRS 7.8 Disclosure   |
| Financial assets, category [member]  | member [default]    | IFRS 7.8 Disclosure   |
| Financial assets at fair value through profit or loss, category [member]   | member              | IFRS 7.8 a Disclosure   |
| Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [member]  | member              | IFRS 7.8 a Disclosure   |
| Financial assets at fair value through profit or loss, classified as held for trading, category [member]   | member              | Expiry date 2018-01-01 IFRS 7.8 a Disclosure  |
| Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [member]   | member              | Effective 2018-01-01 IFRS 7.8 a Disclosure  |
| Financial assets available-for-sale, category [member]   | member              | Expiry date 2018-01-01 IFRS 7.8 d Disclosure  |
| Held-to-maturity investments, category [member]  | member              | Expiry date 2018-01-01 IFRS 7.8 b Disclosure  |
| Loans and receivables, category [member]   | member              | Expiry date 2018-01-01 IFRS 7.8 c Disclosure  |
| Financial assets at amortised cost, category [member]  | member              | Effective 2018-01-01 IFRS 7.8 f Disclosure  |
| Financial assets at fair value through other comprehensive income, category [member]   | member              | Effective 2018-01-01 IFRS 7.8 h Disclosure  |
| Financial assets measured at fair value through other comprehensive income, category [member]  | member              | Effective 2018-01-01 IFRS 7.8 h Disclosure  |
| Investments in equity instruments designated at fair value through other comprehensive income [member]   | member              | Effective 2018-01-01 IFRS 7.11A c Disclosure, Effective 2018-01-01 IFRS 7.8 h Disclosure  |
| Disclosure of financial assets [line items]  | line items          |   |
| Financial assets   | X instant, debit    | IFRS 7.25 Disclosure, Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35I Disclosure, Effective 2018-01-01 IFRS 7.35M Disclosure, Effective 2018-01-01 IFRS 7.35N Example |
| Financial assets, at fair value  | X instant, debit    | IFRS 7.25 Disclosure  |
| Notional amount  | X instant           | IAS 1.112 c Common practice   |
| Reconciliation of changes in allowance account for credit losses of financial assets [abstract]  |                     |   |
| Allowance account for credit losses of financial assets at beginning of period   | X instant, credit   | Expiry date 2018-01-01 IFRS 7.16 Disclosure   |
| Changes in allowance account for credit losses of financial assets [abstract]  |                     |   |
| Additional allowance recognised in profit or loss, allowance account for credit losses of financial assets   | X duration          | Expiry date 2018-01-01 IFRS 7.16 Common practice  |
| Utilisation, allowance account for credit losses of financial assets   | (X) duration, debit | Expiry date 2018-01-01 IFRS 7.16 Common practice  |
| Reversal, allowance account for credit losses of financial assets  | (X) duration        | Expiry date 2018-01-01 IFRS 7.16 Common practice  |
| Increase (decrease) through net exchange differences, allowance account for credit losses of financial assets  | X duration, credit  | Expiry date 2018-01-01 IFRS 7.16 Common practice  |



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| Increase (decrease) through adjustments arising from passage of time, allowance account for credit losses of financial assets                         | X duration, credit | Expiry date 2018-01-01 IFRS 7.16 Common practice   |
| Increase (decrease) through other changes, allowance account for credit losses of financial assets  | X duration, credit | Expiry date 2018-01-01 IFRS 7.16 Common practice   |
| Total increase (decrease) in allowance account for credit losses of financial assets  | X duration, credit | Expiry date 2018-01-01 IFRS 7.16 Disclosure  |
| Allowance account for credit losses of financial assets at end of period  | X instant, credit  | Expiry date 2018-01-01 IFRS 7.16 Disclosure  |
| Impairment loss on financial assets   | X duration, debit  | Expiry date 2018-01-01 IFRS 7.20 e Disclosure  |
| Information about credit quality of neither past due nor impaired financial assets [text block]   | text block         | Expiry date 2018-01-01 IFRS 7.36 c Disclosure  |
| Analysis of credit exposures using external credit grading system [text block]  | text block         | Expiry date 2018-01-01 IFRS 7.IG23 a Example   |
| Description of rating agencies used   | text               | Expiry date 2018-01-01 IFRS 7.IG24 b Example   |
| Rated credit exposures  | X instant          | Expiry date 2018-01-01 IFRS 7.IG24 c Example   |
| Unrated credit exposures  | X instant          | Expiry date 2018-01-01 IFRS 7.IG24 c Example   |
| Description of relationship between internal and external ratings   | text               | Expiry date 2018-01-01 IFRS 7.IG24 d Example, Expiry date 2018-01-01 IFRS 7.IG25 c Example   |
| Analysis of credit exposures using internal credit grading system [text block]  | text block         | Expiry date 2018-01-01 IFRS 7.IG23 a Example   |
| Description of internal credit ratings process  | text               | Expiry date 2018-01-01 IFRS 7.IG25 a Example   |
| Description of relationship between internal and external ratings   | text               | Expiry date 2018-01-01 IFRS 7.IG24 d Example, Expiry date 2018-01-01 IFRS 7.IG25 c Example   |
| Description of nature of counterparty   | text               | Expiry date 2018-01-01 IFRS 7.IG23 b Example   |
| Description of historical information about counterparty default rates  | text               | Expiry date 2018-01-01 IFRS 7.IG23 c Example   |
| Description of other information used to assess credit quality  | text               | Expiry date 2018-01-01 IFRS 7.IG23 d Example   |
| Financial assets previously designated at fair value through profit or loss but no longer so designated, initial application of IFRS 9                | X instant, debit   | Effective 2018-01-01 IFRS 7.42l 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   | Effective 2018-01-01 IFRS 7.42l c Disclosure   |
| Financial assets previously designated at fair value through profit or loss reclassified voluntarily, initial application of IFRS 9                   | X instant, debit   | Effective 2018-01-01 IFRS 7.42l c Disclosure   |
| Disclosure of external credit grades [text block]   | text block         | Expiry date 2018-01-01 IFRS 7.IG24 Example   |
| Disclosure of external credit grades [abstract]   |                    |  |
| Disclosure of external credit grades [table]  | table              | Expiry date 2018-01-01 IFRS 7.IG24 Example   |
| External credit grades [axis]   | axis               | Effective 2018-01-01 IFRS 7.IG20C Example, Expiry date 2018-01-01 IFRS 7.IG24 a Example  |
| Entity's total for external credit grades [member]  | member [default]   | Effective 2018-01-01 IFRS 7.IG20C Example, Expiry date 2018-01-01 IFRS 7.IG24 a Example  |
| External credit grades [member]   | member             | Effective 2018-01-01 IFRS 7.IG20C Example, Expiry date 2018-01-01 IFRS 7.IG24 a Example  |
| Classes of financial assets [axis]  | axis               | IFRS 7.6 Disclosure  |
| Financial assets, class [member]  | member [default]   | IFRS 7.6 Disclosure  |
| Financial assets at amortised cost, class [member]  | member             | IFRS 7.B2 a Disclosure   |
| Mortgages [member]  | member             | Effective 2018-01-01 IFRS 7.IG20B Example, IFRS 7.IG40B Example  |
| Consumer loans [member]   | member             | Effective 2018-01-01 IFRS 7.IG20C Example, IFRS 7.IG40B Example  |
| Corporate loans [member]  | member             | IAS 1.112 c Common practice, Effective 2018-01-01 IFRS 7.IG20C Example   |
| Trade receivables [member]  | member             | IAS 1.112 c Common practice, Effective 2018-01-01 IFRS 7.35H b (iii) Disclosure, Effective 2018-01-01 IFRS 7.35M b (iii) Disclosure, Effective 2018-01-01 IFRS 7.35N Example |
| Financial assets at fair value, class [member]  | member             | IFRS 7.B2 a Disclosure   |
| Trading securities [member]   | member             | IFRS 7.IG40B Example   |
| Derivatives [member]  | member             | IFRS 13.IE60 Example, IFRS 7.IG40B Example   |
| Option contract [member]  | member             | IAS 1.112 c Common practice  |
| Futures contract [member]   | member             | IAS 1.112 c Common practice  |
| Swap contract [member]  | member             | IAS 1.112 c Common practice  |
| Currency swap contract [member]   | member             | IAS 1.112 c Common practice  |
| Interest rate swap contract [member]  | member             | IAS 1.112 c Common practice  |
| Forward contract [member]   | member             | IAS 1.112 c Common practice  |
| Equity investments [member]   | member             | IFRS 7.IG40B Example   |
| Financial assets outside scope of IFRS 7, class [member]  | member             | IFRS 7.B2 b Disclosure   |
| Disclosure of external credit grades [line items]   | line items         |  |
| Credit exposure   | X instant          | Expiry date 2018-01-01 IFRS 7.IG24 a Example, Expiry date 2018-01-01 IFRS 7.IG25 b Example   |
| Disclosure of internal credit grades [text block]   | text block         | Expiry date 2018-01-01 IFRS 7.IG25 Example   |
| Disclosure of internal credit grades [abstract]   |                    |  |

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| Disclosure of internal credit grades [table]   | table             | Expiry date 2018-01-01 IFRS 7.IG25 Example   |
| Internal credit grades [axis]  | axis              | Effective 2018-01-01 IFRS 7.IG20C Example, Expiry date 2018-01-01 IFRS 7.IG25 b Example  |
| Entity's total for internal credit grades [member]   | member [default]  | Effective 2018-01-01 IFRS 7.IG20C Example, Expiry date 2018-01-01 IFRS 7.IG25 b Example  |
| Internal credit grades [member]  | member            | Effective 2018-01-01 IFRS 7.IG20C Example, Expiry date 2018-01-01 IFRS 7.IG25 b Example  |
| Classes of financial assets [axis]   | axis              | IFRS 7.6 Disclosure  |
| Financial assets, class [member]   | member [default]  | IFRS 7.6 Disclosure  |
| Financial assets at amortised cost, class [member]   | member            | IFRS 7.B2 a Disclosure   |
| Mortgages [member]   | member            | Effective 2018-01-01 IFRS 7.IG20B Example, IFRS 7.IG40B Example  |
| Consumer loans [member]  | member            | Effective 2018-01-01 IFRS 7.IG20C Example, IFRS 7.IG40B Example  |
| Corporate loans [member]   | member            | IAS 1.112 c Common practice, Effective 2018-01-01 IFRS 7.IG20C Example   |
| Trade receivables [member]   | member            | IAS 1.112 c Common practice, Effective 2018-01-01 IFRS 7.35H b (iii) Disclosure, Effective 2018-01-01 IFRS 7.35M b (iii) Disclosure, Effective 2018-01-01 IFRS 7.35N Example |
| Financial assets at fair value, class [member]   | member            | IFRS 7.B2 a Disclosure   |
| Trading securities [member]  | member            | IFRS 7.IG40B Example   |
| Derivatives [member]   | member            | IFRS 13.IE60 Example, IFRS 7.IG40B Example   |
| Option contract [member]   | member            | IAS 1.112 c Common practice  |
| Futures contract [member]  | member            | IAS 1.112 c Common practice  |
| Swap contract [member]   | member            | IAS 1.112 c Common practice  |
| Currency swap contract [member]  | member            | IAS 1.112 c Common practice  |
| Interest rate swap contract [member]   | member            | IAS 1.112 c Common practice  |
| Forward contract [member]  | member            | IAS 1.112 c Common practice  |
| Equity investments [member]  | member            | IFRS 7.IG40B Example   |
| Financial assets outside scope of IFRS 7, class [member]   | member            | IFRS 7.B2 b Disclosure   |
| Disclosure of internal credit grades [line items]  | line items        |  |
| Credit exposure  | X instant         | Expiry date 2018-01-01 IFRS 7.IG24 a Example, Expiry date 2018-01-01 IFRS 7.IG25 b Example   |
| Disclosure of financial liabilities [text block]   | text block        | IFRS 7.7 Disclosure  |
| Disclosure of financial liabilities [abstract]   |                   |  |
| Disclosure of financial liabilities [table]  | table             | IFRS 7.7 Disclosure  |
| Classes of financial liabilities [axis]  | axis              | IFRS 7.6 Disclosure  |
| Financial liabilities, class [member]  | member [default]  | IFRS 7.6 Disclosure  |
| Financial liabilities at amortised cost, class [member]  | member            | IFRS 7.B2 a Disclosure   |
| Financial liabilities at fair value, class [member]  | member            | IFRS 7.B2 a Disclosure   |
| Financial liabilities outside scope of IFRS 7, class [member]  | member            | IFRS 7.B2 b Disclosure   |
| Categories of financial liabilities [axis]   | axis              | IFRS 7.8 Disclosure  |
| Financial liabilities, category [member]   | member [default]  | IFRS 7.8 Disclosure  |
| Financial liabilities at fair value through profit or loss, category [member]  | member            | IFRS 7.8 e Disclosure  |
| Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently, category [member]                         | member            | IFRS 7.8 e Disclosure  |
| Financial liabilities at fair value through profit or loss that meet definition of held for trading, category [member]                                     | member            | IFRS 7.8 e Disclosure  |
| Financial liabilities at amortised cost, category [member]   | member            | Expiry date 2018-01-01 IFRS 7.8 f Disclosure, Effective 2018-01-01 IFRS 7.8 g Disclosure   |
| Disclosure of financial liabilities [line items]   | line items        |  |
| Financial liabilities  | X instant, credit | IFRS 7.25 Disclosure   |
| Financial liabilities, at fair value   | X instant, credit | IFRS 7.25 Disclosure   |
| Financial liabilities previously designated at fair value through profit or loss but no longer so designated, initial application of IFRS 9                | X instant, credit | Effective 2018-01-01 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 | Effective 2018-01-01 IFRS 7.42I c Disclosure   |
| Financial liabilities previously designated at fair value through profit or loss reclassified voluntarily, initial application of IFRS 9                   | X instant, credit | Effective 2018-01-01 IFRS 7.42I c Disclosure   |
| Designated loans or receivables at fair value through profit or loss [abstract]  |                   |  |
| Maximum exposure to credit risk of loans or receivables  | X instant         | Expiry date 2018-01-01 IFRS 7.9 a Disclosure   |
| Amount by which loans or receivables related credit derivatives or similar instruments mitigate maximum exposure to credit risk                            | X instant         | Expiry date 2018-01-01 IFRS 7.9 b Disclosure   |
| Increase (decrease) in fair value of loans or receivables, attributable to changes in credit risk of financial assets                                      | X duration, debit | Expiry date 2018-01-01 IFRS 7.9 c Disclosure   |

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| Accumulated increase (decrease) in fair value of loan or receivable, attributable to changes in credit risk of financial assets  | X instant, debit   | Expiry date 2018-01-01 IFRS 7.9 c Disclosure  |
| Increase (decrease) in fair value of loans or receivables related credit derivatives or similar instruments  | X duration         | Expiry date 2018-01-01 IFRS 7.9 d Disclosure  |
| Accumulated increase (decrease) in fair value of loans or receivables related credit derivatives or similar instruments  | X instant          | Expiry date 2018-01-01 IFRS 7.9 d Disclosure  |
| Financial assets designated as measured at fair value through profit or loss [abstract]  |                    |   |
| Maximum exposure to credit risk of financial assets designated as measured at fair value through profit or loss  | X instant          | Effective 2018-01-01 IFRS 7.9 a Disclosure  |
| Amount by which financial assets designated as measured at fair value through profit or loss related credit derivatives or similar instruments mitigate maximum exposure to credit risk                                    | X instant          | Effective 2018-01-01 IFRS 7.9 b Disclosure  |
| Increase (decrease) in fair value of financial assets designated as measured at fair value through profit or loss, attributable to changes in credit risk of financial assets  | X duration, debit  | Effective 2018-01-01 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   | Effective 2018-01-01 IFRS 7.9 c Disclosure  |
| Increase (decrease) in fair value of financial assets designated as measured at fair value through profit or loss related credit derivatives or similar instruments  | X duration         | Effective 2018-01-01 IFRS 7.9 d Disclosure  |
| Accumulated increase (decrease) in fair value of financial assets designated as measured at fair value through profit or loss related credit derivatives or similar instruments  | X instant          | Effective 2018-01-01 IFRS 7.9 d Disclosure  |
| Designated financial liabilities at fair value through profit or loss [abstract]   |                    |   |
| Increase (decrease) in fair value of financial liability, attributable to changes in credit risk of liability  | X duration, credit | Effective 2018-01-01 IFRS 7.10A a Disclosure, Expiry date 2018-01-01 IFRS 7.10 a Disclosure |
| Accumulated increase (decrease) in fair value of financial liability, attributable to changes in credit risk of liability  | X instant, credit  | Effective 2018-01-01 IFRS 7.10A a Disclosure, IFRS 7.10 a Disclosure                        |
| Difference between carrying amount of financial liability and amount contractually required to pay at maturity to holder of obligation   | X instant          | Effective 2018-01-01 IFRS 7.10A b Disclosure, IFRS 7.10 b Disclosure                        |
| Transfers of cumulative gain (loss) within equity when changes in liability's credit risk are presented in other comprehensive income  | X duration         | Effective 2018-01-01 IFRS 7.10 c Disclosure   |
| Description of reasons for transfers of cumulative gain (loss) within equity when changes in liability's credit risk are presented in other comprehensive income   | text               | Effective 2018-01-01 IFRS 7.10 c Disclosure   |
| Amount presented in other comprehensive income realised at derecognition of financial liability  | X duration         | Effective 2018-01-01 IFRS 7.10 d Disclosure   |
| Description of methods to determine amount of changes in fair value of financial assets and financial liabilities attributable to changes in credit risk   | text               | IFRS 7.11 a Disclosure  |
| Description of reasons and relevant factors why amount of changes in fair value of financial assets and financial liabilities attributable to changes in credit risk are not faithfully represented                        | text               | IFRS 7.11 b Disclosure  |
| Description of methodology or methodologies used to determine whether presenting effects of changes in liability's credit risk in other comprehensive income would create or enlarge accounting mismatch in profit or loss | text               | Effective 2018-01-01 IFRS 7.11 c Disclosure   |
| Description of investments in equity instruments designated at fair value through other comprehensive income   | text               | Effective 2018-01-01 IFRS 7.11A a Disclosure  |
| Description of reason for using presentation alternative   | text               | Effective 2018-01-01 IFRS 7.11A b Disclosure  |
| Disclosure of fair value of investments in equity instruments designated at fair value through other comprehensive income [text block]   | text block         | Effective 2018-01-01 IFRS 7.11A c Disclosure  |
| Disclosure of fair value of investments in equity instruments designated at fair value through other comprehensive income [abstract]   |                    |   |
| Disclosure of fair value of investments in equity instruments designated at fair value through other comprehensive income [table]  | table              | Effective 2018-01-01 IFRS 7.11A c Disclosure  |
| Investments in equity instruments designated at fair value through other comprehensive income [axis]   | axis               | Effective 2018-01-01 IFRS 7.11A c Disclosure  |
| Investments in equity instruments designated at fair value through other comprehensive income [member]   | member [default]   | Effective 2018-01-01 IFRS 7.11A c Disclosure, Effective 2018-01-01 IFRS 7.8 h Disclosure    |
| Disclosure of fair value of investments in equity instruments designated at fair value through other comprehensive income [line items]   | line items         |   |
| Investments in equity instruments designated at fair value through other comprehensive income  | X instant, debit   | Effective 2018-01-01 IFRS 7.11A c Disclosure, Effective 2018-01-01 IFRS 7.8 h Disclosure    |
| Dividends recognised for investments in equity instruments designated at fair value through other comprehensive income, held at end of reporting period  | X duration, credit | Effective 2018-01-01 IFRS 7.11A d Disclosure  |
| Dividends recognised for investments in equity instruments designated at fair value through other comprehensive income, derecognised during period   | X duration, credit | Effective 2018-01-01 IFRS 7.11A d Disclosure  |
| Explanation of transfers of cumulative gain or loss within equity of investments in equity instruments designated at fair value through other comprehensive income   | text               | Effective 2018-01-01 IFRS 7.11A e Disclosure  |
| Description of reason for disposing of investments in equity instruments designated at fair value through other comprehensive income   | text               | Effective 2018-01-01 IFRS 7.11B a Disclosure  |
| Fair value of investments in equity instruments designated at fair value through other comprehensive income at date of derecognition   | X instant, debit   | Effective 2018-01-01 IFRS 7.11B b Disclosure  |
| Cumulative gain (loss) on disposal of investments in equity instruments designated at fair value through other comprehensive income  | X duration, credit | Effective 2018-01-01 IFRS 7.11B c Disclosure  |
| Reclassification out of financial assets at fair value through profit or loss  | X duration, credit | Expiry date 2018-01-01 IFRS 7.12 Disclosure, Expiry date 2018-01-01 IFRS 7.12A a Disclosure |
| Reclassification into financial assets at fair value through profit or loss  | X duration, debit  | Expiry date 2018-01-01 IFRS 7.12 Disclosure   |
| Reclassification out of available-for-sale financial assets  | X duration, credit | Expiry date 2018-01-01 IFRS 7.12 Disclosure, Expiry date 2018-01-01 IFRS 7.12A a Disclosure |
| Reclassification into available-for-sale financial assets  | X duration, debit  | Expiry date 2018-01-01 IFRS 7.12 Disclosure   |
| Reclassification out of held-to-maturity investments   | X duration, credit | Expiry date 2018-01-01 IFRS 7.12 Disclosure   |



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| Reclassification into held-to-maturity investments   | X duration, debit  | Expiry date 2018-01-01 IFRS 7.12 Disclosure                               |
| Reclassification out of loans and receivables  | X duration, credit | Expiry date 2018-01-01 IFRS 7.12 Disclosure                               |
| Reclassification into loans and receivables  | X duration, debit  | Expiry date 2018-01-01 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 2018-01-01 IFRS 7.12A b Disclosure                            |
| Financial assets reclassified out of financial assets at fair value through profit or loss, at fair value  | X instant, debit   | Expiry date 2018-01-01 IFRS 7.12A b Disclosure                            |
| Financial assets reclassified out of available-for-sale financial assets, carrying amount  | X instant, debit   | Expiry date 2018-01-01 IFRS 7.12A b Disclosure                            |
| Financial assets reclassified out of available-for-sale financial assets, at fair value  | X instant, debit   | Expiry date 2018-01-01 IFRS 7.12A b Disclosure                            |
| Explanation of facts and circumstances indicating rare situation for reclassification out of financial assets at fair value through profit or loss   | text               | Expiry date 2018-01-01 IFRS 7.12A c Disclosure                            |
| Fair value gains (losses) on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss   | X duration, credit | Expiry date 2018-01-01 IFRS 7.12A d Disclosure                            |
| Fair value gains (losses) on financial assets reclassified out of available-for-sale financial assets recognised in other comprehensive income   | X duration, credit | Expiry date 2018-01-01 IFRS 7.12A d Disclosure                            |
| Fair value gains (losses) on financial assets reclassified out of financial assets at fair value through profit or loss not recognised in profit or loss   | X duration, credit | Expiry date 2018-01-01 IFRS 7.12A e Disclosure                            |
| Fair value gains (losses) on financial assets reclassified out of available-for-sale financial assets not recognised in other comprehensive income   | X duration, credit | Expiry date 2018-01-01 IFRS 7.12A e Disclosure                            |
| Gains (losses) on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss  | X duration, credit | Expiry date 2018-01-01 IFRS 7.12A e Disclosure                            |
| Gains (losses) on financial assets reclassified out of available-for-sale financial assets recognised in profit or loss  | X duration, credit | Expiry date 2018-01-01 IFRS 7.12A e Disclosure                            |
| Income on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss  | X duration, credit | Expiry date 2018-01-01 IFRS 7.12A e Disclosure                            |
| Income on financial assets reclassified out of available-for-sale financial assets recognised in profit or loss  | X duration, credit | Expiry date 2018-01-01 IFRS 7.12A e Disclosure                            |
| Expenses on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss  | X duration, debit  | Expiry date 2018-01-01 IFRS 7.12A e Disclosure                            |
| Expenses on financial assets reclassified out of available-for-sale financial assets recognised in profit or loss  | X duration, debit  | Expiry date 2018-01-01 IFRS 7.12A e Disclosure                            |
| Effective interest rate of financial assets reclassified out of financial assets at fair value through profit or loss  | X.XX instant       | Expiry date 2018-01-01 IFRS 7.12A f Disclosure                            |
| Estimated cash flows of financial assets reclassified out of financial assets at fair value through profit or loss   | X duration, debit  | Expiry date 2018-01-01 IFRS 7.12A f Disclosure                            |
| Effective interest rate of financial assets reclassified out of available-for-sale financial assets  | X.XX instant       | Expiry date 2018-01-01 IFRS 7.12A f Disclosure                            |
| Estimated cash flows of financial assets reclassified out of available-for-sale financial assets   | X duration, debit  | Expiry date 2018-01-01 IFRS 7.12A f Disclosure                            |
| Disclosure of reclassification of financial assets [text block]  | text block         | Effective 2018-01-01 IFRS 7.12B Disclosure                                |
| Disclosure of reclassification of financial assets [abstract]  |                    |   |
| Disclosure of reclassification of financial assets [table]   | table              | Effective 2018-01-01 IFRS 7.12B Disclosure                                |
| Events of reclassification of financial assets [axis]  | axis               | Effective 2018-01-01 IFRS 7.12B Disclosure                                |
| Events of reclassification of financial assets [member]  | member [default]   | Effective 2018-01-01 IFRS 7.12B Disclosure                                |
| Disclosure of reclassification of financial assets [line items]  | line items         |   |
| Date of reclassification of financial assets due to change in business model   | yyyy-mm-dd         | Effective 2018-01-01 IFRS 7.12B a Disclosure                              |
| Explanation of change in business model for managing financial assets  | text               | Effective 2018-01-01 IFRS 7.12B b Disclosure                              |
| Description of effect of changing business model for managing financial assets on financial statements   | text               | Effective 2018-01-01 IFRS 7.12B b Disclosure                              |
| Reclassification of financial assets out of measured at amortised cost into measured at fair value through profit or loss  | X duration         | Effective 2018-01-01 IFRS 7.12B c Disclosure                              |
| Reclassification of financial assets out of measured at fair value through profit or loss into measured at amortised cost  | X duration         | Effective 2018-01-01 IFRS 7.12B c Disclosure                              |
| Reclassification of financial assets out of measured at amortised cost into measured at fair value through other comprehensive income  | X duration         | Effective 2018-01-01 IFRS 7.12B c Disclosure                              |
| Reclassification of financial assets out of measured at fair value through other comprehensive income into measured at amortised cost  | X duration         | Effective 2018-01-01 IFRS 7.12B c Disclosure                              |
| Reclassification of financial assets out of measured at fair value through other comprehensive income into measured at fair value through profit or loss   | X duration         | Effective 2018-01-01 IFRS 7.12B c Disclosure                              |
| Reclassification of financial assets out of measured at fair value through profit or loss into measured at fair value through other comprehensive income   | X duration         | Effective 2018-01-01 IFRS 7.12B c Disclosure                              |
| Effective interest rate determined on date of reclassification for assets reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category | X.XX instant       | Effective 2018-01-01 IFRS 7.12C a Disclosure                              |
| Interest revenue recognised for assets reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category                                    | X duration, credit | Effective 2018-01-01 IFRS 7.12C b Disclosure                              |
| Fair value of financial assets reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category  | X instant, debit   | Effective 2018-01-01 IFRS 7.12D a Disclosure                              |
| Fair value gain (loss) that would have been recognised in profit or loss if financial assets had not been reclassified   | X duration, credit | Effective 2018-01-01 IFRS 7.12D b Disclosure                              |
| Fair value of financial assets reclassified out of fair value through other comprehensive income category into amortised cost category   | X instant, debit   | Effective 2018-01-01 IFRS 7.12D a Disclosure                              |
| Fair value gain (loss) that would have been recognised in other comprehensive income if financial assets had not been reclassified   | X duration, credit | Effective 2018-01-01 IFRS 7.12D b Disclosure                              |
| Disclosure of offsetting of financial assets and financial liabilities [text block]  | text block         | IFRS 7 - Offsetting financial assets and financial liabilities Disclosure |
| Disclosure of offsetting of financial assets [text block]  | text block         | IFRS 7.13C Disclosure   |

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| Disclosure of offsetting of financial assets [abstract]   |                     |  |
| Disclosure of offsetting of financial assets [table]  | table               | IFRS 7.13C Disclosure                        |
| Types of financial assets [axis]  | axis                | IFRS 7.B51 Disclosure, IFRS 7.B52 Disclosure |
| Financial assets, type [member]   | member [default]    | IFRS 7.B51 Disclosure, IFRS 7.B52 Disclosure |
| Counterparties [axis]   | axis                | IFRS 7.B52 Disclosure                        |
| Counterparties [member]   | member [default]    | IFRS 7.B52 Disclosure                        |
| Individually insignificant counterparties [member]  | member              | IFRS 7.B52 Disclosure                        |
| Disclosure of offsetting of financial assets [line items]   | line items          |  |
| Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements [abstract]  |                     |  |
| Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position [abstract]   |                     |  |
| Gross financial assets subject to offsetting, enforceable master netting arrangements or similar agreements   | X instant, debit    | IFRS 7.13C a Disclosure                      |
| Gross financial liabilities set off against financial assets subject to offsetting, enforceable master netting arrangements or similar agreements   | (X) instant, credit | IFRS 7.13C b Disclosure                      |
| Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position  | X instant, debit    | IFRS 7.13C c Disclosure                      |
| Amounts subject to enforceable master netting arrangement or similar agreement not set off against financial assets [abstract]  |                     |  |
| Financial instruments subject to enforceable master netting arrangement or similar agreement not set off against financial assets   | (X) instant, credit | IFRS 7.IG40D Example                         |
| Cash collateral received subject to enforceable master netting arrangement or similar agreement not set off against financial assets  | (X) instant, credit | IFRS 7.IG40D Example                         |
| Total amounts subject to enforceable master netting arrangement or similar agreement not set off against financial assets   | (X) instant, credit | IFRS 7.13C d Disclosure                      |
| Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements   | X instant, debit    | IFRS 7.13C e Disclosure                      |
| Description of rights of set-off associated with financial assets subject to enforceable master netting arrangement or similar agreement  | text                | IFRS 7.13E Disclosure                        |
| Description of measurement differences for financial assets subject to offsetting, enforceable master netting arrangements or similar agreements  | text                | IFRS 7.B42 Disclosure                        |
| Disclosure of reconciliation of financial assets subject to offsetting, enforceable master netting arrangements or similar agreements to individual line items in statement of financial position [text block]      | text block          | IFRS 7.B46 Disclosure                        |
| Disclosure of offsetting of financial liabilities [text block]  | text block          | IFRS 7.13C Disclosure                        |
| Disclosure of offsetting of financial liabilities [abstract]  |                     |  |
| Disclosure of offsetting of financial liabilities [table]   | table               | IFRS 7.13C Disclosure                        |
| Types of financial liabilities [axis]   | axis                | IFRS 7.B51 Disclosure, IFRS 7.B52 Disclosure |
| Financial liabilities, type [member]  | member [default]    | IFRS 7.B51 Disclosure, IFRS 7.B52 Disclosure |
| Counterparties [axis]   | axis                | IFRS 7.B52 Disclosure                        |
| Counterparties [member]   | member [default]    | IFRS 7.B52 Disclosure                        |
| Individually insignificant counterparties [member]  | member              | IFRS 7.B52 Disclosure                        |
| Disclosure of offsetting of financial liabilities [line items]  | line items          |  |
| Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements [abstract]   |                     |  |
| Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position [abstract]  |                     |  |
| Gross financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements  | X instant, credit   | IFRS 7.13C a Disclosure                      |
| Gross financial assets set off against financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements   | (X) instant, debit  | IFRS 7.13C b Disclosure                      |
| Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position   | X instant, credit   | IFRS 7.13C c Disclosure                      |
| Amounts subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities [abstract]   |                     |  |
| Financial instruments subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities  | (X) instant, debit  | IFRS 7.IG40D Example                         |
| Cash collateral pledged subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities  | (X) instant, debit  | IFRS 7.IG40D Example                         |
| Total amounts subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities  | (X) instant, debit  | IFRS 7.13C d Disclosure                      |
| Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements  | X instant, credit   | IFRS 7.13C e Disclosure                      |
| Description of rights of set-off associated with financial liabilities subject to enforceable master netting arrangement or similar agreement   | text                | IFRS 7.13E Disclosure                        |
| Description of measurement differences for financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements   | text                | IFRS 7.B42 Disclosure                        |
| Disclosure of reconciliation of financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements to individual line items in statement of financial position [text block] | text block          | IFRS 7.B46 Disclosure                        |
| Financial assets pledged as collateral for liabilities or contingent liabilities  | X instant, debit    | IFRS 7.14 a Disclosure                       |
| Description of terms and conditions of financial assets pledged as collateral for liabilities or contingent liabilities   | text                | IFRS 7.14 b Disclosure                       |

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| Collateral held permitted to be sold or repledged in absence of default by owner of collateral, at fair value  | X instant, debit   | IFRS 7.15 a Disclosure  |
| Collateral sold or repledged in absence of default by owner of collateral, at fair value   | X instant, debit   | IFRS 7.15 b Disclosure  |
| Explanation of whether entity has obligation to return collateral sold or repledged in absence of default by owner of collateral   | text               | IFRS 7.15 b Disclosure  |
| Description of terms and conditions associated with entity's use of collateral permitted to be sold or repledged in absence of default by owner of collateral  | text               | IFRS 7.15 c Disclosure  |
| Description of compound financial instruments with multiple embedded derivatives   | text               | IFRS 7.17 Disclosure  |
| Description of details of defaults during period of principal, interest, sinking fund, or redemption terms of loans payable  | text               | IFRS 7.18 a Disclosure  |
| Loans payable in default   | X instant, credit  | IFRS 7.18 b Disclosure  |
| Explanation of whether default was remedied or terms of loans payable were renegotiated before financial statements were authorised for issue  | text               | IFRS 7.18 c Disclosure  |
| Description of details of breaches which permitted lender to demand accelerated repayment during period of principal, interest, sinking fund, or redemption terms of loans payable                     | text               | IFRS 7.19 Disclosure  |
| Loans payable in breach which permitted lender to demand accelerated repayment   | X instant, credit  | IFRS 7.19 Disclosure  |
| Explanation of whether breaches which permitted lender to demand accelerated repayment were remedied or terms of loans payable were renegotiated before financial statements were authorised for issue | text               | IFRS 7.19 Disclosure  |
| Income, expense, gains or losses of financial instruments [abstract]   |                    |   |
| Gains (losses) on financial instruments [abstract]   |                    |   |
| Gains (losses) on financial assets at fair value through profit or loss, designated upon initial recognition or subsequently   | X duration, credit | IFRS 7.20 a (i) Disclosure  |
| Gains (losses) on financial assets at fair value through profit or loss, classified as held for trading  | X duration, credit | Expiry date 2018-01-01 IFRS 7.20 a (i) Disclosure   |
| Gains (losses) on financial assets at fair value through profit or loss, mandatorily measured at fair value  | X duration, credit | Effective 2018-01-01 IFRS 7.20 a (i) Disclosure   |
| Total gains (losses) on financial assets at fair value through profit or loss  | X duration, credit | IFRS 7.20 a (i) Disclosure  |
| Gains (losses) on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently  | X duration, credit | IFRS 7.20 a (i) Disclosure  |
| Gains (losses) recognised in other comprehensive income on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently                             | X duration, credit | IFRS 7.20 a (i) Disclosure  |
| Gains (losses) recognised in profit or loss on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently   | X duration, credit | IFRS 7.20 a (i) Disclosure  |
| Gains (losses) on financial liabilities at fair value through profit or loss, classified as held for trading   | X duration, credit | IFRS 7.20 a (i) Disclosure  |
| Total gains (losses) on financial liabilities at fair value through profit or loss   | X duration, credit | IFRS 7.20 a (i) Disclosure  |
| Gains (losses) on held-to-maturity investments   | X duration, credit | Expiry date 2018-01-01 IFRS 7.20 a (iii) Disclosure   |
| Gains (losses) on loans and receivables  | X duration, credit | Expiry date 2018-01-01 IFRS 7.20 a (iv) Disclosure  |
| Gains (losses) on available-for-sale financial assets  | X duration, credit | Expiry date 2018-01-01 IFRS 7.20 a (ii) Disclosure  |
| Gains (losses) on remeasuring available-for-sale financial assets, before tax  | X duration, credit | Expiry date 2018-01-01 IAS 1.91 b Disclosure, Expiry date 2018-01-01 IFRS 7.20 a (ii) Disclosure  |
| Reclassification adjustments on available-for-sale financial assets, before tax  | X duration, debit  | Expiry date 2018-01-01 IAS 1.92 Disclosure, Expiry date 2018-01-01 IFRS 7.20 a (ii) Disclosure  |
| Gains (losses) on financial liabilities at amortised cost  | X duration, credit | IFRS 7.20 a (v) Disclosure  |
| Gains (losses) on financial assets at amortised cost   | X duration, credit | Effective 2018-01-01 IFRS 7.20 a (vi) Disclosure  |
| Other comprehensive income, before tax, gains (losses) from investments in equity instruments  | X duration, credit | Effective 2018-01-01 IAS 1.7 Disclosure, Effective 2018-01-01 IAS 1.91 b Disclosure, Effective 2018-01-01 IFRS 7.20 a (vii) Disclosure  |
| Other comprehensive income, before tax, financial assets measured at fair value through other comprehensive income   | X duration, credit | Effective 2018-01-01 IAS 1.7 Disclosure, Effective 2018-01-01 IAS 1.91 b Disclosure, Effective 2018-01-01 IFRS 7.20 a (viii) Disclosure |
| Gains (losses) on financial assets measured at fair value through other comprehensive income, before tax   | X duration, credit | Effective 2018-01-01 IAS 1.91 b Disclosure, Effective 2018-01-01 IFRS 7.20 a (viii) Disclosure  |
| Reclassification adjustments on financial assets measured at fair value through other comprehensive income, before tax   | X duration, debit  | Effective 2018-01-01 IAS 1.92 Disclosure, Effective 2018-01-01 IFRS 7.20 a (viii) Disclosure  |
| Interest income and interest expense for financial assets or financial liabilities not at fair value through profit or loss [abstract]   |                    |   |
| Interest income for financial assets not at fair value through profit or loss  | X duration, credit | Expiry date 2018-01-01 IFRS 7.20 b Disclosure   |
| Interest expense for financial liabilities not at fair value through profit or loss  | X duration, debit  | IFRS 7.20 b Disclosure  |
| Interest revenue for financial assets measured at amortised cost   | X duration, credit | Effective 2018-01-01 IFRS 7.20 b Disclosure   |
| Interest revenue for financial assets measured at fair value through other comprehensive income  | X duration, credit | Effective 2018-01-01 IFRS 7.20 b Disclosure   |
| Fee income and expense [abstract]  |                    |   |
| Fee income (expense) arising from financial assets or financial liabilities not at fair value through profit or loss   | X duration, credit | Expiry date 2018-01-01 IFRS 7.20 c (i) Disclosure   |
| Fee income (expense) arising from trust and fiduciary activities   | X duration, credit | IFRS 7.20 c (ii) Disclosure   |
| Fee income arising from financial assets not at fair value through profit or loss  | X duration, credit | Effective 2018-01-01 IFRS 7.20 c (i) Disclosure   |
| Fee expense arising from financial liabilities not at fair value through profit or loss  | X duration, debit  | Effective 2018-01-01 IFRS 7.20 c (i) Disclosure   |
| Interest income on impaired financial assets accrued [abstract]  |                    |   |
| Interest income on impaired financial assets accrued   | X duration, credit | Expiry date 2018-01-01 IFRS 7.20 d Disclosure   |

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| Gain (loss) arising from derecognition of financial assets measured at amortised cost [abstract]   |                     |   |
| Gains arising from derecognition of financial assets measured at amortised cost  | X duration, credit  | Effective 2018-01-01 IFRS 7.20A Disclosure  |
| Losses arising from derecognition of financial assets measured at amortised cost   | (X) duration, debit | Effective 2018-01-01 IFRS 7.20A Disclosure  |
| Net gain (loss) arising from derecognition of financial assets measured at amortised cost  | X duration, credit  | IAS 1.82 aa Disclosure  |
| Description of reason for derecognition of financial assets measured at amortised cost   | text                | Effective 2018-01-01 IFRS 7.20A Disclosure  |
| Disclosure of hedge accounting [text block]  | text block          | Expiry date 2018-01-01 IFRS 7.22 Disclosure   |
| Disclosure of detailed information about hedges [text block]   | text block          | Expiry date 2018-01-01 IFRS 7.22 Disclosure   |
| Disclosure of detailed information about hedges [abstract]   |                     |   |
| Disclosure of detailed information about hedges [table]  | table               | Expiry date 2018-01-01 IFRS 7.22 Disclosure   |
| Types of hedges [axis]   | axis                | Expiry date 2018-01-01 IFRS 7.22 Disclosure, Effective 2018-01-01 IFRS 7.24A Disclosure, Effective 2018-01-01 IFRS 7.24B Disclosure, Effective 2018-01-01 IFRS 7.24C Disclosure |
| Hedges [member]  | member [default]    | Expiry date 2018-01-01 IFRS 7.22 Disclosure, Effective 2018-01-01 IFRS 7.24A Disclosure, Effective 2018-01-01 IFRS 7.24B Disclosure, Effective 2018-01-01 IFRS 7.24C Disclosure |
| Fair value hedges [member]   | member              | IAS 39.86 a Disclosure, Effective 2018-01-01 IFRS 7.24A Disclosure, Effective 2018-01-01 IFRS 7.24B Disclosure, Effective 2018-01-01 IFRS 7.24C Disclosure                      |
| Cash flow hedges [member]  | member              | IAS 39.86 b Disclosure, Effective 2018-01-01 IFRS 7.24A Disclosure, Effective 2018-01-01 IFRS 7.24B Disclosure, Effective 2018-01-01 IFRS 7.24C Disclosure                      |
| Hedges of net investment in foreign operations [member]  | member              | IAS 39.86 c Disclosure, Effective 2018-01-01 IFRS 7.24A Disclosure, Effective 2018-01-01 IFRS 7.24B Disclosure, Effective 2018-01-01 IFRS 7.24C Disclosure                      |
| Disclosure of detailed information about hedges [line items]   | line items          |   |
| Description of type of hedge   | text                | Expiry date 2018-01-01 IFRS 7.22 a Disclosure   |
| Description of financial instruments designated as hedging instruments   | text                | Expiry date 2018-01-01 IFRS 7.22 b Disclosure   |
| Financial instruments designated as hedging instruments, at fair value   | X instant           | Expiry date 2018-01-01 IFRS 7.22 b Disclosure   |
| Description of nature of risks being hedged  | text                | Expiry date 2018-01-01 IFRS 7.22 c Disclosure   |
| Description of periods when cash flows expected to occur   | text                | Expiry date 2018-01-01 IFRS 7.23 a Disclosure   |
| Description of periods when cash flows affect profit or loss   | text                | Expiry date 2018-01-01 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                | Effective 2018-01-01 IFRS 7.23F Disclosure, Expiry date 2018-01-01 IFRS 7.23 b Disclosure   |
| Gains (losses) on hedging instrument, fair value hedges  | X duration, credit  | Expiry date 2018-01-01 IFRS 7.24 a (i) Disclosure   |
| Gains (losses) on hedged item attributable to hedged risk, fair value hedges   | X duration, credit  | Expiry date 2018-01-01 IFRS 7.24 a (ii) Disclosure  |
| Gains (losses) on ineffectiveness of cash flow hedges recognised in profit or loss   | X duration, credit  | Expiry date 2018-01-01 IFRS 7.24 b Disclosure   |
| Gains (losses) on ineffectiveness of hedges of net investments in foreign operations recognised in profit or loss                          | X duration, credit  | Expiry date 2018-01-01 IFRS 7.24 c Disclosure   |
| Disclosure of general hedge accounting [text block]  | text block          | Effective 2018-01-01 IFRS 7 - Hedge accounting Disclosure   |
| Description of cross-reference to disclosures about hedge accounting presented outside financial statements                                | text                | Effective 2018-01-01 IFRS 7.21B Disclosure  |
| Disclosure of risk management strategy related to hedge accounting [text block]  | text block          | Effective 2018-01-01 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               | Effective 2018-01-01 IFRS 7.22A Disclosure  |
| Types of risks [axis]  | axis                | Effective 2018-01-01 IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure  |
| Risks [member]   | member [default]    | Effective 2018-01-01 IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure  |
| Credit risk [member]   | member              | IFRS 7.32 Example   |
| Liquidity risk [member]  | member              | IFRS 7.32 Example   |
| Market risk [member]   | member              | IFRS 7.32 Example   |
| Currency risk [member]   | member              | IFRS 7 - Defined terms Disclosure   |
| Interest rate risk [member]  | member              | IFRS 7 - Defined terms Disclosure   |
| Other price risk [member]  | member              | IFRS 7 - Defined terms Disclosure   |
| Equity price risk [member]   | member              | IFRS 7.IG32 Example   |
| Commodity price risk [member]  | member              | IFRS 7.IG32 Example   |
| Prepayment risk [member]   | member              | IFRS 7.IG32 Example   |
| Residual value risk [member]   | member              | 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          |   |

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| Explanation of risk management strategy related to hedge accounting [text block]  | text block       | Effective 2018-01-01 IFRS 7.22A Disclosure  |
| Description of hedging instruments used to hedge risk exposures and how they are used   | text             | Effective 2018-01-01 IFRS 7.22B a Disclosure  |
| Description of how entity determines economic relationship between hedged item and hedging instrument for purpose of assessing hedge effectiveness        | text             | Effective 2018-01-01 IFRS 7.22B b Disclosure  |
| Description of how entity establishes hedge ratio and what sources of hedge ineffectiveness are   | text             | Effective 2018-01-01 IFRS 7.22B c Disclosure  |
| Information about how entity determined risk component designated as hedged item [text block]   | text block       | Effective 2018-01-01 IFRS 7.22C a Disclosure  |
| Information about how designated risk component relates to hedged item in its entirety [text block]   | text block       | Effective 2018-01-01 IFRS 7.22C b Disclosure  |
| Information about ultimate risk management strategy in relation to hedging relationships that entity frequently resets                                    | text             | Effective 2018-01-01 IFRS 7.23C b (i) Disclosure  |
| Description of how entity reflects its risk management strategy by using hedge accounting and designating hedging relationships that it frequently resets | text             | Effective 2018-01-01 IFRS 7.23C b (ii) Disclosure   |
| Indication of how frequently hedging relationships are discontinued and restarted   | text             | Effective 2018-01-01 IFRS 7.23C b (iii) Disclosure  |
| Description of fact and reason why volume of hedging relationships to which exemption in IFRS 7.23C applies is unrepresentative of normal volumes         | text             | Effective 2018-01-01 IFRS 7.24D Disclosure  |
| Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [text block]                            | text block       | Effective 2018-01-01 IFRS 7.23A 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 flows [table]                                 | table            | Effective 2018-01-01 IFRS 7.23A Disclosure  |
| Types of risks [axis]   | axis             | Effective 2018-01-01 IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure  |
| Risks [member]  | member [default] | Effective 2018-01-01 IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure  |
| Credit risk [member]  | member           | IFRS 7.32 Example   |
| Liquidity risk [member]   | member           | IFRS 7.32 Example   |
| Market risk [member]  | member           | IFRS 7.32 Example   |
| Currency risk [member]  | member           | IFRS 7 - Defined terms Disclosure   |
| Interest rate risk [member]   | member           | IFRS 7 - Defined terms Disclosure   |
| Other price risk [member]   | member           | IFRS 7 - Defined terms Disclosure   |
| Equity price risk [member]  | member           | IFRS 7.IG32 Example   |
| Commodity price risk [member]   | member           | IFRS 7.IG32 Example   |
| Prepayment risk [member]  | member           | IFRS 7.IG32 Example   |
| Residual value risk [member]  | member           | IFRS 7.IG32 Example   |
| Risk diversification effect [member]  | member           | IFRS 7.32 Common practice   |
| Hedging instruments [axis]  | axis             | Effective 2018-01-01 IFRS 7.23A Disclosure, Effective 2018-01-01 IFRS 7.24A Disclosure  |
| Hedging instruments [member]  | member [default] | Effective 2018-01-01 IFRS 7.23A Disclosure, Effective 2018-01-01 IFRS 7.24A Disclosure  |
| Maturity [axis]   | axis             | IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective 2017-01-01 IFRS 15.120 b (i) Disclosure, Effective 2018-01-01 IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.B11 Example |
| Aggregated time bands [member]  | member [default] | IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective 2017-01-01 IFRS 15.120 b (i) Disclosure, Effective 2018-01-01 IFRS 7.23B a Disclosure, IFRS 7.B11 Example, IFRS 7.B35 Example      |
| Not later than three months [member]  | member           | IAS 1.112 c Common practice, Expiry date 2018-01-01 IFRS 7.IG28 a Example   |
| Not later than one month [member]   | member           | IFRS 7.B11 a Example, IFRS 7.B35 a 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.B11 c Example  |
| Later than three months and not later than six months [member]  | member           | IFRS 7.B35 c Example, Expiry date 2018-01-01 IFRS 7.IG28 b Example  |
| Later than six months and not later than one year [member]  | member           | IFRS 7.B35 d Example, Expiry date 2018-01-01 IFRS 7.IG28 c Example  |
| Later than one year [member]  | member           | IAS 1.61 b Disclosure, Expiry date 2018-01-01 IFRS 7.IG28 d Example   |
| Later than one year and not later than five years [member]  | member           | IAS 17.31 b (ii) Disclosure, IAS 17.35 a (ii) Disclosure, IAS 17.47 a (ii) Disclosure, IAS 17.56 a (ii) Disclosure, IFRS 7.B11 d Example  |
| Later than one year and not later than three years [member]   | member           | IFRS 7.B35 e Example  |

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| Later than three years and not later than five years [member]  | member             | IFRS 7.B35 f Example  |
| Later than five years [member]   | member             | IAS 17.31 b (iii) Disclosure, IAS 17.35 a (iii) Disclosure, IAS 17.47 a (iii) Disclosure, IAS 17.56 a (iii) Disclosure, IFRS 7.B35 g Example                                    |
| Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [line items]             | line items         |   |
| Nominal amount of hedging instrument   | X.XX instant       | Effective 2018-01-01 IFRS 7.23B a Disclosure, Effective 2018-01-01 IFRS 7.24A d Disclosure  |
| Average price of hedging instrument  | X.XX instant       | Effective 2018-01-01 IFRS 7.23B b Disclosure  |
| Average rate of hedging instrument   | X.XX instant       | Effective 2018-01-01 IFRS 7.23B b Disclosure  |
| Description of sources of hedge ineffectiveness expected to affect hedging relationship  | text               | Effective 2018-01-01 IFRS 7.23D Disclosure  |
| Description of sources of hedge ineffectiveness that emerged in hedging relationship   | text               | Effective 2018-01-01 IFRS 7.23E Disclosure  |
| Explanation of hedge ineffectiveness resulting from sources that emerged in hedging relationship   | text               | Effective 2018-01-01 IFRS 7.23E Disclosure  |
| Description of forecast transactions for which hedge accounting had been used in previous period but which are no longer expected to occur | text               | Effective 2018-01-01 IFRS 7.23F Disclosure, Expiry date 2018-01-01 IFRS 7.23 b Disclosure   |
| Disclosure of detailed information about hedging instruments [text block]  | text block         | Effective 2018-01-01 IFRS 7.24A Disclosure  |
| Disclosure of detailed information about hedging instruments [abstract]  |                    |   |
| Disclosure of detailed information about hedging instruments [table]   | table              | Effective 2018-01-01 IFRS 7.24A Disclosure  |
| Types of risks [axis]  | axis               | Effective 2018-01-01 IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure  |
| Risks [member]   | member [default]   | Effective 2018-01-01 IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure  |
| Credit risk [member]   | member             | IFRS 7.32 Example   |
| Liquidity risk [member]  | member             | IFRS 7.32 Example   |
| Market risk [member]   | member             | IFRS 7.32 Example   |
| Currency risk [member]   | member             | IFRS 7 - Defined terms Disclosure   |
| Interest rate risk [member]  | member             | IFRS 7 - Defined terms Disclosure   |
| Other price risk [member]  | member             | IFRS 7 - Defined terms Disclosure   |
| Equity price risk [member]   | member             | IFRS 7.IG32 Example   |
| Commodity price risk [member]  | member             | IFRS 7.IG32 Example   |
| Prepayment risk [member]   | member             | IFRS 7.IG32 Example   |
| Residual value risk [member]   | member             | IFRS 7.IG32 Example   |
| Risk diversification effect [member]   | member             | IFRS 7.32 Common practice   |
| Types of hedges [axis]   | axis               | Expiry date 2018-01-01 IFRS 7.22 Disclosure, Effective 2018-01-01 IFRS 7.24A Disclosure, Effective 2018-01-01 IFRS 7.24B Disclosure, Effective 2018-01-01 IFRS 7.24C Disclosure |
| Hedges [member]  | member [default]   | Expiry date 2018-01-01 IFRS 7.22 Disclosure, Effective 2018-01-01 IFRS 7.24A Disclosure, Effective 2018-01-01 IFRS 7.24B Disclosure, Effective 2018-01-01 IFRS 7.24C Disclosure |
| Fair value hedges [member]   | member             | IAS 39.86 a Disclosure, Effective 2018-01-01 IFRS 7.24A Disclosure, Effective 2018-01-01 IFRS 7.24B Disclosure, Effective 2018-01-01 IFRS 7.24C Disclosure                      |
| Cash flow hedges [member]  | member             | IAS 39.86 b Disclosure, Effective 2018-01-01 IFRS 7.24A Disclosure, Effective 2018-01-01 IFRS 7.24B Disclosure, Effective 2018-01-01 IFRS 7.24C Disclosure                      |
| Hedges of net investment in foreign operations [member]  | member             | IAS 39.86 c Disclosure, Effective 2018-01-01 IFRS 7.24A Disclosure, Effective 2018-01-01 IFRS 7.24B Disclosure, Effective 2018-01-01 IFRS 7.24C Disclosure                      |
| Hedging instruments [axis]   | axis               | Effective 2018-01-01 IFRS 7.23A Disclosure, Effective 2018-01-01 IFRS 7.24A Disclosure  |
| Hedging instruments [member]   | member [default]   | Effective 2018-01-01 IFRS 7.23A Disclosure, Effective 2018-01-01 IFRS 7.24A Disclosure  |
| Disclosure of detailed information about hedging instruments [line items]  | line items         |   |
| Hedging instrument, assets   | X instant, debit   | Effective 2018-01-01 IFRS 7.24A a Disclosure  |
| Hedging instrument, liabilities  | X instant, credit  | Effective 2018-01-01 IFRS 7.24A a Disclosure  |
| Description of line item in statement of financial position that includes hedging instrument   | text               | Effective 2018-01-01 IFRS 7.24A b Disclosure  |
| Gain (loss) on change in fair value of hedging instrument used as basis for recognising hedge ineffectiveness                              | X duration, credit | Effective 2018-01-01 IFRS 7.24A c Disclosure  |
| Nominal amount of hedging instrument   | X.XX instant       | Effective 2018-01-01 IFRS 7.23B a Disclosure, Effective 2018-01-01 IFRS 7.24A d Disclosure  |

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| Disclosure of detailed information about hedged items [text block]  | text block         | Effective 2018-01-01 IFRS 7.24B Disclosure  |
| Disclosure of detailed information about hedged items [abstract]  |                    |   |
| Disclosure of detailed information about hedged items [table]   | table              | Effective 2018-01-01 IFRS 7.24B Disclosure  |
| Types of risks [axis]   | axis               | Effective 2018-01-01 IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure  |
| Risks [member]  | member [default]   | Effective 2018-01-01 IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure  |
| Credit risk [member]  | member             | IFRS 7.32 Example   |
| Liquidity risk [member]   | member             | IFRS 7.32 Example   |
| Market risk [member]  | member             | IFRS 7.32 Example   |
| Currency risk [member]  | member             | IFRS 7 - Defined terms Disclosure   |
| Interest rate risk [member]   | member             | IFRS 7 - Defined terms Disclosure   |
| Other price risk [member]   | member             | IFRS 7 - Defined terms Disclosure   |
| Equity price risk [member]  | member             | IFRS 7.IG32 Example   |
| Commodity price risk [member]   | member             | IFRS 7.IG32 Example   |
| Prepayment risk [member]  | member             | IFRS 7.IG32 Example   |
| Residual value risk [member]  | member             | IFRS 7.IG32 Example   |
| Risk diversification effect [member]  | member             | IFRS 7.32 Common practice   |
| Types of hedges [axis]  | axis               | Expiry date 2018-01-01 IFRS 7.22 Disclosure, Effective 2018-01-01 IFRS 7.24A Disclosure, Effective 2018-01-01 IFRS 7.24B Disclosure, Effective 2018-01-01 IFRS 7.24C Disclosure |
| Hedges [member]   | member [default]   | Expiry date 2018-01-01 IFRS 7.22 Disclosure, Effective 2018-01-01 IFRS 7.24A Disclosure, Effective 2018-01-01 IFRS 7.24B Disclosure, Effective 2018-01-01 IFRS 7.24C Disclosure |
| Fair value hedges [member]  | member             | IAS 39.86 a Disclosure, Effective 2018-01-01 IFRS 7.24A Disclosure, Effective 2018-01-01 IFRS 7.24B Disclosure, Effective 2018-01-01 IFRS 7.24C Disclosure                      |
| Cash flow hedges [member]   | member             | IAS 39.86 b Disclosure, Effective 2018-01-01 IFRS 7.24A Disclosure, Effective 2018-01-01 IFRS 7.24B Disclosure, Effective 2018-01-01 IFRS 7.24C Disclosure                      |
| Hedges of net investment in foreign operations [member]   | member             | IAS 39.86 c Disclosure, Effective 2018-01-01 IFRS 7.24A Disclosure, Effective 2018-01-01 IFRS 7.24B Disclosure, Effective 2018-01-01 IFRS 7.24C Disclosure                      |
| Hedged items [axis]   | axis               | Effective 2018-01-01 IFRS 7.24B Disclosure  |
| Hedged items [member]   | member [default]   | Effective 2018-01-01 IFRS 7.24B Disclosure  |
| Disclosure of detailed information about hedged items [line items]  | line items         |   |
| Hedged item, assets   | X instant, debit   | Effective 2018-01-01 IFRS 7.24B a (i) Disclosure  |
| Hedged item, liabilities  | X instant, credit  | Effective 2018-01-01 IFRS 7.24B a (i) Disclosure  |
| Accumulated fair value hedge adjustment on hedged item included in carrying amount, assets  | X instant, debit   | Effective 2018-01-01 IFRS 7.24B a (ii) Disclosure   |
| Accumulated fair value hedge adjustment on hedged item included in carrying amount, liabilities   | X instant, credit  | Effective 2018-01-01 IFRS 7.24B a (ii) Disclosure   |
| Description of line item in statement of financial position that includes hedged item   | text               | Effective 2018-01-01 IFRS 7.24B a (iii) Disclosure  |
| Gain (loss) on change in fair value of hedged item used as basis for recognising hedge ineffectiveness  | X duration, credit | Effective 2018-01-01 IFRS 7.24B a (iv) Disclosure, Effective 2018-01-01 IFRS 7.24B b (i) Disclosure   |
| Accumulated fair value hedge adjustment remaining in statement of financial position for hedged item that ceased to be adjusted for hedging gains and losses, assets      | X instant, debit   | Effective 2018-01-01 IFRS 7.24B a (v) Disclosure  |
| Accumulated fair value hedge adjustment remaining in statement of financial position for hedged item that ceased to be adjusted for hedging gains and losses, liabilities | X instant, credit  | Effective 2018-01-01 IFRS 7.24B a (v) Disclosure  |
| Reserve of cash flow hedges, continuing hedges  | X instant, credit  | Effective 2018-01-01 IFRS 7.24B b (ii) Disclosure   |
| Reserve of exchange differences on translation, continuing hedges   | X instant, credit  | Effective 2018-01-01 IFRS 7.24B b (ii) Disclosure   |
| Reserve of cash flow hedges, hedging relationships for which hedge accounting is no longer applied  | X instant, credit  | Effective 2018-01-01 IFRS 7.24B b (iii) Disclosure  |
| Reserve of exchange differences on translation, hedging relationships for which hedge accounting is no longer applied   | X instant, credit  | Effective 2018-01-01 IFRS 7.24B b (iii) Disclosure  |
| Disclosure of information about amounts that affected statement of comprehensive income as result of hedge accounting [text block]  | text block         | Effective 2018-01-01 IFRS 7.24C Disclosure  |
| Disclosure of information about amounts that affected statement of comprehensive income as result of hedge accounting [abstract]  |                    |   |
| Disclosure of information about amounts that affected statement of comprehensive income as result of hedge accounting [table]   | table              | Effective 2018-01-01 IFRS 7.24C Disclosure  |
| Types of risks [axis]   | axis               | Effective 2018-01-01 IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure  |



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| Risks [member]   | member [default]   | Effective 2018-01-01 IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure  |
| Credit risk [member]   | member             | IFRS 7.32 Example   |
| Liquidity risk [member]  | member             | IFRS 7.32 Example   |
| Market risk [member]   | member             | IFRS 7.32 Example   |
| Currency risk [member]   | member             | IFRS 7 - Defined terms Disclosure   |
| Interest rate risk [member]  | member             | IFRS 7 - Defined terms Disclosure   |
| Other price risk [member]  | member             | IFRS 7 - Defined terms Disclosure   |
| Equity price risk [member]   | member             | IFRS 7.IG32 Example   |
| Commodity price risk [member]  | member             | IFRS 7.IG32 Example   |
| Prepayment risk [member]   | member             | IFRS 7.IG32 Example   |
| Residual value risk [member]   | member             | IFRS 7.IG32 Example   |
| Risk diversification effect [member]   | member             | IFRS 7.32 Common practice   |
| Types of hedges [axis]   | axis               | Expiry date 2018-01-01 IFRS 7.22 Disclosure, Effective 2018-01-01 IFRS 7.24A Disclosure, Effective 2018-01-01 IFRS 7.24B Disclosure, Effective 2018-01-01 IFRS 7.24C Disclosure                 |
| Hedges [member]  | member [default]   | Expiry date 2018-01-01 IFRS 7.22 Disclosure, Effective 2018-01-01 IFRS 7.24A Disclosure, Effective 2018-01-01 IFRS 7.24B Disclosure, Effective 2018-01-01 IFRS 7.24C Disclosure                 |
| Fair value hedges [member]   | member             | IAS 39.86 a Disclosure, Effective 2018-01-01 IFRS 7.24A Disclosure, Effective 2018-01-01 IFRS 7.24B Disclosure, Effective 2018-01-01 IFRS 7.24C Disclosure                                      |
| Cash flow hedges [member]  | member             | IAS 39.86 b Disclosure, Effective 2018-01-01 IFRS 7.24A Disclosure, Effective 2018-01-01 IFRS 7.24B Disclosure, Effective 2018-01-01 IFRS 7.24C Disclosure                                      |
| Hedges of net investment in foreign operations [member]  | member             | IAS 39.86 c Disclosure, Effective 2018-01-01 IFRS 7.24A Disclosure, Effective 2018-01-01 IFRS 7.24B Disclosure, Effective 2018-01-01 IFRS 7.24C Disclosure                                      |
| Disclosure of information about amounts that affected statement of comprehensive income as result of hedge accounting [line items] | line items         |   |
| Gain (loss) on hedge ineffectiveness [abstract]  |                    |   |
| Gain (loss) on hedge ineffectiveness recognised in profit or loss  | X duration, credit | Effective 2018-01-01 IFRS 7.24C a (i) Disclosure, Effective 2018-01-01 IFRS 7.24C b (ii) Disclosure   |
| Gain (loss) on hedge ineffectiveness recognised in other comprehensive income  | X duration, credit | Effective 2018-01-01 IFRS 7.24C a (i) Disclosure  |
| Total gain (loss) on hedge ineffectiveness   | X duration, credit | Effective 2018-01-01 IFRS 7.24C a (i) Disclosure  |
| Description of line item in statement of comprehensive income that includes recognised hedge ineffectiveness                       | text               | Effective 2018-01-01 IFRS 7.24C a (ii) Disclosure, Effective 2018-01-01 IFRS 7.24C b (iii) Disclosure   |
| Gains (losses) on cash flow hedges, net of tax   | X duration, credit | IAS 1.91 a Disclosure, Expiry date 2018-01-01 IFRS 7.23 c Disclosure, Effective 2018-01-01 IFRS 7.24C b (i) Disclosure, Effective 2018-01-01 IFRS 7.24E a Disclosure                            |
| Gains (losses) on hedges of net investments in foreign operations, net of tax  | X duration, credit | IAS 1.91 a Disclosure, IAS 39.102 a Disclosure, Effective 2018-01-01 IFRS 7.24C b (i) Disclosure, Effective 2018-01-01 IFRS 7.24E a Disclosure, Effective 2018-01-01 IFRS 9.6.5.13 a Disclosure |
| Reclassification adjustments on cash flow hedges, net of tax   | X duration, debit  | IAS 1.92 Disclosure, Expiry date 2018-01-01 IFRS 7.23 d Disclosure, Effective 2018-01-01 IFRS 7.24C b (iv) Disclosure, Effective 2018-01-01 IFRS 7.24E a Disclosure                             |
| Reclassification adjustments on cash flow hedges for which hedged future cash flows are no longer expected to occur, net of tax    | X duration, debit  | Effective 2018-01-01 IFRS 7.24C b (iv) Disclosure, Effective 2018-01-01 IFRS 7.24E a Disclosure   |
| Reclassification adjustments on cash flow hedges for which hedged item affected profit or loss, net of tax                         | X duration, debit  | Effective 2018-01-01 IFRS 7.24C b (iv) Disclosure, Effective 2018-01-01 IFRS 7.24E a Disclosure   |
| Reclassification adjustments on hedges of net investments in foreign operations, net of tax  | X duration, debit  | IAS 1.92 Disclosure, IAS 39.102 Disclosure, Effective 2018-01-01 IFRS 7.24C b (iv) Disclosure, Effective 2018-01-01 IFRS 7.24E a Disclosure, Effective 2018-01-01 IFRS 9.6.5.14 Disclosure      |
| Description of line item in statement of comprehensive income that includes reclassification adjustments                           | text               | Effective 2018-01-01 IFRS 7.24C b (v) Disclosure  |
| Hedging gains (losses) for hedge of group of items with offsetting risk positions  | X duration, credit | Effective 2018-01-01 IFRS 7.24C b (vi) Disclosure, Effective 2018-01-01 IFRS 9.6.6.4 Disclosure   |
| Disclosure of information about credit exposures designated as measured at fair value through profit or loss [text block]          | text block         | Effective 2018-01-01 IFRS 7.24G Disclosure  |
| Disclosure of information about credit exposures designated as measured at fair value through profit or loss [abstract]            |                    |   |



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| Disclosure of information about credit exposures designated as measured at fair value through profit or loss [table]   | table              | Effective 2018-01-01 IFRS 7.24G Disclosure   |
| Financial instruments measured at fair value through profit or loss because credit derivative is used to manage credit risk [axis]   | axis               | Effective 2018-01-01 IFRS 7.24G Disclosure   |
| Financial instruments measured at fair value through profit or loss because credit derivative is used to manage credit risk [member]   | member [default]   | Effective 2018-01-01 IFRS 7.24G Disclosure   |
| Disclosure of information about credit exposures designated as measured at fair value through profit or loss [line items]  | line items         |  |
| Reconciliation of nominal amount of credit derivative [abstract]   |                    |  |
| Credit derivative, nominal amount at beginning of period   | X instant          | Effective 2018-01-01 IFRS 7.24G a Disclosure   |
| Changes in nominal amount of credit derivative [abstract]  |                    |  |
| Total increase (decrease) in credit derivative, nominal amount   | X duration         | Effective 2018-01-01 IFRS 7.24G a Disclosure   |
| Credit derivative, nominal amount at end of period   | X instant          | Effective 2018-01-01 IFRS 7.24G a Disclosure   |
| Reconciliation of fair value of credit derivative [abstract]   |                    |  |
| Credit derivative, fair value at beginning of period   | X instant, debit   | Effective 2018-01-01 IFRS 7.24G a Disclosure   |
| Changes in fair value of credit derivative [abstract]  |                    |  |
| Total increase (decrease) in credit derivative, fair value   | X duration, debit  | Effective 2018-01-01 IFRS 7.24G a Disclosure   |
| Credit derivative, fair value at end of period   | X instant, debit   | Effective 2018-01-01 IFRS 7.24G a Disclosure   |
| Gain (loss) on designation of financial instrument as measured at fair value through profit or loss because credit derivative is used to manage credit risk                        | X duration, credit | Effective 2018-01-01 IFRS 7.24G b Disclosure   |
| Fair value of financial instrument on discontinuation of measurement at fair value through profit or loss because credit derivative is used to manage credit risk, assets          | X instant, debit   | Effective 2018-01-01 IFRS 7.24G c Disclosure   |
| Fair value of financial instrument on discontinuation of measurement at fair value through profit or loss because credit derivative is used to manage credit risk, liabilities     | X instant, credit  | Effective 2018-01-01 IFRS 7.24G c Disclosure   |
| Nominal or principal amount of financial instrument on discontinuation of measurement at fair value through profit or loss because credit derivative is used to manage credit risk | X instant          | Effective 2018-01-01 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         | IFRS 7.30 Disclosure   |
| Description of fact that fair value information has not been disclosed because fair value of instruments cannot be measured reliably   | text               | IFRS 7.30 a Disclosure   |
| Description of financial instruments, their carrying amount, and explanation of why fair value cannot be measured reliably   | text               | IFRS 7.30 b Disclosure   |
| Information about market for financial instruments   | text               | IFRS 7.30 c Disclosure   |
| Information about whether and how entity intends to dispose of financial instruments   | text               | IFRS 7.30 d Disclosure   |
| Explanation of fact that financial instruments whose fair value previously could not be reliably measured are derecognised   | text               | IFRS 7.30 e Disclosure   |
| Financial instruments whose fair value previously could not be reliably measured at time of derecognition  | X instant          | IFRS 7.30 e Disclosure   |
| Gain (loss) recognised on derecognition of financial instruments whose fair value previously could not be reliably measured  | X duration, credit | IFRS 7.30 e 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]   | text block         | IFRS 7.31 Disclosure   |
| Disclosure of nature and extent of risks arising from financial instruments [abstract]   |                    |  |
| Disclosure of nature and extent of risks arising from financial instruments [table]  | table              | IFRS 7.33 Disclosure, IFRS 7.34 Disclosure   |
| Types of risks [axis]  | axis               | Effective 2018-01-01 IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure |
| Risks [member]   | member [default]   | Effective 2018-01-01 IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure |
| Credit risk [member]   | member             | IFRS 7.32 Example  |
| Liquidity risk [member]  | member             | IFRS 7.32 Example  |
| Market risk [member]   | member             | IFRS 7.32 Example  |
| Currency risk [member]   | member             | IFRS 7 - Defined terms Disclosure  |
| Interest rate risk [member]  | member             | IFRS 7 - Defined terms Disclosure  |
| Other price risk [member]  | member             | IFRS 7 - Defined terms Disclosure  |
| Equity price risk [member]   | member             | IFRS 7.IG32 Example  |
| Commodity price risk [member]  | member             | IFRS 7.IG32 Example  |
| Prepayment risk [member]   | member             | IFRS 7.IG32 Example  |
| Residual value risk [member]   | member             | IFRS 7.IG32 Example  |
| Risk diversification effect [member]   | member             | IFRS 7.32 Common practice  |
| Disclosure of nature and extent of risks arising from financial instruments [line items]   | line items         |  |
| Description of exposure to risk  | text               | IFRS 7.33 a Disclosure   |
| Description of objectives, policies and processes for managing risk  | text               | IFRS 7.33 b Disclosure   |
| Methods used to measure risk   | text               | IFRS 7.33 b Disclosure   |
| Description of changes in exposure to risk   | text               | IFRS 7.33 c Disclosure   |
| Description of changes in objectives, policies and processes for managing risk   | text               | IFRS 7.33 c Disclosure   |
| Description of changes in methods used to measure risk   | text               | IFRS 7.33 c Disclosure   |

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| Summary quantitative data about entity's exposure to risk [text block]   | text block       | IFRS 7.34 a Disclosure   |
| Description of concentrations of risk  | text             | IFRS 7.34 c Disclosure   |
| Description of how management determines concentrations  | text             | IFRS 7.B8 a Disclosure   |
| Description of shared characteristic for concentration   | text             | IFRS 7.B8 b Disclosure   |
| Risk exposure associated with instruments sharing characteristic   | X instant        | 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, Effective 2018-01-01 IFRS 7 - Credit risk Disclosure   |
| Description of cross-reference to disclosures about credit risk presented outside financial statements   | text             | Effective 2018-01-01 IFRS 7.35C Disclosure   |
| Explanation of credit risk management practices and how they relate to recognition and measurement of expected credit losses [text block]  | text block       | Effective 2018-01-01 IFRS 7.35F Disclosure   |
| Information on how entity determined whether credit risk of financial instruments has increased significantly since initial recognition  | text             | Effective 2018-01-01 IFRS 7.35F a Disclosure   |
| Information about entity's definitions of default  | text             | Effective 2018-01-01 IFRS 7.35F b Disclosure   |
| Information on how instruments were grouped if expected credit losses were measured on collective basis  | text             | Effective 2018-01-01 IFRS 7.35F c Disclosure   |
| Information on how entity determined that financial assets are credit-impaired financial assets  | text             | Effective 2018-01-01 IFRS 7.35F d Disclosure   |
| Information on entity's write-off policy   | text             | Effective 2018-01-01 IFRS 7.35F e Disclosure   |
| Information on how requirements for modification of contractual cash flows of financial assets have been applied   | text             | Effective 2018-01-01 IFRS 7.35F f Disclosure   |
| Explanation of inputs, assumptions and estimation techniques used to apply impairment requirements [text block]  | text block       | Effective 2018-01-01 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             | Effective 2018-01-01 IFRS 7.35G a (i) Disclosure   |
| Description of basis of inputs and assumptions and estimation techniques used to determine whether credit risk of financial instruments have increased significantly since initial recognition | text             | Effective 2018-01-01 IFRS 7.35G a (ii) Disclosure  |
| Description of basis of inputs and assumptions and estimation techniques used to determine whether financial asset is credit-impaired financial asset  | text             | Effective 2018-01-01 IFRS 7.35G a (iii) Disclosure   |
| Description of how forward-looking information has been incorporated into determination of expected credit losses  | text             | Effective 2018-01-01 IFRS 7.35G b Disclosure   |
| Description of changes in estimation techniques or significant assumptions made when applying impairment requirements and reasons for those changes  | text             | Effective 2018-01-01 IFRS 7.35G c Disclosure   |
| Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [text block]   | text block       | Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35I Disclosure   |
| Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [abstract]   |                  |  |
| Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [table]  | table            | Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35I Disclosure   |
| Classes of financial instruments [axis]  | axis             | Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35K Disclosure, Effective 2018-01-01 IFRS 7.35M Disclosure, IFRS 7.36 Disclosure                     |
| Financial instruments, class [member]  | member [default] | Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35K Disclosure, Effective 2018-01-01 IFRS 7.35M Disclosure, IFRS 7.36 Disclosure                     |
| Loan commitments [member]  | member           | Effective 2018-01-01 IFRS 7.35M Disclosure, Effective 2018-01-01 IFRS 7.B8E Disclosure   |
| Financial guarantee contracts [member]   | member           | Effective 2018-01-01 IFRS 7.35M Disclosure, Effective 2018-01-01 IFRS 7.B8E Disclosure   |
| Trade receivables [member]   | member           | IAS 1.112 c Common practice, Effective 2018-01-01 IFRS 7.35H b (iii) Disclosure, Effective 2018-01-01 IFRS 7.35M b (iii) Disclosure, Effective 2018-01-01 IFRS 7.35N Example |
| Contract assets [member]   | member           | Effective 2018-01-01 IFRS 7.35H b (iii) Disclosure, Effective 2018-01-01 IFRS 7.35M b (iii) Disclosure, Effective 2018-01-01 IFRS 7.35N Example                              |
| Lease receivables [member]   | member           | Effective 2018-01-01 IFRS 7.35H b (iii) Disclosure, Effective 2018-01-01 IFRS 7.35M b (iii) Disclosure, Effective 2018-01-01 IFRS 7.35N Example                              |
| Mortgages [member]   | member           | Effective 2018-01-01 IFRS 7.IG20B Example, IFRS 7.IG40B Example  |
| Consumer loans [member]  | member           | Effective 2018-01-01 IFRS 7.IG20C Example, IFRS 7.IG40B Example  |
| Corporate loans [member]   | member           | IAS 1.112 c Common practice, Effective 2018-01-01 IFRS 7.IG20C Example   |
| Type of measurement of expected credit losses [axis]   | axis             | Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35M Disclosure   |

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| Type of measurement of expected credit losses [member]   | member [default]     | Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35M Disclosure  |
| 12-month expected credit losses [member]   | member               | Effective 2018-01-01 IFRS 7.35H a Disclosure, Effective 2018-01-01 IFRS 7.35M a Disclosure  |
| Lifetime expected credit losses [member]   | member               | Effective 2018-01-01 IFRS 7.35H b Disclosure, Effective 2018-01-01 IFRS 7.35M b Disclosure  |
| Method of assessment of expected credit losses [axis]  | axis                 | Effective 2018-01-01 IFRS 7.IG20B Example   |
| Method of assessment of expected credit losses [member]  | member [default]     | Effective 2018-01-01 IFRS 7.IG20B Example   |
| Expected credit losses individually assessed [member]  | member               | Effective 2018-01-01 IFRS 7.IG20B Example   |
| Expected credit losses collectively assessed [member]  | member               | Effective 2018-01-01 IFRS 7.IG20B Example   |
| Credit impairment of financial instruments [axis]  | axis                 | Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35M Disclosure  |
| Credit impairment of financial instruments [member]  | member [default]     | Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35M Disclosure  |
| Financial instruments not credit-impaired [member]   | member               | Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35M Disclosure  |
| Financial instruments credit-impaired [member]   | member               | Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35M Disclosure  |
| Financial instruments purchased or originated credit-impaired [member]   | member               | Effective 2018-01-01 IFRS 7.35H c Disclosure, Effective 2018-01-01 IFRS 7.35M c Disclosure  |
| Financial instruments credit-impaired after purchase or origination [member]   | member               | Effective 2018-01-01 IFRS 7.35H b (ii) Disclosure, Effective 2018-01-01 IFRS 7.35M b (ii) Disclosure  |
| Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]  | axis                 | IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35I Disclosure, Expiry date 2018-01-01 IFRS 7.IG29 Common practice |
| Carrying amount [member]   | member [default]     | IAS 16.73 e Disclosure, IAS 17.32 Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IFRS 3.B67 d Disclosure, Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35I Disclosure, Expiry date 2018-01-01 IFRS 7.IG29 a Example  |
| Gross carrying amount [member]   | member               | IAS 16.73 d Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, Effective 2018-01-01 IFRS 7.35M Disclosure, Effective 2018-01-01 IFRS 7.35N Example, Expiry date 2018-01-01 IFRS 7.IG29 Common practice   |
| Accumulated impairment [member]  | member               | IAS 16.73 d Common practice, IAS 17.32 Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice, IFRS 3.B67 d Disclosure, Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35N Example, Expiry date 2018-01-01 IFRS 7.IG29 b Example  |
| 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 7.25 Disclosure, Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35I Disclosure, Effective 2018-01-01 IFRS 7.35M Disclosure, Effective 2018-01-01 IFRS 7.35N Example   |
| Increase (decrease) in financial assets [abstract]   |                      |   |
| Increase (decrease) through transfers, financial assets  | X duration, debit    | Effective 2018-01-01 IFRS 7.35I d Example, Effective 2018-01-01 IFRS 7.IG20B Example  |
| Decrease through derecognition, financial assets   | (X) duration, credit | Effective 2018-01-01 IFRS 7.35I c Example, Effective 2018-01-01 IFRS 7.IG20B Example  |
| Increase through origination or purchase, financial assets   | X duration, debit    | Effective 2018-01-01 IFRS 7.35I a Example, Effective 2018-01-01 IFRS 7.IG20B Example  |
| Decrease through write-off, financial assets   | (X) duration, credit | Effective 2018-01-01 IFRS 7.35I c Example, Effective 2018-01-01 IFRS 7.IG20B Example  |
| Increase (decrease) through changes in models or risk parameters, financial assets   | X duration, debit    | Effective 2018-01-01 IFRS 7.IG20B Example   |
| Increase (decrease) through modification of contractual cash flows, financial assets   | X duration, debit    | Effective 2018-01-01 IFRS 7.35I b Example   |

|   |                     |   |
|---|---------------------|---|
| Increase (decrease) through foreign exchange and other movements, financial assets [abstract]   |                     |   |
| Increase (decrease) through foreign exchange, financial assets  | X duration, debit   | Effective 2018-01-01 IFRS 7.IG20B Example   |
| Increase (decrease) through other movements, financial assets   | X duration, debit   | Effective 2018-01-01 IFRS 7.IG20B Example   |
| Total increase (decrease) through foreign exchange and other movements, financial assets  | X duration, debit   | Effective 2018-01-01 IFRS 7.IG20B Example   |
| Total increase (decrease) in financial assets   | X duration, debit   | Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35I Disclosure  |
| Financial assets at end of period   | X instant, debit    | IFRS 7.25 Disclosure, Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35I Disclosure, Effective 2018-01-01 IFRS 7.35M Disclosure, Effective 2018-01-01 IFRS 7.35N Example |
| Exposure to credit risk on loan commitments and financial guarantee contracts at beginning of period  | X instant, credit   | Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35I Disclosure, Effective 2018-01-01 IFRS 7.35M Disclosure  |
| Increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts [abstract]   |                     |   |
| Increase (decrease) through transfers, exposure to credit risk on loan commitments and financial guarantee contracts  | X duration, credit  | Effective 2018-01-01 IFRS 7.35I d Example, Effective 2018-01-01 IFRS 7.IG20B Example  |
| Decrease through derecognition, exposure to credit risk on loan commitments and financial guarantee contracts   | (X) duration, debit | Effective 2018-01-01 IFRS 7.35I c Example, Effective 2018-01-01 IFRS 7.IG20B Example  |
| Increase through origination or purchase, exposure to credit risk on loan commitments and financial guarantee contracts   | X duration, credit  | Effective 2018-01-01 IFRS 7.35I a Example, Effective 2018-01-01 IFRS 7.IG20B Example  |
| Increase (decrease) through changes in models or risk parameters, exposure to credit risk on loan commitments and financial guarantee contracts   | X duration, credit  | Effective 2018-01-01 IFRS 7.IG20B Example   |
| Increase (decrease) through modification of contractual cash flows, exposure to credit risk on loan commitments and financial guarantee contracts   | X duration, credit  | Effective 2018-01-01 IFRS 7.35I b Example   |
| Increase (decrease) through foreign exchange and other movements, exposure to credit risk on loan commitments and financial guarantee contracts [abstract]  |                     |   |
| Increase (decrease) through foreign exchange, exposure to credit risk on loan commitments and financial guarantee contracts   | X duration, credit  | Effective 2018-01-01 IFRS 7.IG20B Example   |
| Increase (decrease) through other movements, exposure to credit risk on loan commitments and financial guarantee contracts  | X duration, credit  | Effective 2018-01-01 IFRS 7.IG20B Example   |
| Total increase (decrease) through foreign exchange and other movements, exposure to credit risk on loan commitments and financial guarantee contracts   | X duration, credit  | Effective 2018-01-01 IFRS 7.IG20B Example   |
| Total increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts  | X duration, credit  | Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35I Disclosure  |
| Exposure to credit risk on loan commitments and financial guarantee contracts at end of period  | X instant, credit   | Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35I Disclosure, Effective 2018-01-01 IFRS 7.35M Disclosure  |
| Undiscounted expected credit losses at initial recognition on purchased or originated credit-impaired financial assets initially recognised   | X duration, credit  | Effective 2018-01-01 IFRS 7.35H c Disclosure  |
| Explanation of reasons for changes in loss allowance for financial instruments  | text                | Effective 2018-01-01 IFRS 7.B8D Example   |
| Explanation of how significant changes in gross carrying amount of financial instruments contributed to changes in loss allowance   | text                | Effective 2018-01-01 IFRS 7.35I Disclosure  |
| Financial assets with contractual cash flows modified during reporting period while loss allowance measured at lifetime expected credit losses, amortised cost before modification  | X duration, debit   | Effective 2018-01-01 IFRS 7.35J a Disclosure  |
| Financial assets with contractual cash flows modified during reporting period while loss allowance measured at lifetime expected credit losses, modification gain (loss)  | X duration, credit  | Effective 2018-01-01 IFRS 7.35J a Disclosure  |
| Financial assets with modified contractual cash flows while loss allowance measured at lifetime expected credit losses for which loss allowance changed during reporting period to 12-month expected credit losses, gross carrying amount | X instant, debit    | Effective 2018-01-01 IFRS 7.35J b Disclosure  |
| Financial assets written off during reporting period and still subject to enforcement activity, contractual amount outstanding  | X instant, debit    | Effective 2018-01-01 IFRS 7.35L Disclosure  |
| Information about groups or portfolios of financial instruments with particular features that could affect large portion of that group  | text                | Effective 2018-01-01 IFRS 7.B8H Disclosure  |
| Disclosure of credit risk exposure [text block]   | text block          | Effective 2018-01-01 IFRS 7.35M Disclosure  |
| Disclosure of credit risk exposure [abstract]   |                     |   |
| Disclosure of credit risk exposure [table]  | table               | Effective 2018-01-01 IFRS 7.35M Disclosure  |
| External credit grades [axis]   | axis                | Effective 2018-01-01 IFRS 7.IG20C Example, Expiry date 2018-01-01 IFRS 7.IG24 a Example   |
| Entity's total for external credit grades [member]  | member [default]    | Effective 2018-01-01 IFRS 7.IG20C Example, Expiry date 2018-01-01 IFRS 7.IG24 a Example   |
| External credit grades [member]   | member              | Effective 2018-01-01 IFRS 7.IG20C Example, Expiry date 2018-01-01 IFRS 7.IG24 a Example   |
| Internal credit grades [axis]   | axis                | Effective 2018-01-01 IFRS 7.IG20C Example, Expiry date 2018-01-01 IFRS 7.IG25 b Example   |
| Entity's total for internal credit grades [member]  | member [default]    | Effective 2018-01-01 IFRS 7.IG20C Example, Expiry date 2018-01-01 IFRS 7.IG25 b Example   |
| Internal credit grades [member]   | member              | Effective 2018-01-01 IFRS 7.IG20C Example, Expiry date 2018-01-01 IFRS 7.IG25 b Example   |

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|---|------------------|---|
| Probability of default [axis]   | axis             | Effective 2018-01-01 IFRS 7.IG20C Example   |
| Entity's total for probability of default [member]  | member [default] | Effective 2018-01-01 IFRS 7.IG20C Example   |
| Probability of default [member]   | member           | Effective 2018-01-01 IFRS 7.IG20C Example   |
| Classes of financial instruments [axis]   | axis             | Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35K Disclosure, Effective 2018-01-01 IFRS 7.35M Disclosure, IFRS 7.36 Disclosure  |
| Financial instruments, class [member]   | member [default] | Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35K Disclosure, Effective 2018-01-01 IFRS 7.35M Disclosure, IFRS 7.36 Disclosure  |
| Loan commitments [member]   | member           | Effective 2018-01-01 IFRS 7.35M Disclosure, Effective 2018-01-01 IFRS 7.B8E Disclosure  |
| Financial guarantee contracts [member]  | member           | Effective 2018-01-01 IFRS 7.35M Disclosure, Effective 2018-01-01 IFRS 7.B8E Disclosure  |
| Trade receivables [member]  | member           | IAS 1.112 c Common practice, Effective 2018-01-01 IFRS 7.35H b (iii) Disclosure, Effective 2018-01-01 IFRS 7.35M b (iii) Disclosure, Effective 2018-01-01 IFRS 7.35N Example  |
| Contract assets [member]  | member           | Effective 2018-01-01 IFRS 7.35H b (iii) Disclosure, Effective 2018-01-01 IFRS 7.35M b (iii) Disclosure, Effective 2018-01-01 IFRS 7.35N Example   |
| Lease receivables [member]  | member           | Effective 2018-01-01 IFRS 7.35H b (iii) Disclosure, Effective 2018-01-01 IFRS 7.35M b (iii) Disclosure, Effective 2018-01-01 IFRS 7.35N Example   |
| Mortgages [member]  | member           | Effective 2018-01-01 IFRS 7.IG20B Example, IFRS 7.IG40B Example   |
| Consumer loans [member]   | member           | Effective 2018-01-01 IFRS 7.IG20C Example, IFRS 7.IG40B Example   |
| Corporate loans [member]  | member           | IAS 1.112 c Common practice, Effective 2018-01-01 IFRS 7.IG20C Example  |
| Type of measurement of expected credit losses [axis]  | axis             | Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35M Disclosure  |
| Type of measurement of expected credit losses [member]  | member [default] | Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35M Disclosure  |
| 12-month expected credit losses [member]  | member           | Effective 2018-01-01 IFRS 7.35H a Disclosure, Effective 2018-01-01 IFRS 7.35M a Disclosure  |
| Lifetime expected credit losses [member]  | member           | Effective 2018-01-01 IFRS 7.35H b Disclosure, Effective 2018-01-01 IFRS 7.35M b Disclosure  |
| Method of assessment of expected credit losses [axis]   | axis             | Effective 2018-01-01 IFRS 7.IG20B Example   |
| Method of assessment of expected credit losses [member]   | member [default] | Effective 2018-01-01 IFRS 7.IG20B Example   |
| Expected credit losses individually assessed [member]   | member           | Effective 2018-01-01 IFRS 7.IG20B Example   |
| Expected credit losses collectively assessed [member]   | member           | Effective 2018-01-01 IFRS 7.IG20B Example   |
| Credit impairment of financial instruments [axis]   | axis             | Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35M Disclosure  |
| Credit impairment of financial instruments [member]   | member [default] | Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35M Disclosure  |
| Financial instruments not credit-impaired [member]  | member           | Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35M Disclosure  |
| Financial instruments credit-impaired [member]  | member           | Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35M Disclosure  |
| Financial instruments purchased or originated credit-impaired [member]                                  | member           | Effective 2018-01-01 IFRS 7.35H c Disclosure, Effective 2018-01-01 IFRS 7.35M c Disclosure  |
| Financial instruments credit-impaired after purchase or origination [member]                            | member           | Effective 2018-01-01 IFRS 7.35H b (ii) Disclosure, Effective 2018-01-01 IFRS 7.35M b (ii) Disclosure  |
| Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis] | axis             | IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35I Disclosure, Expiry date 2018-01-01 IFRS 7.IG29 Common practice |
| Carrying amount [member]  | member [default] | IAS 16.73 e Disclosure, IAS 17.32 Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IFRS 3.B67 d Disclosure, Effective 2018-01-01 IFRS 7.35H Disclosure, Effective   |

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|   |                   | 2018-01-01 IFRS 7.35I Disclosure, Expiry date<br>2018-01-01 IFRS 7.IG29 a Example   |
| Gross carrying amount [member]  | member            | IAS 16.73 d Disclosure, IAS 17.32 Disclosure,<br>IAS 38.118 c Disclosure, IAS 40.79 c Disclosure,<br>IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure,<br>Effective 2018-01-01 IFRS 7.35I Disclosure, Effective<br>2018-01-01 IFRS 7.35M Disclosure, Effective<br>2018-01-01 IFRS 7.35N Example, Expiry date<br>2018-01-01 IFRS 7.IG29 Common practice |
| Accumulated impairment [member]   | member            | IAS 16.73 d Common practice, IAS 17.32 Common<br>practice, IAS 38.118 c Common practice,<br>IAS 40.79 c Common practice, IAS 41.54 f Common<br>practice, IFRS 3.B67 d Disclosure, Effective<br>2018-01-01 IFRS 7.35H Disclosure, Effective<br>2018-01-01 IFRS 7.35N Example, Expiry date<br>2018-01-01 IFRS 7.IG29 b Example                          |
| Disclosure of credit risk exposure [line items]   | line items        |   |
| Financial assets  | X instant, debit  | IFRS 7.25 Disclosure, Effective<br>2018-01-01 IFRS 7.35H Disclosure, Effective<br>2018-01-01 IFRS 7.35I Disclosure, Effective<br>2018-01-01 IFRS 7.35M Disclosure, Effective<br>2018-01-01 IFRS 7.35N Example   |
| Exposure to credit risk on loan commitments and financial guarantee contracts                           | X instant, credit | Effective 2018-01-01 IFRS 7.35H Disclosure,<br>Effective 2018-01-01 IFRS 7.35I Disclosure, Effective<br>2018-01-01 IFRS 7.35M Disclosure  |
| Disclosure of provision matrix [text block]   | text block        | Effective 2018-01-01 IFRS 7.35N Example   |
| Disclosure of provision matrix [abstract]   |                   |   |
| Disclosure of provision matrix [table]  | table             | Effective 2018-01-01 IFRS 7.35N Example   |
| Classes of financial instruments [axis]   | axis              | Effective 2018-01-01 IFRS 7.35H Disclosure,<br>Effective 2018-01-01 IFRS 7.35K Disclosure,<br>Effective 2018-01-01 IFRS 7.35M Disclosure,<br>IFRS 7.36 Disclosure   |
| Financial instruments, class [member]   | member [default]  | Effective 2018-01-01 IFRS 7.35H Disclosure,<br>Effective 2018-01-01 IFRS 7.35K Disclosure,<br>Effective 2018-01-01 IFRS 7.35M Disclosure,<br>IFRS 7.36 Disclosure   |
| Loan commitments [member]   | member            | Effective 2018-01-01 IFRS 7.35M Disclosure, Effective<br>2018-01-01 IFRS 7.B8E Disclosure   |
| Financial guarantee contracts [member]  | member            | Effective 2018-01-01 IFRS 7.35M Disclosure, Effective<br>2018-01-01 IFRS 7.B8E Disclosure   |
| Trade receivables [member]  | member            | IAS 1.112 c Common practice, Effective<br>2018-01-01 IFRS 7.35H b (iii) Disclosure, Effective<br>2018-01-01 IFRS 7.35M b (iii) Disclosure, Effective<br>2018-01-01 IFRS 7.35N Example   |
| Contract assets [member]  | member            | Effective 2018-01-01 IFRS 7.35H b (iii) Disclosure,<br>Effective 2018-01-01 IFRS 7.35M b (iii) Disclosure,<br>Effective 2018-01-01 IFRS 7.35N Example   |
| Lease receivables [member]  | member            | Effective 2018-01-01 IFRS 7.35H b (iii) Disclosure,<br>Effective 2018-01-01 IFRS 7.35M b (iii) Disclosure,<br>Effective 2018-01-01 IFRS 7.35N Example   |
| Mortgages [member]  | member            | Effective 2018-01-01 IFRS 7.IG20B Example,<br>IFRS 7.IG40B Example  |
| Consumer loans [member]   | member            | Effective 2018-01-01 IFRS 7.IG20C Example,<br>IFRS 7.IG40B Example  |
| Corporate loans [member]  | member            | IAS 1.112 c Common practice, Effective<br>2018-01-01 IFRS 7.IG20C Example   |
| Past due status [axis]  | axis              | Effective 2018-01-01 IFRS 7.35N Example, Expiry<br>date 2018-01-01 IFRS 7.37 Common practice  |
| Past due status [member]  | member [default]  | Effective 2018-01-01 IFRS 7.35N Example, Expiry<br>date 2018-01-01 IFRS 7.37 Common practice  |
| Current [member]  | member            | Expiry date 2018-01-01 IFRS 7.37 Common practice,<br>Effective 2018-01-01 IFRS 7.IG20D Example  |
| Later than one month and not later than two months [member]   | member            | IAS 1.112 c Common practice, Expiry date<br>2018-01-01 IFRS 7.37 Common practice, Effective<br>2018-01-01 IFRS 7.IG20D Example  |
| Later than two months and not later than three months [member]  | member            | IAS 1.112 c Common practice, Expiry date<br>2018-01-01 IFRS 7.37 Common practice, Effective<br>2018-01-01 IFRS 7.IG20D Example  |
| Later than three months [member]  | member            | Expiry date 2018-01-01 IFRS 7.37 Common practice,<br>Effective 2018-01-01 IFRS 7.IG20D Example  |
| Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis] | axis              | IAS 16.73 d Disclosure, IAS 16.73 e Disclosure,<br>IAS 17.32 Disclosure, IAS 38.118 c Disclosure,   |

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|  |                  | IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35I Disclosure, Expiry date 2018-01-01 IFRS 7.IG29 Common practice                    |
| Carrying amount [member]   | member [default] | IAS 16.73 e Disclosure, IAS 17.32 Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IFRS 3.B67 d Disclosure, Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35I Disclosure, Expiry date 2018-01-01 IFRS 7.IG29 a Example                            |
| Gross carrying amount [member]   | member           | IAS 16.73 d Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, Effective 2018-01-01 IFRS 7.35I Disclosure, Effective 2018-01-01 IFRS 7.35M Disclosure, Effective 2018-01-01 IFRS 7.35N Example, Expiry date 2018-01-01 IFRS 7.IG29 Common practice |
| Accumulated impairment [member]  | member           | IAS 16.73 d Common practice, IAS 17.32 Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice, IFRS 3.B67 d Disclosure, Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35N Example, Expiry date 2018-01-01 IFRS 7.IG29 b Example                          |
| Disclosure of provision matrix [line items]                                      | line items       |   |
| Financial assets   | X instant, debit | IFRS 7.25 Disclosure, Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35I Disclosure, Effective 2018-01-01 IFRS 7.35M Disclosure, Effective 2018-01-01 IFRS 7.35N Example   |
| Expected credit loss rate  | X.XX instant     | Effective 2018-01-01 IFRS 7.IG20D Example   |
| Disclosure of financial assets that are either past due or impaired [text block] | text block       | Expiry date 2018-01-01 IFRS 7.37 Disclosure   |
| Disclosure of financial assets that are either past due or impaired [abstract]   |                  |   |
| Disclosure of financial assets that are either past due or impaired [table]      | table            | Expiry date 2018-01-01 IFRS 7.37 Disclosure   |
| Classes of financial assets [axis]   | axis             | IFRS 7.6 Disclosure   |
| Financial assets, class [member]   | member [default] | IFRS 7.6 Disclosure   |
| Financial assets at amortised cost, class [member]                               | member           | IFRS 7.B2 a Disclosure  |
| Mortgages [member]   | member           | Effective 2018-01-01 IFRS 7.IG20B Example, IFRS 7.IG40B Example   |
| Consumer loans [member]  | member           | Effective 2018-01-01 IFRS 7.IG20C Example, IFRS 7.IG40B Example   |
| Corporate loans [member]   | member           | IAS 1.112 c Common practice, Effective 2018-01-01 IFRS 7.IG20C Example  |
| Trade receivables [member]   | member           | IAS 1.112 c Common practice, Effective 2018-01-01 IFRS 7.35H b (iii) Disclosure, Effective 2018-01-01 IFRS 7.35M b (iii) Disclosure, Effective 2018-01-01 IFRS 7.35N Example  |
| Financial assets at fair value, class [member]                                   | member           | IFRS 7.B2 a Disclosure  |
| Trading securities [member]  | member           | IFRS 7.IG40B Example  |
| Derivatives [member]   | member           | IFRS 13.IE60 Example, IFRS 7.IG40B Example  |
| Option contract [member]   | member           | IAS 1.112 c Common practice   |
| Futures contract [member]  | member           | IAS 1.112 c Common practice   |
| Swap contract [member]   | member           | IAS 1.112 c Common practice   |
| Currency swap contract [member]  | member           | IAS 1.112 c Common practice   |
| Interest rate swap contract [member]   | member           | IAS 1.112 c Common practice   |
| Forward contract [member]  | member           | IAS 1.112 c Common practice   |
| Equity investments [member]  | member           | IFRS 7.IG40B Example  |
| Financial assets outside scope of IFRS 7, class [member]                         | member           | IFRS 7.B2 b Disclosure  |
| Impairment of financial assets [axis]  | axis             | Expiry date 2018-01-01 IFRS 7.37 Disclosure   |
| Entity's total for impairment of financial assets [member]                       | member [default] | Expiry date 2018-01-01 IFRS 7.37 Disclosure   |
| Financial assets neither past due nor impaired [member]                          | member           | Expiry date 2018-01-01 IFRS 7.37 Common practice  |
| Financial assets past due but not impaired [member]                              | member           | Expiry date 2018-01-01 IFRS 7.37 a Disclosure   |
| Financial assets impaired [member]   | member           | Expiry date 2018-01-01 IFRS 7.37 Common practice  |
| Financial assets individually assessed for credit losses [member]                | member           | Expiry date 2018-01-01 IFRS 7.37 b Disclosure   |
| Financial assets collectively assessed for credit losses [member]                | member           | Expiry date 2018-01-01 IFRS 7.37 Common practice  |

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| Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]   | axis             | IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35I Disclosure, Expiry date 2018-01-01 IFRS 7.IG29 Common practice |
| Carrying amount [member]  | member [default] | IAS 16.73 e Disclosure, IAS 17.32 Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IFRS 3.B67 d Disclosure, Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35I Disclosure, Expiry date 2018-01-01 IFRS 7.IG29 a Example  |
| Gross carrying amount [member]  | member           | IAS 16.73 d Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, Effective 2018-01-01 IFRS 7.35I Disclosure, Effective 2018-01-01 IFRS 7.35M Disclosure, Effective 2018-01-01 IFRS 7.35N Example, Expiry date 2018-01-01 IFRS 7.IG29 Common practice   |
| Accumulated impairment [member]   | member           | IAS 16.73 d Common practice, IAS 17.32 Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice, IFRS 3.B67 d Disclosure, Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35N Example, Expiry date 2018-01-01 IFRS 7.IG29 b Example  |
| Past due status [axis]  | axis             | Effective 2018-01-01 IFRS 7.35N Example, Expiry date 2018-01-01 IFRS 7.37 Common practice   |
| Past due status [member]  | member [default] | Effective 2018-01-01 IFRS 7.35N Example, Expiry date 2018-01-01 IFRS 7.37 Common practice   |
| Current [member]  | member           | Expiry date 2018-01-01 IFRS 7.37 Common practice, Effective 2018-01-01 IFRS 7.IG20D Example   |
| Later than one month and not later than two months [member]   | member           | IAS 1.112 c Common practice, Expiry date 2018-01-01 IFRS 7.37 Common practice, Effective 2018-01-01 IFRS 7.IG20D Example  |
| Later than two months and not later than three months [member]  | member           | IAS 1.112 c Common practice, Expiry date 2018-01-01 IFRS 7.37 Common practice, Effective 2018-01-01 IFRS 7.IG20D Example  |
| Later than three months [member]  | member           | Expiry date 2018-01-01 IFRS 7.37 Common practice, Effective 2018-01-01 IFRS 7.IG20D Example   |
| Disclosure of financial assets that are either past due or impaired [line items]  | line items       |   |
| Financial assets  | X instant, debit | IFRS 7.25 Disclosure, Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35I Disclosure, Effective 2018-01-01 IFRS 7.35M Disclosure, Effective 2018-01-01 IFRS 7.35N Example   |
| Analysis of age of financial assets that are past due but not impaired [text block]   | text block       | Expiry date 2018-01-01 IFRS 7.37 a Disclosure   |
| Analysis of financial assets that are individually determined to be impaired [text block]   | text block       | Expiry date 2018-01-01 IFRS 7.37 b Disclosure   |
| Description of collateral held and other credit enhancements, financial assets that are individually determined to be impaired                              | text             | Expiry date 2018-01-01 IFRS 7.IG29 c Example  |
| Financial assets that are individually determined to be impaired, fair value of collateral held and other credit enhancements                               | X instant, debit | Expiry date 2018-01-01 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 Disclosure  |
| Assets obtained by taking possession of collateral or calling on other credit enhancements  | X instant, debit | IFRS 7.38 a Disclosure  |
| Description of policies for disposal or for use in operation of assets obtained by taking possession of collateral or other credit enhancement [text block] | text block       | IFRS 7.38 b Disclosure  |
| Disclosure of maturity analysis for non-derivative financial liabilities [text block]   | text block       | IFRS 7.39 a Disclosure  |
| Disclosure of maturity analysis for non-derivative financial liabilities [abstract]   |                  |   |
| Disclosure of maturity analysis for non-derivative financial liabilities [table]  | table            | IFRS 7.39 a Disclosure  |
| Maturity [axis]   | axis             | IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective 2017-01-01 IFRS 15.120 b (i) Disclosure, Effective 2018-01-01 IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.B11 Example   |
| Aggregated time bands [member]  | member [default] | IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective 2017-01-01 IFRS 15.120 b (i) Disclosure,   |



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|   |                   | Effective 2018-01-01 IFRS 7.23B a Disclosure, IFRS 7.B11 Example, IFRS 7.B35 Example  |
| Not later than three months [member]  | member            | IAS 1.112 c Common practice, Expiry date 2018-01-01 IFRS 7.IG28 a Example   |
| Not later than one month [member]   | member            | IFRS 7.B11 a Example, IFRS 7.B35 a 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.B11 c Example  |
| Later than three months and not later than six months [member]  | member            | IFRS 7.B35 c Example, Expiry date 2018-01-01 IFRS 7.IG28 b Example  |
| Later than six months and not later than one year [member]  | member            | IFRS 7.B35 d Example, Expiry date 2018-01-01 IFRS 7.IG28 c Example  |
| Later than one year [member]  | member            | IAS 1.61 b Disclosure, Expiry date 2018-01-01 IFRS 7.IG28 d Example   |
| Later than one year and not later than five years [member]  | member            | IAS 17.31 b (ii) Disclosure, IAS 17.35 a (ii) Disclosure, IAS 17.47 a (ii) Disclosure, IAS 17.56 a (ii) Disclosure, IFRS 7.B11 d Example  |
| Later than one year and not later than three years [member]   | member            | IFRS 7.B35 e Example  |
| Later than three years and not later than five years [member]   | member            | IFRS 7.B35 f Example  |
| Later than five years [member]  | member            | IAS 17.31 b (iii) Disclosure, IAS 17.35 a (iii) Disclosure, IAS 17.47 a (iii) Disclosure, IAS 17.56 a (iii) Disclosure, IFRS 7.B35 g Example  |
| Disclosure of maturity analysis for non-derivative financial liabilities [line items]                           | line items        |   |
| Non-derivative financial liabilities, undiscounted cash flows   | X instant, credit | IFRS 7.39 a Disclosure  |
| Gross finance lease obligations   | X instant, credit | IFRS 7.B11D a Example   |
| Disclosure of maturity analysis for derivative financial liabilities [text block]                               | text block        | IFRS 7.39 b Disclosure  |
| Disclosure of maturity analysis for derivative financial liabilities [abstract]                                 |                   |   |
| Disclosure of maturity analysis for derivative financial liabilities [table]                                    | table             | IFRS 7.39 b Disclosure  |
| Maturity [axis]   | axis              | IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective 2017-01-01 IFRS 15.120 b (i) Disclosure, Effective 2018-01-01 IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.B11 Example |
| Aggregated time bands [member]  | member [default]  | IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective 2017-01-01 IFRS 15.120 b (i) Disclosure, Effective 2018-01-01 IFRS 7.23B a Disclosure, IFRS 7.B11 Example, IFRS 7.B35 Example      |
| Not later than three months [member]  | member            | IAS 1.112 c Common practice, Expiry date 2018-01-01 IFRS 7.IG28 a Example   |
| Not later than one month [member]   | member            | IFRS 7.B11 a Example, IFRS 7.B35 a 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.B11 c Example  |
| Later than three months and not later than six months [member]  | member            | IFRS 7.B35 c Example, Expiry date 2018-01-01 IFRS 7.IG28 b Example  |
| Later than six months and not later than one year [member]  | member            | IFRS 7.B35 d Example, Expiry date 2018-01-01 IFRS 7.IG28 c Example  |
| Later than one year [member]  | member            | IAS 1.61 b Disclosure, Expiry date 2018-01-01 IFRS 7.IG28 d Example   |
| Later than one year and not later than five years [member]  | member            | IAS 17.31 b (ii) Disclosure, IAS 17.35 a (ii) Disclosure, IAS 17.47 a (ii) Disclosure, IAS 17.56 a (ii) Disclosure, IFRS 7.B11 d Example  |
| Later than one year and not later than three years [member]   | member            | IFRS 7.B35 e Example  |
| Later than three years and not later than five years [member]   | member            | IFRS 7.B35 f Example  |
| Later than five years [member]  | member            | IAS 17.31 b (iii) Disclosure, IAS 17.35 a (iii) Disclosure, IAS 17.47 a (iii) Disclosure, IAS 17.56 a (iii) Disclosure, IFRS 7.B35 g Example  |
| Disclosure of maturity analysis for derivative financial liabilities [line items]                               | line items        |   |
| Derivative financial liabilities, undiscounted cash flows   | X instant, credit | IFRS 7.39 b Disclosure  |
| Prices specified in forward agreements to purchase financial assets for cash                                    | X instant, credit | IFRS 7.B11D b Example   |
| Net amounts for pay-floating (receive-fixed) interest rate swaps for which net cash flows are exchanged         | X instant, credit | IFRS 7.B11D c Example   |
| Contractual amounts to be exchanged in derivative financial instrument for which gross cash flows are exchanged | X instant, credit | IFRS 7.B11D d Example   |
| Gross loan commitments  | X instant, credit | IFRS 7.B11D e Example   |
| Disclosure of how entity manages liquidity risk [text block]  | text block        | IFRS 7.39 c Disclosure  |
| Disclosure of maturity analysis for financial assets held for managing liquidity risk [abstract]                |                   |   |

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|--|-------------------|---|
| Disclosure of maturity analysis for financial assets held for managing liquidity risk [table]      | table             | IFRS 7.B11E Disclosure  |
| Maturity [axis]  | axis              | IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective 2017-01-01 IFRS 15.120 b (i) Disclosure, Effective 2018-01-01 IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.B11 Example |
| Aggregated time bands [member]   | member [default]  | IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective 2017-01-01 IFRS 15.120 b (i) Disclosure, Effective 2018-01-01 IFRS 7.23B a Disclosure, IFRS 7.B11 Example, IFRS 7.B35 Example      |
| Not later than three months [member]   | member            | IAS 1.112 c Common practice, Expiry date 2018-01-01 IFRS 7.IG28 a Example   |
| Not later than one month [member]  | member            | IFRS 7.B11 a Example, IFRS 7.B35 a 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.B11 c Example  |
| Later than three months and not later than six months [member]                                     | member            | IFRS 7.B35 c Example, Expiry date 2018-01-01 IFRS 7.IG28 b Example  |
| Later than six months and not later than one year [member]   | member            | IFRS 7.B35 d Example, Expiry date 2018-01-01 IFRS 7.IG28 c Example  |
| Later than one year [member]   | member            | IAS 1.61 b Disclosure, Expiry date 2018-01-01 IFRS 7.IG28 d Example   |
| Later than one year and not later than five years [member]   | member            | IAS 17.31 b (ii) Disclosure, IAS 17.35 a (ii) Disclosure, IAS 17.47 a (ii) Disclosure, IAS 17.56 a (ii) Disclosure, IFRS 7.B11 d Example  |
| Later than one year and not later than three years [member]  | member            | IFRS 7.B35 e Example  |
| Later than three years and not later than five years [member]                                      | member            | IFRS 7.B35 f Example  |
| Later than five years [member]   | member            | IAS 17.31 b (iii) Disclosure, IAS 17.35 a (iii) Disclosure, IAS 17.47 a (iii) Disclosure, IAS 17.56 a (iii) Disclosure, IFRS 7.B35 g Example  |
| Disclosure of maturity analysis for financial assets held for managing liquidity risk [line items] | line items        |   |
| Financial assets held for managing liquidity risk  | X instant, debit  | IFRS 7.B11E Disclosure  |
| Disclosure of financial instruments by type of interest rate [text block]                          | text block        | IFRS 7.39 Common practice   |
| Disclosure of financial instruments by type of interest rate [abstract]                            |                   |   |
| Disclosure of financial instruments by type of interest rate [table]                               | table             | IFRS 7.39 Common practice   |
| Types of interest rates [axis]   | axis              | IFRS 7.39 Common practice   |
| Interest rate types [member]   | member [default]  | IFRS 7.39 Common practice   |
| Floating interest rate [member]  | member            | IFRS 7.39 Common practice   |
| Fixed interest rate [member]   | member            | IFRS 7.39 Common practice   |
| Disclosure of financial instruments by type of interest rate [line items]                          | line items        |   |
| Financial assets   | X instant, debit  | IFRS 7.25 Disclosure, Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35I Disclosure, Effective 2018-01-01 IFRS 7.35M Disclosure, Effective 2018-01-01 IFRS 7.35N Example   |
| Financial liabilities  | X instant, credit | IFRS 7.25 Disclosure  |
| Disclosure of detailed information about borrowings [text block]                                   | text block        | IFRS 7.7 Common practice  |
| Disclosure of detailed information about borrowings [abstract]                                     |                   |   |
| Disclosure of detailed information about borrowings [table]  | table             | IFRS 7.7 Common practice  |
| Borrowings by name [axis]  | axis              | IFRS 7.7 Common practice  |
| Borrowings by name [member]  | member [default]  | IFRS 7.7 Common practice  |
| Types of interest rates [axis]   | axis              | IFRS 7.39 Common practice   |
| Interest rate types [member]   | member [default]  | IFRS 7.39 Common practice   |
| Floating interest rate [member]  | member            | IFRS 7.39 Common practice   |
| Fixed interest rate [member]   | member            | IFRS 7.39 Common practice   |
| Range [axis]   | axis              | IFRS 13.IE63 Example, Effective 2016-01-01 IFRS 14.33 b Disclosure, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice  |
| Ranges [member]  | member [default]  | IFRS 13.IE63 Example, Effective 2016-01-01 IFRS 14.33 b Disclosure, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice  |
| Bottom of range [member]   | member            | IFRS 13.IE63 Example, Effective 2016-01-01 IFRS 14.33 b Disclosure, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice  |

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| Weighted average [member]   | member              | IFRS 13.IE63 <sup>Example</sup> , Effective 2016-01-01 IFRS 14.33 <sup>b</sup> Disclosure, IFRS 7.7 Common practice                                    |
| Top of range [member]   | member              | IFRS 13.IE63 <sup>Example</sup> , Effective 2016-01-01 IFRS 14.33 <sup>b</sup> Disclosure, IFRS 2.45 <sup>d</sup> Disclosure, IFRS 7.7 Common practice |
| Disclosure of detailed information about borrowings [line items]  | line items          |  |
| Borrowings  | X instant, credit   | IAS 1.55 Common practice   |
| Notional amount   | X instant           | IAS 1.112 <sup>c</sup> Common practice   |
| Borrowings, interest rate   | X.XX instant        | IFRS 7.7 Common practice   |
| Borrowings, interest rate basis   | text                | IFRS 7.7 Common practice   |
| Borrowings, adjustment to interest rate basis   | X.XX instant        | IFRS 7.7 Common practice   |
| Borrowings, maturity  | text                | IFRS 7.7 Common practice   |
| Borrowings, original currency   | text                | IFRS 7.7 Common practice   |
| Description of methods and assumptions used in preparing sensitivity analysis   | text                | IFRS 7.40 <sup>b</sup> Disclosure  |
| Description of changes in methods and assumptions used in preparing sensitivity analysis  | text                | IFRS 7.40 <sup>c</sup> Disclosure  |
| Description of reasons for changes in methods and assumptions used in preparing sensitivity analysis  | text                | IFRS 7.40 <sup>c</sup> Disclosure  |
| Description of method, parameters and assumptions used in preparing sensitivity analysis reflecting interdependencies between risk variables              | text                | IFRS 7.41 <sup>a</sup> Disclosure  |
| Description of objective of method used and limitations that may result in information not fully reflecting fair value of assets and liabilities involved | text                | IFRS 7.41 <sup>b</sup> Disclosure  |
| Value at risk   | X instant           | IFRS 7.41 Common practice  |
| Description of fact and reason why sensitivity analyses are unrepresentative  | text                | IFRS 7.42 Disclosure   |
| Disclosure of transfers of financial assets [text block]  | text block          | IFRS 7 - Transfers of financial assets Disclosure  |
| Disclosure of transferred financial assets that are not derecognised in their entirety [text block]   | text block          | IFRS 7.42D Disclosure  |
| Disclosure of transferred financial assets that are not derecognised in their entirety [abstract]   |                     |  |
| Disclosure of transferred financial assets that are not derecognised in their entirety [table]  | table               | IFRS 7.42D Disclosure  |
| Transferred financial assets that are not derecognised in their entirety [axis]   | axis                | IFRS 7.42D Disclosure  |
| Transferred financial assets that are not derecognised in their entirety [member]   | member [default]    | IFRS 7.42D Disclosure  |
| Disclosure of transferred financial assets that are not derecognised in their entirety [line items]   | line items          |  |
| Description of nature of transferred financial assets that are not derecognised in their entirety   | text                | IFRS 7.42D <sup>a</sup> Disclosure   |
| Description of nature of risks and rewards of ownership to which entity is exposed  | text                | IFRS 7.42D <sup>b</sup> Disclosure   |
| Description of nature of relationship between transferred financial assets that are not derecognised in their entirety and associated liabilities         | text                | IFRS 7.42D <sup>c</sup> Disclosure   |
| Fair value of transferred financial assets (associated financial liabilities) that are not derecognised in their entirety [abstract]                      |                     |  |
| Fair value of transferred financial assets that are not derecognised in their entirety  | X instant, debit    | IFRS 7.42D <sup>d</sup> Disclosure   |
| Fair value of associated financial liabilities  | (X) instant, credit | IFRS 7.42D <sup>d</sup> Disclosure   |
| Net fair value of transferred financial assets (associated financial liabilities) that are not derecognised in their entirety                             | X instant, debit    | IFRS 7.42D <sup>d</sup> Disclosure   |
| Assets that entity continues to recognise   | X instant, debit    | IFRS 7.42D <sup>e</sup> Disclosure   |
| Associated liabilities that entity continues to recognise   | X instant, credit   | IFRS 7.42D <sup>e</sup> Disclosure   |
| Original assets before transfer   | X instant, debit    | IFRS 7.42D <sup>f</sup> Disclosure   |
| Assets that entity continues to recognise to extent of continuing involvement   | X instant, debit    | IFRS 7.42D <sup>f</sup> Disclosure   |
| Associated liabilities that entity continues to recognise to extent of continuing involvement   | X instant, credit   | IFRS 7.42D <sup>f</sup> Disclosure   |
| Disclosure of continuing involvement in derecognised financial assets [text block]  | text block          | IFRS 7.42E Disclosure, IFRS 7.42G Disclosure   |
| Disclosure of continuing involvement in derecognised financial assets [abstract]  |                     |  |
| Disclosure of continuing involvement in derecognised financial assets [table]   | table               | IFRS 7.42E Disclosure, IFRS 7.42G Disclosure   |
| Continuing involvement in derecognised financial assets by type of instrument [axis]  | axis                | IFRS 7.B33 <sup>Example</sup>  |
| Types of instrument [member]  | member [default]    | IFRS 7.B33 <sup>Example</sup>  |
| Written put options [member]  | member              | IFRS 7.IG40B <sup>Example</sup>  |
| Purchased call options [member]   | member              | IFRS 7.IG40B <sup>Example</sup>  |
| Guarantees [member]   | member              | IFRS 7.B33 <sup>Example</sup>  |
| Continuing involvement in derecognised financial assets by type of transfer [axis]  | axis                | IFRS 7.B33 <sup>Example</sup>  |
| Types of transfer [member]  | member [default]    | IFRS 7.B33 <sup>Example</sup>  |
| Securities lending [member]   | member              | IFRS 7.B33 <sup>Example</sup> , IFRS 7.IG40B <sup>Example</sup>  |
| Factoring of receivables [member]   | member              | IFRS 7.B33 <sup>Example</sup>  |
| Securitisations [member]  | member              | IFRS 7.B33 <sup>Example</sup>  |
| Disclosure of continuing involvement in derecognised financial assets [line items]  | line items          |  |
| Recognised assets representing continuing involvement in derecognised financial assets  | X instant, debit    | IFRS 7.42E <sup>a</sup> Disclosure   |
| Recognised liabilities representing continuing involvement in derecognised financial assets   | X instant, credit   | IFRS 7.42E <sup>a</sup> Disclosure   |

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| Description of line items of recognised assets and liabilities representing continuing involvement in derecognised financial assets  | text               | IFRS 7.42E a Disclosure   |
| Fair value of assets representing continuing involvement in derecognised financial assets  | X instant, debit   | IFRS 7.42E b Disclosure   |
| Fair value of liabilities representing continuing involvement in derecognised financial assets   | X instant, credit  | IFRS 7.42E b Disclosure   |
| Maximum exposure to loss from continuing involvement   | X instant          | IFRS 7.42E c Disclosure   |
| Information about how maximum exposure to loss from continuing involvement is determined   | text               | IFRS 7.42E c Disclosure   |
| Undiscounted cash outflow required to repurchase derecognised financial assets   | X instant, credit  | IFRS 7.42E d Disclosure   |
| Other amounts payable to transferee in respect of transferred assets   | X instant, credit  | IFRS 7.42E d Disclosure   |
| Qualitative information about continuing involvement in derecognised financial assets  | text               | IFRS 7.42E f Disclosure   |
| Gain (loss) of derecognised financial assets at date of transfer   | X duration, credit | IFRS 7.42G a Disclosure   |
| Income from continuing involvement in derecognised financial assets  | X duration, credit | IFRS 7.42G b Disclosure   |
| Income from continuing involvement in derecognised financial assets cumulatively recognised  | X instant, credit  | IFRS 7.42G b Disclosure   |
| Expense from continuing involvement in derecognised financial assets   | X duration, debit  | IFRS 7.42G b Disclosure   |
| Expense from continuing involvement in derecognised financial assets cumulatively recognised   | 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   | X duration, credit | IFRS 7.42G c (ii) Disclosure  |
| Proceeds from transfer activity during period representing greatest transfer activity  | X duration, debit  | IFRS 7.42G c (iii) Disclosure   |
| Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [text block] | text block         | IFRS 7.42E e Disclosure   |
| Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [abstract]   |                    |   |
| Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [table]      | table              | IFRS 7.42E e Disclosure   |
| Maturity [axis]  | axis               | IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective 2017-01-01 IFRS 15.120 b (i) Disclosure, Effective 2018-01-01 IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.B11 Example |
| Aggregated time bands [member]   | member [default]   | IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective 2017-01-01 IFRS 15.120 b (i) Disclosure, Effective 2018-01-01 IFRS 7.23B a Disclosure, IFRS 7.B11 Example, IFRS 7.B35 Example      |
| Not later than three months [member]   | member             | IAS 1.112 c Common practice, Expiry date 2018-01-01 IFRS 7.IG28 a Example   |
| Not later than one month [member]  | member             | IFRS 7.B11 a Example, IFRS 7.B35 a 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.B11 c Example  |
| Later than three months and not later than six months [member]   | member             | IFRS 7.B35 c Example, Expiry date 2018-01-01 IFRS 7.IG28 b Example  |
| Later than six months and not later than one year [member]   | member             | IFRS 7.B35 d Example, Expiry date 2018-01-01 IFRS 7.IG28 c Example  |
| Later than one year [member]   | member             | IAS 1.61 b Disclosure, Expiry date 2018-01-01 IFRS 7.IG28 d Example   |
| Later than one year and not later than five years [member]   | member             | IAS 17.31 b (ii) Disclosure, IAS 17.35 a (ii) Disclosure, IAS 17.47 a (ii) Disclosure, IAS 17.56 a (ii) Disclosure, IFRS 7.B11 d Example  |
| Later than one year and not later than three years [member]  | member             | IFRS 7.B35 e Example  |
| Later than three years and not later than five years [member]  | member             | IFRS 7.B35 f Example  |
| Later than five years [member]   | member             | IAS 17.31 b (iii) Disclosure, IAS 17.35 a (iii) Disclosure, IAS 17.47 a (iii) Disclosure, IAS 17.56 a (iii) Disclosure, IFRS 7.B35 g Example  |
| 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  |
| Purchased call options [member]  | member             | IFRS 7.IG40B Example  |
| Guarantees [member]  | member             | IFRS 7.B33 Example  |
| Continuing involvement in derecognised financial assets by type of transfer [axis]   | axis               | IFRS 7.B33 Example  |
| Types of transfer [member]   | member [default]   | IFRS 7.B33 Example  |
| Securities lending [member]  | member             | IFRS 7.B33 Example, IFRS 7.IG40B Example  |
| Factoring of receivables [member]  | member             | IFRS 7.B33 Example  |
| Securitisations [member]   | member             | IFRS 7.B33 Example  |

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|---|--------------------|---|
| Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [line items]  | line items         |   |
| Undiscounted cash outflow required to repurchase derecognised financial assets  | X instant, credit  | IFRS 7.42E d Disclosure   |
| Other amounts payable to transferee in respect of transferred assets  | X instant, credit  | IFRS 7.42E d Disclosure   |
| Explanation of initial application of IFRS 9 [text block]   | text block         | Effective 2018-01-01 IFRS 7.42J Disclosure  |
| Increase (decrease) in financial assets on basis of measurement category, initial application of IFRS 9   | X instant, debit   | Effective 2018-01-01 IFRS 7.42L a Disclosure  |
| Increase (decrease) in financial assets arising from change in measurement attribute, initial application of IFRS 9   | X instant, debit   | Effective 2018-01-01 IFRS 7.42L b Disclosure  |
| Increase (decrease) in financial liabilities on basis of measurement category, initial application of IFRS 9  | X instant, credit  | Effective 2018-01-01 IFRS 7.42L a Disclosure  |
| Increase (decrease) in financial liabilities arising from change in measurement attribute, initial application of IFRS 9  | X instant, credit  | Effective 2018-01-01 IFRS 7.42L b Disclosure  |
| Fair value of financial assets reclassified as measured at amortised cost, initial application of IFRS 9  | X instant, debit   | Effective 2018-01-01 IFRS 7.42M a Disclosure  |
| Fair value gain (loss) that would have been recognised in profit or loss or other comprehensive income if financial assets had not been reclassified as measured at amortised cost, initial application of IFRS 9                                     | X duration, credit | Effective 2018-01-01 IFRS 7.42M b Disclosure  |
| Fair value of financial assets reclassified out of fair value through profit or loss and into fair value through other comprehensive income, initial application of IFRS 9  | X instant, debit   | Effective 2018-01-01 IFRS 7.42M a Disclosure  |
| Fair value gain (loss) that would have been recognised in profit or loss if financial assets had not been reclassified out of fair value through profit or loss and into fair value through other comprehensive income, initial application of IFRS 9 | X duration, credit | Effective 2018-01-01 IFRS 7.42M b Disclosure  |
| Effective interest rate determined on date of reclassification of financial assets out of fair value through profit or loss category, initial application of IFRS 9   | X.XX instant       | Effective 2018-01-01 IFRS 7.42N a Disclosure  |
| Interest revenue (expense) recognised for financial assets reclassified out of fair value through profit or loss category, initial application of IFRS 9  | X duration, credit | Effective 2018-01-01 IFRS 7.42N b Disclosure  |
| Fair value of financial liabilities reclassified as measured at amortised cost, initial application of IFRS 9   | X instant, credit  | Effective 2018-01-01 IFRS 7.42M a Disclosure  |
| Fair value gain (loss) that would have been recognised in profit or loss or other comprehensive income if financial liabilities had not been reclassified as measured at amortised cost, initial application of IFRS 9                                | X duration, credit | Effective 2018-01-01 IFRS 7.42M b Disclosure  |
| Effective interest rate determined on date of reclassification of financial liabilities out of fair value through profit or loss category, initial application of IFRS 9  | X.XX instant       | Effective 2018-01-01 IFRS 7.42N a Disclosure  |
| Interest revenue (expense) recognised for financial liabilities reclassified out of fair value through profit or loss category, initial application of IFRS 9   | X duration, credit | Effective 2018-01-01 IFRS 7.42N b Disclosure  |
| Explanation of initial application of impairment requirements for financial instruments [text block]  | text block         | Effective 2018-01-01 IFRS 7.42P Disclosure  |
| Financial assets whose contractual cash flow characteristics have been assessed based on facts and circumstances at initial recognition without taking into account requirements related to modification of time value of money element               | X instant, debit   | Effective 2018-01-01 IFRS 7.42R Disclosure  |
| Financial assets whose contractual cash flow characteristics have been assessed based on facts and circumstances at initial recognition without taking into account exception for prepayment features   | X instant, debit   | Effective 2018-01-01 IFRS 7.42S Disclosure  |
| <b>IFRS 8</b>   |                    |   |
| <b>[871100] Notes - Operating segments</b>  |                    |   |
| Disclosure of entity's operating segments [text block]  | text block         | IFRS 8 - Disclosure Disclosure  |
| Description of factors used to identify entity's reportable segments  | text               | IFRS 8.22 a Disclosure  |
| Description of judgements made by management in applying aggregation criteria for operating segments  | text               | IFRS 8.22 aa Disclosure   |
| Description of types of products and services from which each reportable segment derives its revenues   | text               | IFRS 8.22 b Disclosure  |
| Description of sources of revenue for all other segments  | text               | IFRS 8.16 Disclosure  |
| Description of basis of accounting for transactions between reportable segments   | text               | IFRS 8.27 a Disclosure  |
| Description of nature of differences between measurements of reportable segments' profits or losses and entity's profit or loss before income tax expense or income and discontinued operations   | text               | IFRS 8.27 b Disclosure  |
| Description of nature of differences between measurements of reportable segments' assets and entity's assets  | text               | IFRS 8.27 c Disclosure  |
| Description of nature of differences between measurements of reportable segments' liabilities and entity's liabilities  | text               | IFRS 8.27 d Disclosure  |
| Description of nature of changes from prior periods in measurement methods used to determine reported segment profit or loss and effect of those changes on measure of segment profit or loss   | text               | IFRS 8.27 e Disclosure  |
| Description of nature and effect of any asymmetrical allocations to reportable segments   | text               | IFRS 8.27 f Disclosure  |
| Disclosure of operating segments [text block]   | text block         | IFRS 8.23 Disclosure  |
| Disclosure of operating segments [abstract]   |                    |   |
| Disclosure of operating segments [table]  | table              | IFRS 8.23 Disclosure  |
| Segment consolidation items [axis]  | axis               | IFRS 8.23 Disclosure  |
| Entity's total for segment consolidation items [member]   | member [default]   | IFRS 8.28 Disclosure  |
| Operating segments [member]   | member             | IFRS 8.28 Disclosure  |
| Material reconciling items [member]   | member             | IFRS 8.28 Disclosure  |
| Elimination of intersegment amounts [member]  | member             | IFRS 8.IG4 Example  |
| Unallocated amounts [member]  | member             | IFRS 8.IG4 Example  |
| Segments [axis]   | axis               | IAS 36.130 d (ii) Disclosure, Effective 2017-01-01 IFRS 15.115 Disclosure, IFRS 8.23 Disclosure |

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|---|--------------------|---|
| Segments [member]   | member [default]   | IAS 36.130 d (ii) Disclosure, Effective 2017-01-01 IFRS 15.115 Disclosure, IFRS 8.28 Disclosure   |
| Reportable segments [member]  | member             | Effective 2017-01-01 IFRS 15.115 Disclosure, IFRS 8.23 Disclosure   |
| All other segments [member]   | member             | Effective 2017-01-01 IFRS 15.115 Disclosure, IFRS 8.16 Disclosure   |
| Disclosure of operating segments [line items]   | line items         |   |
| Revenue   | X duration, credit | IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, Expiry date 2017-01-01 IAS 18.35 b Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (v) Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure |
| Interest income   | X duration, credit | IAS 1.112 c Common practice, Expiry date 2017-01-01 IAS 18.35 b (iii) Disclosure, IFRS 12.B13 e Disclosure, IFRS 8.23 c Disclosure, IFRS 8.28 e Disclosure  |
| Interest expense  | X duration, debit  | IFRS 12.B13 f Disclosure, IFRS 8.23 d Disclosure, IFRS 8.28 e Disclosure  |
| Interest income (expense)   | X duration, credit | IFRS 8.23 Disclosure, IFRS 8.28 e Disclosure  |
| Depreciation and amortisation expense   | X duration, debit  | IAS 1.102 Example, IAS 1.104 Disclosure, IAS 1.99 Disclosure, IFRS 12.B13 d Disclosure, IFRS 8.23 e Disclosure, IFRS 8.28 e Disclosure  |
| Share of profit (loss) of associates and joint ventures accounted for using equity method   | X duration, credit | IAS 1.82 c Disclosure, IFRS 8.23 g Disclosure, IFRS 8.28 e Disclosure   |
| Tax expense (income), continuing operations   | X duration, debit  | IAS 12.79 Disclosure, IAS 12.81 c (ii) Disclosure, IAS 12.81 c (i) Disclosure, IAS 1.82 d Disclosure, IAS 26.35 b (viii) Disclosure, IFRS 12.B13 g Disclosure, IFRS 8.23 h Disclosure   |
| Other material non-cash items   | X duration, debit  | IFRS 8.23 i Disclosure, IFRS 8.28 e Disclosure  |
| Profit (loss) before tax  | X duration, credit | IAS 1.102 Example, IAS 1.103 Example, IFRS 8.23 Example, IFRS 8.28 b Example  |
| Profit (loss) from continuing operations  | X duration, credit | IAS 1.81A a Disclosure, IFRS 12.B12 b (vi) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure   |
| Profit (loss)   | X duration, credit | IAS 1.106 d (i) Disclosure, IAS 1.81A a Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure   |
| Assets  | X instant, debit   | IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 c Disclosure  |
| Investments accounted for using equity method   | X instant, debit   | IAS 1.54 e Disclosure, IFRS 12.B16 Disclosure, IFRS 8.24 a Disclosure   |
| Additions to non-current assets other than financial instruments, deferred tax assets, net defined benefit assets, and rights arising under insurance contracts | X duration, debit  | IFRS 8.24 b Disclosure, IFRS 8.28 e Disclosure  |
| Liabilities   | X instant, credit  | IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 d Disclosure  |
| Impairment loss recognised in profit or loss  | X duration, debit  | IAS 36.126 a Disclosure, IAS 36.129 a Disclosure  |
| Reversal of impairment loss recognised in profit or loss  | X duration, credit | IAS 36.126 b Disclosure, IAS 36.129 b Disclosure  |
| Impairment loss recognised in other comprehensive income  | X duration, debit  | IAS 36.126 c Disclosure, IAS 36.129 a Disclosure  |
| Reversal of impairment loss recognised in other comprehensive income  | X duration, credit | IAS 36.126 d Disclosure, IAS 36.129 b Disclosure  |
| Net cash flows from (used in) operating activities  | X duration         | IAS 7.10 Disclosure, IAS 7.50 d Disclosure  |
| Net cash flows from (used in) investing activities  | X duration, debit  | IAS 7.10 Disclosure, IAS 7.50 d Disclosure  |
| Net cash flows from (used in) financing activities  | X duration, debit  | IAS 7.10 Disclosure, IAS 7.50 d Disclosure  |
| Description of material reconciling items   | text               | IFRS 8.28 Disclosure  |
| Disclosure of products and services [text block]  | text block         | IFRS 8.32 Disclosure  |
| Disclosure of products and services [abstract]  |                    |   |
| Disclosure of products and services [table]   | table              | IFRS 8.32 Disclosure  |
| Products and services [axis]  | axis               | Effective 2017-01-01 IFRS 15.B89 a Example, IFRS 8.32 Disclosure  |
| Products and services [member]  | member [default]   | Effective 2017-01-01 IFRS 15.B89 a Example, IFRS 8.32 Disclosure  |
| Disclosure of products and services [line items]  | line items         |   |
| Revenue   | X duration, credit | IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, Expiry date 2017-01-01 IAS 18.35 b Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (v) Disclosure,  |

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|  |                    | IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure  |
| Disclosure of geographical areas [text block]  | text block         | IFRS 8.33 Disclosure  |
| Disclosure of geographical areas [abstract]  |                    |   |
| Disclosure of geographical areas [table]   | table              | IFRS 8.33 Disclosure  |
| Geographical areas [axis]  | axis               | Effective 2017-01-01 IFRS 15.B89 b Example, IFRS 8.33 Disclosure  |
| Geographical areas [member]  | member [default]   | Effective 2017-01-01 IFRS 15.B89 b Example, IFRS 8.33 Disclosure  |
| Country of domicile [member]   | member             | IFRS 8.33 a Disclosure, IFRS 8.33 b Disclosure  |
| Foreign countries [member]   | member             | IFRS 8.33 a Disclosure, IFRS 8.33 b Disclosure  |
| Disclosure of geographical areas [line items]  | line items         |   |
| Revenue  | X duration, credit | IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, Expiry date 2017-01-01 IAS 18.35 b Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (v) Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure |
| Non-current assets other than financial instruments, deferred tax assets, post-employment benefit assets, and rights arising under insurance contracts                     | X instant, debit   | IFRS 8.33 b Disclosure  |
| Disclosure of major customers [text block]   | text block         | IFRS 8.34 Disclosure  |
| Disclosure of major customers [abstract]   |                    |   |
| Disclosure of major customers [table]  | table              | IFRS 8.34 Disclosure  |
| Major customers [axis]   | axis               | IFRS 8.34 Disclosure  |
| Customers [member]   | member [default]   | IFRS 8.34 Disclosure  |
| Government [member]  | member             | IFRS 8.34 Disclosure  |
| Disclosure of major customers [line items]   | line items         |   |
| Revenue  | X duration, credit | IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, Expiry date 2017-01-01 IAS 18.35 b Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (v) Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure |
| Percentage of entity's revenue   | X.XX duration      | IFRS 8.34 Common practice   |
| Information about major customers  | text               | IFRS 8.34 Disclosure  |
| Description of basis for attributing revenues from external customers to individual countries  | text               | IFRS 8.33 a Disclosure  |
| Explanation of interest income reported net of interest expense  | text               | IFRS 8.23 Disclosure  |
| Explanation of why revenues from external customers for each product and service, or each group of similar products and services, are not reported                         | text               | IFRS 8.32 Disclosure, IFRS 8.33 Disclosure  |
| <b>IFRS 12</b>   |                    |   |
| <b>[825700] Notes - Interests in other entities</b>  |                    |   |
| Disclosure of interests in other entities [text block]   | text block         | IFRS 12.1 Disclosure  |
| Disclosure of significant judgements and assumptions made in relation to interests in other entities [text block]  | text block         | IFRS 12.7 Disclosure  |
| Description of significant judgements and assumptions made in determining that entity does not control another entity even though it holds more than half of voting rights | text               | IFRS 12.9 a Example   |
| Description of significant judgements and assumptions made in determining that entity controls another entity even though it holds less than half of voting rights         | text               | IFRS 12.9 b Example   |
| Description of significant judgements and assumptions made in determining that entity is agent or principal  | text               | IFRS 12.9 c Example   |
| Description of reasons why presumption investor has significant influence is overcome when its interest in investee is more than twenty per cent                           | text               | IFRS 12.9 d Example   |
| Description of reasons why presumption investor does not have significant influence is overcome when its interest in investee is less than twenty per cent                 | text               | IFRS 12.9 e Example   |
| Disclosure of how entity aggregated interests in similar entities [text block]   | text block         | IFRS 12.B3 Disclosure   |
| Disclosure of interests in subsidiaries [text block]   | text block         | IFRS 12.2 b (i) Disclosure  |
| Disclosure of composition of group [text block]  | text block         | IFRS 12.10 a (i) Disclosure   |
| Disclosure of subsidiaries [text block]  | text block         | IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 a Disclosure   |
| Disclosure of subsidiaries [abstract]  |                    |   |
| Disclosure of subsidiaries [table]   | table              | IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 a Disclosure   |
| Subsidiaries [axis]  | axis               | 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 Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 a Disclosure   |

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| Subsidiaries [member]  | member             | IAS 24.19 c Disclosure, IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 a 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 27.16 b (i) Disclosure, IAS 27.17 b (i) Disclosure, IFRS 12.12 a Disclosure, IFRS 12.19B a Disclosure   |
| Principal place of business 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   |
| Country of incorporation of subsidiary   | text               | IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.12 b Disclosure, IFRS 12.19B b Disclosure   |
| Proportion of ownership interests held by non-controlling interests  | X.XX duration      | IFRS 12.12 c Disclosure   |
| Proportion of voting rights held by non-controlling interests  | X.XX duration      | IFRS 12.12 d Disclosure   |
| Profit (loss), attributable to non-controlling interests   | X duration, credit | IAS 1.81B a (i) Disclosure, IFRS 12.12 e Disclosure   |
| Non-controlling interests  | X instant, credit  | IAS 1.54 q Disclosure, IFRS 10.22 Disclosure, IFRS 12.12 f Disclosure   |
| Dividends paid to non-controlling interests  | X duration, credit | IFRS 12.B10 a Disclosure  |
| Current assets   | X instant, debit   | IAS 1.66 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (i) Disclosure  |
| Non-current assets   | X instant, debit   | IAS 1.66 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (ii) Disclosure   |
| Current liabilities  | X instant, credit  | IAS 1.69 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (iii) Disclosure  |
| Non-current liabilities  | X instant, credit  | IAS 1.69 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (iv) Disclosure   |
| Revenue  | X duration, credit | IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, Expiry date 2017-01-01 IAS 18.35 b Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (v) Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure |
| Profit (loss)  | X duration, credit | IAS 1.106 d (i) Disclosure, IAS 1.81A a Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure   |
| Comprehensive income   | X duration, credit | IAS 1.106 a Disclosure, IAS 1.81A c Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (ix) Disclosure, IFRS 1.32 a (ii) Disclosure   |
| Date of end of reporting period of financial statements of subsidiary  | yyyy-mm-dd         | IFRS 12.11 a Disclosure   |
| Description of reason why using different reporting date or period for subsidiary  | 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 Disclosure   |
| 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 Disclosure   |
| Liabilities to which significant restrictions apply  | X instant, credit  | IFRS 12.13 c Disclosure   |
| Disclosure of information about consolidated structured entities [text block]  | text block         | IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured entities Disclosure  |
| Disclosure of information about consolidated structured entities [abstract]  |                    |   |
| Disclosure of information about consolidated structured entities [table]   | table              | IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured entities Disclosure  |
| Consolidated structured entities [axis]  | axis               | IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured entities Disclosure  |
| Entity's total for consolidated structured entities [member]   | member [default]   | IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured entities Disclosure  |
| Consolidated structured entities [member]  | member             | IFRS 12 - Nature of the risks associated with an entity's interests in consolidated structured entities Disclosure  |
| Disclosure of information about consolidated structured entities [line items]  | line items         |   |
| Description of terms of contractual arrangements that could require parent or subsidiaries to provide financial support to structured entity   | text               | IFRS 12.14 Disclosure, IFRS 12.B26 a Example  |
| Description of type of support provided to structured entity without having contractual obligation to do so  | text               | IFRS 12.15 a Disclosure, IFRS 12.30 a Disclosure  |
| Support provided to structured entity without having contractual obligation to do so   | X duration         | IFRS 12.15 a Disclosure, IFRS 12.30 a Disclosure  |
| Description of reasons for providing support to structured entity without having contractual obligation to do so   | text               | IFRS 12.15 b Disclosure, IFRS 12.30 b Disclosure  |



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|---|--------------------|---|
| Explanation of factors in reaching decision to provide support to previously unconsolidated structured entity that resulted in obtaining control                            | text               | IFRS 12.16 Disclosure   |
| Description of intentions to provide support to structured entity   | text               | IFRS 12.17 Disclosure, IFRS 12.31 Disclosure  |
| Disclosure of effects of changes in parent's ownership interest in subsidiary that do not result in loss of control on equity attributable to owners of parent [text block] | text block         | IFRS 12.18 Disclosure   |
| Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity attributable to owners of parent                   | X duration, credit | IFRS 12.18 Disclosure   |
| Gains (losses) recognised when control of subsidiary is lost  | X duration, credit | IFRS 12.19 Disclosure   |
| Portion of gains (losses) recognised when control of subsidiary is lost, attributable to recognising investment retained in former subsidiary                               | X duration, credit | IFRS 12.19 a Disclosure   |
| Description of line item(s) in profit or loss in which gain (loss) is recognised when control of subsidiary is lost   | text               | IFRS 12.19 b Disclosure   |
| Disclosure of interests in associates [text block]  | text block         | IFRS 12.2 b (ii) Disclosure   |
| Disclosure of associates [text block]   | text block         | IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure   |
| Disclosure of associates [abstract]   |                    |   |
| Disclosure of associates [table]  | table              | IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure   |
| Associates [axis]   | axis               | IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure   |
| Entity's total for associates [member]  | member [default]   | IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure   |
| Associates [member]   | member             | IAS 24.19 d Disclosure, IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure   |
| Aggregated individually immaterial associates [member]  | member             | IFRS 12.21 c (ii) Disclosure  |
| Disclosure of associates [line items]   | line items         |   |
| Name of associate   | text               | IAS 27.16 b (i) Disclosure, IAS 27.17 b (i) Disclosure, IFRS 12.21 a (i) Disclosure   |
| Description of nature of entity's relationship with associate   | text               | IFRS 12.21 a (ii) Disclosure  |
| Principal place of business of associate  | text               | IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure   |
| Country of incorporation of associate   | text               | IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure   |
| Proportion of ownership interest in associate   | X.XX duration      | IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure  |
| Proportion of voting rights held in associate   | X.XX duration      | IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure  |
| Description of whether investment in associate is measured using equity method or at fair value   | text               | IFRS 12.21 b (i) Disclosure   |
| Description of basis of preparation of summarised financial information of associate  | text               | IFRS 12.B15 Disclosure  |
| Dividends received  | X duration, debit  | IFRS 12.B12 a Disclosure  |
| Current assets  | X instant, debit   | IAS 1.66 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (i) Disclosure  |
| Non-current assets  | X instant, debit   | IAS 1.66 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (ii) Disclosure   |
| Current liabilities   | X instant, credit  | IAS 1.69 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (iii) Disclosure  |
| Non-current liabilities   | X instant, credit  | IAS 1.69 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (iv) Disclosure   |
| Revenue   | X duration, credit | IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, Expiry date 2017-01-01 IAS 18.35 b Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (v) Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure |
| Profit (loss) from continuing operations  | X duration, credit | IAS 1.81A a Disclosure, IFRS 12.B12 b (vi) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure   |
| Profit (loss) from discontinued operations  | X duration, credit | IAS 1.82 ea Disclosure, IFRS 12.B12 b (vii) Disclosure, IFRS 5.33 a Disclosure  |
| Other comprehensive income  | X duration, credit | IAS 1.106 d (ii) Disclosure, IAS 1.81A b Disclosure, IAS 1.91 a Disclosure, IFRS 12.B12 b (viii) Disclosure   |
| Comprehensive income  | X duration, credit | IAS 1.106 a Disclosure, IAS 1.81A c Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (ix) Disclosure, IFRS 1.32 a (ii) Disclosure   |
| 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   | IAS 1.54 e Disclosure, IFRS 12.B16 Disclosure, IFRS 8.24 a Disclosure   |

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| Share of profit (loss) from continuing operations of associates and joint ventures accounted for using equity method   | X duration, credit | IFRS 12.B16 a Disclosure   |
| Share of post-tax profit (loss) from discontinued operations of associates and joint ventures accounted for using equity method  | X duration, credit | IFRS 12.B16 b Disclosure   |
| Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax   | X duration, credit | IAS 1.91 a Disclosure, IFRS 12.B16 c Disclosure  |
| Share of total comprehensive income of associates and joint ventures accounted for using equity method   | X duration, credit | IFRS 12.B16 d Disclosure   |
| Disclosure of reconciliation of summarised financial information of associate accounted for using equity method to carrying amount of interest in associate [text block] | text block         | IFRS 12.B14 b Disclosure   |
| Description of nature and extent of significant restrictions on transfer of funds to entity  | text               | IFRS 12.19D a Disclosure, IFRS 12.22 a Disclosure  |
| Date of end of reporting period of financial statements of associate   | yyyy-mm-dd         | IFRS 12.22 b (i) Disclosure  |
| Description of reason why using different reporting date or period for associate   | text               | IFRS 12.22 b (ii) Disclosure   |
| Unrecognised share of losses of associates   | X duration, debit  | IFRS 12.22 c Disclosure  |
| Cumulative unrecognised share of losses of associates  | X instant, credit  | IFRS 12.22 c Disclosure  |
| Contingent liabilities incurred in relation to interests in associates   | X instant, credit  | IFRS 12.23 b Disclosure  |
| Share of contingent liabilities of associates incurred jointly with other investors  | X instant, credit  | IFRS 12.23 b Disclosure  |
| Disclosure of interests in joint arrangements [text block]   | text block         | IFRS 12.2 b (ii) Disclosure  |
| Disclosure of joint operations [text block]  | text block         | IFRS 12.B4 c Disclosure  |
| Disclosure of joint operations [abstract]  |                    |  |
| Disclosure of joint operations [table]   | table              | IFRS 12.B4 c Disclosure  |
| Joint operations [axis]  | axis               | IFRS 12.B4 c Disclosure  |
| Entity's total for joint operations [member]   | member [default]   | IFRS 12.B4 c Disclosure  |
| Joint operations [member]  | member             | IFRS 12.B4 c Disclosure  |
| Disclosure of joint operations [line items]  | line items         |  |
| Name of joint operation  | text               | IFRS 12.21 a (i) Disclosure  |
| Description of nature of entity's relationship with joint operation  | text               | IFRS 12.21 a (ii) Disclosure   |
| Principal place of business of joint operation   | text               | IFRS 12.21 a (iii) Disclosure  |
| Country of incorporation of joint operation  | text               | IFRS 12.21 a (iii) Disclosure  |
| Proportion of ownership interest in joint operation  | X.XX duration      | IFRS 12.21 a (iv) Disclosure   |
| Proportion of voting rights held in joint operation  | X.XX duration      | IFRS 12.21 a (iv) Disclosure   |
| Disclosure of joint ventures [text block]  | text block         | IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure                  |
| Disclosure of joint ventures [abstract]  |                    |  |
| Disclosure of joint ventures [table]   | table              | IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure                  |
| Joint ventures [axis]  | axis               | IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure                  |
| Entity's total for joint ventures [member]   | member [default]   | IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure                  |
| Joint ventures [member]  | member             | IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure                  |
| Aggregated individually immaterial joint ventures [member]   | member             | IFRS 12.21 c (i) Disclosure  |
| Disclosure of joint ventures [line items]  | line items         |  |
| Name of joint venture  | text               | IAS 27.16 b (i) Disclosure, IAS 27.17 b (i) Disclosure, IFRS 12.21 a (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               | IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure  |
| Country of incorporation of joint venture  | text               | IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure  |
| Proportion of ownership interest in joint venture  | X.XX duration      | IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure |
| Proportion of voting rights held in joint venture  | X.XX duration      | IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure |
| Description of whether investment in joint venture is measured using equity method or at fair value  | text               | IFRS 12.21 b (i) Disclosure  |
| Description of basis of preparation of summarised financial information of joint venture   | text               | IFRS 12.B15 Disclosure   |
| Dividends received   | X duration, debit  | IFRS 12.B12 a Disclosure   |
| Current assets   | X instant, debit   | IAS 1.66 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (i) Disclosure                 |
| Non-current assets   | X instant, debit   | IAS 1.66 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (ii) Disclosure                |
| Current liabilities  | X instant, credit  | IAS 1.69 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (iii) Disclosure               |

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| Non-current liabilities  | X instant, credit  | IAS 1.69 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (iv) Disclosure   |
| Revenue  | X duration, credit | IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, Expiry date 2017-01-01 IAS 18.35 b Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (v) Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure |
| Profit (loss) from continuing operations   | X duration, credit | IAS 1.81A a Disclosure, IFRS 12.B12 b (vi) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure   |
| Profit (loss) from discontinued operations   | X duration, credit | IAS 1.82 ea Disclosure, IFRS 12.B12 b (vii) Disclosure, IFRS 5.33 a Disclosure  |
| Other comprehensive income   | X duration, credit | IAS 1.106 d (ii) Disclosure, IAS 1.81A b Disclosure, IAS 1.91 a Disclosure, IFRS 12.B12 b (viii) Disclosure   |
| Comprehensive income   | X duration, credit | IAS 1.106 a Disclosure, IAS 1.81A c Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (ix) Disclosure, IFRS 1.32 a (ii) Disclosure   |
| Cash and cash equivalents  | X instant, debit   | IAS 1.54 i Disclosure, IAS 7.45 Disclosure, IFRS 12.B13 a Disclosure  |
| Other current financial liabilities  | X instant, credit  | IAS 1.54 m Disclosure, IFRS 12.B13 b Disclosure   |
| Other non-current financial liabilities  | X instant, credit  | IAS 1.54 m Disclosure, IFRS 12.B13 c Disclosure   |
| Depreciation and amortisation expense  | X duration, debit  | IAS 1.102 Example, IAS 1.104 Disclosure, IAS 1.99 Disclosure, IFRS 12.B13 d Disclosure, IFRS 8.23 e Disclosure, IFRS 8.28 e Disclosure  |
| Interest income  | X duration, credit | IAS 1.112 c Common practice, Expiry date 2017-01-01 IAS 18.35 b (iii) Disclosure, IFRS 12.B13 e Disclosure, IFRS 8.23 c Disclosure, IFRS 8.28 e Disclosure  |
| Interest expense   | X duration, debit  | IFRS 12.B13 f Disclosure, IFRS 8.23 d Disclosure, IFRS 8.28 e Disclosure  |
| Tax expense (income), continuing operations  | X duration, debit  | IAS 12.79 Disclosure, IAS 12.81 c (ii) Disclosure, IAS 12.81 c (i) Disclosure, IAS 1.82 d Disclosure, IAS 26.35 b (viii) Disclosure, IFRS 12.B13 g Disclosure, IFRS 8.23 h Disclosure   |
| Fair value of investments in joint ventures for which there are quoted market prices   | X instant, debit   | IFRS 12.21 b (iii) Disclosure   |
| Investments accounted for using equity method  | X instant, debit   | IAS 1.54 e Disclosure, IFRS 12.B16 Disclosure, IFRS 8.24 a Disclosure   |
| Share of profit (loss) from continuing operations of associates and joint ventures accounted for using equity method   | X duration, credit | IFRS 12.B16 a Disclosure  |
| Share of post-tax profit (loss) from discontinued operations of associates and joint ventures accounted for using equity method  | X duration, credit | IFRS 12.B16 b Disclosure  |
| Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax   | X duration, credit | IAS 1.91 a Disclosure, IFRS 12.B16 c Disclosure   |
| Share of total comprehensive income of associates and joint ventures accounted for using equity method   | X duration, credit | IFRS 12.B16 d Disclosure  |
| Disclosure of reconciliation of summarised financial information of joint venture accounted for using equity method to carrying amount of interest in joint venture [text block] | text block         | IFRS 12.B14 b Disclosure  |
| Description of nature and extent of significant restrictions on transfer of funds to entity  | text               | IFRS 12.19D a Disclosure, IFRS 12.22 a Disclosure   |
| Date of end of reporting period of financial statements of joint venture   | yyyy-mm-dd         | IFRS 12.22 b (i) Disclosure   |
| Description of reason why using different reporting date or period for joint venture   | text               | IFRS 12.22 b (ii) Disclosure  |
| Unrecognised share of losses of joint ventures   | X duration, debit  | IFRS 12.22 c Disclosure   |
| Cumulative unrecognised share of losses of joint ventures  | X instant, credit  | IFRS 12.22 c Disclosure   |
| Commitments in relation to joint ventures  | X instant, credit  | IFRS 12.23 a Disclosure   |
| Contingent liabilities incurred in relation to interests in joint ventures   | X instant, credit  | IFRS 12.23 b Disclosure   |
| Share of contingent liabilities of joint ventures incurred jointly with other investors  | X instant, credit  | IFRS 12.23 b Disclosure   |
| Disclosure of interests in unconsolidated structured entities [text block]   | text block         | IFRS 12.2 b (iii) Disclosure  |
| Disclosure of unconsolidated structured entities [text block]  | text block         | IFRS 12.B4 e Disclosure   |
| Disclosure of unconsolidated structured entities [abstract]  |                    |   |
| Disclosure of unconsolidated structured entities [table]   | table              | IFRS 12.B4 e Disclosure   |
| Unconsolidated structured entities [axis]  | axis               | IFRS 12.B4 e Disclosure   |
| Entity's total for unconsolidated structured entities [member]   | member [default]   | IFRS 12.B4 e Disclosure   |
| Unconsolidated structured entities [member]  | member             | IFRS 12.B4 e Disclosure   |
| Securitisation vehicles [member]   | member             | IFRS 12.B23 a Example   |
| Asset-backed financings [member]   | member             | IFRS 12.B23 b Example   |
| Investment funds [member]  | member             | IFRS 12.B23 c Example   |
| Disclosure of unconsolidated structured entities [line items]  | line items         |   |

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|--|--------------------|---|
| Disclosure of information about interests in structured entity [text block]  | text block         | IFRS 12.26 Disclosure   |
| Description of how entity determined which structured entities it sponsored  | text               | IFRS 12.27 a Disclosure   |
| Income from structured entities  | X duration, credit | IFRS 12.27 b Disclosure   |
| Description of types of income from structured entities  | text               | IFRS 12.27 b Disclosure, IFRS 12.B26 c Example  |
| Assets transferred to structured entities, at time of transfer   | X duration, credit | IFRS 12.27 c Disclosure   |
| Assets recognised in entity's financial statements in relation to structured entities  | X instant, debit   | IFRS 12.29 a Disclosure   |
| Liabilities recognised in entity's financial statements in relation to structured entities   | X instant, credit  | IFRS 12.29 a Disclosure   |
| Description of line items in statement of financial position in which assets and liabilities recognised in relation to structured entities are recognised                                      | text               | IFRS 12.29 b Disclosure   |
| Maximum exposure to loss from interests in structured entities   | X instant          | IFRS 12.29 c Disclosure   |
| Information about how maximum exposure to loss from interests in structured entities is determined   | text               | IFRS 12.29 c Disclosure   |
| Description of fact and reasons why maximum exposure to loss from interests in structured entities cannot be quantified  | text               | IFRS 12.29 c Disclosure   |
| Description of comparison between assets and liabilities recognised in relation to structured entities and maximum exposure to loss from interests in structured entities                      | text               | IFRS 12.29 d Disclosure   |
| Description of type of support provided to structured entity without having contractual obligation to do so  | text               | IFRS 12.15 a Disclosure, IFRS 12.30 a Disclosure  |
| Support provided to structured entity without having contractual obligation to do so   | X duration         | IFRS 12.15 a Disclosure, IFRS 12.30 a Disclosure  |
| Description of reasons for providing support to structured entity without having contractual obligation to do so   | text               | IFRS 12.15 b Disclosure, IFRS 12.30 b Disclosure  |
| Description of intentions to provide support to structured entity  | text               | IFRS 12.17 Disclosure, IFRS 12.31 Disclosure  |
| Additional information about nature of and changes in risks associated with interests in structured entities [text block]  | text block         | IFRS 12.B25 Disclosure  |
| Description of terms of contractual arrangements that could require parent or subsidiaries to provide financial support to structured entity   | text               | IFRS 12.14 Disclosure, IFRS 12.B26 a Example  |
| Losses incurred in relation to interests in structured entities  | X duration, debit  | IFRS 12.B26 b Example   |
| Description of whether entity is required to absorb losses of structured entities before other parties   | text               | IFRS 12.B26 d Example   |
| Maximum limit of losses of structured entities which entity is required to absorb before other parties   | X instant, credit  | IFRS 12.B26 d Example   |
| Disclosure of ranking and amounts of potential losses in structured entities borne by parties whose interests rank lower than entity's interests [text block]                                  | text block         | IFRS 12.B26 d Example   |
| Disclosure of information about liquidity arrangements, guarantees or other commitments with third parties that may affect fair value or risk of interests in structured entities [text block] | text block         | IFRS 12.B26 e Example   |
| Description of difficulties structured entity experienced in financing its activities  | text               | IFRS 12.B26 f Example   |
| Disclosure of forms of funding of structured entity and their weighted-average life [text block]   | text block         | IFRS 12.B26 g Example   |
| Disclosure of investment entities [text block]   | text block         | IFRS 12 - Investment entity status Disclosure   |
| Information about significant judgements and assumptions made in determining that entity is investment entity  | text               | IFRS 12.9A Disclosure   |
| Description of reasons for concluding that entity is investment entity if it does not have one or more typical characteristics   | text               | IFRS 12.9A Disclosure   |
| Description of change of investment entity status  | text               | IFRS 12.9B Disclosure   |
| Description of reasons for change of investment entity status  | text               | IFRS 12.9B Disclosure   |
| Disclosure of effect of change of investment entity status on financial statements [text block]  | text block         | IFRS 12.9B Disclosure   |
| Fair value of subsidiaries that cease to be consolidated as of date of change of investment entity status  | X instant, debit   | IFRS 12.9B a Disclosure   |
| Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status  | X duration, credit | IFRS 12.9B b Disclosure   |
| Description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries is recognised   | text               | IFRS 12.9B c Disclosure   |
| Statement that investment entity is required to apply exception from consolidation   | text               | IFRS 12.19A Disclosure  |
| Disclosure of information about unconsolidated subsidiaries [text block]   | text block         | IFRS 12.19B Disclosure  |
| Disclosure of information about unconsolidated subsidiaries [abstract]   |                    |   |
| Disclosure of information about unconsolidated subsidiaries [table]  | table              | IFRS 12.19B Disclosure  |
| Unconsolidated subsidiaries [axis]   | axis               | IFRS 12.19B Disclosure  |
| Entity's total for unconsolidated subsidiaries [member]  | member [default]   | IFRS 12.19B Disclosure  |
| Unconsolidated subsidiaries [member]   | member             | IFRS 12.19B Disclosure  |
| Unconsolidated subsidiaries that investment entity controls directly [member]  | member             | IFRS 12.19B Disclosure  |
| Unconsolidated subsidiaries controlled by subsidiaries of investment entity [member]   | member             | IFRS 12.19C Disclosure  |
| Disclosure of information about unconsolidated subsidiaries [line items]   | line items         |   |
| Name of subsidiary   | text               | IAS 27.16 b (i) Disclosure, IAS 27.17 b (i) Disclosure, IFRS 12.12 a Disclosure, IFRS 12.19B a Disclosure   |
| Principal place of business 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 |
| 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 |

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| Proportion of ownership interest in subsidiary   | X.XX duration     | IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.19B c Disclosure                                  |
| Proportion of voting rights held in subsidiary   | X.XX duration     | IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.19B c Disclosure                                  |
| Description of nature and extent of significant restrictions on transfer of funds to entity  | text              | IFRS 12.19D a Disclosure, IFRS 12.22 a Disclosure   |
| Description of current commitments or intentions to provide support to subsidiary  | text              | IFRS 12.19D b Disclosure  |
| Description of type of support provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so  | text              | IFRS 12.19E a Disclosure  |
| Support provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so   | X duration        | IFRS 12.19E a Disclosure  |
| Description of reasons for providing support to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so   | text              | IFRS 12.19E b Disclosure  |
| Disclosure of information about unconsolidated structured entities controlled by investment entity [text block]  | text block        | IFRS 12.19F Disclosure  |
| Disclosure of information about unconsolidated structured entities controlled by investment entity [abstract]  |                   |   |
| Disclosure of information about unconsolidated structured entities controlled by investment entity [table]   | table             | IFRS 12.19F Disclosure  |
| Unconsolidated structured entities controlled by investment entity [axis]  | axis              | IFRS 12.19F Disclosure  |
| Unconsolidated structured entities controlled by investment entity [member]  | member [default]  | IFRS 12.19F Disclosure  |
| Disclosure of information about unconsolidated structured entities controlled by investment entity [line items]  | line items        |   |
| Description of terms of contractual arrangements that could require investment entity or its subsidiaries to provide financial support to unconsolidated structured entity controlled by investment entity                               | text              | IFRS 12.19F Disclosure  |
| Explanation of relevant factors in reaching decision to provide support that resulted in controlling unconsolidated structured entity  | text              | IFRS 12.19G Disclosure  |
| 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 proportionate consolidation to equity method [text block]  | text block        | IFRS 11.C5 Disclosure   |
| 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              | IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C12B Disclosure |
| Statement that unadjusted comparative information has been prepared on different basis   | text              | IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C12B Disclosure |
| Explanation of basis of preparation of unadjusted comparative information  | text              | IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C12B Disclosure |
| <b>IFRS 13</b>   |                   |   |
| <b>[823000] Notes - Fair value measurement</b>   |                   |   |
| Disclosure of fair value measurement [text block]  | text block        | IFRS 13 - Disclosure Disclosure   |
| Disclosure of fair value measurement of assets [text block]  | text block        | IFRS 13.93 Disclosure   |
| Disclosure of fair value measurement of assets [abstract]  |                   |   |
| Disclosure of fair value measurement of assets [table]   | table             | IFRS 13.93 Disclosure   |
| Measurement [axis]   | axis              | IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure  |
| Aggregated measurement [member]  | member [default]  | IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure  |
| At fair value [member]   | member            | IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure  |
| Recurring fair value measurement [member]  | member            | IFRS 13.93 a Disclosure   |
| Non-recurring fair value measurement [member]  | member            | IFRS 13.93 a Disclosure   |
| Not measured at fair value in statement of financial position but for which fair value is disclosed [member]   | member            | IFRS 13.97 Disclosure   |
| Classes of assets [axis]   | axis              | IAS 17.31 a Disclosure, IAS 36.126 Disclosure, IAS 36.130 d (ii) Disclosure, IFRS 13.93 Disclosure                    |
| Assets [member]  | member [default]  | IAS 17.31 a Disclosure, IAS 36.126 Disclosure, IFRS 13.93 Disclosure  |
| Trading equity securities [member]   | member            | IFRS 13.IE60 Example  |
| Other equity securities [member]   | member            | IFRS 13.IE60 Example  |
| Debt securities [member]   | member            | IFRS 13.IE60 Example  |
| Hedge fund investments [member]  | member            | IFRS 13.IE60 Example  |

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| Derivatives [member]  | member               | IFRS 13.IE60 Example, IFRS 7.IG40B Example   |
| Investment property [member]  | member               | IAS 1.112 c Common practice, IAS 17.31 a Disclosure, IFRS 13.IE60 Example  |
| Non-current assets held for sale [member]   | member               | IFRS 13.IE60 Example, IFRS 5.38 Common practice  |
| Levels of fair value hierarchy [axis]   | axis                 | IAS 19.142 Disclosure, IFRS 13.93 b Disclosure   |
| All levels of fair value hierarchy [member]   | member [default]     | IAS 19.142 Disclosure, IFRS 13.93 b Disclosure   |
| Level 1 of fair value hierarchy [member]  | member               | IAS 19.142 Disclosure, IFRS 13.93 b Disclosure   |
| Level 2 of fair value hierarchy [member]  | member               | IFRS 13.93 b Disclosure  |
| Level 3 of fair value hierarchy [member]  | member               | IFRS 13.93 b Disclosure  |
| Disclosure of fair value measurement of assets [line items]   | line items           |  |
| Assets  | X instant, debit     | IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 c Disclosure |
| 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 duration           | IFRS 13.93 c Disclosure  |
| Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, assets  | text                 | IFRS 13.93 c Disclosure  |
| Transfers out of Level 2 into Level 1 of fair value hierarchy, assets held at end of reporting period   | X duration           | IFRS 13.93 c Disclosure  |
| Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, assets  | 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 Disclosure, IFRS 13.93 e (iv) Disclosure, IFRS 13.95 Disclosure   |
| Description of valuation techniques used in fair value measurement, assets  | text                 | IFRS 13.93 d Disclosure  |
| Description of inputs used in fair value measurement, assets  | text                 | IFRS 13.93 d Disclosure  |
| Description of change in valuation technique used in fair value measurement, assets   | text                 | IFRS 13.93 d Disclosure  |
| Description of reasons for change in valuation technique used in fair value measurement, assets   | text                 | IFRS 13.93 d Disclosure  |
| Reconciliation of changes in fair value measurement, assets [abstract]  |                      |  |
| Assets at beginning of period   | X instant, debit     | IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 c Disclosure |
| Changes in fair value measurement, assets [abstract]  |                      |  |
| Gains (losses) recognised in profit or loss, fair value measurement, assets   | X duration           | IFRS 13.93 e (i) Disclosure  |
| Gains (losses) recognised in other comprehensive income, fair value measurement, assets   | X duration           | IFRS 13.93 e (ii) Disclosure   |
| Purchases, fair value measurement, assets   | X duration, debit    | IFRS 13.93 e (iii) Disclosure  |
| Sales, fair value measurement, assets   | (X) duration, credit | IFRS 13.93 e (iii) Disclosure  |
| Issues, fair value measurement, assets  | X duration, debit    | IFRS 13.93 e (iii) Disclosure  |
| Settlements, fair value measurement, assets   | (X) duration, credit | IFRS 13.93 e (iii) Disclosure  |
| Transfers into Level 3 of fair value hierarchy, assets  | X duration, debit    | IFRS 13.93 e (iv) Disclosure   |
| Transfers out of Level 3 of fair value hierarchy, assets  | (X) duration, credit | IFRS 13.93 e (iv) Disclosure   |
| Total increase (decrease) in fair value measurement, assets   | X duration, debit    | IFRS 13.93 e Disclosure  |
| Assets at end of period   | X instant, debit     | IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 c Disclosure |
| 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   |
| Gains (losses) recognised in profit or loss attributable to change in unrealised gains or losses for assets held at end of period, fair value measurement                                     | X duration, credit   | IFRS 13.93 f Disclosure  |
| Description of line items in profit or loss where gains (losses) attributable to change in unrealised gains or losses for assets held at end of period are recognised, fair value measurement | text                 | IFRS 13.93 f Disclosure  |
| Description of valuation processes used in fair value measurement, assets   | text                 | IFRS 13.93 g Disclosure  |
| Description of group within entity that decides entity's valuation policies and procedures, assets  | text                 | IFRS 13.IE65 a (i) Example   |
| Description of to whom group within entity that decides entity's valuation policies and procedures reports, assets  | text                 | IFRS 13.IE65 a (ii) Example  |
| Description of internal reporting procedures for discussing and assessing fair value measurements, assets   | text                 | IFRS 13.IE65 a (iii) Example   |
| Description of frequency and methods for testing procedures of pricing models, assets   | text                 | IFRS 13.IE65 b Example   |
| Description of process for analysing changes in fair value measurements, assets   | text                 | IFRS 13.IE65 c Example   |
| Description of how entity determined that third-party information used in fair value measurement was developed in accordance with IFRS 13, assets   | text                 | IFRS 13.IE65 d Example   |

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| Description of methods used to develop and substantiate unobservable inputs used in fair value measurement, assets   | text               | IFRS 13.IE65 e Example   |
| 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 assumptions would change fair value significantly, assets               | text               | IFRS 13.93 h (ii) Disclosure   |
| Increase (decrease) in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, assets                        | X duration, debit  | IFRS 13.93 h (ii) Disclosure   |
| Increase in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, assets                                   | X duration, debit  | IFRS 13.93 h (ii) Disclosure   |
| Decrease in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, assets                                   | X duration, credit | IFRS 13.93 h (ii) Disclosure   |
| Description of how effect on fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions was calculated, assets   | text               | IFRS 13.93 h (ii) Disclosure   |
| 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   |
| Description of how third-party information was taken into account when measuring fair value, assets  | text               | IFRS 13.IE64 b Example   |
| Disclosure of fair value measurement of liabilities [text block]   | text block         | IFRS 13.93 Disclosure  |
| Disclosure of fair value measurement of liabilities [abstract]   |                    |  |
| Disclosure of fair value measurement of liabilities [table]  | table              | IFRS 13.93 Disclosure  |
| Measurement [axis]   | axis               | IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure   |
| Aggregated measurement [member]  | member [default]   | IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure   |
| At fair value [member]   | member             | IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a 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  |
| Levels of fair value hierarchy [axis]  | axis               | IAS 19.142 Disclosure, IFRS 13.93 b Disclosure   |
| All levels of fair value hierarchy [member]  | member [default]   | IAS 19.142 Disclosure, IFRS 13.93 b Disclosure   |
| Level 1 of fair value hierarchy [member]   | member             | IAS 19.142 Disclosure, IFRS 13.93 b Disclosure   |
| Level 2 of fair value hierarchy [member]   | member             | IFRS 13.93 b Disclosure  |
| Level 3 of fair value hierarchy [member]   | member             | IFRS 13.93 b Disclosure  |
| Disclosure of fair value measurement of liabilities [line items]   | line items         |  |
| Liabilities  | X instant, credit  | IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 d Disclosure |
| Description of reasons for fair value measurement, liabilities   | text               | IFRS 13.93 a Disclosure  |
| Transfers out of Level 1 into Level 2 of fair value hierarchy, liabilities held at end of reporting period   | X duration         | IFRS 13.93 c Disclosure  |
| Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, liabilities  | text               | IFRS 13.93 c Disclosure  |
| Transfers out of Level 2 into Level 1 of fair value hierarchy, liabilities held at end of reporting period   | X duration         | IFRS 13.93 c Disclosure  |
| Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, liabilities  | text               | IFRS 13.93 c Disclosure  |
| Description of policy for determining when transfers between levels are deemed to have occurred, liabilities   | text               | IFRS 13.93 c Disclosure, IFRS 13.93 e (iv) Disclosure, IFRS 13.95 Disclosure   |
| Description of valuation techniques used in fair value measurement, liabilities  | text               | IFRS 13.93 d Disclosure  |
| Description of inputs used in fair value measurement, liabilities  | text               | IFRS 13.93 d Disclosure  |
| Description of change in valuation technique used in fair value measurement, liabilities   | text               | IFRS 13.93 d Disclosure  |
| Description of reasons for change in valuation technique used in fair value measurement, liabilities   | text               | IFRS 13.93 d Disclosure  |
| Reconciliation of changes in fair value measurement, liabilities [abstract]  |                    |  |
| Liabilities at beginning of period   | X instant, credit  | IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 d Disclosure |

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| Changes in fair value measurement, liabilities [abstract]  |                     |  |
| Losses (gains) recognised in profit or loss, fair value measurement, liabilities   | (X) duration        | IFRS 13.93 e (i) Disclosure  |
| Losses (gains) recognised in other comprehensive income, fair value measurement, liabilities   | (X) duration        | IFRS 13.93 e (ii) Disclosure   |
| Purchases, fair value measurement, liabilities   | X duration, credit  | IFRS 13.93 e (iii) Disclosure  |
| Sales, fair value measurement, liabilities   | (X) duration, debit | IFRS 13.93 e (iii) Disclosure  |
| Issues, fair value measurement, liabilities  | X duration, credit  | IFRS 13.93 e (iii) Disclosure  |
| Settlements, fair value measurement, liabilities   | (X) duration, debit | IFRS 13.93 e (iii) Disclosure  |
| Transfers into Level 3 of fair value hierarchy, liabilities  | X duration, credit  | IFRS 13.93 e (iv) Disclosure   |
| Transfers out of Level 3 of fair value hierarchy, liabilities  | (X) duration, debit | IFRS 13.93 e (iv) Disclosure   |
| Total increase (decrease) in fair value measurement, liabilities   | X duration, credit  | IFRS 13.93 e Disclosure  |
| Liabilities at end of period   | X instant, credit   | IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 d Disclosure |
| 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 measurement, liabilities   | text                | IFRS 13.93 e (ii) Disclosure   |
| Description of reasons for transfers into Level 3 of fair value hierarchy, liabilities   | text                | IFRS 13.93 e (iv) Disclosure   |
| Description of reasons for transfers out of Level 3 of fair value hierarchy, liabilities   | text                | IFRS 13.93 e (iv) Disclosure   |
| Gains (losses) recognised in profit or loss attributable to change in unrealised gains or losses for liabilities held at end of period, fair value measurement                                     | X duration, credit  | IFRS 13.93 f Disclosure  |
| Description of line items in profit or loss where gains (losses) attributable to change in unrealised gains or losses for liabilities 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, liabilities   | text                | IFRS 13.93 g Disclosure  |
| Description of group within entity that decides entity's valuation policies and procedures, liabilities  | text                | 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.IE65 a (ii) Example  |
| Description of internal reporting procedures for discussing and assessing fair value measurements, liabilities   | text                | IFRS 13.IE65 a (iii) Example   |
| Description of frequency and methods for testing procedures of pricing models, liabilities   | text                | IFRS 13.IE65 b Example   |
| Description of process for analysing changes in fair value measurements, liabilities   | text                | IFRS 13.IE65 c Example   |
| Description of how entity determined that third-party information used in fair value measurement was developed in accordance with IFRS 13, liabilities   | text                | IFRS 13.IE65 d Example   |
| Description of methods used to develop and substantiate unobservable inputs used in fair value measurement, liabilities  | text                | IFRS 13.IE65 e Example   |
| 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 of changes in unobservable inputs on fair value measurement, liabilities            | text                | IFRS 13.93 h (i) Disclosure  |
| Description of fact that changing one or more unobservable inputs to reflect reasonably possible alternative assumptions would change fair value significantly, liabilities                        | text                | IFRS 13.93 h (ii) Disclosure   |
| Increase (decrease) in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, liabilities                                 | X duration, credit  | IFRS 13.93 h (ii) Disclosure   |
| Increase in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, liabilities  | X duration, credit  | IFRS 13.93 h (ii) Disclosure   |
| Decrease in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, liabilities  | X duration, debit   | IFRS 13.93 h (ii) Disclosure   |
| Description of how effect on fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions was calculated, liabilities            | text                | IFRS 13.93 h (ii) Disclosure   |
| Disclosure of information sufficient to permit reconciliation of classes determined for fair value measurement to line items in statement of financial position, liabilities [text block]          | text block          | IFRS 13.94 Disclosure  |
| 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   |
| Description of how third-party information was taken into account when measuring fair value, liabilities   | text                | IFRS 13.IE64 b Example   |
| Disclosure of fair value measurement of equity [text block]  | text block          | IFRS 13.93 Disclosure  |
| Disclosure of fair value measurement of equity [abstract]  |                     |  |
| Disclosure of fair value measurement of equity [table]   | table               | IFRS 13.93 Disclosure  |
| Measurement [axis]   | axis                | IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure   |
| Aggregated measurement [member]  | member [default]    | IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure   |
| At fair value [member]   | member              | IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure   |
| Recurring fair value measurement [member]  | member              | IFRS 13.93 a Disclosure  |
| Non-recurring fair value measurement [member]  | member              | IFRS 13.93 a Disclosure  |



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| 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   |
| Levels of fair value hierarchy [axis]  | axis                | IAS 19.142 Disclosure, IFRS 13.93 b Disclosure  |
| All levels of fair value hierarchy [member]  | member [default]    | IAS 19.142 Disclosure, IFRS 13.93 b Disclosure  |
| Level 1 of fair value hierarchy [member]   | member              | IAS 19.142 Disclosure, IFRS 13.93 b Disclosure  |
| Level 2 of fair value hierarchy [member]   | member              | IFRS 13.93 b Disclosure   |
| Level 3 of fair value hierarchy [member]   | member              | IFRS 13.93 b Disclosure   |
| Disclosure of fair value measurement of equity [line items]  | line items          |   |
| Equity   | X instant, credit   | IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure, IFRS 1.32 a (i) Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure |
| Description of reasons for fair value measurement, entity's own equity instruments   | text                | IFRS 13.93 a Disclosure   |
| Transfers out of Level 1 into Level 2 of fair value hierarchy, entity's own equity instruments held at end of reporting period   | X duration          | IFRS 13.93 c Disclosure   |
| Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, entity's own equity instruments  | text                | IFRS 13.93 c Disclosure   |
| Transfers out of Level 2 into Level 1 of fair value hierarchy, entity's own equity instruments held at end of reporting period   | X duration          | IFRS 13.93 c Disclosure   |
| Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, entity's own equity instruments  | text                | IFRS 13.93 c Disclosure   |
| Description of policy for determining when transfers between levels are deemed to have occurred, entity's own equity instruments   | text                | IFRS 13.93 c Disclosure, IFRS 13.93 e (iv) Disclosure, IFRS 13.95 Disclosure  |
| Description of valuation techniques used in fair value measurement, entity's own equity instruments  | text                | IFRS 13.93 d Disclosure   |
| Description of inputs used in fair value measurement, entity's own equity instruments  | text                | IFRS 13.93 d Disclosure   |
| Description of change in valuation technique used in fair value measurement, entity's own equity instruments   | text                | IFRS 13.93 d Disclosure   |
| Description of reasons for change in valuation technique used in fair value measurement, entity's own equity instruments   | text                | IFRS 13.93 d Disclosure   |
| Reconciliation of changes in fair value measurement, entity's own equity instruments [abstract]  |                     |   |
| Equity at beginning of period  | X instant, credit   | IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure, IFRS 1.32 a (i) Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure |
| Changes in fair value measurement, entity's own equity instruments [abstract]  |                     |   |
| Losses (gains) recognised in profit or loss, fair value measurement, entity's own equity instruments   | (X) duration        | IFRS 13.93 e (i) Disclosure   |
| Losses (gains) recognised in other comprehensive income, fair value measurement, entity's own equity instruments   | (X) duration        | IFRS 13.93 e (ii) Disclosure  |
| Purchases, fair value measurement, entity's own equity instruments   | X duration, credit  | IFRS 13.93 e (iii) Disclosure   |
| Sales, fair value measurement, entity's own equity instruments   | (X) duration, debit | IFRS 13.93 e (iii) Disclosure   |
| Issues, fair value measurement, entity's own equity instruments  | X duration, credit  | IFRS 13.93 e (iii) Disclosure   |
| Settlements, fair value measurement, entity's own equity instruments   | (X) duration, debit | IFRS 13.93 e (iii) Disclosure   |
| Transfers into Level 3 of fair value hierarchy, entity's own equity instruments  | X duration, credit  | IFRS 13.93 e (iv) Disclosure  |
| Transfers out of Level 3 of fair value hierarchy, entity's own equity instruments  | (X) duration, debit | IFRS 13.93 e (iv) Disclosure  |
| Total increase (decrease) in fair value measurement, entity's own equity instruments   | X duration, credit  | IFRS 13.93 e Disclosure   |
| Equity at end of period  | X instant, credit   | IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure, IFRS 1.32 a (i) Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure |
| Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, entity's own equity instruments   | text                | IFRS 13.93 e (i) Disclosure   |
| Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, entity's own equity instruments   | text                | IFRS 13.93 e (ii) Disclosure  |
| Description of reasons for transfers into Level 3 of fair value hierarchy, entity's own equity instruments   | text                | IFRS 13.93 e (iv) Disclosure  |
| Description of reasons for transfers out of Level 3 of fair value hierarchy, entity's own equity instruments   | text                | IFRS 13.93 e (iv) Disclosure  |
| Gains (losses) recognised in profit or loss attributable to change in unrealised gains or losses for entity's own equity instruments held at end of period, fair value measurement                                     | X duration, credit  | IFRS 13.93 f Disclosure   |
| 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.IE65 a (i) Example  |

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| Description of to whom group within entity that decides entity's valuation policies and procedures reports, entity's own equity instruments   | text               | IFRS 13.IE65 a (ii) Example  |
| Description of internal reporting procedures for discussing and assessing fair value measurements, entity's own equity instruments  | text               | IFRS 13.IE65 a (iii) Example   |
| Description of frequency and methods for testing procedures of pricing models, entity's own equity instruments  | text               | IFRS 13.IE65 b Example   |
| Description of process for analysing changes in fair value measurements, entity's own equity instruments  | text               | IFRS 13.IE65 c Example   |
| Description of how entity determined that third-party information used in fair value measurement was developed in accordance with IFRS 13, entity's own equity instruments                                    | text               | IFRS 13.IE65 d Example   |
| Description of methods used to develop and substantiate unobservable inputs used in fair value measurement, entity's own equity instruments   | text               | IFRS 13.IE65 e Example   |
| Description of sensitivity of fair value measurement to changes in unobservable inputs, entity's own equity instruments   | text               | IFRS 13.93 h (i) Disclosure  |
| Description of interrelationships between unobservable inputs and of how they might magnify or mitigate effect of changes in unobservable inputs on fair value measurement, entity's own equity instruments   | text               | IFRS 13.93 h (i) Disclosure  |
| Description of fact that changing one or more unobservable inputs to reflect reasonably possible alternative assumptions would change fair value significantly, entity's own equity instruments               | text               | IFRS 13.93 h (ii) Disclosure   |
| Increase (decrease) in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, entity's own equity instruments                        | X duration, credit | IFRS 13.93 h (ii) Disclosure   |
| Increase in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, entity's own equity instruments                                   | X duration, credit | IFRS 13.93 h (ii) Disclosure   |
| Decrease in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, entity's own equity instruments                                   | X duration, debit  | IFRS 13.93 h (ii) Disclosure   |
| Description of how effect on fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions was calculated, entity's own equity instruments   | text               | IFRS 13.93 h (ii) Disclosure   |
| Disclosure of information sufficient to permit reconciliation of classes determined for fair value measurement to line items in statement of financial position, entity's own equity instruments [text block] | text block         | IFRS 13.94 Disclosure  |
| Description of nature of class of entity's own equity instruments measured at fair value  | text               | IFRS 13.IE64 a Example   |
| 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   |
| Disclosure of significant unobservable inputs used in fair value measurement of assets [text block]   | text block         | IFRS 13.93 d Disclosure  |
| Disclosure of significant unobservable inputs used in fair value measurement of assets [abstract]   |                    |  |
| Disclosure of significant unobservable inputs used in fair value measurement of assets [table]  | table              | IFRS 13.93 d Disclosure  |
| Measurement [axis]  | axis               | IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure                               |
| Aggregated measurement [member]   | member [default]   | IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure                               |
| At fair value [member]  | member             | IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure                               |
| Recurring fair value measurement [member]   | member             | IFRS 13.93 a Disclosure  |
| Non-recurring fair value measurement [member]   | member             | IFRS 13.93 a Disclosure  |
| Not measured at fair value in statement of financial position but for which fair value is disclosed [member]  | member             | IFRS 13.97 Disclosure  |
| Classes of assets [axis]  | axis               | IAS 17.31 a Disclosure, IAS 36.126 Disclosure, IAS 36.130 d (ii) Disclosure, IFRS 13.93 Disclosure |
| Assets [member]   | member [default]   | IAS 17.31 a Disclosure, IAS 36.126 Disclosure, IFRS 13.93 Disclosure                               |
| Trading equity securities [member]  | member             | IFRS 13.IE60 Example   |
| Other equity securities [member]  | member             | IFRS 13.IE60 Example   |
| Debt securities [member]  | member             | IFRS 13.IE60 Example   |
| Hedge fund investments [member]   | member             | IFRS 13.IE60 Example   |
| Derivatives [member]  | member             | IFRS 13.IE60 Example, IFRS 7.IG40B Example   |
| Investment property [member]  | member             | IAS 1.112 c Common practice, IAS 17.31 a Disclosure, IFRS 13.IE60 Example                          |
| Non-current assets held for sale [member]   | member             | IFRS 13.IE60 Example, IFRS 5.38 Common practice  |
| Valuation techniques used in fair value measurement [axis]  | axis               | IFRS 13.93 d Disclosure  |
| Valuation techniques [member]   | member [default]   | IFRS 13.93 d Disclosure  |
| Market approach [member]  | member             | IFRS 13.62 Example   |
| Market comparable companies [member]  | member             | IFRS 13.IE63 Example   |
| Market comparable prices [member]   | member             | IFRS 13.IE63 Example   |
| Matrix pricing [member]   | member             | IFRS 13.B7 Example   |
| Consensus pricing [member]  | member             | IFRS 13.IE63 Example   |
| Cost approach [member]  | member             | IFRS 13.62 Example   |

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| Income approach [member]  | member           | IFRS 13.62 Example   |
| Discounted cash flow [member]   | member           | IFRS 13.B11 a Example, IFRS 13.IE63 Example  |
| Option pricing model [member]   | member           | IFRS 13.B11 b Example, IFRS 13.IE63 Example  |
| Multi-period excess earnings method [member]  | member           | IFRS 13.B11 c Example  |
| Range [axis]  | axis             | IFRS 13.IE63 Example, Effective<br>2016-01-01 IFRS 14.33 b Disclosure,<br>IFRS 2.45 d Disclosure, IFRS 7.7 Common practice |
| Ranges [member]   | member [default] | IFRS 13.IE63 Example, Effective<br>2016-01-01 IFRS 14.33 b Disclosure,<br>IFRS 2.45 d Disclosure, IFRS 7.7 Common practice |
| Bottom of range [member]  | member           | IFRS 13.IE63 Example, Effective<br>2016-01-01 IFRS 14.33 b Disclosure,<br>IFRS 2.45 d Disclosure, IFRS 7.7 Common practice |
| Weighted average [member]   | member           | IFRS 13.IE63 Example, Effective<br>2016-01-01 IFRS 14.33 b Disclosure, IFRS 7.7 Common practice                            |
| Top of range [member]   | member           | IFRS 13.IE63 Example, Effective<br>2016-01-01 IFRS 14.33 b Disclosure,<br>IFRS 2.45 d Disclosure, IFRS 7.7 Common practice |
| Disclosure of significant unobservable inputs used in fair value measurement of assets [line items]               | line items       |  |
| Interest rate, significant unobservable inputs, assets  | X.XX duration    | IFRS 13.B36 a Example  |
| Historical volatility for shares, significant unobservable inputs, assets   | X.XX duration    | IFRS 13.B36 b Example  |
| Adjustment to mid-market consensus price, significant unobservable inputs, assets                                 | X.XX duration    | IFRS 13.B36 c Example  |
| Current estimate of future cash outflows to be paid to fulfil obligation, significant unobservable inputs, assets | X duration       | IFRS 13.B36 d Example  |
| Financial forecast of profit or loss for cash-generating unit, significant unobservable inputs, assets            | X duration       | IFRS 13.B36 e Example  |
| Financial forecast of cash flows for cash-generating unit, significant unobservable inputs, assets                | X duration       | IFRS 13.B36 e Example  |
| Weighted average cost of capital, significant unobservable inputs, assets   | X.XX duration    | IFRS 13.IE63 Example   |
| Revenue multiple, significant unobservable inputs, assets   | X.XX duration    | IFRS 13.IE63 Example   |
| Constant prepayment rate, significant unobservable inputs, assets   | X.XX duration    | IFRS 13.IE63 Example   |
| Probability of default, significant unobservable inputs, assets   | X.XX duration    | IFRS 13.IE63 Example   |
| Disclosure of significant unobservable inputs used in fair value measurement of liabilities [text block]          | text block       | IFRS 13.93 d Disclosure  |
| Disclosure of significant unobservable inputs used in fair value measurement of liabilities [abstract]            |                  |  |
| Disclosure of significant unobservable inputs used in fair value measurement of liabilities [table]               | table            | IFRS 13.93 d Disclosure  |
| Measurement [axis]  | axis             | IAS 40.32A Disclosure, IAS 41.50 Disclosure,<br>IFRS 13.93 a Disclosure  |
| Aggregated measurement [member]   | member [default] | IAS 40.32A Disclosure, IAS 41.50 Disclosure,<br>IFRS 13.93 a Disclosure  |
| At fair value [member]  | member           | IAS 40.32A Disclosure, IAS 41.50 Disclosure,<br>IFRS 13.93 a 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  |
| Valuation techniques used in fair value measurement [axis]  | axis             | IFRS 13.93 d Disclosure  |
| Valuation techniques [member]   | member [default] | IFRS 13.93 d Disclosure  |
| Market approach [member]  | member           | IFRS 13.62 Example   |
| Market comparable companies [member]  | member           | IFRS 13.IE63 Example   |
| Market comparable prices [member]   | member           | IFRS 13.IE63 Example   |
| Matrix pricing [member]   | member           | IFRS 13.B7 Example   |
| Consensus pricing [member]  | member           | IFRS 13.IE63 Example   |
| Cost approach [member]  | member           | IFRS 13.62 Example   |
| Income approach [member]  | member           | IFRS 13.62 Example   |
| Discounted cash flow [member]   | member           | IFRS 13.B11 a Example, IFRS 13.IE63 Example  |
| Option pricing model [member]   | member           | IFRS 13.B11 b Example, IFRS 13.IE63 Example  |
| Multi-period excess earnings method [member]  | member           | IFRS 13.B11 c Example  |
| Range [axis]  | axis             | IFRS 13.IE63 Example, Effective<br>2016-01-01 IFRS 14.33 b Disclosure,<br>IFRS 2.45 d Disclosure, IFRS 7.7 Common practice |

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|--|------------------|--|
| Ranges [member]  | member [default] | IFRS 13.IE63 Example, Effective 2016-01-01 IFRS 14.33 b Disclosure, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice |
| Bottom of range [member]   | member           | IFRS 13.IE63 Example, Effective 2016-01-01 IFRS 14.33 b Disclosure, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice |
| Weighted average [member]  | member           | IFRS 13.IE63 Example, Effective 2016-01-01 IFRS 14.33 b Disclosure, IFRS 7.7 Common practice                         |
| Top of range [member]  | member           | IFRS 13.IE63 Example, Effective 2016-01-01 IFRS 14.33 b Disclosure, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice |
| Disclosure of significant unobservable inputs used in fair value measurement of liabilities [line items]               | line items       |  |
| Interest rate, significant unobservable inputs, liabilities  | X.XX duration    | IFRS 13.B36 a Example  |
| Historical volatility for shares, significant unobservable inputs, liabilities   | X.XX duration    | IFRS 13.B36 b Example  |
| Adjustment to mid-market consensus price, significant unobservable inputs, liabilities                                 | X.XX duration    | IFRS 13.B36 c Example  |
| Current estimate of future cash outflows to be paid to fulfil obligation, significant unobservable inputs, liabilities | X duration       | IFRS 13.B36 d Example  |
| Financial forecast of profit or loss for cash-generating unit, significant unobservable inputs, liabilities            | X duration       | IFRS 13.B36 e Example  |
| Financial forecast of cash flows for cash-generating unit, significant unobservable inputs, liabilities                | X duration       | IFRS 13.B36 e Example  |
| Weighted average cost of capital, significant unobservable inputs, liabilities   | X.XX duration    | IFRS 13.IE63 Example   |
| Revenue multiple, significant unobservable inputs, liabilities   | X.XX duration    | IFRS 13.IE63 Example   |
| Constant prepayment rate, significant unobservable inputs, liabilities   | X.XX duration    | IFRS 13.IE63 Example   |
| Probability of default, significant unobservable inputs, liabilities   | X.XX duration    | IFRS 13.IE63 Example   |
| Disclosure of significant unobservable inputs used in fair value measurement of equity [text block]                    | text block       | IFRS 13.93 d Disclosure  |
| Disclosure of significant unobservable inputs used in fair value measurement of equity [abstract]                      |                  |  |
| Disclosure of significant unobservable inputs used in fair value measurement of equity [table]                         | table            | IFRS 13.93 d Disclosure  |
| Measurement [axis]   | axis             | IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure   |
| Aggregated measurement [member]  | member [default] | IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure   |
| At fair value [member]   | member           | IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a 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 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]  | member [default] | IFRS 13.93 d Disclosure  |
| Market approach [member]   | member           | IFRS 13.62 Example   |
| Market comparable companies [member]   | member           | IFRS 13.IE63 Example   |
| Market comparable prices [member]  | member           | IFRS 13.IE63 Example   |
| Matrix pricing [member]  | member           | IFRS 13.B7 Example   |
| Consensus pricing [member]   | member           | IFRS 13.IE63 Example   |
| Cost approach [member]   | member           | IFRS 13.62 Example   |
| Income approach [member]   | member           | IFRS 13.62 Example   |
| Discounted cash flow [member]  | member           | IFRS 13.B11 a Example, IFRS 13.IE63 Example  |
| Option pricing model [member]  | member           | IFRS 13.B11 b Example, IFRS 13.IE63 Example  |
| Multi-period excess earnings method [member]   | member           | IFRS 13.B11 c Example  |
| Range [axis]   | axis             | IFRS 13.IE63 Example, Effective 2016-01-01 IFRS 14.33 b Disclosure, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice |
| Ranges [member]  | member [default] | IFRS 13.IE63 Example, Effective 2016-01-01 IFRS 14.33 b Disclosure, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice |
| Bottom of range [member]   | member           | IFRS 13.IE63 Example, Effective 2016-01-01 IFRS 14.33 b Disclosure, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice |
| Weighted average [member]  | member           | IFRS 13.IE63 Example, Effective 2016-01-01 IFRS 14.33 b Disclosure, IFRS 7.7 Common practice                         |

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| Top of range [member]  | member                        | IFRS 13.IE63 <sup>Example</sup> , Effective 2016-01-01 IFRS 14.33 <sup>b</sup> Disclosure, IFRS 2.45 <sup>d</sup> Disclosure, IFRS 7.7 <sup>Common practice</sup>       |
| Disclosure of significant unobservable inputs used in fair value measurement of equity [line items]  | line items                    |   |
| Interest rate, significant unobservable inputs, entity's own equity instruments  | X.XX <sup>duration</sup>      | IFRS 13.B36 <sup>a</sup> Example  |
| Historical volatility for shares, significant unobservable inputs, entity's own equity instruments   | X.XX <sup>duration</sup>      | IFRS 13.B36 <sup>b</sup> Example  |
| Adjustment to mid-market consensus price, significant unobservable inputs, entity's own equity instruments                                       | X.XX <sup>duration</sup>      | IFRS 13.B36 <sup>c</sup> Example  |
| Current estimate of future cash outflows to be paid to fulfil obligation, significant unobservable inputs, entity's own equity instruments       | X <sup>duration</sup>         | IFRS 13.B36 <sup>d</sup> Example  |
| Financial forecast of profit or loss for cash-generating unit, significant unobservable inputs, entity's own equity instruments                  | X <sup>duration</sup>         | IFRS 13.B36 <sup>e</sup> Example  |
| Financial forecast of cash flows for cash-generating unit, significant unobservable inputs, entity's own equity instruments                      | X <sup>duration</sup>         | IFRS 13.B36 <sup>e</sup> Example  |
| Weighted average cost of capital, significant unobservable inputs, entity's own equity instruments   | X.XX <sup>duration</sup>      | IFRS 13.IE63 <sup>Example</sup>   |
| Revenue multiple, significant unobservable inputs, entity's own equity instruments   | X.XX <sup>duration</sup>      | IFRS 13.IE63 <sup>Example</sup>   |
| Constant prepayment rate, significant unobservable inputs, entity's own equity instruments   | X.XX <sup>duration</sup>      | IFRS 13.IE63 <sup>Example</sup>   |
| Probability of default, significant unobservable inputs, entity's own equity instruments   | X.XX <sup>duration</sup>      | IFRS 13.IE63 <sup>Example</sup>   |
| Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [text block]                         | text block                    | IFRS 13.98 <sup>Disclosure</sup>  |
| Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [abstract]                           |                               |   |
| Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [table]                              | table                         | IFRS 13.98 <sup>Disclosure</sup>  |
| Liabilities measured at fair value and issued with inseparable third-party credit enhancement [axis]   | axis                          | IFRS 13.98 <sup>Disclosure</sup>  |
| Liabilities measured at fair value and issued with inseparable third-party credit enhancement [member]   | member [default]              | IFRS 13.98 <sup>Disclosure</sup>  |
| Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [line items]                         | line items                    |   |
| Description of existence of third-party credit enhancement   | text                          | IFRS 13.98 <sup>Disclosure</sup>  |
| Description of whether third-party credit enhancement is reflected in fair value measurement   | text                          | IFRS 13.98 <sup>Disclosure</sup>  |
| <b>IFRS 14</b>   |                               |   |
| <b>[824500] Regulatory deferral accounts</b>   |                               |   |
| Disclosure of regulatory deferral accounts [text block]  | text block                    | Effective 2016-01-01 IFRS 14 - Disclosure <sup>Disclosure</sup> , Effective 2016-01-01 IFRS 14 - Presentation <sup>Disclosure</sup>                                     |
| 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 <sup>instant, debit</sup>   | Effective 2016-01-01 IFRS 14.25 <sup>Disclosure</sup>   |
| Other regulatory deferral account debit balances   | X <sup>instant, debit</sup>   | Effective 2016-01-01 IFRS 14.IE5 <sup>Example</sup>   |
| Total regulatory deferral account debit balances   | X <sup>instant, debit</sup>   | Effective 2016-01-01 IFRS 14.20 <sup>a</sup> Disclosure, Effective 2016-01-01 IFRS 14.33 <sup>a</sup> Disclosure, Effective 2016-01-01 IFRS 14.35 <sup>Disclosure</sup> |
| Deferred tax asset associated with regulatory deferral account balances  | X <sup>instant, debit</sup>   | Effective 2016-01-01 IFRS 14.24 <sup>Disclosure</sup> , Effective 2016-01-01 IFRS 14.B11 <sup>b</sup> Disclosure  |
| Total regulatory deferral account debit balances and related deferred tax asset  | X <sup>instant, debit</sup>   | Effective 2016-01-01 IFRS 14.24 <sup>Disclosure</sup> , Effective 2016-01-01 IFRS 14.B11 <sup>a</sup> Disclosure  |
| Assets and regulatory deferral account debit balances  | X <sup>instant, debit</sup>   | Effective 2016-01-01 IFRS 14.21 <sup>Disclosure</sup>   |
| Regulatory deferral account credit balances and related deferred tax liability [abstract]  |                               |   |
| Regulatory deferral account credit balances [abstract]   |                               |   |
| Regulatory deferral account credit balances directly related to disposal group   | X <sup>instant, credit</sup>  | Effective 2016-01-01 IFRS 14.25 <sup>Disclosure</sup>   |
| Other regulatory deferral account credit balances  | X <sup>instant, credit</sup>  | Effective 2016-01-01 IFRS 14.IE5 <sup>Example</sup>   |
| Total regulatory deferral account credit balances  | X <sup>instant, credit</sup>  | Effective 2016-01-01 IFRS 14.20 <sup>b</sup> Disclosure, Effective 2016-01-01 IFRS 14.33 <sup>a</sup> Disclosure, Effective 2016-01-01 IFRS 14.35 <sup>Disclosure</sup> |
| Deferred tax liability associated with regulatory deferral account balances  | X <sup>instant, credit</sup>  | Effective 2016-01-01 IFRS 14.24 <sup>Disclosure</sup> , Effective 2016-01-01 IFRS 14.B11 <sup>b</sup> Disclosure  |
| Total regulatory deferral account credit balances and related deferred tax liability   | X <sup>instant, credit</sup>  | Effective 2016-01-01 IFRS 14.24 <sup>Disclosure</sup> , Effective 2016-01-01 IFRS 14.B11 <sup>a</sup> Disclosure  |
| Equity, liabilities and regulatory deferral account credit balances  | X <sup>instant, credit</sup>  | Effective 2016-01-01 IFRS 14.21 <sup>Disclosure</sup>   |
| Statement of profit or loss and other comprehensive income [abstract]  |                               |   |
| Profit (loss), including net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax | X <sup>duration, credit</sup> | Effective 2016-01-01 IFRS 14.23 <sup>Disclosure</sup>   |

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| Profit (loss), including net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax, attributable to owners of parent          | X duration, credit  | Effective 2016-01-01 IFRS 14.IE1 Example   |
| Profit (loss), including net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax, attributable to non-controlling interests | X duration, credit  | Effective 2016-01-01 IFRS 14.IE1 Example   |
| Net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax [abstract]  |                     |  |
| Net movement in regulatory deferral account balances related to profit or loss [abstract]   |                     |  |
| Net movement in regulatory deferral account balances related to profit or loss directly associated with discontinued operation  | X duration, credit  | Effective 2016-01-01 IFRS 14.25 Disclosure   |
| Net movement in other regulatory deferral account balances related to profit or loss  | X duration, credit  | Effective 2016-01-01 IFRS 14.IE5 Common practice   |
| Total net movement in regulatory deferral account balances related to profit or loss  | X duration, credit  | Effective 2016-01-01 IFRS 14.23 Disclosure, Effective 2016-01-01 IFRS 14.35 Disclosure         |
| Net movement in deferred tax arising from regulatory deferral account balances related to profit or loss  | X duration, credit  | Effective 2016-01-01 IFRS 14.24 Disclosure, Effective 2016-01-01 IFRS 14.B12 b Disclosure      |
| Total net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax   | X duration, credit  | Effective 2016-01-01 IFRS 14.24 Disclosure, Effective 2016-01-01 IFRS 14.B12 a Disclosure      |
| Net movement in regulatory deferral account balances related to other comprehensive income [abstract]   |                     |  |
| Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will not be reclassified to profit or loss                               | X duration, credit  | Effective 2016-01-01 IFRS 14.22 a Disclosure, Effective 2016-01-01 IFRS 14.35 Disclosure       |
| Other comprehensive income, before tax, net movement in regulatory deferral account balances related to items that will not be reclassified to profit or loss                               | X duration, credit  | Effective 2016-01-01 IFRS 14.22 a Disclosure   |
| Income tax relating to net movement in regulatory deferral account balances related to items that will not be reclassified to profit or loss  | X duration, debit   | Effective 2016-01-01 IFRS 14.22 a Disclosure   |
| Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss [abstract]                        |                     |  |
| Gains (losses) on net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss, net of tax   | X duration, credit  | Effective 2016-01-01 IFRS 14.22 b Disclosure   |
| Reclassification adjustments on net movement in regulatory deferral account balances, net of tax  | (X) duration, debit | Effective 2016-01-01 IFRS 14.22 b Disclosure   |
| Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss                                   | X duration, credit  | Effective 2016-01-01 IFRS 14.22 b Disclosure, Effective 2016-01-01 IFRS 14.35 Disclosure       |
| Other comprehensive income, before tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss [abstract]                        |                     |  |
| Gains (losses) on net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss, before tax   | X duration, credit  | Effective 2016-01-01 IFRS 14.22 b Disclosure   |
| Reclassification adjustments on net movement in regulatory deferral account balances, before tax  | (X) duration, debit | Effective 2016-01-01 IFRS 14.22 b Disclosure   |
| Other comprehensive income, before tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss                                   | X duration, credit  | Effective 2016-01-01 IFRS 14.22 b Disclosure   |
| Income tax relating to net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss  | X duration, debit   | Effective 2016-01-01 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 in related deferred tax  | X.XX duration       | Effective 2016-01-01 IFRS 14.26 Disclosure   |
| Diluted earnings (loss) per share, including net movement in regulatory deferral account balances and net movement in related deferred tax  | X.XX duration       | Effective 2016-01-01 IFRS 14.26 Disclosure   |
| Basic and diluted earnings (loss) per share, including net movement in regulatory deferral account balances and net movement in related deferred tax  | X.XX duration       | Effective 2016-01-01 IFRS 14.26 Disclosure   |
| Basic earnings (loss) per share from continuing operations, including net movement in regulatory deferral account balances and net movement in related deferred tax                         | X.XX duration       | Effective 2016-01-01 IFRS 14.26 Disclosure   |
| Diluted earnings (loss) per share from continuing operations, including net movement in regulatory deferral account balances and net movement in related deferred tax                       | X.XX duration       | Effective 2016-01-01 IFRS 14.26 Disclosure   |
| Basic and diluted earnings (loss) per share from continuing operations, including net movement in regulatory deferral account balances and net movement in related deferred tax             | X.XX duration       | Effective 2016-01-01 IFRS 14.26 Disclosure   |
| Basic earnings (loss) per share from discontinued operations, including net movement in regulatory deferral account balances and net movement in related deferred tax                       | X.XX duration       | Effective 2016-01-01 IFRS 14.26 Disclosure   |
| Diluted earnings (loss) per share from discontinued operations, including net movement in regulatory deferral account balances and net movement in related deferred tax                     | X.XX duration       | Effective 2016-01-01 IFRS 14.26 Disclosure   |
| Basic and diluted earnings (loss) per share from discontinued operations, including net movement in regulatory deferral account balances and net movement in related deferred tax           | X.XX duration       | Effective 2016-01-01 IFRS 14.26 Disclosure   |
| Description of basis on which regulatory deferral account balances are recognised and derecognised, and how they are measured initially and subsequently                                    | text                | Effective 2016-01-01 IFRS 14.32 Disclosure   |
| Disclosure of information about activities subject to rate regulation [text block]  | text block          | Effective 2016-01-01 IFRS 14 - Explanation of activities subject to rate regulation Disclosure |
| Disclosure of information about activities subject to rate regulation [abstract]  |                     |  |
| Disclosure of information about activities subject to rate regulation [table]   | table               | Effective 2016-01-01 IFRS 14 - Explanation of activities subject to rate regulation Disclosure |
| Types of rate-regulated activities [axis]   | axis                | Effective 2016-01-01 IFRS 14.30 Disclosure, Effective 2016-01-01 IFRS 14.33 Disclosure         |
| Rate-regulated activities [member]  | member [default]    | Effective 2016-01-01 IFRS 14.30 Disclosure, Effective 2016-01-01 IFRS 14.33 Disclosure         |
| Electricity distribution [member]   | member              | Effective 2016-01-01 IFRS 14.IE2 Example   |
| Gas distribution [member]   | member              | Effective 2016-01-01 IFRS 14.IE2 Example   |



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| Classes of regulatory deferral account balances [axis]   | axis                 | Effective 2016-01-01 IFRS 14.30 c Disclosure, Effective 2016-01-01 IFRS 14.33 Disclosure   |
| Classes of regulatory deferral account balances [member]   | member [default]     | Effective 2016-01-01 IFRS 14.30 c Disclosure, Effective 2016-01-01 IFRS 14.33 Disclosure   |
| Taxation-related regulatory deferral account balances [member]   | member               | Effective 2016-01-01 IFRS 14.34 Disclosure   |
| Disclosure of information about activities subject to rate regulation [line items]   | line items           |  |
| Description of nature and extent of rate-regulated activity  | text                 | Effective 2016-01-01 IFRS 14.30 a Disclosure   |
| Description of nature of regulatory rate-setting process   | text                 | Effective 2016-01-01 IFRS 14.30 a Disclosure   |
| Description of identity of rate regulator(s)   | text                 | Effective 2016-01-01 IFRS 14.30 b Disclosure   |
| Statement that rate regulator is related party   | text                 | Effective 2016-01-01 IFRS 14.30 b Disclosure   |
| Explanation of how rate regulator is related   | text                 | Effective 2016-01-01 IFRS 14.30 b Disclosure   |
| Description of how future recovery or reversal of regulatory deferral account balances is affected by risks and uncertainty                      | text                 | Effective 2016-01-01 IFRS 14.30 c Disclosure   |
| Description of cross-reference to disclosures about activities subject to rate regulation  | text                 | Effective 2016-01-01 IFRS 14.31 Disclosure   |
| Disclosure of information about amounts recognised in relation to regulatory deferral account balances [text block]                              | text block           | Effective 2016-01-01 IFRS 14 - Explanation of recognised amounts Disclosure  |
| Disclosure of information about amounts recognised in relation to regulatory deferral account balances [abstract]                                |                      |  |
| Disclosure of information about amounts recognised in relation to regulatory deferral account balances [table]                                   | table                | Effective 2016-01-01 IFRS 14 - Explanation of recognised amounts Disclosure  |
| Types of rate-regulated activities [axis]  | axis                 | Effective 2016-01-01 IFRS 14.30 Disclosure, Effective 2016-01-01 IFRS 14.33 Disclosure   |
| Rate-regulated activities [member]   | member [default]     | Effective 2016-01-01 IFRS 14.30 Disclosure, Effective 2016-01-01 IFRS 14.33 Disclosure   |
| Electricity distribution [member]  | member               | Effective 2016-01-01 IFRS 14.IE2 Example   |
| Gas distribution [member]  | member               | Effective 2016-01-01 IFRS 14.IE2 Example   |
| Regulatory deferral account balances [axis]  | axis                 | Effective 2016-01-01 IFRS 14.B22 Disclosure  |
| Regulatory deferral account balances [member]  | member [default]     | Effective 2016-01-01 IFRS 14.B22 Disclosure  |
| Regulatory deferral account balances not classified as disposal groups [member]  | member               | Effective 2016-01-01 IFRS 14.B22 Disclosure  |
| Regulatory deferral account balances classified as disposal groups [member]  | member               | Effective 2016-01-01 IFRS 14.B22 Disclosure  |
| Classes of regulatory deferral account balances [axis]   | axis                 | Effective 2016-01-01 IFRS 14.30 c Disclosure, Effective 2016-01-01 IFRS 14.33 Disclosure   |
| Classes of regulatory deferral account balances [member]   | member [default]     | Effective 2016-01-01 IFRS 14.30 c Disclosure, Effective 2016-01-01 IFRS 14.33 Disclosure   |
| Taxation-related regulatory deferral account balances [member]   | member               | Effective 2016-01-01 IFRS 14.34 Disclosure   |
| Range [axis]   | axis                 | IFRS 13.IE63 Example, Effective 2016-01-01 IFRS 14.33 b Disclosure, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice                   |
| Ranges [member]  | member [default]     | IFRS 13.IE63 Example, Effective 2016-01-01 IFRS 14.33 b Disclosure, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice                   |
| Bottom of range [member]   | member               | IFRS 13.IE63 Example, Effective 2016-01-01 IFRS 14.33 b Disclosure, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice                   |
| Weighted average [member]  | member               | IFRS 13.IE63 Example, Effective 2016-01-01 IFRS 14.33 b Disclosure, IFRS 7.7 Common practice   |
| Top of range [member]  | member               | IFRS 13.IE63 Example, Effective 2016-01-01 IFRS 14.33 b Disclosure, IFRS 2.45 d Disclosure, IFRS 7.7 Common practice                   |
| Disclosure of information about amounts recognised in relation to regulatory deferral account balances [line items]                              | line items           |  |
| Reconciliation of regulatory deferral account debit balances [abstract]  |                      |  |
| Regulatory deferral account debit balances at beginning of period  | X instant, debit     | Effective 2016-01-01 IFRS 14.20 a Disclosure, Effective 2016-01-01 IFRS 14.33 a Disclosure, Effective 2016-01-01 IFRS 14.35 Disclosure |
| Changes in regulatory deferral account debit balances [abstract]   |                      |  |
| Increase (decrease) through balances recognised in current period in statement of financial position, regulatory deferral account debit balances | X duration, debit    | Effective 2016-01-01 IFRS 14.33 a (i) Example  |
| Decrease through balances recovered in current period, regulatory deferral account debit balances  | (X) duration, credit | Effective 2016-01-01 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 | Effective 2016-01-01 IFRS 14.33 a (iii) Example  |
| Increase through items acquired in business combination, regulatory deferral account debit balances  | X duration, debit    | Effective 2016-01-01 IFRS 14.33 a (iii) Example  |
| Decrease through disposals, regulatory deferral account debit balances   | (X) duration, credit | Effective 2016-01-01 IFRS 14.33 a (iii) Example  |
| Increase (decrease) through changes in foreign exchange rates, regulatory deferral account debit balances  | X duration, debit    | Effective 2016-01-01 IFRS 14.33 a (iii) Example  |

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| Increase (decrease) through changes in discount rates, regulatory deferral account debit balances  | X duration, debit   | Effective 2016-01-01 IFRS 14.33 a (iii) Example  |
| Increase (decrease) through transfers to disposal groups, regulatory deferral account debit balances   | X duration, debit   | Effective 2016-01-01 IFRS 14.IE5 Example   |
| Total increase (decrease) through other changes, regulatory deferral account debit balances  | X duration, debit   | Effective 2016-01-01 IFRS 14.33 a (iii) Example  |
| Total increase (decrease) in regulatory deferral account debit balances  | X duration, debit   | Effective 2016-01-01 IFRS 14.33 a Disclosure   |
| Regulatory deferral account debit balances at end of period  | X instant, debit    | Effective 2016-01-01 IFRS 14.20 a Disclosure·<br>Effective 2016-01-01 IFRS 14.33 a Disclosure·<br>Effective 2016-01-01 IFRS 14.35 Disclosure |
| Reconciliation of regulatory deferral account credit balances [abstract]   |                     |  |
| Regulatory deferral account credit balances at beginning of period   | X instant, credit   | Effective 2016-01-01 IFRS 14.20 b Disclosure·<br>Effective 2016-01-01 IFRS 14.33 a Disclosure·<br>Effective 2016-01-01 IFRS 14.35 Disclosure |
| Changes in regulatory deferral account credit balances [abstract]  |                     |  |
| Increase (decrease) through balances recognised in current period in statement of financial position, regulatory deferral account credit balances                | X duration, credit  | Effective 2016-01-01 IFRS 14.33 a (i) Example  |
| Decrease through balances reversed in current period, regulatory deferral account credit balances  | (X) duration, debit | Effective 2016-01-01 IFRS 14.33 a (ii) Example   |
| Increase (decrease) through other changes, regulatory deferral account credit balances [abstract]  |                     |  |
| Increase through items assumed in business combination, regulatory deferral account credit balances  | X duration, credit  | Effective 2016-01-01 IFRS 14.33 a (iii) Example  |
| Decrease through disposals, regulatory deferral account credit balances  | (X) duration, debit | Effective 2016-01-01 IFRS 14.33 a (iii) Example  |
| Increase (decrease) through changes in foreign exchange rates, regulatory deferral account credit balances   | X duration, credit  | Effective 2016-01-01 IFRS 14.33 a (iii) Example  |
| Increase (decrease) through changes in discount rates, regulatory deferral account credit balances   | X duration, credit  | Effective 2016-01-01 IFRS 14.33 a (iii) Example  |
| Increase (decrease) through transfers to disposal groups, regulatory deferral account credit balances  | X duration, credit  | Effective 2016-01-01 IFRS 14.IE5 Example   |
| Total increase (decrease) through other changes, regulatory deferral account credit balances   | X duration, credit  | Effective 2016-01-01 IFRS 14.33 a (iii) Example  |
| Total increase (decrease) in regulatory deferral account credit balances   | X duration, credit  | Effective 2016-01-01 IFRS 14.33 a Disclosure   |
| Regulatory deferral account credit balances at end of period   | X instant, credit   | Effective 2016-01-01 IFRS 14.20 b Disclosure·<br>Effective 2016-01-01 IFRS 14.33 a Disclosure·<br>Effective 2016-01-01 IFRS 14.35 Disclosure |
| Rate of return used to reflect time value of money, regulatory deferral account balances   | X.XX instant        | Effective 2016-01-01 IFRS 14.33 b Disclosure   |
| Discount rate used to reflect time value of money, regulatory deferral account balances  | X.XX instant        | Effective 2016-01-01 IFRS 14.33 b Disclosure   |
| Remaining recovery period of regulatory deferral account debit balances  | X.XX instant        | Effective 2016-01-01 IFRS 14.33 c Disclosure   |
| Remaining reversal period of regulatory deferral account credit balances   | X.XX instant        | Effective 2016-01-01 IFRS 14.33 c Disclosure   |
| Statement that regulatory deferral account balance is no longer fully recoverable or reversible  | text                | Effective 2016-01-01 IFRS 14.36 Disclosure   |
| Description of reason why regulatory deferral account balance is no longer fully recoverable or reversible   | text                | Effective 2016-01-01 IFRS 14.36 Disclosure   |
| Amount by which regulatory deferral account debit balance has been reduced because it is no longer fully recoverable   | X instant, credit   | Effective 2016-01-01 IFRS 14.36 Disclosure   |
| Amount by which regulatory deferral account credit balance has been reduced because it is no longer fully reversible   | X instant, debit    | Effective 2016-01-01 IFRS 14.36 Disclosure   |
| Description of impact of rate regulation on current and deferred tax   | text                | Effective 2016-01-01 IFRS 14.34 Disclosure   |
| Increase (decrease) in current tax expense (income) due to rate regulation   | X duration, debit   | Effective 2016-01-01 IFRS 14.34 Disclosure   |
| Increase (decrease) in deferred tax expense (income) due to rate regulation  | X duration, debit   | Effective 2016-01-01 IFRS 14.34 Disclosure   |
| Additional disclosures related to regulatory deferral accounts [abstract]  |                     |  |
| Net movement in regulatory deferral account balances related to profit or loss, attributable to non-controlling interests  | X duration, credit  | Effective 2016-01-01 IFRS 14.B25 Disclosure  |
| Portion of gains (losses) recognised when control of subsidiary is lost, attributable to derecognising regulatory deferral account balances in former subsidiary | X duration, credit  | Effective 2016-01-01 IFRS 14.B28 Disclosure  |
| <b>IFRS 15</b>   |                     |  |
| <b>[831150] Notes - Revenue from contracts with customers</b>  |                     |  |
| Disclosure of revenue from contracts with customers [text block]   | text block          | Effective 2017-01-01 IFRS 15 - Presentation Disclosure·<br>Effective 2017-01-01 IFRS 15 - Disclosure Disclosure                              |
| Contract assets [abstract]   |                     |  |
| Non-current contract assets  | X instant, debit    | Effective 2017-01-01 IFRS 15.105 Disclosure  |
| Current contract assets  | X instant, debit    | Effective 2017-01-01 IFRS 15.105 Disclosure  |
| Total contract assets  | X instant, debit    | Effective 2017-01-01 IFRS 15.105 Disclosure·<br>Effective 2017-01-01 IFRS 15.116 a Disclosure  |
| Contract liabilities [abstract]  |                     |  |
| Non-current contract liabilities   | X instant, credit   | Effective 2017-01-01 IFRS 15.105 Disclosure  |
| Current contract liabilities   | X instant, credit   | Effective 2017-01-01 IFRS 15.105 Disclosure  |
| Total contract liabilities   | X instant, credit   | Effective 2017-01-01 IFRS 15.105 Disclosure·<br>Effective 2017-01-01 IFRS 15.116 a Disclosure  |



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| Receivables from contracts with customers [abstract]  |                    |   |
| Non-current receivables from contracts with customers   | X instant, debit   | Effective 2017-01-01 IFRS 15.105 Disclosure   |
| Current receivables from contracts with customers   | X instant, debit   | Effective 2017-01-01 IFRS 15.105 Disclosure   |
| Total receivables from contracts with customers   | X instant, debit   | Effective 2017-01-01 IFRS 15.105 Disclosure, Effective 2017-01-01 IFRS 15.116 a Disclosure      |
| Revenue from contracts with customers   | X duration, credit | Effective 2017-01-01 IFRS 15.113 a Disclosure, Effective 2017-01-01 IFRS 15.114 Disclosure      |
| Impairment loss on receivables or contract assets arising from contracts with customers   | X duration, debit  | Effective 2017-01-01 IFRS 15.113 b Disclosure   |
| Disclosure of disaggregation of revenue from contracts with customers [text block]  | text block         | Effective 2017-01-01 IFRS 15.114 Disclosure   |
| Disclosure of disaggregation of revenue from contracts with customers [abstract]  |                    |   |
| Disclosure of disaggregation of revenue from contracts with customers [table]   | table              | Effective 2017-01-01 IFRS 15.114 Disclosure   |
| Products and services [axis]  | axis               | Effective 2017-01-01 IFRS 15.B89 a Example, IFRS 8.32 Disclosure                                |
| Products and services [member]  | member [default]   | Effective 2017-01-01 IFRS 15.B89 a Example, IFRS 8.32 Disclosure                                |
| Geographical areas [axis]   | axis               | Effective 2017-01-01 IFRS 15.B89 b Example, IFRS 8.33 Disclosure                                |
| Geographical areas [member]   | member [default]   | Effective 2017-01-01 IFRS 15.B89 b Example, IFRS 8.33 Disclosure                                |
| Markets of customers [axis]   | axis               | Effective 2017-01-01 IFRS 15.B89 c Example  |
| Markets of customers [member]   | member [default]   | Effective 2017-01-01 IFRS 15.B89 c Example  |
| Types of customers [axis]   | axis               | Effective 2017-01-01 IFRS 15.B89 c Example  |
| Types of customers [member]   | member [default]   | Effective 2017-01-01 IFRS 15.B89 c Example  |
| Government customers [member]   | member             | Effective 2017-01-01 IFRS 15.B89 c Example  |
| Non-government customers [member]   | member             | Effective 2017-01-01 IFRS 15.B89 c Example  |
| Types of contracts [axis]   | axis               | Effective 2017-01-01 IFRS 15.B89 d Example  |
| Types of contracts [member]   | member [default]   | Effective 2017-01-01 IFRS 15.B89 d Example  |
| Fixed-price contracts [member]  | member             | Effective 2017-01-01 IFRS 15.B89 d Example  |
| Time-and-materials contracts [member]   | member             | Effective 2017-01-01 IFRS 15.B89 d Example  |
| Contract duration [axis]  | axis               | Effective 2017-01-01 IFRS 15.B89 e Example  |
| Contract duration [member]  | member [default]   | Effective 2017-01-01 IFRS 15.B89 e Example  |
| Short-term contracts [member]   | member             | Effective 2017-01-01 IFRS 15.B89 e Example  |
| Long-term contracts [member]  | member             | Effective 2017-01-01 IFRS 15.B89 e Example  |
| Timing of transfer of goods or services [axis]  | axis               | Effective 2017-01-01 IFRS 15.B89 f Example  |
| Timing of transfer of goods or services [member]  | member [default]   | Effective 2017-01-01 IFRS 15.B89 f Example  |
| Goods or services transferred at point in time [member]   | member             | Effective 2017-01-01 IFRS 15.B89 f Example  |
| Goods or services transferred over time [member]  | member             | Effective 2017-01-01 IFRS 15.B89 f Example  |
| Sales channels [axis]   | axis               | Effective 2017-01-01 IFRS 15.B89 g Example  |
| Sales channels [member]   | member [default]   | Effective 2017-01-01 IFRS 15.B89 g Example  |
| Goods sold directly to consumers [member]   | member             | Effective 2017-01-01 IFRS 15.B89 g Example  |
| Goods sold through intermediaries [member]  | member             | Effective 2017-01-01 IFRS 15.B89 g Example  |
| Segments [axis]   | axis               | IAS 36.130 d (ii) Disclosure, Effective 2017-01-01 IFRS 15.115 Disclosure, IFRS 8.23 Disclosure |
| Segments [member]   | member [default]   | IAS 36.130 d (ii) Disclosure, Effective 2017-01-01 IFRS 15.115 Disclosure, IFRS 8.28 Disclosure |
| Reportable segments [member]  | member             | Effective 2017-01-01 IFRS 15.115 Disclosure, IFRS 8.23 Disclosure                               |
| All other segments [member]   | member             | Effective 2017-01-01 IFRS 15.115 Disclosure, IFRS 8.16 Disclosure                               |
| Disclosure of disaggregation of revenue from contracts with customers [line items]  | line items         |   |
| Revenue from contracts with customers   | X duration, credit | Effective 2017-01-01 IFRS 15.113 a Disclosure, Effective 2017-01-01 IFRS 15.114 Disclosure      |
| Information about relationship between disclosure of disaggregated revenue from contracts with customers and revenue information for reportable segments [text block] | text block         | Effective 2017-01-01 IFRS 15.115 Disclosure   |
| Contract assets at beginning of period  | X instant, debit   | Effective 2017-01-01 IFRS 15.105 Disclosure, Effective 2017-01-01 IFRS 15.116 a Disclosure      |
| Contract assets at end of period  | X instant, debit   | Effective 2017-01-01 IFRS 15.105 Disclosure, Effective 2017-01-01 IFRS 15.116 a Disclosure      |
| Contract liabilities at beginning of period   | X instant, credit  | Effective 2017-01-01 IFRS 15.105 Disclosure, Effective 2017-01-01 IFRS 15.116 a Disclosure      |
| Contract liabilities at end of period   | X instant, credit  | Effective 2017-01-01 IFRS 15.105 Disclosure, Effective 2017-01-01 IFRS 15.116 a Disclosure      |

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| Receivables from contracts with customers at beginning of period   | X instant, debit   | Effective 2017-01-01 IFRS 15.105 Disclosure, Effective 2017-01-01 IFRS 15.116 a Disclosure  |
| Receivables from contracts with customers at end of period   | X instant, debit   | Effective 2017-01-01 IFRS 15.105 Disclosure, Effective 2017-01-01 IFRS 15.116 a Disclosure  |
| Revenue that was included in contract liability balance at beginning of period   | X duration, credit | Effective 2017-01-01 IFRS 15.116 b Disclosure   |
| Revenue from performance obligations satisfied or partially satisfied in previous periods  | X duration, credit | Effective 2017-01-01 IFRS 15.116 c Disclosure   |
| Explanation of how timing of satisfaction of performance obligations relates to typical timing of payment  | text               | Effective 2017-01-01 IFRS 15.117 Disclosure   |
| Explanation of effect that timing of satisfaction of performance obligations and typical timing of payment have on contract assets and contract liabilities [text block] | text block         | Effective 2017-01-01 IFRS 15.117 Disclosure   |
| Explanation of significant changes in contract assets and contract liabilities [text block]  | text block         | Effective 2017-01-01 IFRS 15.118 Disclosure   |
| Increase through business combinations, contract assets  | X duration, debit  | Effective 2017-01-01 IFRS 15.118 a Example  |
| Increase (decrease) through cumulative catch-up adjustments to revenue, contract assets  | X duration, debit  | Effective 2017-01-01 IFRS 15.118 b Example  |
| Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in measure of progress, contract assets                                       | X duration, debit  | Effective 2017-01-01 IFRS 15.118 b Example  |
| Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in estimate of transaction price, contract assets                             | X duration, debit  | Effective 2017-01-01 IFRS 15.118 b Example  |
| Increase (decrease) through cumulative catch-up adjustments to revenue arising from contract modification, contract assets   | X duration, debit  | Effective 2017-01-01 IFRS 15.118 b Example  |
| Decrease through impairment, contract assets   | X duration, credit | Effective 2017-01-01 IFRS 15.118 c Example  |
| Decrease through right to consideration becoming unconditional, contract assets  | X duration, credit | Effective 2017-01-01 IFRS 15.118 d Example  |
| Increase through business combinations, contract liabilities   | X duration, credit | Effective 2017-01-01 IFRS 15.118 a Example  |
| Increase (decrease) through cumulative catch-up adjustments to revenue, contract liabilities   | X duration, credit | Effective 2017-01-01 IFRS 15.118 b Example  |
| Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in measure of progress, contract liabilities                                  | X duration, credit | Effective 2017-01-01 IFRS 15.118 b Example  |
| Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in estimate of transaction price, contract liabilities                        | X duration, credit | Effective 2017-01-01 IFRS 15.118 b Example  |
| Increase (decrease) through cumulative catch-up adjustments to revenue arising from contract modification, contract liabilities  | X duration, credit | Effective 2017-01-01 IFRS 15.118 b Example  |
| Decrease through performance obligation being satisfied, contract liabilities  | X duration, debit  | Effective 2017-01-01 IFRS 15.118 e Example  |
| Disclosure of performance obligations [text block]   | text block         | Effective 2017-01-01 IFRS 15.119 Disclosure   |
| Disclosure of performance obligations [abstract]   |                    |   |
| Disclosure of performance obligations [table]  | table              | Effective 2017-01-01 IFRS 15.119 Disclosure   |
| Performance obligations [axis]   | axis               | Effective 2017-01-01 IFRS 15.119 Disclosure   |
| Performance obligations [member]   | member [default]   | Effective 2017-01-01 IFRS 15.119 Disclosure   |
| Performance obligations satisfied over time [member]   | member             | Effective 2017-01-01 IFRS 15.124 Disclosure   |
| Performance obligations satisfied at point in time [member]  | member             | Effective 2017-01-01 IFRS 15.125 Disclosure   |
| Disclosure of performance obligations [line items]   | line items         |   |
| Description of when entity typically satisfies performance obligations   | text               | Effective 2017-01-01 IFRS 15.119 a Disclosure   |
| Description of significant payment terms in contracts with customers   | text               | Effective 2017-01-01 IFRS 15.119 b Disclosure   |
| Description of nature of goods or services that entity has promised to transfer  | text               | Effective 2017-01-01 IFRS 15.119 c Disclosure   |
| Description of performance obligations to arrange for another party to transfer goods or services  | text               | Effective 2017-01-01 IFRS 15.119 c Disclosure   |
| Description of obligations for returns, refunds and other similar obligations  | text               | Effective 2017-01-01 IFRS 15.119 d Disclosure   |
| Description of types of warranties and related obligations   | text               | Effective 2017-01-01 IFRS 15.119 e Disclosure   |
| Description of methods used to recognise revenue from contracts with customers   | text               | Effective 2017-01-01 IFRS 15.124 a Disclosure   |
| Explanation of why methods used to recognise revenue provide faithful depiction of transfer of goods or services   | text               | Effective 2017-01-01 IFRS 15.124 b Disclosure   |
| Description of significant judgements made in evaluating when customer obtains control of promised goods or services   | text               | Effective 2017-01-01 IFRS 15.125 Disclosure   |
| Transaction price allocated to remaining performance obligations   | X instant, credit  | Effective 2017-01-01 IFRS 15.120 a Disclosure   |
| Explanation of when entity expects to recognise transaction price allocated to remaining performance obligations as revenue  | text               | Effective 2017-01-01 IFRS 15.120 b (ii) Disclosure  |
| Disclosure of transaction price allocated to remaining performance obligations [text block]  | text block         | Effective 2017-01-01 IFRS 15.120 b (i) Disclosure   |
| Disclosure of transaction price allocated to remaining performance obligations [abstract]  |                    |   |
| Disclosure of transaction price allocated to remaining performance obligations [table]   | table              | Effective 2017-01-01 IFRS 15.120 b (i) Disclosure   |
| Maturity [axis]  | axis               | IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective 2017-01-01 IFRS 15.120 b (i) Disclosure, Effective 2018-01-01 IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.B11 Example |
| Aggregated time bands [member]   | member [default]   | IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective 2017-01-01 IFRS 15.120 b (i) Disclosure, Effective 2018-01-01 IFRS 7.23B a Disclosure, IFRS 7.B11 Example, IFRS 7.B35 Example      |
| Disclosure of transaction price allocated to remaining performance obligations [line items]  | line items         |   |

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|--|-------------------|--|
| Transaction price allocated to remaining performance obligations   | X instant, credit | Effective 2017-01-01 IFRS 15.120 a Disclosure  |
| Explanation of whether practical expedient is applied for disclosure of transaction price allocated to remaining performance obligations                                 | text              | Effective 2017-01-01 IFRS 15.122 Disclosure  |
| Explanation of whether any consideration from contracts with customers is not included in disclosure of transaction price allocated to remaining performance obligations | text              | Effective 2017-01-01 IFRS 15.122 Disclosure  |
| Description of judgements, and changes in judgements, that significantly affect determination of amount and timing of revenue from contracts with customers              | text              | Effective 2017-01-01 IFRS 15.123 Disclosure  |
| Disclosure of information about methods, inputs and assumptions used for determining transaction price [text block]  | text block        | Effective 2017-01-01 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        | Effective 2017-01-01 IFRS 15.126 b Disclosure  |
| Disclosure of information about methods, inputs and assumptions used for allocating transaction price [text block]   | text block        | Effective 2017-01-01 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        | Effective 2017-01-01 IFRS 15.126 d Disclosure  |
| Description of judgements made in determining amount of costs to obtain or fulfil contracts with customers   | text              | Effective 2017-01-01 IFRS 15.127 a Disclosure  |
| Description of method used to determine amortisation of assets recognised from costs to obtain or fulfil contracts with customers  | text              | Effective 2017-01-01 IFRS 15.127 b Disclosure  |
| Disclosure of assets recognised from costs to obtain or fulfil contracts with customers [text block]   | text block        | Effective 2017-01-01 IFRS 15.128 a Disclosure  |
| Disclosure of assets recognised from costs to obtain or fulfil contracts with customers [abstract]   |                   |  |
| Disclosure of assets recognised from costs to obtain or fulfil contracts with customers [table]  | table             | Effective 2017-01-01 IFRS 15.128 a Disclosure  |
| Categories of assets recognised from costs to obtain or fulfil contracts with customers [axis]   | axis              | Effective 2017-01-01 IFRS 15.128 a Disclosure  |
| Categories of assets recognised from costs to obtain or fulfil contracts with customers [member]   | member [default]  | Effective 2017-01-01 IFRS 15.128 a Disclosure  |
| Costs to obtain contracts with customers [member]  | member            | Effective 2017-01-01 IFRS 15.128 a Example   |
| Pre-contract costs [member]  | member            | Effective 2017-01-01 IFRS 15.128 a Example   |
| Setup costs [member]   | member            | Effective 2017-01-01 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  | Effective 2017-01-01 IFRS 15.128 a Disclosure  |
| Amortisation, assets recognised from costs incurred to obtain or fulfil contracts with customers   | X duration, debit | Effective 2017-01-01 IFRS 15.128 b Disclosure  |
| Impairment loss, assets recognised from costs incurred to obtain or fulfil contracts with customers  | X duration, debit | Effective 2017-01-01 IFRS 15.128 b Disclosure  |
| Statement that practical expedient about existence of significant financing component has been used  | text              | Effective 2017-01-01 IFRS 15.129 Disclosure  |
| Statement that practical expedient about incremental costs of obtaining contract has been used   | text              | Effective 2017-01-01 IFRS 15.129 Disclosure  |
| Description of practical expedients used when applying IFRS 15 retrospectively   | text              | Effective 2017-01-01 IFRS 15.C6 a Disclosure   |
| Qualitative assessment of estimated effect of practical expedients used when applying IFRS 15 retrospectively  | text              | Effective 2017-01-01 IFRS 15.C6 b Disclosure   |
| Explanation of reasons for significant changes in financial statement line items due to application of IFRS 15   | text              | Effective 2017-01-01 IFRS 15.C8 b Disclosure   |
| <b>IAS 1</b>   |                   |  |
| <b>[110000] General information about financial statements</b>   |                   |  |
| Disclosure of general information about financial statements [text block]  | text block        | IAS 1.51 Disclosure  |
| Name of reporting entity or other means of identification  | text              | IAS 1.51 a Disclosure  |
| Explanation of change in name of reporting entity or other means of identification from end of preceding reporting period  | text              | IAS 1.51 a Disclosure  |
| Description of nature of financial statements  | text              | IAS 1.51 b Disclosure; IAS 27.16 a Disclosure; IAS 27.17 a Disclosure                            |
| Date of end of reporting period  | yyyy-mm-dd        | IAS 1.51 c Disclosure  |
| Period covered by financial statements   | text              | IAS 1.51 c Disclosure  |
| Description of presentation currency   | text              | IAS 1.51 d Disclosure; IAS 21.53 Disclosure  |
| Level of rounding used in financial statements   | text              | IAS 1.51 e Disclosure  |
| <b>[210000] Statement of financial position, current/non-current</b>   |                   |  |
| Statement of financial position [abstract]   |                   |  |
| Assets [abstract]  |                   |  |
| Non-current assets [abstract]  |                   |  |
| Property, plant and equipment  | X instant, debit  | IAS 1.54 a Disclosure; IAS 16.73 e Disclosure  |
| Investment property  | X instant, debit  | IAS 1.54 b Disclosure; IAS 40.76 Disclosure; IAS 40.79 d Disclosure                              |
| Goodwill   | X instant, debit  | IAS 1.54 c Disclosure; IAS 36.134 a Disclosure; IAS 36.135 a Disclosure; IFRS 3.B67 d Disclosure |
| Intangible assets other than goodwill  | X instant, debit  | IAS 1.54 c Disclosure; IAS 38.118 e Disclosure   |
| Investments accounted for using equity method  | X instant, debit  | IAS 1.54 e Disclosure; IFRS 12.B16 Disclosure; IFRS 8.24 a Disclosure                            |
| Investments in subsidiaries, joint ventures and associates   | X instant, debit  | IAS 1.55 Common practice   |
| Non-current biological assets  | X instant, debit  | IAS 1.54 f Disclosure  |
| Trade and other non-current receivables  | X instant, debit  | IAS 1.54 h Disclosure; IAS 1.78 b Disclosure   |

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|---|--------------------|---|
| Non-current inventories   | X instant, debit   | IAS 1.54 g Disclosure   |
| Deferred tax assets   | X instant, debit   | IAS 12.81 g (i) Disclosure, IAS 1.54 o Disclosure, IAS 1.56 Disclosure  |
| Current tax assets, non-current   | X instant, debit   | IAS 1.54 n Disclosure   |
| Other non-current financial assets  | X instant, debit   | IAS 1.54 d Disclosure   |
| Other non-current non-financial assets  | X instant, debit   | IAS 1.55 Common practice  |
| Non-current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral   | X instant, debit   | Expiry date 2018-01-01 IAS 39.37 a Disclosure, Effective 2018-01-01 IFRS 9.3.2.23 a Disclosure  |
| Total non-current assets  | X instant, debit   | IAS 1.66 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (ii) Disclosure   |
| Current assets [abstract]   |                    |   |
| Current inventories   | X instant, debit   | IAS 1.54 g Disclosure, IAS 1.68 Example, IAS 2.36 b Disclosure  |
| Trade and other current receivables   | X instant, debit   | IAS 1.54 h Disclosure, IAS 1.78 b Disclosure  |
| Current tax assets, current   | X instant, debit   | IAS 1.54 n Disclosure   |
| Current biological assets   | X instant, debit   | IAS 1.54 f Disclosure   |
| Other current financial assets  | X instant, debit   | IAS 1.54 d Disclosure   |
| Other current non-financial assets  | X instant, debit   | IAS 1.55 Common practice  |
| Cash and cash equivalents   | X instant, debit   | IAS 1.54 i Disclosure, 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 collateral       | X instant, debit   | Expiry date 2018-01-01 IAS 39.37 a Disclosure, Effective 2018-01-01 IFRS 9.3.2.23 a Disclosure  |
| Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners | X instant, debit   | IAS 1.66 Disclosure   |
| Non-current assets or disposal groups classified as held for sale or as held for distribution to owners                                 | X instant, debit   | IAS 1.54 j Disclosure   |
| Total current assets  | X instant, debit   | IAS 1.66 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (i) Disclosure  |
| Total assets  | X instant, debit   | IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 c Disclosure                              |
| Equity and liabilities [abstract]   |                    |   |
| Equity [abstract]   |                    |   |
| Issued capital  | X instant, credit  | IAS 1.78 e Example  |
| Retained earnings   | X instant, credit  | IAS 1.78 e Example, IAS 1.IG6 Example   |
| Share premium   | X instant, credit  | IAS 1.78 e Example  |
| Treasury shares   | (X) instant, debit | IAS 1.78 e Example, IAS 32.34 Disclosure  |
| Other equity interest   | X instant, credit  | IAS 1.78 e Example  |
| Other reserves  | X instant, credit  | IAS 1.78 e Example  |
| Total equity attributable to owners of parent   | X instant, credit  | IAS 1.54 r Disclosure   |
| Non-controlling interests   | X instant, credit  | IAS 1.54 q Disclosure, IFRS 10.22 Disclosure, IFRS 12.12 f Disclosure   |
| Total equity  | X instant, credit  | IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure, IFRS 1.32 a (i) Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure |
| Liabilities [abstract]  |                    |   |
| Non-current liabilities [abstract]  |                    |   |
| Non-current provisions [abstract]   |                    |   |
| Non-current provisions for employee benefits  | X instant, credit  | IAS 1.78 d Disclosure   |
| Other non-current provisions  | X instant, credit  | IAS 1.78 d Disclosure   |
| Total non-current provisions  | X instant, credit  | IAS 1.54 l Disclosure   |
| Trade and other non-current payables  | X instant, credit  | IAS 1.54 k Disclosure   |
| Deferred tax liabilities  | X instant, credit  | IAS 12.81 g (i) Disclosure, IAS 1.54 o Disclosure, IAS 1.56 Disclosure  |
| Current tax liabilities, non-current  | X instant, credit  | IAS 1.54 n Disclosure   |
| Other non-current financial liabilities   | X instant, credit  | IAS 1.54 m Disclosure, IFRS 12.B13 c Disclosure   |
| Other non-current non-financial liabilities   | X instant, credit  | IAS 1.55 Common practice  |
| Total non-current liabilities   | X instant, credit  | IAS 1.69 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (iv) Disclosure   |
| Current liabilities [abstract]  |                    |   |
| Current provisions [abstract]   |                    |   |
| Current provisions for employee benefits  | X instant, credit  | IAS 1.78 d Disclosure   |
| Other current provisions  | X instant, credit  | IAS 1.78 d Disclosure   |
| Total current provisions  | X instant, credit  | IAS 1.54 l Disclosure   |

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|---|--------------------|---|
| Trade and other current payables  | X instant, credit  | IAS 1.54 k Disclosure   |
| Current tax liabilities, current  | X instant, credit  | IAS 1.54 n Disclosure   |
| Other current financial liabilities   | X instant, credit  | IAS 1.54 m Disclosure, IFRS 12.B13 b Disclosure   |
| Other current non-financial liabilities   | X instant, credit  | IAS 1.55 Common practice  |
| Total current liabilities other than liabilities included in disposal groups classified as held for sale                  | X instant, credit  | IAS 1.69 Disclosure   |
| Liabilities included in disposal groups classified as held for sale   | X instant, credit  | IAS 1.54 p Disclosure, IFRS 5.38 Disclosure   |
| Total current liabilities   | X instant, credit  | IAS 1.69 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (iii) Disclosure  |
| Total liabilities   | X instant, credit  | IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 d Disclosure                              |
| Total equity and liabilities  | X instant, credit  | IAS 1.55 Disclosure   |
| <b>[220000] Statement of financial position, order of liquidity</b>   |                    |   |
| Statement of financial position [abstract]  |                    |   |
| Assets [abstract]   |                    |   |
| Property, plant and equipment   | X instant, debit   | IAS 1.54 a Disclosure, IAS 16.73 e Disclosure   |
| Investment property   | X instant, debit   | IAS 1.54 b Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure   |
| Goodwill  | X instant, debit   | IAS 1.54 c Disclosure, IAS 36.134 a Disclosure, IAS 36.135 a Disclosure, IFRS 3.B67 d Disclosure  |
| Intangible assets other than goodwill   | X instant, debit   | IAS 1.54 c Disclosure, IAS 38.118 e Disclosure  |
| Other financial assets  | X instant, debit   | IAS 1.54 d Disclosure   |
| Other non-financial assets  | X instant, debit   | IAS 1.55 Common practice  |
| Investments accounted for using equity method   | X instant, debit   | IAS 1.54 e Disclosure, IFRS 12.B16 Disclosure, IFRS 8.24 a Disclosure   |
| Investments in subsidiaries, joint ventures and associates  | X instant, debit   | IAS 1.55 Common practice  |
| Biological assets   | X instant, debit   | IAS 1.54 f Disclosure, IAS 41.43 Example, IAS 41.50 Disclosure  |
| Non-current assets or disposal groups classified as held for sale or as held for distribution to owners                   | X instant, debit   | IAS 1.54 j Disclosure   |
| Inventories   | X instant, debit   | IAS 1.54 g Disclosure   |
| Current tax assets  | X instant, debit   | IAS 1.54 n Disclosure   |
| Deferred tax assets   | X instant, debit   | IAS 12.81 g (i) Disclosure, IAS 1.54 o Disclosure, IAS 1.56 Disclosure  |
| Trade and other receivables   | X instant, debit   | IAS 1.54 h Disclosure, IAS 1.78 b Disclosure  |
| Cash and cash equivalents   | X instant, debit   | IAS 1.54 i Disclosure, IAS 7.45 Disclosure, IFRS 12.B13 a Disclosure  |
| Non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral | X instant, debit   | Expiry date 2018-01-01 IAS 39.37 a Disclosure, Effective 2018-01-01 IFRS 9.3.2.23 a Disclosure  |
| Total assets  | X instant, debit   | IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 c Disclosure                              |
| Equity and liabilities [abstract]   |                    |   |
| Equity [abstract]   |                    |   |
| Issued capital  | X instant, credit  | IAS 1.78 e Example  |
| Retained earnings   | X instant, credit  | IAS 1.78 e Example, IAS 1.IG6 Example   |
| Share premium   | X instant, credit  | IAS 1.78 e Example  |
| Treasury shares   | (X) instant, debit | IAS 1.78 e Example, IAS 32.34 Disclosure  |
| Other equity interest   | X instant, credit  | IAS 1.78 e Example  |
| Other reserves  | X instant, credit  | IAS 1.78 e Example  |
| Total equity attributable to owners of parent   | X instant, credit  | IAS 1.54 r Disclosure   |
| Non-controlling interests   | X instant, credit  | IAS 1.54 q Disclosure, IFRS 10.22 Disclosure, IFRS 12.12 f Disclosure   |
| Total equity  | X instant, credit  | IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure, IFRS 1.32 a (i) Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure |
| Liabilities [abstract]  |                    |   |
| Trade and other payables  | X instant, credit  | IAS 1.54 k Disclosure   |
| Provisions [abstract]   |                    |   |
| Provisions for employee benefits  | X instant, credit  | IAS 1.78 d Disclosure   |
| Other provisions  | X instant, credit  | IAS 1.78 d Disclosure, IAS 37.84 a Disclosure   |
| Total provisions  | X instant, credit  | IAS 1.54 l Disclosure   |
| Other financial liabilities   | X instant, credit  | IAS 1.54 m Disclosure   |
| Other non-financial liabilities   | X instant, credit  | IAS 1.55 Common practice  |



|   |                     |   |
|---|---------------------|---|
| Current tax liabilities   | X instant, credit   | IAS 1.54 n Disclosure   |
| Deferred tax liabilities  | X instant, credit   | IAS 12.81 g (i) Disclosure, IAS 1.54 o Disclosure, IAS 1.56 Disclosure  |
| Liabilities included in disposal groups classified as held for sale   | X instant, credit   | IAS 1.54 p Disclosure, IFRS 5.38 Disclosure   |
| Total liabilities   | X instant, credit   | IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 d Disclosure  |
| Total equity and liabilities  | X instant, credit   | IAS 1.55 Disclosure   |
| <b>[310000] Statement of comprehensive income, profit or loss, by function of expense</b>   |                     |   |
| Profit or loss [abstract]   |                     |   |
| Profit (loss) [abstract]  |                     |   |
| Revenue   | X duration, credit  | IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, Expiry date 2017-01-01 IAS 18.35 b Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (v) Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure |
| Interest revenue calculated using effective interest method   | X duration, credit  | Effective 2018-01-01 IAS 1.82 a Disclosure  |
| Cost of sales   | (X) duration, debit | IAS 1.103 Disclosure, IAS 1.99 Disclosure   |
| Gross profit  | X duration, credit  | IAS 1.103 Example   |
| Other income  | X duration, credit  | IAS 1.102 Example, IAS 1.103 Example, IAS 26.35 b (iv) Disclosure   |
| Distribution costs  | (X) duration, debit | IAS 1.103 Example, IAS 1.99 Disclosure  |
| Administrative expenses   | (X) duration, debit | IAS 1.103 Example, IAS 1.99 Disclosure, IAS 26.35 b (vi) Disclosure   |
| Other expense   | (X) duration, debit | IAS 1.103 Example, IAS 1.99 Disclosure, IAS 26.35 b (vii) Disclosure  |
| Other gains (losses)  | X duration, credit  | IAS 1.102 Common practice, IAS 1.103 Common practice  |
| Profit (loss) from operating activities   | X duration, credit  | IAS 32.IE33 Example   |
| Difference between carrying amount of dividends payable and carrying amount of non-cash assets distributed  | X duration, credit  | IFRIC 17.15 Disclosure  |
| Gains (losses) on net monetary position   | X duration, credit  | IAS 29.9 Disclosure   |
| Gain (loss) arising from derecognition of financial assets measured at amortised cost   | X duration, credit  | IAS 1.82 aa Disclosure  |
| Finance income  | X duration, credit  | IAS 1.85 Common practice  |
| Finance costs   | (X) duration, debit | IAS 1.82 b Disclosure   |
| Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9  | (X) duration, debit | Effective 2018-01-01 IAS 1.82 ba Disclosure   |
| Share of profit (loss) of associates and joint ventures accounted for using equity method   | X duration, credit  | IAS 1.82 c Disclosure, IFRS 8.23 g Disclosure, IFRS 8.28 e Disclosure   |
| Other income (expense) from subsidiaries, jointly controlled entities and associates  | X duration, credit  | IAS 1.85 Common practice  |
| Gains (losses) arising from difference between previous amortised cost and fair value of financial assets reclassified out of amortised cost into fair value through profit or loss measurement category                                      | X duration, credit  | Effective 2018-01-01 IAS 1.82 ca Disclosure   |
| Cumulative gain (loss) previously recognised in other comprehensive income arising from reclassification of financial assets out of fair value through other comprehensive income into fair value through profit or loss measurement category | X duration, credit  | Effective 2018-01-01 IAS 1.82 cb Disclosure   |
| Hedging gains (losses) for hedge of group of items with offsetting risk positions   | X duration, credit  | Effective 2018-01-01 IFRS 7.24C b (vi) Disclosure, Effective 2018-01-01 IFRS 9.6.6.4 Disclosure   |
| Profit (loss) before tax  | X duration, credit  | IAS 1.102 Example, IAS 1.103 Example, IFRS 8.23 Example, IFRS 8.28 b Example  |
| Tax income (expense)  | (X) duration, debit | IAS 12.79 Disclosure, IAS 12.81 c (ii) Disclosure, IAS 12.81 c (i) Disclosure, IAS 1.82 d Disclosure, IAS 26.35 b (viii) Disclosure, IFRS 12.B13 g Disclosure, IFRS 8.23 h Disclosure   |
| Profit (loss) from continuing operations  | X duration, credit  | IAS 1.81A a Disclosure, IFRS 12.B12 b (vi) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure   |
| Profit (loss) from discontinued operations  | X duration, credit  | IAS 1.82 ea Disclosure, IFRS 12.B12 b (vii) Disclosure, IFRS 5.33 a Disclosure  |
| Profit (loss)   | X duration, credit  | IAS 1.106 d (i) Disclosure, IAS 1.81A a Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure   |
| Profit (loss), attributable to [abstract]   |                     |   |
| Profit (loss), attributable to owners of parent   | X duration, credit  | IAS 1.81B a (ii) Disclosure   |
| Profit (loss), attributable to non-controlling interests  | X duration, credit  | IAS 1.81B a (i) Disclosure, IFRS 12.12 e Disclosure   |
| Earnings per share [text block]   | text block          | IAS 33.66 Disclosure  |
| Earnings per share [abstract]   |                     |   |
| Earnings per share [table]  | table               | IAS 33.66 Disclosure  |

|   |                     |   |
|---|---------------------|---|
| Classes of ordinary shares [axis]   | axis                | IAS 33.66 Disclosure  |
| Ordinary shares [member]  | member [default]    | IAS 1.79 a Common practice, IAS 33.66 Disclosure  |
| Earnings per share [line items]   | line items          |   |
| Basic earnings per share [abstract]   |                     |   |
| Basic earnings (loss) per share from continuing operations  | X.XX duration       | IAS 33.66 Disclosure  |
| Basic earnings (loss) per share from discontinued operations  | X.XX duration       | IAS 33.68 Disclosure  |
| Total basic earnings (loss) per share   | X.XX duration       | IAS 33.66 Disclosure  |
| Diluted earnings per share [abstract]   |                     |   |
| Diluted earnings (loss) per share from continuing operations  | X.XX duration       | IAS 33.66 Disclosure  |
| Diluted earnings (loss) per share from discontinued operations  | X.XX duration       | IAS 33.68 Disclosure  |
| Total diluted earnings (loss) per share   | X.XX duration       | IAS 33.66 Disclosure  |
| <b>[320000] Statement of comprehensive income, profit or loss, by nature of expense</b>   |                     |   |
| Profit or loss [abstract]   |                     |   |
| Profit (loss) [abstract]  |                     |   |
| Revenue   | X duration, credit  | IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, Expiry date 2017-01-01 IAS 18.35 b Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (v) Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure |
| Interest revenue calculated using effective interest method   | X duration, credit  | Effective 2018-01-01 IAS 1.82 a Disclosure  |
| Other income  | X duration, credit  | IAS 1.102 Example, IAS 1.103 Example, IAS 26.35 b (iv) Disclosure   |
| Increase (decrease) in inventories of finished goods and work in progress   | (X) duration, debit | IAS 1.102 Example, IAS 1.99 Disclosure  |
| Other work performed by entity and capitalised  | X duration, credit  | IAS 1.IG6 Example   |
| Raw materials and consumables used  | (X) duration, debit | IAS 1.102 Example, IAS 1.99 Disclosure  |
| Employee benefits expense   | (X) duration, debit | IAS 1.102 Example, IAS 1.104 Disclosure, IAS 1.99 Disclosure  |
| Depreciation and amortisation expense   | (X) duration, debit | IAS 1.102 Example, IAS 1.104 Disclosure, IAS 1.99 Disclosure, IFRS 12.B13 d Disclosure, IFRS 8.23 e Disclosure, IFRS 8.28 e Disclosure  |
| Reversal of impairment loss (impairment loss) recognised in profit or loss  | (X) duration, debit | IAS 1.99 Disclosure   |
| Other expenses  | (X) duration, debit | IAS 1.102 Example, IAS 1.99 Disclosure  |
| Other gains (losses)  | X duration, credit  | IAS 1.102 Common practice, IAS 1.103 Common practice  |
| Profit (loss) from operating activities   | X duration, credit  | IAS 32.IE33 Example   |
| Difference between carrying amount of dividends payable and carrying amount of non-cash assets distributed  | X duration, credit  | IFRIC 17.15 Disclosure  |
| Gains (losses) on net monetary position   | X duration, credit  | IAS 29.9 Disclosure   |
| Gain (loss) arising from derecognition of financial assets measured at amortised cost   | X duration, credit  | IAS 1.82 aa Disclosure  |
| Finance income  | X duration, credit  | IAS 1.85 Common practice  |
| Finance costs   | (X) duration, debit | IAS 1.82 b Disclosure   |
| Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9  | (X) duration, debit | Effective 2018-01-01 IAS 1.82 ba Disclosure   |
| Share of profit (loss) of associates and joint ventures accounted for using equity method   | X duration, credit  | IAS 1.82 c Disclosure, IFRS 8.23 g Disclosure, IFRS 8.28 e Disclosure   |
| Other income (expense) from subsidiaries, jointly controlled entities and associates  | X duration, credit  | IAS 1.85 Common practice  |
| Gains (losses) arising from difference between previous amortised cost and fair value of financial assets reclassified out of amortised cost into fair value through profit or loss measurement category                                      | X duration, credit  | Effective 2018-01-01 IAS 1.82 ca Disclosure   |
| Cumulative gain (loss) previously recognised in other comprehensive income arising from reclassification of financial assets out of fair value through other comprehensive income into fair value through profit or loss measurement category | X duration, credit  | Effective 2018-01-01 IAS 1.82 cb Disclosure   |
| Hedging gains (losses) for hedge of group of items with offsetting risk positions   | X duration, credit  | Effective 2018-01-01 IFRS 7.24C b (vi) Disclosure, Effective 2018-01-01 IFRS 9.6.6.4 Disclosure   |
| Profit (loss) before tax  | X duration, credit  | IAS 1.102 Example, IAS 1.103 Example, IFRS 8.23 Example, IFRS 8.28 b Example  |
| Tax income (expense)  | (X) duration, debit | IAS 12.79 Disclosure, IAS 12.81 c (ii) Disclosure, IAS 12.81 c (i) Disclosure, IAS 1.82 d Disclosure, IAS 26.35 b (viii) Disclosure, IFRS 12.B13 g Disclosure, IFRS 8.23 h Disclosure   |
| Profit (loss) from continuing operations  | X duration, credit  | IAS 1.81A a Disclosure, IFRS 12.B12 b (vi) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure   |
| Profit (loss) from discontinued operations  | X duration, credit  | IAS 1.82 ea Disclosure, IFRS 12.B12 b (vii) Disclosure, IFRS 5.33 a Disclosure  |
| Profit (loss)   | X duration, credit  | IAS 1.106 d (i) Disclosure, IAS 1.81A a Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure   |

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|--|---------------------|---|
|  |                     | IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure  |
| Profit (loss), attributable to [abstract]  |                     |   |
| Profit (loss), attributable to owners of parent  | X duration, credit  | IAS 1.81B a (ii) Disclosure   |
| Profit (loss), attributable to non-controlling interests   | X duration, credit  | IAS 1.81B a (i) Disclosure, IFRS 12.12 e Disclosure   |
| Earnings per share [text block]  | text block          | IAS 33.66 Disclosure  |
| Earnings per share [abstract]  |                     |   |
| Earnings per share [table]   | table               | IAS 33.66 Disclosure  |
| Classes of ordinary shares [axis]  | axis                | IAS 33.66 Disclosure  |
| Ordinary shares [member]   | member [default]    | IAS 1.79 a Common practice, IAS 33.66 Disclosure  |
| Earnings per share [line items]  | line items          |   |
| Basic earnings per share [abstract]  |                     |   |
| Basic earnings (loss) per share from continuing operations   | X.XX duration       | IAS 33.66 Disclosure  |
| Basic earnings (loss) per share from discontinued operations   | X.XX duration       | IAS 33.68 Disclosure  |
| Total basic earnings (loss) per share  | X.XX duration       | IAS 33.66 Disclosure  |
| Diluted earnings per share [abstract]  |                     |   |
| Diluted earnings (loss) per share from continuing operations   | X.XX duration       | IAS 33.66 Disclosure  |
| Diluted earnings (loss) per share from discontinued operations   | X.XX duration       | IAS 33.68 Disclosure  |
| Total diluted earnings (loss) per share  | X.XX duration       | IAS 33.66 Disclosure  |
| <b>[410000] Statement of comprehensive income, OCI components presented net of tax</b>   |                     |   |
| Statement of comprehensive income [abstract]   |                     |   |
| Profit (loss)  | X duration, credit  | IAS 1.106 d (i) Disclosure, IAS 1.81A a Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure |
| Other comprehensive income [abstract]  |                     |   |
| Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]  |                     |   |
| Other comprehensive income, net of tax, gains (losses) from investments in equity instruments  | X duration, credit  | Effective 2018-01-01 IAS 1.7 Disclosure, Effective 2018-01-01 IAS 1.91 a Disclosure   |
| Other comprehensive income, net of tax, gains (losses) on revaluation  | X duration, credit  | IAS 1.7 Disclosure, IAS 1.91 a Disclosure   |
| Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans  | X duration, credit  | IAS 1.7 Disclosure, IAS 1.91 a Disclosure   |
| Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability   | X duration, credit  | Effective 2018-01-01 IAS 1.7 Disclosure, Effective 2018-01-01 IAS 1.91 a Disclosure   |
| Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments   | X duration, credit  | Effective 2018-01-01 IAS 1.7 Disclosure, Effective 2018-01-01 IAS 1.91 a Disclosure   |
| Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax                         | X duration, credit  | IAS 1.82A Disclosure  |
| Total other comprehensive income that will not be reclassified to profit or loss, net of tax   | X duration, credit  | 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  | X duration, credit  | IAS 1.91 a Disclosure   |
| Reclassification adjustments on exchange differences on translation, net of tax  | (X) duration, debit | IAS 1.92 Disclosure, IAS 21.48 Disclosure   |
| Other comprehensive income, net of tax, exchange differences on translation  | X duration, credit  | IAS 1.7 Disclosure, IAS 1.91 a Disclosure   |
| Available-for-sale financial assets [abstract]   |                     |   |
| Gains (losses) on remeasuring available-for-sale financial assets, net of tax  | X duration, credit  | Expiry date 2018-01-01 IAS 1.91 a Disclosure, Expiry date 2018-01-01 IFRS 7.20 a (ii) Disclosure  |
| Reclassification adjustments on available-for-sale financial assets, net of tax  | (X) duration, debit | Expiry date 2018-01-01 IAS 1.92 Disclosure, Expiry date 2018-01-01 IFRS 7.20 a (ii) Disclosure  |
| Other comprehensive income, net of tax, available-for-sale financial assets  | X duration, credit  | Expiry date 2018-01-01 IAS 1.7 Disclosure, Expiry date 2018-01-01 IAS 1.91 a Disclosure   |
| Cash flow hedges [abstract]  |                     |   |
| Gains (losses) on cash flow hedges, net of tax   | X duration, credit  | IAS 1.91 a Disclosure, Expiry date 2018-01-01 IFRS 7.23 c Disclosure, Effective 2018-01-01 IFRS 7.24C b (i) Disclosure, Effective 2018-01-01 IFRS 7.24E a Disclosure                                |
| Reclassification adjustments on cash flow hedges, net of tax   | (X) duration, debit | IAS 1.92 Disclosure, Expiry date 2018-01-01 IFRS 7.23 d Disclosure, Effective 2018-01-01 IFRS 7.24C b (iv) Disclosure, Effective 2018-01-01 IFRS 7.24E a Disclosure                                 |
| Amounts removed from equity and included in carrying amount of non-financial asset (liability) whose acquisition or incurrence was hedged highly probable forecast transaction, net of tax | (X) duration, debit | Expiry date 2018-01-01 IFRS 7.23 e Disclosure   |
| Other comprehensive income, net of tax, cash flow hedges   | X duration, credit  | IAS 1.7 Disclosure, IAS 1.91 a Disclosure   |
| Hedges of net investment in foreign operations [abstract]  |                     |   |



|   |                     |   |
|---|---------------------|---|
| Gains (losses) on hedges of net investments in foreign operations, net of tax   | X duration, credit  | IAS 1.91 a Disclosure, IAS 39.102 a Disclosure, Effective 2018-01-01 IFRS 7.24C b (i) Disclosure, Effective 2018-01-01 IFRS 7.24E a Disclosure, Effective 2018-01-01 IFRS 9.6.5.13 a Disclosure     |
| Reclassification adjustments on hedges of net investments in foreign operations, net of tax   | (X) duration, debit | IAS 1.92 Disclosure, IAS 39.102 Disclosure, Effective 2018-01-01 IFRS 7.24C b (iv) Disclosure, Effective 2018-01-01 IFRS 7.24E a Disclosure, Effective 2018-01-01 IFRS 9.6.5.14 Disclosure          |
| Other comprehensive income, net of tax, hedges of net investments in foreign operations   | X duration, credit  | IAS 1.91 a Disclosure, IAS 39.102 a Disclosure, Effective 2018-01-01 IFRS 9.6.5.13 a Disclosure   |
| Change in value of time value of options [abstract]   |                     |   |
| Gains (losses) on change in value of time value of options, net of tax  | X duration, credit  | Effective 2018-01-01 IAS 1.91 a Disclosure  |
| Reclassification adjustments on change in value of time value of options, net of tax  | (X) duration, debit | Effective 2018-01-01 IAS 1.92 Disclosure  |
| Other comprehensive income, net of tax, change in value of time value of options  | X duration, credit  | Effective 2018-01-01 IAS 1.7 Disclosure, Effective 2018-01-01 IAS 1.91 a Disclosure   |
| Change in value of forward elements of forward contracts [abstract]   |                     |   |
| Gains (losses) on change in value of forward elements of forward contracts, net of tax  | X duration, credit  | Effective 2018-01-01 IAS 1.91 a Disclosure  |
| Reclassification adjustments on change in value of forward elements of forward contracts, net of tax  | (X) duration, debit | Effective 2018-01-01 IAS 1.92 Disclosure  |
| Other comprehensive income, net of tax, change in value of forward elements of forward contracts  | X duration, credit  | Effective 2018-01-01 IAS 1.7 Disclosure, Effective 2018-01-01 IAS 1.91 a Disclosure   |
| Change in value of foreign currency basis spreads [abstract]  |                     |   |
| Gains (losses) on change in value of foreign currency basis spreads, net of tax   | X duration, credit  | Effective 2018-01-01 IAS 1.91 a Disclosure  |
| Reclassification adjustments on change in value of foreign currency basis spreads, net of tax   | (X) duration, debit | Effective 2018-01-01 IAS 1.92 Disclosure  |
| Other comprehensive income, net of tax, change in value of foreign currency basis spreads   | X duration, credit  | Effective 2018-01-01 IAS 1.7 Disclosure, Effective 2018-01-01 IAS 1.91 a Disclosure   |
| Financial assets measured at fair value through other comprehensive income [abstract]   |                     |   |
| Gains (losses) on financial assets measured at fair value through other comprehensive income, net of tax  | X duration, credit  | Effective 2018-01-01 IAS 1.91 a Disclosure  |
| Reclassification adjustments on financial assets measured at fair value through other comprehensive income, net of tax  | (X) duration, debit | Effective 2018-01-01 IAS 1.92 Disclosure  |
| Amounts removed from equity and adjusted against fair value of financial assets on reclassification out of fair value through other comprehensive income measurement category, net of tax | (X) duration, debit | Effective 2018-01-01 IFRS 9.5.6.5 Disclosure  |
| Other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive income  | X duration, credit  | Effective 2018-01-01 IAS 1.7 Disclosure, Effective 2018-01-01 IAS 1.91 a Disclosure   |
| Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, net of tax                            | X duration, credit  | IAS 1.82A Disclosure  |
| Total other comprehensive income that will be reclassified to profit or loss, net of tax  | X duration, credit  | IAS 1.IG6 Example   |
| Total other comprehensive income  | X duration, credit  | IAS 1.106 d (ii) Disclosure, IAS 1.81A b Disclosure, IAS 1.91 a Disclosure, IFRS 12.B12 b (viii) Disclosure   |
| Total comprehensive income  | X duration, credit  | IAS 1.106 a Disclosure, IAS 1.81A c Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (ix) Disclosure, IFRS 1.32 a (ii) Disclosure   |
| Comprehensive income attributable to [abstract]   |                     |   |
| Comprehensive income, attributable to owners of parent  | X duration, credit  | IAS 1.106 a Disclosure, IAS 1.81B b (ii) Disclosure   |
| Comprehensive income, attributable to non-controlling interests   | X duration, credit  | IAS 1.106 a Disclosure, IAS 1.81B b (i) Disclosure  |
| <b>[420000] Statement of comprehensive income, OCI components presented before tax</b>  |                     |   |
| Statement of comprehensive income [abstract]  |                     |   |
| Profit (loss)   | X duration, credit  | IAS 1.106 d (i) Disclosure, IAS 1.81A a Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure |
| Other comprehensive income [abstract]   |                     |   |
| Components of other comprehensive income that will not be reclassified to profit or loss, before tax [abstract]   |                     |   |
| Other comprehensive income, before tax, gains (losses) from investments in equity instruments   | X duration, credit  | Effective 2018-01-01 IAS 1.7 Disclosure, Effective 2018-01-01 IAS 1.91 b Disclosure, Effective 2018-01-01 IFRS 7.20 a (vii) Disclosure  |
| Other comprehensive income, before tax, gains (losses) on revaluation   | X duration, credit  | IAS 1.7 Disclosure, IAS 1.91 b Disclosure   |
| Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans   | X duration, credit  | IAS 1.7 Disclosure, IAS 1.91 b Disclosure   |
| Other comprehensive income, before tax, change in fair value of financial liability attributable to change in credit risk of liability  | X duration, credit  | Effective 2018-01-01 IAS 1.7 Disclosure, Effective 2018-01-01 IAS 1.91 b Disclosure   |
| Other comprehensive income, before tax, gains (losses) on hedging instruments that hedge investments in equity instruments  | X duration, credit  | Effective 2018-01-01 IAS 1.7 Disclosure, Effective 2018-01-01 IAS 1.91 b Disclosure   |
| Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, before tax                        | X duration, credit  | IAS 1.82A Disclosure  |
| Total other comprehensive income that will not be reclassified to profit or loss, before tax  | X duration, credit  | IAS 1.IG6 Common practice   |

|  |                     |   |
|--|---------------------|---|
| Components of other comprehensive income that will be reclassified to profit or loss, before tax [abstract]  |                     |   |
| Exchange differences on translation [abstract]   |                     |   |
| Gains (losses) on exchange differences on translation, before tax  | X duration, credit  | IAS 1.91 b Disclosure   |
| Reclassification adjustments on exchange differences on translation, before tax  | (X) duration, debit | IAS 1.92 Disclosure, IAS 21.48 Disclosure   |
| Other comprehensive income, before tax, exchange differences on translation  | X duration, credit  | IAS 1.7 Disclosure, IAS 1.91 b Disclosure   |
| Available-for-sale financial assets [abstract]   |                     |   |
| Gains (losses) on remeasuring available-for-sale financial assets, before tax  | X duration, credit  | Expiry date 2018-01-01 IAS 1.91 b Disclosure, Expiry date 2018-01-01 IFRS 7.20 a (ii) Disclosure  |
| Reclassification adjustments on available-for-sale financial assets, before tax  | (X) duration, debit | Expiry date 2018-01-01 IAS 1.92 Disclosure, Expiry date 2018-01-01 IFRS 7.20 a (ii) Disclosure  |
| Other comprehensive income, before tax, available-for-sale financial assets  | X duration, credit  | Expiry date 2018-01-01 IAS 1.7 Disclosure, Expiry date 2018-01-01 IAS 1.91 b Disclosure   |
| Cash flow hedges [abstract]  |                     |   |
| Gains (losses) on cash flow hedges, before tax   | X duration, credit  | IAS 1.91 b Disclosure, Expiry date 2018-01-01 IFRS 7.23 c Disclosure  |
| Reclassification adjustments on cash flow hedges, before tax   | (X) duration, debit | IAS 1.92 Disclosure, Expiry date 2018-01-01 IFRS 7.23 d Disclosure  |
| Amounts removed from equity and included in carrying amount of non-financial asset (liability) whose acquisition or incurrence was hedged highly probable forecast transaction, before tax | (X) duration, debit | Expiry date 2018-01-01 IFRS 7.23 e Disclosure   |
| Other comprehensive income, before tax, cash flow hedges   | X duration, credit  | IAS 1.7 Disclosure, IAS 1.91 b Disclosure   |
| Hedges of net investment in foreign operations [abstract]  |                     |   |
| Gains (losses) on hedges of net investments in foreign operations, before tax  | X duration, credit  | IAS 1.91 b Disclosure, IAS 39.102 a Disclosure, Effective 2018-01-01 IFRS 9.6.5.13 a Disclosure   |
| Reclassification adjustments on hedges of net investments in foreign operations, before tax  | (X) duration, debit | IAS 1.92 Disclosure, IAS 39.102 Disclosure, Effective 2018-01-01 IFRS 9.6.5.14 Disclosure   |
| Other comprehensive income, before tax, hedges of net investments in foreign operations  | X duration, credit  | IAS 1.91 b Disclosure, IAS 39.102 a Disclosure, Effective 2018-01-01 IFRS 9.6.5.13 a Disclosure   |
| Change in value of time value of options [abstract]  |                     |   |
| Gains (losses) on change in value of time value of options, before tax   | X duration, credit  | Effective 2018-01-01 IAS 1.91 b Disclosure  |
| Reclassification adjustments on change in value of time value of options, before tax   | (X) duration, debit | Effective 2018-01-01 IAS 1.92 Disclosure  |
| Other comprehensive income, before tax, change in value of time value of options   | X duration, credit  | Effective 2018-01-01 IAS 1.7 Disclosure, Effective 2018-01-01 IAS 1.91 b Disclosure   |
| Change in value of forward elements of forward contracts [abstract]  |                     |   |
| Gains (losses) on change in value of forward elements of forward contracts, before tax   | X duration, credit  | Effective 2018-01-01 IAS 1.91 b Disclosure  |
| Reclassification adjustments on change in value of forward elements of forward contracts, before tax   | (X) duration, debit | Effective 2018-01-01 IAS 1.92 Disclosure  |
| Other comprehensive income, before tax, change in value of forward elements of forward contracts   | X duration, credit  | Effective 2018-01-01 IAS 1.7 Disclosure, Effective 2018-01-01 IAS 1.91 b Disclosure   |
| Change in value of foreign currency basis spreads [abstract]   |                     |   |
| Gains (losses) on change in value of foreign currency basis spreads, before tax  | X duration, credit  | Effective 2018-01-01 IAS 1.91 b Disclosure  |
| Reclassification adjustments on change in value of foreign currency basis spreads, before tax  | (X) duration, debit | Effective 2018-01-01 IAS 1.92 Disclosure  |
| Other comprehensive income, before tax, change in value of foreign currency basis spreads  | X duration, credit  | Effective 2018-01-01 IAS 1.7 Disclosure, Effective 2018-01-01 IAS 1.91 b Disclosure   |
| Financial assets measured at fair value through other comprehensive income [abstract]  |                     |   |
| Gains (losses) on financial assets measured at fair value through other comprehensive income, before tax   | X duration, credit  | Effective 2018-01-01 IAS 1.91 b Disclosure, Effective 2018-01-01 IFRS 7.20 a (viii) Disclosure  |
| Reclassification adjustments on financial assets measured at fair value through other comprehensive income, before tax   | (X) duration, debit | Effective 2018-01-01 IAS 1.92 Disclosure, Effective 2018-01-01 IFRS 7.20 a (viii) Disclosure  |
| Amounts removed from equity and adjusted against fair value of financial assets on reclassification out of fair value through other comprehensive income measurement category, before tax  | (X) duration, debit | Effective 2018-01-01 IFRS 9.5.6.5 Disclosure  |
| Other comprehensive income, before tax, financial assets measured at fair value through other comprehensive income   | X duration, credit  | Effective 2018-01-01 IAS 1.7 Disclosure, Effective 2018-01-01 IAS 1.91 b Disclosure, Effective 2018-01-01 IFRS 7.20 a (viii) Disclosure |
| Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, before tax                             | X duration, credit  | IAS 1.82A Disclosure  |
| Total other comprehensive income that will be reclassified to profit or loss, before tax   | X duration, credit  | IAS 1.IG6 Common practice   |
| Total other comprehensive income, before tax   | X duration, credit  | IAS 1.91 b Disclosure   |
| Income tax relating to components of other comprehensive income that will not be reclassified to profit or loss [abstract]   |                     |   |
| Income tax relating to investments in equity instruments of other comprehensive income   | (X) duration, debit | Effective 2018-01-01 IAS 12.81 ab Disclosure, Effective 2018-01-01 IAS 1.90 Disclosure  |
| Income tax relating to changes in revaluation surplus of other comprehensive income  | (X) duration, debit | IAS 12.81 ab Disclosure, IAS 1.90 Disclosure  |
| Income tax relating to remeasurements of defined benefit plans of other comprehensive income   | (X) duration, debit | IAS 12.81 ab Disclosure, IAS 1.90 Disclosure  |

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|---|---------------------|---|
| Income tax relating to changes in fair value of financial liability attributable to change in credit risk of liability of other comprehensive income                          | (X) duration, debit | Effective 2018-01-01 IAS 12.81 ab Disclosure, Effective 2018-01-01 IAS 1.90 Disclosure  |
| Income tax relating to hedges of investments in equity instruments of other comprehensive income  | (X) duration, debit | Effective 2018-01-01 IAS 12.81 ab Disclosure, Effective 2018-01-01 IAS 1.90 Disclosure  |
| Aggregated income tax relating to components of other comprehensive income that will not be reclassified to profit or loss  | (X) duration, debit | IAS 1.91 Disclosure   |
| Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss | (X) duration, debit | IAS 1.91 Disclosure   |
| Income tax relating to components of other comprehensive income that will be reclassified to profit or loss [abstract]  |                     |   |
| Income tax relating to exchange differences on translation of other comprehensive income  | (X) duration, debit | IAS 12.81 ab Disclosure, IAS 1.90 Disclosure  |
| Income tax relating to available-for-sale financial assets of other comprehensive income  | (X) duration, debit | Expiry date 2018-01-01 IAS 12.81 ab Disclosure, Expiry date 2018-01-01 IAS 1.90 Disclosure  |
| Income tax relating to cash flow hedges of other comprehensive income   | (X) duration, debit | IAS 12.81 ab Disclosure, IAS 1.90 Disclosure  |
| Income tax relating to hedges of net investments in foreign operations of other comprehensive income  | (X) duration, debit | IAS 12.81 ab Disclosure, IAS 1.90 Disclosure  |
| Income tax relating to change in value of time value of options of other comprehensive income   | (X) duration, debit | Effective 2018-01-01 IAS 12.81 ab Disclosure, Effective 2018-01-01 IAS 1.90 Disclosure  |
| Income tax relating to change in value of forward elements of forward contracts of other comprehensive income   | (X) duration, debit | Effective 2018-01-01 IAS 12.81 ab Disclosure, Effective 2018-01-01 IAS 1.90 Disclosure  |
| Income tax relating to change in value of foreign currency basis spreads of other comprehensive income  | (X) duration, debit | Effective 2018-01-01 IAS 12.81 ab Disclosure, Effective 2018-01-01 IAS 1.90 Disclosure  |
| Income tax relating to financial assets measured at fair value through other comprehensive income   | (X) duration, debit | Effective 2018-01-01 IAS 12.81 ab Disclosure, Effective 2018-01-01 IAS 1.90 Disclosure  |
| Aggregated income tax relating to components of other comprehensive income that will be reclassified to profit or loss  | (X) duration, debit | IAS 1.91 Disclosure   |
| Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss     | (X) duration, debit | IAS 1.91 Disclosure   |
| Total other comprehensive income  | X duration, credit  | IAS 1.106 d (ii) Disclosure, IAS 1.81A b Disclosure, IAS 1.91 a Disclosure, IFRS 12.B12 b (viii) Disclosure   |
| Total comprehensive income  | X duration, credit  | IAS 1.106 a Disclosure, IAS 1.81A c Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (ix) Disclosure, IFRS 1.32 a (ii) Disclosure |
| Comprehensive income attributable to [abstract]   |                     |   |
| Comprehensive income, attributable to owners of parent  | X duration, credit  | IAS 1.106 a Disclosure, IAS 1.81B b (ii) Disclosure   |
| Comprehensive income, attributable to non-controlling interests   | X duration, credit  | IAS 1.106 a Disclosure, IAS 1.81B b (i) Disclosure  |
| <b>[610000] Statement of changes in equity</b>  |                     |   |
| Statement of changes in equity [abstract]   |                     |   |
| Statement of changes in equity [table]  | table               | IAS 1.106 Disclosure  |
| Components of equity [axis]   | axis                | IAS 1.106 Disclosure  |
| Equity [member]   | member [default]    | IAS 1.106 Disclosure  |
| Equity attributable to owners of parent [member]  | member              | IAS 1.106 Disclosure  |
| Issued capital [member]   | member              | IAS 1.106 Disclosure  |
| Share premium [member]  | member              | IAS 1.106 Disclosure  |
| Treasury shares [member]  | member              | IAS 1.106 Disclosure  |
| Other equity interest [member]  | member              | IAS 1.106 Disclosure  |
| Other reserves [member]   | member              | IAS 1.106 Disclosure, IAS 1.79 b Disclosure   |
| Revaluation surplus [member]  | member              | IAS 1.108 Example, IAS 16.39 Disclosure, IFRS 1.IG10 Disclosure   |
| Reserve of exchange differences on translation [member]   | member              | IAS 1.108 Example, IAS 21.52 b Disclosure   |
| Reserve of cash flow hedges [member]  | member              | IAS 1.108 Example, Effective 2018-01-01 IFRS 9.6.5.11 Disclosure  |
| Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]  | member              | Effective 2018-01-01 IAS 1.108 Example  |
| Reserve of change in value of time value of options [member]  | member              | Effective 2018-01-01 IAS 1.108 Example, Effective 2018-01-01 IFRS 9.6.5.15 Disclosure   |
| Reserve of change in value of forward elements of forward contracts [member]  | member              | Effective 2018-01-01 IAS 1.108 Example, Effective 2018-01-01 IFRS 9.6.5.16 Disclosure   |
| Reserve of change in value of foreign currency basis spreads [member]   | member              | Effective 2018-01-01 IAS 1.108 Example, Effective 2018-01-01 IFRS 9.6.5.16 Disclosure   |
| Reserve of gains and losses on financial assets measured at fair value through other comprehensive income [member]  | member              | Effective 2018-01-01 IAS 1.108 Example  |
| Reserve of gains and losses on remeasuring available-for-sale financial assets [member]   | member              | Expiry date 2018-01-01 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 - Example 12 Example, IFRS 5.38 Disclosure   |

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|--|---------------------|---|
| Reserve of gains and losses from investments in equity instruments [member]  | member              | Effective 2018-01-01 IAS 1.108 Example  |
| Reserve of change in fair value of financial liability attributable to change in credit risk of liability [member]   | member              | Effective 2018-01-01 IAS 1.108 Example  |
| Reserve for catastrophe [member]   | member              | IFRS 4.IG58 Disclosure  |
| Reserve for equalisation [member]  | member              | IFRS 4.IG58 Disclosure  |
| Reserve of discretionary participation features [member]   | member              | IFRS 4.IG22 f Disclosure  |
| Retained earnings [member]   | member              | IAS 1.106 Disclosure, IAS 1.108 Example   |
| Non-controlling interests [member]   | member              | IAS 1.106 Disclosure  |
| Retrospective application and retrospective restatement [axis]   | axis                | IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure   |
| Currently stated [member]  | member [default]    | IAS 1.106 b Disclosure, IAS 1.20 d Common practice, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure   |
| Previously stated [member]   | member              | IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure   |
| Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]  | member              | IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure   |
| Increase (decrease) due to changes in accounting policy [member]   | member              | IAS 8.28 f (i) Disclosure, IAS 8.29 c (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   | IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure, IFRS 1.32 a (i) Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure                           |
| Changes in equity [abstract]   |                     |   |
| Comprehensive income [abstract]  |                     |   |
| Profit (loss)  | X duration, credit  | IAS 1.106 d (i) Disclosure, IAS 1.81A a Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure |
| Other comprehensive income   | X duration, credit  | IAS 1.106 d (ii) Disclosure, IAS 1.81A b Disclosure, IAS 1.91 a Disclosure, IFRS 12.B12 b (viii) Disclosure   |
| Total comprehensive income   | X duration, credit  | IAS 1.106 a Disclosure, IAS 1.81A c Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (ix) Disclosure, IFRS 1.32 a (ii) Disclosure   |
| Issue of equity  | X duration, credit  | IAS 1.106 d (iii) Disclosure  |
| Dividends recognised as distributions to owners  | (X) duration, debit | IAS 1.107 Disclosure  |
| Increase through other contributions by owners, equity   | X duration, credit  | IAS 1.106 d (iii) Disclosure  |
| Decrease through other distributions to owners, equity   | (X) duration, debit | IAS 1.106 d (iii) Disclosure  |
| Increase (decrease) through other changes, equity  | X duration, credit  | IAS 1.106 d Disclosure  |
| Increase (decrease) through treasury share transactions, equity  | X duration, credit  | IAS 1.106 d Disclosure  |
| Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity   | X duration, credit  | IAS 1.106 d (iii) Disclosure  |
| Increase (decrease) through share-based payment transactions, equity   | X duration, credit  | IAS 1.106 d (iii) Disclosure  |
| Amount removed from reserve of cash flow hedges and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied   | (X) duration, debit | Effective 2018-01-01 IFRS 7.24E a Disclosure, Effective 2018-01-01 IFRS 9.6.5.11 d (i) 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) duration, debit | Effective 2018-01-01 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 | (X) duration, debit | Effective 2018-01-01 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) duration, debit | Effective 2018-01-01 IFRS 9.6.5.16 Disclosure   |
| Total increase (decrease) in equity  | X duration, credit  | IAS 1.106 d Disclosure  |
| Equity at end of period  | X instant, credit   | IAS 1.55 Disclosure, IAS 1.78 e Disclosure, IFRS 1.24 a Disclosure, IFRS 1.32 a (i) Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure                           |
| <b>[800100] Notes - Subclassifications of assets, liabilities and equities</b>   |                     |   |
| Subclassifications of assets, liabilities and equities [abstract]  |                     |   |
| Property, plant and equipment [abstract]   |                     |   |
| Land and buildings [abstract]  |                     |   |
| Land   | X instant, debit    | IAS 16.37 a Example   |

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| Buildings  | X instant, debit | IAS 16.37 Common practice  |
| Total land and buildings   | X instant, debit | IAS 16.37 b Example  |
| 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  |
| Motor vehicles   | X instant, debit | IAS 16.37 f Example  |
| Total vehicles   | X instant, debit | IAS 16.37 Common practice  |
| Fixtures and fittings  | X instant, debit | IAS 16.37 g Example  |
| Office equipment   | X instant, debit | IAS 16.37 h Example  |
| Bearer plants  | X instant, debit | Effective 2016-01-01 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  |
| Other property, plant and equipment  | X instant, debit | IAS 16.37 Common practice  |
| Total property, plant and equipment  | X instant, debit | IAS 1.54 a Disclosure, IAS 16.73 e Disclosure  |
| Intangible assets and goodwill [abstract]  |                  |  |
| Intangible assets other than goodwill [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 Example   |
| Recipes, formulae, models, designs and prototypes                                      | X instant, debit | IAS 38.119 f Example   |
| Intangible assets under development  | X instant, debit | IAS 38.119 g Example   |
| Other intangible assets  | X instant, debit | IAS 38.119 Common practice   |
| Total intangible assets other than goodwill  | X instant, debit | IAS 1.54 c Disclosure, IAS 38.118 e Disclosure   |
| Goodwill   | X instant, debit | IAS 1.54 c Disclosure, IAS 36.134 a Disclosure, IAS 36.135 a Disclosure, IFRS 3.B67 d Disclosure |
| Total intangible assets and goodwill   | X instant, debit | IAS 1.55 Common practice   |
| Investment property [abstract]   |                  |  |
| Investment property completed  | X instant, debit | IAS 1.112 c Common practice  |
| Investment property under construction or development                                  | X instant, debit | IAS 1.112 c Common practice  |
| Total investment property  | X instant, debit | IAS 1.54 b Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure                              |
| 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 1.55 Common practice   |
| Trade and other non-current receivables [abstract]                                     |                  |  |
| 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 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  | X instant, debit | IAS 1.78 b Common practice   |
| Non-current receivables from rental of properties                                      | X instant, debit | IAS 1.78 b Common practice   |
| Other non-current receivables  | X instant, debit | IAS 1.78 b Example   |
| Total trade and other non-current receivables  | X instant, debit | IAS 1.54 h Disclosure, IAS 1.78 b Disclosure   |
| Miscellaneous non-current assets [abstract]  |                  |  |
| Non-current net defined benefit asset  | X instant, debit | IAS 1.55 Common practice   |
| Non-current restricted cash and cash equivalents                                       | X instant, debit | IAS 1.55 Common practice   |
| Non-current derivative financial assets  | X instant, debit | IAS 1.55 Common practice   |
| Non-current finance lease receivables  | X instant, debit | IAS 1.55 Common practice   |



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| Non-current interest receivable  | X instant, debit | IAS 1.112 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                     |
| Investments in joint ventures accounted for using equity method  | X instant, debit | IAS 1.55 Common practice                     |
| Investments in associates accounted for using equity method  | 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]   |                  |  |
| Current trade receivables  | X instant, debit | IAS 1.68 Example, IAS 1.78 b Example         |
| Current receivables due from related parties   | X instant, debit | IAS 1.78 b Example                           |
| Current prepayments and current accrued income [abstract]  |                  |  |
| Current prepayments [abstract]   |                  |  |
| Current advances to suppliers  | X instant, debit | IAS 1.112 c Common practice                  |
| Current prepaid expenses   | X instant, debit | IAS 1.112 c Common practice                  |
| Total current prepayments  | X instant, debit | IAS 1.78 b Example                           |
| Current accrued income   | X instant, debit | IAS 1.112 c Common practice                  |
| Total current prepayments and current accrued income   | X instant, debit | IAS 1.112 c Common practice                  |
| Current receivables from taxes other than income tax   | X instant, debit | IAS 1.78 b Common practice                   |
| Current value added tax receivables  | X instant, debit | IAS 1.78 b Common practice                   |
| Current receivables from sale of properties  | X instant, debit | IAS 1.78 b Common practice                   |
| Current receivables from rental of properties  | X instant, debit | IAS 1.78 b Common practice                   |
| Other current receivables  | X instant, debit | IAS 1.78 b Example                           |
| Total trade and other current receivables  | X instant, debit | IAS 1.54 h Disclosure, IAS 1.78 b Disclosure |
| Trade and other receivables [abstract]   |                  |  |
| Trade receivables  | X instant, debit | IAS 1.78 b Example                           |
| Receivables due from related parties   | X instant, debit | IAS 1.78 b Example                           |
| Prepayments and accrued income [abstract]  |                  |  |
| Prepayments  | X instant, debit | IAS 1.78 b Example                           |
| Accrued income   | X instant, debit | IAS 1.112 c Common practice                  |
| Total prepayments and accrued income   | X instant, debit | IAS 1.112 c Common practice                  |
| Receivables from taxes other than income tax   | X instant, debit | IAS 1.78 b Common practice                   |
| Value added tax receivables  | X instant, debit | IAS 1.78 b Common practice                   |
| Receivables from sale of properties  | X instant, debit | IAS 1.78 b Common practice                   |
| Receivables from rental of properties  | X instant, debit | IAS 1.78 b Common practice                   |
| Other receivables  | X instant, debit | IAS 1.78 b Example                           |
| Total trade and other receivables  | X instant, debit | IAS 1.54 h Disclosure, IAS 1.78 b Disclosure |
| Categories of non-current financial assets [abstract]  |                  |  |
| Non-current financial assets at fair value through profit or loss [abstract]   |                  |  |
| Non-current financial assets at fair value through profit or loss, designated upon initial recognition or subsequently | X instant, debit | IFRS 7.8 a Disclosure                        |
| Non-current financial assets at fair value through profit or loss, classified as held for trading                      | X instant, debit | Expiry date 2018-01-01 IFRS 7.8 a Disclosure |
| Non-current financial assets at fair value through profit or loss, mandatorily measured at fair value                  | X instant, debit | Effective 2018-01-01 IFRS 7.8 a Disclosure   |
| Total non-current financial assets at fair value through profit or loss  | X instant, debit | IFRS 7.8 a Disclosure                        |
| Non-current financial assets available-for-sale  | X instant, debit | Expiry date 2018-01-01 IFRS 7.8 d Disclosure |
| Non-current held-to-maturity investments   | X instant, debit | Expiry date 2018-01-01 IFRS 7.8 b Disclosure |
| Non-current loans and receivables  | X instant, debit | Expiry date 2018-01-01 IFRS 7.8 c Disclosure |
| Non-current financial assets at fair value through other comprehensive income [abstract]                               |                  |  |
| Non-current financial assets measured at fair value through other comprehensive income                                 | X instant, debit | Effective 2018-01-01 IFRS 7.8 h Disclosure   |
| Non-current investments in equity instruments designated at fair value through other comprehensive income              | X instant, debit | Effective 2018-01-01 IFRS 7.8 h Disclosure   |
| Total non-current financial assets at fair value through other comprehensive income                                    | X instant, debit | Effective 2018-01-01 IFRS 7.8 h Disclosure   |
| Non-current financial assets at amortised cost   | X instant, debit | Effective 2018-01-01 IFRS 7.8 f Disclosure   |
| Total non-current financial assets   | X instant, debit | IFRS 7.25 Disclosure                         |
| Categories of current financial assets [abstract]  |                  |  |
| Current financial assets at fair value through profit or loss [abstract]   |                  |  |
| Current financial assets at fair value through profit or loss, designated upon initial recognition or subsequently     | X instant, debit | IFRS 7.8 a Disclosure                        |
| Current financial assets at fair value through profit or loss, classified as held for trading                          | X instant, debit | Expiry date 2018-01-01 IFRS 7.8 a Disclosure |
| Current financial assets at fair value through profit or loss, mandatorily measured at fair value                      | X instant, debit | Effective 2018-01-01 IFRS 7.8 a Disclosure   |
| Total current financial assets at fair value through profit or loss  | X instant, debit | IFRS 7.8 a Disclosure                        |
| Current financial assets available-for-sale  | X instant, debit | Expiry date 2018-01-01 IFRS 7.8 d Disclosure |
| Current held-to-maturity investments   | X instant, debit | Expiry date 2018-01-01 IFRS 7.8 b Disclosure |

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|--|------------------|---|
| Current loans and receivables  | X instant, debit | Expiry date 2018-01-01 IFRS 7.8 c Disclosure  |
| Current financial assets at fair value through other comprehensive income [abstract]                       |                  |   |
| Current financial assets measured at fair value through other comprehensive income                         | X instant, debit | Effective 2018-01-01 IFRS 7.8 h Disclosure  |
| Current investments in equity instruments designated at fair value through other comprehensive income      | X instant, debit | Effective 2018-01-01 IFRS 7.8 h Disclosure  |
| Total current financial assets at fair value through other comprehensive income                            | X instant, debit | Effective 2018-01-01 IFRS 7.8 h Disclosure  |
| Current financial assets at amortised cost   | X instant, debit | Effective 2018-01-01 IFRS 7.8 f Disclosure  |
| Total current financial assets   | X instant, debit | IFRS 7.25 Disclosure  |
| Categories of financial assets [abstract]  |                  |   |
| Financial assets at fair value through profit or loss [abstract]   |                  |   |
| Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently | X instant, debit | IFRS 7.8 a Disclosure   |
| Financial assets at fair value through profit or loss, classified as held for trading                      | X instant, debit | Expiry date 2018-01-01 IFRS 7.8 a Disclosure  |
| Financial assets at fair value through profit or loss, mandatorily measured at fair value                  | X instant, debit | Effective 2018-01-01 IFRS 7.8 a Disclosure  |
| Total financial assets at fair value through profit or loss  | X instant, debit | IFRS 7.8 a Disclosure   |
| Financial assets available-for-sale  | X instant, debit | Expiry date 2018-01-01 IFRS 7.8 d Disclosure  |
| Held-to-maturity investments   | X instant, debit | Expiry date 2018-01-01 IFRS 7.8 b Disclosure  |
| Loans and receivables  | X instant, debit | Expiry date 2018-01-01 IFRS 7.8 c Disclosure  |
| Financial assets at fair value through other comprehensive income [abstract]                               |                  |   |
| Financial assets measured at fair value through other comprehensive income                                 | X instant, debit | Effective 2018-01-01 IFRS 7.8 h Disclosure  |
| Investments in equity instruments designated at fair value through other comprehensive income              | X instant, debit | Effective 2018-01-01 IFRS 7.11A c Disclosure, Effective 2018-01-01 IFRS 7.8 h Disclosure  |
| Total financial assets at fair value through other comprehensive income                                    | X instant, debit | Effective 2018-01-01 IFRS 7.8 h Disclosure  |
| Financial assets at amortised cost   | X instant, debit | Effective 2018-01-01 IFRS 7.8 f Disclosure  |
| Total financial assets   | X instant, debit | IFRS 7.25 Disclosure, Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35I Disclosure, Effective 2018-01-01 IFRS 7.35M Disclosure, Effective 2018-01-01 IFRS 7.35N Example |
| Classes of current inventories [abstract]  |                  |   |
| 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 1.78 c Example, IAS 2.37 Common practice  |
| Current work in progress   | X instant, debit | IAS 1.78 c Example, IAS 2.37 Common practice  |
| Current finished goods   | X instant, debit | IAS 1.78 c Example, IAS 2.37 Common practice  |
| Current spare parts  | X instant, debit | IAS 2.37 Common practice  |
| 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  |
| Other current inventories  | X instant, debit | IAS 2.37 Common practice  |
| Total current inventories  | X instant, debit | IAS 1.54 g Disclosure, IAS 1.68 Example, IAS 2.36 b Disclosure  |
| Classes of current inventories, alternative [abstract]   |                  |   |
| Current inventories held for sale  | X instant, debit | IAS 2.37 Common practice  |
| Current work in progress   | X instant, debit | IAS 1.78 c Example, IAS 2.37 Common practice  |
| 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 1.54 g Disclosure, IAS 1.68 Example, IAS 2.36 b Disclosure  |
| Non-current inventories arising from extractive activities [abstract]                                      |                  |   |
| 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  | X instant, debit | IAS 2.37 Common practice  |
| Cash and cash equivalents [abstract]   |                  |   |
| Cash [abstract]  |                  |   |
| Cash on hand   | X instant, debit | IAS 7.45 Common practice  |
| Balances with banks  | X instant, debit | IAS 7.45 Common practice  |
| Total cash   | X instant, debit | IAS 7.45 Common practice  |
| Cash equivalents [abstract]  |                  |   |
| Short-term deposits, classified as cash equivalents  | X instant, debit | IAS 7.45 Common practice  |
| Short-term investments, classified as cash equivalents   | X instant, debit | IAS 7.45 Common practice  |

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| 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   |
| Total cash and cash equivalents  | X instant, debit  | IAS 1.54 i Disclosure, IAS 7.45 Disclosure, IFRS 12.B13 a Disclosure |
| Non-current assets or disposal groups classified as held for sale or as held for distribution to owners [abstract] |                   |  |
| 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 5.38 Disclosure, IFRS 5.5A Disclosure                           |
| Total non-current assets or disposal groups classified as held for sale or as held for distribution to owners      | X instant, debit  | IAS 1.54 j Disclosure  |
| Miscellaneous current assets [abstract]  |                   |  |
| Current net defined benefit asset  | X instant, debit  | IAS 1.55 Common practice   |
| Current restricted cash and cash equivalents   | X instant, debit  | 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  | X instant, debit  | IAS 1.112 c Common practice  |
| Current programming assets   | X instant, debit  | 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   | X instant, debit  | IAS 1.55 Common practice   |
| Other current assets   | X instant, debit  | IAS 1.55 Common practice   |
| Miscellaneous assets [abstract]  |                   |  |
| Net defined benefit asset  | X instant, debit  | IAS 1.55 Common practice   |
| Restricted cash and cash equivalents   | X instant, debit  | IAS 1.55 Common practice   |
| Derivative financial assets  | X instant, debit  | IAS 1.55 Common practice   |
| Finance lease receivables  | X instant, debit  | IAS 1.55 Common practice   |
| Interest receivable  | X instant, debit  | IAS 1.112 c Common practice  |
| Programming assets   | X instant, debit  | IAS 1.55 Common practice   |
| Investments other than investments accounted for using equity method   | X instant, debit  | IAS 1.55 Common practice   |
| Equity instruments held  | X instant, debit  | IAS 1.55 Common practice   |
| Debt instruments held [abstract]   |                   |  |
| Bank debt instruments held   | X instant, debit  | IAS 1.112 c Common practice  |
| Corporate debt instruments held  | X instant, debit  | IAS 1.112 c Common practice  |
| Government debt instruments held   | X instant, debit  | IAS 1.112 c Common practice  |
| Asset-backed debt instruments held   | X instant, debit  | IAS 1.112 c Common practice  |
| Other debt instruments held  | X instant, debit  | IAS 1.112 c Common practice  |
| Total debt instruments held  | X instant, debit  | IAS 1.55 Common practice   |
| Loans and advances to banks  | X instant, debit  | IAS 1.55 Common practice   |
| Loans and advances to customers  | X instant, debit  | IAS 1.55 Common practice   |
| Corporate loans  | X instant, debit  | IAS 1.112 c Common practice  |
| Consumer loans   | X instant, debit  | IAS 1.112 c Common practice  |
| Cash and bank balances at central banks  | X instant, debit  | IAS 1.55 Common practice   |
| Mandatory reserve deposits at central banks  | X instant, debit  | IAS 1.112 c Common practice  |
| Bank balances at central banks other than mandatory reserve deposits   | X instant, debit  | IAS 1.112 c Common practice  |
| Reverse repurchase agreements and cash collateral on securities borrowed   | X instant, debit  | IAS 1.55 Common practice   |
| Investments for risk of policyholders  | X instant, debit  | IAS 1.55 Common practice   |
| Items in course of collection from other banks   | X instant, debit  | IAS 1.55 Common practice   |
| Other assets   | X instant, debit  | IAS 1.55 Common practice   |
| Classes of other provisions [abstract]   |                   |  |
| Warranty provision [abstract]  |                   |  |
| Non-current warranty provision   | X instant, credit | IAS 37 - Example 1 Warranties Example                                |
| Current warranty provision   | X instant, credit | IAS 37 - Example 1 Warranties Example                                |
| Total warranty provision   | X instant, credit | IAS 37 - Example 1 Warranties Example                                |
| Restructuring provision [abstract]   |                   |  |
| 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]   |                   |  |
| Non-current legal proceedings provision  | X instant, credit | IAS 37 - Example 10 A court case Example                             |
| Current legal proceedings provision  | X instant, credit | IAS 37 - Example 10 A court case Example                             |
| Total legal proceedings provision  | X instant, credit | IAS 37 - Example 10 A court case Example                             |



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| Refunds provision [abstract]   |                   |  |
| Non-current refunds provision  | X instant, credit | IAS 37 - Example 4 Refunds policy Example      |
| Current refunds provision  | X instant, credit | IAS 37 - Example 4 Refunds policy Example      |
| Total refunds provision  | X instant, credit | IAS 37 - Example 4 Refunds policy Example      |
| Onerous contracts provision [abstract]   |                   |  |
| Non-current onerous contracts provision  | X instant, credit | IAS 37 - Example 8 An onerous contract Example |
| Current onerous contracts provision  | X instant, credit | IAS 37 - Example 8 An onerous contract Example |
| Total onerous contracts provision  | X instant, credit | IAS 37 - Example 8 An onerous contract Example |
| Provision for decommissioning, restoration and rehabilitation costs [abstract]                         |                   |  |
| Non-current provision for decommissioning, restoration and rehabilitation costs                        | X instant, credit | IAS 37 - D Examples: disclosures Example       |
| Current provision for decommissioning, restoration and rehabilitation costs                            | X instant, credit | IAS 37 - D Examples: disclosures Example       |
| Total provision for decommissioning, restoration and rehabilitation costs                              | X instant, credit | IAS 37 - D Examples: disclosures Example       |
| Miscellaneous other provisions [abstract]  |                   |  |
| Non-current miscellaneous other provisions   | X instant, credit | IAS 1.78 d Common practice                     |
| Current miscellaneous other provisions   | X instant, credit | IAS 1.78 d Common practice                     |
| Total miscellaneous other provisions   | X instant, credit | IAS 1.78 d Common practice                     |
| Other provisions [abstract]  |                   |  |
| Other non-current provisions   | X instant, credit | IAS 1.78 d Disclosure                          |
| Other current provisions   | X instant, credit | IAS 1.78 d Disclosure                          |
| Total other provisions   | X instant, credit | IAS 1.78 d Disclosure, IAS 37.84 a Disclosure  |
| Borrowings [abstract]  |                   |  |
| Non-current portion of non-current borrowings  | X instant, credit | IAS 1.55 Common practice                       |
| Current borrowings and current portion of non-current borrowings [abstract]                            |                   |  |
| 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                                 | X instant, credit | IAS 1.55 Common practice                       |
| Total borrowings   | X instant, credit | IAS 1.55 Common practice                       |
| Non-current portion of non-current borrowings, by type [abstract]                                      |                   |  |
| Non-current portion of non-current loans received  | X instant, credit | IAS 1.112 c 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   | X instant, credit | IAS 1.112 c Common practice                    |
| Non-current portion of non-current commercial papers issued  | X instant, credit | IAS 1.112 c Common practice                    |
| Non-current portion of other non-current borrowings  | X instant, credit | IAS 1.112 c Common practice                    |
| Total non-current portion of non-current borrowings  | X instant, credit | IAS 1.55 Common practice                       |
| Current borrowings and current portion of non-current borrowings, by type [abstract]                   |                   |  |
| Current loans received and current portion of non-current loans received                               | X instant, credit | IAS 1.112 c Common practice                    |
| Current secured bank loans received and current portion of non-current secured bank loans received     | X instant, credit | IAS 1.112 c Common practice                    |
| Current unsecured bank loans received and current portion of non-current unsecured bank loans received | 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                    |
| Other current borrowings and current portion of other non-current borrowings                           | X instant, credit | IAS 1.112 c Common practice                    |
| Total current borrowings and current portion of non-current borrowings                                 | X instant, credit | IAS 1.55 Common practice                       |
| Borrowings, by type [abstract]   |                   |  |
| Loans received   | X instant, credit | IAS 1.112 c Common practice                    |
| Secured bank loans received  | X instant, credit | IAS 1.112 c Common practice                    |
| Unsecured bank loans received  | X instant, credit | IAS 1.112 c Common practice                    |
| Bonds issued   | X instant, credit | IAS 1.112 c Common practice                    |
| Notes and debentures issued  | X instant, credit | IAS 1.112 c Common practice                    |
| Commercial papers issued   | X instant, credit | IAS 1.112 c Common practice                    |
| Other borrowings   | X instant, credit | IAS 1.112 c Common practice                    |
| Total borrowings   | X instant, credit | IAS 1.55 Common practice                       |
| Trade and other non-current payables [abstract]  |                   |  |
| Non-current trade payables   | X instant, credit | IAS 1.78 Common practice                       |
| Non-current payables for purchase of energy  | X instant, credit | IAS 1.78 Common practice                       |
| Non-current payables to related parties  | X instant, credit | IAS 1.78 Common practice                       |
| Non-current payables for purchase of non-current assets  | X instant, credit | IAS 1.78 Common practice                       |
| Accruals and deferred income classified as non-current [abstract]                                      |                   |  |

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|---|-------------------|--|
| Deferred income classified as non-current   | X instant, credit | IAS 1.78 Common practice   |
| Rent deferred income classified as non-current  | X instant, credit | IAS 1.78 Common practice   |
| Accruals classified as non-current  | X instant, credit | IAS 1.78 Common practice   |
| Total accruals and deferred income classified as non-current  | X instant, credit | IAS 1.78 Common practice   |
| Non-current payables on social security and taxes other than income tax   | X instant, credit | IAS 1.78 Common practice   |
| Non-current value added tax payables  | X instant, credit | IAS 1.78 Common practice   |
| Non-current retention payables  | X instant, credit | IAS 1.78 Common practice   |
| Other non-current payables  | X instant, credit | IAS 1.55 Common practice   |
| Total trade and other non-current payables  | X instant, credit | IAS 1.54 k Disclosure  |
| Trade and other current payables [abstract]   |                   |  |
| Current trade payables  | X instant, credit | IAS 1.70 Example, IAS 1.78 Common practice   |
| Current payables for purchase of energy   | X instant, credit | IAS 1.78 Common practice   |
| Current payables to related parties   | X instant, credit | IAS 1.78 Common practice   |
| Current payables for purchase of non-current assets   | X instant, credit | IAS 1.78 Common practice   |
| Accruals and deferred income classified as current [abstract]   |                   |  |
| Deferred income classified as current   | X instant, credit | IAS 1.78 Common practice   |
| Rent deferred income classified as current  | X instant, credit | IAS 1.78 Common practice   |
| Accruals classified as current  | X instant, credit | IAS 1.78 Common practice   |
| Short-term employee benefits accruals   | X instant, credit | IAS 1.78 Common practice   |
| Total accruals and deferred income classified as current  | X instant, credit | IAS 1.78 Common practice   |
| Current payables on social security and taxes other than income tax   | X instant, credit | IAS 1.78 Common practice   |
| Current value added tax payables  | X instant, credit | IAS 1.78 Common practice   |
| Current retention payables  | X instant, credit | IAS 1.78 Common practice   |
| Other current payables  | X instant, credit | IAS 1.55 Common practice   |
| Total trade and other current payables  | X instant, credit | IAS 1.54 k Disclosure  |
| Trade and other payables [abstract]   |                   |  |
| Trade payables  | X instant, credit | IAS 1.78 Common practice   |
| Payables for purchase of energy   | X instant, credit | IAS 1.78 Common practice   |
| Payables to related parties   | X instant, credit | IAS 1.78 Common practice   |
| Payables for purchase of non-current assets   | X instant, credit | IAS 1.78 Common practice   |
| Accruals and deferred income [abstract]   |                   |  |
| Deferred income   | X instant, credit | IAS 1.78 Common practice   |
| Rent deferred income  | X instant, credit | IAS 1.78 Common practice   |
| Accruals  | X instant, credit | IAS 1.78 Common practice   |
| Total accruals and deferred income  | X instant, credit | IAS 1.78 Common practice   |
| Payables on social security and taxes other than income tax   | X instant, credit | IAS 1.78 Common practice   |
| Value added tax payables  | X instant, credit | IAS 1.78 Common practice   |
| Retention payables  | X instant, credit | IAS 1.78 Common practice   |
| Other payables  | X instant, credit | IAS 1.55 Common practice   |
| Total trade and other payables  | X instant, credit | IAS 1.54 k Disclosure  |
| Categories of non-current financial liabilities [abstract]  |                   |  |
| Non-current financial liabilities at fair value through profit or loss [abstract]   |                   |  |
| Non-current financial liabilities at fair value through profit or loss, classified as held for trading                      | X instant, credit | IFRS 7.8 e Disclosure  |
| Non-current financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently | X instant, credit | IFRS 7.8 e Disclosure  |
| Total non-current financial liabilities at fair value through profit or loss  | X instant, credit | IFRS 7.8 e Disclosure  |
| Non-current financial liabilities at amortised cost   | X instant, credit | Expiry date 2018-01-01 IFRS 7.8 f Disclosure, Effective 2018-01-01 IFRS 7.8 g Disclosure |
| Total non-current financial liabilities   | X instant, credit | IFRS 7.25 Disclosure   |
| Categories of current financial liabilities [abstract]  |                   |  |
| Current financial liabilities at fair value through profit or loss [abstract]   |                   |  |
| Current financial liabilities at fair value through profit or loss, classified as held for trading                          | X instant, credit | IFRS 7.8 e Disclosure  |
| Current financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently     | X instant, credit | IFRS 7.8 e Disclosure  |
| Total current financial liabilities at fair value through profit or loss  | X instant, credit | IFRS 7.8 e Disclosure  |
| Current financial liabilities at amortised cost   | X instant, credit | Expiry date 2018-01-01 IFRS 7.8 f Disclosure, Effective 2018-01-01 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  |

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|---|-------------------|--|
| Total financial liabilities at fair value through profit or loss                                | X instant, credit | IFRS 7.8 e Disclosure  |
| Financial liabilities at amortised cost   | X instant, credit | Expiry date 2018-01-01 IFRS 7.8 f Disclosure, Effective 2018-01-01 IFRS 7.8 g 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 finance lease liabilities   | X instant, credit | IAS 1.55 Common practice   |
| Non-current advances received   | X instant, credit | IAS 1.55 Common practice   |
| Non-current dividend payables   | X instant, credit | IAS 1.55 Common practice   |
| Non-current interest payable  | X instant, credit | IAS 1.112 c Common practice  |
| Non-current deposits from customers   | X instant, credit | IAS 1.55 Common practice   |
| Other non-current liabilities   | X instant, credit | IAS 1.55 Common practice   |
| Miscellaneous current liabilities [abstract]  |                   |  |
| Current net defined benefit liability   | X instant, credit | IAS 1.55 Common practice   |
| Current derivative financial liabilities  | X instant, credit | IAS 1.55 Common practice   |
| Current government grants   | X instant, credit | IAS 1.55 Common practice   |
| Current finance lease liabilities   | X instant, credit | IAS 1.55 Common practice   |
| Current advances received   | X instant, credit | IAS 1.55 Common practice   |
| Current dividend payables   | X instant, credit | IAS 1.55 Common practice   |
| Current interest payable  | X instant, credit | IAS 1.112 c Common practice  |
| Current deposits from customers   | X instant, credit | IAS 1.55 Common practice   |
| Current 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   |
| Government grants   | X instant, credit | IAS 1.55 Common practice   |
| Finance lease liabilities   | X instant, credit | IAS 1.55 Common practice   |
| Advances received   | X instant, credit | IAS 1.55 Common practice   |
| Dividend payables   | X instant, credit | IAS 1.55 Common practice   |
| Interest payable  | X instant, credit | IAS 1.112 c Common practice  |
| Deposits from banks   | X instant, credit | IAS 1.55 Common practice   |
| Deposits from customers [abstract]  |                   |  |
| Balances on term deposits from customers  | X instant, credit | IAS 1.112 c Common practice  |
| Balances on demand deposits from customers  | X instant, credit | IAS 1.112 c Common practice  |
| Balances on current accounts from customers   | X instant, credit | IAS 1.112 c Common practice  |
| Balances on other deposits from customers   | X instant, credit | IAS 1.112 c Common practice  |
| Total deposits from customers   | X instant, credit | IAS 1.55 Common practice   |
| Liabilities due to central banks  | X instant, credit | IAS 1.55 Common practice   |
| Subordinated liabilities [abstract]   |                   |  |
| Dated subordinated liabilities  | X instant, credit | IAS 1.112 c Common practice  |
| Undated subordinated liabilities  | X instant, credit | IAS 1.112 c Common practice  |
| Total subordinated liabilities  | X instant, credit | IAS 1.55 Common practice   |
| Debt instruments issued   | X instant, credit | IAS 1.55 Common practice   |
| Repurchase agreements and cash collateral on securities lent                                    | X instant, credit | IAS 1.55 Common practice   |
| Investment contracts liabilities  | X instant, credit | IAS 1.55 Common practice   |
| Items in course of transmission to other banks  | X instant, credit | IAS 1.55 Common practice   |
| Other liabilities   | X instant, credit | IAS 1.55 Common practice   |
| Miscellaneous equity [abstract]   |                   |  |
| Capital reserve   | X instant, credit | IAS 1.55 Common practice   |
| Additional paid-in capital  | X instant, credit | IAS 1.55 Common practice   |
| Accumulated other comprehensive income  | X instant, credit | IAS 1.55 Common practice   |
| Other reserves [abstract]   |                   |  |
| Revaluation surplus   | X instant, credit | IAS 16.39 Disclosure, IAS 38.85 Disclosure   |
| Reserve of exchange differences on translation  | X instant, credit | IAS 21.52 b Disclosure   |
| Reserve of cash flow hedges   | X instant, credit | IAS 1.78 e Common practice, Effective 2018-01-01 IFRS 9.6.5.11 Disclosure                |
| Reserve of gains and losses on hedging instruments that hedge investments in equity instruments | X instant, credit | Effective 2018-01-01 IAS 1.78 e Common practice  |

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|---|---------------------|--|
| Reserve of change in value of time value of options   | X instant, credit   | Effective 2018-01-01 IAS 1.78 e Common practice, Effective 2018-01-01 IFRS 9.6.5.15 Disclosure   |
| Reserve of change in value of forward elements of forward contracts   | X instant, credit   | Effective 2018-01-01 IAS 1.78 e Common practice, Effective 2018-01-01 IFRS 9.6.5.16 Disclosure   |
| Reserve of change in value of foreign currency basis spreads  | X instant, credit   | Effective 2018-01-01 IAS 1.78 e Common practice, Effective 2018-01-01 IFRS 9.6.5.16 Disclosure   |
| Reserve of gains and losses on financial assets measured at fair value through other comprehensive income                                 | X instant, credit   | Effective 2018-01-01 IAS 1.78 e Common practice  |
| Reserve of gains and losses on remeasuring available-for-sale financial assets  | X instant, credit   | Expiry date 2018-01-01 IAS 1.78 e Common practice  |
| Reserve of share-based payments   | X instant, credit   | IAS 1.78 e Common practice   |
| Reserve of remeasurements of defined benefit plans  | X instant, credit   | IAS 1.78 e Common practice   |
| Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale | X instant, credit   | IFRS 5 - Example 12 Example, IFRS 5.38 Disclosure  |
| Reserve of gains and losses from investments in equity instruments  | X instant, credit   | Effective 2018-01-01 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   | Effective 2018-01-01 IAS 1.78 e Common practice  |
| Reserve for catastrophe   | X instant, credit   | IFRS 4.IG58 Disclosure   |
| Reserve for equalisation  | X instant, credit   | IFRS 4.IG58 Disclosure   |
| Reserve of discretionary participation features   | X instant, credit   | IFRS 4.IG22 f Disclosure   |
| Reserve of equity component of convertible instruments  | X instant, credit   | IAS 1.55 Common practice   |
| Capital redemption reserve  | X instant, credit   | IAS 1.55 Common practice   |
| Merger reserve  | X instant, credit   | IAS 1.55 Common practice   |
| Statutory reserve   | X instant, credit   | IAS 1.55 Common practice   |
| Total other reserves  | X instant, credit   | IAS 1.78 e Example   |
| Net assets (liabilities) [abstract]   |                     |  |
| Assets  | X instant, debit    | IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 c Disclosure |
| Liabilities   | (X) instant, credit | IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 d Disclosure |
| Net assets (liabilities)  | X instant, debit    | IFRS 1.IG63 Example  |
| Net current assets (liabilities) [abstract]   |                     |  |
| Current assets  | X instant, debit    | IAS 1.66 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (i) Disclosure   |
| Current liabilities   | (X) instant, credit | IAS 1.69 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (iii) Disclosure   |
| Net current assets (liabilities)  | X instant, debit    | IAS 1.55 Common practice   |
| Assets less current liabilities [abstract]  |                     |  |
| Assets  | X instant, debit    | IAS 1.55 Disclosure, IFRS 13.93 a Disclosure, IFRS 13.93 b Disclosure, IFRS 13.93 e Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 c Disclosure |
| Current liabilities   | (X) instant, credit | IAS 1.69 Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (iii) Disclosure   |
| Assets less current liabilities   | X instant, debit    | IAS 1.55 Common practice   |
| <b>[800200] Notes - Analysis of income and expense</b>  |                     |  |
| Analysis of income and expense [abstract]   |                     |  |
| Revenue [abstract]  |                     |  |
| Revenue from sale of goods  | X duration, credit  | IAS 1.112 c Common practice, Expiry date 2017-01-01 IAS 18.35 b (i) Disclosure   |
| Revenue from sale of copper   | X duration, credit  | IAS 1.112 c Common practice, Expiry date 2017-01-01 IAS 18.35 b (i) Common practice  |
| Revenue from sale of gold   | X duration, credit  | IAS 1.112 c Common practice, Expiry date 2017-01-01 IAS 18.35 b (i) Common practice  |
| Revenue from sale of silver   | X duration, credit  | IAS 1.112 c Common practice, Expiry date 2017-01-01 IAS 18.35 b (i) Common practice  |
| Revenue from sale of oil and gas products   | X duration, credit  | IAS 1.112 c Common practice, Expiry date 2017-01-01 IAS 18.35 b (i) Common practice  |
| Revenue from sale of crude oil  | X duration, credit  | IAS 1.112 c Common practice, Expiry date 2017-01-01 IAS 18.35 b (i) Common practice  |
| Revenue from sale of natural gas  | X duration, credit  | IAS 1.112 c Common practice, Expiry date 2017-01-01 IAS 18.35 b (i) Common practice  |
| Revenue from sale of petroleum and petrochemical products   | X duration, credit  | IAS 1.112 c Common practice, Expiry date 2017-01-01 IAS 18.35 b (i) Common practice  |
| Revenue from sale of telecommunication equipment  | X duration, credit  | IAS 1.112 c Common practice, Expiry date 2017-01-01 IAS 18.35 b (i) Common practice  |
| Revenue from sale of electricity  | X duration, credit  | IAS 1.112 c Common practice, Expiry date 2017-01-01 IAS 18.35 b (i) Common practice  |

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| Revenue from sale of publications   | X duration, credit | IAS 1.112 c Common practice, Expiry date 2017-01-01 IAS 18.35 b (i) Common practice  |
| Circulation revenue   | X duration, credit | IAS 1.112 c Common practice, Expiry date 2017-01-01 IAS 18.35 b (i) Common practice  |
| Subscription circulation revenue  | X duration, credit | IAS 1.112 c Common practice, Expiry date 2017-01-01 IAS 18.35 b (i) Common practice  |
| Non-subscription circulation revenue  | X duration, credit | IAS 1.112 c Common practice, Expiry date 2017-01-01 IAS 18.35 b (i) Common practice  |
| Revenue from sale of books  | X duration, credit | IAS 1.112 c Common practice, Expiry date 2017-01-01 IAS 18.35 b (i) Common practice  |
| Revenue from rendering of services  | X duration, credit | IAS 1.112 c Common practice, Expiry date 2017-01-01 IAS 18.35 b (ii) Disclosure  |
| Revenue from rendering of telecommunication services [abstract]                     |                    |  |
| Revenue from rendering of telephone services  | X duration, credit | IAS 1.112 c Common practice, Expiry date 2017-01-01 IAS 18.35 b (ii) Common practice   |
| Revenue from rendering of land line telephone services                              | X duration, credit | IAS 1.112 c Common practice, Expiry date 2017-01-01 IAS 18.35 b (ii) Common practice   |
| Revenue from rendering of mobile telephone services                                 | X duration, credit | IAS 1.112 c Common practice, Expiry date 2017-01-01 IAS 18.35 b (ii) Common practice   |
| Revenue from rendering of internet and data services [abstract]                     |                    |  |
| Revenue from rendering of internet services   | X duration, credit | IAS 1.112 c Common practice, Expiry date 2017-01-01 IAS 18.35 b (ii) Common practice   |
| Revenue from rendering of data services   | X duration, credit | IAS 1.112 c Common practice, Expiry date 2017-01-01 IAS 18.35 b (ii) Common practice   |
| Total revenue from rendering of internet and data services                          | X duration, credit | IAS 1.112 c Common practice, Expiry date 2017-01-01 IAS 18.35 b (ii) Common practice   |
| Revenue from rendering of interconnection services                                  | X duration, credit | IAS 1.112 c Common practice, Expiry date 2017-01-01 IAS 18.35 b (ii) Common practice   |
| Revenue from rendering of other telecommunication services                          | X duration, credit | IAS 1.112 c Common practice, Expiry date 2017-01-01 IAS 18.35 b (ii) Common practice   |
| Total revenue from rendering of telecommunication services                          | X duration, credit | IAS 1.112 c Common practice, Expiry date 2017-01-01 IAS 18.35 b (ii) Common practice   |
| Revenue from rendering of transport services  | X duration, credit | IAS 1.112 c Common practice, Expiry date 2017-01-01 IAS 18.35 b (ii) Common practice   |
| Revenue from rendering of passenger transport services                              | X duration, credit | IAS 1.112 c Common practice, Expiry date 2017-01-01 IAS 18.35 b (ii) Common practice   |
| Revenue from rendering of cargo and mail transport services                         | X duration, credit | IAS 1.112 c Common practice, Expiry date 2017-01-01 IAS 18.35 b (ii) Common practice   |
| Revenue from rendering of advertising services                                      | X duration, credit | IAS 1.112 c Common practice, Expiry date 2017-01-01 IAS 18.35 b (ii) Common practice   |
| Revenue from rendering of printing services   | X duration, credit | IAS 1.112 c Common practice, Expiry date 2017-01-01 IAS 18.35 b (ii) Common practice   |
| Revenue from rendering of information technology services                           | X duration, credit | IAS 1.112 c Common practice, Expiry date 2017-01-01 IAS 18.35 b (ii) Common practice   |
| Revenue from rendering of information technology maintenance and support services   | X duration, credit | IAS 1.112 c Common practice, Expiry date 2017-01-01 IAS 18.35 b (ii) Common practice   |
| Revenue from rendering of information technology consulting services                | X duration, credit | IAS 1.112 c Common practice, Expiry date 2017-01-01 IAS 18.35 b (ii) Common practice   |
| Revenue from construction contracts   | X duration, credit | IAS 1.112 c Common practice, Expiry date 2017-01-01 IAS 11.39 a Disclosure, Expiry date 2017-01-01 IAS 18.35 b Disclosure, Expiry date 2017-01-01 IFRIC 15.20 b Disclosure |
| Royalty income  | X duration, credit | IAS 1.112 c Common practice, Expiry date 2017-01-01 IAS 18.35 b (iv) Disclosure  |
| Licence fee income  | X duration, credit | IAS 1.112 c Common practice, Expiry date 2017-01-01 IAS 18.35 b Common practice  |
| Interest income   | X duration, credit | IAS 1.112 c Common practice, Expiry date 2017-01-01 IAS 18.35 b (iii) Disclosure, IFRS 12.B13 e Disclosure, IFRS 8.23 c Disclosure, IFRS 8.28 e Disclosure                 |
| Interest income on available-for-sale financial assets                              | X duration, credit | IAS 1.112 c Common practice  |
| Interest income on cash and bank balances at central banks                          | X duration, credit | IAS 1.112 c Common practice  |
| Interest income on cash and cash equivalents  | X duration, credit | IAS 1.112 c Common practice  |
| Interest income on debt instruments held  | X duration, credit | IAS 1.112 c Common practice  |
| Interest income on deposits   | X duration, credit | IAS 1.112 c Common practice  |
| Interest income on financial assets designated at fair value through profit or loss | X duration, credit | IAS 1.112 c Common practice  |
| Interest income on financial assets held for trading                                | X duration, credit | IAS 1.112 c Common practice  |
| Interest income on held-to-maturity investments                                     | X duration, credit | IAS 1.112 c Common practice  |



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| Interest income on loans and advances to banks   | X duration, credit   | IAS 1.112 c Common practice   |
| Interest income on loans and advances to customers   | X duration, credit   | IAS 1.112 c Common practice   |
| Interest income on loans and receivables   | X duration, credit   | IAS 1.112 c Common practice   |
| Interest income on other financial assets  | X duration, credit   | IAS 1.112 c Common practice   |
| Interest income on reverse repurchase agreements and cash collateral on securities borrowed                            | X duration, credit   | IAS 1.112 c Common practice   |
| Dividend income  | X duration, credit   | IAS 1.112 c Common practice, Expiry date 2017-01-01 IAS 18.35 b (v) Disclosure  |
| Other revenue  | X duration, credit   | IAS 1.112 c Common practice, Expiry date 2017-01-01 IAS 18.35 b Disclosure  |
| Total revenue  | X duration, credit   | IAS 1.102 Example, IAS 1.103 Example, IAS 1.82 a Disclosure, Expiry date 2017-01-01 IAS 18.35 b Disclosure, IFRS 12.B10 b Example, IFRS 12.B12 b (v) Disclosure, IFRS 8.23 a Disclosure, IFRS 8.28 a Disclosure, IFRS 8.32 Disclosure, IFRS 8.33 a Disclosure, IFRS 8.34 Disclosure |
| Revenue arising from exchanges of goods or services [abstract]   |                      |   |
| Revenue arising from exchanges of goods or services, sale of goods   | X duration, credit   | Expiry date 2017-01-01 IAS 18.35 c Disclosure   |
| Revenue arising from exchanges of goods or services, rendering of services   | X duration, credit   | Expiry date 2017-01-01 IAS 18.35 c Disclosure   |
| Revenue arising from exchanges of goods or services, construction contracts  | X duration, credit   | Expiry date 2017-01-01 IAS 18.35 c Disclosure   |
| Income arising from exchanges of goods or services, royalties  | X duration, credit   | Expiry date 2017-01-01 IAS 18.35 c Disclosure   |
| Income arising from exchanges of goods or services, interest   | X duration, credit   | Expiry date 2017-01-01 IAS 18.35 c Disclosure   |
| Income arising from exchanges of goods or services, dividends  | X duration, credit   | Expiry date 2017-01-01 IAS 18.35 c Disclosure   |
| Revenue arising from exchanges of goods or services, other revenue   | X duration, credit   | Expiry date 2017-01-01 IAS 18.35 c Disclosure   |
| Total revenue arising from exchanges of goods or services  | X duration, credit   | Expiry date 2017-01-01 IAS 18.35 c Disclosure   |
| Material income and expense [abstract]   |                      |   |
| Write-downs (reversals of write-downs) of inventories [abstract]   |                      |   |
| Inventory write-down   | X duration           | IAS 1.98 a Disclosure, IAS 2.36 e Disclosure  |
| Reversal of inventory write-down   | (X) duration         | IAS 1.98 a Disclosure, IAS 2.36 f Disclosure  |
| Net write-downs (reversals of write-downs) of inventories  | X duration, debit    | IAS 1.98 a Disclosure   |
| Write-downs (reversals of write-downs) of property, plant and equipment [abstract]                                     |                      |   |
| Impairment loss recognised in profit or loss, property, plant and equipment  | X duration           | IAS 16.73 e (v) Disclosure, IAS 1.98 a Disclosure   |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment                                | (X) duration         | IAS 16.73 e (vi) Disclosure, IAS 1.98 a Disclosure  |
| Net write-downs (reversals of write-downs) of property, plant and equipment  | X duration           | IAS 1.98 a Disclosure   |
| Impairment loss (reversal of impairment loss) on trade receivables [abstract]  |                      |   |
| Impairment loss recognised in profit or loss, trade receivables  | X duration, debit    | IAS 1.112 c Common practice   |
| Reversal of impairment loss recognised in profit or loss, trade receivables  | (X) duration, credit | IAS 1.112 c Common practice   |
| Net impairment loss (reversal of impairment loss) recognised in profit or loss, trade receivables                      | X duration, debit    | IAS 1.112 c Common practice   |
| Expense of restructuring activities  | X duration, debit    | IAS 1.98 b Disclosure   |
| Reversal of provisions for cost of restructuring   | X duration, credit   | IAS 1.98 b Disclosure   |
| Gains (losses) on disposals of non-current assets [abstract]   |                      |   |
| Gains on disposals of non-current assets   | X duration, credit   | IAS 1.112 c Common practice   |
| Losses on disposals of non-current assets  | (X) duration, debit  | IAS 1.112 c Common practice   |
| Net gains (losses) on disposals of non-current assets  | X duration, credit   | IAS 1.112 c Common practice   |
| Gains (losses) on disposals of property, plant and equipment [abstract]  |                      |   |
| Gains on disposals of property, plant and equipment  | X duration, credit   | IAS 1.98 c Disclosure   |
| Losses on disposals of property, plant and equipment   | (X) duration, debit  | IAS 1.98 c Disclosure   |
| Net gains (losses) on disposals of property, plant and equipment   | X duration, credit   | IAS 1.98 c Disclosure   |
| Gains (losses) on disposals of investment properties [abstract]  |                      |   |
| Gains on disposals of investment properties  | X duration, credit   | IAS 1.112 c Common practice   |
| Losses on disposals of investment properties   | (X) duration, debit  | IAS 1.112 c Common practice   |
| Net gains (losses) on disposals of investment properties   | X duration, credit   | IAS 1.112 c Common practice   |
| Gains (losses) on disposals of investments [abstract]  |                      |   |
| Gains on disposals of investments  | X duration, credit   | IAS 1.98 d Disclosure   |
| Losses on disposals of investments   | (X) duration, debit  | IAS 1.98 d Disclosure   |
| Net gains (losses) on disposals of investments   | X duration, credit   | IAS 1.98 d Disclosure   |
| Gains (losses) on disposals of other non-current assets  | X duration, credit   | IAS 1.98 Disclosure   |
| Gain (loss) arising from difference between carrying amount of financial liability extinguished and consideration paid | X duration, credit   | IFRIC 19.11 Disclosure  |
| Expense (income) on discontinued operations  | X duration, debit    | IAS 1.98 e Disclosure   |
| Gains (losses) on litigation settlements [abstract]  |                      |   |
| Gains on litigation settlements  | X duration, credit   | IAS 1.98 f Disclosure   |
| Losses on litigation settlements   | (X) duration, debit  | IAS 1.98 f Disclosure   |

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| Net gains (losses) on litigation settlements  | X duration, credit  | IAS 1.98 f Disclosure  |
| Other reversals of provisions   | X duration, credit  | IAS 1.98 g Disclosure  |
| Income from continuing operations attributable to owners of parent                        | X duration, credit  | IFRS 5.33 d Disclosure   |
| Income from discontinued operations attributable to owners of parent                      | X duration, credit  | IFRS 5.33 d Disclosure   |
| Profit (loss) from continuing operations attributable to non-controlling interests        | X duration, credit  | IFRS 5 - Example 11 Example  |
| Profit (loss) from discontinued operations attributable to non-controlling interests      | X duration, credit  | IFRS 5 - Example 11 Example  |
| Dividends classified as expense   | X duration, debit   | IAS 32.40 Example  |
| Royalty expense   | X duration, debit   | IAS 1.85 Common practice   |
| Research and development expense  | X duration, debit   | IAS 38.126 Disclosure  |
| Investment income   | X duration, credit  | IAS 1.85 Common practice; IAS 26.35 b (iii) Disclosure                   |
| Finance income (cost)   | X duration, credit  | IAS 1.85 Common practice   |
| Other finance income (cost)   | X duration, credit  | IAS 1.85 Common practice   |
| Other finance income  | X duration, credit  | IAS 1.112 c Common practice  |
| Other finance cost  | X duration, debit   | IAS 1.112 c Common practice  |
| Interest expense  | X duration, debit   | IFRS 12.B13 f Disclosure; IFRS 8.23 d Disclosure; IFRS 8.28 e Disclosure |
| Interest expense on bank loans and overdrafts   | X duration, debit   | IAS 1.112 c Common practice  |
| Interest expense on bonds   | X duration, debit   | IAS 1.112 c Common practice  |
| Interest expense on borrowings  | X duration, debit   | IAS 1.112 c Common practice  |
| Interest expense on debt instruments issued   | X duration, debit   | IAS 1.112 c Common practice  |
| Interest expense on deposits from banks   | X duration, debit   | IAS 1.112 c Common practice  |
| Interest expense on deposits from customers   | X duration, debit   | IAS 1.112 c Common practice  |
| Interest expense on liabilities due to central banks                                      | X duration, debit   | IAS 1.112 c Common practice  |
| Interest expense on finance leases  | X duration, debit   | IAS 1.112 c Common practice  |
| Interest expense on financial liabilities designated at fair value through profit or loss | X duration, debit   | IAS 1.112 c Common practice  |
| Interest expense on financial liabilities held for trading                                | X duration, debit   | IAS 1.112 c Common practice  |
| Interest expense on other financial liabilities   | X duration, debit   | IAS 1.112 c Common practice  |
| Interest expense on repurchase agreements and cash collateral on securities lent          | X duration, debit   | IAS 1.112 c Common practice  |
| Expense due to unwinding of discount on provisions  | X duration, debit   | IAS 1.112 c Common practice  |
| Repairs and maintenance expense   | X duration, debit   | IAS 1.85 Common practice   |
| Fuel and energy expense [abstract]  |                     |  |
| Fuel expense  | X duration, debit   | IAS 1.112 c Common practice  |
| Energy expense  | X duration, debit   | IAS 1.112 c Common practice  |
| Total fuel and energy expense   | X duration, debit   | IAS 1.112 c Common practice  |
| Other operating income (expense)  | X duration, credit  | IAS 1.85 Common practice   |
| Miscellaneous other operating income  | X duration, credit  | IAS 1.112 c Common practice  |
| Miscellaneous other operating expense   | X duration, debit   | IAS 1.112 c Common practice  |
| Selling, general and administrative expense   | X duration, debit   | IAS 1.85 Common practice   |
| Distribution and administrative expense   | X duration, debit   | IAS 1.85 Common practice   |
| Donations and subsidies expense   | X duration, debit   | IAS 1.112 c Common practice  |
| Directors' remuneration expense   | X duration, debit   | IAS 1.112 c Common practice  |
| Revenue and other operating income  | X duration, credit  | IAS 1.85 Common practice   |
| Rental income   | X duration, credit  | IAS 1.112 c Common practice  |
| Rental expense  | X duration, debit   | IAS 1.85 Common practice   |
| Property service charge income (expense) [abstract]                                       |                     |  |
| Property service charge income  | X duration, credit  | IAS 1.112 c Common practice  |
| Property service charge expense   | (X) duration, debit | IAS 1.112 c Common practice  |
| Net property service charge income (expense)  | X duration, credit  | IAS 1.112 c Common practice  |
| Property development and project management income  | X duration, credit  | IAS 1.85 Common practice   |
| Property development and project management expense                                       | X duration, debit   | IAS 1.85 Common practice   |
| Property management expense   | X duration, debit   | IAS 1.112 c Common practice  |
| Income from reimbursements under insurance policies                                       | X duration, credit  | IAS 1.112 c Common practice  |
| Income from fines and penalties   | X duration, credit  | IAS 1.112 c Common practice  |
| Operating expense   | X duration, debit   | IAS 1.85 Common practice   |
| Operating expense excluding cost of sales   | X duration, debit   | IAS 1.85 Common practice   |
| Sales and marketing expense   | X duration, debit   | IAS 1.85 Common practice   |
| Media production expense  | X duration, debit   | IAS 1.112 c Common practice  |
| Gains (losses) on change in fair value of derivatives [abstract]                          |                     |  |
| Gains on change in fair value of derivatives  | X duration, credit  | IAS 1.85 Common practice   |
| Losses on change in fair value of derivatives   | (X) duration, debit | IAS 1.85 Common practice   |
| Net gains (losses) on change in fair value of derivatives                                 | X duration, credit  | IAS 1.85 Common practice   |

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| Fee and commission income (expense) [abstract]   |                     |  |
| Fee and commission income [abstract]   |                     |  |
| Brokerage fee income   | X duration, credit  | IAS 1.112 c Common practice  |
| Portfolio and other management fee income  | X duration, credit  | IAS 1.112 c Common practice  |
| Credit-related fee and commission income   | X duration, credit  | IAS 1.112 c Common practice  |
| Other fee and commission income  | X duration, credit  | IAS 1.112 c Common practice  |
| Total fee and commission income  | X duration, credit  | IAS 1.85 Common practice   |
| Fee and commission expense [abstract]  |                     |  |
| Brokerage fee expense  | (X) duration, debit | IAS 1.112 c Common practice  |
| Other fee and commission expense   | (X) duration, debit | IAS 1.112 c Common practice  |
| Total fee and commission expense   | (X) duration, debit | IAS 1.85 Common practice   |
| Net fee and commission income (expense)  | X duration, credit  | IAS 1.85 Common practice   |
| Trading income (expense) [abstract]  |                     |  |
| Trading income (expense) on debt instruments   | X duration, credit  | IAS 1.112 c Common practice  |
| Trading income (expense) on equity instruments   | X duration, credit  | IAS 1.112 c Common practice  |
| Trading income (expense) on derivative financial instruments   | X duration, credit  | IAS 1.112 c Common practice  |
| Trading income (expense) on foreign exchange contracts   | X duration, credit  | IAS 1.112 c Common practice  |
| Other trading income (expense)   | X duration, credit  | IAS 1.112 c Common practice  |
| Total trading income (expense)   | X duration, credit  | IAS 1.85 Common practice   |
| Net earned premium   | X duration, credit  | IAS 1.85 Common practice   |
| Claims and benefits paid, net of reinsurance recoveries  | X duration, debit   | IAS 1.85 Common practice   |
| Increase (decrease) in provision for unearned premium  | X duration, debit   | IAS 1.85 Common practice   |
| Premiums written, net of reinsurance   | X duration, credit  | IAS 1.85 Common practice   |
| Increase (decrease) in insurance liabilities, net of reinsurance   | X duration, debit   | IAS 1.85 Common practice   |
| Acquisition and administration expense related to insurance contracts  | X duration, debit   | IAS 1.85 Common practice   |
| Expenses by nature [abstract]  |                     |  |
| Raw materials and consumables used   | X duration, debit   | IAS 1.102 Example, IAS 1.99 Disclosure   |
| Cost of merchandise sold   | X duration, debit   | IAS 1.85 Common practice   |
| Cost of purchased energy sold  | X duration, debit   | IAS 1.112 c Common practice  |
| Services expense   | X duration, debit   | IAS 1.85 Common practice   |
| Insurance expense  | X duration, debit   | IAS 1.112 c Common practice  |
| Professional fees expense  | X duration, debit   | IAS 1.112 c Common practice  |
| Transportation expense   | X duration, debit   | IAS 1.112 c Common practice  |
| Bank and similar charges   | X duration, debit   | IAS 1.112 c Common practice  |
| Energy transmission charges  | X duration, debit   | IAS 1.112 c Common practice  |
| Travel expense   | X duration, debit   | IAS 1.112 c Common practice  |
| Communication expense  | X duration, debit   | IAS 1.112 c Common practice  |
| Classes of employee benefits expense [abstract]  |                     |  |
| Short-term employee benefits expense [abstract]  |                     |  |
| Wages and salaries   | X duration, debit   | IAS 19.9 Common practice   |
| Social security contributions  | X duration, debit   | IAS 19.9 Common practice   |
| Other short-term employee benefits   | X duration, debit   | IAS 19.9 Common practice   |
| Total short-term employee benefits expense   | X duration, debit   | IAS 1.112 c Common practice  |
| Post-employment benefit expense, defined contribution plans  | X duration, debit   | IAS 19.53 Disclosure   |
| Post-employment benefit expense, defined benefit plans   | X duration, debit   | IAS 19.5 Common practice   |
| Termination benefits expense   | X duration, debit   | IAS 19.171 Common practice   |
| Other long-term employee benefits  | X duration, debit   | IAS 19.158 Common practice   |
| Other employee expense   | X duration, debit   | IAS 19.5 Common practice   |
| Total employee benefits expense  | X duration, debit   | IAS 1.102 Example, IAS 1.104 Disclosure, IAS 1.99 Disclosure   |
| Depreciation, amortisation and impairment loss (reversal of impairment loss) recognised in profit or loss [abstract] |                     |  |
| Depreciation and amortisation expense [abstract]   |                     |  |
| Depreciation expense   | X duration, debit   | IAS 1.112 c Common practice  |
| Amortisation expense   | X duration, debit   | IAS 1.112 c Common practice  |
| Total depreciation and amortisation expense  | X duration, debit   | IAS 1.102 Example, IAS 1.104 Disclosure, IAS 1.99 Disclosure, IFRS 12.B13 d Disclosure, IFRS 8.23 e Disclosure, IFRS 8.28 e Disclosure |
| Impairment loss (reversal of impairment loss) recognised in profit or loss   | X duration, debit   | IAS 1.99 Disclosure  |
| Total depreciation, amortisation and impairment loss (reversal of impairment loss) recognised in profit or loss      | X duration, debit   | IAS 1.112 c Common practice  |
| Tax expense other than income tax expense  | X duration, debit   | IAS 1.85 Common practice   |



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| Property tax expense  | X duration, debit  | IAS 1.85 Common practice  |
| Other expenses  | X duration, debit  | IAS 1.102 Example, IAS 1.99 Disclosure                                |
| Total expenses, by nature   | X duration, debit  | IAS 1.99 Disclosure   |
| Earnings per share [abstract]   |                    |   |
| Basic and diluted earnings per share [abstract]   |                    |   |
| Basic and diluted earnings (loss) per share from continuing operations  | X.XX duration      | IAS 1.85 Common practice  |
| Basic and diluted earnings (loss) per share from discontinued operations  | X.XX duration      | IAS 1.85 Common practice  |
| Total basic and diluted earnings (loss) per share   | X.XX duration      | IAS 1.85 Common practice  |
| Miscellaneous other comprehensive income [abstract]   |                    |   |
| Increase (decrease) in accumulated deferred tax recognised in other comprehensive income due to change in tax rate  | X duration, debit  | IAS 1.85 Common practice  |
| Other comprehensive income, attributable to owners of parent  | X duration, credit | IAS 1.85 Common practice  |
| Other comprehensive income, attributable to non-controlling interests   | X duration, credit | IAS 1.85 Common practice  |
| Other individually immaterial components of other comprehensive income, net of tax  | X duration, credit | IAS 1.85 Common practice  |
| Other individually immaterial components of other comprehensive income, before tax  | X duration, credit | IAS 1.85 Common practice  |
| Income tax relating to other individually immaterial components of other comprehensive income   | X duration, debit  | IAS 1.85 Common practice  |
| Share of profit (loss) of associates and joint ventures accounted for using equity method [abstract]  |                    |   |
| Share of profit (loss) of associates accounted for using equity method  | X duration, credit | IAS 1.85 Common practice  |
| Share of profit (loss) of joint ventures accounted for using equity method  | X duration, credit | IAS 1.85 Common practice  |
| Total share of profit (loss) of associates and joint ventures accounted for using equity method   | X duration, credit | IAS 1.82 c Disclosure, IFRS 8.23 g Disclosure, IFRS 8.28 e Disclosure |
| Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax [abstract]   |                    |   |
| Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax            | X duration, credit | IAS 1.82A Disclosure  |
| Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, net of tax                | X duration, credit | IAS 1.82A Disclosure  |
| Total share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax  | X duration, credit | IAS 1.91 a Disclosure, IFRS 12.B16 c Disclosure                       |
| Share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax [abstract]   |                    |   |
| Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, before tax            | X duration, credit | IAS 1.82A Disclosure  |
| Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, before tax                | X duration, credit | IAS 1.82A Disclosure  |
| Total share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax  | X duration, credit | IAS 1.91 b Disclosure   |
| Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method [abstract]                                      |                    |   |
| Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss | X duration, debit  | IAS 1.91 Disclosure   |
| Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss     | X duration, debit  | IAS 1.91 Disclosure   |
| Aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method                                      | X duration, debit  | IAS 1.90 Disclosure   |
| Income tax relating to components of other comprehensive income [abstract]  |                    |   |
| Income tax relating to components of other comprehensive income that will not be reclassified to profit or loss   | X duration, debit  | IAS 1.91 Disclosure   |
| Income tax relating to components of other comprehensive income that will be reclassified to profit or loss   | X duration, debit  | IAS 1.91 Disclosure   |
| Aggregated income tax relating to components of other comprehensive income  | X duration         | IAS 12.81 ab Disclosure, IAS 1.90 Disclosure                          |
| <b>[800400] Notes - Statement of changes in equity, additional disclosures</b>  |                    |   |
| Statement of changes in equity [abstract]   |                    |   |
| Statement of changes in equity [line items]   | line items         |   |
| Dividends recognised as distributions to owners of parent, relating to prior years  | X duration, debit  | IAS 1.106 d Common practice   |
| Dividends recognised as distributions to owners of parent, relating to current year   | X duration, debit  | IAS 1.106 d Common practice   |
| Dividends recognised as distributions to owners of parent   | X duration, debit  | IAS 1.106 d Common practice   |
| Dividends recognised as distributions to non-controlling interests  | X duration, debit  | IAS 1.106 d Common practice   |
| Increase (decrease) through change in equity of subsidiaries, equity  | X duration, credit | IAS 1.106 d Common practice   |
| Increase (decrease) through acquisition of subsidiary, equity   | X duration, credit | IAS 1.106 d Common practice   |
| Increase (decrease) through disposal of subsidiary, equity  | X duration, credit | IAS 1.106 d Common practice   |
| Increase (decrease) through transfer between revaluation surplus and retained earnings, equity  | X duration, credit | IAS 1.106 d Common practice   |
| Increase (decrease) through transfer to statutory reserve, equity   | X duration, credit | IAS 1.106 d Common practice   |
| Increase (decrease) through appropriation of retained earnings, equity  | X duration, credit | IAS 1.106 d Common practice   |
| Increase (decrease) through exercise of options, equity   | X duration, credit | IAS 1.106 d Common practice   |
| Increase (decrease) through exercise of warrants, equity  | X duration, credit | IAS 1.106 d Common practice   |
| Increase (decrease) through conversion of convertible instruments, equity   | X duration, credit | IAS 1.106 d Common practice   |
| Issue of convertible instruments  | X duration, credit | IAS 1.106 d Common practice   |

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| Decrease (increase) through tax on share-based payment transactions, equity  | X duration, debit  | IAS 1.106 d Common practice  |
| Increase (decrease) through transactions with owners, equity   | X duration, credit | IAS 1.106 d Common practice  |
| Purchase of treasury shares  | X duration, debit  | IAS 1.106 d Common practice  |
| Sale or issue of treasury shares   | X duration, credit | IAS 1.106 d Common practice  |
| Cancellation of treasury shares  | X duration, credit | IAS 1.106 d Common practice  |
| Reduction of issued capital  | X duration, debit  | IAS 1.106 d Common practice  |
| Share issue related cost   | X duration, debit  | IAS 1.106 d Common practice  |
| Miscellaneous components of equity [abstract]  |                    |  |
| Statutory reserve [member]   | member             | IAS 1.108 Common practice  |
| Capital redemption reserve [member]  | member             | IAS 1.108 Common practice  |
| Merger reserve [member]  | member             | IAS 1.108 Common practice  |
| Reserve of equity component of convertible instruments [member]  | member             | IAS 1.108 Common practice  |
| Accumulated other comprehensive income [member]  | member             | IAS 1.108 Common practice  |
| Capital reserve [member]   | member             | IAS 1.108 Common practice  |
| Additional paid-in capital [member]  | member             | IAS 1.108 Common practice  |
| Miscellaneous other reserves [member]  | member             | IAS 1.108 Common practice  |
| <b>[800500] Notes - List of notes</b>  |                    |  |
| Disclosure of notes and other explanatory information [text block]   | text block         | IAS 1.10 e Disclosure  |
| Disclosure of accounting judgements and estimates [text block]   | text block         | IAS 1.10 e Common practice   |
| Disclosure of accrued expenses and other liabilities [text block]  | text block         | IAS 1.10 e Common practice   |
| Disclosure of allowance for credit losses [text block]   | text block         | IAS 1.10 e Common practice   |
| Disclosure of associates [text block]  | text block         | IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d 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         | IAS 1.10 e Common practice   |
| Disclosure of basis of consolidation [text block]  | text block         | IAS 1.10 e Common practice   |
| Disclosure of basis of preparation of financial statements [text block]  | text block         | IAS 1.10 e Common practice   |
| Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [text block] | text block         | IAS 41 - Disclosure Disclosure   |
| Disclosure of borrowings [text block]  | text block         | IAS 1.10 e Common practice   |
| Disclosure of business combinations [text block]   | text block         | IFRS 3 - Disclosures Disclosure  |
| Disclosure of cash and bank balances at central banks [text block]   | text block         | IAS 1.10 e Common practice   |
| Disclosure of cash and cash equivalents [text block]   | text block         | IAS 1.10 e Common practice   |
| Disclosure of cash flow statement [text block]   | text block         | IAS 7 - Presentation of a statement of cash flows Disclosure                     |
| Disclosure of changes in accounting policies [text block]  | text block         | IAS 1.10 e Common practice   |
| Disclosure of changes in accounting policies, accounting estimates and errors [text block]   | text block         | IAS 8 - Accounting policies Disclosure   |
| Disclosure of collateral [text block]  | text block         | IAS 1.10 e Common practice   |
| 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   |
| Disclosure of credit risk [text block]   | text block         | IAS 1.10 e Common practice, Effective 2018-01-01 IFRS 7 - Credit 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]   | text block         | IAS 1.10 e Common practice   |
| Disclosure of earnings per share [text block]  | text block         | IAS 33 - Disclosure Disclosure   |
| Disclosure of effect of changes in foreign exchange rates [text block]   | text block         | IAS 21 - Disclosure Disclosure   |
| Disclosure of employee benefits [text block]   | text block         | IAS 19 - Scope Disclosure  |
| Disclosure of entity's operating segments [text block]   | text block         | IFRS 8 - Disclosure Disclosure   |
| Disclosure of events after reporting period [text block]   | text block         | IAS 10 - Disclosure Disclosure   |

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| 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]                                   | text block | IAS 1.10 e Common practice   |
| Disclosure of fee and commission income (expense) [text block]                                   | text block | 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]                                | text block | IAS 1.10 e Common practice   |
| Disclosure of financial risk management [text block]   | text block | IAS 1.10 e Common practice   |
| Disclosure of first-time adoption [text block]   | text block | IFRS 1 - Presentation and disclosure Disclosure  |
| Disclosure of general and administrative expense [text block]                                    | text block | IAS 1.10 e Common practice   |
| Disclosure of general information about financial statements [text block]                        | text block | IAS 1.51 Disclosure  |
| Disclosure of going concern [text block]   | text block | IAS 1.10 e Common practice   |
| Disclosure of goodwill [text block]  | text block | IAS 1.10 e Common practice   |
| Disclosure of government grants [text block]   | text block | IAS 20 - Disclosure Disclosure   |
| Disclosure of impairment of assets [text block]  | text block | IAS 36 - Disclosure Disclosure   |
| Disclosure of income tax [text block]  | text block | IAS 12 - Disclosure Disclosure   |
| 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   |
| Disclosure of insurance contracts [text block]   | text block | IFRS 4 - Disclosure Disclosure   |
| Disclosure of insurance premium revenue [text block]   | text block | IAS 1.10 e Common practice   |
| Disclosure of intangible assets [text block]   | text block | IAS 38 - Disclosure Disclosure   |
| Disclosure of intangible assets and goodwill [text block]  | text block | IAS 1.10 e Common practice   |
| Disclosure of interest expense [text block]  | text block | IAS 1.10 e Common practice   |
| Disclosure of interest income [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 inventories [text block]   | text block | IAS 2 - Disclosure Disclosure  |
| Disclosure of investment contracts liabilities [text block]                                      | text block | IAS 1.10 e Common practice   |
| Disclosure of investment property [text block]   | text block | IAS 40 - Disclosure Disclosure   |
| Disclosure of investments accounted for using equity method [text block]                         | text block | IAS 1.10 e Common practice   |
| 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   |
| Disclosure of joint ventures [text block]  | text block | IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure  |
| Disclosure of lease prepayments [text block]   | text block | IAS 1.10 e Common practice   |
| Disclosure of leases [text block]  | text block | IAS 17 - Leases in the financial statements of lessees Disclosure, IAS 17 - Leases in the financial statements of lessors Disclosure |
| Disclosure of liquidity risk [text block]  | text block | 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 Common practice   |
| 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  |
| 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 Common practice   |
| 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]   | text block | IAS 1.10 e Common practice   |
| Disclosure of other non-current assets [text block]  | text block | 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   |

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|---|------------|---|
| 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 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]  | text block | IAS 16 - Disclosure Disclosure  |
| Disclosure of provisions [text block]   | text block | IAS 1.10 e Common practice  |
| Disclosure of reclassification of financial instruments [text block]  | text block | IAS 1.10 e Common practice  |
| Disclosure of recognised revenue from construction contracts [text block]                                     | text block | Expiry date 2017-01-01 IAS 11 - Disclosure 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 Common practice  |
| Disclosure of reserves within equity [text block]   | text block | IAS 1.79 b Disclosure   |
| Disclosure of restricted cash and cash equivalents [text block]   | text block | IAS 1.10 e Common practice  |
| Disclosure of revenue [text block]  | text block | IAS 1.10 e Common practice, Expiry date 2017-01-01 IAS 18 - Disclosure Disclosure |
| Disclosure of service concession arrangements [text block]  | text block | SIC 29 - Consensus Disclosure   |
| Disclosure of share capital, reserves and other equity interest [text block]                                  | text block | IAS 1.79 Disclosure   |
| Disclosure of share-based payment arrangements [text block]   | text block | IFRS 2.44 Disclosure  |
| 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 Disclosure, IAS 27.17 b Disclosure, 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]   | text block | IAS 1.10 e Common practice  |
| Disclosure of trade and other payables [text block]   | text block | IAS 1.10 e Common practice  |
| Disclosure of trade and other receivables [text block]  | text block | IAS 1.10 e Common practice  |
| Disclosure of trading income (expense) [text block]   | text block | IAS 1.10 e Common practice  |
| Disclosure of treasury shares [text block]  | text block | IAS 1.10 e Common practice  |
| <b>[800600] Notes - List of accounting policies</b>   |            |   |
| Disclosure of significant accounting policies [text block]  | text block | IAS 1.117 Disclosure  |
| Description of accounting policy for available-for-sale financial assets [text block]                         | text block | IAS 1.117 b Common practice   |
| Description of accounting policy for biological assets [text block]   | text block | IAS 1.117 b Common practice   |
| Description of accounting policy for borrowing costs [text block]   | text block | IAS 1.117 b Common practice   |
| Description of accounting policy for borrowings [text block]  | text block | IAS 1.117 b Common practice   |
| Description of accounting policy for business combinations [text block]                                       | text block | IAS 1.117 b Common practice   |
| Description of accounting policy for business combinations and goodwill [text block]                          | text block | IAS 1.117 b Common practice   |
| Description of accounting policy for cash flows [text block]  | text block | IAS 1.117 b Common practice   |
| Description of accounting policy for collateral [text block]  | text block | IAS 1.117 b Common practice   |
| Description of accounting policy for construction in progress [text block]                                    | text block | IAS 1.117 b Common practice   |
| Description of accounting policy for contingent liabilities and contingent assets [text block]                | text block | IAS 1.117 b Common practice   |
| Description of accounting policy for customer acquisition costs [text block]                                  | text block | IAS 1.117 b Common practice   |
| Description of accounting policy for customer loyalty programmes [text block]                                 | text block | IAS 1.117 b Common practice   |
| Description of accounting policy for decommissioning, restoration and rehabilitation provisions [text block]  | text block | IAS 1.117 b Common practice   |
| Description of accounting policy for deferred acquisition costs arising from insurance contracts [text block] | text block | IAS 1.117 b Common practice   |
| Description of accounting policy for deferred income tax [text block]   | text block | IAS 1.117 b Common practice   |
| Description of accounting policy for depreciation expense [text block]  | text block | IAS 1.117 b Common practice   |
| Description of accounting policy for derecognition of financial instruments [text block]                      | text block | IAS 1.117 b Common practice   |
| Description of accounting policy for derivative financial instruments [text block]                            | text block | IAS 1.117 b Common practice   |
| Description of accounting policy for derivative financial instruments and hedging [text block]                | text block | IAS 1.117 b Common practice   |
| Description of accounting policy for determining components of cash and cash equivalents [text block]         | text block | IAS 7.46 Disclosure   |
| Description of accounting policy for discontinued operations [text block]                                     | text block | IAS 1.117 b Common practice   |
| Description of accounting policy for dividends [text block]   | text block | IAS 1.117 b Common practice   |
| Description of accounting policy for earnings per share [text block]  | text block | IAS 1.117 b Common practice   |
| Description of accounting policy for emission rights [text block]   | text block | IAS 1.117 b Common practice   |
| Description of accounting policy for employee benefits [text block]   | text block | IAS 1.117 b Common practice   |
| Description of accounting policy for environment related expense [text block]                                 | text block | IAS 1.117 b Common practice   |
| Description of accounting policy for expenses [text block]  | text block | IAS 1.117 b Common practice   |
| Description of accounting policy for exploration and evaluation expenditures [text block]                     | text block | IFRS 6.24 a Disclosure  |
| Description of accounting policy for fair value measurement [text block]                                      | text block | IAS 1.117 b Common practice   |

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|--|------------|--|
| Description of accounting policy for fee and commission income and expense [text block]  | text block | IAS 1.117 b Common practice  |
| Description of accounting policy for finance costs [text block]  | text block | IAS 1.117 b Common practice  |
| Description of accounting policy for finance income and costs [text block]   | text block | IAS 1.117 b Common practice  |
| Description of accounting policy for financial assets [text block]   | text block | IAS 1.117 b Common practice  |
| Description of accounting policy for financial guarantees [text block]   | text block | IAS 1.117 b Common practice  |
| Description of accounting policy for financial instruments [text block]  | text block | IAS 1.117 b Common practice  |
| Description of accounting policy for financial instruments at fair value through profit or loss [text block]   | text block | IAS 1.117 b Common practice  |
| Description of accounting policy for financial liabilities [text block]  | text block | IAS 1.117 b Common practice  |
| Description of accounting policy for foreign currency translation [text block]   | text block | IAS 1.117 b Common practice  |
| Description of accounting policy for functional currency [text block]  | text block | IAS 1.117 b Common practice  |
| Description of accounting policy for goodwill [text block]   | text block | IAS 1.117 b Common practice  |
| Description of accounting policy for government grants [text block]  | text block | IAS 20.39 a Disclosure   |
| Description of accounting policy for hedging [text block]  | text block | IAS 1.117 b Common practice  |
| Description of accounting policy for held-to-maturity investments [text block]   | text block | IAS 1.117 b Common practice  |
| Description of accounting policy for impairment of assets [text block]   | text block | IAS 1.117 b Common practice  |
| Description of accounting policy for impairment of financial assets [text block]   | text block | IAS 1.117 b Common practice  |
| Description of accounting policy for impairment of non-financial assets [text block]   | text block | IAS 1.117 b Common practice  |
| Description of accounting policy for income tax [text block]   | text block | IAS 1.117 b Common practice  |
| Description of accounting policy for insurance contracts and related assets, liabilities, income and expense [text block]                                  | text block | 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]  | text block | IAS 1.117 b Common practice  |
| Description of accounting policy for investments in joint ventures [text block]  | text block | IAS 1.117 b Common practice  |
| Description of accounting policy for investment property [text block]  | text block | IAS 1.117 b Common practice  |
| Description of accounting policy for investments other than investments accounted for using equity method [text block]                                     | text block | IAS 1.117 b Common practice  |
| Description of accounting policy for issued capital [text block]   | text block | IAS 1.117 b Common practice  |
| 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 | IAS 1.117 b Common practice  |
| Description of accounting policy for measuring inventories [text block]  | text block | IAS 2.36 a Disclosure  |
| Description of accounting policy for mining assets [text block]  | text block | IAS 1.117 b Common practice  |
| 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]   | text block | IAS 1.117 b Common practice  |
| Description of accounting policy for property, plant and equipment [text block]  | text block | IAS 1.117 b Common practice  |
| Description of accounting policy for provisions [text block]   | text block | IAS 1.117 b Common practice  |
| Description of accounting policy for reclassification of financial instruments [text block]  | text block | IAS 1.117 b Common practice  |
| Description of accounting policy for recognising in profit or loss difference between fair value at initial recognition and 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- Expiry date 2017-01-01 IAS 18.35 a Disclosure |
| Description of accounting policy for regulatory deferral accounts [text block]   | text block | IAS 1.117 b Common practice  |
| Description of accounting policy for reinsurance [text block]  | text block | IAS 1.117 b Common practice  |
| Description of accounting policy for repairs and maintenance [text block]  | text block | IAS 1.117 b Common practice  |
| Description of accounting policy for repurchase and reverse repurchase agreements [text block]   | text block | IAS 1.117 b Common practice  |
| Description of accounting policy for research and development expense [text block]   | text block | IAS 1.117 b Common practice  |
| Description of accounting policy for restricted cash and cash equivalents [text block]   | text block | IAS 1.117 b Common practice  |
| Description of accounting policy for segment reporting [text block]  | 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]   | text block | IAS 1.117 b Common practice  |
| Description of accounting policy for stripping costs [text block]  | text block | IAS 1.117 b Common practice  |
| Description of accounting policy for subsidiaries [text block]   | text block | IAS 1.117 b Common practice  |
| Description of accounting policy for taxes other than income tax [text block]  | text block | IAS 1.117 b Common practice  |
| Description of accounting policy for termination benefits [text block]   | text block | IAS 1.117 b Common practice  |
| Description of accounting policy for trade and other payables [text block]   | text block | IAS 1.117 b Common practice  |

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|---|------------------|---|
| Description of accounting policy for trade and other receivables [text block]   | text block       | IAS 1.117 b Common practice   |
| Description of accounting policy for trading income and expense [text block]  | 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]  | text block       | IAS 1.117 b Common practice   |
| Description of other accounting policies relevant to understanding of financial statements [text block]   | text block       | IAS 1.117 b Disclosure  |
| <b>[810000] Notes - Corporate information and statement of IFRS compliance</b>  |                  |   |
| Disclosure of notes and other explanatory information [text block]  | text block       | IAS 1.10 e Disclosure   |
| Name of reporting entity or other means of identification   | text             | IAS 1.51 a Disclosure   |
| Domicile of entity  | text             | IAS 1.138 a Disclosure  |
| Legal form of entity  | text             | IAS 1.138 a Disclosure  |
| Country of incorporation  | text             | IAS 1.138 a Disclosure  |
| Address of entity's registered office   | text             | IAS 1.138 a Disclosure  |
| Principal place of business   | text             | IAS 1.138 a Disclosure  |
| Description of nature of entity's operations and principal activities   | text             | IAS 1.138 b Disclosure  |
| Name of parent entity   | text             | IAS 1.138 c Disclosure, IAS 24.13 Disclosure  |
| Name of ultimate parent of group  | text             | IAS 1.138 c Disclosure, IAS 24.13 Disclosure  |
| Length of life of limited life entity   | text             | IAS 1.138 d Disclosure  |
| Statement of IFRS compliance [text block]   | text block       | IAS 1.16 Disclosure   |
| Management conclusion on fair presentation as consequence of departure  | text             | IAS 1.20 a Disclosure   |
| Explanation of departure from IFRS  | text             | IAS 1.20 b Disclosure, IAS 1.20 c Disclosure  |
| Explanation of financial effect of departure from IFRS  | text             | IAS 1.20 d Disclosure   |
| 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 Disclosure   |
| 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   | text             | IAS 1.25 Disclosure   |
| Description of reason for using longer or shorter reporting period  | text             | IAS 1.36 a Disclosure   |
| Description of fact that amounts presented in financial statements are not entirely comparable  | text             | IAS 1.36 b Disclosure   |
| Disclosure of reclassifications or changes in presentation [text block]   | text block       | IAS 1.41 Disclosure   |
| Disclosure of reclassifications or changes in presentation [abstract]   |                  |   |
| Disclosure of reclassifications or changes in presentation [table]  | table            | IAS 1.41 Disclosure   |
| Reclassified items [axis]   | 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       |   |
| Description of nature of reclassifications or changes in presentation   | text             | IAS 1.41 a Disclosure   |
| Amount of reclassifications or changes in presentation  | X duration       | IAS 1.41 b Disclosure   |
| Description of reason for reclassifications or changes in presentation  | text             | IAS 1.41 c Disclosure   |
| Description of reason why reclassification of comparative amounts is impracticable  | text             | IAS 1.42 a Disclosure   |
| Description of nature of necessary adjustments to provide comparative information   | text             | IAS 1.42 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 [text block] | text block       | IAS 1.61 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 [abstract]   |                  |   |
| Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [table]      | table            | IAS 1.61 Disclosure   |
| Maturity [axis]   | axis             | IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective 2017-01-01 IFRS 15.120 b (i) Disclosure, Effective 2018-01-01 IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.B11 Example |
| Aggregated time bands [member]  | member [default] | IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective 2017-01-01 IFRS 15.120 b (i) Disclosure, Effective 2018-01-01 IFRS 7.23B a Disclosure, IFRS 7.B11 Example, IFRS 7.B35 Example      |
| Not later than one year [member]  | member           | IAS 1.61 a Disclosure, IAS 17.31 b (i) Disclosure, IAS 17.35 a (i) Disclosure, IAS 17.47 a (i) Disclosure, IAS 17.56 a (i) Disclosure   |



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| Later than one year [member]  | member             | IAS 1.61 b Disclosure, Expiry date 2018-01-01 IFRS 7.IG28 d Example |
| 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 1.54 g Disclosure, IAS 1.68 Example, IAS 2.36 b Disclosure      |
| Current trade receivables   | X instant, debit   | IAS 1.68 Example, IAS 1.78 b Example                                |
| Current trade payables  | X instant, credit  | IAS 1.70 Example, IAS 1.78 Common practice                          |
| Disclosure of significant accounting policies [text block]  | text block         | IAS 1.117 Disclosure  |
| Explanation of measurement bases used in preparing financial statements [text block]  | text block         | 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 amounts   | text               | IAS 1.122 Disclosure  |
| Explanation of sources of estimation uncertainty with significant risk of causing material adjustment   | text               | IAS 1.125 Disclosure, IFRIC 14.10 Disclosure                        |
| Disclosure of assets and liabilities with significant risk of material adjustment [text block]  | 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 Disclosure  |
| Description of nature of liabilities with significant risk of material adjustments within next financial year   | text               | IAS 1.125 a Disclosure  |
| Assets with significant risk of material adjustments within next financial year   | 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]  | text block         | IAS 1.134 Disclosure  |
| Disclosure of objectives, policies and processes for managing capital [abstract]  |                    |   |
| Disclosure of objectives, policies and processes for managing capital [table]   | 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  | text               | IAS 1.135 b Disclosure  |
| Description of changes in entity's objectives, policies and processes for managing capital and what entity manages as capital   | text               | IAS 1.135 c Disclosure  |
| 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   | text               | IAS 1.135 e Disclosure  |
| Dividends recognised as distributions to owners per share   | X.XX duration      | IAS 1.107 Disclosure  |
| Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners  | X duration         | IAS 10.13 Disclosure, IAS 1.137 a Disclosure                        |
| Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners per share  | X.XX duration      | IAS 1.137 a Disclosure  |
| Cumulative preference dividends not recognised  | X duration         | IAS 1.137 b Disclosure  |
| Description of nature of non-cash assets held for distribution to owners declared before financial statements authorised for issue  | text               | IFRIC 17.17 a Disclosure  |
| Non-cash assets declared for distribution to owners before financial statements authorised for issue  | X instant, debit   | IFRIC 17.17 b Disclosure  |
| Non-cash assets declared for distribution to owners before financial statements authorised for issue, at fair value   | X instant, debit   | IFRIC 17.17 c Disclosure  |
| Description of methods used to measure fair value of non-cash assets declared for distribution to owners before financial statements authorised for issue   | text               | IFRIC 17.17 c Disclosure  |
| Dividends payable, non-cash assets distributions  | X instant, credit  | IFRIC 17.16 a Disclosure  |
| Increase (decrease) in dividends payable through change in fair value of non-cash assets held for distribution to owners  | X duration, credit | IFRIC 17.16 b Disclosure  |
| Equity reclassified into financial liabilities  | X duration         | IAS 1.80A Disclosure  |
| Financial liabilities reclassified into equity  | X duration         | IAS 1.80A Disclosure  |
| Description of timing and reason of reclassification between financial liabilities and equity   | text               | IAS 1.80A Disclosure  |
| <b>[861000] Notes - Analysis of other comprehensive income by item</b>  |                    |   |
| Disclosure of analysis of other comprehensive income by item [text block]   | text block         | IAS 1.106A Disclosure   |
| Disclosure of analysis of other comprehensive income by item [abstract]   |                    |   |
| Disclosure of analysis of other comprehensive income by item [table]  | table              | IAS 1.106A Disclosure   |
| Components of equity [axis]   | axis               | IAS 1.106 Disclosure  |
| Equity [member]   | member [default]   | IAS 1.106 Disclosure  |
| Equity attributable to owners of parent [member]  | member             | IAS 1.106 Disclosure  |

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| Issued capital [member]  | member             | IAS 1.106 Disclosure   |
| Share premium [member]   | member             | IAS 1.106 Disclosure   |
| Treasury shares [member]   | member             | IAS 1.106 Disclosure   |
| Other equity interest [member]   | member             | IAS 1.106 Disclosure   |
| Other reserves [member]  | member             | IAS 1.106 Disclosure, IAS 1.79 b Disclosure  |
| Revaluation surplus [member]   | member             | IAS 1.108 Example, IAS 16.39 Disclosure, IFRS 1.IG10 Disclosure  |
| Reserve of exchange differences on translation [member]  | member             | IAS 1.108 Example, IAS 21.52 b Disclosure  |
| Reserve of cash flow hedges [member]   | member             | IAS 1.108 Example, Effective 2018-01-01 IFRS 9.6.5.11 Disclosure   |
| Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]   | member             | Effective 2018-01-01 IAS 1.108 Example   |
| Reserve of change in value of time value of options [member]   | member             | Effective 2018-01-01 IAS 1.108 Example, Effective 2018-01-01 IFRS 9.6.5.15 Disclosure  |
| Reserve of change in value of forward elements of forward contracts [member]   | member             | Effective 2018-01-01 IAS 1.108 Example, Effective 2018-01-01 IFRS 9.6.5.16 Disclosure  |
| Reserve of change in value of foreign currency basis spreads [member]  | member             | Effective 2018-01-01 IAS 1.108 Example, Effective 2018-01-01 IFRS 9.6.5.16 Disclosure  |
| Reserve of gains and losses on financial assets measured at fair value through other comprehensive income [member]                                 | member             | Effective 2018-01-01 IAS 1.108 Example   |
| Reserve of gains and losses on remeasuring available-for-sale financial assets [member]  | member             | Expiry date 2018-01-01 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 - Example 12 Example, IFRS 5.38 Disclosure  |
| Reserve of gains and losses from investments in equity instruments [member]  | member             | Effective 2018-01-01 IAS 1.108 Example   |
| Reserve of change in fair value of financial liability attributable to change in credit risk of liability [member]                                 | member             | Effective 2018-01-01 IAS 1.108 Example   |
| Reserve for catastrophe [member]   | member             | IFRS 4.IG58 Disclosure   |
| Reserve for equalisation [member]  | member             | IFRS 4.IG58 Disclosure   |
| Reserve of discretionary participation features [member]   | member             | IFRS 4.IG22 f Disclosure   |
| 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 2018-01-01 IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure   |
| Risks [member]   | member [default]   | Effective 2018-01-01 IFRS 7.21C Disclosure, IFRS 7.33 Disclosure, IFRS 7.34 Disclosure   |
| Credit risk [member]   | member             | IFRS 7.32 Example  |
| Liquidity risk [member]  | member             | IFRS 7.32 Example  |
| Market risk [member]   | member             | IFRS 7.32 Example  |
| Currency risk [member]   | member             | IFRS 7 - Defined terms Disclosure  |
| Interest rate risk [member]  | member             | IFRS 7 - Defined terms Disclosure  |
| Other price risk [member]  | member             | IFRS 7 - Defined terms Disclosure  |
| Equity price risk [member]   | member             | IFRS 7.IG32 Example  |
| Commodity price risk [member]  | member             | IFRS 7.IG32 Example  |
| Prepayment risk [member]   | member             | IFRS 7.IG32 Example  |
| Residual value risk [member]   | member             | IFRS 7.IG32 Example  |
| Disclosure of analysis of other comprehensive income by item [line items]  | line items         |  |
| Other comprehensive income, net of tax, exchange differences on translation  | X duration, credit | IAS 1.7 Disclosure, IAS 1.91 a Disclosure  |
| Other comprehensive income, net of tax, available-for-sale financial assets  | X duration, credit | Expiry date 2018-01-01 IAS 1.7 Disclosure, Expiry date 2018-01-01 IAS 1.91 a Disclosure  |
| Other comprehensive income, net of tax, cash flow hedges   | X duration, credit | IAS 1.7 Disclosure, IAS 1.91 a Disclosure  |
| Gains (losses) on cash flow hedges, net of tax   | X duration, credit | IAS 1.91 a Disclosure, Expiry date 2018-01-01 IFRS 7.23 c Disclosure, Effective 2018-01-01 IFRS 7.24C b (i) Disclosure, Effective 2018-01-01 IFRS 7.24E a Disclosure |
| Reclassification adjustments on cash flow hedges, net of tax   | X duration, debit  | IAS 1.92 Disclosure, Expiry date 2018-01-01 IFRS 7.23 d Disclosure, Effective 2018-01-01 IFRS 7.24C b (iv) Disclosure, Effective 2018-01-01 IFRS 7.24E a Disclosure  |
| Reclassification adjustments on cash flow hedges for which hedged future cash flows are no longer expected to occur, net of tax                    | X duration, debit  | Effective 2018-01-01 IFRS 7.24C b (iv) Disclosure, Effective 2018-01-01 IFRS 7.24E a Disclosure  |
| Reclassification adjustments on cash flow hedges for which hedged item affected profit or loss, net of tax   | X duration, debit  | Effective 2018-01-01 IFRS 7.24C b (iv) Disclosure, Effective 2018-01-01 IFRS 7.24E a Disclosure  |



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| Reclassification adjustments on cash flow hedges for which reserve of cash flow hedges will not be recovered in one or more future periods, net of tax | X duration, debit  | Effective 2018-01-01 IFRS 7.24E a Disclosure  |
| Other comprehensive income, net of tax, hedges of net investments in foreign operations  | X duration, credit | IAS 1.91 a Disclosure, IAS 39.102 a Disclosure, Effective 2018-01-01 IFRS 9.6.5.13 a Disclosure   |
| Gains (losses) on hedges of net investments in foreign operations, net of tax  | X duration, credit | IAS 1.91 a Disclosure, IAS 39.102 a Disclosure, Effective 2018-01-01 IFRS 7.24C b (i) Disclosure, Effective 2018-01-01 IFRS 7.24E a Disclosure, Effective 2018-01-01 IFRS 9.6.5.14 a Disclosure |
| Reclassification adjustments on hedges of net investments in foreign operations, net of tax  | X duration, debit  | IAS 1.92 Disclosure, IAS 39.102 Disclosure, Effective 2018-01-01 IFRS 7.24C b (iv) Disclosure, Effective 2018-01-01 IFRS 7.24E a Disclosure, Effective 2018-01-01 IFRS 9.6.5.14 Disclosure      |
| Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments                             | X duration, credit | Effective 2018-01-01 IAS 1.7 Disclosure, Effective 2018-01-01 IAS 1.91 a Disclosure   |
| Other comprehensive income, net of tax, change in value of time value of options   | X duration, credit | Effective 2018-01-01 IAS 1.7 Disclosure, Effective 2018-01-01 IAS 1.91 a Disclosure   |
| Other comprehensive income, net of tax, change in value of time value of options that hedge transaction related hedged items                           | X duration, credit | Effective 2018-01-01 IFRS 7.24E b Disclosure  |
| Other comprehensive income, net of tax, change in value of time value of options that hedge time-period related hedged items                           | X duration, credit | Effective 2018-01-01 IFRS 7.24E b Disclosure  |
| Other comprehensive income, net of tax, change in value of forward elements of forward contracts   | X duration, credit | Effective 2018-01-01 IAS 1.7 Disclosure, Effective 2018-01-01 IAS 1.91 a Disclosure   |
| Other comprehensive income, net of tax, change in value of forward elements of forward contracts that hedge transaction related hedged items           | X duration, credit | Effective 2018-01-01 IFRS 7.24E c Disclosure  |
| Other comprehensive income, net of tax, change in value of forward elements of forward contracts that hedge time-period related hedged items           | X duration, credit | Effective 2018-01-01 IFRS 7.24E c Disclosure  |
| Other comprehensive income, net of tax, change in value of foreign currency basis spreads  | X duration, credit | Effective 2018-01-01 IAS 1.7 Disclosure, Effective 2018-01-01 IAS 1.91 a Disclosure   |
| Other comprehensive income, net of tax, change in value of foreign currency basis spreads that hedge transaction related hedged items                  | X duration, credit | Effective 2018-01-01 IFRS 7.24E c Disclosure  |
| Other comprehensive income, net of tax, change in value of foreign currency basis spreads that hedge time-period related hedged items                  | X duration, credit | Effective 2018-01-01 IFRS 7.24E c Disclosure  |
| Other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive income                                     | X duration, credit | Effective 2018-01-01 IAS 1.7 Disclosure, Effective 2018-01-01 IAS 1.91 a Disclosure   |
| Other comprehensive income, net of tax, gains (losses) from investments in equity instruments  | X duration, credit | Effective 2018-01-01 IAS 1.7 Disclosure, Effective 2018-01-01 IAS 1.91 a Disclosure   |
| Other comprehensive income, net of tax, gains (losses) on revaluation  | X duration, credit | IAS 1.7 Disclosure, IAS 1.91 a Disclosure   |
| Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans  | X duration, credit | IAS 1.7 Disclosure, IAS 1.91 a Disclosure   |
| Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability                 | X duration, credit | Effective 2018-01-01 IAS 1.7 Disclosure, Effective 2018-01-01 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 Disclosure, IFRS 12.B16 c Disclosure   |
| <b>[861200] Notes - Share capital, reserves and other equity interest</b>  |                    |   |
| Disclosure of share capital, reserves and other equity interest [text block]   | text block         | IAS 1.79 Disclosure   |
| Disclosure of classes of share capital [text block]  | text block         | IAS 1.79 a Disclosure   |
| Disclosure of classes of share capital [abstract]  |                    |   |
| Disclosure of classes of share capital [table]   | table              | IAS 1.79 a Disclosure   |
| Classes of share capital [axis]  | axis               | IAS 1.79 a Disclosure   |
| Share capital [member]   | member [default]   | IAS 1.79 a Disclosure   |
| Ordinary shares [member]   | member             | IAS 1.79 a Common practice, IAS 33.66 Disclosure  |
| Preference shares [member]   | member             | IAS 1.79 a Common practice  |
| Disclosure of classes of share capital [line items]  | line items         |   |
| Number of shares authorised  | shares             | IAS 1.79 a (i) Disclosure   |
| Number of shares issued [abstract]   |                    |   |
| Number of shares issued and fully paid   | shares             | IAS 1.79 a (ii) Disclosure  |
| Number of shares issued but not fully paid   | shares             | IAS 1.79 a (ii) Disclosure  |
| Total number of shares issued  | shares             | IAS 1.106 d Common practice   |
| Par value per share  | X.XX instant       | IAS 1.79 a (iii) Disclosure   |
| Explanation of fact that shares have no par value  | text               | IAS 1.79 a (iii) Disclosure   |
| Reconciliation of number of shares outstanding [abstract]  |                    |   |
| Number of shares outstanding at beginning of period  | shares             | IAS 1.79 a (iv) Disclosure  |
| Changes in number of shares outstanding [abstract]   |                    |   |
| Total increase (decrease) in number of shares outstanding  | shares             | IAS 1.79 a (iv) Disclosure  |
| Number of shares outstanding at end of period  | shares             | IAS 1.79 a (iv) Disclosure  |
| Rights, preferences and restrictions attaching to class of share capital   | text               | IAS 1.79 a (v) Disclosure   |
| Number of shares in entity held by entity or by its subsidiaries or associates   | shares             | IAS 1.79 a (vi) Disclosure  |
| Number of shares reserved for issue under options and contracts for sale of shares   | shares             | IAS 1.79 a (vii) Disclosure   |

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| Description of terms of shares reserved for issue under options and contracts for sale of shares   | text               | IAS 1.79 a (vii) Disclosure  |
| Disclosure of reserves within equity [text block]  | text block         | IAS 1.79 b Disclosure  |
| Disclosure of reserves within equity [abstract]  |                    |  |
| Disclosure of reserves within equity [table]   | table              | IAS 1.79 b Disclosure  |
| Reserves within equity [axis]  | axis               | IAS 1.79 b Disclosure  |
| Other reserves [member]  | member [default]   | IAS 1.106 Disclosure, IAS 1.79 b Disclosure  |
| Revaluation surplus [member]   | member             | IAS 1.108 Example, IAS 16.39 Disclosure, IFRS 1.IG10 Disclosure  |
| Reserve of exchange differences on translation [member]  | member             | IAS 1.108 Example, IAS 21.52 b Disclosure  |
| Reserve of cash flow hedges [member]   | member             | IAS 1.108 Example, Effective 2018-01-01 IFRS 9.6.5.11 Disclosure   |
| Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]   | member             | Effective 2018-01-01 IAS 1.108 Example   |
| Reserve of change in value of time value of options [member]   | member             | Effective 2018-01-01 IAS 1.108 Example, Effective 2018-01-01 IFRS 9.6.5.15 Disclosure                                    |
| Reserve of change in value of forward elements of forward contracts [member]   | member             | Effective 2018-01-01 IAS 1.108 Example, Effective 2018-01-01 IFRS 9.6.5.16 Disclosure                                    |
| Reserve of change in value of foreign currency basis spreads [member]  | member             | Effective 2018-01-01 IAS 1.108 Example, Effective 2018-01-01 IFRS 9.6.5.16 Disclosure                                    |
| Reserve of gains and losses on financial assets measured at fair value through other comprehensive income [member]                                 | member             | Effective 2018-01-01 IAS 1.108 Example   |
| Reserve of gains and losses on remeasuring available-for-sale financial assets [member]  | member             | Expiry date 2018-01-01 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 - Example 12 Example, IFRS 5.38 Disclosure  |
| Reserve of gains and losses from investments in equity instruments [member]  | member             | Effective 2018-01-01 IAS 1.108 Example   |
| Reserve of change in fair value of financial liability attributable to change in credit risk of liability [member]                                 | member             | Effective 2018-01-01 IAS 1.108 Example   |
| Reserve for catastrophe [member]   | member             | IFRS 4.IG58 Disclosure   |
| Reserve for equalisation [member]  | member             | IFRS 4.IG58 Disclosure   |
| Reserve of discretionary participation features [member]   | member             | IFRS 4.IG22 f Disclosure   |
| Disclosure of reserves within equity [line items]  | line items         |  |
| Description of nature and purpose of reserves within equity  | text               | IAS 1.79 b Disclosure  |
| 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 repurchase or redeem puttable financial instruments       | text               | IAS 1.136A b Disclosure  |
| Expected cash outflow on redemption or repurchase of puttable financial instruments  | X duration, credit | IAS 1.136A c Disclosure  |
| Information about how expected cash outflow on redemption or repurchase was determined   | text               | IAS 1.136A d Disclosure  |
| <b>[880000] Notes - Additional information</b>   |                    |  |
| Disclosure of additional information [text block]  | text block         | IAS 1.112 c Disclosure   |
| Capital commitments [abstract]   |                    |  |
| Contractual capital commitments  | X instant, credit  | IAS 1.112 c Common practice  |
| Authorised capital commitments but not contracted for  | X instant, credit  | IAS 1.112 c Common practice  |
| Total capital commitments  | X instant, credit  | IAS 1.112 c Common practice  |
| Auditor's remuneration [abstract]  |                    |  |
| Auditor's remuneration for audit services  | X duration, debit  | IAS 1.112 c Common practice  |
| Auditor's remuneration for tax services  | X duration, debit  | IAS 1.112 c Common practice  |
| Auditor's remuneration for other services  | X duration, debit  | IAS 1.112 c Common practice  |
| Total auditor's remuneration   | X duration, debit  | IAS 1.112 c Common practice  |
| Number and average number of employees [abstract]  |                    |  |
| Number of employees  | X.XX instant       | IAS 1.112 c Common practice  |
| Average number of employees  | X.XX duration      | IAS 1.112 c Common practice  |
| Miscellaneous time bands [abstract]  |                    |  |
| On demand [member]   | member             | IAS 1.112 c Common practice  |
| Later than one month and not later than two months [member]  | member             | IAS 1.112 c Common practice, Expiry date 2018-01-01 IFRS 7.37 Common practice, Effective 2018-01-01 IFRS 7.IG20D Example |
| Later than two months and not later than three months [member]   | member             | IAS 1.112 c Common practice, Expiry date 2018-01-01 IFRS 7.37 Common practice, Effective 2018-01-01 IFRS 7.IG20D Example |
| Later than three months and not later than four months [member]  | member             | IAS 1.112 c Common practice  |
| Later than four months [member]  | member             | IAS 1.112 c Common practice  |

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| Later than six months [member]  | member               | IAS 1.112 c Common practice  |
| Later than one year and not later than two years [member]   | member               | IAS 1.112 c Common practice  |
| Later than two years and not later than three years [member]  | member               | IAS 1.112 c Common practice  |
| Later than three years and not later than four years [member]   | member               | IAS 1.112 c Common practice  |
| Later than four years and not later than five years [member]  | member               | IAS 1.112 c Common practice  |
| Later than two years and not later than five years [member]   | member               | IAS 1.112 c Common practice  |
| Later than five years and not later than ten years [member]   | member               | IAS 1.112 c Common practice  |
| Later than ten years [member]   | member               | IAS 1.112 c Common practice  |
| <b>IAS 2</b>  |                      |  |
| <b>[826380] Notes - Inventories</b>   |                      |  |
| 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 Disclosure  |
| Description of inventory cost formulas  | text                 | IAS 2.36 a Disclosure  |
| Inventories, at fair value less costs to sell   | X instant, debit     | IAS 2.36 c Disclosure  |
| Inventories, at net realisable value  | X instant, debit     | IAS 2.36 Common practice   |
| Inventory write-down  | X duration           | IAS 1.98 a Disclosure, IAS 2.36 e Disclosure   |
| Reversal of inventory write-down  | X duration           | IAS 1.98 a Disclosure, IAS 2.36 f Disclosure   |
| Description of circumstances leading to reversals of inventory write-down                                   | text                 | IAS 2.36 g Disclosure  |
| Cost of inventories recognised as expense during period   | X duration, debit    | IAS 2.36 d Disclosure  |
| Inventories pledged as security for liabilities   | X instant, debit     | IAS 2.36 h Disclosure  |
| <b>IAS 7</b>  |                      |  |
| <b>[510000] Statement of cash flows, direct method</b>  |                      |  |
| Statement of cash flows [abstract]  |                      |  |
| Cash flows from (used in) operating activities [abstract]   |                      |  |
| Classes of cash receipts from operating activities [abstract]   |                      |  |
| Receipts from sales of goods and rendering of services  | X duration, debit    | IAS 7.14 a Example   |
| Receipts from royalties, fees, commissions and other revenue  | X duration, debit    | IAS 7.14 b Example   |
| Receipts from contracts held for dealing or trading purposes  | X duration, debit    | IAS 7.14 g Example   |
| Receipts from premiums and claims, annuities and other policy benefits                                      | X duration, debit    | IAS 7.14 e Example   |
| Receipts from rents and subsequent sales of assets held for rental to others and subsequently held for sale | X duration, debit    | IAS 7.14 Example   |
| Other cash receipts from operating activities   | X duration, debit    | IAS 7.14 Example   |
| Classes of cash payments from operating activities [abstract]   |                      |  |
| Payments to suppliers for goods and services  | (X) duration, credit | IAS 7.14 c Example   |
| Payments from contracts held for dealing or trading purpose   | (X) duration, credit | IAS 7.14 g Example   |
| Payments to and on behalf of employees  | (X) duration, credit | IAS 7.14 d Example   |
| Payments for premiums and claims, annuities and other policy benefits                                       | (X) duration, credit | IAS 7.14 e Example   |
| Payments to manufacture or acquire assets held for rental to others and subsequently held for sale          | (X) duration, credit | IAS 7.14 Example   |
| Other cash payments from operating activities   | (X) duration, credit | IAS 7.14 Example   |
| Net cash flows from (used in) operations  | X duration           | IAS 7 - A Statement of cash flows for an entity other than a financial institution Example |
| Dividends paid  | (X) duration, credit | IAS 7.31 Disclosure  |
| Dividends received  | X duration, debit    | IAS 7.31 Disclosure  |
| Interest paid   | (X) duration, credit | IAS 7.31 Disclosure  |
| Interest received   | X duration, debit    | IAS 7.31 Disclosure  |
| Income taxes refund (paid)  | (X) duration, credit | IAS 7.14 f Example, IAS 7.35 Disclosure  |
| Other inflows (outflows) of cash  | X duration, debit    | IAS 7.14 Disclosure  |
| Net cash flows from (used in) operating activities  | X duration           | IAS 7.10 Disclosure, IAS 7.50 d Disclosure   |
| Cash flows from (used in) investing activities [abstract]   |                      |  |
| Cash flows from losing control of subsidiaries or other businesses  | X duration, debit    | IAS 7.39 Disclosure  |
| Cash flows used in obtaining control of subsidiaries or other businesses                                    | (X) duration, credit | IAS 7.39 Disclosure  |
| Other cash receipts from sales of equity or debt instruments of other entities                              | X duration, debit    | IAS 7.16 d Example   |
| Other cash payments to acquire equity or debt instruments of other entities                                 | (X) duration, credit | IAS 7.16 c Example   |
| Other cash receipts from sales of interests in joint ventures   | X duration, debit    | IAS 7.16 d Example   |
| Other cash payments to acquire interests in joint ventures  | (X) duration, credit | IAS 7.16 c Example   |
| Proceeds from sales of property, plant and equipment  | X duration, debit    | IAS 7.16 b Example   |
| Purchase of property, plant and equipment   | (X) duration, credit | IAS 7.16 a Example   |
| Proceeds from sales of intangible assets  | X duration, debit    | IAS 7.16 b Example   |
| Purchase of intangible assets   | (X) duration, credit | IAS 7.16 a Example   |
| Proceeds from sales of other long-term assets   | X duration, debit    | IAS 7.16 b Example   |
| Purchase of other long-term assets  | (X) duration, credit | IAS 7.16 a Example   |

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| Proceeds from government grants  | X duration, debit    | IAS 20.28 Common practice   |
| Cash advances and loans made to other parties  | (X) duration, credit | IAS 7.16 e Example  |
| Cash receipts from repayment of advances and loans made to other parties                           | X duration, debit    | IAS 7.16 f Example  |
| Cash payments for futures contracts, forward contracts, option contracts and swap contracts        | (X) duration, credit | IAS 7.16 g Example  |
| Cash receipts from futures contracts, forward contracts, option contracts and swap contracts       | X duration, debit    | IAS 7.16 h Example  |
| Dividends received   | X duration, debit    | IAS 7.31 Disclosure   |
| Interest paid  | (X) duration, credit | IAS 7.31 Disclosure   |
| Interest received  | X duration, debit    | IAS 7.31 Disclosure   |
| Income taxes refund (paid)   | (X) duration, credit | IAS 7.14 f Example, IAS 7.35 Disclosure   |
| Other inflows (outflows) of cash   | X duration, debit    | IAS 7.21 Disclosure   |
| Net cash flows from (used in) investing activities   | X duration, debit    | IAS 7.10 Disclosure, IAS 7.50 d Disclosure  |
| Cash flows from (used in) financing activities [abstract]  |                      |   |
| Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control | X duration, debit    | IAS 7.42A Disclosure, IAS 7.42B Disclosure  |
| Payments from changes in ownership interests in subsidiaries that do not result in loss of control | (X) duration, credit | IAS 7.42A Disclosure, IAS 7.42B Disclosure  |
| Proceeds from issuing shares   | X duration, debit    | IAS 7.17 a Example  |
| Proceeds from issuing other equity instruments   | X duration, debit    | IAS 7.17 a Example  |
| Payments to acquire or redeem entity's shares  | (X) duration, credit | IAS 7.17 b Example  |
| Payments of other equity instruments   | (X) duration, credit | IAS 7.17 Common practice  |
| Proceeds from borrowings   | X duration, debit    | IAS 7.17 c Example  |
| Repayments of borrowings   | (X) duration, credit | IAS 7.17 d Example  |
| Payments of finance lease liabilities  | (X) duration, credit | IAS 7.17 e Example  |
| Proceeds from government grants  | X duration, debit    | IAS 20.28 Common practice   |
| Dividends paid   | (X) duration, credit | IAS 7.31 Disclosure   |
| Interest paid  | (X) duration, credit | IAS 7.31 Disclosure   |
| Income taxes refund (paid)   | (X) duration, credit | IAS 7.14 f Example, IAS 7.35 Disclosure   |
| Other inflows (outflows) of cash   | X duration, debit    | IAS 7.21 Disclosure   |
| Net cash flows from (used in) financing activities   | X duration, debit    | IAS 7.10 Disclosure, IAS 7.50 d Disclosure  |
| Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes        | X duration, debit    | IAS 7.45 Disclosure   |
| Effect of exchange rate changes on cash and cash equivalents [abstract]                            |                      |   |
| Effect of exchange rate changes on cash and cash equivalents                                       | X duration, debit    | IAS 7.25 Disclosure, IAS 7.28 Disclosure  |
| Net increase (decrease) in cash and cash equivalents   | X duration, debit    | IAS 7.45 Disclosure   |
| Cash and cash equivalents at beginning of period   | X instant, debit     | IAS 1.54 i Disclosure, 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, IAS 7.45 Disclosure, IFRS 12.B13 a Disclosure  |
| <b>[520000] Statement of cash flows, indirect method</b>   |                      |   |
| Statement of cash flows [abstract]   |                      |   |
| Cash flows from (used in) operating activities [abstract]  |                      |   |
| Profit (loss)  | X duration, credit   | IAS 1.106 d (i) Disclosure, IAS 1.81A a Disclosure, IAS 7.18 b Disclosure, IFRS 1.24 b Disclosure, IFRS 12.B10 b Example, IFRS 1.32 a (ii) Disclosure, IFRS 8.23 Disclosure, IFRS 8.28 b Disclosure |
| Adjustments to reconcile profit (loss) [abstract]  |                      |   |
| Adjustments for income tax expense   | X duration, debit    | IAS 7.35 Disclosure   |
| Adjustments for finance costs  | X duration, debit    | IAS 7.20 c Common practice  |
| Adjustments for decrease (increase) in inventories   | X duration, debit    | IAS 7.20 a Common practice  |
| Adjustments for decrease (increase) in trade accounts receivable                                   | X duration, debit    | IAS 7.20 a Common practice  |
| Adjustments for decrease (increase) in other operating receivables                                 | X duration, debit    | IAS 7.20 a Common practice  |
| Adjustments for increase (decrease) in trade accounts payable                                      | X duration, debit    | IAS 7.20 a Common practice  |
| Adjustments for increase (decrease) in other operating payables                                    | X duration, debit    | IAS 7.20 a Common practice  |
| Adjustments for depreciation and amortisation expense  | X duration, debit    | IAS 7.20 b Common practice  |
| Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss         | X duration, debit    | IAS 7.20 b Common practice  |
| Adjustments for provisions   | X duration, debit    | IAS 7.20 b Common practice  |
| Adjustments for unrealised foreign exchange losses (gains)   | X duration, debit    | IAS 7.20 b Common practice  |
| Adjustments for share-based payments   | X duration, debit    | IAS 7.20 b Common practice  |
| Adjustments for fair value losses (gains)  | X duration, debit    | IAS 7.20 b Common practice  |
| Adjustments for undistributed profits of associates  | (X) duration, credit | IAS 7.20 b Common practice  |
| Other adjustments for non-cash items   | X duration, debit    | IAS 7.20 b Common practice  |
| Adjustments for losses (gains) on disposal of non-current assets                                   | X duration, debit    | IAS 7.14 Common practice  |
| Other adjustments for which cash effects are investing or financing cash flow                      | X duration, debit    | IAS 7.20 c Common practice  |
| Other adjustments to reconcile profit (loss)   | X duration, debit    | IAS 7.20 Disclosure   |
| Total adjustments to reconcile profit (loss)   | X duration, debit    | IAS 7.20 Disclosure   |

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| Net cash flows from (used in) operations   | X duration           | IAS 7 - A Statement of cash flows for an entity other than a financial institution Example |
| Dividends paid   | (X) duration, credit | IAS 7.31 Disclosure  |
| Dividends received   | X duration, debit    | IAS 7.31 Disclosure  |
| Interest paid  | (X) duration, credit | IAS 7.31 Disclosure  |
| Interest received  | X duration, debit    | IAS 7.31 Disclosure  |
| Income taxes refund (paid)   | (X) duration, credit | IAS 7.14 f Example, IAS 7.35 Disclosure  |
| Other inflows (outflows) of cash   | X duration, debit    | IAS 7.14 Disclosure  |
| Net cash flows from (used in) operating activities   | X duration           | IAS 7.10 Disclosure, IAS 7.50 d Disclosure   |
| Cash flows from (used in) investing activities [abstract]  |                      |  |
| Cash flows from losing control of subsidiaries or other businesses                                 | X duration, debit    | IAS 7.39 Disclosure  |
| Cash flows used in obtaining control of subsidiaries or other businesses                           | (X) duration, credit | IAS 7.39 Disclosure  |
| Other cash receipts from sales of equity or debt instruments of other entities                     | X duration, debit    | IAS 7.16 d Example   |
| Other cash payments to acquire equity or debt instruments of other entities                        | (X) duration, credit | IAS 7.16 c Example   |
| Other cash receipts from sales of interests in joint ventures                                      | X duration, debit    | IAS 7.16 d Example   |
| Other cash payments to acquire interests in joint ventures   | (X) duration, credit | IAS 7.16 c Example   |
| Proceeds from sales of property, plant and equipment   | X duration, debit    | IAS 7.16 b Example   |
| Purchase of property, plant and equipment  | (X) duration, credit | IAS 7.16 a Example   |
| Proceeds from sales of intangible assets   | X duration, debit    | IAS 7.16 b Example   |
| Purchase of intangible assets  | (X) duration, credit | IAS 7.16 a Example   |
| Proceeds from sales of other long-term assets  | X duration, debit    | IAS 7.16 b Example   |
| Purchase of other long-term assets   | (X) duration, credit | IAS 7.16 a Example   |
| Proceeds from government grants  | X duration, debit    | IAS 20.28 Common practice  |
| Cash advances and loans made to other parties  | (X) duration, credit | IAS 7.16 e Example   |
| Cash receipts from repayment of advances and loans made to other parties                           | X duration, debit    | IAS 7.16 f Example   |
| Cash payments for futures contracts, forward contracts, option contracts and swap contracts        | (X) duration, credit | IAS 7.16 g Example   |
| Cash receipts from futures contracts, forward contracts, option contracts and swap contracts       | X duration, debit    | IAS 7.16 h Example   |
| Dividends received   | X duration, debit    | IAS 7.31 Disclosure  |
| Interest paid  | (X) duration, credit | IAS 7.31 Disclosure  |
| Interest received  | X duration, debit    | IAS 7.31 Disclosure  |
| Income taxes refund (paid)   | (X) duration, credit | IAS 7.14 f Example, IAS 7.35 Disclosure  |
| Other inflows (outflows) of cash   | X duration, debit    | IAS 7.21 Disclosure  |
| Net cash flows from (used in) investing activities   | X duration, debit    | IAS 7.10 Disclosure, IAS 7.50 d Disclosure   |
| Cash flows from (used in) financing activities [abstract]  |                      |  |
| Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control | X duration, debit    | IAS 7.42A Disclosure, IAS 7.42B Disclosure   |
| Payments from changes in ownership interests in subsidiaries that do not result in loss of control | (X) duration, credit | IAS 7.42A Disclosure, IAS 7.42B Disclosure   |
| Proceeds from issuing shares   | X duration, debit    | IAS 7.17 a Example   |
| Proceeds from issuing other equity instruments   | X duration, debit    | IAS 7.17 a Example   |
| Payments to acquire or redeem entity's shares  | (X) duration, credit | IAS 7.17 b Example   |
| Payments of other equity instruments   | (X) duration, credit | IAS 7.17 Common practice   |
| Proceeds from borrowings   | X duration, debit    | IAS 7.17 c Example   |
| Repayments of borrowings   | (X) duration, credit | IAS 7.17 d Example   |
| Payments of finance lease liabilities  | (X) duration, credit | IAS 7.17 e Example   |
| Proceeds from government grants  | X duration, debit    | IAS 20.28 Common practice  |
| Dividends paid   | (X) duration, credit | IAS 7.31 Disclosure  |
| Interest paid  | (X) duration, credit | IAS 7.31 Disclosure  |
| Income taxes refund (paid)   | (X) duration, credit | IAS 7.14 f Example, IAS 7.35 Disclosure  |
| Other inflows (outflows) of cash   | X duration, debit    | IAS 7.21 Disclosure  |
| Net cash flows from (used in) financing activities   | X duration, debit    | IAS 7.10 Disclosure, IAS 7.50 d Disclosure   |
| Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes        | X duration, debit    | IAS 7.45 Disclosure  |
| Effect of exchange rate changes on cash and cash equivalents [abstract]                            |                      |  |
| Effect of exchange rate changes on cash and cash equivalents                                       | X duration, debit    | IAS 7.25 Disclosure, IAS 7.28 Disclosure   |
| Net increase (decrease) in cash and cash equivalents   | X duration, debit    | IAS 7.45 Disclosure  |
| Cash and cash equivalents at beginning of period   | X instant, debit     | IAS 1.54 i Disclosure, 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, IAS 7.45 Disclosure, IFRS 12.B13 a Disclosure                       |
| <b>[800300] Notes - Statement of cash flows, additional disclosures</b>                            |                      |  |
| Statement of cash flows [abstract]   |                      |  |
| Cash flows from (used in) operating activities [abstract]  |                      |  |
| Classes of cash payments from operating activities [abstract]                                      |                      |  |



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|--|--------------------|--|
| Payments to suppliers for goods and services and to and on behalf of employees   | X duration, credit | IAS 7.14 Common practice   |
| Payments for exploration and evaluation expenses   | X duration, credit | IAS 7.14 Common practice   |
| Adjustments for interest expense   | X duration, debit  | IAS 7.20 Common practice   |
| Adjustments for interest income  | X duration, credit | IAS 7.20 Common practice   |
| Adjustments for dividend income  | X duration, credit | IAS 7.20 Common practice   |
| Adjustments for finance income   | X duration, credit | IAS 7.20 Common practice   |
| Adjustments for finance income (cost)  | X duration, credit | IAS 7.20 Common practice   |
| Adjustments for deferred tax expense   | X duration, debit  | IAS 7.20 Common practice   |
| Adjustments to reconcile profit (loss) other than changes in working capital   | X duration, debit  | IAS 7.20 Common practice   |
| Cash flows from (used in) operations before changes in working capital   | X duration         | IAS 7 - A Statement of cash flows for an entity other than a financial institution Example- IAS 7.20 Common practice |
| Increase (decrease) in working capital   | X duration, credit | IAS 7.20 Common practice   |
| Adjustments for decrease (increase) in trade and other receivables   | X duration, debit  | IAS 7.20 Common practice   |
| Adjustments for increase (decrease) in trade and other payables  | X duration, debit  | IAS 7.20 Common practice   |
| Adjustments for decrease (increase) in other assets  | X duration, debit  | IAS 7.20 Common practice   |
| Adjustments for increase (decrease) in other liabilities   | X duration, debit  | IAS 7.20 Common practice   |
| Adjustments for decrease (increase) in other current assets  | X duration, debit  | IAS 7.20 Common practice   |
| Adjustments for increase (decrease) in other current liabilities   | X duration, debit  | IAS 7.20 Common practice   |
| Adjustments for increase (decrease) in employee benefit liabilities  | X duration, debit  | IAS 7.20 Common practice   |
| Adjustments for decrease (increase) in loans and advances to customers   | X duration, debit  | IAS 7.20 Common practice   |
| Adjustments for decrease (increase) in loans and advances to banks   | X duration, debit  | IAS 7.20 Common practice   |
| Adjustments for increase (decrease) in deposits from customers   | X duration, debit  | IAS 7.20 Common practice   |
| Adjustments for increase (decrease) in deposits from banks   | X duration, debit  | IAS 7.20 Common practice   |
| Adjustments for increase (decrease) in insurance, reinsurance and investment contract liabilities                                    | X duration, debit  | IAS 7.20 Common practice   |
| Adjustments for increase in other provisions arising from passage of time  | X duration, debit  | IAS 7.20 Common practice   |
| Adjustments for depreciation and amortisation expense and impairment loss (reversal of impairment loss) recognised in profit or loss | X duration, debit  | IAS 7.20 Common practice   |
| Adjustments for amortisation expense   | X duration, debit  | IAS 7.20 Common practice   |
| Adjustments for depreciation expense   | X duration, debit  | IAS 7.20 Common practice   |
| Adjustments for impairment loss recognised in profit or loss, goodwill   | X duration, debit  | IAS 7.20 Common practice   |
| Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, trade and other receivables              | X duration, debit  | IAS 7.20 Common practice   |
| Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, inventories                              | X duration, debit  | IAS 7.20 Common practice   |
| Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, property, plant and equipment            | X duration, debit  | IAS 7.20 Common practice   |
| Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, exploration and evaluation assets        | X duration, debit  | IAS 7.20 Common practice   |
| Adjustments for gains (losses) on fair value adjustment, investment property   | X duration, credit | IAS 7.20 Common practice   |
| Adjustments for gains (losses) on change in fair value of derivatives  | X duration, credit | IAS 7.20 Common practice   |
| Adjustments for gain (loss) on disposals, property, plant and equipment  | X duration, credit | IAS 7.20 Common practice   |
| Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates                                | X duration, credit | IAS 7.20 Common practice   |
| Adjustments for undistributed profits of investments accounted for using equity method   | X duration, credit | IAS 7.20 Common practice   |
| Adjustments for increase (decrease) in deferred income   | X duration, debit  | IAS 7.20 Common practice   |
| Income taxes paid, classified as operating activities  | X duration, credit | IAS 7.35 Common practice   |
| Income taxes refund, classified as operating activities  | X duration, debit  | IAS 7.35 Common practice   |
| Finance costs paid, classified as operating activities   | X duration, credit | IAS 7.31 Common practice   |
| Finance income received, classified as operating activities  | X duration, debit  | IAS 7.31 Common practice   |
| Cash flows from (used in) investing activities [abstract]  |                    |  |
| Cash flows from (used in) decrease (increase) in restricted cash and cash equivalents  | X duration, debit  | IAS 7.16 Common practice   |
| Dividends received from investments accounted for using equity method, classified as investing activities                            | X duration, debit  | IAS 7.16 Common practice   |
| Dividends received from associates, classified as investing activities   | X duration, debit  | IAS 7.16 Common practice   |
| Dividends received from joint ventures, classified as investing activities   | X duration, debit  | IAS 7.16 Common practice   |
| Purchase of interests in associates  | X duration, credit | IAS 7.16 Common practice   |
| Proceeds from sales of interests in associates   | X duration, debit  | IAS 7.16 Common practice   |
| Purchase of interests in investments accounted for using equity method   | X duration, credit | IAS 7.16 Common practice   |
| Proceeds from sales of investments accounted for using equity method   | X duration, debit  | IAS 7.16 Common practice   |
| Cash advances and loans made to related parties  | X duration, credit | IAS 7.16 Common practice   |
| Cash receipts from repayment of advances and loans made to related parties   | X duration, debit  | IAS 7.16 Common practice   |
| Purchase of investment property  | X duration, credit | IAS 7.16 Common practice   |
| Proceeds from sales of investment property   | X duration, debit  | IAS 7.16 Common practice   |

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| Purchase of biological assets   | X duration, credit  | IAS 7.16 Common practice   |
| Proceeds from sales of biological assets  | X duration, debit   | IAS 7.16 Common practice   |
| Purchase of exploration and evaluation assets   | X duration, credit  | IAS 7.16 Common practice   |
| Proceeds from disposal of exploration and evaluation assets   | X duration, debit   | IAS 7.16 Common practice   |
| Purchase of mining assets   | X duration, credit  | IAS 7.16 Common practice   |
| Proceeds from disposal of mining assets   | X duration, debit   | IAS 7.16 Common practice   |
| Purchase of oil and gas assets  | X duration, credit  | IAS 7.16 Common practice   |
| Proceeds from disposal of oil and gas assets  | X duration, debit   | IAS 7.16 Common practice   |
| Proceeds from disposal of non-current assets or disposal groups classified as held for sale and discontinued operations                           | X duration, debit   | IAS 7.16 Common practice   |
| Purchase of property, plant and equipment, intangible assets other than goodwill, investment property and other non-current assets                | X duration, credit  | IAS 7.16 Common practice   |
| Proceeds from disposals of property, plant and equipment, intangible assets other than goodwill, investment property and other non-current assets | X duration, debit   | IAS 7.16 Common practice   |
| Payments for development project expenditure  | X duration, credit  | IAS 7.16 Common practice   |
| Cash flows used in exploration and development activities   | X duration, credit  | IAS 7.16 Common practice   |
| Purchase of investments other than investments accounted for using equity method  | X duration, credit  | IAS 7.16 Common practice   |
| Proceeds from sales of investments other than investments accounted for using equity method   | X duration, debit   | IAS 7.16 Common practice   |
| Purchase of financial instruments, classified as investing activities   | X duration, credit  | IAS 7.16 Common practice   |
| Proceeds from sales or maturity of financial instruments, classified as investing activities  | X duration, debit   | IAS 7.16 Common practice   |
| Purchase of available-for-sale financial assets   | X duration, credit  | IAS 7.16 Common practice   |
| Proceeds from disposal or maturity of available-for-sale financial assets   | X duration, debit   | IAS 7.16 Common practice   |
| Cash flows from (used in) decrease (increase) in short-term deposits and investments  | X duration, debit   | IAS 7.16 Common practice   |
| Inflows of cash from investing activities   | X duration, debit   | IAS 7.16 Common practice   |
| Outflows of cash from investing activities  | X duration, credit  | IAS 7.16 Common practice   |
| Cash flows from (used in) financing activities [abstract]   |                     |  |
| Dividends paid to equity holders of parent, classified as financing activities  | X duration, credit  | IAS 7.17 Common practice   |
| Dividends paid to non-controlling interests, classified as financing activities   | X duration, credit  | IAS 7.17 Common practice   |
| Proceeds from sale or issue of treasury shares  | X duration, debit   | IAS 7.17 Common practice   |
| Proceeds from exercise of options   | X duration, debit   | IAS 7.17 Common practice   |
| Proceeds from issue of ordinary shares  | X duration, debit   | IAS 7.17 Common practice   |
| Proceeds from issue of preference shares  | X duration, debit   | IAS 7.17 Common practice   |
| Proceeds from non-current borrowings  | X duration, debit   | IAS 7.17 Common practice   |
| Repayments of non-current borrowings  | X duration, credit  | IAS 7.17 Common practice   |
| Proceeds from current borrowings  | X duration, debit   | IAS 7.17 Common practice   |
| Repayments of current borrowings  | X duration, credit  | IAS 7.17 Common practice   |
| Cash flows from (used in) increase (decrease) in current borrowings   | X duration, debit   | IAS 7.17 Common practice   |
| Proceeds from issue of bonds, notes and debentures  | X duration, debit   | IAS 7.17 Common practice   |
| Repayments of bonds, notes and debentures   | X duration, credit  | IAS 7.17 Common practice   |
| Payments for share issue costs  | X duration, credit  | IAS 7.17 Common practice   |
| Payments for debt issue costs   | X duration, credit  | IAS 7.17 Common practice   |
| Proceeds from contributions of non-controlling interests  | X duration, debit   | IAS 7.17 Common practice   |
| Proceeds from issue of subordinated liabilities   | X duration, debit   | IAS 7.17 Common practice   |
| Repayments of subordinated liabilities  | X duration, credit  | IAS 7.17 Common practice   |
| <b>[851100] Notes - Cash flow statement</b>   |                     |  |
| Disclosure of cash flow statement [text block]  | text block          | IAS 7 - Presentation of a statement of cash flows Disclosure         |
| Consideration paid (received)   | X duration, credit  | IAS 7.40 a Disclosure  |
| Portion of consideration paid (received) consisting of cash and cash equivalents  | X duration, credit  | IAS 7.40 b Disclosure  |
| Cash and cash equivalents in subsidiary or businesses acquired or disposed  | X duration, debit   | IAS 7.40 c Disclosure  |
| Assets other than cash or cash equivalents in subsidiary or businesses acquired or disposed   | X duration, debit   | IAS 7.40 d Disclosure  |
| Liabilities in subsidiary or businesses acquired or disposed  | X duration, credit  | IAS 7.40 d Disclosure  |
| Description of accounting policy for determining components of cash and cash equivalents [text block]   | text block          | IAS 7.46 Disclosure  |
| Cash and cash equivalents if different from statement of financial position [abstract]  |                     |  |
| Cash and cash equivalents   | X instant, debit    | IAS 1.54 i Disclosure, IAS 7.45 Disclosure, IFRS 12.B13 a Disclosure |
| Bank overdrafts   | (X) instant, credit | IAS 7.45 Common practice   |
| Cash and cash equivalents classified as part of disposal group held for sale  | X instant, debit    | IAS 7.45 Common practice   |
| Other differences to cash and cash equivalents in statement of cash flows   | (X) instant, credit | IAS 7.45 Common practice   |
| Total cash and cash equivalents if different from statement of financial position   | X instant, debit    | IAS 7.45 Common practice   |
| Explanation of investing and financing transactions not requiring use of cash or cash equivalents   | text                | IAS 7.43 Disclosure  |
| Description of acquisition of assets by assuming directly related liabilities or means of finance lease   | text                | IAS 7.44 a Disclosure  |



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| Description of acquisition of entity by means of equity issue  | text               | IAS 7.44 b Disclosure                        |
| Description of conversion of debt to equity  | text               | IAS 7.44 c Disclosure                        |
| Cash and cash equivalents held by entity unavailable for use by group  | X instant, debit   | IAS 7.48 Disclosure                          |
| Commentary by management on significant cash and cash equivalent balances held by entity that are not available for use by group | text               | IAS 7.48 Disclosure                          |
| Disclosure of additional information about understanding financial position and liquidity of entity [text block]                 | text block         | IAS 7.50 Example                             |
| Undrawn borrowing facilities   | X instant, credit  | IAS 7.50 a Example                           |
| Cash flows from (used in) increases in operating capacity  | X duration, debit  | IAS 7.50 c Example                           |
| Cash flows from (used in) maintaining operating capacity   | X duration, debit  | IAS 7.50 c Example                           |
| Income taxes paid (refund) [abstract]  |                    |  |
| Income taxes paid (refund), classified as operating activities   | X duration, credit | IAS 7.14 f Example, IAS 7.35 Disclosure      |
| Income taxes paid (refund), classified as investing activities   | X duration, credit | IAS 7.14 f Example, IAS 7.35 Disclosure      |
| Income taxes paid (refund), classified as financing activities   | X duration, credit | IAS 7.14 f Example, IAS 7.35 Disclosure      |
| Total income taxes paid (refund)   | X duration, credit | IAS 7.35 Disclosure                          |
| <b>IAS 8</b>   |                    |  |
| <b>[811000] Notes - Accounting policies, changes in accounting estimates and errors</b>  |                    |  |
| Disclosure of changes in accounting policies, accounting estimates and errors [text block]                                       | text block         | IAS 8 - Accounting policies 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                          |
| Initially applied IFRSs [axis]   | axis               | IAS 8.28 Disclosure                          |
| Initially applied IFRSs [member]   | member [default]   | IAS 8.28 Disclosure                          |
| Disclosure of initial application of standards or interpretations [line items]   | line items         |  |
| Title of initially applied IFRS  | text               | IAS 8.28 a Disclosure                        |
| Description whether change in accounting policy is made in accordance with transitional provisions of initially applied IFRS     | text               | IAS 8.28 b Disclosure                        |
| Description of nature of change in accounting policy   | text               | IAS 8.28 c Disclosure                        |
| Description of transitional provisions of initially applied IFRS   | text               | IAS 8.28 d Disclosure                        |
| 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 Disclosure                        |
| 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 Disclosure                        |
| 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   | text               | IAS 8.31 b Example                           |
| Date by which application of new IFRS is required  | yyyy-mm-dd         | IAS 8.31 c Example                           |
| Date as at which entity plans to apply new IFRS initially  | yyyy-mm-dd         | IAS 8.31 d Example                           |
| 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 8.28 h Disclosure, IAS 8.29 e Disclosure |
| 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                          |

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| Increase (decrease) in accounting estimate   | X duration         | IAS 8.39 Disclosure  |
| Description of fact that amount of change in accounting estimate is impracticable [text block]                               | text block         | IAS 8.40 Disclosure  |
| Description of nature of accounting errors in prior periods [text block]   | text block         | IAS 8.49 a Disclosure  |
| Explanation of reason why it is impracticable to determine amounts for correction related to prior period errors             | text               | IAS 8.49 d Disclosure  |
| <b>IAS 10</b>  |                    |  |
| <b>[815000] Notes - Events after reporting period</b>  |                    |  |
| Disclosure of events after reporting period [text block]   | text block         | IAS 10 - Disclosure Disclosure   |
| Explanation of body of authorisation   | text               | IAS 10.17 Disclosure   |
| Date of authorisation for issue of financial statements  | yyyy-mm-dd         | IAS 10.17 Disclosure   |
| Explanation of fact that entity's owners or others have power to amend financial statements after issue                      | text               | IAS 10.17 Disclosure   |
| Disclosure of non-adjusting events after reporting period [text block]   | text block         | IAS 10.21 Disclosure   |
| Disclosure of non-adjusting events after reporting period [abstract]   |                    |  |
| Disclosure of non-adjusting events after reporting period [table]  | table              | IAS 10.21 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   |
| Major business combination [member]  | member             | IAS 10.22 a Example  |
| Disposal of major subsidiary [member]  | member             | IAS 10.22 a Example  |
| Announcement of plan to discontinue operation [member]   | member             | IAS 10.22 b Example  |
| Major purchases of assets [member]   | member             | IAS 10.22 c Example  |
| Classification of assets as held for sale [member]   | member             | IAS 10.22 c Example  |
| Other disposals of assets [member]   | member             | IAS 10.22 c Example  |
| 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  |
| Entering into significant commitments or contingent liabilities [member]   | member             | IAS 10.22 i Example  |
| Commencement of major litigation [member]  | member             | IAS 10.22 j Example  |
| Disclosure of non-adjusting events after reporting period [line items]   | line items         |  |
| Description of nature of non-adjusting event after reporting period  | text               | IAS 10.21 a Disclosure   |
| 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 duration         | IAS 10.13 Disclosure, IAS 1.137 a Disclosure   |
| <b>IAS 11</b>  |                    |  |
| <b>[831710] Notes - Construction contracts</b>   |                    |  |
| Disclosure of recognised revenue from construction contracts [text block]  | text block         | Expiry date 2017-01-01 IAS 11 - Disclosure Disclosure  |
| Revenue from construction contracts  | X duration, credit | IAS 1.112 c Common practice, Expiry date 2017-01-01 IAS 11.39 a Disclosure, Expiry date 2017-01-01 IAS 18.35 b Disclosure, Expiry date 2017-01-01 IFRIC 15.20 b Disclosure |
| Methods used to determine construction contract revenue recognised   | text               | Expiry date 2017-01-01 IAS 11.39 b Disclosure, Expiry date 2017-01-01 IFRIC 15.20 a Disclosure   |
| Methods used to determine stage of completion of construction in progress  | text               | Expiry date 2017-01-01 IAS 11.39 c Disclosure, Expiry date 2017-01-01 IFRIC 15.20 c Disclosure   |
| Costs incurred and recognised profits (less recognised losses)   | X instant          | Expiry date 2017-01-01 IAS 11.40 a Disclosure, Expiry date 2017-01-01 IFRIC 15.21 a Disclosure   |
| Advances received for contracts in progress  | X instant, credit  | Expiry date 2017-01-01 IAS 11.40 b Disclosure, Expiry date 2017-01-01 IFRIC 15.21 b Disclosure   |
| Retention for contracts in progress  | X instant, debit   | Expiry date 2017-01-01 IAS 11.40 c Disclosure  |
| Gross amount due from customers for contract work as asset   | X instant, debit   | Expiry date 2017-01-01 IAS 11.42 a Disclosure  |
| Gross amount due to customers for contract work as liability   | X instant, credit  | Expiry date 2017-01-01 IAS 11.42 b Disclosure  |
| Progress billings  | X instant          | Expiry date 2017-01-01 IAS 11 - Contract disclosures Example   |
| <b>IAS 12</b>  |                    |  |
| <b>[835110] Notes - Income taxes</b>   |                    |  |
| Disclosure of income tax [text block]  | text block         | IAS 12 - Disclosure Disclosure   |
| Major components of tax expense (income) [abstract]  |                    |  |
| Current tax expense (income) and adjustments for current tax of prior periods [abstract]                                     |                    |  |
| Current tax expense (income)   | X duration, debit  | IAS 12.80 a Example  |
| Adjustments for current tax of prior periods   | X duration, debit  | IAS 12.80 b Example  |

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| Total current tax expense (income) and adjustments for current tax of prior periods  | X duration, debit    | IAS 12.80 Common practice   |
| Deferred tax expense (income) relating to origination and reversal of temporary differences  | X duration, debit    | IAS 12.80 c Example   |
| Deferred tax expense (income) relating to tax rate changes or imposition of new taxes  | X duration, debit    | IAS 12.80 d Example   |
| Tax benefit arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce current tax expense   | (X) duration, credit | IAS 12.80 e Example   |
| Tax benefit arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce deferred tax expense  | (X) duration, credit | IAS 12.80 f Example   |
| Deferred tax expense arising from write-down or reversal of write-down of deferred tax asset   | X duration, debit    | IAS 12.80 g Example   |
| Tax expense (income) relating to changes in accounting policies and errors included in profit or loss  | X duration, debit    | IAS 12.80 h Example   |
| Adjustments for deferred tax of prior periods  | X duration, debit    | IAS 12.80 Common practice   |
| Other components of deferred tax expense (income)  | X duration, debit    | IAS 12.80 Common practice   |
| Total tax expense (income)   | X duration, debit    | IAS 12.79 Disclosure, IAS 12.81 c (ii) Disclosure, IAS 12.81 c (i) Disclosure, IAS 1.82 d Disclosure, IAS 26.35 b (viii) Disclosure, IFRS 12.B13 g Disclosure, IFRS 8.23 h Disclosure |
| Current and deferred tax relating to items charged or credited directly to equity [abstract]   |                      |   |
| Current tax relating to items credited (charged) directly to equity  | X duration, debit    | IAS 12.81 a Disclosure  |
| Deferred tax relating to items credited (charged) directly to equity   | X duration           | IAS 12.81 a Disclosure  |
| Aggregate current and deferred tax relating to items credited (charged) directly to equity   | X duration, debit    | IAS 12.81 a Disclosure  |
| Income tax relating to components of other comprehensive income [abstract]   |                      |   |
| Income tax relating to exchange differences on translation of other comprehensive income   | X duration, debit    | IAS 12.81 ab Disclosure, IAS 1.90 Disclosure  |
| Income tax relating to available-for-sale financial assets of other comprehensive income   | X duration, debit    | Expiry date 2018-01-01 IAS 12.81 ab Disclosure, Expiry date 2018-01-01 IAS 1.90 Disclosure  |
| Income tax relating to cash flow hedges of other comprehensive income  | X duration, debit    | IAS 12.81 ab Disclosure, IAS 1.90 Disclosure  |
| Income tax relating to changes in revaluation surplus of other comprehensive income  | X duration, debit    | IAS 12.81 ab Disclosure, IAS 1.90 Disclosure  |
| Income tax relating to remeasurements of defined benefit plans of other comprehensive income   | X duration, debit    | IAS 12.81 ab Disclosure, IAS 1.90 Disclosure  |
| Income tax relating to investments in equity instruments of other comprehensive income   | X duration, debit    | Effective 2018-01-01 IAS 12.81 ab Disclosure, Effective 2018-01-01 IAS 1.90 Disclosure  |
| Income tax relating to hedges of net investments in foreign operations of other comprehensive income   | X duration, debit    | IAS 12.81 ab Disclosure, IAS 1.90 Disclosure  |
| Income tax relating to changes in fair value of financial liability attributable to change in credit risk of liability of other comprehensive income                                       | X duration, debit    | Effective 2018-01-01 IAS 12.81 ab Disclosure, Effective 2018-01-01 IAS 1.90 Disclosure  |
| Income tax relating to hedges of investments in equity instruments of other comprehensive income   | X duration, debit    | Effective 2018-01-01 IAS 12.81 ab Disclosure, Effective 2018-01-01 IAS 1.90 Disclosure  |
| Income tax relating to change in value of time value of options of other comprehensive income  | X duration, debit    | Effective 2018-01-01 IAS 12.81 ab Disclosure, Effective 2018-01-01 IAS 1.90 Disclosure  |
| Income tax relating to change in value of forward elements of forward contracts of other comprehensive income  | X duration, debit    | Effective 2018-01-01 IAS 12.81 ab Disclosure, Effective 2018-01-01 IAS 1.90 Disclosure  |
| Income tax relating to change in value of foreign currency basis spreads of other comprehensive income   | X duration, debit    | Effective 2018-01-01 IAS 12.81 ab Disclosure, Effective 2018-01-01 IAS 1.90 Disclosure  |
| Income tax relating to financial assets measured at fair value through other comprehensive income  | X duration, debit    | Effective 2018-01-01 IAS 12.81 ab Disclosure, Effective 2018-01-01 IAS 1.90 Disclosure  |
| Aggregated income tax relating to components of other comprehensive income   | X duration           | IAS 12.81 ab Disclosure, IAS 1.90 Disclosure  |
| Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method  | X duration, debit    | IAS 1.90 Disclosure   |
| Tax expense of discontinued operation [abstract]   |                      |   |
| Tax expense relating to gain (loss) on discontinuance  | X duration, debit    | IAS 12.81 h (i) Disclosure, IFRS 5.33 b (iv) Disclosure   |
| Tax expense relating to profit (loss) from ordinary activities of discontinued operations  | X duration, debit    | IAS 12.81 h (ii) Disclosure, IFRS 5.33 b (ii) Disclosure  |
| Explanation of changes in applicable tax rates to previous accounting period   | text                 | IAS 12.81 d Disclosure  |
| Description of expiry date of deductible temporary differences, unused tax losses and unused tax credits   | text                 | IAS 12.81 e Disclosure  |
| Deductible temporary differences for which no deferred tax asset is recognised   | X instant            | IAS 12.81 e Disclosure  |
| Unused tax losses for which no deferred tax asset recognised   | X instant            | IAS 12.81 e Disclosure  |
| Unused tax credits for which no deferred tax asset recognised  | X instant            | IAS 12.81 e Disclosure  |
| Temporary differences associated with investments in subsidiaries, branches and associates and interests in joint arrangements for which deferred tax liabilities have not been recognised | X instant            | IAS 12.81 f Disclosure  |
| Disclosure of temporary difference, unused tax losses and unused tax credits [text block]  | text block           | IAS 12.81 g Disclosure  |
| Disclosure of temporary difference, unused tax losses and unused tax credits [abstract]  |                      |   |
| Disclosure of temporary difference, unused tax losses and unused tax credits [table]   | table                | IAS 12.81 g Disclosure  |
| Temporary difference, unused tax losses and unused tax credits [axis]  | axis                 | IAS 12.81 g Disclosure  |
| Temporary difference, unused tax losses and unused tax credits [member]  | member [default]     | IAS 12.81 g Disclosure  |
| Temporary differences [member]   | member               | IAS 12.81 g Disclosure  |
| Allowance for credit losses [member]   | member               | IAS 12.81 g Common practice   |
| Unrealised foreign exchange gains (losses) [member]  | member               | IAS 12.81 g Common practice   |
| Other temporary differences [member]   | member               | IAS 12.81 g Common practice   |

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| Unused tax losses [member]  | member               | IAS 12.81 g Disclosure  |
| Unused tax credits [member]   | member               | IAS 12.81 g Disclosure  |
| Disclosure of temporary difference, unused tax losses and unused tax credits [line items]   | line items           |   |
| Deferred tax assets and liabilities [abstract]  |                      |   |
| Deferred tax assets   | (X) instant, debit   | IAS 12.81 g (i) Disclosure, IAS 1.54 o Disclosure, IAS 1.56 Disclosure  |
| Deferred tax liabilities  | X instant, credit    | IAS 12.81 g (i) Disclosure, IAS 1.54 o Disclosure, 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   | X instant, debit     | IAS 12.81 g (i) Common practice   |
| Net deferred tax liabilities  | X instant, credit    | IAS 12.81 g (i) Common practice   |
| Deferred tax expense (income) [abstract]  |                      |   |
| Deferred tax expense (income)   | X duration, debit    | IAS 12.81 g (ii) Disclosure   |
| Deferred tax expense (income) recognised in profit or loss  | X duration           | IAS 12.81 g (ii) Disclosure   |
| Reconciliation of changes in deferred tax liability (asset) [abstract]  |                      |   |
| Deferred tax liability (asset) at beginning of period   | X instant, credit    | IAS 12.81 g (i) Disclosure  |
| Changes in deferred tax liability (asset) [abstract]  |                      |   |
| Deferred tax expense (income) recognised in profit or loss  | X duration           | IAS 12.81 g (ii) Disclosure   |
| Deferred tax relating to items credited (charged) directly to equity  | X duration           | IAS 12.81 a Disclosure  |
| Income tax relating to components of other comprehensive income   | X duration           | IAS 12.81 ab Disclosure, IAS 1.90 Disclosure  |
| Increase (decrease) through business combinations, deferred tax liability (asset)   | X duration, credit   | IAS 12.81 Common practice   |
| Increase (decrease) through loss of control of subsidiary, deferred tax liability (asset)   | X duration, credit   | IAS 12.81 Common practice   |
| Increase (decrease) through net exchange differences, deferred tax liability (asset)  | X duration, credit   | IAS 12.81 Common practice   |
| Total increase (decrease) in deferred tax liability (asset)   | X duration, credit   | IAS 12.81 Common practice   |
| Deferred tax liability (asset) at end of period   | X instant, credit    | IAS 12.81 g (i) Disclosure  |
| Income tax consequences of dividends proposed or declared before financial statements authorised for issue not recognised as liability  | X duration           | IAS 12.81 i Disclosure  |
| Increase (decrease) in amount recognised for pre-acquisition deferred tax asset   | X duration, debit    | IAS 12.81 j Disclosure  |
| Description of event or change in circumstances that caused recognition of deferred tax benefits acquired in business combination after acquisition date  | text                 | IAS 12.81 k Disclosure  |
| Description of evidence supporting recognition of deferred tax asset when utilisation is dependent on future taxable profits in excess of profits from reversal of taxable temporary differences and entity has suffered loss in jurisdiction to which deferred tax asset relates | text                 | IAS 12.82 Disclosure  |
| Deferred tax asset when utilisation is dependent on future taxable profits in excess of profits from reversal of taxable temporary differences and entity has suffered loss in jurisdiction to which deferred tax asset relates   | X instant, debit     | IAS 12.82 Disclosure  |
| Description of nature of potential income tax consequences that would result from payment of dividend   | text                 | IAS 12.82A Disclosure   |
| Description of amounts of potential income tax consequences practicably determinable  | text                 | IAS 12.82A Disclosure   |
| Description of whether there are potential income tax consequences not practicably determinable   | text                 | IAS 12.82A Disclosure   |
| Reconciliation of accounting profit multiplied by applicable tax rates [abstract]   |                      |   |
| Accounting profit   | X duration, credit   | IAS 12.81 c (ii) Disclosure, IAS 12.81 c (i) Disclosure   |
| Tax expense (income) at applicable tax rate   | X duration, debit    | IAS 12.81 c (i) Disclosure  |
| Tax effect of revenues exempt from taxation   | (X) duration, credit | IAS 12.81 c (i) Disclosure  |
| Tax effect of expense not deductible in determining taxable profit (tax loss)   | X duration, debit    | IAS 12.81 c (i) Disclosure  |
| Tax effect of impairment of goodwill  | X duration, debit    | IAS 12.81 c (i) Common practice   |
| Tax effect of tax losses  | X duration, debit    | IAS 12.81 c (i) Disclosure  |
| Tax effect of foreign tax rates   | X duration, debit    | IAS 12.81 c (i) Disclosure  |
| Tax effect from change in tax rate  | X duration, debit    | IAS 12.81 c (i) Disclosure  |
| Other tax effects for reconciliation between accounting profit and tax expense (income)   | X duration, debit    | IAS 12.81 c (i) Disclosure  |
| Total tax expense (income)  | X duration, debit    | IAS 12.79 Disclosure, IAS 12.81 c (ii) Disclosure, IAS 12.81 c (i) Disclosure, IAS 1.82 d Disclosure, IAS 26.35 b (viii) Disclosure, IFRS 12.B13 g Disclosure, IFRS 8.23 h Disclosure |
| Reconciliation of average effective tax rate and applicable tax rate [abstract]   |                      |   |
| Accounting profit   | X duration, credit   | IAS 12.81 c (ii) Disclosure, IAS 12.81 c (i) Disclosure   |
| Applicable tax rate   | X.XX duration        | IAS 12.81 c (ii) Disclosure   |
| Tax rate effect of revenues exempt from taxation  | (X.XX) duration      | IAS 12.81 c (ii) Disclosure   |
| Tax rate effect of expense not deductible in determining taxable profit (tax loss)  | X.XX duration        | IAS 12.81 c (ii) Disclosure   |
| Tax rate effect of impairment of goodwill   | X.XX duration        | IAS 12.81 c (ii) Common practice  |
| Tax rate effect of tax losses   | X.XX duration        | IAS 12.81 c (ii) Disclosure   |
| Tax rate effect of foreign tax rates  | X.XX duration        | IAS 12.81 c (ii) Disclosure   |
| Tax rate effect from change in tax rate   | X.XX duration        | IAS 12.81 c (ii) Disclosure   |
| Tax rate effect of adjustments for current tax of prior periods   | X.XX duration        | IAS 12.81 c (ii) Common practice  |

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|---|------------------|---|
| Other tax rate effects for reconciliation between accounting profit and tax expense (income)            | X.XX duration    | IAS 12.81 c (ii) Disclosure   |
| Total average effective tax rate  | X.XX duration    | IAS 12.81 c (ii) Disclosure   |
| <b>IAS 16</b>   |                  |   |
| <b>[822100] Notes - Property, plant and equipment</b>   |                  |   |
| Disclosure of property, plant and equipment [text block]  | text block       | IAS 16 - Disclosure Disclosure  |
| Disclosure of detailed information about property, plant and equipment [text block]                     | text block       | IAS 16.73 Disclosure  |
| Disclosure of detailed information about property, plant and equipment [abstract]                       |                  |   |
| Disclosure of detailed information about property, plant and equipment [table]                          | table            | IAS 16.73 Disclosure  |
| Classes of property, plant and equipment [axis]   | axis             | IAS 16.73 Disclosure  |
| Property, plant and equipment [member]  | member [default] | IAS 16.73 Disclosure, IAS 17.31 a Disclosure, IAS 36.127 Example  |
| Land and buildings [member]   | member           | IAS 16.37 b Example   |
| Land [member]   | member           | IAS 16.37 a Example   |
| Buildings [member]  | member           | IAS 16.37 Common practice   |
| Machinery [member]  | member           | IAS 16.37 c Example   |
| Vehicles [member]   | member           | IAS 16.37 Common practice   |
| Ships [member]  | member           | IAS 16.37 d Example   |
| Aircraft [member]   | member           | IAS 16.37 e Example   |
| Aircraft under finance lease [member]   | member           | IAS 16.37 e Common practice   |
| Owned aircraft [member]   | member           | IAS 16.37 e Common practice   |
| Motor vehicles [member]   | member           | IAS 16.37 f Example   |
| Fixtures and fittings [member]  | member           | IAS 16.37 g Example   |
| Office equipment [member]   | member           | IAS 16.37 h Example   |
| Computer equipment [member]   | member           | IAS 16.37 Common practice   |
| Communication and network equipment [member]  | member           | IAS 16.37 Common practice   |
| Network infrastructure [member]   | member           | IAS 16.37 Common practice   |
| Bearer plants [member]  | member           | Effective 2016-01-01 IAS 16.37 i Example  |
| Tangible exploration and evaluation assets [member]   | member           | IFRS 6.25 Disclosure  |
| Mining assets [member]  | member           | IAS 16.37 Common practice   |
| Mining property [member]  | member           | IAS 16.37 Common practice   |
| Oil and gas assets [member]   | member           | IAS 16.37 Common practice   |
| Power generating assets [member]  | member           | IAS 16.37 Common practice   |
| Leasehold improvements [member]   | member           | IAS 16.37 Common practice   |
| Property, plant and equipment under operating leases [member]   | member           | IAS 16.37 Common practice   |
| Construction in progress [member]   | member           | IAS 16.37 Common practice   |
| Other property, plant and equipment [member]  | member           | IAS 16.37 Common practice   |
| Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis] | axis             | IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35I Disclosure, Expiry date 2018-01-01 IFRS 7.IG29 Common practice |
| Carrying amount [member]  | member [default] | IAS 16.73 e Disclosure, IAS 17.32 Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IFRS 3.B67 d Disclosure, Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35I Disclosure, Expiry date 2018-01-01 IFRS 7.IG29 a Example  |
| Gross carrying amount [member]  | member           | IAS 16.73 d Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, Effective 2018-01-01 IFRS 7.35I Disclosure, Effective 2018-01-01 IFRS 7.35N Example, Expiry date 2018-01-01 IFRS 7.IG29 Common practice   |
| Accumulated depreciation, amortisation and impairment [member]  | member           | IAS 16.73 d Disclosure, IAS 16.75 b Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure   |
| Accumulated depreciation and amortisation [member]  | member           | IAS 16.73 d Common practice, IAS 16.75 b Disclosure, IAS 17.32 Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice  |



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| Accumulated impairment [member]   | member               | IAS 16.73 d Common practice, IAS 17.32 Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice, IFRS 3.B67 d Disclosure, Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35N Example, Expiry date 2018-01-01 IFRS 7.IG29 b Example |
| Disclosure of detailed information about property, plant and equipment [line items]                               | line items           |  |
| Measurement bases, property, plant and equipment  | text                 | IAS 16.73 a Disclosure   |
| Depreciation method, property, plant and equipment  | text                 | IAS 16.73 b Disclosure   |
| Useful lives or depreciation rates, property, plant and equipment   | text                 | IAS 16.73 c Disclosure   |
| Effective dates of revaluation, property, plant and equipment   | text                 | IAS 16.77 a Disclosure   |
| Explanation of involvement of independent valuer in revaluation, property, plant and equipment                    | text                 | IAS 16.77 b Disclosure   |
| Reconciliation of changes in property, plant and equipment [abstract]   |                      |  |
| Property, plant and equipment at beginning of period  | X instant, debit     | IAS 1.54 a Disclosure, IAS 16.73 e Disclosure  |
| Changes in property, plant and equipment [abstract]   |                      |  |
| Additions other than through business combinations, property, plant and equipment                                 | X duration, debit    | IAS 16.73 e (i) Disclosure   |
| Acquisitions through business combinations, property, plant and equipment   | X duration, debit    | IAS 16.73 e (iii) Disclosure   |
| Increase (decrease) through net exchange differences, property, plant and equipment                               | X duration, debit    | IAS 16.73 e (viii) Disclosure  |
| Depreciation, property, plant and equipment   | (X) duration         | IAS 16.73 e (vii) Disclosure, IAS 16.75 a Disclosure   |
| Impairment loss recognised in profit or loss, property, plant and equipment                                       | (X) duration         | IAS 16.73 e (v) Disclosure, IAS 1.98 a Disclosure  |
| Reversal of impairment loss recognised in profit or loss, property, plant and equipment                           | X duration           | IAS 16.73 e (vi) Disclosure, IAS 1.98 a Disclosure   |
| Revaluation increase (decrease), property, plant and equipment  | X duration, debit    | IAS 16.73 e (iv) Disclosure, IAS 16.77 f Disclosure  |
| Impairment loss recognised in other comprehensive income, property, plant and equipment                           | (X) duration         | IAS 16.73 e (iv) Disclosure  |
| Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment               | X duration           | IAS 16.73 e (iv) Disclosure  |
| Increase (decrease) through transfers and other changes, property, plant and equipment [abstract]                 |                      |  |
| Increase (decrease) through transfers, property, plant and equipment  | X duration, debit    | IAS 16.73 e Common practice  |
| Increase (decrease) through transfers from (to) investment property, property, plant and equipment                | X duration, debit    | IAS 16.73 e Common practice  |
| Increase (decrease) through transfers from construction in progress, property, plant and equipment                | X duration, debit    | IAS 16.73 e Common practice  |
| Increase (decrease) through other changes, property, plant and equipment  | X duration, debit    | IAS 16.73 e (ix) Disclosure  |
| Total increase (decrease) through transfers and other changes, property, plant and equipment                      | X duration, debit    | IAS 16.73 e Common practice  |
| Disposals and retirements, property, plant and equipment [abstract]   |                      |  |
| Disposals, property, plant and equipment  | (X) duration, credit | IAS 16.73 e (ii) Disclosure  |
| Retirements, property, plant and equipment  | (X) duration, credit | IAS 16.73 e Common practice  |
| Total disposals and retirements, property, plant and equipment  | (X) duration, credit | IAS 16.73 e Common practice  |
| Decrease through classified as held for sale, property, plant and equipment                                       | (X) duration, credit | IAS 16.73 e (ii) Disclosure  |
| Decrease through loss of control of subsidiary, property, plant and equipment                                     | (X) duration, credit | IAS 16.73 e Common practice  |
| Total increase (decrease) in property, plant and equipment  | X duration, debit    | IAS 16.73 e Disclosure   |
| Property, plant and equipment at end of period  | X instant, debit     | IAS 1.54 a Disclosure, IAS 16.73 e Disclosure  |
| Additional information [abstract]   |                      |  |
| Property, plant and equipment, expenditures recognised in course of its construction                              | X instant, debit     | IAS 16.74 b Disclosure   |
| Property, plant and equipment, temporarily idle   | X instant, debit     | IAS 16.79 a Example  |
| Property, plant and equipment, gross carrying amount of fully depreciated assets still in use                     | X instant, debit     | IAS 16.79 b Example  |
| Property, plant and equipment, assets retired from active use and not classified as held for sale                 | X instant, debit     | IAS 16.79 c Example  |
| Property, plant and equipment, revaluation [abstract]   |                      |  |
| Property, plant and equipment, revalued assets  | X instant, debit     | IAS 16.77 Disclosure   |
| Property, plant and equipment, revalued assets, at cost   | X instant, debit     | IAS 16.77 e Disclosure   |
| Property, plant and equipment, revaluation surplus  | X instant, credit    | IAS 16.77 f Disclosure   |
| Description of restrictions on distribution of revaluation surplus to shareholders, property, plant and equipment | text                 | IAS 16.77 f Disclosure   |
| Property, plant and equipment, restrictions on title  | X instant, debit     | IAS 16.74 a Disclosure   |
| Description of existence of restrictions on title, property, plant and equipment                                  | text                 | IAS 16.74 a Disclosure   |
| Property, plant and equipment, pledged as security  | X instant, debit     | IAS 16.74 a Disclosure   |
| Contractual commitments for acquisition of property, plant and equipment  | X instant, credit    | IAS 16.74 c Disclosure   |
| Compensation from third parties for items of property, plant and equipment that were impaired, lost or given up   | X duration, credit   | IAS 16.74 d Disclosure   |
| Fair value of property, plant and equipment materially different from carrying amount                             | X instant, debit     | IAS 16.79 d Example  |

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| Identification of unadjusted comparative information  | text             | IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C12B Disclosure   |
| Statement that unadjusted comparative information has been prepared on different basis                  | text             | IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C12B Disclosure   |
| Explanation of basis of preparation of unadjusted comparative information                               | text             | IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C12B Disclosure   |
| <b>IAS 17</b>   |                  |   |
| <b>[832600] Notes - Leases</b>  |                  |   |
| Disclosure of leases [text block]   | text block       | IAS 17 - Leases in the financial statements of lessees Disclosure, IAS 17 - Leases in the financial statements of lessors Disclosure  |
| Disclosure of recognised finance lease as assets by lessee [text block]                                 | text block       | IAS 17.31 a Disclosure  |
| Disclosure of recognised finance lease as assets by lessee [abstract]                                   |                  |   |
| Disclosure of recognised finance lease as assets by lessee [table]                                      | table            | IAS 17.31 a Disclosure  |
| Classes of assets [axis]  | axis             | IAS 17.31 a Disclosure, IAS 36.126 Disclosure, IAS 36.130 d (ii) Disclosure, IFRS 13.93 Disclosure  |
| Assets [member]   | member [default] | IAS 17.31 a Disclosure, IAS 36.126 Disclosure, IFRS 13.93 Disclosure  |
| Property, plant and equipment [member]  | member           | IAS 16.73 Disclosure, IAS 17.31 a Disclosure, IAS 36.127 Example  |
| Intangible assets other than goodwill [member]  | member           | IAS 17.31 a Disclosure, IAS 36.127 Example, IAS 38.118 Disclosure   |
| Investment property [member]  | member           | IAS 1.112 c Common practice, IAS 17.31 a Disclosure, IFRS 13.IE60 Example   |
| Biological assets [member]  | member           | IAS 17.31 a Disclosure  |
| Other assets [member]   | member           | IAS 17.31 a Disclosure  |
| Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis] | axis             | IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35I Disclosure, Expiry date 2018-01-01 IFRS 7.IG29 Common practice |
| Carrying amount [member]  | member [default] | IAS 16.73 e Disclosure, IAS 17.32 Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IFRS 3.B67 d Disclosure, Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35I Disclosure, Expiry date 2018-01-01 IFRS 7.IG29 a Example  |
| Gross carrying amount [member]  | member           | IAS 16.73 d Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, Effective 2018-01-01 IFRS 7.35I Disclosure, Effective 2018-01-01 IFRS 7.35M Disclosure, Effective 2018-01-01 IFRS 7.35N Example, Expiry date 2018-01-01 IFRS 7.IG29 Common practice   |
| Accumulated depreciation, amortisation and impairment [member]  | member           | IAS 16.73 d Disclosure, IAS 16.75 b Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure   |
| Accumulated depreciation and amortisation [member]  | member           | IAS 16.73 d Common practice, IAS 16.75 b Disclosure, IAS 17.32 Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice  |
| Accumulated impairment [member]   | member           | IAS 16.73 d Common practice, IAS 17.32 Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice, IFRS 3.B67 d Disclosure, Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35N Example, Expiry date 2018-01-01 IFRS 7.IG29 b Example  |
| Disclosure of recognised finance lease as assets by lessee [line items]                                 | line items       |   |
| Recognised finance lease as assets  | X instant, debit | IAS 17.31 a Disclosure  |
| Disclosure of finance lease and operating lease by lessee [text block]                                  | text block       | IAS 17.31 Disclosure, IAS 17.35 Disclosure  |
| Disclosure of finance lease and operating lease by lessee [abstract]                                    |                  |   |
| Disclosure of finance lease and operating lease by lessee [table]                                       | table            | IAS 17.31 b Disclosure, IAS 17.35 a Disclosure  |



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|---|-------------------|---|
| Maturity [axis]   | axis              | IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective 2017-01-01 IFRS 15.120 b (i) Disclosure, Effective 2018-01-01 IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.B11 Example |
| Aggregated time bands [member]  | member [default]  | IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective 2017-01-01 IFRS 15.120 b (i) Disclosure, Effective 2018-01-01 IFRS 7.23B a Disclosure, IFRS 7.B11 Example, IFRS 7.B35 Example      |
| Not later than one year [member]  | member            | IAS 1.61 a Disclosure, IAS 17.31 b (i) Disclosure, IAS 17.35 a (i) Disclosure, IAS 17.47 a (i) Disclosure, IAS 17.56 a (i) Disclosure   |
| Later than one year and not later than five years [member]  | member            | IAS 17.31 b (ii) Disclosure, IAS 17.35 a (ii) Disclosure, IAS 17.47 a (ii) Disclosure, IAS 17.56 a (ii) Disclosure, IFRS 7.B11 d Example  |
| Later than five years [member]  | member            | IAS 17.31 b (iii) Disclosure, IAS 17.35 a (iii) Disclosure, IAS 17.47 a (iii) Disclosure, IAS 17.56 a (iii) Disclosure, IFRS 7.B35 g Example  |
| Disclosure of finance lease and operating lease by lessee [line items]  | line items        |   |
| Minimum finance lease payments payable  | X instant, credit | IAS 17.31 b Disclosure  |
| Minimum finance lease payments payable, at present value  | X instant, credit | IAS 17.31 b Disclosure  |
| Future finance charge on finance lease  | X instant, credit | IAS 17.31 b Disclosure  |
| Minimum lease payments payable under non-cancellable operating lease  | X instant, credit | IAS 17.35 a Disclosure  |
| Minimum lease payments of arrangements that include payments for non-lease elements                                 | X instant, credit | IFRIC 4.15 b (i) Disclosure   |
| Minimum lease payments of other arrangements that do not include payments for non-lease elements                    | X instant, credit | IFRIC 4.15 b (i) Disclosure   |
| Lease and sublease payments recognised as expense [abstract]  |                   |   |
| Contingent rents recognised as expense, classified as finance lease   | X duration, debit | IAS 17.31 c Disclosure  |
| Contingent rents recognised as expense, classified as operating lease   | X duration, debit | IAS 17.35 c Disclosure  |
| Total contingent rents recognised as expense  | X duration, debit | IAS 17.31 c Disclosure, IAS 17.35 c Disclosure  |
| Sublease payments recognised as expense   | X duration, debit | IAS 17.35 c Disclosure  |
| Minimum operating lease payments recognised as expense  | X duration, debit | IAS 17.35 c Disclosure  |
| Total lease and sublease payments recognised as expense   | X duration, debit | IAS 17.35 c Disclosure  |
| Expected future minimum sublease payments receivable under non-cancellable subleases, classified as finance lease   | X instant, debit  | IAS 17.31 d Disclosure  |
| Expected future minimum sublease payments receivable under non-cancellable subleases, classified as operating lease | X instant, debit  | IAS 17.35 b Disclosure  |
| Description of material leasing arrangements by lessee classified as finance lease                                  | text              | IAS 17.31 e Disclosure  |
| Description of material leasing arrangements by lessee classified as operating lease                                | text              | IAS 17.35 d Disclosure  |
| Disclosure of finance lease and operating lease by lessor [text block]  | text block        | IAS 17.47 Disclosure, IAS 17.56 Disclosure  |
| Disclosure of finance lease and operating lease by lessor [abstract]  |                   |   |
| Disclosure of finance lease and operating lease by lessor [table]   | table             | IAS 17.47 a Disclosure, IAS 17.56 a Disclosure  |
| Maturity [axis]   | axis              | IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective 2017-01-01 IFRS 15.120 b (i) Disclosure, Effective 2018-01-01 IFRS 7.23B a Disclosure, IFRS 7.42E e Disclosure, IFRS 7.B11 Example |
| Aggregated time bands [member]  | member [default]  | IAS 1.61 Disclosure, IAS 17.31 b Disclosure, IAS 17.35 a Disclosure, IAS 17.47 a Disclosure, IAS 17.56 a Disclosure, Effective 2017-01-01 IFRS 15.120 b (i) Disclosure, Effective 2018-01-01 IFRS 7.23B a Disclosure, IFRS 7.B11 Example, IFRS 7.B35 Example      |
| Not later than one year [member]  | member            | IAS 1.61 a Disclosure, IAS 17.31 b (i) Disclosure, IAS 17.35 a (i) Disclosure, IAS 17.47 a (i) Disclosure, IAS 17.56 a (i) Disclosure   |
| Later than one year and not later than five years [member]  | member            | IAS 17.31 b (ii) Disclosure, IAS 17.35 a (ii) Disclosure, IAS 17.47 a (ii) Disclosure, IAS 17.56 a (ii) Disclosure, IFRS 7.B11 d Example  |
| Later than five years [member]  | member            | IAS 17.31 b (iii) Disclosure, IAS 17.35 a (iii) Disclosure, IAS 17.47 a (iii) Disclosure, IAS 17.56 a (iii) Disclosure, IFRS 7.B35 g Example  |
| Disclosure of finance lease and operating lease by lessor [line items]  | line items        |   |
| Gross investment in finance lease   | X instant, debit  | IAS 17.47 a Disclosure  |
| Unearned finance income on finance lease  | X instant, debit  | IAS 17.47 b Disclosure  |
| Minimum finance lease payments receivable, at present value   | X instant, debit  | IAS 17.47 a Disclosure  |

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|---|---------------------|---|
| Minimum lease payments receivable under non-cancellable operating lease   | X instant, debit    | IAS 17.56 a Disclosure  |
| Contingent rents recognised as income [abstract]  |                     |   |
| Contingent rents recognised as income, classified as finance lease  | X duration, credit  | IAS 17.47 e Disclosure  |
| Contingent rents recognised as income, classified as operating lease  | X duration, credit  | IAS 17.56 b Disclosure  |
| Total contingent rents recognised as income   | X duration, credit  | IAS 17.47 e Disclosure, IAS 17.56 b Disclosure                                    |
| Explanation of unguaranteed residual values accruing to benefit of lessor   | text                | IAS 17.47 c Disclosure  |
| Accumulated allowance for uncollectible minimum lease payments receivable   | X instant, credit   | IAS 17.47 d Disclosure  |
| Description of material leasing arrangements by lessor classified as finance lease                                  | text                | IAS 17.47 f Disclosure  |
| Description of material leasing arrangements by lessor classified as operating lease                                | text                | IAS 17.56 c Disclosure  |
| <b>IAS 18</b>   |                     |   |
| <b>[831110] Notes - Revenue</b>   |                     |   |
| Disclosure of revenue [text block]  | text block          | IAS 1.10 e Common practice, Expiry date 2017-01-01 IAS 18 - Disclosure Disclosure |
| Description of accounting policy for recognition of revenue [text block]  | text block          | IAS 1.117 b Common practice, Expiry date 2017-01-01 IAS 18.35 a Disclosure        |
| <b>IAS 19</b>   |                     |   |
| <b>[834480] Notes - Employee benefits</b>   |                     |   |
| Disclosure of employee benefits [text block]  | text block          | IAS 19 - Scope Disclosure   |
| Disclosure of defined benefit plans [text block]  | text block          | IAS 19.138 Disclosure   |
| Disclosure of defined benefit plans [abstract]  |                     |   |
| 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   |
| Foreign defined benefit plans [member]  | member              | IAS 19.138 a Example  |
| Domestic defined benefit plans [member]   | member              | IAS 19.138 a Example  |
| Multi-employer defined benefit plans [member]   | member              | IAS 19.33 b Disclosure, IAS 19.34 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   |
| Disclosure of defined benefit plans [line items]  | line items          |   |
| Description of type of plan   | text                | IAS 19.139 a Disclosure   |
| Description of nature of benefits provided by plan  | text                | IAS 19.139 a (i) Disclosure   |
| 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   | text                | IAS 19.139 a (iii) Disclosure   |
| Description of risks to which plan exposes entity   | text                | IAS 19.139 b Disclosure   |
| Description of significant concentrations of risk related to plan   | text                | IAS 19.139 b Disclosure   |
| Description of plan amendments, curtailments and settlements  | text                | IAS 19.139 c Disclosure   |
| Surplus (deficit) in plan [abstract]  |                     |   |
| Defined benefit obligation, at present value  | (X) instant, credit | IAS 19.57 a Common practice   |
| Plan assets, at fair value  | X instant, debit    | IAS 19.57 a Common practice   |
| Net surplus (deficit) in plan   | X instant, debit    | IAS 19.57 a Common practice   |
| Description of link between reimbursement right and related obligation  | text                | IAS 19.140 b Disclosure   |
| Description of how entity determined maximum economic benefit available   | text                | IAS 19.141 c (iv) Disclosure  |
| Entity's own financial instruments included in fair value of plan assets  | X instant, debit    | IAS 19.143 Disclosure   |
| Property occupied by entity included in fair value of plan assets   | X instant, debit    | IAS 19.143 Disclosure   |
| Other assets used by entity included in fair value of plan assets   | X instant, debit    | IAS 19.143 Disclosure   |
| Actuarial assumption of discount rates  | X.XX instant        | IAS 19.144 Common practice  |
| Actuarial assumption of expected rates of salary increases  | X.XX instant        | IAS 19.144 Common practice  |
| Actuarial assumption of medical cost trend rates  | X.XX instant        | IAS 19.144 Common practice  |
| Actuarial assumption of expected rates of pension increases   | X.XX instant        | IAS 19.144 Common practice  |
| Actuarial assumption of expected rates of inflation   | X.XX instant        | IAS 19.144 Common practice  |
| 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                                  |
| Estimate of contributions expected to be paid to plan for next annual reporting period                              | X duration, credit  | IAS 19.147 b Disclosure, IAS 19.148 d (iii) Disclosure                            |
| Disclosure of information about maturity profile of defined benefit obligation [text block]                         | text block          | IAS 19.147 c Disclosure   |
| Weighted average duration of defined benefit obligation   | X.XX duration       | IAS 19.147 c Disclosure   |
| Description of extent to which entity can be liable to multi-employer or state plan for other entities' obligations | text                | IAS 19.148 b Disclosure   |
| Description of agreed allocation of deficit or surplus of multi-employer or state plan on wind-up of plan           | text                | IAS 19.148 c (i) Disclosure   |

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|---|---------------------|--|
| Description of agreed allocation of deficit or surplus of multi-employer or state plan on entity's withdrawal from plan   | text                | IAS 19.148 c (ii) Disclosure                   |
| Description of fact that multi-employer or state plan is defined benefit plan   | text                | IAS 19.148 d (i) Disclosure                    |
| Description of reason why sufficient information is not available to account for multi-employer or state plan as defined benefit plan                           | text                | IAS 19.148 d (ii) Disclosure                   |
| Description of information about surplus or deficit of multi-employer or state plan   | text                | IAS 19.148 d (iv) Disclosure                   |
| Description of basis used to determine surplus or deficit of multi-employer or state plan   | text                | IAS 19.148 d (iv) Disclosure                   |
| Description of implications of surplus or deficit on multi-employer or state plan for entity  | text                | IAS 19.148 d (iv) Disclosure                   |
| Level of participation of entity compared with other participating entities   | X.XX instant        | IAS 19.148 d (v) Disclosure                    |
| Description of contractual agreement or stated policy for charging net defined benefit cost   | text                | IAS 19.149 a Disclosure                        |
| Description of policy for determining contribution of defined benefit plans that share risks between entities under common control [text block]                 | text block          | IAS 19.149 b Disclosure                        |
| Description of cross-reference to disclosures about plans that share risks between entities under common control in another group entity's financial statements | text                | IAS 19.150 Disclosure                          |
| Disclosure of net defined benefit liability (asset) [text block]  | text block          | IAS 19.140 a Disclosure                        |
| Disclosure of net defined benefit liability (asset) [abstract]  |                     |  |
| Disclosure of net defined benefit liability (asset) [table]   | table               | IAS 19.140 a Disclosure                        |
| Defined benefit plans [axis]  | axis                | IAS 19.138 Disclosure                          |
| Defined benefit plans [member]  | member [default]    | IAS 19.138 Disclosure                          |
| Foreign defined benefit plans [member]  | member              | IAS 19.138 a Example                           |
| Domestic defined benefit plans [member]   | member              | IAS 19.138 a Example                           |
| Multi-employer defined benefit plans [member]   | member              | IAS 19.33 b Disclosure, IAS 19.34 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                          |
| Net defined benefit liability (asset) [axis]  | axis                | IAS 19.140 a Disclosure                        |
| Net defined benefit liability (asset) [member]  | member [default]    | IAS 19.140 a Disclosure                        |
| Present value of defined benefit obligation [member]  | member              | IAS 19.140 a (ii) Disclosure                   |
| Plan assets [member]  | member              | IAS 19.140 a (i) Disclosure                    |
| Effect of asset ceiling [member]  | member              | IAS 19.140 a (iii) Disclosure                  |
| Disclosure of net defined benefit liability (asset) [line items]  | line items          |  |
| Net defined benefit liability (asset) at beginning of period  | X instant, credit   | IAS 19.140 a Disclosure                        |
| Changes in net defined benefit liability (asset) [abstract]   |                     |  |
| Current service cost, net defined benefit liability (asset)   | X duration, credit  | IAS 19.141 a Disclosure                        |
| Interest expense (income), net defined benefit liability (asset)  | X duration, credit  | IAS 19.141 b Disclosure                        |
| Gain (loss) on remeasurement, net defined benefit liability (asset) [abstract]  |                     |  |
| Return on plan assets, net defined benefit liability (asset)  | (X) duration, debit | IAS 19.141 c (i) Disclosure                    |
| Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (asset)   | (X) duration, debit | IAS 19.141 c (ii) Disclosure                   |
| Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (asset)   | (X) duration, debit | IAS 19.141 c (iii) Disclosure                  |
| Loss (gain) on changes in effect of limiting net defined benefit asset to asset ceiling, net defined benefit liability (asset)                                  | (X) duration, debit | IAS 19.141 c (iv) Disclosure                   |
| Total loss (gain) on remeasurement, net defined benefit liability (asset)   | (X) duration, debit | 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)  | X duration, credit  | IAS 19.141 d Disclosure                        |
| Losses (gains) arising from settlements, net defined benefit liability (asset)  | (X) duration, debit | IAS 19.141 d Disclosure                        |
| Net past service cost and gains (losses) arising from settlements, net defined benefit liability (asset)  | X duration, credit  | IAS 19.141 d Disclosure                        |
| Increase (decrease) through changes in foreign exchange rates, net defined benefit liability (asset)  | X duration, credit  | IAS 19.141 e Disclosure                        |
| Contributions to plan, net defined benefit liability (asset) [abstract]   |                     |  |
| Contributions to plan by employer, net defined benefit liability (asset)  | (X) duration, debit | IAS 19.141 f Disclosure                        |
| Contributions to plan by plan participants, net defined benefit liability (asset)   | (X) duration, debit | IAS 19.141 f Disclosure                        |
| Total contributions to plan, net defined benefit liability (asset)  | (X) duration, debit | IAS 19.141 f Disclosure                        |
| Payments from plan, net defined benefit liability (asset)   | (X) duration, debit | IAS 19.141 g Disclosure                        |
| Payments in respect of settlements, net defined benefit liability (asset)   | (X) duration, debit | IAS 19.141 g Disclosure                        |
| Increase (decrease) through business combinations and disposals, net defined benefit liability (asset)  | X duration, credit  | IAS 19.141 h Disclosure                        |
| Increase (decrease) through other changes, net defined benefit liability (asset)  | X duration, credit  | IAS 19.141 Common practice                     |
| Total increase (decrease) in net defined benefit liability (asset)  | X duration, credit  | IAS 19.141 Disclosure                          |
| Net defined benefit liability (asset) at end of period  | X instant, credit   | IAS 19.140 a Disclosure                        |
| Disclosure of reimbursement rights [text block]   | text block          | IAS 19.140 b Disclosure                        |
| Disclosure of reimbursement rights [abstract]   |                     |  |
| Disclosure of reimbursement rights [table]  | table               | IAS 19.140 b Disclosure                        |

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| Defined benefit plans [axis]   | axis                 | IAS 19.138 Disclosure                          |
| Defined benefit plans [member]   | member [default]     | IAS 19.138 Disclosure                          |
| Foreign defined benefit plans [member]   | member               | IAS 19.138 a Example                           |
| Domestic defined benefit plans [member]  | member               | IAS 19.138 a Example                           |
| Multi-employer defined benefit plans [member]  | member               | IAS 19.33 b Disclosure, IAS 19.34 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                          |
| Disclosure of reimbursement rights [line items]  | line items           |  |
| Reimbursement rights, at fair value at beginning of period   | X instant, debit     | IAS 19.140 b Disclosure                        |
| Changes in reimbursement rights [abstract]   |                      |  |
| Interest income, reimbursement rights  | X duration, debit    | IAS 19.141 b Disclosure                        |
| Gain (loss) on remeasurement, reimbursement rights [abstract]  |                      |  |
| Return on reimbursement rights   | X duration, debit    | IAS 19.141 c (i) Disclosure                    |
| Gain (loss) on changes in effect of limiting reimbursement rights to asset ceiling, reimbursement rights | X duration, debit    | IAS 19.141 c (iv) Disclosure                   |
| Total gain (loss) on remeasurement, reimbursement rights   | X duration, debit    | IAS 19.141 c Disclosure                        |
| Increase (decrease) through net exchange differences, reimbursement rights, at fair value                | X duration, debit    | IAS 19.141 e Disclosure                        |
| Decrease through benefits paid, reimbursement rights, at fair value                                      | (X) duration, credit | IAS 19.141 g Disclosure                        |
| Payments in respect of settlements, reimbursement rights   | (X) duration, credit | IAS 19.141 g Disclosure                        |
| Increase (decrease) through business combinations and disposals, reimbursement rights                    | X duration, debit    | IAS 19.141 h Disclosure                        |
| Total increase (decrease) in reimbursement rights, at fair value   | X duration, debit    | IAS 19.141 Disclosure                          |
| Reimbursement rights, at fair value at end of period   | X instant, debit     | IAS 19.140 b Disclosure                        |
| Disclosure of fair value of plan assets [text block]   | text block           | IAS 19.142 Disclosure                          |
| Disclosure of fair value of plan assets [abstract]   |                      |  |
| Disclosure of fair value of plan assets [table]  | table                | IAS 19.142 Disclosure                          |
| Defined benefit plans [axis]   | axis                 | IAS 19.138 Disclosure                          |
| Defined benefit plans [member]   | member [default]     | IAS 19.138 Disclosure                          |
| Foreign defined benefit plans [member]   | member               | IAS 19.138 a Example                           |
| Domestic defined benefit plans [member]  | member               | IAS 19.138 a Example                           |
| Multi-employer defined benefit plans [member]  | member               | IAS 19.33 b Disclosure, IAS 19.34 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                          |
| Levels of fair value hierarchy [axis]  | axis                 | IAS 19.142 Disclosure, IFRS 13.93 b Disclosure |
| All levels of fair value hierarchy [member]  | member [default]     | IAS 19.142 Disclosure, IFRS 13.93 b Disclosure |
| Level 1 of fair value hierarchy [member]   | member               | IAS 19.142 Disclosure, IFRS 13.93 b Disclosure |
| Level 2 and 3 of fair value hierarchy [member]   | member               | IAS 19.142 Disclosure                          |
| Disclosure of fair value of plan assets [line items]   | line items           |  |
| Cash and cash equivalents, amount contributed to fair value of plan assets                               | X instant, debit     | IAS 19.142 a Example                           |
| Equity instruments, amount contributed to fair value of plan assets                                      | X instant, debit     | IAS 19.142 b Example                           |
| Debt instruments, amount contributed to fair value of plan assets  | X instant, debit     | IAS 19.142 c Example                           |
| Real estate, amount contributed to fair value of plan assets   | X instant, debit     | IAS 19.142 d Example                           |
| Derivatives, amount contributed to fair value of plan assets   | X instant, debit     | IAS 19.142 e Example                           |
| Investment funds, amount contributed to fair value of plan assets  | X instant, debit     | IAS 19.142 f Example                           |
| Asset-backed securities, amount contributed to fair value of plan assets                                 | X instant, debit     | IAS 19.142 g Example                           |
| Structured debt, amount contributed to fair value of plan assets   | X instant, debit     | IAS 19.142 h Example                           |
| Other assets, amount contributed to fair value of plan assets  | X instant, debit     | IAS 19.142 Common practice                     |
| Disclosure of sensitivity analysis for actuarial assumptions [text block]                                | text block           | IAS 19.145 Disclosure                          |
| Disclosure of sensitivity analysis for actuarial assumptions [abstract]                                  |                      |  |
| Disclosure of sensitivity analysis for actuarial assumptions [table]                                     | table                | IAS 19.145 Disclosure                          |
| Defined benefit plans [axis]   | axis                 | IAS 19.138 Disclosure                          |
| Defined benefit plans [member]   | member [default]     | IAS 19.138 Disclosure                          |
| Foreign defined benefit plans [member]   | member               | IAS 19.138 a Example                           |
| Domestic defined benefit plans [member]  | member               | IAS 19.138 a Example                           |
| Multi-employer defined benefit plans [member]  | member               | IAS 19.33 b Disclosure, IAS 19.34 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                          |
| Actuarial assumptions [axis]   | axis                 | IAS 19.145 Disclosure                          |
| Actuarial assumptions [member]   | member [default]     | IAS 19.145 Disclosure                          |

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|---|--------------------|--|
| Actuarial assumption of discount rates [member]   | member             | IAS 19.145 Common practice   |
| Actuarial assumption of expected rates of salary increases [member]   | member             | IAS 19.145 Common practice   |
| Actuarial assumption of medical cost trend rates [member]   | member             | IAS 19.145 Common practice   |
| Actuarial assumption of expected rates of pension increases [member]  | member             | IAS 19.145 Common practice   |
| Actuarial assumption of expected rates of inflation [member]  | member             | IAS 19.145 Common practice   |
| Other material actuarial assumptions [member]   | member             | IAS 19.145 Common practice   |
| Disclosure of sensitivity analysis for actuarial assumptions [line items]   | line items         |  |
| Percentage of reasonably possible increase in actuarial assumption  | X.XX instant       | IAS 19.145 a Disclosure  |
| Increase (decrease) in defined benefit obligation due to reasonably possible increase in actuarial assumption                           | X instant, credit  | IAS 19.145 a Disclosure  |
| Percentage of reasonably possible decrease in actuarial assumption  | X.XX instant       | IAS 19.145 a Disclosure  |
| Increase (decrease) in defined benefit obligation due to reasonably possible decrease in actuarial assumption                           | X instant, credit  | IAS 19.145 a Disclosure  |
| Description of methods and assumptions used in preparing sensitivity analysis for actuarial assumptions                                 | text               | IAS 19.145 b Disclosure  |
| Description of limitations of methods used in preparing sensitivity analysis for actuarial assumptions                                  | text               | IAS 19.145 b Disclosure  |
| Description of changes in methods and assumptions used in preparing sensitivity analysis for actuarial assumptions                      | text               | IAS 19.145 c Disclosure  |
| Description of reasons for changes in methods and assumptions used in preparing sensitivity analysis for actuarial assumptions          | text               | IAS 19.145 c Disclosure  |
| Disclosure of additional information about defined benefit plans [text block]   | text block         | IAS 19.137 Disclosure  |
| Disclosure of analysis of present value of defined benefit obligation that distinguishes nature, characteristics and risks [text block] | text block         | IAS 19.137 Example   |
| Termination benefits expense  | X duration, debit  | IAS 19.171 Common practice   |
| <b>IAS 20</b>   |                    |  |
| <b>[831400] Notes - Government grants</b>   |                    |  |
| Disclosure of government grants [text block]  | text block         | IAS 20 - Disclosure Disclosure   |
| Description of accounting policy for government grants [text block]   | text block         | IAS 20.39 a Disclosure   |
| Description of nature and extent of government grants recognised in financial statements  | text               | IAS 20.39 b Disclosure   |
| Income from government grants   | X duration, credit | IAS 20.39 b Common practice  |
| Indication of other forms of government assistance with direct benefits for entity  | text               | IAS 20.39 b Disclosure   |
| Explanation of unfulfilled conditions and other contingencies attaching to government assistance  | text               | IAS 20.39 c Disclosure   |
| <b>IAS 21</b>   |                    |  |
| <b>[842000] Notes - Effects of changes in foreign exchange rates</b>  |                    |  |
| Disclosure of effect of changes in foreign exchange rates [text block]  | text block         | IAS 21 - Disclosure Disclosure   |
| Description of functional currency  | text               | IAS 21.53 Disclosure, IAS 21.57 c Disclosure   |
| Description of presentation currency  | text               | IAS 1.51 d Disclosure, IAS 21.53 Disclosure  |
| Description of reason why presentation currency is different from functional currency   | text               | IAS 21.53 Disclosure   |
| Description of reason for change in functional currency   | text               | IAS 21.54 Disclosure   |
| Description of currency in which supplementary information is displayed   | text               | IAS 21.57 b Disclosure   |
| Description of methods of translation used to determine supplementary information   | text               | IAS 21.57 c Disclosure   |
| Foreign exchange gain (loss)  | X duration, credit | IAS 21.52 a Disclosure, IAS 7 - A Statement of cash flows for an entity other than a financial institution Example |
| Net foreign exchange gain   | X duration, credit | IAS 21.52 a Common practice  |
| Net foreign exchange loss   | X duration, debit  | IAS 21.52 a Common practice  |
| Reserve of exchange differences on translation  | X instant, credit  | IAS 21.52 b Disclosure   |
| Foreign exchange rates [abstract]   |                    |  |
| Closing foreign exchange rate   | X.XX instant       | IAS 1.112 c Common practice  |
| Average foreign exchange rate   | X.XX duration      | IAS 1.112 c Common practice  |
| <b>IAS 23</b>   |                    |  |
| <b>[836200] Notes - Borrowing costs</b>   |                    |  |
| Disclosure of borrowing costs [text block]  | text block         | IAS 23 - Disclosure Disclosure   |
| Borrowing costs [abstract]  |                    |  |
| Borrowing costs capitalised   | X duration         | IAS 23.26 a Disclosure   |
| Borrowing costs recognised as expense   | X duration, debit  | IAS 1.112 c Common practice  |
| Total borrowing costs incurred  | X duration         | IAS 1.112 c Common practice  |
| Interest costs [abstract]   |                    |  |
| Interest costs capitalised  | X duration         | IAS 1.112 c Common practice  |
| Interest expense  | X duration, debit  | IFRS 12.B13 f Disclosure, IFRS 8.23 d Disclosure, IFRS 8.28 e Disclosure   |
| Total interest costs incurred   | X duration         | IAS 1.112 c Common practice  |
| Capitalisation rate of borrowing costs eligible for capitalisation  | X.XX duration      | IAS 23.26 b Disclosure   |
| <b>IAS 24</b>   |                    |  |

| [818000] Notes - Related party   |                    |   |
|--|--------------------|---|
| Disclosure of related party [text block]   | text block         | IAS 24 - Disclosures Disclosure   |
| Name of parent entity  | text               | IAS 1.138 c Disclosure, IAS 24.13 Disclosure  |
| Name of ultimate parent of group   | text               | IAS 1.138 c Disclosure, IAS 24.13 Disclosure  |
| Name of most senior parent entity producing publicly available financial statements                          | text               | IAS 24.13 Disclosure  |
| Explanation of relationships between parent and subsidiaries   | text               | IAS 24.13 Disclosure  |
| Key management personnel compensation, short-term employee benefits  | X duration, debit  | IAS 24.17 a Disclosure  |
| Key management personnel compensation, post-employment benefits  | X duration, debit  | IAS 24.17 b Disclosure  |
| Key management personnel compensation, other long-term employee benefits                                     | X duration, debit  | IAS 24.17 c Disclosure  |
| Key management personnel compensation, termination benefits  | X duration, debit  | IAS 24.17 d Disclosure  |
| Key management personnel compensation, share-based payment   | X duration, debit  | IAS 24.17 e Disclosure  |
| Key management personnel compensation  | X duration, debit  | 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]  |                    |   |
| Disclosure of transactions between related parties [table]   | table              | IAS 24.19 Disclosure  |
| Categories of related parties [axis]   | axis               | IAS 24.19 Disclosure  |
| Entity's total for related parties [member]  | member [default]   | IAS 24.19 Disclosure  |
| Related parties [member]   | member             | IAS 24.19 Disclosure  |
| Parent [member]  | member             | IAS 24.19 a Disclosure  |
| Entities with joint control or significant influence over entity [member]                                    | member             | IAS 24.19 b Disclosure  |
| Subsidiaries [member]  | member             | IAS 24.19 c Disclosure, IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 a Disclosure |
| Associates [member]  | member             | IAS 24.19 d Disclosure, IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure |
| Joint ventures where entity is venturer [member]   | member             | IAS 24.19 e Disclosure  |
| Key management personnel of entity or parent [member]  | member             | IAS 24.19 f Disclosure  |
| Other related parties [member]   | member             | IAS 24.19 g Disclosure  |
| Disclosure of transactions between related parties [line items]  | line items         |   |
| Description of transactions with related party   | text               | IAS 24.18 Disclosure  |
| Description of nature of related party relationship  | text               | IAS 24.18 Disclosure  |
| Related party transactions [abstract]  |                    |   |
| Purchases of goods, related party transactions   | X duration, debit  | IAS 24.21 a Example   |
| Revenue from sale of goods, related party transactions   | X duration, credit | IAS 24.21 a Example   |
| Purchases of property and other assets, related party transactions   | X duration, debit  | IAS 24.21 b Example   |
| Sales of property and other assets, related party transactions   | X duration, credit | IAS 24.21 b Example   |
| Services received, related party transactions  | X duration, debit  | IAS 24.21 c Example   |
| Revenue from rendering of services, related party transactions   | X duration, credit | IAS 24.21 c Example   |
| Leases as lessor, related party transactions   | X duration         | IAS 24.21 d Example   |
| Leases as lessee, related party transactions   | X duration         | IAS 24.21 d Example   |
| Transfers of research and development from entity, related party transactions                                | X duration         | IAS 24.21 e Example   |
| Transfers of research and development to entity, related party transactions                                  | X duration         | IAS 24.21 e Example   |
| Transfers under license agreements from entity, related party transactions                                   | X duration         | IAS 24.21 f Example   |
| Transfers under license agreements to entity, related party transactions                                     | X duration         | IAS 24.21 f Example   |
| Transfers under finance agreements from entity, related party transactions                                   | X duration         | IAS 24.21 g Example   |
| Transfers under finance agreements to entity, related party transactions                                     | X duration         | IAS 24.21 g Example   |
| Provision of guarantees or collateral by entity, related party transactions                                  | X duration         | IAS 24.21 h Example   |
| Provision of guarantees or collateral to entity, related party transactions                                  | X duration         | IAS 24.21 h Example   |
| Commitments made by entity, related party transactions   | X duration         | IAS 24.21 i Example   |
| Commitments made on behalf of entity, related party transactions   | X duration         | IAS 24.21 i Example   |
| Settlement of liabilities by entity on behalf of related party, related party transactions                   | X duration         | IAS 24.21 j Example   |
| Settlement of liabilities on behalf of entity by related party, related party transactions                   | X duration         | IAS 24.21 j Example   |
| Participation in defined benefit plan that shares risks between group entities, related party transactions   | X duration         | IAS 24.22 Example   |
| Outstanding balances for related party transactions [abstract]   |                    |   |
| Amounts payable, related party transactions  | X instant, credit  | IAS 24.18 b Disclosure, IAS 24.20 Disclosure  |
| Amounts receivable, related party transactions   | X instant, debit   | IAS 24.18 b Disclosure, IAS 24.20 Disclosure  |
| Outstanding commitments made by entity, related party transactions   | X instant, credit  | IAS 24.18 b Disclosure  |
| Outstanding commitments made on behalf of entity, related party transactions                                 | X instant, credit  | IAS 24.18 b Disclosure  |
| Explanation of terms and conditions of outstanding balances for related party transaction                    | text               | IAS 24.18 b (i) Disclosure  |
| Explanation of details of guarantees given or received of outstanding balances for related party transaction | text               | IAS 24.18 b (ii) Disclosure   |



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| Provisions for doubtful debts related to outstanding balances of related party transaction   | X instant, credit   | IAS 24.18 c Disclosure  |
| Expense recognised during period for bad and doubtful debts for related party transaction  | X duration, debit   | IAS 24.18 d Disclosure  |
| Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [text block]          | text block          | IAS 24.18A Disclosure   |
| Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [abstract]            |                     |   |
| Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [table]               | table               | IAS 24.18A Disclosure   |
| Separate management entities [axis]  | axis                | IAS 24.18A Disclosure   |
| Separate management entities [member]  | member [default]    | IAS 24.18A Disclosure   |
| Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [line items]          | line items          |   |
| Amount incurred by entity for provision of key management personnel services provided by separate management entity  | X duration, debit   | IAS 24.18A Disclosure   |
| Disclosure that related party transactions were made on terms equivalent to those that prevail in arm's length transactions                                | text                | IAS 24.23 Disclosure  |
| Explanation of whether entity applies exemption in IAS 24.25   | text                | IAS 24.26 Disclosure  |
| Name of government and nature of relationship with government  | text                | IAS 24.26 a Disclosure  |
| Explanation of nature and amount of significant transactions   | text                | IAS 24.26 b (i) Disclosure  |
| Description of other transactions that are collectively significant  | text                | IAS 24.26 b (ii) Disclosure   |
| <b>IAS 26</b>  |                     |   |
| <b>[710000] Statement of changes in net assets available for benefits</b>  |                     |   |
| Statement of changes in net assets available for benefits [abstract]   |                     |   |
| Assets of benefit plan   | X instant, debit    | IAS 26.35 a (i) Disclosure  |
| Description of basis of valuation of assets available for benefits   | text                | IAS 26.35 a (ii) Disclosure   |
| Explanation of details of investment exceeding either five per cent of net assets available for benefits or five per cent of any class or type of security | text                | IAS 26.35 a (iii) Disclosure  |
| Explanation of details of any investment in employer   | text                | IAS 26.35 a (iv) Disclosure   |
| Liabilities other than actuarial present value of promised retirement benefits   | X instant, credit   | IAS 26.35 a (v) Disclosure  |
| Reconciliation of changes in net assets available for benefits [abstract]  |                     |   |
| Net assets available for benefits at beginning of period   | X instant, credit   | IAS 26.35 a Disclosure  |
| Changes in net assets available for benefits [abstract]  |                     |   |
| Employer contributions   | X duration, credit  | IAS 26.35 b (i) Disclosure  |
| Employee contributions   | X duration, credit  | IAS 26.35 b (ii) Disclosure   |
| Investment income  | X duration, credit  | IAS 1.85 Common practice, IAS 26.35 b (iii) Disclosure  |
| Other income   | X duration, credit  | IAS 1.102 Example, IAS 1.103 Example, IAS 26.35 b (iv) Disclosure   |
| Benefits paid or payable   | (X) duration, debit | IAS 26.35 b (v) Disclosure  |
| Administrative expenses  | (X) duration, debit | IAS 1.103 Example, IAS 1.99 Disclosure, IAS 26.35 b (vi) Disclosure   |
| Other expense  | (X) duration, debit | IAS 1.103 Example, IAS 1.99 Disclosure, IAS 26.35 b (vii) Disclosure  |
| Tax income (expense)   | (X) duration, debit | IAS 12.79 Disclosure, IAS 12.81 c (ii) Disclosure, IAS 12.81 c (i) Disclosure, IAS 1.82 d Disclosure, IAS 26.35 b (viii) Disclosure, IFRS 12.B13 g Disclosure, IFRS 8.23 h Disclosure |
| Profit (loss) on disposal of investments and changes in value of investments   | X duration, credit  | IAS 26.35 b (ix) Disclosure   |
| Transfers from (to) other retirement benefit plans   | X duration, credit  | IAS 26.35 b (x) Disclosure  |
| Total increase (decrease) in net assets available for benefits   | X duration, credit  | IAS 26.35 b Disclosure  |
| Net assets available for benefits at end of period   | X instant, credit   | IAS 26.35 a Disclosure  |
| Description of funding policy  | text                | IAS 26.35 c Disclosure  |
| Actuarial present value of promised retirement benefits  | X instant, credit   | IAS 26.35 d Disclosure  |
| Description of significant actuarial assumptions made and method used to calculate actuarial present value of promised retirement benefits                 | text                | IAS 26.35 e Disclosure  |
| Description of retirement benefit plan   | text                | IAS 26.36 Disclosure  |
| Names of employers and employee groups covered   | text                | IAS 26.36 a Disclosure  |
| Number of participants of retirement benefit plan receiving benefits   | X.XX duration       | IAS 26.36 b Disclosure  |
| Number of other participants of retirement benefit plan  | X.XX duration       | IAS 26.36 b Disclosure  |
| Description of type of retirement benefit plan   | text                | IAS 26.36 c Disclosure  |
| Explanation of whether participants contribute to retirement benefit plan  | text                | IAS 26.36 d Disclosure  |
| Description of retirement benefits promised to participants  | text                | IAS 26.36 e Disclosure  |
| Description of any retirement benefit plan termination terms   | text                | IAS 26.36 f Disclosure  |
| Explanation of changes in description of retirement benefit plan   | text                | IAS 26.36 g Disclosure  |
| <b>IAS 27</b>  |                     |   |
| <b>[825480] Notes - Separate financial statements</b>  |                     |   |



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|---|------------------|---|
| Disclosure of separate financial statements [text block]  | text block       | IAS 27 - Disclosure Disclosure, IFRS 12 - Objective Disclosure  |
| Description of nature of financial statements   | text             | IAS 1.51 b Disclosure, IAS 27.16 a Disclosure, 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                    | text             | IAS 27.17 a Disclosure  |
| Name of entity whose consolidated financial statements have been produced for public use                        | text             | IAS 27.16 a Disclosure  |
| Principal place of business of entity whose consolidated financial statements have been produced for public use | text             | IAS 27.16 a Disclosure  |
| Country of incorporation of entity whose consolidated financial statements have been produced for public use    | text             | IAS 27.16 a Disclosure  |
| Address where consolidated financial statements are obtainable  | text             | IAS 27.16 a Disclosure  |
| Disclosure of subsidiaries [text block]   | text block       | IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 a Disclosure                                     |
| Disclosure of subsidiaries [abstract]   |                  |   |
| Disclosure of subsidiaries [table]  | table            | IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 a Disclosure                                     |
| Subsidiaries [axis]   | axis             | 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 Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 a Disclosure                                     |
| Subsidiaries [member]   | member           | IAS 24.19 c Disclosure, IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 a Disclosure             |
| Disclosure of subsidiaries [line items]   | line items       |   |
| Name of subsidiary  | text             | IAS 27.16 b (i) Disclosure, IAS 27.17 b (i) Disclosure, IFRS 12.12 a Disclosure, IFRS 12.19B a Disclosure   |
| Principal place of business 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 |
| Country of incorporation of subsidiary  | text             | IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.12 b Disclosure, IFRS 12.19B b Disclosure |
| Proportion of ownership interest in subsidiary  | X.XX duration    | IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.19B c Disclosure                        |
| Proportion of voting rights held in subsidiary  | X.XX duration    | IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.19B c Disclosure                        |
| Disclosure of joint ventures [text block]   | text block       | IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure                                     |
| Disclosure of joint ventures [abstract]   |                  |   |
| Disclosure of joint ventures [table]  | table            | IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure                                     |
| Joint ventures [axis]   | axis             | IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure                                     |
| Entity's total for joint ventures [member]  | member [default] | IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure                                     |
| Joint ventures [member]   | member           | IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 b Disclosure                                     |
| Disclosure of joint ventures [line items]   | line items       |   |
| Name of joint venture   | text             | IAS 27.16 b (i) Disclosure, IAS 27.17 b (i) Disclosure, IFRS 12.21 a (i) Disclosure                         |
| Principal place of business of joint venture  | text             | IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure                     |
| Country of incorporation of joint venture   | text             | IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure                     |
| Proportion of ownership interest in joint venture   | X.XX duration    | IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure                    |
| Proportion of voting rights held in joint venture   | X.XX duration    | IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure                    |
| Disclosure of associates [text block]   | text block       | IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure                                     |
| Disclosure of associates [abstract]   |                  |   |
| Disclosure of associates [table]  | table            | IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure                                     |
| Associates [axis]   | axis             | IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure                                     |
| Entity's total for associates [member]  | member [default] | IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure                                     |
| Associates [member]   | member           | IAS 24.19 d Disclosure, IAS 27.16 b Disclosure, IAS 27.17 b Disclosure, IFRS 12.B4 d Disclosure             |
| Disclosure of associates [line items]   | line items       |   |

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|--|--------------------|---|
| Name of associate  | text               | IAS 27.16 b (i) Disclosure, IAS 27.17 b (i) Disclosure, IFRS 12.21 a (i) Disclosure                                   |
| Principal place of business of associate   | text               | IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure                               |
| Country of incorporation of associate  | text               | IAS 27.16 b (ii) Disclosure, IAS 27.17 b (ii) Disclosure, IFRS 12.21 a (iii) Disclosure                               |
| Proportion of ownership interest in associate  | X.XX duration      | IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure                              |
| Proportion of voting rights held in associate  | X.XX duration      | IAS 27.16 b (iii) Disclosure, IAS 27.17 b (iii) Disclosure, IFRS 12.21 a (iv) Disclosure                              |
| Method used to account for investments in subsidiaries   | text               | IAS 27.16 c Disclosure, IAS 27.17 c Disclosure  |
| Method used to account for investments in joint ventures   | text               | IAS 27.16 c Disclosure, IAS 27.17 c Disclosure  |
| Method used to account for investments in associates   | text               | IAS 27.16 c Disclosure, IAS 27.17 c Disclosure  |
| Statement that investment entity prepares separate financial statements as its only financial statements   | text               | IAS 27.16A Disclosure   |
| Description of identification of financial statements to which separate financial statements relate  | text               | IAS 27.17 Disclosure  |
| Identification of unadjusted comparative information   | text               | IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C12B Disclosure |
| Statement that unadjusted comparative information has been prepared on different basis   | text               | IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C12B Disclosure |
| Explanation of basis of preparation of unadjusted comparative information  | text               | IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C12B Disclosure |
| <b>IAS 29</b>  |                    |   |
| <b>[816000] Notes - Hyperinflationary reporting</b>  |                    |   |
| 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  |
| Description of bases of financial statements that have been restated for changes in general purchasing power of functional currency  | text               | IAS 29.39 b Disclosure  |
| Description of identity of price index   | text               | IAS 29.39 c Disclosure  |
| Level of price index   | X.XX instant       | IAS 29.39 c Disclosure  |
| Price index movements  | X.XX duration      | IAS 29.39 c Disclosure  |
| Gains (losses) on net monetary position  | X duration, credit | IAS 29.9 Disclosure   |
| <b>IAS 33</b>  |                    |   |
| <b>[838000] Notes - Earnings per share</b>   |                    |   |
| Disclosure of earnings per share [text block]  | text block         | IAS 33 - Disclosure Disclosure  |
| Basic earnings per share [abstract]  |                    |   |
| Basic earnings (loss) per share from continuing operations   | X.XX duration      | IAS 33.66 Disclosure  |
| Basic earnings (loss) per share from discontinued operations   | X.XX duration      | IAS 33.68 Disclosure  |
| Total basic earnings (loss) per share  | X.XX duration      | IAS 33.66 Disclosure  |
| Diluted earnings per share [abstract]  |                    |   |
| Diluted earnings (loss) per share from continuing operations   | X.XX duration      | IAS 33.66 Disclosure  |
| Diluted earnings (loss) per share from discontinued operations   | X.XX duration      | IAS 33.68 Disclosure  |
| Total diluted earnings (loss) per share  | X.XX duration      | IAS 33.66 Disclosure  |
| Profit (loss), attributable to ordinary equity holders of parent entity [abstract]   |                    |   |
| Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity  | X duration, credit | IAS 33.70 a Disclosure  |
| Profit (loss) from discontinued operations attributable to ordinary equity holders of parent entity  | X duration, credit | IAS 33.70 a Disclosure  |
| Profit (loss), attributable to ordinary equity holders of parent entity  | X duration, credit | IAS 33.70 a Disclosure  |
| Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity including dilutive effects   | X duration, credit | IAS 33.70 a Disclosure  |
| Profit (loss) from discontinued operations attributable to ordinary equity holders of parent entity including dilutive effects   | X duration, credit | IAS 33.70 a Disclosure  |
| Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects   | X duration, credit | IAS 33.70 a Disclosure  |
| Weighted average ordinary shares and adjusted weighted average ordinary shares [abstract]  |                    |   |
| Weighted average number of ordinary shares outstanding   | shares             | IAS 33.70 b Disclosure  |
| Adjusted weighted average number of ordinary shares outstanding  | shares             | IAS 33.70 b Disclosure  |
| Increase (decrease) in number of ordinary shares issued  | shares             | IAS 1.112 c Common practice   |
| Explanation of adjustments of numerator to calculate basic earnings per share  | text               | IAS 33.70 a Disclosure  |
| Explanation of adjustments of numerator to calculate diluted earnings per share  | text               | IAS 33.70 a Disclosure  |
| Explanation of adjustments between denominators used to calculate basic and diluted earnings per share   | text               | IAS 33.70 b Disclosure  |
| Dilutive effect of convertible instruments on number of ordinary shares  | shares             | IAS 33.70 b Common practice   |
| Dilutive effect of share options on number of ordinary shares  | shares             | IAS 33.70 b Common practice   |

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|--|--------------------|--|
| Description of instruments with potential future dilutive effect not included in calculation of diluted earnings per share   | text               | IAS 33.70 c Disclosure   |
| Description of transactions after reporting period that significantly change number of ordinary shares outstanding   | text               | IAS 33.70 d Disclosure   |
| Description of transactions after reporting period that significantly change number of potential ordinary shares outstanding   | text               | IAS 33.70 d Disclosure   |
| <b>IAS 34</b>  |                    |  |
| <b>[813000] Notes - Interim financial reporting</b>  |                    |  |
| 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               | Effective 2016-01-01 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 cyclicity 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 years                                       | text               | IAS 34.16A d Disclosure  |
| Explanation of issues, repurchases and repayments of debt and equity securities  | text               | IAS 34.16A e Disclosure  |
| Dividends paid, ordinary shares  | X duration, debit  | IAS 34.16A f Disclosure  |
| Dividends paid, other shares   | X duration, debit  | IAS 34.16A f Disclosure  |
| Dividends paid, ordinary shares per share  | X.XX duration      | IAS 34.16A f Disclosure  |
| Dividends paid, other shares per share   | X.XX duration      | IAS 34.16A f Disclosure  |
| Explanation of events after interim period that have not been reflected  | text               | IAS 34.16A h Disclosure  |
| Explanation of effect of changes in composition of entity during interim period  | text               | IAS 34.16A i Disclosure  |
| Description of compliance with IFRSs if applied for interim financial report   | text               | IAS 34.19 Disclosure   |
| Description of nature and amount of change in estimate during final interim period   | text               | IAS 34.26 Disclosure   |
| <b>IAS 36</b>  |                    |  |
| <b>[832410] Notes - Impairment of assets</b>   |                    |  |
| Disclosure of impairment of assets [text block]  | text block         | IAS 36 - Disclosure Disclosure   |
| Disclosure of impairment loss and reversal of impairment loss [text block]   | text block         | IAS 36.126 Disclosure  |
| Disclosure of impairment loss and reversal of impairment loss [abstract]   |                    |  |
| Disclosure of impairment loss and reversal of impairment loss [table]  | table              | IAS 36.126 Disclosure  |
| Classes of assets [axis]   | axis               | IAS 17.31 a Disclosure, IAS 36.126 Disclosure, IAS 36.130 d (ii) Disclosure, IFRS 13.93 Disclosure |
| Assets [member]  | member [default]   | IAS 17.31 a Disclosure, IAS 36.126 Disclosure, IFRS 13.93 Disclosure                               |
| Property, plant and equipment [member]   | member             | IAS 16.73 Disclosure, IAS 17.31 a Disclosure, IAS 36.127 Example                                   |
| Intangible assets other than goodwill [member]   | member             | IAS 17.31 a Disclosure, IAS 36.127 Example, IAS 38.118 Disclosure                                  |
| Exploration and evaluation assets [member]   | member             | IAS 36.127 Common practice   |
| Goodwill [member]  | member             | IAS 36.127 Example   |
| Investments accounted for using equity method [member]   | member             | IAS 36.127 Common practice   |
| Non-current assets or disposal groups classified as held for sale [member]   | member             | IAS 36.127 Common practice   |
| Other impaired assets [member]   | member             | IAS 36.127 Example   |
| Disclosure of impairment loss and reversal of impairment loss [line items]   | line items         |  |
| Impairment loss recognised in profit or loss   | X duration, debit  | IAS 36.126 a Disclosure, IAS 36.129 a Disclosure   |
| Description of line item(s) in statement of comprehensive income in which impairment losses recognised in profit or loss are included                                | text               | IAS 36.126 a Disclosure  |
| Reversal of impairment loss recognised in profit or loss   | X duration, credit | IAS 36.126 b Disclosure, IAS 36.129 b Disclosure   |
| Description of line item(s) in statement of comprehensive income in which impairment losses recognised in profit or loss are reversed                                | text               | IAS 36.126 b Disclosure  |
| Impairment loss recognised in other comprehensive income   | X duration, debit  | IAS 36.126 c Disclosure, IAS 36.129 a Disclosure   |
| Reversal of impairment loss recognised in other comprehensive income   | X duration, credit | IAS 36.126 d Disclosure, IAS 36.129 b Disclosure   |
| Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating unit [text block]                                       | text block         | IAS 36.130 Disclosure  |
| Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating unit [abstract]   |                    |  |
| Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating unit [table]  | table              | IAS 36.130 Disclosure  |
| Individual assets or cash-generating units [axis]  | axis               | IAS 36.130 Disclosure  |
| Entity's total for individual assets or cash-generating units [member]   | member [default]   | IAS 36.130 Disclosure  |
| Individual assets or cash-generating units [member]  | member             | IAS 36.130 Disclosure  |
| Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating unit [line items]                                       | line items         |  |

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|--|--------------------|--|
| Explanation of main events and circumstances that led to recognition of impairment losses and reversals of impairment losses                                       | text               | IAS 36.130 a Disclosure, IAS 36.131 b Disclosure   |
| Impairment loss  | X duration, debit  | IAS 36.130 b Disclosure, IAS 36.130 d (ii) Disclosure  |
| Reversal of impairment loss  | X duration, credit | IAS 36.130 b Disclosure, IAS 36.130 d (ii) Disclosure  |
| Description of nature of individual asset  | text               | IAS 36.130 c (i) Disclosure  |
| Description of reportable segment to which individual asset belongs  | text               | IAS 36.130 c (ii) Disclosure   |
| Description of cash-generating unit  | text               | IAS 36.130 d (i) Disclosure  |
| Description of current and former way of aggregating assets  | text               | IAS 36.130 d (iii) Disclosure  |
| Description of reasons for changing way cash-generating unit is identified   | text               | IAS 36.130 d (iii) Disclosure  |
| Recoverable amount of asset or cash-generating unit  | X instant, debit   | IAS 36.130 e Disclosure  |
| Information whether recoverable amount of asset is fair value less costs of disposal or value in use   | text               | IAS 36.130 e Disclosure  |
| Description of level of fair value hierarchy within which fair value measurement is categorised  | text               | IAS 36.130 f (i) Disclosure, IAS 36.134 e (iiA) Disclosure   |
| Description of valuation techniques used to measure fair value less costs of disposal  | text               | IAS 36.130 f (ii) Disclosure, IAS 36.134 e Disclosure  |
| Description of change in valuation technique used to measure fair value less costs of disposal   | text               | IAS 36.130 f (ii) Disclosure, IAS 36.134 e (iiB) Disclosure  |
| Description of reasons for change in valuation technique used to measure fair value less costs of disposal   | text               | IAS 36.130 f (ii) Disclosure, IAS 36.134 e (iiB) Disclosure  |
| Description of key assumptions on which management has based determination of fair value less costs of disposal  | text               | IAS 36.130 f (iii) Disclosure, IAS 36.134 e (i) Disclosure   |
| Discount rate used in current measurement of fair value less costs of disposal   | X.XX instant       | IAS 36.130 f (iii) Disclosure  |
| Discount rate used in previous measurement of fair value less costs of disposal  | X.XX instant       | IAS 36.130 f (iii) Disclosure  |
| Discount rate used in current estimate of value in use   | X.XX instant       | IAS 36.130 g Disclosure  |
| Discount rate used in previous estimate of value in use  | X.XX instant       | IAS 36.130 g Disclosure  |
| Explanation of impairment loss recognised or reversed [text block]   | text block         | IAS 36.130 d (ii) Disclosure   |
| Disclosure of impairment loss recognised or reversed [abstract]  |                    |  |
| Disclosure of impairment loss recognised or reversed [table]   | table              | IAS 36.130 d (ii) Disclosure   |
| Individual assets or cash-generating units [axis]  | axis               | IAS 36.130 Disclosure  |
| Entity's total for individual assets or cash-generating units [member]   | member [default]   | IAS 36.130 Disclosure  |
| Individual assets or cash-generating units [member]  | member             | IAS 36.130 Disclosure  |
| Classes of assets [axis]   | axis               | IAS 17.31 a Disclosure, IAS 36.126 Disclosure, IAS 36.130 d (ii) Disclosure, IFRS 13.93 Disclosure |
| Assets [member]  | member [default]   | IAS 17.31 a Disclosure, IAS 36.126 Disclosure, IFRS 13.93 Disclosure                               |
| Property, plant and equipment [member]   | member             | IAS 16.73 Disclosure, IAS 17.31 a Disclosure, IAS 36.127 Example                                   |
| Intangible assets other than goodwill [member]   | member             | IAS 17.31 a Disclosure, IAS 36.127 Example, IAS 38.118 Disclosure                                  |
| Exploration and evaluation assets [member]   | member             | IAS 36.127 Common practice   |
| Goodwill [member]  | member             | IAS 36.127 Example   |
| Investments accounted for using equity method [member]   | member             | IAS 36.127 Common practice   |
| Non-current assets or disposal groups classified as held for sale [member]   | member             | IAS 36.127 Common practice   |
| Other impaired assets [member]   | member             | IAS 36.127 Example   |
| Segments [axis]  | axis               | IAS 36.130 d (ii) Disclosure, Effective 2017-01-01 IFRS 15.115 Disclosure, IFRS 8.23 Disclosure    |
| Segments [member]  | member [default]   | IAS 36.130 d (ii) Disclosure, Effective 2017-01-01 IFRS 15.115 Disclosure, IFRS 8.28 Disclosure    |
| Reportable segments [member]   | member             | Effective 2017-01-01 IFRS 15.115 Disclosure, IFRS 8.23 Disclosure                                  |
| Disclosure of impairment loss recognised or reversed [line items]  | line items         |  |
| Impairment loss  | X duration, debit  | IAS 36.130 b Disclosure, IAS 36.130 d (ii) Disclosure  |
| Reversal of impairment loss  | X duration, credit | IAS 36.130 b Disclosure, IAS 36.130 d (ii) Disclosure  |
| Explanation of main events and circumstances that led to recognition of impairment losses and reversals of impairment losses                                       | text               | IAS 36.130 a Disclosure, IAS 36.131 b Disclosure   |
| Explanation of main classes of assets affected by impairment losses or reversals of impairment losses  | text               | IAS 36.131 a Disclosure  |
| Unallocated goodwill   | X instant, debit   | IAS 36.133 Disclosure  |
| Explanation of goodwill not allocated to cash-generating unit  | text               | IAS 36.133 Disclosure  |
| Explanation of fact that carrying amount of goodwill or intangible assets with indefinite useful lives is not significant  | 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  |
| Disclosure of information for cash-generating units [text block]   | text block         | IAS 36.134 Disclosure  |
| Disclosure of information for cash-generating units [abstract]   |                    |  |

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|--|---------------------|--|
| Disclosure of information for cash-generating units [table]  | table               | IAS 36.134 Disclosure  |
| Cash-generating units [axis]   | axis                | IAS 36.134 Disclosure  |
| Entity's total for cash-generating units [member]  | member [default]    | IAS 36.134 Disclosure, IAS 36.135 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  |
| Disclosure of information for cash-generating units [line items]   | line items          |  |
| Goodwill   | X instant, debit    | IAS 1.54 c Disclosure, IAS 36.134 a Disclosure, IAS 36.135 a Disclosure, IFRS 3.B67 d Disclosure |
| Intangible assets with indefinite useful life  | X instant, debit    | IAS 36.134 b Disclosure, IAS 36.135 b Disclosure, IAS 38.122 a Disclosure                        |
| Description of basis on which unit's recoverable amount has been determined  | text                | IAS 36.134 c Disclosure  |
| Description of key assumptions on which management has based cash flow projections   | text                | IAS 36.134 d (i) Disclosure, IAS 36.135 c Disclosure   |
| Description of valuation techniques used to measure fair value less costs of disposal  | text                | IAS 36.130 f (ii) Disclosure, IAS 36.134 e Disclosure  |
| Description of key assumptions on which management has based determination of fair value less costs of disposal                            | text                | IAS 36.130 f (iii) Disclosure, IAS 36.134 e (i) Disclosure                                       |
| Description of management's approach to determining values assigned to key assumptions   | text                | IAS 36.134 d (ii) Disclosure, IAS 36.134 e (ii) Disclosure, IAS 36.135 d Disclosure              |
| Description of level of fair value hierarchy within which fair value measurement is categorised  | text                | IAS 36.130 f (i) Disclosure, IAS 36.134 e (iiA) Disclosure                                       |
| Description of change in valuation technique used to measure fair value less costs of disposal   | text                | IAS 36.130 f (ii) Disclosure, IAS 36.134 e (iiB) Disclosure                                      |
| Description of reasons for change in valuation technique used to measure fair value less costs of disposal                                 | text                | IAS 36.130 f (ii) Disclosure, IAS 36.134 e (iiB) Disclosure                                      |
| Explanation of period over which management has projected cash flows   | text                | IAS 36.134 d (iii) Disclosure, IAS 36.134 e (iii) Disclosure                                     |
| 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   |
| Discount rate applied to cash flow projections   | X.XX instant        | IAS 36.134 d (v) Disclosure, IAS 36.134 e (v) Disclosure   |
| Amount by which unit's recoverable amount exceeds its carrying amount  | X instant, debit    | IAS 36.134 f (i) Disclosure, IAS 36.135 e (i) Disclosure   |
| Explanation of value assigned to key assumption  | text                | IAS 36.134 f (ii) Disclosure, IAS 36.135 e (ii) Disclosure                                       |
| Amount by which value assigned to key assumption must change in order for unit's recoverable amount to be equal to carrying amount         | X.XX instant        | IAS 36.134 f (iii) Disclosure, IAS 36.135 e (iii) Disclosure                                     |
| <b>IAS 37</b>  |                     |  |
| <b>[827570] Notes - Other provisions, contingent liabilities and contingent assets</b>   |                     |  |
| Disclosure of other provisions, contingent liabilities and contingent assets [text block]  | text block          | IAS 37 - Disclosure Disclosure   |
| Disclosure of other provisions [text block]  | text block          | IAS 37.84 Disclosure   |
| Disclosure of other provisions [abstract]  |                     |  |
| Disclosure of other provisions [table]   | table               | IAS 37.84 Disclosure   |
| Classes of other provisions [axis]   | axis                | IAS 37.84 Disclosure   |
| Other provisions [member]  | member [default]    | IAS 37.84 Disclosure   |
| Warranty provision [member]  | member              | IAS 37 - Example 1 Warranties Disclosure   |
| Restructuring provision [member]   | member              | IAS 37.70 Example  |
| Legal proceedings provision [member]   | member              | IAS 37 - Example 10 A court case Example   |
| Refunds provision [member]   | member              | IAS 37 - Example 4 Refunds policy Example  |
| Onerous contracts provision [member]   | member              | IAS 37 - Example 8 An onerous contract Example   |
| Provision for decommissioning, restoration and rehabilitation costs [member]   | member              | IAS 37 - D Examples: disclosures Example   |
| Other environment related provision [member]   | member              | IAS 37.84 Common practice  |
| Provision for credit commitments [member]  | member              | IAS 37.84 Common practice  |
| Provision for taxes other than income tax [member]   | member              | IAS 37.84 Common practice  |
| Miscellaneous other provisions [member]  | member              | IAS 37.84 Disclosure   |
| Disclosure of other provisions [line items]  | line items          |  |
| Reconciliation of changes in other provisions [abstract]   |                     |  |
| Other provisions at beginning of period  | X instant, credit   | IAS 1.78 d Disclosure, IAS 37.84 a Disclosure  |
| Changes in other provisions [abstract]   |                     |  |
| Additional provisions, other provisions [abstract]   |                     |  |
| New provisions, other provisions   | X duration, credit  | IAS 37.84 b Common practice  |
| Increase in existing provisions, other provisions  | X duration, credit  | IAS 37.84 b Disclosure   |
| Total additional provisions, other provisions  | X duration, credit  | IAS 37.84 b Disclosure   |
| Acquisitions through business combinations, other provisions   | X duration, credit  | IAS 37.84 Common practice  |
| Provision used, other provisions   | (X) duration, debit | IAS 37.84 c Disclosure   |
| Unused provision reversed, other provisions  | (X) duration, debit | IAS 37.84 d Disclosure   |
| Increase through adjustments arising from passage of time, other provisions  | X duration, credit  | IAS 37.84 e Disclosure   |

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|---|---------------------|---|
| Increase (decrease) through change in discount rate, other provisions   | X duration, credit  | IAS 37.84 e Disclosure  |
| Increase (decrease) through net exchange differences, other provisions  | X duration, credit  | IAS 37.84 Common practice   |
| Decrease through loss of control of subsidiary, other provisions  | (X) duration, debit | IAS 37.84 Common practice   |
| Increase (decrease) through transfers and other changes, other provisions   | X duration, credit  | IAS 37.84 Common practice   |
| Decrease through transfer to liabilities included in disposal groups classified as held for sale, other provisions      | (X) duration, debit | IAS 37.84 Common practice   |
| Total increase (decrease) in other provisions   | X duration, credit  | IAS 37.84 Disclosure  |
| Other provisions at end of period   | X instant, credit   | IAS 1.78 d Disclosure, IAS 37.84 a Disclosure                     |
| Description of nature of obligation, other provisions   | text                | IAS 37.85 a Disclosure  |
| Description of expected timing of outflows, other provisions  | text                | IAS 37.85 a Disclosure  |
| Indication of uncertainties of amount or timing of outflows, other provisions   | text                | IAS 37.85 b Disclosure  |
| Description of major assumptions made concerning future events, other provisions  | text                | IAS 37.85 b Disclosure  |
| Asset recognised for expected reimbursement, other provisions   | X instant, debit    | IAS 37.85 c Disclosure  |
| Expected reimbursement, other provisions  | X instant, debit    | IAS 37.85 c Disclosure  |
| Disclosure of contingent liabilities [text block]   | text block          | IAS 37.86 Disclosure  |
| Disclosure of contingent liabilities [abstract]   |                     |   |
| Disclosure of contingent liabilities [table]  | table               | IAS 37.86 Disclosure  |
| Classes of contingent liabilities [axis]  | axis                | IAS 37.86 Disclosure, IFRS 3.B67 c Disclosure                     |
| Contingent liabilities [member]   | member [default]    | IAS 37.88 Disclosure, IFRS 3.B67 c Disclosure                     |
| Warranty contingent liability [member]  | member              | IAS 37.88 Example   |
| Restructuring contingent liability [member]   | member              | IAS 37.88 Example   |
| Legal proceedings contingent liability [member]   | member              | IAS 37.88 Example   |
| Onerous contracts contingent liability [member]   | member              | IAS 37.88 Example   |
| Contingent liability for decommissioning, restoration and rehabilitation costs [member]                                 | member              | IAS 37.88 Example   |
| Other environment related contingent liability [member]   | member              | IAS 37.88 Common practice   |
| Tax contingent liability [member]   | member              | IAS 37.88 Common practice   |
| Contingent liability for guarantees [member]  | member              | IAS 37.88 Common practice   |
| Contingent liabilities related to joint ventures [member]   | member              | IAS 37.88 Example   |
| Share of contingent liabilities of associates [member]  | member              | IAS 37.88 Example   |
| Contingent liability arising from post-employment benefit obligations [member]  | member              | IAS 19.152 Disclosure   |
| Other contingent liabilities [member]   | member              | IAS 37.88 Example   |
| Disclosure of contingent liabilities [line items]   | line items          |   |
| Description of nature of obligation, contingent liabilities   | text                | IAS 37.86 Disclosure  |
| Explanation of estimated financial effect of contingent liabilities   | text                | IAS 37.86 a Disclosure  |
| Estimated financial effect of contingent liabilities  | X instant           | IAS 37.86 a Disclosure  |
| Explanation of possibility of reimbursement, contingent liabilities   | text                | IAS 37.86 c Disclosure  |
| Indication of uncertainties of amount or timing of outflows, contingent liabilities                                     | text                | IAS 37.86 b Disclosure  |
| Description of nature of contingent assets  | text                | IAS 37.89 Disclosure  |
| Explanation of estimated financial effect of contingent assets  | text                | IAS 37.89 Disclosure  |
| Estimated financial effect of contingent assets   | X instant           | IAS 37.89 Disclosure  |
| Information about contingent assets that disclosure is not practicable  | text                | IAS 37.91 Disclosure  |
| Information about contingent liabilities that disclosure is not practicable   | text                | IAS 37.91 Disclosure  |
| Explanation of general nature of dispute and of reason for non-disclosure of information regarding provision            | text                | IAS 37.92 Disclosure  |
| Explanation of general nature of dispute and of reason for non-disclosure of information regarding contingent liability | text                | IAS 37.92 Disclosure  |
| Explanation of general nature of dispute and of reason for non-disclosure of information regarding contingent asset     | text                | IAS 37.92 Disclosure  |
| <b>IAS 38</b>   |                     |   |
| <b>[823180] Notes - Intangible assets</b>   |                     |   |
| Disclosure of intangible assets [text block]  | text block          | IAS 38 - Disclosure Disclosure                                    |
| Disclosure of detailed information about intangible assets [text block]   | text block          | IAS 38.118 Disclosure   |
| Disclosure of detailed information about intangible assets [abstract]   |                     |   |
| Disclosure of detailed information about intangible assets [table]  | table               | IAS 38.118 Disclosure   |
| Classes of intangible assets other than goodwill [axis]   | axis                | IAS 38.118 Disclosure   |
| Intangible assets other than goodwill [member]  | member [default]    | IAS 17.31 a Disclosure, IAS 36.127 Example, IAS 38.118 Disclosure |
| Brand names [member]  | member              | IAS 38.119 a Example  |
| Intangible exploration and evaluation assets [member]   | member              | IFRS 6.25 Disclosure  |
| Mastheads and publishing titles [member]  | member              | IAS 38.119 b Example  |
| Computer software [member]  | member              | IAS 38.119 c Example  |
| Licences and franchises [member]  | member              | IAS 38.119 d Example  |

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|---|-------------------|---|
| GSM licences [member]   | member            | IAS 38.119 Common practice  |
| UMTS licences [member]  | member            | IAS 38.119 Common practice  |
| LTE licences [member]   | member            | IAS 38.119 Common practice  |
| Copyrights, patents and other industrial property rights, service and operating rights [member]                         | member            | IAS 38.119 e Example  |
| Airport landing rights [member]   | member            | IAS 38.119 Common practice  |
| Mining rights [member]  | member            | IAS 38.119 Common practice  |
| Broadcasting rights [member]  | member            | IAS 38.119 Common practice  |
| Service concession rights [member]  | member            | IAS 38.119 Common practice  |
| Recipes, formulae, models, designs and prototypes [member]  | member            | IAS 38.119 f Example  |
| Customer-related intangible assets [member]   | member            | IAS 38.119 Common practice  |
| Value of business acquired [member]   | member            | IAS 38.119 Common practice  |
| Capitalised development expenditure [member]  | member            | IAS 38.119 Common practice  |
| Intangible assets under development [member]  | member            | IAS 38.119 g Example  |
| Technology-based intangible assets [member]   | member            | IAS 38.119 Common practice  |
| Other intangible assets [member]  | member            | IAS 38.119 Common practice  |
| 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 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35I Disclosure, Expiry date 2018-01-01 IFRS 7.IG29 Common practice |
| Carrying amount [member]  | member [default]  | IAS 16.73 e Disclosure, IAS 17.32 Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IFRS 3.B67 d Disclosure, Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35I Disclosure, Expiry date 2018-01-01 IFRS 7.IG29 a Example  |
| Gross carrying amount [member]  | member            | IAS 16.73 d Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, Effective 2018-01-01 IFRS 7.35I Disclosure, Effective 2018-01-01 IFRS 7.35M Disclosure, Effective 2018-01-01 IFRS 7.35N Example, Expiry date 2018-01-01 IFRS 7.IG29 Common practice   |
| Accumulated depreciation, amortisation and impairment [member]  | member            | IAS 16.73 d Disclosure, IAS 16.75 b Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure   |
| Accumulated depreciation and amortisation [member]  | member            | IAS 16.73 d Common practice, IAS 16.75 b Disclosure, IAS 17.32 Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice  |
| Accumulated impairment [member]   | member            | IAS 16.73 d Common practice, IAS 17.32 Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice, IFRS 3.B67 d Disclosure, Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35N Example, Expiry date 2018-01-01 IFRS 7.IG29 b Example  |
| Disclosure of detailed information about intangible assets [line items]   | line items        |   |
| Description of line item(s) in statement of comprehensive income in which amortisation of intangible assets is included | text              | IAS 38.118 d Disclosure   |
| Amortisation method, intangible assets other than goodwill  | text              | IAS 38.118 b Disclosure   |
| Useful lives or amortisation rates, intangible assets other than goodwill   | text              | IAS 38.118 a Disclosure   |
| Effective dates of revaluation, intangible assets other than goodwill   | text              | IAS 38.124 a (i) Disclosure   |
| Reconciliation of changes in intangible assets other than goodwill [abstract]   |                   |   |
| Intangible assets other than goodwill at beginning of period  | X instant, debit  | IAS 1.54 c Disclosure, IAS 38.118 e Disclosure  |
| Changes in intangible assets other than goodwill [abstract]   |                   |   |
| Additions other than through business combinations, intangible assets other than goodwill                               | X duration, debit | IAS 38.118 e (i) Disclosure   |
| Acquisitions through business combinations, intangible assets other than goodwill                                       | X duration, debit | IAS 38.118 e (i) Disclosure   |



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| Increase (decrease) through net exchange differences, intangible assets other than goodwill                  | X duration, debit    | IAS 38.118 e (vii) Disclosure   |
| Amortisation, intangible assets other than goodwill  | (X) duration         | IAS 38.118 e (vi) Disclosure  |
| Impairment loss recognised in profit or loss, intangible assets other than goodwill                          | (X) duration         | IAS 38.118 e (iv) Disclosure  |
| Reversal of impairment loss recognised in profit or loss, intangible assets other than goodwill              | X duration           | IAS 38.118 e (v) Disclosure   |
| Revaluation increase (decrease), intangible assets other than goodwill                                       | X duration, debit    | IAS 38.118 e (iii) Disclosure   |
| Impairment loss recognised in other comprehensive income, intangible assets other than goodwill              | (X) duration         | IAS 38.118 e (iii) Disclosure   |
| Reversal of impairment loss recognised in other comprehensive income, intangible assets other than goodwill  | X duration           | IAS 38.118 e (iii) Disclosure   |
| Increase (decrease) through transfers and other changes, intangible assets other than goodwill [abstract]    |                      |   |
| Increase (decrease) through transfers, intangible assets other than goodwill                                 | X duration, debit    | IAS 38.118 e Common practice  |
| Increase (decrease) through other changes, intangible assets other than goodwill                             | X duration, debit    | IAS 38.118 e (viii) Disclosure  |
| Total increase (decrease) through transfers and other changes, intangible assets other than goodwill         | X duration, debit    | IAS 38.118 e Common practice  |
| Disposals and retirements, intangible assets other than goodwill [abstract]                                  |                      |   |
| Disposals, intangible assets other than goodwill   | (X) duration, credit | IAS 38.118 e (ii) Disclosure  |
| Retirements, intangible assets other than goodwill   | (X) duration, credit | IAS 38.118 e Common practice  |
| Total disposals and retirements, intangible assets other than goodwill                                       | (X) duration, credit | IAS 38.118 e Common practice  |
| Decrease through classified as held for sale, intangible assets other than goodwill                          | (X) duration, credit | IAS 38.118 e (ii) Disclosure  |
| Decrease through loss of control of subsidiary, intangible assets other than goodwill                        | (X) duration, credit | IAS 38.118 e Common practice  |
| Total increase (decrease) in intangible assets other than goodwill   | X duration, debit    | IAS 38.118 e Disclosure   |
| Intangible assets other than goodwill at end of period   | X instant, debit     | IAS 1.54 c Disclosure; IAS 38.118 e Disclosure                            |
| Revaluation of intangible assets [abstract]  |                      |   |
| Intangible assets other than goodwill, revalued assets   | X instant, debit     | IAS 38.124 a (ii) Disclosure  |
| Intangible assets other than goodwill, revalued assets, at cost  | X instant, debit     | IAS 38.124 a (iii) Disclosure   |
| Intangible assets other than goodwill, revaluation surplus   | X instant, credit    | IAS 38.124 b Disclosure   |
| Disclosure of intangible assets with indefinite useful life [text block]                                     | text block           | IAS 38.122 a Disclosure   |
| Disclosure of intangible assets with indefinite useful life [abstract]                                       |                      |   |
| Disclosure of intangible assets with indefinite useful life [table]  | table                | IAS 38.122 a Disclosure   |
| Intangible assets with indefinite useful life [axis]   | axis                 | IAS 38.122 a Disclosure   |
| Intangible assets with indefinite useful life [member]   | member [default]     | IAS 38.122 a Disclosure   |
| Disclosure of intangible assets with indefinite useful life [line items]                                     | line items           |   |
| Intangible assets with indefinite useful life  | X instant, debit     | IAS 36.134 b Disclosure; IAS 36.135 b Disclosure; IAS 38.122 a Disclosure |
| Description of intangible assets with indefinite useful life supporting assessment of indefinite useful life | text                 | IAS 38.122 a Disclosure   |
| Disclosure of intangible assets material to entity [text block]  | text block           | IAS 38.122 b Disclosure   |
| Disclosure of intangible assets material to entity [abstract]  |                      |   |
| Disclosure of intangible assets material to entity [table]   | table                | IAS 38.122 b Disclosure   |
| Intangible assets material to entity [axis]  | axis                 | IAS 38.122 b Disclosure   |
| Intangible assets material to entity [member]  | member [default]     | IAS 38.122 b Disclosure   |
| Disclosure of intangible assets material to entity [line items]  | line items           |   |
| Description of intangible assets material to entity  | text                 | IAS 38.122 b Disclosure   |
| Intangible assets material to entity   | X instant, debit     | IAS 38.122 b Disclosure   |
| Remaining amortisation period of intangible assets material to entity  | X.XX instant         | IAS 38.122 b Disclosure   |
| Intangible assets acquired by way of government grant, fair value initially recognised                       | X instant, debit     | IAS 38.122 c (i) Disclosure   |
| Intangible assets acquired by way of government grant  | X instant, debit     | IAS 38.122 c (ii) Disclosure  |
| Explanation of assets acquired by way of government grant and initially recognised at fair value             | text                 | IAS 38.122 c (iii) Disclosure   |
| Intangible assets whose title is restricted  | X instant, debit     | IAS 38.122 d Disclosure   |
| Intangible assets pledged as security for liabilities  | X instant, debit     | IAS 38.122 d Disclosure   |
| Contractual commitments for acquisition of intangible assets   | X instant, credit    | IAS 38.122 e Disclosure   |
| Description of fully amortised intangible assets   | text                 | IAS 38.128 a Example  |
| Description of significant intangible assets controlled by entity but not recognised                         | text                 | IAS 38.128 b Example  |
| Explanation of restrictions on distribution of revaluation surplus for intangible assets                     | text                 | IAS 38.124 b Disclosure   |
| Research and development expense   | X duration, debit    | IAS 38.126 Disclosure   |
| Disclosure of reconciliation of changes in intangible assets and goodwill [text block]                       | text block           | IAS 38.118 Common practice  |
| Disclosure of reconciliation of changes in intangible assets and goodwill [abstract]                         |                      |   |
| Disclosure of reconciliation of changes in intangible assets and goodwill [table]                            | table                | IAS 38.118 Common practice  |
| Classes of intangible assets and goodwill [axis]   | axis                 | IAS 38.118 Common practice  |
| Intangible assets and goodwill [member]  | member [default]     | IAS 38.118 Common practice  |

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|---|------------------|---|
| Intangible assets other than goodwill [member]  | member           | IAS 17.31 a Disclosure, IAS 36.127 Example, IAS 38.118 Disclosure   |
| Brand names [member]  | member           | IAS 38.119 a Example  |
| Intangible exploration and evaluation assets [member]   | member           | IFRS 6.25 Disclosure  |
| Mastheads and publishing titles [member]  | member           | IAS 38.119 b Example  |
| Computer software [member]  | member           | IAS 38.119 c Example  |
| Licences and franchises [member]  | member           | IAS 38.119 d Example  |
| GSM licences [member]   | member           | IAS 38.119 Common practice  |
| UMTS licences [member]  | member           | IAS 38.119 Common practice  |
| LTE licences [member]   | member           | IAS 38.119 Common practice  |
| Copyrights, patents and other industrial property rights, service and operating rights [member]         | member           | IAS 38.119 e Example  |
| Airport landing rights [member]   | member           | IAS 38.119 Common practice  |
| Mining rights [member]  | member           | IAS 38.119 Common practice  |
| Broadcasting rights [member]  | member           | IAS 38.119 Common practice  |
| Service concession rights [member]  | member           | IAS 38.119 Common practice  |
| Recipes, formulae, models, designs and prototypes [member]  | member           | IAS 38.119 f Example  |
| Customer-related intangible assets [member]   | member           | IAS 38.119 Common practice  |
| Value of business acquired [member]   | member           | IAS 38.119 Common practice  |
| Capitalised development expenditure [member]  | member           | IAS 38.119 Common practice  |
| Intangible assets under development [member]  | member           | IAS 38.119 g Example  |
| Technology-based intangible assets [member]   | member           | IAS 38.119 Common practice  |
| Other intangible assets [member]  | member           | IAS 38.119 Common practice  |
| Goodwill [member]   | member           | IAS 36.127 Example  |
| Methods of generation [axis]  | axis             | IAS 38.118 Disclosure   |
| Methods of generation [member]  | member [default] | IAS 38.118 Disclosure   |
| Internally generated [member]   | member           | IAS 38.118 Disclosure   |
| Not internally generated [member]   | member           | IAS 38.118 Disclosure   |
| Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis] | axis             | IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35I Disclosure, Expiry date 2018-01-01 IFRS 7.IG29 Common practice |
| Carrying amount [member]  | member [default] | IAS 16.73 e Disclosure, IAS 17.32 Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IFRS 3.B67 d Disclosure, Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35I Disclosure, Expiry date 2018-01-01 IFRS 7.IG29 a Example  |
| Gross carrying amount [member]  | member           | IAS 16.73 d Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, Effective 2018-01-01 IFRS 7.35I Disclosure, Effective 2018-01-01 IFRS 7.35M Disclosure, Effective 2018-01-01 IFRS 7.35N Example, Expiry date 2018-01-01 IFRS 7.IG29 Common practice   |
| Accumulated depreciation, amortisation and impairment [member]  | member           | IAS 16.73 d Disclosure, IAS 16.75 b Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 40.79 c Disclosure, IAS 41.54 f Disclosure   |
| Accumulated depreciation and amortisation [member]  | member           | IAS 16.73 d Common practice, IAS 16.75 b Disclosure, IAS 17.32 Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice  |
| Accumulated impairment [member]   | member           | IAS 16.73 d Common practice, IAS 17.32 Common practice, IAS 38.118 c Common practice, IAS 40.79 c Common practice, IAS 41.54 f Common practice, IFRS 3.B67 d Disclosure, Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35N Example, Expiry date 2018-01-01 IFRS 7.IG29 b Example  |
| Disclosure of reconciliation of changes in intangible assets and goodwill [line items]                  | line items       |   |
| Reconciliation of changes in intangible assets and goodwill [abstract]                                  |                  |   |
| Intangible assets and goodwill at beginning of period   | X instant, debit | IAS 1.55 Common practice  |
| Changes in intangible assets and goodwill [abstract]  |                  |   |

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|---|----------------------|---|
| Additions other than through business combinations, intangible assets other than goodwill                   | X duration, debit    | IAS 38.118 e (i) Disclosure   |
| Acquisitions through business combinations, intangible assets and goodwill                                  | X duration, debit    | IAS 38.118 e (i) Common practice  |
| Increase (decrease) through net exchange differences, intangible assets and goodwill                        | X duration, debit    | 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 duration           | IAS 38.118 e (v) Disclosure   |
| Revaluation increase (decrease), intangible assets other than goodwill                                      | X duration, debit    | IAS 38.118 e (iii) Disclosure   |
| Impairment loss recognised in other comprehensive income, intangible assets other than goodwill             | (X) duration         | IAS 38.118 e (iii) Disclosure   |
| Reversal of impairment loss recognised in other comprehensive income, intangible assets other than goodwill | X duration           | IAS 38.118 e (iii) Disclosure   |
| Increase (decrease) through transfers and other changes, intangible assets and goodwill [abstract]          |                      |   |
| Increase (decrease) through transfers, intangible assets and goodwill                                       | X duration, debit    | IAS 38.118 e Common practice  |
| Increase (decrease) through other changes, intangible assets and goodwill                                   | X duration, debit    | IAS 38.118 e (viii) Common practice   |
| Total increase (decrease) through transfers and other changes, intangible assets and goodwill               | X duration, debit    | IAS 38.118 e Common practice  |
| Disposals and retirements, intangible assets and goodwill [abstract]  |                      |   |
| Disposals, intangible assets and goodwill   | (X) duration, credit | IAS 38.118 e (ii) Common practice   |
| Retirements, intangible assets and goodwill   | (X) duration, credit | IAS 38.118 e Common practice  |
| Total disposals and retirements, intangible assets and goodwill   | (X) duration, credit | IAS 38.118 e Common practice  |
| Decrease through classified as held for sale, intangible assets and goodwill                                | (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 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 duration, debit    | 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                 | IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C12B Disclosure   |
| Statement that unadjusted comparative information has been prepared on different basis                      | text                 | IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C12B Disclosure   |
| Explanation of basis of preparation of unadjusted comparative information                                   | text                 | IAS 16.80A Disclosure, IAS 27.18I Disclosure, IAS 38.130I Disclosure, IFRS 10.C6B Disclosure, IFRS 11.C12B Disclosure   |
| <b>IAS 40</b>   |                      |   |
| <b>[825100] Notes - Investment property</b>   |                      |   |
| Disclosure of investment property [text block]  | text block           | IAS 40 - Disclosure Disclosure  |
| Disclosure of detailed information about investment property [text block]                                   | text block           | IAS 40.32A Disclosure   |
| Disclosure of detailed information about investment property [abstract]                                     |                      |   |
| Disclosure of detailed information about investment property [table]  | table                | IAS 40.32A Disclosure   |
| Measurement [axis]  | axis                 | IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure  |
| Aggregated measurement [member]   | member [default]     | IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure  |
| 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   |
| At fair value [member]  | member               | IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure  |
| At cost within fair value model [member]  | member               | IAS 40.78 Disclosure  |
| Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]     | axis                 | IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, Effective 2018-01-01 IFRS 7.35H Disclosure, Effective 2018-01-01 IFRS 7.35I Disclosure, Expiry date 2018-01-01 IFRS 7.IG29 Common practice |
| Carrying amount [member]  | member [default]     | IAS 16.73 e Disclosure, IAS 17.32 Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IFRS 3.B67 d Disclosure, Effective 2018-01-01 IFRS 7.35H Disclosure, Effective   |

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|---|----------------------|---|
|   |                      | 2018-01-01 IFRS 7.35I Disclosure, Expiry date<br>2018-01-01 IFRS 7.IG29 a Example   |
| Gross carrying amount [member]  | member               | IAS 16.73 d Disclosure, IAS 17.32 Disclosure,<br>IAS 38.118 c Disclosure, IAS 40.79 c Disclosure,<br>IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure,<br>Effective 2018-01-01 IFRS 7.35I Disclosure, Effective<br>2018-01-01 IFRS 7.35M Disclosure, Effective<br>2018-01-01 IFRS 7.35N Example, Expiry date<br>2018-01-01 IFRS 7.IG29 Common practice |
| Accumulated depreciation, amortisation and impairment [member]  | member               | IAS 16.73 d Disclosure, IAS 16.75 b Disclosure,<br>IAS 17.32 Disclosure, IAS 38.118 c Disclosure,<br>IAS 40.79 c Disclosure, IAS 41.54 f Disclosure   |
| Accumulated depreciation and amortisation [member]  | member               | IAS 16.73 d Common practice, IAS 16.75 b Disclosure,<br>IAS 17.32 Common practice, IAS 38.118 c Common<br>practice, IAS 40.79 c Common practice,<br>IAS 41.54 f Common practice   |
| Accumulated impairment [member]   | member               | IAS 16.73 d Common practice, IAS 17.32 Common<br>practice, IAS 38.118 c Common practice,<br>IAS 40.79 c Common practice, IAS 41.54 f Common<br>practice, IFRS 3.B67 d Disclosure, Effective<br>2018-01-01 IFRS 7.35H Disclosure, Effective<br>2018-01-01 IFRS 7.35N Example, Expiry date<br>2018-01-01 IFRS 7.IG29 b Example                          |
| Types of investment property [axis]   | axis                 | IAS 1.112 c Common practice   |
| Investment property [member]  | member [default]     | IAS 1.112 c Common practice, IAS 17.31 a Disclosure,<br>IFRS 13.IE60 Example  |
| Investment property completed [member]  | member               | IAS 1.112 c Common practice   |
| Investment property under construction or development [member]  | member               | IAS 1.112 c Common practice   |
| Disclosure of detailed information about investment property [line items]   | line items           |   |
| Reconciliation of changes in investment property [abstract]   |                      |   |
| Investment property at beginning of period  | X instant, debit     | IAS 1.54 b Disclosure, IAS 40.76 Disclosure,<br>IAS 40.79 d Disclosure  |
| Changes in investment property [abstract]   |                      |   |
| Additions, investment property [abstract]   |                      |   |
| Additions from subsequent expenditure recognised as asset, investment property  | X duration, debit    | IAS 40.76 a Disclosure, IAS 40.79 d (i) Disclosure  |
| Additions from acquisitions, investment property  | X duration, debit    | IAS 40.76 a Disclosure, IAS 40.79 d (i) Disclosure  |
| Total additions other than through business combinations, investment property   | X duration, debit    | IAS 40.76 a Disclosure, IAS 40.79 d (i) Disclosure  |
| Acquisitions through business combinations, investment property   | X duration, debit    | IAS 40.76 b Disclosure, IAS 40.79 d (ii) Disclosure   |
| Increase (decrease) through net exchange differences, investment property   | X duration, debit    | IAS 40.76 e Disclosure, IAS 40.79 d (vi) Disclosure   |
| Depreciation, investment property   | (X) duration         | IAS 40.76 Disclosure, IAS 40.79 d (iv) Disclosure   |
| Impairment loss recognised in profit or loss, investment property   | (X) duration         | IAS 40.76 g Disclosure, IAS 40.79 d (v) Disclosure  |
| Reversal of impairment loss recognised in profit or loss, investment property   | X duration           | IAS 40.76 g Disclosure, IAS 40.79 d (v) Disclosure  |
| Gains (losses) on fair value adjustment, investment property  | X duration           | IAS 40.76 d Disclosure  |
| Transfer from (to) inventories and owner-occupied property, investment property   | X duration, debit    | IAS 40.76 f Disclosure, IAS 40.79 d (vii) Disclosure  |
| Transfer from investment property under construction or development, investment property  | X duration, debit    | IAS 40.76 Common practice, IAS 40.79 d Common<br>practice   |
| Disposals, investment property  | (X) duration, credit | IAS 40.76 c Disclosure, IAS 40.79 d (iii) Disclosure  |
| Decrease through classified as held for sale, investment property   | (X) duration, credit | IAS 40.76 c Disclosure, IAS 40.79 d (iii) Disclosure  |
| Increase (decrease) through other changes, investment property  | X duration, debit    | IAS 40.76 g Disclosure, IAS 40.79 d (viii) Disclosure   |
| Total increase (decrease) in investment property  | X duration, debit    | IAS 40.76 Disclosure, IAS 40.79 d Disclosure  |
| Investment property at end of period  | X instant, debit     | IAS 1.54 b Disclosure, IAS 40.76 Disclosure,<br>IAS 40.79 d Disclosure  |
| Explanation of whether entity applied fair value model or cost model to measure investment property   | text                 | IAS 40.75 a Disclosure  |
| Explanation of circumstances under which operating leases classified as investment property   | text                 | IAS 40.75 b Disclosure  |
| Description of criteria used to distinguish investment property from owner-occupied property and from property held for sale in ordinary course of business | text                 | IAS 40.75 c Disclosure  |
| Description of extent to which fair value of investment property is based on valuation by independent valuer  | text                 | IAS 40.75 e Disclosure  |
| Rental income from investment property, net of direct operating expense [abstract]  |                      |   |
| Rental income from investment property  | X duration, credit   | IAS 40.75 f (i) Disclosure  |
| Direct operating expense from investment property [abstract]  |                      |   |
| Direct operating expense from investment property generating rental income  | (X) duration, debit  | IAS 40.75 f (ii) Disclosure   |
| Direct operating expense from investment property not generating rental income  | (X) duration, debit  | IAS 40.75 f (iii) Disclosure  |
| Total direct operating expense from investment property   | (X) duration, debit  | IAS 40.75 f Common practice   |
| Rental income from investment property, net of direct operating expense   | X duration, credit   | IAS 1.112 c Common practice   |

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| Cumulative change in fair value recognised in profit or loss on sales of investment property between pools of assets measured using different models | X duration, credit | IAS 40.75 f (iv) Disclosure  |
| Explanation of restrictions on realisability of investment property or remittance of income and proceeds of disposal of investment property          | text               | IAS 40.75 g Disclosure   |
| Restrictions on realisability of investment property or remittance of income and proceeds of disposal of investment property                         | X instant          | IAS 40.75 g Disclosure   |
| Explanation of contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements             | text               | IAS 40.75 h Disclosure   |
| Disclosure of significant adjustments to valuation obtained [text block]   | text block         | IAS 40.77 Disclosure   |
| Description of investment property, at cost within fair value model  | text               | IAS 40.78 a Disclosure   |
| Explanation of why fair value cannot be reliably measured for investment property, at cost 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 within fair value model                                 | text               | IAS 40.78 c Disclosure   |
| Explanation of disposal of investment property carried at cost within fair value model   | text               | IAS 40.78 d (i) Disclosure   |
| Investment property carried at cost 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 within fair value model   | X duration, credit | IAS 40.78 d (iii) Disclosure   |
| Depreciation method, investment property, cost model   | text               | IAS 40.79 a Disclosure   |
| Useful lives or depreciation rates, investment property, cost model  | text               | IAS 40.79 b Disclosure   |
| Description of investment property where fair value information is unreliable, cost model  | text               | IAS 40.79 e (i) Disclosure   |
| Explanation of why fair value cannot be reliably measured for investment property, cost model  | text               | IAS 40.79 e (ii) Disclosure  |
| Range of estimates within which fair value is likely to lie for investment property, cost model  | text               | IAS 40.79 e (iii) Disclosure   |
| <b>IAS 41</b>  |                    |  |
| <b>[824180] Notes - Agriculture</b>  |                    |  |
| Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [text block]             | text block         | IAS 41 - Disclosure Disclosure   |
| Gains (losses) on initial recognition of biological assets and agricultural produce for current period   | X duration, credit | IAS 41.40 Disclosure   |
| Gains (losses) on change in fair value less costs to sell of biological assets for current period  | X duration, credit | IAS 41.40 Disclosure   |
| Disclosure of detailed information about biological assets [text block]  | text block         | IAS 41.43 Example  |
| Disclosure of detailed information about biological assets [abstract]  |                    |  |
| Disclosure of detailed information about biological assets [table]   | table              | IAS 41.43 Example  |
| Biological assets by 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         |  |
| Description of biological assets   | text               | IAS 41.41 Disclosure   |
| Biological assets  | X instant, debit   | IAS 1.54 f Disclosure, IAS 41.43 Example, IAS 41.50 Disclosure   |
| Description of nature of activities of biological assets   | text               | IAS 41.46 a Disclosure   |
| Description of non-financial measures or estimates of physical quantities of biological assets and output of agricultural produce                    | text               | IAS 41.46 b Disclosure   |
| Biological assets whose title is restricted  | X instant, debit   | IAS 41.49 a Disclosure   |
| Biological assets pledged as security for liabilities  | X instant, debit   | IAS 41.49 a Disclosure   |
| Commitments for development or acquisition of biological assets  | X instant, credit  | IAS 41.49 b Disclosure   |
| Description of financial risk management related to agricultural activity  | text               | IAS 41.49 c Disclosure   |
| Disclosure of reconciliation of changes in biological assets [text block]  | text block         | IAS 41.50 Disclosure   |
| Disclosure of reconciliation of changes in biological assets [abstract]  |                    |  |
| Disclosure of reconciliation of changes in biological assets [table]   | table              | IAS 41.50 Disclosure   |
| Measurement [axis]   | axis               | IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure   |
| Aggregated measurement [member]  | member [default]   | IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure   |
| At fair value [member]   | member             | IAS 40.32A Disclosure, IAS 41.50 Disclosure, IFRS 13.93 a Disclosure   |
| At cost [member]   | member             | IAS 40.32A Disclosure, IAS 41.50 Disclosure, IAS 41.55 Disclosure  |
| Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]  | axis               | IAS 16.73 d Disclosure, IAS 16.73 e Disclosure, IAS 17.32 Disclosure, IAS 38.118 c Disclosure, IAS 38.118 e Disclosure, IAS 40.76 Disclosure, IAS 40.79 c Disclosure, IAS 40.79 d Disclosure, IAS 41.50 Disclosure, IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure, Effective |



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|  |                      | 2018-01-01 IFRS 7.35H Disclosure, Effective<br>2018-01-01 IFRS 7.35I Disclosure, Expiry date<br>2018-01-01 IFRS 7.IG29 Common practice  |
| Carrying amount [member]   | member [default]     | IAS 16.73 e Disclosure, IAS 17.32 Disclosure,<br>IAS 38.118 e Disclosure, IAS 40.76 Disclosure,<br>IAS 40.79 d Disclosure, IAS 41.50 Disclosure,<br>IFRS 3.B67 d Disclosure, Effective<br>2018-01-01 IFRS 7.35H Disclosure, Effective<br>2018-01-01 IFRS 7.35I Disclosure, Expiry date<br>2018-01-01 IFRS 7.IG29 a Example                            |
| Gross carrying amount [member]   | member               | IAS 16.73 d Disclosure, IAS 17.32 Disclosure,<br>IAS 38.118 c Disclosure, IAS 40.79 c Disclosure,<br>IAS 41.54 f Disclosure, IFRS 3.B67 d Disclosure,<br>Effective 2018-01-01 IFRS 7.35I Disclosure, Effective<br>2018-01-01 IFRS 7.35M Disclosure, Effective<br>2018-01-01 IFRS 7.35N Example, Expiry date<br>2018-01-01 IFRS 7.IG29 Common practice |
| Accumulated depreciation, amortisation and impairment [member]   | member               | IAS 16.73 d Disclosure, IAS 16.75 b Disclosure,<br>IAS 17.32 Disclosure, IAS 38.118 c Disclosure,<br>IAS 40.79 c Disclosure, IAS 41.54 f Disclosure   |
| Accumulated depreciation and amortisation [member]   | member               | IAS 16.73 d Common practice, IAS 16.75 b Disclosure,<br>IAS 17.32 Common practice, IAS 38.118 c Common<br>practice, IAS 40.79 c Common practice,<br>IAS 41.54 f Common practice   |
| Accumulated impairment [member]  | member               | IAS 16.73 d Common practice, IAS 17.32 Common<br>practice, IAS 38.118 c Common practice,<br>IAS 40.79 c Common practice, IAS 41.54 f Common<br>practice, IFRS 3.B67 d Disclosure, Effective<br>2018-01-01 IFRS 7.35H Disclosure, Effective<br>2018-01-01 IFRS 7.35N Example, Expiry date<br>2018-01-01 IFRS 7.IG29 b Example                          |
| Disclosure of reconciliation of changes in biological assets [line items]  | line items           |   |
| Reconciliation of changes in biological assets [abstract]  |                      |   |
| Biological assets at beginning of period   | X instant, debit     | IAS 1.54 f Disclosure, IAS 41.43 Example,<br>IAS 41.50 Disclosure   |
| Changes in biological assets [abstract]  |                      |   |
| Additions other than through business combinations, biological assets  | X duration, debit    | IAS 41.50 b Disclosure  |
| Acquisitions through business combinations, biological assets  | X duration, debit    | IAS 41.50 e Disclosure  |
| Increase (decrease) through net exchange differences, biological assets  | X duration, debit    | IAS 41.50 f Disclosure  |
| Depreciation, biological assets  | (X) duration         | IAS 41.55 c Disclosure  |
| Impairment loss recognised in profit or loss, biological assets  | (X) duration         | IAS 41.55 a Disclosure  |
| Reversal of impairment loss recognised in profit or loss, biological assets  | X duration           | IAS 41.55 b Disclosure  |
| Gains (losses) on fair value adjustment, biological assets [abstract]  |                      |   |
| Gains (losses) on fair value adjustment attributable to physical changes, biological assets                          | X duration           | IAS 41 - Example 1 XYZ Dairy Ltd Example,<br>IAS 41.51 Example  |
| Gains (losses) on fair value adjustment attributable to price changes, biological assets                             | X duration           | IAS 41 - Example 1 XYZ Dairy Ltd Example,<br>IAS 41.51 Example  |
| Total gains (losses) on fair value adjustment, biological assets   | X duration           | IAS 41.50 a Disclosure  |
| Increase (decrease) through other changes, biological assets   | X duration, debit    | IAS 41.50 g Disclosure  |
| Disposals, biological assets   | (X) duration, credit | IAS 41.50 c Disclosure  |
| Decrease due to harvest, biological assets   | (X) duration, credit | IAS 41.50 d Disclosure  |
| Decrease through classified as held for sale, biological assets  | (X) duration, credit | IAS 41.50 c Disclosure  |
| Total increase (decrease) in biological assets   | X duration, debit    | IAS 41.50 Disclosure  |
| Biological assets at end of period   | X instant, debit     | IAS 1.54 f Disclosure, IAS 41.43 Example,<br>IAS 41.50 Disclosure   |
| Description of biological assets where fair value information is unreliable  | text                 | IAS 41.54 a Disclosure  |
| Explanation of why fair value cannot be reliably measured for biological assets, at cost                             | text                 | IAS 41.54 b Disclosure  |
| Range of estimates within which fair value is likely to lie for biological assets, at cost                           | text                 | IAS 41.54 c Disclosure  |
| Depreciation method, biological assets, at cost  | text                 | IAS 41.54 d Disclosure  |
| Useful lives or depreciation rates, biological assets, at cost   | text                 | IAS 41.54 e Disclosure  |
| Description of biological assets previously measured at cost   | text                 | IAS 41.56 a Disclosure  |
| Explanation of why fair value becomes reliable for biological assets previously measured at cost                     | text                 | IAS 41.56 b Disclosure  |
| Explanation of effect of change for biological asset for which fair value becomes reliably measurable                | text                 | IAS 41.56 c Disclosure  |
| Description of nature and extent of government grants for agricultural activity recognised in financial statements   | text                 | IAS 41.57 a Disclosure  |
| 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  |
| IFRIC 2  |                      |   |



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|---|--------------------|---|
| <b>[868500] Notes - Members' shares in co-operative entities and similar instruments</b>  |                    |   |
| Disclosure of redemption prohibition, transfer between financial liabilities and equity [text block]  | text block         | IFRIC 2 - Disclosure Disclosure   |
| Transfer between financial liabilities and equity attributable to change in redemption prohibition  | X duration         | IFRIC 2.13 Disclosure   |
| Description of timing and reason for transfer between financial liabilities and equity attributable to change in redemption prohibition                       | text               | IFRIC 2.13 Disclosure   |
| <b>IFRIC 5</b>  |                    |   |
| <b>[868200] Notes - Rights to interests arising from decommissioning, restoration and environmental rehabilitation funds</b>                                  |                    |   |
| Disclosure of interest in funds [text block]  | text block         | IFRIC 5 - Consensus Disclosure  |
| Description of nature of interest in funds  | text               | IFRIC 5.11 Disclosure   |
| Description of restrictions on access to assets in funds  | text               | IFRIC 5.11 Disclosure   |
| <b>SIC 27</b>   |                    |   |
| <b>[832800] Notes - Transactions involving legal form of lease</b>  |                    |   |
| Disclosure of arrangements involving legal form of lease [text block]   | text block         | SIC 27 - Disclosure Disclosure  |
| Disclosure of detailed information about arrangements involving legal form of lease [text block]  | text block         | SIC 27.10 Disclosure  |
| Disclosure of detailed information about arrangements involving legal form of lease [abstract]  |                    |   |
| Disclosure of detailed information about arrangements involving legal form of lease [table]   | table              | SIC 27.10 Disclosure  |
| Arrangements involving legal form of lease [axis]   | axis               | SIC 27.10 Disclosure  |
| Arrangements involving legal form of lease [member]   | member [default]   | SIC 27.10 Disclosure  |
| Disclosure of detailed information about arrangements involving legal form of lease [line items]  | line items         |   |
| Description of arrangement involving legal form of lease  | text               | SIC 27.10 a Disclosure  |
| Description of asset underlying arrangement involving legal form of lease and any restrictions on its use   | text               | SIC 27.10 a (i) Disclosure  |
| Description of life and other significant terms of arrangement involving legal form of lease  | text               | SIC 27.10 a (ii) Disclosure   |
| Explanation of transactions linked together   | text               | SIC 27.10 a (iii) Disclosure  |
| Explanation of accounting treatment applied to any fee received   | text               | SIC 27.10 b Disclosure  |
| Amount recognised as income from arrangement involving legal form of lease  | X duration, credit | SIC 27.10 b Disclosure  |
| Description of line item of statement of comprehensive income in which amount recognised as income from arrangement involving legal form of lease is included | text               | SIC 27.10 b Disclosure  |
| <b>SIC 29</b>   |                    |   |
| <b>[832900] Notes - Service concession arrangements</b>   |                    |   |
| Disclosure of service concession arrangements [text block]  | text block         | SIC 29 - Consensus Disclosure   |
| Disclosure of detailed information about service concession arrangements [text block]   | text block         | SIC 29.6 Disclosure   |
| Disclosure of detailed information about service concession arrangements [abstract]   |                    |   |
| Disclosure of detailed information about service concession arrangements [table]  | table              | SIC 29.6 Disclosure   |
| Service concession arrangements [axis]  | axis               | SIC 29.6 Disclosure   |
| Service concession arrangements [member]  | member [default]   | SIC 29.6 Disclosure   |
| Disclosure of detailed information about service concession arrangements [line items]   | line items         |   |
| Description of service concession arrangement   | text               | SIC 29.6 a Disclosure   |
| Explanation of significant terms of service concession arrangement that may affect amount, timing and certainty of future cash flows                          | text               | SIC 29.6 b Disclosure   |
| Explanation of nature and extent of rights to use specified assets  | text               | SIC 29.6 c (i) Disclosure   |
| Explanation of nature and extent of obligations to provide or rights to expect provision of services  | text               | SIC 29.6 c (ii) Disclosure  |
| Explanation of nature and extent of obligations to acquire or build items of property, plant and equipment  | text               | SIC 29.6 c (iii) Disclosure   |
| Explanation of nature and extent of obligations to deliver or rights to receive specified assets at end of concession period                                  | text               | SIC 29.6 c (iv) Disclosure  |
| Explanation of nature and extent of renewal and termination options   | text               | SIC 29.6 c (v) Disclosure   |
| Explanation of nature and extent of other rights and obligations  | text               | SIC 29.6 c (vi) Disclosure  |
| Description of changes in service concession arrangement  | text               | SIC 29.6 d Disclosure   |
| Explanation of how service concession arrangement has been classified   | text               | SIC 29.6 e Disclosure   |
| Revenue recognised on exchanging construction services for financial asset  | X duration, credit | SIC 29.6A Disclosure  |
| Revenue recognised on exchanging construction services for intangible asset   | X duration, 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 duration, credit | SIC 29.6A Disclosure  |
| <b>DIMENSION</b>  |                    |   |
| <b>[901000] Axis - Retrospective application and retrospective restatement</b>  |                    |   |
| Retrospective application and retrospective restatement [axis]  | axis               | IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure                             |
| Currently stated [member]   | member [default]   | IAS 1.106 b Disclosure, IAS 1.20 d Common practice, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure |
| Previously stated [member]  | member             | IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure                             |

|   |                  |   |
|---|------------------|---|
| Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member] | member           | IAS 1.106 b Disclosure, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure                             |
| Increase (decrease) due to changes in accounting policy [member]  | member           | IAS 8.28 f (i) Disclosure, IAS 8.29 c (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 application of IFRS 15 [member]  | member           | Effective 2017-01-01 IFRS 15.C8 a 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  |
| <b>[901100] Axis - Departure from requirement of IFRS</b>   |                  |   |
| Departure from requirement of IFRS [axis]   | axis             | IAS 1.20 d Disclosure   |
| Currently stated [member]   | member [default] | IAS 1.106 b Disclosure, IAS 1.20 d Common practice, IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure |
| Reported if in compliance with requirement of IFRS [member]   | member           | IAS 1.20 d Common practice  |
| Increase (decrease) due to departure from requirement of IFRS [member]                                  | member           | IAS 1.20 d Disclosure   |
| <b>[901500] Axis - Creation date</b>  |                  |   |
| Creation date [axis]  | axis             | IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure   |
| Default financial statements date [member]  | member [default] | IAS 8.28 f (i) Disclosure, IAS 8.29 c (i) Disclosure, IAS 8.49 b (i) Disclosure   |
| <b>[903000] Axis - Continuing and discontinued operations</b>   |                  |   |
| Continuing and discontinued operations [axis]   | axis             | IFRS 5 - Presentation and disclosure Disclosure   |
| Aggregate continuing and discontinued operations [member]   | member [default] | IFRS 5 - Presentation and disclosure Disclosure   |
| Continuing operations [member]  | member           | IFRS 5 - Presentation and disclosure Disclosure   |
| Discontinued operations [member]  | member           | IFRS 5 - Presentation and disclosure Disclosure   |
| Disposal groups classified as held for sale [member]  | member           | IFRS 5 - Presentation and disclosure Disclosure, IFRS 5.38 Common practice  |
| <b>[904000] Axis - Assets and liabilities classified as held for sale</b>                               |                  |   |
| 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  |
| Assets and liabilities classified as held for sale [member]   | member           | IFRS 5.38 Disclosure  |
| Non-current assets held for sale [member]   | member           | IFRS 13.IE60 Example, IFRS 5.38 Common practice   |
| Disposal groups classified as held for sale [member]  | member           | IFRS 5 - Presentation and disclosure Disclosure, IFRS 5.38 Common practice  |
| <b>[913000] Axis - Consolidated and separate financial statements</b>                                   |                  |   |
| Consolidated and separate financial statements [axis]   | axis             | IAS 27.4 Disclosure   |
| Consolidated [member]   | member [default] | IAS 27.4 Disclosure   |
| Separate [member]   | member           | IAS 27.4 Disclosure   |