

# CIPC IFRS SMES 2020

[000.100] Annual return		
Label	Type	References
Annual return [abstract]	abstract	Companies Act, No. 71 of 2008 33
Submission date	date	Companies Regulation, 2011 168
Customer code	customerCode	Companies Regulation, 2011 168
Name of reporting entity or other means of identification	string	IFRS for SMEs 3.23 a
Registration no.	registrationNumber	Companies Regulation, 2011 168
Changes in Companies Registry [abstract]	abstract	
Changes in registered office	boolean	
Description of changes in registered office	string	
Changes in location of records	boolean	
Description of changes in location of records	string	
Changes in directors	boolean	
Description of changes in directors	string	
Changes in company secretary	boolean	
Description of changes in company secretary	string	
Changes in auditors and audit committees	boolean	
Description of changes in auditors and audit committees	string	
Changes in financial year end	boolean	
Description of changes in financial year end	string	
Designated person responsible for compliance [abstract]	abstract	Companies Act, No. 71 of 2008 33(3) ; 24(5)
Name	string	Companies Act, No. 71 of 2008 33(3) ; 24(5)
Resident of South Africa	boolean	Companies Act, No. 71 of 2008 33(3) ; 24(5)
Identity	X, duration	Companies Act, No. 71 of 2008 33(3) ; 24(5)
Country of origin	isoCountryCode	Companies Act, No. 71 of 2008 33(3) ; 24(5)
Passport no.	string	Companies Act, No. 71 of 2008 33(3) ; 24(5)
Date of birth	date	Companies Act, No. 71 of 2008 33(3) ; 24(5)
Registration no.	registrationNumber	Companies Act, No. 71 of 2008 33(3) ; 24(5)
Company's public interest score [abstract]	abstract	Companies Regulation, 2011 26(2)
Average number of employees	X, instant	Companies Regulation, 2011 26(2)
Third party liabilities	X, instant	
Turnover	X, duration	
Maximum number of individuals with beneficial interest in securities of company, or members in case of non profit company	X, instant	Companies Regulation, 2011 26(2)
Total score	X, instant	Companies Regulation, 2011 26(2)
Annual Financial Statements independently compiled and reported on	boolean	
Annual Financial Statements internally compiled	boolean	
Annual Financial Statements audited	boolean	
Date of audit of Annual Financial Statements	date	
Annual financial statements pursuant to exemption	boolean	Co-operatives Act, 2005 55
Date of independent review of Annual Financial Statement	date	
Financial Accountability Supplement attached	boolean	
Company contact information [abstract]	abstract	
Postal address	string	
Telephone number	string	
Email address	string	
Cell phone number	string	
Website	string	
Principal place of business	string	IFRS for SMEs 3.24 a
Description of nature of entity's operations and principal activities	string	IFRS for SMEs 3.24 b
Holding company	string	

[000.300] Annual statistical information (primary co-operatives only)		
Label	Type	References
Annual statistical information [abstract]	abstract	
Name of reporting entity or other means of identification	string	IFRS for SMEs 3.23 a
Number of female members	X, instant	
Number of male members	X, instant	
Number of members younger than 35 years	X, instant	
Number of members 35 years and older	X, instant	
Number of disabled persons who are members	X, instant	
Number of Black members	X, instant	
Number of members of other races	X, instant	
Number of members who are not natural persons	X, instant	
Size of co-operative [abstract]	abstract	
Total number of members as at foundation date	X, instant	
Total number of current members	X, instant	
Number of persons employed by co-operative	X, instant	

[100.000] General information about financial statements		
Label	Type	References
Disclosure of general information about financial statements [text block]	text block	IFRS for SMEs 3 Identification of the financial statements
Information about software [abstract]	abstract	
Software name	string	

Software version	string	
Information about company [abstract]	abstract	
Name of reporting entity or other means of identification	string	IFRS for SMEs 3.23 a
Full registered name	string	Companies Regulation, 2011 168
Trade name	string	
Type of company	enumeration	
Registration no.	registrationNumber	Companies Regulation, 2011 168
Declaration of B-BBEE contributor level [abstract]	abstract	BEE Codes of Good Practice No 36928 4.5; 5.3.3
Black ownership of entity	boolean	BEE Codes of Good Practice No 36928 4.5; 5.3.3
Woman black ownership of entity	boolean	BEE Codes of Good Practice No 36928 4.5; 5.3.3
B-BBEE contributor level	enumeration	BEE Codes of Good Practice No 36928 4.5; 5.3.3
Legal Entity Identifier	lei	
Business address of company [abstract]	abstract	
Street name	string	
Postal code	string	
City	string	
Country	isoCountryCode	
Postal address same as business address	boolean	
Postal address of company [abstract]	abstract	
Street name	string	
Postal code	string	
City	string	
Country	isoCountryCode	
Explanation of change in name of reporting entity or other means of identification from end of preceding reporting period	string	IFRS for SMEs 3.23 a
Description of nature of financial statements	string	IFRS for SMEs 9.27 a, IFRS for SMEs 9.30 a, IFRS for SMEs 3.23 b, IFRS for SMEs 9.23 a
Date of end of reporting period	date	IFRS for SMEs 3.23 c
Period covered by financial statements	string	IFRS for SMEs 3.23 c
Description of presentation currency	string	IFRS for SMEs 3.23 d, IFRS for SMEs 30.26
Level of rounding used in financial statements	string	IFRS for SMEs 3.23 e
Disclosure of summary of significant accounting policies [text block]	text block	IFRS for SMEs 8.4 b
Disclosure of notes and other explanatory information [text block]	text block	IFRS for SMEs 3.17 e
Date of publication of financial statements	date	Companies Act, No. 71 of 2008 29
Type of assurance	enumeration	Companies Act, No. 71 of 2008 29
Type of auditors' opinion	enumeration	
Individual responsible for preparation or supervising preparation of financial statements [abstract]	abstract	Companies Act, No. 71 of 2008 29
Name	string	Companies Act, No. 71 of 2008 29
Professional designation	enumeration	Companies Act, No. 71 of 2008 29
Declaration of auditor's report presence	boolean	Companies Act, No. 71 of 2008 30
Declaration of director's report presence	boolean	Companies Act, No. 71 of 2008 30
Declaration of board's approval (AGM for co-operatives)	boolean	Companies Act, No. 71 of 2008 30
Disclosure of reasons for failure of approval [text block]	text block	
Disclosure of proposed actions to address situation of failure [text block]	text block	
Disclosure of errors or misstatements made in financial statements [text block]	text block	
Declaration of signature by authorised director	boolean	Companies Act, No. 71 of 2008 30
Declaration of presentation of financial statement to first stakeholders meeting after board's approval	boolean	Companies Act, No. 71 of 2008 30
Declaration of holding company and ultimate holding company	boolean	
Declaration of company being regulated	boolean	
Declaration of submitting list of persons who hold significant beneficial interests	boolean	
Details of persons who hold significant beneficial interest [abstract]	abstract	Companies Act, No. 71 of 2008 56(7)(b)
Details of persons who hold significant beneficial interest [table]	table	
Persons who hold significant beneficial interest identifier [axis]	axis	
Details of persons who hold significant beneficial interest [line items]	abstract	
Name of person who holds significant beneficial interest	string	Companies Act, No. 71 of 2008 56(7)(b)
Class of securities held	enumeration	Companies Act, No. 71 of 2008 56(7)(b)
Description of other class of securities held	string	Companies Act, No. 71 of 2008 56(7)(b)
Number of securities held	X, instant	Companies Act, No. 71 of 2008 56(7)(b)
Extent of beneficial interest	X, duration	Companies Act, No. 71 of 2008 56(7)(b)
Shares offered to public	boolean	Companies Act, No. 71 of 2008 95
Solvency and Liquidity tests satisfied	boolean	
Financial assistance for subscription of securities	enumeration	Companies Act, No. 71 of 2008 44
Loans granted or other financial assistance to directors	enumeration	Companies Act, No. 71 of 2008 45
Distributions to shareholders authorised by board	enumeration	Companies Act, No. 71 of 2008 46
Capitalization of shares	enumeration	Companies Act, No. 71 of 2008 47
Company or subsidiary acquiring company's shares	enumeration	Companies Act, No. 71 of 2008 48
Amalgamations or Mergers	enumeration	Companies Act, No. 71 of 2008 113
Transfer by company of money or other property other than own shares	enumeration	
Other reason	enumeration	
Description of other reason	string	

## [210.000] Statement of financial position, current/non-current

Label	Type	References
Statement of financial position [text block]	text block	
Statement of financial position [abstract]	abstract	
Assets [abstract]	abstract	
Non-current assets [abstract]	abstract	
Property, plant and equipment	X, instant, debit	IFRS for SMEs 17.31 e, IFRS for SMEs 4.2 e, IFRS for SMEs 4.11 a
Investment property at cost less accumulated depreciation and impairment	X, instant, debit	IFRS for SMEs 17.31 e, IFRS for SMEs 4.2 ea
Investment property at fair value through profit or loss	X, instant, debit	IFRS for SMEs 16.10 e, IFRS for SMEs 4.2 f
Goodwill	X, instant, debit	IFRS for SMEs 4.3
Intangible assets other than goodwill	X, instant, debit	IFRS for SMEs 18.27 e, IFRS for SMEs 4.2 g

Investments in associates	X, instant, debit	IFRS for SMEs 4.2 j, IFRS for SMEs 14.12 b
Investments in joint ventures	X, instant, debit	IFRS for SMEs 4.2 k, IFRS for SMEs 15.19 b
Non-current biological assets, at cost less accumulated depreciation and impairment	X, instant, debit	IFRS for SMEs 4.2 h
Non-current biological assets, at fair value	X, instant, debit	IFRS for SMEs 4.2 i
Trade and other non-current receivables	X, instant, debit	IFRS for SMEs 4.11 b, IFRS for SMEs 4.2 b
Non-current inventories	X, instant, debit	IFRS for SMEs 4.2 d
Deferred tax assets	X, instant, debit	IFRS for SMEs 29.40 e i, IFRS for SMEs 4.2 o
Current tax assets, non-current	X, instant, debit	IFRS for SMEs 4.2 n
Other non-current financial assets	X, instant, debit	IFRS for SMEs 4.2 c
Other non-current non-financial assets	X, instant, debit	IFRS for SMEs 4.3
Non-current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	X, instant, debit	IFRS for SMEs 11.35 a
Total non-current assets	X, instant, debit	IFRS for SMEs 4.6
Current assets [abstract]	abstract	
Current inventories	X, instant, debit	IFRS for SMEs 13.22 b, IFRS for SMEs 4.11 c, IFRS for SMEs 4.2 d
Trade and other current receivables	X, instant, debit	IFRS for SMEs 4.11 b, IFRS for SMEs 4.2 b
Current tax assets, current	X, instant, debit	IFRS for SMEs 4.2 n
Current biological assets, at cost less accumulated depreciation and impairment	X, instant, debit	IFRS for SMEs 4.2 h
Current biological assets, at fair value	X, instant, debit	IFRS for SMEs 4.2 i
Other current financial assets	X, instant, debit	IFRS for SMEs 4.2 c
Other current non-financial assets	X, instant, debit	IFRS for SMEs 4.3
Cash and cash equivalents	X, instant, debit	IFRS for SMEs 4.2 a, IFRS for SMEs 7.20
Current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	X, instant, debit	IFRS for SMEs 11.35 a
Total current assets	X, instant, debit	IFRS for SMEs 4.5
Total assets	X, instant, debit	IFRS for SMEs 4.3
Equity and liabilities [abstract]	abstract	
Equity [abstract]	abstract	
Issued capital	X, instant, credit	IFRS for SMEs 4.11 f
Retained earnings	X, instant, credit	IFRS for SMEs 6.5 e, IFRS for SMEs 4.11 f, IFRS for SMEs 6.5 a
Share premium	X, instant, credit	IFRS for SMEs 4.11 f
Treasury shares	X, instant, debit	IFRS for SMEs 4.11 f
Other equity interest	X, instant, credit	IFRS for SMEs 4.11 f
Other reserves	X, instant, credit	IFRS for SMEs 4.11 f
Total equity attributable to owners of parent	X, instant, credit	IFRS for SMEs 4.2 r
Non-controlling interests	X, instant, credit	IFRS for SMEs 4.2 q
Total equity	X, instant, credit	IFRS for SMEs 4.2 q, IFRS for SMEs 35.13 b, IFRS for SMEs 6.3 c
Liabilities [abstract]	abstract	
Non-current liabilities [abstract]	abstract	
Non-current provisions [abstract]	abstract	
Non-current provisions for employee benefits	X, instant, credit	IFRS for SMEs 4.11 e
Other non-current provisions	X, instant, credit	IFRS for SMEs 4.11 e
Total non-current provisions	X, instant, credit	IFRS for SMEs 4.2 p
Trade and other non-current payables	X, instant, credit	IFRS for SMEs 4.2 l, IFRS for SMEs 4.11 d
Deferred tax liabilities	X, instant, credit	IFRS for SMEs 29.40 e i, IFRS for SMEs 4.2 o
Current tax liabilities, non-current	X, instant, credit	IFRS for SMEs 4.2 n
Other non-current financial liabilities	X, instant, credit	IFRS for SMEs 4.2 m
Non-current portion of non-current borrowings	X, instant, credit	IFRS for SMEs 4.3
Other non-current non-financial liabilities	X, instant, credit	IFRS for SMEs 4.3
Total non-current liabilities	X, instant, credit	IFRS for SMEs 4.8
Current liabilities [abstract]	abstract	
Current provisions [abstract]	abstract	
Current provisions for employee benefits	X, instant, credit	IFRS for SMEs 4.11 e
Other current provisions	X, instant, credit	IFRS for SMEs 4.11 e
Total current provisions	X, instant, credit	IFRS for SMEs 4.2 p
Trade and other current payables	X, instant, credit	IFRS for SMEs 4.11 d, IFRS for SMEs 4.2 l
Current tax liabilities, current	X, instant, credit	IFRS for SMEs 4.2 n
Other current financial liabilities	X, instant, credit	IFRS for SMEs 4.2 m
Current borrowings	X, instant, credit	IFRS for SMEs 4.3
Current portion of non-current borrowings	X, instant, credit	IFRS for SMEs 4.3
Other current non-financial liabilities	X, instant, credit	IFRS for SMEs 4.3
Total current liabilities	X, instant, credit	IFRS for SMEs 4.7
Total liabilities	X, instant, credit	IFRS for SMEs 4.3
Total equity and liabilities	X, instant, credit	IFRS for SMEs 4.3
Consolidated and separate [table]	table	
Consolidated and separate financial statements [axis]	axis	IFRS for SMEs 9.1

[220.000] Statement of financial position, order of liquidity

Label	Type	References
Statement of financial position [text block]	text block	
Statement of financial position [abstract]	abstract	
Assets [abstract]	abstract	
Property, plant and equipment	X, instant, debit	IFRS for SMEs 17.31 e, IFRS for SMEs 4.2 e, IFRS for SMEs 4.11 a
Investment property at cost less accumulated depreciation and impairment	X, instant, debit	IFRS for SMEs 17.31 e, IFRS for SMEs 4.2 ea
Investment property at fair value through profit or loss	X, instant, debit	IFRS for SMEs 16.10 e, IFRS for SMEs 4.2 f
Goodwill	X, instant, debit	IFRS for SMEs 4.3
Intangible assets other than goodwill	X, instant, debit	IFRS for SMEs 18.27 e, IFRS for SMEs 4.2 g
Other financial assets	X, instant, debit	IFRS for SMEs 4.2 c
Other non-financial assets	X, instant, debit	IFRS for SMEs 4.3
Investments in associates	X, instant, debit	IFRS for SMEs 4.2 j, IFRS for SMEs 14.12 b
Investments in joint ventures	X, instant, debit	IFRS for SMEs 4.2 k, IFRS for SMEs 15.19 b
Biological assets, at cost less accumulated depreciation and impairment	X, instant, debit	IFRS for SMEs 4.2 h

Biological assets, at fair value	X, instant, debit	IFRS for SMEs 4.2 i
Inventories	X, instant, debit	IFRS for SMEs 4.2 d
Current tax assets	X, instant, debit	IFRS for SMEs 4.2 n
Deferred tax assets	X, instant, debit	IFRS for SMEs 29.40 e i, IFRS for SMEs 4.2 o
Trade and other receivables	X, instant, debit	IFRS for SMEs 4.2 b, IFRS for SMEs 4.11 b
Cash and cash equivalents	X, instant, debit	IFRS for SMEs 4.2 a, IFRS for SMEs 7.20
Non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	X, instant, debit	IFRS for SMEs 11.35 a
Total assets	X, instant, debit	IFRS for SMEs 4.3
Equity and liabilities [abstract]	abstract	
Equity [abstract]	abstract	
Issued capital	X, instant, credit	IFRS for SMEs 4.11 f
Retained earnings	X, instant, credit	IFRS for SMEs 6.5 e, IFRS for SMEs 4.11 f, IFRS for SMEs 6.5 a
Share premium	X, instant, credit	IFRS for SMEs 4.11 f
Treasury shares	X, instant, debit	IFRS for SMEs 4.11 f
Other equity interest	X, instant, credit	IFRS for SMEs 4.11 f
Other reserves	X, instant, credit	IFRS for SMEs 4.11 f
Total equity attributable to owners of parent	X, instant, credit	IFRS for SMEs 4.2 r
Non-controlling interests	X, instant, credit	IFRS for SMEs 4.2 q
Total equity	X, instant, credit	IFRS for SMEs 4.2 q, IFRS for SMEs 35.13 b, IFRS for SMEs 6.3 c
Liabilities [abstract]	abstract	
Trade and other payables	X, instant, credit	IFRS for SMEs 4.2 l, IFRS for SMEs 4.11 d
Provisions [abstract]	abstract	
Provisions for employee benefits	X, instant, credit	IFRS for SMEs 4.11 e
Other provisions	X, instant, credit	IFRS for SMEs 4.11 e, IFRS for SMEs 21.14 a i
Total provisions	X, instant, credit	IFRS for SMEs 4.2 p
Other financial liabilities	X, instant, credit	IFRS for SMEs 4.2 m
Borrowings	X, instant, credit	IFRS for SMEs 4.3
Other non-financial liabilities	X, instant, credit	IFRS for SMEs 4.3
Current tax liabilities	X, instant, credit	IFRS for SMEs 4.2 n
Deferred tax liabilities	X, instant, credit	IFRS for SMEs 29.40 e i, IFRS for SMEs 4.2 o
Total liabilities	X, instant, credit	IFRS for SMEs 4.3
Total equity and liabilities	X, instant, credit	IFRS for SMEs 4.3
Consolidated and separate [table]	table	
Consolidated and separate financial statements [axis]	axis	IFRS for SMEs 9.1

#### [315.000] Income statement, by function of expense

Label	Type	References
Profit or loss [text block]	text block	
Profit or loss [abstract]	abstract	
Profit (loss) [abstract]	abstract	
Revenue	X, duration, credit	IFRS for SMEs 5.5 a, IFRS for SMEs 23.30
Cost of sales	X, duration, debit	IFRS for SMEs 5.11 b
Gross profit	X, duration, credit	IFRS for SMEs 5.11 b
Other income	X, duration, credit	IFRS for SMEs 5.9
Distribution costs	X, duration, debit	IFRS for SMEs 5.11 b
Administrative expenses	X, duration, debit	IFRS for SMEs 5.11 b
Other expense	X, duration, debit	IFRS for SMEs 5.11 b
Other gains (losses)	X, duration, credit	IFRS for SMEs 5.9
Finance income	X, duration, credit	IFRS for SMEs 5.9
Finance costs	X, duration, debit	IFRS for SMEs 5.5 b
Share of profit (loss) of associates and joint ventures accounted for using equity method	X, duration, credit	IFRS for SMEs 5.5 c
Profit (loss) before tax	X, duration, credit	IFRS for SMEs 5.5
Tax income (expense)	X, duration, debit	IFRS for SMEs 29.39, IFRS for SMEs 5.5 d
Profit (loss) from continuing operations	X, duration, credit	IFRS for SMEs 5.5
Profit (loss) from discontinued operations	X, duration, credit	IFRS for SMEs 5.5 e
Profit (loss)	X, duration, credit	IFRS for SMEs 35.13 c, IFRS for SMEs 7.7 b, IFRS for SMEs 5.5 f, IFRS for SMEs 6.3 c i
Operating profit	X, duration, credit	
Profit (loss), attributable to [abstract]	abstract	
Profit (loss), attributable to owners of parent	X, duration, credit	IFRS for SMEs 5.6 a ii
Profit (loss), attributable to non-controlling interests	X, duration, credit	IFRS for SMEs 5.6 a i
Consolidated and separate [table]	table	
Consolidated and separate financial statements [axis]	axis	IFRS for SMEs 9.1

#### [325.000] Income statement, by nature of expense

Label	Type	References
Profit or loss [text block]	text block	
Profit or loss [abstract]	abstract	
Profit (loss) [abstract]	abstract	
Revenue	X, duration, credit	IFRS for SMEs 5.5 a, IFRS for SMEs 23.30
Other income	X, duration, credit	IFRS for SMEs 5.9
Increase (decrease) in inventories of finished goods and work in progress	X, duration, debit	IFRS for SMEs 5.11 a
Other work performed by entity and capitalised	X, duration, credit	IFRS for SMEs 5.11 a
Raw materials and consumables used	X, duration, debit	IFRS for SMEs 5.11 a
Employee benefits expense	X, duration, debit	IFRS for SMEs 5.11 a
Depreciation and amortisation expense	X, duration, debit	IFRS for SMEs 5.11 a
Reversal of impairment loss (impairment loss) recognised in profit or loss	X, duration, debit	IFRS for SMEs 5.11 a
Other expenses	X, duration, debit	IFRS for SMEs 5.11 a

Other gains (losses)	X, duration, credit	IFRS for SMEs 5.9
Finance income	X, duration, credit	IFRS for SMEs 5.9
Finance costs	X, duration, debit	IFRS for SMEs 5.5 b
Share of profit (loss) of associates and joint ventures accounted for using equity method	X, duration, credit	IFRS for SMEs 5.5 c
Profit (loss) before tax	X, duration, credit	IFRS for SMEs 5.5
Tax income (expense)	X, duration, debit	IFRS for SMEs 29.39, IFRS for SMEs 5.5 d
Profit (loss) from continuing operations	X, duration, credit	IFRS for SMEs 5.5
Profit (loss) from discontinued operations	X, duration, credit	IFRS for SMEs 5.5 e
Profit (loss)	X, duration, credit	IFRS for SMEs 35.13 c, IFRS for SMEs 7.7 b, IFRS for SMEs 5.5 f, IFRS for SMEs 6.3 c i
Operating profit	X, duration, credit	
Profit (loss), attributable to [abstract]	abstract	
Profit (loss), attributable to owners of parent	X, duration, credit	IFRS for SMEs 5.6 a ii
Profit (loss), attributable to non-controlling interests	X, duration, credit	IFRS for SMEs 5.6 a i
Consolidated and separate [table]	table	
Consolidated and separate financial statements [axis]	axis	IFRS for SMEs 9.1

#### [410.000] Statement of comprehensive income, OCI components presented net of tax

Label	Type	References
Statement of comprehensive income [text block]	text block	
Statement of comprehensive income [abstract]	abstract	
Profit (loss)	X, duration, credit	IFRS for SMEs 35.13 c, IFRS for SMEs 7.7 b, IFRS for SMEs 5.5 f, IFRS for SMEs 6.3 c i
Other comprehensive income [abstract]	abstract	
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]	abstract	
Other comprehensive income, net of tax, exchange differences on translation	X, duration, credit	IFRS for SMEs 5.5 g, IFRS for SMEs 5.4 b i
Other comprehensive income, net of tax, actuarial gains (losses) on defined benefit plans	X, duration, credit	IFRS for SMEs 5.5 g, IFRS for SMEs 5.4 b ii
Other comprehensive income, net of tax, gains (losses) on revaluation	X, duration, credit	IFRS for SMEs 5.5 g, IFRS for SMEs 5.4 b iv
Components of other comprehensive income that will be reclassified to profit or loss, net of tax [abstract]	abstract	
Other comprehensive income, net of tax, cash flow hedges	X, duration, credit	IFRS for SMEs 5.5 g, IFRS for SMEs 5.4 b iii
Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	X, duration, credit	IFRS for SMEs 5.5 h
Total other comprehensive income	X, duration, credit	IFRS for SMEs 6.3 c ii, IFRS for SMEs 5.4 b
Total comprehensive income	X, duration, credit	IFRS for SMEs 5.5 i, IFRS for SMEs 6.3 a
Comprehensive income attributable to [abstract]	abstract	
Comprehensive income, attributable to owners of parent	X, duration, credit	IFRS for SMEs 6.3 a, IFRS for SMEs 5.6 b ii
Comprehensive income, attributable to non-controlling interests	X, duration, credit	IFRS for SMEs 5.6 b i, IFRS for SMEs 6.3 a
Consolidated and separate [table]	table	
Consolidated and separate financial statements [axis]	axis	IFRS for SMEs 9.1

#### [420.000] Statement of comprehensive income, OCI components presented before tax

Label	Type	References
Statement of comprehensive income [text block]	text block	
Statement of comprehensive income [abstract]	abstract	
Profit (loss)	X, duration, credit	IFRS for SMEs 35.13 c, IFRS for SMEs 7.7 b, IFRS for SMEs 5.5 f, IFRS for SMEs 6.3 c i
Components of other comprehensive income that will not be reclassified to profit or loss, before tax [abstract]	abstract	
Other comprehensive income, before tax, exchange differences on translation	X, duration, credit	IFRS for SMEs 5.4 b i, IFRS for SMEs 5.5 g
Other comprehensive income, before tax, actuarial gains (losses) on defined benefit plans	X, duration, credit	IFRS for SMEs 28.41 b, IFRS for SMEs 5.5 g, IFRS for SMEs 5.4 b ii
Other comprehensive income, before tax, gains (losses) on revaluation	X, duration, credit	IFRS for SMEs 5.4 b iv, IFRS for SMEs 5.5 g
Components of other comprehensive income that will be reclassified to profit or loss, before tax [abstract]	abstract	
Other comprehensive income, before tax, cash flow hedges	X, duration, credit	IFRS for SMEs 5.4 b iii, IFRS for SMEs 5.5 g
Share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	X, duration, credit	IFRS for SMEs 5.5 h
Total other comprehensive income, before tax	X, duration, credit	IFRS for SMEs 5.5
Income tax relating to components of other comprehensive income	X, duration	IFRS for SMEs 29.40 a
Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	X, duration, debit	IFRS for SMEs 29.40 a
Total other comprehensive income	X, duration, credit	IFRS for SMEs 6.3 c ii, IFRS for SMEs 5.4 b
Total comprehensive income	X, duration, credit	IFRS for SMEs 5.5 i, IFRS for SMEs 6.3 a
Comprehensive income attributable to [abstract]	abstract	
Comprehensive income, attributable to owners of parent	X, duration, credit	IFRS for SMEs 6.3 a, IFRS for SMEs 5.6 b ii
Comprehensive income, attributable to non-controlling interests	X, duration, credit	IFRS for SMEs 5.6 b i, IFRS for SMEs 6.3 a
Consolidated and separate [table]	table	
Consolidated and separate financial statements [axis]	axis	IFRS for SMEs 9.1

#### [510.000] Statement of cash flows, direct method

Label	Type	References
Statement of cash flows [text block]	text block	
Statement of cash flows [abstract]	abstract	
Cash flows from (used in) operating activities [abstract]	abstract	
Classes of cash receipts from operating activities [abstract]	abstract	
Receipts from sales of goods and rendering of services	X, duration, debit	IFRS for SMEs 7.4 a
Receipts from royalties, fees, commissions and other revenue	X, duration, debit	IFRS for SMEs 7.4 b
Receipts from contracts held for dealing or trading purposes	X, duration, debit	IFRS for SMEs 7.4 f
Receipts from premiums and claims, annuities and other policy benefits	X, duration, debit	IFRS for SMEs 7.4
Other cash receipts from operating activities	X, duration, debit	IFRS for SMEs 7.4
Classes of cash payments from operating activities [abstract]	abstract	
Payments to suppliers for goods and services	X, duration, credit	IFRS for SMEs 7.4 c

Payments from contracts held for dealing or trading purpose	X, duration, credit	IFRS for SMEs 7.4 f
Payments to and on behalf of employees	X, duration, credit	IFRS for SMEs 7.4 d
Payments for premiums and claims, annuities and other policy benefits	X, duration, credit	IFRS for SMEs 7.4
Other cash payments from operating activities	X, duration, credit	IFRS for SMEs 7.4
Dividends paid	X, duration, credit	IFRS for SMEs 7.15
Dividends received	X, duration, debit	IFRS for SMEs 7.15
Interest paid	X, duration, credit	IFRS for SMEs 7.15
Interest received	X, duration, debit	IFRS for SMEs 7.15
Income taxes refund (paid)	X, duration, credit	IFRS for SMEs 7.17, IFRS for SMEs 7.4 e
Other inflows (outflows) of cash	X, duration, debit	IFRS for SMEs 7.4
Net cash flows from (used in) operating activities	X, duration	IFRS for SMEs 7.4
Cash flows from (used in) investing activities [abstract]	abstract	
Cash flows from losing control of subsidiaries or other businesses	X, duration, debit	IFRS for SMEs 7.5 d
Cash flows used in obtaining control of subsidiaries or other businesses	X, duration, credit	IFRS for SMEs 7.5 c
Other cash receipts from sales of equity or debt instruments of other entities	X, duration, debit	IFRS for SMEs 7.5 d
Other cash payments to acquire equity or debt instruments of other entities	X, duration, credit	IFRS for SMEs 7.5 c
Other cash receipts from sales of interests in joint ventures	X, duration, debit	IFRS for SMEs 7.5 d
Other cash payments to acquire interests in joint ventures	X, duration, credit	IFRS for SMEs 7.5 c
Proceeds from sales of property, plant and equipment	X, duration, debit	IFRS for SMEs 7.5 b
Purchase of property, plant and equipment	X, duration, credit	IFRS for SMEs 7.5 a
Proceeds from sales of intangible assets	X, duration, debit	IFRS for SMEs 7.5 b
Purchase of intangible assets	X, duration, credit	IFRS for SMEs 7.5 a
Proceeds from sales of other long-term assets	X, duration, debit	IFRS for SMEs 7.5 b
Purchase of other long-term assets	X, duration, credit	IFRS for SMEs 7.5 a
Cash advances and loans made to other parties	X, duration, credit	IFRS for SMEs 7.5 e
Cash receipts from repayment of advances and loans made to other parties	X, duration, debit	IFRS for SMEs 7.5 f
Cash payments for futures contracts, forward contracts, option contracts and swap contracts	X, duration, credit	IFRS for SMEs 7.5 g
Cash receipts from futures contracts, forward contracts, option contracts and swap contracts	X, duration, debit	IFRS for SMEs 7.5 h
Dividends received	X, duration, debit	IFRS for SMEs 7.14
Interest paid	X, duration, credit	IFRS for SMEs 7.14
Interest received	X, duration, debit	IFRS for SMEs 7.14
Income taxes refund (paid)	X, duration, credit	IFRS for SMEs 7.4 e, IFRS for SMEs 7.17
Other inflows (outflows) of cash	X, duration, debit	IFRS for SMEs 7.5
Net cash flows from (used in) investing activities	X, duration, debit	IFRS for SMEs 7.5
Cash flows from (used in) financing activities [abstract]	abstract	
Proceeds from issuing shares	X, duration, debit	IFRS for SMEs 7.6 a
Proceeds from issuing other equity instruments	X, duration, debit	IFRS for SMEs 7.6 a
Payments to acquire or redeem entity's shares	X, duration, credit	IFRS for SMEs 7.6 b
Payments of other equity instruments	X, duration, credit	IFRS for SMEs 7.6
Proceeds from borrowings	X, duration, debit	IFRS for SMEs 7.6 c
Repayments of borrowings	X, duration, credit	IFRS for SMEs 7.6 d
Payments of finance lease liabilities	X, duration, credit	IFRS for SMEs 7.6 e
Dividends paid	X, duration, credit	IFRS for SMEs 7.14
Interest paid	X, duration, credit	IFRS for SMEs 7.14
Income taxes refund (paid)	X, duration, credit	IFRS for SMEs 7.17, IFRS for SMEs 7.4 e
Other inflows (outflows) of cash	X, duration, debit	IFRS for SMEs 7.6
Net cash flows from (used in) financing activities	X, duration, debit	IFRS for SMEs 7.6
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	X, duration, debit	IFRS for SMEs 7.13
Effect of exchange rate changes on cash and cash equivalents [abstract]	abstract	
Effect of exchange rate changes on cash and cash equivalents	X, duration, debit	IFRS for SMEs 7.13
Net increase (decrease) in cash and cash equivalents	X, duration, debit	IFRS for SMEs 7.20
Cash and cash equivalents at beginning of period	X, instant, debit	IFRS for SMEs 4.2 a, IFRS for SMEs 7.20
Cash and cash equivalents at end of period	X, instant, debit	IFRS for SMEs 4.2 a, IFRS for SMEs 7.20
Consolidated and separate [table]	table	
Consolidated and separate financial statements [axis]	axis	IFRS for SMEs 9.1

#### [520.000] Statement of cash flows, indirect method

Label	Type	References
Statement of cash flows [text block]	text block	
Statement of cash flows [abstract]	abstract	
Cash flows from (used in) operating activities [abstract]	abstract	
Profit (loss)	X, duration, credit	IFRS for SMEs 35.13 c, IFRS for SMEs 7.7 b, IFRS for SMEs 5.5 f, IFRS for SMEs 6.3 c i
Adjustments to reconcile profit (loss) [abstract]	abstract	
Adjustments for non-cash income tax expense	X, duration, debit	IFRS for SMEs F5
Adjustments for non-cash finance costs	X, duration, debit	IFRS for SMEs F5
Adjustments for income tax expense	X, duration, debit	IFRS for SMEs 7.17
Adjustments for finance costs	X, duration, debit	IFRS for SMEs 7.8 c
Adjustments for decrease (increase) in inventories	X, duration, debit	IFRS for SMEs 7.8 a
Adjustments for decrease (increase) in trade accounts receivable	X, duration, debit	IFRS for SMEs 7.8 a
Adjustments for decrease (increase) in other operating receivables	X, duration, debit	IFRS for SMEs 7.8 a
Adjustments for increase (decrease) in trade accounts payable	X, duration, debit	IFRS for SMEs 7.8 a
Adjustments for increase (decrease) in other operating payables	X, duration, debit	IFRS for SMEs 7.8 a
Adjustments for depreciation and amortisation expense	X, duration, debit	IFRS for SMEs 7.8 b
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	X, duration, debit	IFRS for SMEs 7.8 b
Adjustments for provisions	X, duration, debit	IFRS for SMEs 7.8 b
Adjustments for unrealised foreign exchange losses (gains)	X, duration, debit	IFRS for SMEs 7.8 b
Adjustments for share-based payments	X, duration, debit	IFRS for SMEs 7.8 b
Adjustments for fair value losses (gains)	X, duration, debit	IFRS for SMEs 7.8 b
Adjustments for undistributed profits of associates	X, duration, credit	IFRS for SMEs 7.8 b
Adjustments for non-controlling interests	X, duration, debit	IFRS for SMEs 7.8 b
Adjustments for accrued expenses (income) not yet paid (received)	X, duration, credit	IFRS for SMEs 7.8 b

Other adjustments for non-cash items	X, duration, debit	IFRS for SMEs 7.8 b
Adjustments for losses (gains) on disposal of non-current assets	X, duration, debit	IFRS for SMEs 7.8 b
Other adjustments for which cash effects are investing or financing cash flow	X, duration, debit	IFRS for SMEs 7.8 c
Other adjustments to reconcile profit (loss)	X, duration, debit	IFRS for SMEs 7.8
Total adjustments to reconcile profit (loss)	X, duration, debit	IFRS for SMEs 7.8
Dividends paid	X, duration, credit	IFRS for SMEs 7.15
Dividends received	X, duration, debit	IFRS for SMEs 7.15
Interest paid	X, duration, credit	IFRS for SMEs 7.15
Interest received	X, duration, debit	IFRS for SMEs 7.15
Income taxes refund (paid)	X, duration, credit	IFRS for SMEs 7.17, IFRS for SMEs 7.4 e
Other inflows (outflows) of cash	X, duration, debit	IFRS for SMEs 7.4
Net cash flows from (used in) operating activities	X, duration	IFRS for SMEs 7.4
Cash flows from (used in) investing activities [abstract]	abstract	
Cash flows from losing control of subsidiaries or other businesses	X, duration, debit	IFRS for SMEs 7.5 d
Cash flows used in obtaining control of subsidiaries or other businesses	X, duration, credit	IFRS for SMEs 7.5 c
Other cash receipts from sales of equity or debt instruments of other entities	X, duration, debit	IFRS for SMEs 7.5 d
Other cash payments to acquire equity or debt instruments of other entities	X, duration, credit	IFRS for SMEs 7.5 c
Other cash receipts from sales of interests in joint ventures	X, duration, debit	IFRS for SMEs 7.5 d
Other cash payments to acquire interests in joint ventures	X, duration, credit	IFRS for SMEs 7.5 c
Proceeds from sales of property, plant and equipment	X, duration, debit	IFRS for SMEs 7.5 b
Purchase of property, plant and equipment	X, duration, credit	IFRS for SMEs 7.5 a
Proceeds from sales of intangible assets	X, duration, debit	IFRS for SMEs 7.5 b
Purchase of intangible assets	X, duration, credit	IFRS for SMEs 7.5 a
Proceeds from sales of other long-term assets	X, duration, debit	IFRS for SMEs 7.5 b
Purchase of other long-term assets	X, duration, credit	IFRS for SMEs 7.5 a
Cash advances and loans made to other parties	X, duration, credit	IFRS for SMEs 7.5 e
Cash receipts from repayment of advances and loans made to other parties	X, duration, debit	IFRS for SMEs 7.5 f
Cash payments for futures contracts, forward contracts, option contracts and swap contracts	X, duration, credit	IFRS for SMEs 7.5 g
Cash receipts from futures contracts, forward contracts, option contracts and swap contracts	X, duration, debit	IFRS for SMEs 7.5 h
Dividends received	X, duration, debit	IFRS for SMEs 7.14
Interest paid	X, duration, credit	IFRS for SMEs 7.14
Interest received	X, duration, debit	IFRS for SMEs 7.14
Income taxes refund (paid)	X, duration, credit	IFRS for SMEs 7.4 e, IFRS for SMEs 7.17
Other inflows (outflows) of cash	X, duration, debit	IFRS for SMEs 7.5
Net cash flows from (used in) investing activities	X, duration, debit	IFRS for SMEs 7.5
Cash flows from (used in) financing activities [abstract]	abstract	
Proceeds from issuing shares	X, duration, debit	IFRS for SMEs 7.6 a
Proceeds from issuing other equity instruments	X, duration, debit	IFRS for SMEs 7.6 a
Payments to acquire or redeem entity's shares	X, duration, credit	IFRS for SMEs 7.6 b
Payments of other equity instruments	X, duration, credit	IFRS for SMEs 7.6
Proceeds from borrowings	X, duration, debit	IFRS for SMEs 7.6 c
Repayments of borrowings	X, duration, credit	IFRS for SMEs 7.6 d
Payments of finance lease liabilities	X, duration, credit	IFRS for SMEs 7.6 e
Dividends paid	X, duration, credit	IFRS for SMEs 7.14
Interest paid	X, duration, credit	IFRS for SMEs 7.14
Income taxes refund (paid)	X, duration, credit	IFRS for SMEs 7.17, IFRS for SMEs 7.4 e
Other inflows (outflows) of cash	X, duration, debit	IFRS for SMEs 7.6
Net cash flows from (used in) financing activities	X, duration, debit	IFRS for SMEs 7.6
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	X, duration, debit	IFRS for SMEs 7.13
Effect of exchange rate changes on cash and cash equivalents [abstract]	abstract	
Effect of exchange rate changes on cash and cash equivalents	X, duration, debit	IFRS for SMEs 7.13
Net increase (decrease) in cash and cash equivalents	X, duration, debit	IFRS for SMEs 7.20
Cash and cash equivalents at beginning of period	X, instant, debit	IFRS for SMEs 4.2 a, IFRS for SMEs 7.20
Cash and cash equivalents at end of period	X, instant, debit	IFRS for SMEs 4.2 a, IFRS for SMEs 7.20
Consolidated and separate [table]	table	
Consolidated and separate financial statements [axis]	axis	IFRS for SMEs 9.1

## [610.000] Statement of changes in equity

Label	Type	References
Statement of changes in equity [text block]	text block	
Statement of changes in equity [abstract]	abstract	
Statement of changes in equity [table]	table	IFRS for SMEs 6.3
Components of equity [axis]	axis	IFRS for SMEs 6.3
Equity [member]	member	IFRS for SMEs 6.3
Equity attributable to owners of parent [member]	member	IFRS for SMEs 6.3
Issued capital [member]	member	IFRS for SMEs 6.3
Share premium [member]	member	IFRS for SMEs 6.3
Treasury shares [member]	member	IFRS for SMEs 6.3
Other equity interest [member]	member	IFRS for SMEs 6.3
Other reserves [member]	member	IFRS for SMEs 6.3, IFRS for SMEs 4.12 b
Reserve of exchange differences on translation [member]	member	IFRS for SMEs 6.3
Reserve of cash flow hedges [member]	member	IFRS for SMEs 6.3
Revaluation surplus [member]	member	IFRS for SMEs 17.15C, IFRS for SMEs 6.3
Retained earnings [member]	member	IFRS for SMEs 6.3
Non-controlling interests [member]	member	IFRS for SMEs 6.3
Retrospective application and retrospective restatement [axis]	axis	IFRS for SMEs 10.13 b, IFRS for SMEs 10.23 b, IFRS for SMEs 6.3 b, IFRS for SMEs 10.14 c
Currently stated [member]	member	IFRS for SMEs 10.13 b, IFRS for SMEs 10.23 b, IFRS for SMEs 6.3 b, IFRS for SMEs 10.14 c
Previously stated [member]	member	IFRS for SMEs 6.3 b, IFRS for SMEs 10.14 c, IFRS for SMEs 10.13 b, IFRS for SMEs 10.23 b
Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]	member	IFRS for SMEs 10.14 c, IFRS for SMEs 6.3 b, IFRS for SMEs 10.13 b, IFRS for SMEs 10.23 b

Increase (decrease) due to changes in accounting policy [member]	member	IFRS for SMEs 10.13 b, IFRS for SMEs 10.14 c
Increase (decrease) due to changes in accounting policy required by IFRS for SMEs [member]	member	IFRS for SMEs 10.13 b, IFRS for SMEs 10.13 c
Increase (decrease) due to voluntary changes in accounting policy [member]	member	IFRS for SMEs 10.14 c
Increase (decrease) due to corrections of prior period errors [member]	member	IFRS for SMEs 10.23 c, IFRS for SMEs 10.23 b
Consolidated and separate financial statements [axis]	axis	IFRS for SMEs 9.1
Statement of changes in equity [line items]	abstract	
Equity at beginning of period	X, instant, credit	IFRS for SMEs 4.2 q, IFRS for SMEs 35.13 b, IFRS for SMEs 6.3 c
Changes in equity [abstract]	abstract	
Comprehensive income [abstract]	abstract	
Profit (loss)	X, duration, credit	IFRS for SMEs 35.13 c, IFRS for SMEs 7.7 b, IFRS for SMEs 5.5 f, IFRS for SMEs 6.3 c i
Other comprehensive income	X, duration, credit	IFRS for SMEs 6.3 c ii, IFRS for SMEs 5.4 b
Total comprehensive income	X, duration, credit	IFRS for SMEs 5.5 i, IFRS for SMEs 6.3 a
Issue of equity	X, duration, credit	IFRS for SMEs 6.3 c iii
Dividends recognised as distributions to owners	X, duration, debit	IFRS for SMEs 6.3 c iii
Increase through other contributions by owners, equity	X, duration, credit	IFRS for SMEs 6.3 c iii
Decrease through other distributions to owners, equity	X, duration, debit	IFRS for SMEs 6.3 c iii
Increase (decrease) through other changes, equity	X, duration, credit	IFRS for SMEs 6.3 c
Increase (decrease) through treasury share transactions, equity	X, duration, credit	IFRS for SMEs 6.3 c iii
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	X, duration, credit	IFRS for SMEs 6.3 c iii
Increase (decrease) through share-based payment transactions, equity	X, duration, credit	IFRS for SMEs 6.3 c iii
Total increase (decrease) in equity	X, duration, credit	IFRS for SMEs 6.3 c
Equity at end of period	X, instant, credit	IFRS for SMEs 4.2 q, IFRS for SMEs 35.13 b, IFRS for SMEs 6.3 c

#### [650.000] Statement of income and retained earnings, additional disclosures

Label	Type	References
Statement of income and retained earnings [text block]	text block	
Statement of income and retained earnings, additional disclosures [abstract]	abstract	
Retained earnings at beginning of period	X, instant, credit	IFRS for SMEs 6.5 e, IFRS for SMEs 4.11 f, IFRS for SMEs 6.5 a
Dividends declared and paid or payable	X, duration, debit	IFRS for SMEs 6.5 b
Increase (decrease) through corrections of errors, retained earnings	X, duration, credit	IFRS for SMEs 6.5 c
Increase (decrease) through changes in accounting policies, retained earnings	X, duration, credit	IFRS for SMEs 6.5 d
Retained earnings at end of period	X, instant, credit	IFRS for SMEs 6.5 e, IFRS for SMEs 4.11 f, IFRS for SMEs 6.5 a
Consolidated and separate [table]	table	
Consolidated and separate financial statements [axis]	axis	IFRS for SMEs 9.1

#### [800.100] Subclassifications of assets, liabilities and equities

Label	Type	References
Subclassifications of assets, liabilities and equities [abstract]	abstract	
Property, plant and equipment [abstract]	abstract	
Land and buildings [abstract]	abstract	
Land	X, instant, debit	IFRS for SMEs 4.11 a
Buildings	X, instant, debit	IFRS for SMEs 4.11 a
Total land and buildings	X, instant, debit	IFRS for SMEs 4.11 a
Machinery	X, instant, debit	IFRS for SMEs 4.11 a
Vehicles [abstract]	abstract	
Ships	X, instant, debit	IFRS for SMEs 4.11 a
Aircraft	X, instant, debit	IFRS for SMEs 4.11 a
Motor vehicles	X, instant, debit	IFRS for SMEs 4.11 a
Total vehicles	X, instant, debit	IFRS for SMEs 4.11 a
Fixtures and fittings	X, instant, debit	IFRS for SMEs 4.11 a
Office equipment	X, instant, debit	IFRS for SMEs 4.11 a
Tangible exploration and evaluation assets	X, instant, debit	IFRS for SMEs 4.11 a
Construction in progress	X, instant, debit	IFRS for SMEs 4.11 a
Other property, plant and equipment	X, instant, debit	IFRS for SMEs 4.11 a
Total property, plant and equipment	X, instant, debit	IFRS for SMEs 17.31 e, IFRS for SMEs 4.2 e, IFRS for SMEs 4.11 a
Intangible assets and goodwill [abstract]	abstract	
Intangible assets other than goodwill [abstract]	abstract	
Brand names	X, instant, debit	IFRS for SMEs 4.11
Intangible exploration and evaluation assets	X, instant, debit	IFRS for SMEs 4.11
Mastheads and publishing titles	X, instant, debit	IFRS for SMEs 4.11
Computer software	X, instant, debit	IFRS for SMEs 4.11
Licences and franchises	X, instant, debit	IFRS for SMEs 4.11
Copyrights, patents and other industrial property rights, service and operating rights	X, instant, debit	IFRS for SMEs 4.11
Recipes, formulae, models, designs and prototypes	X, instant, debit	IFRS for SMEs 4.11
Intangible assets under development	X, instant, debit	IFRS for SMEs 4.11
Service concession arrangements, classified as intangible assets	X, instant, debit	IFRS for SMEs 34.15
Other intangible assets	X, instant, debit	IFRS for SMEs 4.11
Total intangible assets other than goodwill	X, instant, debit	IFRS for SMEs 18.27 e, IFRS for SMEs 4.2 g
Goodwill	X, instant, debit	IFRS for SMEs 4.3
Total intangible assets and goodwill	X, instant, debit	IFRS for SMEs 4.3
Classes of current inventories [abstract]	abstract	
Current inventories held for sale	X, instant, debit	IFRS for SMEs 4.11 c i
Current work in progress	X, instant, debit	IFRS for SMEs 4.11 c ii
Current materials and supplies to be consumed in production process or rendering services	X, instant, debit	IFRS for SMEs 4.11 c iii
Total current inventories	X, instant, debit	IFRS for SMEs 13.22 b, IFRS for SMEs 4.11 c, IFRS for SMEs 4.2 d
Trade and other non-current receivables [abstract]	abstract	



Non-current receivables due from related parties	X, instant, debit	IFRS for SMEs 4.11 b
Non-current receivables due from other parties	X, instant, debit	IFRS for SMEs 4.11 b
Non-current receivables arising from accrued income not yet billed	X, instant, debit	IFRS for SMEs 4.11 b
Total trade and other non-current receivables	X, instant, debit	IFRS for SMEs 4.11 b, IFRS for SMEs 4.2 b
Trade and other current receivables [abstract]	abstract	
Current receivables due from related parties	X, instant, debit	IFRS for SMEs 4.11 b
Current receivables due from other parties	X, instant, debit	IFRS for SMEs 4.11 b
Current receivables arising from accrued income not yet billed	X, instant, debit	IFRS for SMEs 4.11 b
Total trade and other current receivables	X, instant, debit	IFRS for SMEs 4.11 b, IFRS for SMEs 4.2 b
Trade and other receivables [abstract]	abstract	
Receivables due from related parties	X, instant, debit	IFRS for SMEs 4.11 b
Receivables due from other parties	X, instant, debit	IFRS for SMEs 4.11 b
Receivables arising from accrued income not yet billed	X, instant, debit	IFRS for SMEs 4.11 b
Total trade and other receivables	X, instant, debit	IFRS for SMEs 4.2 b, IFRS for SMEs 4.11 b
Cash and cash equivalents [abstract]	abstract	
Cash [abstract]	abstract	
Cash on hand	X, instant, debit	IFRS for SMEs 7.20
Balances with banks	X, instant, debit	IFRS for SMEs 7.20
Total cash	X, instant, debit	IFRS for SMEs 7.20
Cash equivalents [abstract]	abstract	
Short-term deposits, classified as cash equivalents	X, instant, debit	IFRS for SMEs 7.20
Short-term investments, classified as cash equivalents	X, instant, debit	IFRS for SMEs 7.20
Other banking arrangements, classified as cash equivalents	X, instant, debit	IFRS for SMEs 7.20
Total cash equivalents	X, instant, debit	IFRS for SMEs 7.20
Other cash and cash equivalents	X, instant, debit	IFRS for SMEs 7.20
Total cash and cash equivalents	X, instant, debit	IFRS for SMEs 4.2 a, IFRS for SMEs 7.20
Classes of other provisions [abstract]	abstract	
Warranty provision [abstract]	abstract	
Non-current warranty provision	X, instant, credit	IFRS for SMEs 21A.4
Current warranty provision	X, instant, credit	IFRS for SMEs 21A.4
Total warranty provision	X, instant, credit	IFRS for SMEs 21A.4
Restructuring provision [abstract]	abstract	
Non-current restructuring provision	X, instant, credit	IFRS for SMEs 21A.3
Current restructuring provision	X, instant, credit	IFRS for SMEs 21A.3
Total restructuring provision	X, instant, credit	IFRS for SMEs 21A.3
Legal proceedings provision [abstract]	abstract	
Non-current legal proceedings provision	X, instant, credit	IFRS for SMEs 21A.9
Current legal proceedings provision	X, instant, credit	IFRS for SMEs 21A.9
Total legal proceedings provision	X, instant, credit	IFRS for SMEs 21A.9
Refunds provision [abstract]	abstract	
Non-current refunds provision	X, instant, credit	IFRS for SMEs 21A.5
Current refunds provision	X, instant, credit	IFRS for SMEs 21A.5
Total refunds provision	X, instant, credit	IFRS for SMEs 21A.5
Onerous contracts provision [abstract]	abstract	
Non-current onerous contracts provision	X, instant, credit	IFRS for SMEs 21A.2
Current onerous contracts provision	X, instant, credit	IFRS for SMEs 21A.2
Total onerous contracts provision	X, instant, credit	IFRS for SMEs 21A.2
Miscellaneous other provisions [abstract]	abstract	
Non-current miscellaneous other provisions	X, instant, credit	IFRS for SMEs 4.11 e
Current miscellaneous other provisions	X, instant, credit	IFRS for SMEs 4.11 e
Total miscellaneous other provisions	X, instant, credit	IFRS for SMEs 4.11 e
Other provisions [abstract]	abstract	
Other non-current provisions	X, instant, credit	IFRS for SMEs 4.11 e
Other current provisions	X, instant, credit	IFRS for SMEs 4.11 e
Total other provisions	X, instant, credit	IFRS for SMEs 4.11 e, IFRS for SMEs 21.14 a i
Trade and other non-current payables [abstract]	abstract	
Non-current trade payables	X, instant, credit	IFRS for SMEs 4.11 d
Non-current payables to related parties	X, instant, credit	IFRS for SMEs 4.11 d
Deferred income classified as non-current	X, instant, credit	IFRS for SMEs 4.11 d
Accruals classified as non-current	X, instant, credit	IFRS for SMEs 4.11 d
Total trade and other non-current payables	X, instant, credit	IFRS for SMEs 4.2 i, IFRS for SMEs 4.11 d
Trade and other current payables [abstract]	abstract	
Current trade payables	X, instant, credit	IFRS for SMEs 4.11 d
Current payables to related parties	X, instant, credit	IFRS for SMEs 4.11 d
Deferred income classified as current	X, instant, credit	IFRS for SMEs 4.11 d
Accruals classified as current	X, instant, credit	IFRS for SMEs 4.11 d
Total trade and other current payables	X, instant, credit	IFRS for SMEs 4.11 d, IFRS for SMEs 4.2 i
Trade and other payables [abstract]	abstract	
Trade payables	X, instant, credit	IFRS for SMEs 4.11 d
Payables to related parties	X, instant, credit	IFRS for SMEs 4.11 d
Deferred income	X, instant, credit	IFRS for SMEs 4.11 d
Accruals	X, instant, credit	IFRS for SMEs 4.11 d
Total trade and other payables	X, instant, credit	IFRS for SMEs 4.2 i, IFRS for SMEs 4.11 d
Categories of non-current financial assets and non-current financial liabilities [abstract]	abstract	
Non-current financial assets at fair value through profit or loss	X, instant, debit	IFRS for SMEs 11.41 a
Non-current financial assets that are debt instruments, at amortised cost	X, instant, debit	IFRS for SMEs 11.41 b
Non-current financial assets that are equity instruments, at cost	X, instant, debit	IFRS for SMEs 11.41 c
Non-current financial liabilities at fair value through profit or loss	X, instant, credit	IFRS for SMEs 11.41 d
Non-current financial liabilities at amortised cost	X, instant, credit	IFRS for SMEs 11.41 e
Non-current loan commitments, at cost	X, instant, credit	IFRS for SMEs 11.41 f
Categories of current financial assets and current financial liabilities [abstract]	abstract	
Current financial assets at fair value through profit or loss	X, instant, debit	IFRS for SMEs 11.41 a
Current financial assets that are debt instruments, at amortised cost	X, instant, debit	IFRS for SMEs 11.41 b
Current financial assets that are equity instruments, at cost	X, instant, debit	IFRS for SMEs 11.41 c

Current financial liabilities at fair value through profit or loss	X, instant, credit	IFRS for SMEs 11.41 d
Current financial liabilities at amortised cost	X, instant, credit	IFRS for SMEs 11.41 e
Current loan commitments, at cost	X, instant, credit	IFRS for SMEs 11.41 f
Categories of financial assets and financial liabilities [abstract]	abstract	
Financial assets at fair value through profit or loss	X, instant, debit	IFRS for SMEs 11.41 a
Financial assets that are debt instruments, at amortised cost	X, instant, debit	IFRS for SMEs 11.41 b
Financial assets that are equity instruments, at cost	X, instant, debit	IFRS for SMEs 11.41 c
Financial liabilities at fair value through profit or loss	X, instant, credit	IFRS for SMEs 11.41 d
Financial liabilities at amortised cost	X, instant, credit	IFRS for SMEs 11.41 e
Loan commitments, at cost	X, instant, credit	IFRS for SMEs 11.41 f
Other reserves [abstract]	abstract	
Reserve of exchange differences on translation	X, instant, credit	IFRS for SMEs 30.25 b, IFRS for SMEs 4.3
Reserve of cash flow hedges	X, instant, credit	IFRS for SMEs 4.3
Revaluation surplus	X, instant, credit	IFRS for SMEs 17.15C
Total other reserves	X, instant, credit	IFRS for SMEs 4.11 f
Consolidated and separate [table]	table	
Consolidated and separate financial statements [axis]	axis	IFRS for SMEs 9.1

#### [800.200] Analysis of income and expense

Label	Type	References
Analysis of income and expense [abstract]	abstract	
Revenue [abstract]	abstract	
Revenue from sale of goods	X, duration, credit	IFRS for SMEs 23.30 b i
Revenue from rendering of services	X, duration, credit	IFRS for SMEs 23.30 b ii
Revenue from construction contracts	X, duration, credit	IFRS for SMEs 23.31 a, IFRS for SMEs 23.30 b viii
Royalty income	X, duration, credit	IFRS for SMEs 23.30 b iv
Interest income	X, duration, credit	IFRS for SMEs 23.30 b iii
Dividend income	X, duration, credit	IFRS for SMEs 23.30 b v
Revenue from commissions	X, duration, credit	IFRS for SMEs 23.30 b vi
Income from government grants	X, duration, credit	IFRS for SMEs 23.30 b vii, IFRS for SMEs 24.6 a
Revenue from franchise fees	X, duration, credit	IFRS for SMEs 23A.25
Other revenue	X, duration, credit	IFRS for SMEs 23.30 b viii
Total revenue	X, duration, credit	IFRS for SMEs 5.5 a, IFRS for SMEs 23.30
Classes of employee benefits expense [abstract]	abstract	
Wages and salaries	X, duration, debit	IFRS for SMEs 28.4
Social security contributions	X, duration, debit	IFRS for SMEs 28.4
Other short-term employee benefits	X, duration, debit	IFRS for SMEs 28.4
Post-employment benefit expense, defined contribution plans	X, duration, debit	IFRS for SMEs 28.40
Post-employment benefit expense, defined benefit plans	X, duration, debit	IFRS for SMEs 28.41 g i
Termination benefits expense	X, duration, debit	IFRS for SMEs 28.1
Other long-term employee benefits	X, duration, debit	IFRS for SMEs 28.1
Other employee expense	X, duration, debit	IFRS for SMEs 28.1
Total employee benefits expense	X, duration, debit	IFRS for SMEs 5.11 a
Consolidated and separate [table]	table	
Consolidated and separate financial statements [axis]	axis	IFRS for SMEs 9.1

#### [800.500] List of notes

Label	Type	References
Disclosure of notes and other explanatory information [text block]	text block	IFRS for SMEs 3.17 e
Disclosure of binding sale agreement for major disposal of assets or group of assets and liabilities [text block]	text block	IFRS for SMEs 4.14
Disclosure of biological assets [text block]	text block	IFRS for SMEs 34 Agriculture
Disclosure of business combinations [text block]	text block	IFRS for SMEs 19 Disclosures
Disclosure of cash flow statement [text block]	text block	IFRS for SMEs 7.1
Disclosure of changes in accounting policies, accounting estimates and errors [text block]	text block	IFRS for SMEs 10 Scope of this section
Disclosure of consolidated, separate and combined financial statements [text block]	text block	IFRS for SMEs 9 Separate financial statements, IFRS for SMEs 9 Disclosures in consolidated financial statements, IFRS for SMEs 9 Combined financial statements
Disclosure of effect of changes in foreign exchange rates [text block]	text block	IFRS for SMEs 30 Disclosures
Disclosure of employee benefits [text block]	text block	IFRS for SMEs 28 Disclosures
Disclosure of events after reporting period [text block]	text block	IFRS for SMEs 32 Disclosure
Disclosure of financial instruments [text block]	text block	IFRS for SMEs 11 Disclosures
Disclosure of first-time adoption [text block]	text block	IFRS for SMEs 35 Disclosures
Disclosure of government grants [text block]	text block	IFRS for SMEs 24 Disclosures
Disclosure of hyperinflationary reporting [text block]	text block	IFRS for SMEs 31 Disclosures
Disclosure of impairment of assets [text block]	text block	IFRS for SMEs 27 Disclosures
Disclosure of income tax [text block]	text block	IFRS for SMEs 29.38
Disclosure of intangible assets [text block]	text block	IFRS for SMEs 18 Disclosures
Disclosure of interests in joint ventures [text block]	text block	IFRS for SMEs 15 Disclosures
Disclosure of inventories [text block]	text block	IFRS for SMEs 13 Disclosures
Disclosure of investment in associates [text block]	text block	IFRS for SMEs 14 Disclosures
Disclosure of investment property at fair value through profit or loss [text block]	text block	IFRS for SMEs 16 Disclosures
Disclosure of leases [text block]	text block	IFRS for SMEs 20 Scope of this section
Disclosure of other provisions, contingent liabilities and contingent assets [text block]	text block	IFRS for SMEs 21 Disclosures
Disclosure of property, plant and equipment and investment property at cost less accumulated depreciation and impairment [text block]	text block	IFRS for SMEs 17 Disclosures
Disclosure of recognised revenue from construction contracts [text block]	text block	IFRS for SMEs 23.31
Disclosure of related party [text block]	text block	IFRS for SMEs 33 Disclosures
Disclosure of revenue [text block]	text block	IFRS for SMEs 23 Disclosures
Disclosure of share capital, reserves and other equity interest [text block]	text block	IFRS for SMEs 4.12
Disclosure of share-based payment arrangements [text block]	text block	IFRS for SMEs 26 Disclosures

[800.600] List of accounting policies		
Label	Type	References
Disclosure of summary of significant accounting policies [text block]	text block	IFRS for SMEs 8.4 b
Description of accounting policy for recognising actuarial gains and losses [text block]	text block	IFRS for SMEs 8.5 b, IFRS for SMEs 28.41 b
Description of accounting policy for investment in associates [text block]	text block	IFRS for SMEs 8.5 b, IFRS for SMEs 14.12 a
Description of accounting policy for investments in joint ventures [text block]	text block	IFRS for SMEs 15.19 a, IFRS for SMEs 8.5 b
Description of accounting policy for measuring inventories [text block]	text block	IFRS for SMEs 13.22 a, IFRS for SMEs 8.5 b
Description of accounting policy for recognition of revenue [text block]	text block	IFRS for SMEs 23.30 a, IFRS for SMEs 8.5 b
Description of other accounting policies relevant to understanding of financial statements [text block]	text block	IFRS for SMEs 8.5 b

[800.700] Notes - Corporate information and statement of IFRS compliance		
Label	Type	References
Disclosure of notes and other explanatory information [text block]	text block	IFRS for SMEs 3.17 e
Name of reporting entity or other means of identification	string	IFRS for SMEs 3.23 a
Domicile of entity	string	IFRS for SMEs 3.24 a
Legal form of entity	string	IFRS for SMEs 3.24 a
Country of incorporation	string	IFRS for SMEs 3.24 a
Address of entity's registered office	string	IFRS for SMEs 3.24 a
Principal place of business	string	IFRS for SMEs 3.24 a
Description of nature of entity's operations and principal activities	string	IFRS for SMEs 3.24 b
Name of parent entity	string	IFRS for SMEs 33.5
Name of ultimate parent of group	string	IFRS for SMEs 33.5
Statement of compliance with IFRS for SMEs [text block]	text block	IFRS for SMEs 3.3, IFRS for SMEs 8.4 a
Management conclusion on fair presentation as consequence of departure	string	IFRS for SMEs 3.5 a
Explanation of departure from IFRS for SMEs	string	IFRS for SMEs 3.5 b, IFRS for SMEs 3.5 c
Explanation of nature of requirement in IFRS for SMEs and conclusion why requirement is in conflict with objective of financial statements	string	IFRS for SMEs 3.7 a
Explanation of adjustments that would be necessary to achieve fair presentation	string	IFRS for SMEs 3.7 b
Disclosure of uncertainties of entity's ability to continue as going concern [text block]	text block	IFRS for SMEs 3.9
Explanation of fact and basis for preparation of financial statements when not going concern basis	string	IFRS for SMEs 3.9
Explanation of why entity not regarded as going concern	string	IFRS for SMEs 3.9
Description of reason for using longer or shorter reporting period	string	IFRS for SMEs 3.10 b, IFRS for SMEs 3.10 a
Description of fact that amounts presented in financial statements are not entirely comparable	string	IFRS for SMEs 3.10 c
Disclosure of reclassifications or changes in presentation [text block]	text block	IFRS for SMEs 3.12
Disclosure of reclassifications or changes in presentation [abstract]	abstract	
Disclosure of reclassifications or changes in presentation [table]	table	IFRS for SMEs 3.12
Reclassified items [axis]	axis	IFRS for SMEs 3.12
Reclassified items [member]	member	IFRS for SMEs 3.12
Disclosure of reclassifications or changes in presentation [line items]	abstract	
Description of nature of reclassifications or changes in presentation	string	IFRS for SMEs 3.12 a
Amount of reclassifications or changes in presentation	X, duration	IFRS for SMEs 3.12 b
Description of reason for reclassifications or changes in presentation	string	IFRS for SMEs 3.12 c
Description of reason why reclassification of comparative amounts is impracticable	string	IFRS for SMEs 3.13
Disclosure of summary of significant accounting policies [text block]	text block	IFRS for SMEs 8.4 b
Explanation of measurement bases used in preparing financial statements [text block]	text block	IFRS for SMEs 8.5 a
Description of other accounting policies relevant to understanding of financial statements [text block]	text block	IFRS for SMEs 8.5 b
Explanation of management judgements in applying entity's accounting policies with significant effect on recognised amounts	string	IFRS for SMEs 8.6
Description of basis for preparing and presenting information not required by IFRS for SMEs	string	IFRS for SMEs 3.25
Explanation of sources of estimation uncertainty with significant risk of causing material adjustment	string	IFRS for SMEs 8.7
Disclosure of assets and liabilities with significant risk of material adjustment [text block]	text block	IFRS for SMEs 8.7
Disclosure of assets and liabilities with significant risk of material adjustment [abstract]	abstract	
Disclosure of assets and liabilities with significant risk of material adjustment [table]	table	IFRS for SMEs 8.7
Assets and liabilities [axis]	axis	IFRS for SMEs 8.7
Assets and liabilities [member]	member	IFRS for SMEs 8.7
Disclosure of assets and liabilities with significant risk of material adjustment [line items]	abstract	
Description of nature of assets with significant risk of material adjustments within next financial year	string	IFRS for SMEs 8.7 a
Description of nature of liabilities with significant risk of material adjustments within next financial year	string	IFRS for SMEs 8.7 a
Assets with significant risk of material adjustments within next financial year	X, instant, debit	IFRS for SMEs 8.7 b
Liabilities with significant risk of material adjustments within next financial year	X, instant, credit	IFRS for SMEs 8.7 b
Statement that fair value of assets other than cash to be distributed to owners cannot be measured reliably without undue cost or effort	string	IFRS for SMEs 22.20
Description of reasons why reliable fair value measurement of assets other than cash to be distributed to owners would involve undue cost or effort	string	IFRS for SMEs 22.20

[800.800] Notes - Accounting policies, changes in accounting estimates and errors		
Label	Type	References
Disclosure of changes in accounting policies, accounting estimates and errors [text block]	text block	IFRS for SMEs 10 Scope of this section
Disclosure of initial application of amendment to IFRS for SMEs [text block]	text block	IFRS for SMEs 10.13 a
Disclosure of voluntary change in accounting policy [text block]	text block	IFRS for SMEs 10.14
Explanation of reason why it is impracticable to determine amounts of adjustments related to change in accounting policy	string	IFRS for SMEs 10.14 d, IFRS for SMEs 10.13 d
Disclosure of changes in accounting estimates [text block]	text block	IFRS for SMEs 10.18
Disclosure of changes in accounting estimates [abstract]	abstract	
Disclosure of changes in accounting estimates [table]	table	IFRS for SMEs 10.18
Accounting estimates [axis]	axis	IFRS for SMEs 10.18
Accounting estimates [member]	member	IFRS for SMEs 10.18
Disclosure of changes in accounting estimates [line items]	abstract	
Description of nature of change in accounting estimate [text block]	text block	IFRS for SMEs 10.18

Increase (decrease) in accounting estimate	X, duration	IFRS for SMEs 10.18
Description of fact that amount of change in accounting estimate is impracticable [text block]	text block	IFRS for SMEs 10.18
Description of nature of accounting errors in prior periods [text block]	text block	IFRS for SMEs 10.23 a
Explanation of reason why it is impracticable to determine amounts for correction related to prior period errors	string	IFRS for SMEs 10.23 d

#### [801.000] Notes - Events after reporting period

Label	Type	References
Disclosure of events after reporting period [text block]	text block	IFRS for SMEs 32 Disclosure
Explanation of body of authorisation	string	IFRS for SMEs 32.9
Date of authorisation for issue of financial statements	date	IFRS for SMEs 32.9
Explanation of fact that entity's owners or others have power to amend financial statements after issue	string	IFRS for SMEs 32.9
Disclosure of non-adjusting events after reporting period [text block]	text block	IFRS for SMEs 32.10
Disclosure of non-adjusting events after reporting period [abstract]	abstract	
Disclosure of non-adjusting events after reporting period [table]	table	IFRS for SMEs 32.10
Non-adjusting events after reporting period [axis]	axis	IFRS for SMEs 32.10
Non-adjusting events after reporting period [member]	member	IFRS for SMEs 32.10
Major business combination [member]	member	IFRS for SMEs 32.11 a
Disposal of major subsidiary [member]	member	IFRS for SMEs 32.11 a
Announcement of plan to discontinue operation [member]	member	IFRS for SMEs 32.11 b
Major purchases of assets [member]	member	IFRS for SMEs 32.11 c
Other disposals of assets [member]	member	IFRS for SMEs 32.11 c
Expropriation of major assets by government [member]	member	IFRS for SMEs 32.11 c
Destruction of major production plant [member]	member	IFRS for SMEs 32.11 d
Announcing or commencing implementation of major restructuring [member]	member	IFRS for SMEs 32.11 e
Issues or repurchases of entity's debt or equity instruments [member]	member	IFRS for SMEs 32.11 f
Abnormally large changes in asset prices or foreign exchange rates [member]	member	IFRS for SMEs 32.11 g
Changes in tax rates or tax laws enacted or announced [member]	member	IFRS for SMEs 32.11 h
Entering into significant commitments or contingent liabilities [member]	member	IFRS for SMEs 32.11 i
Commencement of major litigation [member]	member	IFRS for SMEs 32.11 j
Disclosure of non-adjusting events after reporting period [line items]	abstract	
Description of nature of non-adjusting event after reporting period	string	IFRS for SMEs 32.10 a
Explanation of financial effect of non-adjusting event after reporting period [text block]	text block	IFRS for SMEs 32.10 b

#### [801.100] Notes - Hyperinflationary reporting

Label	Type	References
Disclosure of hyperinflationary reporting [text block]	text block	IFRS for SMEs 31 Disclosures
Explanation of fact that financial statements and corresponding figures for previous periods have been restated for changes in general purchase prices [text block]	string	IFRS for SMEs 31.15 a
Description of identity of price index	string	IFRS for SMEs 31.15 b
Level of price index	X, instant	IFRS for SMEs 31.15 b
Price index movements	X, duration	IFRS for SMEs 31.15 b
Gains (losses) on net monetary position	X, duration, credit	IFRS for SMEs 31.15 c

#### [801.200] Notes - Business combinations

Label	Type	References
Disclosure of business combinations [text block]	text block	IFRS for SMEs 19 Disclosures
Disclosure of detailed information about business combinations [text block]	text block	IFRS for SMEs 19.25
Disclosure of detailed information about business combination [abstract]	abstract	
Disclosure of detailed information about business combination [table]	table	IFRS for SMEs 19.25
Business combinations [axis]	axis	IFRS for SMEs 19.25
Entity's total for business combinations [member]	member	IFRS for SMEs 19.25
Business combinations [member]	member	IFRS for SMEs 19.25
Disclosure of detailed information about business combination [line items]	abstract	
Name of acquiree	string	IFRS for SMEs 19.25 a
Description of acquiree	string	IFRS for SMEs 19.25 a
Date of acquisition	date	IFRS for SMEs 19.25 b
Percentage of voting equity interests acquired	X, instant	IFRS for SMEs 19.25 c
Cost of business combination	X, duration, debit	IFRS for SMEs 19.25 d
Description of components of cost of business combination	string	IFRS for SMEs 19.25 d
Amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [abstract]	abstract	
Financial assets recognised as of acquisition date	X, instant, debit	IFRS for SMEs 19.25 e
Inventory recognised as of acquisition date	X, instant, debit	IFRS for SMEs 19.25 e
Property, plant and equipment recognised as of acquisition date	X, instant, debit	IFRS for SMEs 19.25 e
Identifiable intangible assets recognised as of acquisition date	X, instant, debit	IFRS for SMEs 19.25 e
Financial liabilities recognised as of acquisition date	X, instant, credit	IFRS for SMEs 19.25 e
Contingent liabilities recognised as of acquisition date	X, instant, credit	IFRS for SMEs 19.25 e
Net identifiable assets acquired (liabilities assumed)	X, instant, debit	IFRS for SMEs 19.25 e
Gain recognised in business combination where acquirer's interest in net fair value of identifiable assets, liabilities and provisions to be measured at acquisition date	X, duration, credit	IFRS for SMEs 19.25 f
Description of line item in statement of comprehensive income in which gain in business combination where acquirer's interest in net fair value of identifiable assets, liabilities and provisions to be measured at acquisition date is recognised	string	IFRS for SMEs 19.25 f
Description of factors that make up goodwill recognised	string	IFRS for SMEs 19.25 g
Useful lives, goodwill	string	IFRS for SMEs 19.26
Reconciliation of changes in goodwill [abstract]	abstract	
Goodwill at beginning of period	X, instant, debit	IFRS for SMEs 4.3
Changes in goodwill [abstract]	abstract	
Additional recognition, goodwill	X, duration, debit	IFRS for SMEs 19.26 a
Increase (decrease) through net exchange differences, goodwill	X, duration, debit	IFRS for SMEs 19.26 d

Increase (decrease) through other changes, goodwill	X, duration, debit	IFRS for SMEs 19.26 d
Impairment loss recognised in profit or loss, goodwill	X, duration	IFRS for SMEs 19.26 b
Amortisation, goodwill	X, duration	IFRS for SMEs 19.26 d
Decrease through disposal of previously acquired businesses, goodwill	X, duration, credit	IFRS for SMEs 19.26 c
Total increase (decrease) in goodwill	X, duration, debit	IFRS for SMEs 19.26
Goodwill at end of period	X, instant, debit	IFRS for SMEs 4.3

#### [801.300] Notes - Related party

Label	Type	References
Disclosure of related party [text block]	text block	IFRS for SMEs 33 Disclosures
Name of parent entity	string	IFRS for SMEs 33.5
Name of ultimate parent of group	string	IFRS for SMEs 33.5
Name of most senior parent entity producing publicly available financial statements	string	IFRS for SMEs 33.5
Explanation of relationships between parent and subsidiaries	string	IFRS for SMEs 33.5
Key management personnel compensation	X, duration, debit	IFRS for SMEs 33.7
Disclosure of transactions between related parties [text block]	text block	IFRS for SMEs 33.10
Disclosure of transactions between related parties [abstract]	abstract	
Disclosure of transactions between related parties [table]	table	IFRS for SMEs 33.10
Categories of related parties [axis]	axis	IFRS for SMEs 33.10
Entity's total for related parties [member]	member	IFRS for SMEs 33.10
Related parties [member]	member	IFRS for SMEs 33.10
Entities with control, joint control or significant influence over entity [member]	member	IFRS for SMEs 33.10 a
Entities over which entity has control, joint control or significant influence [member]	member	IFRS for SMEs 33.10 b
Key management personnel of entity or parent [member]	member	IFRS for SMEs 33.10 c
Other related parties [member]	member	IFRS for SMEs 33.10 d
Disclosure of transactions between related parties [line items]	abstract	
Description of transactions with related party	string	IFRS for SMEs 33.9
Description of nature of related party relationship	string	IFRS for SMEs 33.9
Related party transactions [abstract]	abstract	
Purchases of goods, related party transactions	X, duration, debit	IFRS for SMEs 33.12 a
Revenue from sale of goods, related party transactions	X, duration, credit	IFRS for SMEs 33.12 a
Purchases of property and other assets, related party transactions	X, duration, debit	IFRS for SMEs 33.12 b
Sales of property and other assets, related party transactions	X, duration, credit	IFRS for SMEs 33.12 b
Services received, related party transactions	X, duration, debit	IFRS for SMEs 33.12 c
Revenue from rendering of services, related party transactions	X, duration, credit	IFRS for SMEs 33.12 c
Leases as lessor, related party transactions	X, duration	IFRS for SMEs 33.12 d
Leases as lessee, related party transactions	X, duration	IFRS for SMEs 33.12 d
Transfers of research and development from entity, related party transactions	X, duration	IFRS for SMEs 33.12 e
Transfers of research and development to entity, related party transactions	X, duration	IFRS for SMEs 33.12 e
Transfers under license agreements from entity, related party transactions	X, duration	IFRS for SMEs 33.12 f
Transfers under license agreements to entity, related party transactions	X, duration	IFRS for SMEs 33.12 f
Transfers under finance agreements from entity, related party transactions	X, duration	IFRS for SMEs 33.12 g
Transfers under finance agreements to entity, related party transactions	X, duration	IFRS for SMEs 33.12 g
Provision of guarantees or collateral by entity, related party transactions	X, duration	IFRS for SMEs 33.12 h
Provision of guarantees or collateral to entity, related party transactions	X, duration	IFRS for SMEs 33.12 h
Settlement of liabilities by entity on behalf of related party, related party transactions	X, duration	IFRS for SMEs 33.12 i
Settlement of liabilities on behalf of entity by related party, related party transactions	X, duration	IFRS for SMEs 33.12 i
Participation in defined benefit plan that shares risks between group entities, related party transactions	X, duration	IFRS for SMEs 33.12 j
Outstanding balances for related party transactions [abstract]	abstract	
Amounts payable, related party transactions	X, instant, credit	IFRS for SMEs 33.9 b
Amounts receivable, related party transactions	X, instant, debit	IFRS for SMEs 33.9 b
Explanation of terms and conditions of outstanding balances for related party transaction	string	IFRS for SMEs 33.9 b i
Explanation of details of guarantees given or received of outstanding balances for related party transaction	string	IFRS for SMEs 33.9 b ii
Provisions for doubtful debts related to outstanding balances of related party transaction	X, instant, credit	IFRS for SMEs 33.9 c
Expense recognised during period for bad and doubtful debts for related party transaction	X, duration, debit	IFRS for SMEs 33.9 d

#### [801.400] Notes - First time adoption

Label	Type	References
Disclosure of first-time adoption [text block]	text block	IFRS for SMEs 35 Disclosures
Identification of amounts that have not been restated at date of transition to IFRS for SMEs	string	IFRS for SMEs 35.11
Description of omission of disclosures required by IFRS for SMEs	string	IFRS for SMEs 35.11
Identification of amounts that have not been restated as result of applying amendments to IFRS for SMEs	string	IFRS for SMEs A3
Disclosure of comparative information prepared under previous GAAP [text block]	text block	IFRS for SMEs 35.13
Disclosure of comparative information prepared under previous GAAP [abstract]	abstract	
Disclosure of comparative information prepared under previous GAAP [table]	table	IFRS for SMEs 35.13
Financial effect of transition from previous GAAP to IFRS for SMEs [axis]	axis	IFRS for SMEs 35.13
IFRS for SMEs [member]	member	IFRS for SMEs 35.13
Previous GAAP [member]	member	IFRS for SMEs 35.13
Effect of transition to IFRS for SMEs [member]	member	IFRS for SMEs 35.13
Disclosure of comparative information prepared under previous GAAP [line items]	abstract	
Equity	X, instant, credit	IFRS for SMEs 4.2 q, IFRS for SMEs 35.13 b, IFRS for SMEs 6.3 c
Profit (loss)	X, duration, credit	IFRS for SMEs 35.13 c, IFRS for SMEs 7.7 b, IFRS for SMEs 5.5 f, IFRS for SMEs 6.3 c i
Explanation of effect of transition on reported financial position	string	IFRS for SMEs 35.12
Explanation of effect of transition on reported financial performance	string	IFRS for SMEs 35.12
Explanation of effect of transition on reported cash flows	string	IFRS for SMEs 35.12
Description of reason why entity stopped applying IFRS for SMEs	string	IFRS for SMEs 35.12A a
Description of reason why entity is resuming application of IFRS for SMEs	string	IFRS for SMEs 35.12A b

Description of whether entity has applied section 35 or section 10 when applying IFRS for SMEs	string	IFRS for SMEs 35.12A c
Explanation of fact that financial statements for previous periods not presented	string	IFRS for SMEs 35.15

#### [801.500] Notes - Property, plant and equipment

Label	Type	References
Disclosure of property, plant and equipment and investment property at cost less accumulated depreciation and impairment [text block]	text block	IFRS for SMEs 17 Disclosures
Disclosure of detailed information about property, plant and equipment [text block]	text block	IFRS for SMEs 17.31
Disclosure of detailed information about property, plant and equipment [abstract]	abstract	
Disclosure of detailed information about property, plant and equipment [table]	table	IFRS for SMEs 17.31
Classes of property, plant and equipment [axis]	axis	IFRS for SMEs 17.31
Property, plant and equipment [member]	member	IFRS for SMEs 17.31, IFRS for SMEs 20.13 a, IFRS for SMEs 27.33 b
Land and buildings [member]	member	IFRS for SMEs 17.2
Land [member]	member	IFRS for SMEs 17.2
Buildings [member]	member	IFRS for SMEs 17.2
Machinery [member]	member	IFRS for SMEs 17.2
Vehicles [member]	member	IFRS for SMEs 17.2
Ships [member]	member	IFRS for SMEs 17.2
Aircraft [member]	member	IFRS for SMEs 17.2
Motor vehicles [member]	member	IFRS for SMEs 17.2
Fixtures and fittings [member]	member	IFRS for SMEs 17.2
Office equipment [member]	member	IFRS for SMEs 17.2
Tangible exploration and evaluation assets [member]	member	IFRS for SMEs 17.2
Construction in progress [member]	member	IFRS for SMEs 17.2
Other property, plant and equipment [member]	member	IFRS for SMEs 17.2
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IFRS for SMEs 17.31 d, IFRS for SMEs 17.31 e, IFRS for SMEs 34.7 c, IFRS for SMEs 18.27 e, IFRS for SMEs 18.27 c, IFRS for SMEs 34.10 e, IFRS for SMEs 20.14
Carrying amount [member]	member	IFRS for SMEs 20.14, IFRS for SMEs 18.27 e, IFRS for SMEs 17.31 e, IFRS for SMEs 34.7 c
Gross carrying amount [member]	member	IFRS for SMEs 20.14, IFRS for SMEs 17.31 d, IFRS for SMEs 34.10 e, IFRS for SMEs 18.27 c
Accumulated depreciation, amortisation and impairment [member]	member	IFRS for SMEs 18.27 c, IFRS for SMEs 17.31 d, IFRS for SMEs 20.14, IFRS for SMEs 34.10 e
Disclosure of detailed information about property, plant and equipment [line items]	abstract	
Measurement bases, property, plant and equipment	string	IFRS for SMEs 17.31 a
Depreciation method, property, plant and equipment	string	IFRS for SMEs 17.31 b
Useful lives or depreciation rates, property, plant and equipment	string	IFRS for SMEs 17.31 c
Reconciliation of changes in property, plant and equipment [abstract]	abstract	
Property, plant and equipment at beginning of period	X, instant, debit	IFRS for SMEs 17.31 e, IFRS for SMEs 4.2 e, IFRS for SMEs 4.11 a
Changes in property, plant and equipment [abstract]	abstract	
Additions other than through business combinations, property, plant and equipment	X, duration, debit	IFRS for SMEs 17.31 e i
Acquisitions through business combinations, property, plant and equipment	X, duration, debit	IFRS for SMEs 17.31 e iii
Increase (decrease) through net exchange differences, property, plant and equipment	X, duration, debit	IFRS for SMEs 17.31 e viii
Depreciation, property, plant and equipment	X, duration	IFRS for SMEs 17.31 e vii
Revaluation increase (decrease), property, plant and equipment	X, duration, debit	IFRS for SMEs 17.31 e iv, IFRS for SMEs 17.33 e
Impairment loss recognised in other comprehensive income, property, plant and equipment	X, duration	IFRS for SMEs 17.31 e iv
Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment	X, duration	IFRS for SMEs 17.31 e iv
Impairment loss recognised in profit or loss, property, plant and equipment	X, duration	IFRS for SMEs 17.31 e vi
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	X, duration	IFRS for SMEs 17.31 e vi
Increase (decrease) through other changes, property, plant and equipment	X, duration, debit	IFRS for SMEs 17.31 e viii
Disposals, property, plant and equipment	X, duration, credit	IFRS for SMEs 17.31 e ii
Total increase (decrease) in property, plant and equipment	X, duration, debit	IFRS for SMEs 17.31 e
Property, plant and equipment at end of period	X, instant, debit	IFRS for SMEs 17.31 e, IFRS for SMEs 4.2 e, IFRS for SMEs 4.11 a
Effective date of revaluation, property, plant and equipment	date	IFRS for SMEs 17.33 a
Explanation of involvement of independent valuer in revaluation, property, plant and equipment	string	IFRS for SMEs 17.33 b
Explanation of revaluation methods and significant assumptions, property, plant and equipment	string	IFRS for SMEs 17.33 c
Property, plant and equipment, revalued assets, at cost	X, instant, debit	IFRS for SMEs 17.33 d
Measurement bases, investment property at cost less accumulated depreciation and impairment	string	IFRS for SMEs 17.31 a
Depreciation method, investment property at cost less accumulated depreciation and impairment	string	IFRS for SMEs 17.31 b
Useful lives or depreciation rates, investment property at cost less accumulated depreciation and impairment	string	IFRS for SMEs 17.31 c
Disclosure of reconciliation of investment property at cost less accumulated depreciation and impairment [text block]	text block	IFRS for SMEs 17.31
Disclosure of reconciliation of investment property at cost less accumulated depreciation and impairment [abstract]	abstract	
Disclosure of reconciliation of investment property at cost less accumulated depreciation and impairment [table]	table	IFRS for SMEs 17.31
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IFRS for SMEs 17.31 d, IFRS for SMEs 17.31 e, IFRS for SMEs 34.7 c, IFRS for SMEs 18.27 e, IFRS for SMEs 18.27 c, IFRS for SMEs 34.10 e, IFRS for SMEs 20.14
Carrying amount [member]	member	IFRS for SMEs 20.14, IFRS for SMEs 18.27 e, IFRS for SMEs 17.31 e, IFRS for SMEs 34.7 c
Gross carrying amount [member]	member	IFRS for SMEs 20.14, IFRS for SMEs 17.31 d, IFRS for SMEs 34.10 e, IFRS for SMEs 18.27 c
Accumulated depreciation, amortisation and impairment [member]	member	IFRS for SMEs 18.27 c, IFRS for SMEs 17.31 d, IFRS for SMEs 20.14, IFRS for SMEs 34.10 e
Disclosure of reconciliation of investment property at cost less accumulated depreciation and impairment [line items]	abstract	
Investment property at cost less accumulated depreciation and impairment at beginning of period	X, instant, debit	IFRS for SMEs 17.31 e, IFRS for SMEs 4.2 ea
Changes in investment property at cost less accumulated depreciation and impairment [abstract]	abstract	
Additions other than through business combinations, investment property at cost less accumulated depreciation and impairment	X, duration, debit	IFRS for SMEs 17.31 e i
Acquisitions through business combinations, investment property at cost less accumulated depreciation and impairment	X, duration, debit	IFRS for SMEs 17.31 e iii
Transfer to (from) investment property at fair value through profit or loss [abstract]	abstract	
Transfer to investment property at fair value through profit or loss	X, duration, credit	IFRS for SMEs 17.31 e v
Transfer from investment property at fair value through profit or loss	X, duration, debit	IFRS for SMEs 17.31 e v
Net transfer to (from) investment property at fair value through profit or loss	X, duration, credit	IFRS for SMEs 17.31 e v
Increase (decrease) through net exchange differences, investment property at cost less accumulated depreciation and impairment	X, duration, debit	IFRS for SMEs 17.31 e viii
Depreciation, investment property at cost less accumulated depreciation and impairment	X, duration	IFRS for SMEs 17.31 e vii
Impairment loss recognised in profit or loss, investment property at cost less accumulated depreciation and impairment	X, duration	IFRS for SMEs 17.31 e vi

Reversal of impairment loss recognised in profit or loss, investment property at cost less accumulated depreciation and impairment	X, duration	IFRS for SMEs 17.31 e vi
Increase (decrease) through other changes, investment property at cost less accumulated depreciation and impairment	X, duration, debit	IFRS for SMEs 17.31 e viii
Disposals, investment property at cost less accumulated depreciation and impairment	X, duration, credit	IFRS for SMEs 17.31 e ii
Total increase (decrease) in investment property at cost less accumulated depreciation and impairment	X, duration, debit	IFRS for SMEs 17.31 e
Investment property at cost less accumulated depreciation and impairment at end of period	X, instant, debit	IFRS for SMEs 17.31 e, IFRS for SMEs 4.2 ea
Property, plant and equipment, restrictions on title	X, instant, debit	IFRS for SMEs 17.32 a
Description of existence of restrictions on title, property, plant and equipment	string	IFRS for SMEs 17.32 a
Property, plant and equipment, pledged as security	X, instant, debit	IFRS for SMEs 17.32 a
Contractual commitments for acquisition of property, plant and equipment	X, instant, credit	IFRS for SMEs 17.32 b
Statement that entity has investment property whose fair value cannot be measured reliably without undue cost or effort	string	IFRS for SMEs 17.32 c
Description of reasons why fair value measurement of investment property would involve undue cost or effort	string	IFRS for SMEs 17.32 c
Property, plant and equipment, revaluation surplus	X, instant, credit	IFRS for SMEs 17.33 e
Revaluation increase (decrease), property, plant and equipment	X, duration, debit	IFRS for SMEs 17.31 e iv, IFRS for SMEs 17.33 e
Description of restrictions on distribution of revaluation surplus to shareholders, property, plant and equipment	string	IFRS for SMEs 17.33 e

## [801.700] Notes - Financial instruments

Label	Type	References
Disclosure of financial instruments [text block]	text block	IFRS for SMEs 11 Disclosures
Categories of financial assets and financial liabilities [abstract]	abstract	
Financial assets at fair value through profit or loss	X, instant, debit	IFRS for SMEs 11.41 a
Financial assets that are debt instruments, at amortised cost	X, instant, debit	IFRS for SMEs 11.41 b
Financial assets that are equity instruments, at cost	X, instant, debit	IFRS for SMEs 11.41 c
Financial liabilities at fair value through profit or loss	X, instant, credit	IFRS for SMEs 11.41 d
Financial liabilities at amortised cost	X, instant, credit	IFRS for SMEs 11.41 e
Loan commitments, at cost	X, instant, credit	IFRS for SMEs 11.41 f
Description of basis and assumptions to determine fair value	string	IFRS for SMEs 11.43
Statement that reliable measure of fair value for financial instruments that would otherwise be measured at fair value through profit or loss is not available	string	IFRS for SMEs 11.44
Financial assets whose fair value is no longer available or is not available without undue cost or effort	X, instant, debit	IFRS for SMEs 11.44
Financial liabilities whose fair value is no longer available or is not available without undue cost or effort	X, instant, credit	IFRS for SMEs 11.44
Description of reasons why reliable fair value measurement of financial instruments that would otherwise be measured at fair value through profit or loss is not available	string	IFRS for SMEs 11.44
Disclosure of transferred financial assets that are not derecognised in their entirety [text block]	text block	IFRS for SMEs 11.45
Disclosure of transferred financial assets that are not derecognised in their entirety [abstract]	abstract	
Disclosure of transferred financial assets that are not derecognised in their entirety [table]	table	IFRS for SMEs 11.45
Transferred financial assets that are not derecognised in their entirety [axis]	axis	IFRS for SMEs 11.45
Transferred financial assets that are not derecognised in their entirety [member]	member	IFRS for SMEs 11.45
Disclosure of transferred financial assets that are not derecognised in their entirety [line items]	abstract	
Description of nature of transferred financial assets that are not derecognised in their entirety	string	IFRS for SMEs 11.45 a
Description of nature of risks and rewards of ownership to which entity is exposed	string	IFRS for SMEs 11.45 b
Assets that entity continues to recognise	X, instant, debit	IFRS for SMEs 11.45 c
Associated liabilities that entity continues to recognise	X, instant, credit	IFRS for SMEs 11.45 c
Financial assets pledged as collateral for liabilities or contingent liabilities	X, instant, debit	IFRS for SMEs 11.46 a
Description of terms and conditions of financial assets pledged as collateral for liabilities or contingent liabilities	string	IFRS for SMEs 11.46 b
Description of details of breaches of terms or defaults during period of principal, interest, sinking fund, or redemption terms of loans payable	string	IFRS for SMEs 11.47 a
Loans payable in breach of terms or default	X, instant, credit	IFRS for SMEs 11.47 b
Explanation of whether breach of terms or default was remedied or terms of loans payable were renegotiated before financial statements were issued	string	IFRS for SMEs 11.47 c
Income, expense, gains or losses of financial instruments [abstract]	abstract	
Gains (losses) on financial instruments [abstract]	abstract	
Gains (losses) on financial assets at fair value through profit or loss	X, duration, credit	IFRS for SMEs 11.48 a i
Gains (losses) on financial liabilities at fair value through profit or loss	X, duration, credit	IFRS for SMEs 11.48 a ii
Gains (losses) on financial assets at amortised cost	X, duration, credit	IFRS for SMEs 11.48 a iii
Gains (losses) on financial liabilities at amortised cost	X, duration, credit	IFRS for SMEs 11.48 a iv
Interest income and interest expense for financial assets or financial liabilities not at fair value through profit or loss [abstract]	abstract	
Interest income for financial assets not at fair value through profit or loss	X, duration, credit	IFRS for SMEs 11.48 b
Interest expense for financial liabilities not at fair value through profit or loss	X, duration, debit	IFRS for SMEs 11.48 b
Disclosure of financial assets [text block]	text block	IFRS for SMEs 11.48 c
Disclosure of financial assets [abstract]	abstract	
Disclosure of financial assets [table]	table	IFRS for SMEs 11.48 c
Classes of financial assets [axis]	axis	IFRS for SMEs 11.48 c
Financial assets, class [member]	member	IFRS for SMEs 11.48 c
Disclosure of financial assets [line items]	abstract	
Impairment loss on financial assets	X, duration, debit	IFRS for SMEs 11.48 c
Disclosure of hedge accounting [text block]	text block	IFRS for SMEs 12.26
Disclosure of detailed information about hedges [text block]	text block	IFRS for SMEs 12.27
Disclosure of detailed information about hedges [abstract]	abstract	
Disclosure of detailed information about hedges [table]	table	IFRS for SMEs 12.27
Types of risks [axis]	axis	IFRS for SMEs 12.27
Risks [member]	member	IFRS for SMEs 12.27
Interest rate risks of debt instruments measured at amortised cost [member]	member	IFRS for SMEs 12.17 a
Foreign exchange or interest rate risks in firm commitment or highly probable forecast transactions [member]	member	IFRS for SMEs 12.17 b
Price risks of commodity or firm commitments or highly probable forecast transactions to purchase or sell commodity [member]	member	IFRS for SMEs 12.17 c
Foreign exchange risks in net investment in foreign operations [member]	member	IFRS for SMEs 12.17 d
Disclosure of detailed information about hedges [line items]	abstract	
Description of type of hedge	string	IFRS for SMEs 12.27 a
Description of financial instruments designated as hedging instruments	string	IFRS for SMEs 12.27 b
Financial instruments designated as hedging instruments, at fair value	X, instant	IFRS for SMEs 12.27 b
Description of nature of risks being hedged	string	IFRS for SMEs 12.27 c
Gains (losses) on hedging instrument, fair value hedges	X, duration, credit	IFRS for SMEs 12.28 a
Gains (losses) on hedged item attributable to hedged risk, fair value hedges	X, duration, credit	IFRS for SMEs 12.28 b
Description of periods when cash flows expected to occur	string	IFRS for SMEs 12.29 a
Description of periods when cash flows affect profit or loss	string	IFRS for SMEs 12.29 a
Description of forecast transactions for which hedge accounting had been used in previous period but which are no longer expected to occur	string	IFRS for SMEs 12.29 b

Gains (losses) on cash flow hedges, net of tax	X, duration, credit	IFRS for SMEs 12.29 c
Gains (losses) on cash flow hedges, before tax	X, duration, credit	IFRS for SMEs 12.29 c
Reclassification adjustments on cash flow hedges, net of tax	X, duration, debit	IFRS for SMEs 12.29 d
Reclassification adjustments on cash flow hedges, before tax	X, duration, debit	IFRS for SMEs 12.29 d
Gains (losses) on ineffectiveness of cash flow hedges recognised in profit or loss	X, duration, credit	IFRS for SMEs 12.29 e

#### [801.900] Notes - Intangible assets

Label	Type	References
Disclosure of intangible assets [text block]	text block	IFRS for SMEs 18 Disclosures
Disclosure of detailed information about intangible assets [text block]	text block	IFRS for SMEs 18.27
Disclosure of detailed information about intangible assets [abstract]	abstract	
Disclosure of detailed information about intangible assets [table]	table	IFRS for SMEs 18.27
Classes of intangible assets other than goodwill [axis]	axis	IFRS for SMEs 18.27
Intangible assets other than goodwill [member]	member	IFRS for SMEs 27.33 d, IFRS for SMEs 18.27, IFRS for SMEs 20.13 a
Brand names [member]	member	IFRS for SMEs 18.27
Intangible exploration and evaluation assets [member]	member	IFRS for SMEs 18.27
Mastheads and publishing titles [member]	member	IFRS for SMEs 18.27
Computer software [member]	member	IFRS for SMEs 18.27
Licences and franchises [member]	member	IFRS for SMEs 18.27
Copyrights, patents and other industrial property rights, service and operating rights [member]	member	IFRS for SMEs 18.27
Recipes, formulae, models, designs and prototypes [member]	member	IFRS for SMEs 18.27
Intangible assets under development [member]	member	IFRS for SMEs 18.27
Service concession arrangements, classified as intangible assets [member]	member	IFRS for SMEs 34.15
Other intangible assets [member]	member	IFRS for SMEs 18.27
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IFRS for SMEs 17.31 d, IFRS for SMEs 17.31 e, IFRS for SMEs 34.7 c, IFRS for SMEs 18.27 e, IFRS for SMEs 18.27 c, IFRS for SMEs 34.10 e, IFRS for SMEs 20.14
Carrying amount [member]	member	IFRS for SMEs 20.14, IFRS for SMEs 18.27 e, IFRS for SMEs 17.31 e, IFRS for SMEs 34.7 c
Gross carrying amount [member]	member	IFRS for SMEs 20.14, IFRS for SMEs 17.31 d, IFRS for SMEs 34.10 e, IFRS for SMEs 18.27 c
Accumulated depreciation, amortisation and impairment [member]	member	IFRS for SMEs 18.27 c, IFRS for SMEs 17.31 d, IFRS for SMEs 20.14, IFRS for SMEs 34.10 e
Disclosure of detailed information about intangible assets [line items]	abstract	
Description of line item(s) in statement of comprehensive income in which amortisation of intangible assets is included	string	IFRS for SMEs 18.27 d
Amortisation method, intangible assets other than goodwill	string	IFRS for SMEs 18.27 b
Useful lives or amortisation rates, intangible assets other than goodwill	string	IFRS for SMEs 18.27 a
Reconciliation of changes in intangible assets other than goodwill [abstract]	abstract	
Intangible assets other than goodwill at beginning of period	X, instant, debit	IFRS for SMEs 18.27 e, IFRS for SMEs 4.2 g
Changes in intangible assets other than goodwill [abstract]	abstract	
Additions other than through business combinations, intangible assets other than goodwill	X, duration, debit	IFRS for SMEs 18.27 e i
Acquisitions through business combinations, intangible assets other than goodwill	X, duration, debit	IFRS for SMEs 18.27 e iii
Increase (decrease) through net exchange differences, intangible assets other than goodwill	X, duration, debit	IFRS for SMEs 18.27 e vi
Amortisation, intangible assets other than goodwill	X, duration	IFRS for SMEs 18.27 e iv
Impairment loss recognised in profit or loss, intangible assets other than goodwill	X, duration	IFRS for SMEs 18.27 e v
Reversal of impairment loss recognised in profit or loss, intangible assets other than goodwill	X, duration	IFRS for SMEs 18.27 e v
Increase (decrease) through other changes, intangible assets other than goodwill	X, duration, debit	IFRS for SMEs 18.27 e vi
Disposals, intangible assets other than goodwill	X, duration, credit	IFRS for SMEs 18.27 e ii
Total increase (decrease) in intangible assets other than goodwill	X, duration, debit	IFRS for SMEs 18.27 e
Intangible assets other than goodwill at end of period	X, instant, debit	IFRS for SMEs 18.27 e, IFRS for SMEs 4.2 g
Disclosure of intangible assets material to entity [text block]	text block	IFRS for SMEs 18.28 a
Disclosure of intangible assets material to entity [abstract]	abstract	
Disclosure of intangible assets material to entity [table]	table	IFRS for SMEs 18.28 a
Intangible assets material to entity [axis]	axis	IFRS for SMEs 18.28 a
Intangible assets material to entity [member]	member	IFRS for SMEs 18.28 a
Disclosure of intangible assets material to entity [line items]	abstract	
Description of intangible assets material to entity	string	IFRS for SMEs 18.28 a
Intangible assets material to entity	X, instant, debit	IFRS for SMEs 18.28 a
Remaining amortisation period of intangible assets material to entity	X, instant	IFRS for SMEs 18.28 a
Intangible assets acquired by way of government grant, fair value initially recognised	X, instant, debit	IFRS for SMEs 18.28 b i
Intangible assets acquired by way of government grant	X, instant, debit	IFRS for SMEs 18.28 b ii
Intangible assets whose title is restricted	X, instant, debit	IFRS for SMEs 18.28 c
Intangible assets pledged as security for liabilities	X, instant, debit	IFRS for SMEs 18.28 c
Contractual commitments for acquisition of intangible assets	X, instant, credit	IFRS for SMEs 18.28 d
Research and development expense	X, duration, debit	IFRS for SMEs 18.29

#### [802.000] Notes - Agriculture

Label	Type	References
Disclosure of biological assets [text block]	text block	IFRS for SMEs 34 Agriculture
Description of biological assets	string	IFRS for SMEs 34.7 a, IFRS for SMEs 34.10 a
Description of methods and assumptions applied in determining fair value of agricultural produce at point of harvest and biological assets	string	IFRS for SMEs 34.7 b
Disclosure of reconciliation of changes in biological assets [text block]	text block	IFRS for SMEs 34.7 c
Disclosure of reconciliation of changes in biological assets [abstract]	abstract	
Disclosure of reconciliation of changes in biological assets [table]	table	IFRS for SMEs 34.2
Measurement [axis]	axis	IFRS for SMEs 34.2
Aggregated measurement [member]	member	IFRS for SMEs 34.2
At fair value [member]	member	IFRS for SMEs 34.2 a
At cost [member]	member	IFRS for SMEs 34.2 b
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IFRS for SMEs 17.31 d, IFRS for SMEs 17.31 e, IFRS for SMEs 34.7 c, IFRS for SMEs 18.27 e, IFRS for SMEs 18.27 c, IFRS for SMEs 34.10 e, IFRS for SMEs 20.14



Carrying amount [member]	member	IFRS for SMEs 20.14, IFRS for SMEs 18.27 e, IFRS for SMEs 17.31 e, IFRS for SMEs 34.7 c
Gross carrying amount [member]	member	IFRS for SMEs 20.14, IFRS for SMEs 17.31 d, IFRS for SMEs 34.10 e, IFRS for SMEs 18.27 c
Accumulated depreciation, amortisation and impairment [member]	member	IFRS for SMEs 18.27 c, IFRS for SMEs 17.31 d, IFRS for SMEs 20.14, IFRS for SMEs 34.10 e
Disclosure of reconciliation of changes in biological assets [line items]	abstract	
Reconciliation of changes in biological assets [abstract]	abstract	
Biological assets at beginning of period	X, instant, debit	IFRS for SMEs 34.7 c
Changes in biological assets [abstract]	abstract	
Gains (losses) on fair value adjustment, biological assets	X, duration	IFRS for SMEs 34.7 c i
Additions other than through business combinations, biological assets	X, duration, debit	IFRS for SMEs 34.7 c ii
Decrease due to harvest, biological assets	X, duration, credit	IFRS for SMEs 34.7 c iii
Acquisitions through business combinations, biological assets	X, duration, debit	IFRS for SMEs 34.7 c iv
Increase (decrease) through net exchange differences, biological assets	X, duration, debit	IFRS for SMEs 34.7 c v
Increase (decrease) through other changes, biological assets	X, duration, debit	IFRS for SMEs 34.7 c vi
Disposals, biological assets	X, duration, credit	IFRS for SMEs 34.7 c vi
Total increase (decrease) in biological assets	X, duration, debit	IFRS for SMEs 34.7 c
Biological assets at end of period	X, instant, debit	IFRS for SMEs 34.7 c
Explanation of why fair value cannot be reliably measured without undue cost or effort for biological assets, at cost	string	IFRS for SMEs 34.10 b
Depreciation method, biological assets, at cost	string	IFRS for SMEs 34.10 c
Useful lives or depreciation rates, biological assets, at cost	string	IFRS for SMEs 34.10 d

#### [802.200] Notes - Investment property

Label	Type	References
Disclosure of investment property at fair value through profit or loss [text block]	text block	IFRS for SMEs 16 Disclosures
Description of methods and significant assumptions applied in determining fair value of investment property	string	IFRS for SMEs 16.10 a
Description of extent to which fair value of investment property is based on valuation by independent valuer	string	IFRS for SMEs 16.10 b
Explanation of restrictions on realisability of investment property at fair value through profit or loss or remittance of income and proceeds of disposal	string	IFRS for SMEs 16.10 c
Restrictions on realisability of investment property at fair value through profit or loss or remittance of income and proceeds of disposal of investment	X, instant	IFRS for SMEs 16.10 c
Explanation of contractual obligations to purchase, construct or develop investment property at fair value through profit or loss or for repairs, etc.	string	IFRS for SMEs 16.10 d
Reconciliation of changes in investment property at fair value through profit or loss [abstract]	abstract	
Investment property at fair value through profit or loss at beginning of period	X, instant, debit	IFRS for SMEs 16.10 e, IFRS for SMEs 4.2 f
Changes in investment property at fair value through profit or loss [abstract]	abstract	
Additions other than through business combinations, investment property at fair value through profit or loss	X, duration, debit	IFRS for SMEs 16.10 e i
Acquisitions through business combinations, investment property at fair value through profit or loss	X, duration, debit	IFRS for SMEs 16.10 e i
Gains (losses) on fair value adjustment, investment property at fair value through profit or loss	X, duration	IFRS for SMEs 16.10 e ii
Transfer to (from) investment property at cost less accumulated depreciation and impairment [abstract]	abstract	
Transfer to investment property at cost less accumulated depreciation and impairment	X, duration, credit	IFRS for SMEs 16.10 e iii
Transfer from investment property at cost less accumulated depreciation and impairment	X, duration, debit	IFRS for SMEs 16.10 e iii
Net transfer to (from) investment property at cost less accumulated depreciation and impairment	X, duration, credit	IFRS for SMEs 16.10 e iii
Transfer from (to) inventories and owner-occupied property, investment property at fair value through profit or loss	X, duration, debit	IFRS for SMEs 16.10 e iv
Increase (decrease) through net exchange differences, investment property at fair value through profit or loss	X, duration, debit	IFRS for SMEs 16.10 e v
Increase (decrease) through other changes, investment property at fair value through profit or loss	X, duration, debit	IFRS for SMEs 16.10 e v
Total increase (decrease) in investment property at fair value through profit or loss	X, duration, debit	IFRS for SMEs 16.10 e
Investment property at fair value through profit or loss at end of period	X, instant, debit	IFRS for SMEs 16.10 e, IFRS for SMEs 4.2 f

#### [802.400] Notes - Consolidated, combined and separate financial statements

Label	Type	References
Disclosure of consolidated, separate and combined financial statements [text block]	text block	IFRS for SMEs 9 Separate financial statements, IFRS for SMEs 9 Disclosures in consolidated financial statements, IFRS for SMEs 9 Combined financial statements
Description of significant judgements and assumptions made in determining that entity controls another entity even though it holds less than half the voting power	string	IFRS for SMEs 9.23 b
Date of end of reporting period of financial statements of subsidiary	date	IFRS for SMEs 9.23 c
Description of nature and extent of significant restrictions on transfer of funds to entity	string	IFRS for SMEs 9.23 d
Description of nature of financial statements	string	IFRS for SMEs 9.27 a, IFRS for SMEs 9.30 a, IFRS for SMEs 3.23 b, IFRS for SMEs 9.23 a
Investments in subsidiaries not consolidated at reporting date	X, instant, debit	IFRS for SMEs 9.23A
Explanation of reasons why combined financial statements are prepared	string	IFRS for SMEs 9.30 b
Description of basis for determining which entities are included in combined financial statements	string	IFRS for SMEs 9.30 c
Description of basis of preparation of combined financial statements	string	IFRS for SMEs 9.30 d
Method used to account for investments in subsidiaries	string	IFRS for SMEs 9.27 b
Method used to account for investments in jointly controlled entities	string	IFRS for SMEs 9.27 b
Method used to account for investments in associates	string	IFRS for SMEs 9.27 b
Description of identification of financial statements to which separate financial statements relate	string	IFRS for SMEs 9.27

#### [802.600] Notes - Interests in joint ventures

Label	Type	References
Disclosure of interests in joint ventures [text block]	text block	IFRS for SMEs 15 Disclosures
Description of accounting policy for investments in joint ventures [text block]	text block	IFRS for SMEs 15.19 a, IFRS for SMEs 8.5 b
Investments in joint ventures	X, instant, debit	IFRS for SMEs 4.2 k, IFRS for SMEs 15.19 b
Fair value of investments in joint ventures for which there are quoted market prices	X, instant, debit	IFRS for SMEs 15.19 c
Commitments in relation to joint ventures	X, instant, credit	IFRS for SMEs 15.19 d
Share of profit (loss) of joint ventures accounted for using equity method	X, duration, credit	IFRS for SMEs 15.20
Share of profit (loss) of discontinued operations of joint ventures accounted for using equity method	X, duration, credit	IFRS for SMEs 15.20
Statement that undue cost or effort exemption is applied for jointly controlled entities	string	IFRS for SMEs 15.21
Description of reasons why fair value measurement of jointly controlled entities would involve undue cost or effort	string	IFRS for SMEs 15.21
Investments in jointly controlled entities accounted for under cost model because undue cost or effort exemption is applied	X, instant, debit	IFRS for SMEs 15.21

## [802.700] Notes - Interests in associates

Label	Type	References
Disclosure of investment in associates [text block]	text block	IFRS for SMEs 14 Disclosures
Description of accounting policy for investment in associates [text block]	text block	IFRS for SMEs 8.5 b, IFRS for SMEs 14.12 a
Investments in associates	X, instant, debit	IFRS for SMEs 4.2 j, IFRS for SMEs 14.12 b
Fair value of investments in associates for which there are quoted market prices	X, instant, debit	IFRS for SMEs 14.12 c
Dividends and other distributions from associates accounted for by cost model recognised as income	X, duration, credit	IFRS for SMEs 14.13
Share of profit (loss) of associates accounted for using equity method	X, duration, credit	IFRS for SMEs 14.14
Share of profit (loss) of discontinued operations of associates accounted for using equity method	X, duration, credit	IFRS for SMEs 14.14
Statement that undue cost or effort exemption is applied for associates	string	IFRS for SMEs 14.15
Description of reasons why fair value measurement of associates would involve undue cost or effort	string	IFRS for SMEs 14.15
Investments in associates accounted for under cost model because undue cost or effort exemption is applied	X, instant, debit	IFRS for SMEs 14.15

## [802.800] Notes - Non-current asset held for sale and discontinued operations

Label	Type	References
Disclosure of binding sale agreement for major disposal of assets or group of assets and liabilities [text block]	text block	IFRS for SMEs 4.14
Description of assets or group of assets and liabilities if entity has binding sale agreement	string	IFRS for SMEs 4.14 a
Description of facts and circumstances of sale or plan	string	IFRS for SMEs 4.14 b
Assets for which entity has binding sale agreement	X, instant, debit	IFRS for SMEs 4.14 c
Liabilities for which entity has binding sale agreement	X, instant, credit	IFRS for SMEs 4.14 c

## [802.900] Notes - Inventories

Label	Type	References
Disclosure of inventories [text block]	text block	IFRS for SMEs 13 Disclosures
Description of accounting policy for measuring inventories [text block]	text block	IFRS for SMEs 13.22 a, IFRS for SMEs 8.5 b
Description of inventory cost formulas	string	IFRS for SMEs 13.22 a
Inventory write-down	X, duration	IFRS for SMEs 13.22 d
Reversal of inventory write-down	X, duration	IFRS for SMEs 13.22 d
Cost of inventories recognised as expense during period	X, duration, debit	IFRS for SMEs 13.22 c
Inventories pledged as security for liabilities	X, instant, debit	IFRS for SMEs 13.22 e

## [803.000] Notes - Other provisions, contingent liabilities and contingent assets

Label	Type	References
Disclosure of other provisions, contingent liabilities and contingent assets [text block]	text block	IFRS for SMEs 21 Disclosures
Disclosure of other provisions [text block]	text block	IFRS for SMEs 21.14
Disclosure of other provisions [abstract]	abstract	
Disclosure of other provisions [table]	table	IFRS for SMEs 21.14
Classes of other provisions [axis]	axis	IFRS for SMEs 21.14
Other provisions [member]	member	IFRS for SMEs 21.14
Warranty provision [member]	member	IFRS for SMEs 21A.4
Restructuring provision [member]	member	IFRS for SMEs 21A.3
Legal proceedings provision [member]	member	IFRS for SMEs 21A.9
Refunds provision [member]	member	IFRS for SMEs 21A.5
Onerous contracts provision [member]	member	IFRS for SMEs 21A.2
Miscellaneous other provisions [member]	member	IFRS for SMEs 21.14
Disclosure of other provisions [line items]	abstract	
Reconciliation of changes in other provisions [abstract]	abstract	
Other provisions at beginning of period	X, instant, credit	IFRS for SMEs 4.11 e, IFRS for SMEs 21.14 a i
Changes in other provisions [abstract]	abstract	
Additional provisions, other provisions	X, duration, credit	IFRS for SMEs 21.14 a ii
Provision used, other provisions	X, duration, debit	IFRS for SMEs 21.14 a iii
Unused provision reversed, other provisions	X, duration, debit	IFRS for SMEs 21.14 a iv
Increase (decrease) through net exchange differences, other provisions	X, duration, credit	IFRS for SMEs 21.14 a
Increase (decrease) through transfers and other changes, other provisions	X, duration, credit	IFRS for SMEs 21.14 a
Total increase (decrease) in other provisions	X, duration, credit	IFRS for SMEs 21.14 a
Other provisions at end of period	X, instant, credit	IFRS for SMEs 4.11 e, IFRS for SMEs 21.14 a i
Description of nature of obligation, other provisions	string	IFRS for SMEs 21.14 b
Description of expected timing of outflows, other provisions	string	IFRS for SMEs 21.14 b
Indication of uncertainties of amount or timing of outflows, other provisions	string	IFRS for SMEs 21.14 c
Asset recognised for expected reimbursement, other provisions	X, instant, debit	IFRS for SMEs 21.14 d
Expected reimbursement, other provisions	X, instant, debit	IFRS for SMEs 21.14 d
Disclosure of contingent liabilities [text block]	text block	IFRS for SMEs 21.15
Disclosure of contingent liabilities [abstract]	abstract	
Disclosure of contingent liabilities [table]	table	IFRS for SMEs 21.15
Classes of contingent liabilities [axis]	axis	IFRS for SMEs 21.15
Contingent liabilities [member]	member	IFRS for SMEs 21.15
Warranty contingent liability [member]	member	IFRS for SMEs 21.15
Restructuring contingent liability [member]	member	IFRS for SMEs 21.15
Legal proceedings contingent liability [member]	member	IFRS for SMEs 21.15
Onerous contracts contingent liability [member]	member	IFRS for SMEs 21.15
Contingent liability for decommissioning, restoration and rehabilitation costs [member]	member	IFRS for SMEs 21.15

Other contingent liabilities [member]	member	IFRS for SMEs 21.15
Disclosure of contingent liabilities [line items]	abstract	
Description of nature of obligation, contingent liabilities	string	IFRS for SMEs 21.15
Explanation of estimated financial effect of contingent liabilities	string	IFRS for SMEs 21.15 a
Estimated financial effect of contingent liabilities	X, instant	IFRS for SMEs 21.15 a
Explanation of possibility of reimbursement, contingent liabilities	string	IFRS for SMEs 21.15 c
Indication of uncertainties of amount or timing of outflows, contingent liabilities	string	IFRS for SMEs 21.15 b
Description of nature of contingent assets	string	IFRS for SMEs 21.16
Explanation of estimated financial effect of contingent assets	string	IFRS for SMEs 21.16
Estimated financial effect of contingent assets	X, instant	IFRS for SMEs 21.16
Statement that estimate of financial effect of contingent assets would involve undue cost or effort	string	IFRS for SMEs 21.16
Description of reasons why estimating financial effect of contingent assets would involve undue cost or effort	string	IFRS for SMEs 21.16
Information about contingent liabilities that disclosure is not practicable	string	IFRS for SMEs 21.15
Explanation of general nature of dispute and of reason for non-disclosure of information regarding provision	string	IFRS for SMEs 21.17
Explanation of general nature of dispute and of reason for non-disclosure of information regarding contingent liability	string	IFRS for SMEs 21.17
Explanation of general nature of dispute and of reason for non-disclosure of information regarding contingent asset	string	IFRS for SMEs 21.17

#### [803.200] Notes - Revenue

Label	Type	References
Disclosure of revenue [text block]	text block	IFRS for SMEs 23 Disclosures
Description of accounting policy for recognition of revenue [text block]	text block	IFRS for SMEs 23.30 a, IFRS for SMEs 8.5 b

#### [803.300] Notes - Government grants

Label	Type	References
Disclosure of government grants [text block]	text block	IFRS for SMEs 24 Disclosures
Description of nature of government grants recognised in financial statements	string	IFRS for SMEs 24.6 a
Government grants	X, instant, credit	IFRS for SMEs 24.6 a
Income from government grants	X, duration, credit	IFRS for SMEs 23.30 b vii, IFRS for SMEs 24.6 a
Indication of other forms of government assistance with direct benefits for entity	string	IFRS for SMEs 24.6 c
Explanation of unfulfilled conditions and other contingencies attaching to government assistance	string	IFRS for SMEs 24.6 b

#### [803.400] Notes - Construction contracts

Label	Type	References
Disclosure of recognised revenue from construction contracts [text block]	text block	IFRS for SMEs 23.31
Revenue from construction contracts	X, duration, credit	IFRS for SMEs 23.31 a, IFRS for SMEs 23.30 b viii
Methods used to determine construction contract revenue recognised	string	IFRS for SMEs 23.31 b
Methods used to determine stage of completion of construction in progress	string	IFRS for SMEs 23.31 c
Gross amount due from customers for contract work as asset	X, instant, debit	IFRS for SMEs 23.32 a
Gross amount due to customers for contract work as liability	X, instant, credit	IFRS for SMEs 23.32 b

#### [803.500] Notes - Impairment of assets

Label	Type	References
Disclosure of impairment of assets [text block]	text block	IFRS for SMEs 27 Disclosures
Disclosure of impairment loss and reversal of impairment loss [text block]	text block	IFRS for SMEs 27.32
Disclosure of impairment loss and reversal of impairment loss [abstract]	abstract	
Disclosure of impairment loss and reversal of impairment loss [table]	table	IFRS for SMEs 27.32
Classes of assets [axis]	axis	IFRS for SMEs 27.32, IFRS for SMEs 20.13 a
Assets [member]	member	IFRS for SMEs 27.32, IFRS for SMEs 20.13 a
Inventories [member]	member	IFRS for SMEs 27.33 a
Property, plant and equipment [member]	member	IFRS for SMEs 17.31, IFRS for SMEs 20.13 a, IFRS for SMEs 27.33 b
Goodwill [member]	member	IFRS for SMEs 27.33 c
Intangible assets other than goodwill [member]	member	IFRS for SMEs 27.33 d, IFRS for SMEs 18.27, IFRS for SMEs 20.13 a
Investments in associates [member]	member	IFRS for SMEs 27.33 e
Investments in joint ventures [member]	member	IFRS for SMEs 27.33 f
Disclosure of impairment loss and reversal of impairment loss [line items]	abstract	
Impairment loss recognised in profit or loss	X, duration, debit	IFRS for SMEs 27.32 a
Description of line item(s) in statement of comprehensive income in which impairment losses recognised in profit or loss are included	string	IFRS for SMEs 27.32 a
Reversal of impairment loss recognised in profit or loss	X, duration, credit	IFRS for SMEs 27.32 b
Description of line item(s) in statement of comprehensive income in which impairment losses recognised in profit or loss are reversed	string	IFRS for SMEs 27.32 b

#### [803.600] Notes - Leases (IAS 17)

Label	Type	References
Disclosure of leases [text block]	text block	IFRS for SMEs 20 Scope of this section
Disclosure of recognised finance lease as assets by lessee [text block]	text block	IFRS for SMEs 20.13 a
Disclosure of recognised finance lease as assets by lessee [abstract]	abstract	
Disclosure of recognised finance lease as assets by lessee [table]	table	IFRS for SMEs 20.13 a
Classes of assets [axis]	axis	IFRS for SMEs 27.32, IFRS for SMEs 20.13 a
Assets [member]	member	IFRS for SMEs 27.32, IFRS for SMEs 20.13 a

Property, plant and equipment [member]	member	IFRS for SMEs 17.31, IFRS for SMEs 20.13 a, IFRS for SMEs 27.33 b
Intangible assets other than goodwill [member]	member	IFRS for SMEs 27.33 d, IFRS for SMEs 18.27, IFRS for SMEs 20.13 a
Investment property [member]	member	IFRS for SMEs 20.13 a
Biological assets [member]	member	IFRS for SMEs 20.13 a
Other assets [member]	member	IFRS for SMEs 20.13 a
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IFRS for SMEs 17.31 d, IFRS for SMEs 17.31 e, IFRS for SMEs 34.7 c, IFRS for SMEs 18.27 e, IFRS for SMEs 18.27 c, IFRS for SMEs 34.10 e, IFRS for SMEs 20.14
Carrying amount [member]	member	IFRS for SMEs 20.14, IFRS for SMEs 18.27 e, IFRS for SMEs 17.31 e, IFRS for SMEs 34.7 c
Gross carrying amount [member]	member	IFRS for SMEs 20.14, IFRS for SMEs 17.31 d, IFRS for SMEs 34.10 e, IFRS for SMEs 18.27 c
Accumulated depreciation, amortisation and impairment [member]	member	IFRS for SMEs 18.27 c, IFRS for SMEs 17.31 d, IFRS for SMEs 20.14, IFRS for SMEs 34.10 e
Disclosure of recognised finance lease as assets by lessee [line items]	abstract	
Recognised finance lease as assets	X, instant, debit	IFRS for SMEs 20.13 a
Disclosure of finance lease and operating lease by lessee [text block]	text block	IFRS for SMEs 20 Financial statements of lessees—operating leases, IFRS for SMEs 20 Financial statements of lessees—finance leases
Disclosure of finance lease and operating lease by lessee [abstract]	abstract	
Disclosure of finance lease and operating lease by lessee [table]	table	IFRS for SMEs 20.16 a, IFRS for SMEs 20.13 b
Maturity [axis]	axis	IFRS for SMEs 20.13 b, IFRS for SMEs 20.16 a, IFRS for SMEs 20.23 a, IFRS for SMEs 20.30 a
Aggregated time bands [member]	member	IFRS for SMEs 20.13 b, IFRS for SMEs 20.30 a, IFRS for SMEs 20.23 a, IFRS for SMEs 20.16 a
Not later than one year [member]	member	IFRS for SMEs 20.30 a i, IFRS for SMEs 20.13 b i, IFRS for SMEs 20.23 a i, IFRS for SMEs 20.16 a i
Later than one year and not later than five years [member]	member	IFRS for SMEs 20.30 a ii, IFRS for SMEs 20.13 b ii, IFRS for SMEs 20.16 a ii, IFRS for SMEs 20.23 a ii
Later than five years [member]	member	IFRS for SMEs 20.23 a iii, IFRS for SMEs 20.13 b iii, IFRS for SMEs 20.30 a iii, IFRS for SMEs 20.16 a iii
Disclosure of finance lease and operating lease by lessee [line items]	abstract	
Minimum finance lease payments payable	X, instant, credit	IFRS for SMEs 20.13 b
Minimum lease payments payable under non-cancellable operating lease	X, instant, credit	IFRS for SMEs 20.16 a
Lease and sublease payments recognised as expense	X, duration, debit	IFRS for SMEs 20.16 b
Description of significant leasing arrangements by lessee classified as finance lease	string	IFRS for SMEs 20.13 c
Description of significant leasing arrangements by lessee classified as operating lease	string	IFRS for SMEs 20.16 c
Disclosure of finance lease and operating lease by lessor [text block]	text block	IFRS for SMEs 20 Financial statements of lessors—finance leases, IFRS for SMEs 20 Financial statements of lessors—operating leases
Disclosure of finance lease and operating lease by lessor [abstract]	abstract	
Disclosure of finance lease and operating lease by lessor [table]	table	IFRS for SMEs 20.30 a, IFRS for SMEs 20.23 a
Maturity [axis]	axis	IFRS for SMEs 20.13 b, IFRS for SMEs 20.16 a, IFRS for SMEs 20.23 a, IFRS for SMEs 20.30 a
Aggregated time bands [member]	member	IFRS for SMEs 20.13 b, IFRS for SMEs 20.30 a, IFRS for SMEs 20.23 a, IFRS for SMEs 20.16 a
Not later than one year [member]	member	IFRS for SMEs 20.30 a i, IFRS for SMEs 20.13 b i, IFRS for SMEs 20.23 a i, IFRS for SMEs 20.16 a i
Later than one year and not later than five years [member]	member	IFRS for SMEs 20.30 a ii, IFRS for SMEs 20.13 b ii, IFRS for SMEs 20.16 a ii, IFRS for SMEs 20.23 a ii
Later than five years [member]	member	IFRS for SMEs 20.23 a iii, IFRS for SMEs 20.13 b iii, IFRS for SMEs 20.30 a iii, IFRS for SMEs 20.16 a iii
Disclosure of finance lease and operating lease by lessor [line items]	abstract	
Gross investment in finance lease	X, instant, debit	IFRS for SMEs 20.23 a
Unearned finance income on finance lease	X, instant, debit	IFRS for SMEs 20.23 a, IFRS for SMEs 20.23 b
Minimum finance lease payments receivable, at present value	X, instant, debit	IFRS for SMEs 20.23 a
Minimum lease payments receivable under non-cancellable operating lease	X, instant, debit	IFRS for SMEs 20.30 a
Contingent rents recognised as income [abstract]	abstract	
Contingent rents recognised as income, classified as finance lease	X, duration, credit	IFRS for SMEs 20.23 e
Contingent rents recognised as income, classified as operating lease	X, duration, credit	IFRS for SMEs 20.30 b
Total contingent rents recognised as income	X, duration, credit	IFRS for SMEs 20.23 e
Explanation of unguaranteed residual values accruing to benefit of lessor	string	IFRS for SMEs 20.23 c
Accumulated allowance for uncollectible minimum lease payments receivable	X, instant, credit	IFRS for SMEs 20.23 d
Description of significant leasing arrangements by lessor classified as finance lease	string	IFRS for SMEs 20.23 f
Description of significant leasing arrangements by lessor classified as operating lease	string	IFRS for SMEs 20.30 c

## [804.000] Notes - Share-based payment arrangements

Label	Type	References
Disclosure of share-based payment arrangements [text block]	text block	IFRS for SMEs 26 Disclosures
Disclosure of terms and conditions of share-based payment arrangement [text block]	text block	IFRS for SMEs 26.18 a
Disclosure of terms and conditions of share-based payment arrangement [abstract]	abstract	
Disclosure of terms and conditions of share-based payment arrangement [table]	table	IFRS for SMEs 26.18 a
Types of share-based payment arrangements [axis]	axis	IFRS for SMEs 26.18 a
Share-based payment arrangements [member]	member	IFRS for SMEs 26.18 a
Disclosure of terms and conditions of share-based payment arrangement [line items]	abstract	
Description of share-based payment arrangement	string	IFRS for SMEs 26.18 a
Description of vesting requirements for share-based payment arrangement	string	IFRS for SMEs 26.18 a
Description of maximum term of options granted for share-based payment arrangement	string	IFRS for SMEs 26.18 a
Description of method of settlement for share-based payment arrangement	string	IFRS for SMEs 26.18 a
Disclosure of number and weighted average exercise prices of share options [text block]	text block	IFRS for SMEs 26.18 b
Number of share options outstanding in share-based payment arrangement at beginning of period	X, instant	IFRS for SMEs 26.18 b vi, IFRS for SMEs 26.18 b i
Number of share options granted in share-based payment arrangement	X, duration	IFRS for SMEs 26.18 b ii
Number of share options forfeited in share-based payment arrangement	X, duration	IFRS for SMEs 26.18 b iii
Number of share options exercised in share-based payment arrangement	X, duration	IFRS for SMEs 26.18 b iv
Number of share options expired in share-based payment arrangement	X, duration	IFRS for SMEs 26.18 b v
Number of share options outstanding in share-based payment arrangement at end of period	X, instant	IFRS for SMEs 26.18 b vi, IFRS for SMEs 26.18 b i
Number of share options exercisable in share-based payment arrangement	X, instant	IFRS for SMEs 26.18 b vii
Weighted average exercise price of share options outstanding in share-based payment arrangement at beginning of period	X, instant	IFRS for SMEs 26.18 b vi, IFRS for SMEs 26.18 b i
Weighted average exercise price of share options granted in share-based payment arrangement	X, duration	IFRS for SMEs 26.18 b ii

Weighted average exercise price of share options forfeited in share-based payment arrangement	X, duration	IFRS for SMEs 26.18 b iii
Weighted average exercise price of share options exercised in share-based payment arrangement	X, duration	IFRS for SMEs 26.18 b iv
Weighted average exercise price of share options expired in share-based payment arrangement	X, duration	IFRS for SMEs 26.18 b v
Weighted average exercise price of share options outstanding in share-based payment arrangement at end of period	X, instant	IFRS for SMEs 26.18 b vi, IFRS for SMEs 26.18 b i
Weighted average exercise price of share options exercisable in share-based payment arrangement	X, instant	IFRS for SMEs 26.18 b vii
Explanation of measurement of fair value of goods or services received or fair value of equity instruments granted on equity-settled share-base	string	IFRS for SMEs 26.19
Description of liability measurement for cash-settled share-based payment arrangements	string	IFRS for SMEs 26.20
Explanation of modifications, modified share-based payment arrangements	string	IFRS for SMEs 26.21
Explanation of measurement of share-based payment expense on basis of reasonable allocation of expenses recognised for group	string	IFRS for SMEs 26.22
Expense from share-based payment transactions	X, duration, debit	IFRS for SMEs 26.23 a
Liabilities from share-based payment transactions	X, instant, credit	IFRS for SMEs 26.23 b

#### [804.100] Notes - Employee benefits

Label	Type	References
Disclosure of employee benefits [text block]	text block	IFRS for SMEs 28 Disclosures
Disclosure of defined benefit plans [text block]	text block	IFRS for SMEs 28.41
Description of fact that multi-employer or state plan is defined benefit plan	string	IFRS for SMEs 28.40
Disclosure of defined benefit plans [abstract]	abstract	
Disclosure of defined benefit plans [table]	table	IFRS for SMEs 28.41
Defined benefit plans [axis]	axis	IFRS for SMEs 28.41
Defined benefit plans [member]	member	IFRS for SMEs 28.41
Multi-employer defined benefit plans [member]	member	IFRS for SMEs 28.40
Disclosure of defined benefit plans [line items]	abstract	
Description of type of plan	string	IFRS for SMEs 28.41 a
Description of accounting policy for recognising actuarial gains and losses [text block]	text block	IFRS for SMEs 8.5 b, IFRS for SMEs 28.41 b
Actuarial gains (losses) recognised in profit or loss, defined benefit plan	X, duration, credit	IFRS for SMEs 28.41 b
Other comprehensive income, before tax, actuarial gains (losses) on defined benefit plans	X, duration, credit	IFRS for SMEs 28.41 b, IFRS for SMEs 5.5 g, IFRS for SMEs 5.4 b ii
Explanation of uses of any simplifications in measuring defined benefit obligation	string	IFRS for SMEs 28.41 c
Description of reasons why using projected unit credit method to measure obligation and cost under defined benefit plans would i	string	IFRS for SMEs 28.41 c
Date of most recent comprehensive actuarial valuation	date	IFRS for SMEs 28.41 d
Description of adjustments made to measure defined benefit obligation	string	IFRS for SMEs 28.41 d
Reconciliation of changes in present value of defined benefit obligation [abstract]	abstract	
Defined benefit obligation, at present value at beginning of period	X, instant, credit	IFRS for SMEs 28.41 e
Changes in defined benefit obligation, at present value [abstract]	abstract	
Increase (decrease) through current service cost, defined benefit obligation, at present value	X, duration, credit	IFRS for SMEs 28.41 e
Increase (decrease) through interest cost, defined benefit obligation, at present value	X, duration, credit	IFRS for SMEs 28.41 e
Acquisitions through business combinations, defined benefit obligation, at present value	X, duration, credit	IFRS for SMEs 28.41 e
Increase (decrease) through actuarial losses (gains), defined benefit obligation, at present value	X, duration, debit	IFRS for SMEs 28.41 e
Contributions by plan participants, defined benefit obligation, at present value	X, duration, credit	IFRS for SMEs 28.41 e
Decrease through benefits paid, defined benefit obligation, at present value	X, duration, debit	IFRS for SMEs 28.41 e
Increase (decrease) through past service cost, defined benefit obligation, at present value	X, duration, credit	IFRS for SMEs 28.41 e
Increase (decrease) through curtailments, defined benefit obligation, at present value	X, duration, debit	IFRS for SMEs 28.41 e
Increase (decrease) through settlements, defined benefit obligation, at present value	X, duration, debit	IFRS for SMEs 28.41 e
Increase (decrease) through net exchange differences, defined benefit obligation, at present value	X, duration, credit	IFRS for SMEs 28.41 e
Total increase (decrease) in defined benefit obligation, at present value	X, duration, credit	IFRS for SMEs 28.41 e
Defined benefit obligation, at present value at end of period	X, instant, credit	IFRS for SMEs 28.41 e
Reconciliation of changes in fair value of plan assets [abstract]	abstract	
Plan assets, at fair value at beginning of period	X, instant, debit	IFRS for SMEs 28.41 f
Changes in plan assets, at fair value [abstract]	abstract	
Increase (decrease) through actuarial gains (losses), plan assets, at fair value	X, duration, debit	IFRS for SMEs 28.41 f iii
Increase (decrease) through business combinations, plan assets, at fair value	X, duration, debit	IFRS for SMEs 28.41 f iii
Decrease through benefits paid, plan assets, at fair value	X, duration, credit	IFRS for SMEs 28.41 f ii
Increase (decrease) through contributions by plan participants, plan assets, at fair value	X, duration, debit	IFRS for SMEs 28.41 f i
Increase (decrease) through contributions by employer, plan assets, at fair value	X, duration, debit	IFRS for SMEs 28.41 f i
Increase (decrease) through net exchange differences, plan assets, at fair value	X, duration, debit	IFRS for SMEs 28.41 f iii
Increase (decrease) through settlements, plan assets, at fair value	X, duration, credit	IFRS for SMEs 28.41 f iii
Total increase (decrease) in plan assets, at fair value	X, duration, debit	IFRS for SMEs 28.41 f
Plan assets, at fair value at end of period	X, instant, debit	IFRS for SMEs 28.41 f
Reimbursement rights, at fair value at beginning of period	X, instant, debit	IFRS for SMEs 28.41 f
Changes in reimbursement rights, at fair value [abstract]	abstract	
Increase (decrease) through actuarial gains (losses), reimbursement rights, at fair value	X, duration, debit	IFRS for SMEs 28.41 f iii
Increase (decrease) through business combinations, reimbursement rights, at fair value	X, duration, debit	IFRS for SMEs 28.41 f iii
Decrease through benefits paid, reimbursement rights, at fair value	X, duration, credit	IFRS for SMEs 28.41 f ii
Increase (decrease) through contributions by plan participants, reimbursement rights, at fair value	X, duration, debit	IFRS for SMEs 28.41 f i
Increase (decrease) through contributions by employer, reimbursement rights, at fair value	X, duration, debit	IFRS for SMEs 28.41 f i
Increase (decrease) through net exchange differences, reimbursement rights, at fair value	X, duration, debit	IFRS for SMEs 28.41 f iii
Increase (decrease) through settlements, reimbursement rights, at fair value	X, duration, credit	IFRS for SMEs 28.41 f iii
Total increase (decrease) in reimbursement rights, at fair value	X, duration, debit	IFRS for SMEs 28.41 f
Reimbursement rights, at fair value at end of period	X, instant, debit	IFRS for SMEs 28.41 f
Cost relating to defined benefit plans	X, duration, debit	IFRS for SMEs 28.41 g
Post-employment benefit expense, defined benefit plans	X, duration, debit	IFRS for SMEs 28.41 g i
Cost relating to defined benefit plans for period included in cost of assets	X, duration, debit	IFRS for SMEs 28.41 g ii
Description of percentage or amount which each major category contributes to fair value of total plan assets [text block]	text block	IFRS for SMEs 28.41 h
Equity instruments, amount contributed to fair value of plan assets	X, instant, debit	IFRS for SMEs 28.41 h
Debt instruments, amount contributed to fair value of plan assets	X, instant, debit	IFRS for SMEs 28.41 h
Real estate, amount contributed to fair value of plan assets	X, instant, debit	IFRS for SMEs 28.41 h
Other assets, amount contributed to fair value of plan assets	X, instant, debit	IFRS for SMEs 28.41 h
Equity instruments, percentage contributed to fair value of plan assets	X, instant	IFRS for SMEs 28.41 h
Debt instruments, percentage contributed to fair value of plan assets	X, instant	IFRS for SMEs 28.41 h
Real estate, percentage contributed to fair value of plan assets	X, instant	IFRS for SMEs 28.41 h
Other assets, percentage contributed to fair value of plan assets	X, instant	IFRS for SMEs 28.41 h

Entity's own financial instruments included in fair value of plan assets	X, instant, debit	IFRS for SMEs 28.41 i i
Property occupied by entity included in fair value of plan assets	X, instant, debit	IFRS for SMEs 28.41 i ii
Other assets used by entity included in fair value of plan assets	X, instant, debit	IFRS for SMEs 28.41 i ii
Actual return on plan assets and reimbursement right recognised as asset	X, duration, debit	IFRS for SMEs 28.41 j
Actuarial assumption of discount rates	X, instant	IFRS for SMEs 28.41 k i
Actuarial assumption of expected rates of return on plan assets	X, instant	IFRS for SMEs 28.41 k ii
Actuarial assumption of expected rates of salary increases	X, instant	IFRS for SMEs 28.41 k iii
Actuarial assumption of medical cost trend rates	X, instant	IFRS for SMEs 28.41 k iv
Other material actuarial assumptions	X, instant	IFRS for SMEs 28.41 k v
Disclosure of other long-term employee benefits [text block]	text block	IFRS for SMEs 28.42
Disclosure of other long-term employee benefits [abstract]	abstract	
Disclosure of other long-term employee benefits [table]	table	IFRS for SMEs 28.42
Categories of other long-term employee benefits [axis]	axis	IFRS for SMEs 28.42
Other long-term employee benefits [member]	member	IFRS for SMEs 28.42
Disclosure of other long-term employee benefits [line items]	abstract	
Description of nature of other long-term employee benefits	string	IFRS for SMEs 28.42
Other long-term employee benefit obligation	X, instant, credit	IFRS for SMEs 28.42
Description of funding of obligations of other long-term employee benefits	string	IFRS for SMEs 28.42
Disclosure of termination benefits [text block]	text block	IFRS for SMEs 28.43
Disclosure of termination benefits [abstract]	abstract	
Disclosure of termination benefits [table]	table	IFRS for SMEs 28.43
Categories of termination benefits [axis]	axis	IFRS for SMEs 28.43
Termination benefits [member]	member	IFRS for SMEs 28.43
Disclosure of termination benefits [line items]	abstract	
Description of nature of termination benefits	string	IFRS for SMEs 28.43
Termination benefit obligation	X, instant, credit	IFRS for SMEs 28.43
Description of funding of obligations of termination benefits	string	IFRS for SMEs 28.43
Description of nature of obligation, termination benefits contingent liability	string	IFRS for SMEs 28.44

## [804.200] Notes - Income taxes

Label	Type	References
Disclosure of income tax [text block]	text block	IFRS for SMEs 29.38
Major components of tax expense (income) [abstract]	abstract	
Current tax expense (income)	X, duration, debit	IFRS for SMEs 29.39 a
Adjustments for current tax of prior periods	X, duration, debit	IFRS for SMEs 29.39 b
Deferred tax expense (income) relating to origination and reversal of temporary differences	X, duration, debit	IFRS for SMEs 29.39 c
Deferred tax expense (income) relating to tax rate changes or imposition of new taxes	X, duration, debit	IFRS for SMEs 29.39 d
Tax benefit arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce tax expense [ab	abstract	
Tax benefit arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce current tax	X, duration, credit	IFRS for SMEs 29.39 e
Tax benefit arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce deferred tax	X, duration, credit	IFRS for SMEs 29.39 e
Total tax benefit arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce tax exp	X, duration, credit	IFRS for SMEs 29.39 e
Deferred tax expense (income) arising from write-down or reversal of write-down of deferred tax asset	X, duration, debit	IFRS for SMEs 29.39 g
Tax expense (income) relating to changes in accounting policies and errors included in profit or loss	X, duration, debit	IFRS for SMEs 29.39 h
Adjustments to deferred tax expense (income) arising from change in tax status of entity or shareholders	X, duration	IFRS for SMEs 29.39 f
Other components of deferred tax expense (income)	X, duration, debit	IFRS for SMEs 29.39
Total tax expense (income)	X, duration, debit	IFRS for SMEs 29.39, IFRS for SMEs 5.5 d
Income tax relating to components of other comprehensive income [abstract]	abstract	
Income tax relating to exchange differences on translation of other comprehensive income	X, duration, debit	IFRS for SMEs 29.40 a
Income tax relating to cash flow hedges of other comprehensive income	X, duration, debit	IFRS for SMEs 29.40 a
Income tax relating to defined benefit plans of other comprehensive income	X, duration, debit	IFRS for SMEs 29.40 a
Income tax relating to changes in revaluation surplus of other comprehensive income	X, duration, debit	IFRS for SMEs 29.40 a
Aggregated income tax relating to components of other comprehensive income	X, duration	IFRS for SMEs 29.40 a
Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	X, duration, debit	IFRS for SMEs 29.40 a
Current and deferred tax relating to items charged or credited directly to equity [abstract]	abstract	
Current tax relating to items credited (charged) directly to equity	X, duration, debit	IFRS for SMEs 29.40 b
Deferred tax relating to items credited (charged) directly to equity	X, duration, debit	IFRS for SMEs 29.40 b
Aggregate current and deferred tax relating to items credited (charged) directly to equity	X, duration, debit	IFRS for SMEs 29.40 b
Explanation of significant differences between tax expense (income) and accounting profit multiplied by applicable tax rate	string	IFRS for SMEs 29.40 c
Tax effect of revenues exempt from taxation	X, duration, credit	IFRS for SMEs 29.40 c
Tax effect of expense not deductible in determining taxable profit (tax loss)	X, duration, debit	IFRS for SMEs 29.40 c
Explanation of changes in applicable tax rates to previous accounting period	string	IFRS for SMEs 29.40 d
Disclosure of temporary difference, unused tax losses and unused tax credits [text block]	text block	IFRS for SMEs 29.40 e
Disclosure of temporary difference, unused tax losses and unused tax credits [abstract]	abstract	
Disclosure of temporary difference, unused tax losses and unused tax credits [table]	table	IFRS for SMEs 29.40 e
Temporary difference, unused tax losses and unused tax credits [axis]	axis	IFRS for SMEs 29.40 e
Temporary difference, unused tax losses and unused tax credits [member]	member	IFRS for SMEs 29.40 e
Temporary differences [member]	member	IFRS for SMEs 29.40 e
Unused tax losses [member]	member	IFRS for SMEs 29.40 e
Unused tax credits [member]	member	IFRS for SMEs 29.40 e
Disclosure of temporary difference, unused tax losses and unused tax credits [line items]	abstract	
Deferred tax assets and liabilities [abstract]	abstract	
Deferred tax assets	X, instant, debit	IFRS for SMEs 29.40 e i, IFRS for SMEs 4.2 o
Deferred tax liabilities	X, instant, credit	IFRS for SMEs 29.40 e i, IFRS for SMEs 4.2 o
Net deferred tax liability (asset)	X, instant, credit	IFRS for SMEs 29.40 e i
Analysis of change in deferred tax liabilities [text block]	text block	IFRS for SMEs 29.40 e ii
Analysis of change in deferred tax assets [text block]	text block	IFRS for SMEs 29.40 e ii
Deductible temporary differences, unused tax losses and unused tax credits for which no deferred tax asset is recognised	X, instant	IFRS for SMEs 29.40 f
Description of expiry date of deductible temporary differences, unused tax losses and unused tax credits	string	IFRS for SMEs 29.40 f
Description of nature of potential income tax consequences that would result from payment of dividend	string	IFRS for SMEs 29.40 g
Current tax assets not offset against current tax liabilities because undue cost or effort exemption is used	X, instant, debit	IFRS for SMEs 29.41
Current tax liabilities not offset against current tax assets because undue cost or effort exemption is used	X, instant, credit	IFRS for SMEs 29.41

Deferred tax assets not offset against deferred tax liabilities because undue cost or effort exemption is used	X, instant, debit	IFRS for SMEs 29.41
Deferred tax liabilities not offset against deferred tax assets because undue cost or effort exemption is used	X, instant, credit	IFRS for SMEs 29.41
Description of reasons why applying requirement to offset current or deferred tax assets and liabilities would involve undue cost or effort	string	IFRS for SMEs 29.41

#### [804.700] Notes - Effects of changes in foreign exchange rates

Label	Type	References
Disclosure of effect of changes in foreign exchange rates [text block]	text block	IFRS for SMEs 30 Disclosures
Description of functional currency	string	IFRS for SMEs 30.26
Description of presentation currency	string	IFRS for SMEs 3.23 d, IFRS for SMEs 30.26
Description of reason why presentation currency is different from functional currency	string	IFRS for SMEs 30.26
Description of reason for change in functional currency	string	IFRS for SMEs 30.27
Foreign exchange gain (loss)	X, duration, credit	IFRS for SMEs 30.25 a
Reserve of exchange differences on translation	X, instant, credit	IFRS for SMEs 30.25 b, IFRS for SMEs 4.3

#### [804.800] Notes - Cash flow statement

Label	Type	References
Disclosure of cash flow statement [text block]	text block	IFRS for SMEs 7.1
Explanation of investing and financing transactions not requiring use of cash or cash equivalents	string	IFRS for SMEs 7.18
Description of acquisition of assets by assuming directly related liabilities or means of finance lease	string	IFRS for SMEs 7.19 a
Description of acquisition of entity by means of equity issue	string	IFRS for SMEs 7.19 b
Description of conversion of debt to equity	string	IFRS for SMEs 7.19 c
Cash and cash equivalents if different from statement of financial position [abstract]	abstract	
Cash and cash equivalents	X, instant, debit	IFRS for SMEs 4.2 a, IFRS for SMEs 7.20
Bank overdrafts	X, instant, credit	IFRS for SMEs 7.20
Other differences to cash and cash equivalents in statement of cash flows	X, instant, credit	IFRS for SMEs 7.20
Total cash and cash equivalents if different from statement of financial position	X, instant, debit	IFRS for SMEs 7.20
Cash and cash equivalents held by entity unavailable for use by group	X, instant, debit	IFRS for SMEs 7.21
Commentary by management on significant cash and cash equivalent balances held by entity that are not available for use by group	string	IFRS for SMEs 7.21
Income taxes paid (refund) [abstract]	abstract	
Income taxes paid (refund), classified as operating activities	X, duration, credit	IFRS for SMEs 7.17, IFRS for SMEs 7.4 e
Income taxes paid (refund), classified as investing activities	X, duration, credit	IFRS for SMEs 7.4 e, IFRS for SMEs 7.17
Income taxes paid (refund), classified as financing activities	X, duration, credit	IFRS for SMEs 7.17, IFRS for SMEs 7.4 e
Total income taxes paid (refund)	X, duration, credit	IFRS for SMEs 7.17

#### [805.000] Notes - Share capital, reserves and other equity interest

Label	Type	References
Disclosure of share capital, reserves and other equity interest [text block]	text block	IFRS for SMEs 4.12
Disclosure of classes of share capital [text block]	text block	IFRS for SMEs 4.12 a
Disclosure of classes of share capital [abstract]	abstract	
Disclosure of classes of share capital [table]	table	IFRS for SMEs 4.12 a
Classes of share capital [axis]	axis	IFRS for SMEs 4.12 a
Share capital [member]	member	IFRS for SMEs 4.12 a
Disclosure of classes of share capital [line items]	abstract	
Number of shares authorised	X, instant	IFRS for SMEs 4.12 a i
Number of shares issued and fully paid	X, instant	IFRS for SMEs 4.12 a ii
Number of shares issued but not fully paid	X, instant	IFRS for SMEs 4.12 a ii
Par value per share	X, instant	IFRS for SMEs 4.12 a iii
Explanation of fact that shares have no par value	string	IFRS for SMEs 4.12 a iii
Reconciliation of number of shares outstanding [abstract]	abstract	
Number of shares outstanding at beginning of period	X, instant	IFRS for SMEs 4.12 a iv
Changes in number of shares outstanding [abstract]	abstract	
Total increase (decrease) in number of shares outstanding	X, duration	IFRS for SMEs 4.12 a iv
Number of shares outstanding at end of period	X, instant	IFRS for SMEs 4.12 a iv
Rights, preferences and restrictions attaching to class of share capital	string	IFRS for SMEs 4.12 a v
Number of shares in entity held by entity or by its subsidiaries or associates	X, instant	IFRS for SMEs 4.12 a vi
Number of shares reserved for issue under options and contracts for sale of shares	X, instant	IFRS for SMEs 4.12 a vii
Description of terms of shares reserved for issue under options and contracts for sale of shares	string	IFRS for SMEs 4.12 a vii
Disclosure of reserves within equity [text block]	text block	IFRS for SMEs 4.12 b
Disclosure of reserves within equity [abstract]	abstract	
Disclosure of reserves within equity [table]	table	IFRS for SMEs 4.12 b
Reserves within equity [axis]	axis	IFRS for SMEs 4.12 b
Other reserves [member]	member	IFRS for SMEs 6.3, IFRS for SMEs 4.12 b
Reserve of exchange differences on translation [member]	member	IFRS for SMEs 6.3
Reserve of cash flow hedges [member]	member	IFRS for SMEs 6.3
Revaluation surplus [member]	member	IFRS for SMEs 17.15C, IFRS for SMEs 6.3
Disclosure of reserves within equity [line items]	abstract	
Description of nature and purpose of reserves within equity	string	IFRS for SMEs 4.12 b
Description of rights, preferences and restrictions attaching to category of equity interest by entity without share capital	string	IFRS for SMEs 4.13

#### [850.100] Disclosures - Directors' report

Label	Type	References
Disclosure of directors' report [text block]	text block	Companies Act, No. 71 of 2008 30

Summary of annual financial statements [text block]	text block	
Basis of preparation of annual financial statements (specific to Directors' report) [text block]	text block	
Disclosure of nature of business [text block]	text block	
Disclosure of company results [text block]	text block	
Disclosure of financial performance [text block]	text block	
Disclosure of financial position [text block]	text block	
Disclosure of capital expenditure [text block]	text block	
Disclosure of subsidiaries, joint arrangements and associates [text block]	text block	
Disclosure of business combinations (specific to Directors' report) [text block]	text block	
Disclosure of stated capital [text block]	text block	
Disclosure of special resolutions [text block]	text block	
Disclosure of related party transactions [text block]	text block	
Disclosure of shareholder spread [text block]	text block	
Disclosure of dividend declaration [text block]	text block	
Disclosure of directors [text block]	text block	
Disclosure of loans or other financial assistance to directors [text block]	text block	Companies Act, No. 71 of 2008 45
Disclosure of secretary [text block]	text block	
Disclosure of directors' shareholdings [text block]	text block	
Disclosure of borrowing powers [text block]	text block	
Disclosure of going concern (specific to Directors' report) [text block]	text block	
Disclosure of events after reporting date [text block]	text block	
Disclosure of industry matters [text block]	text block	
Disclosure of bond issue under Bond Exchange of South Africa Domestic Medium Term Note programme [text block]	text block	
Disclosure of borrowings (specific to Directors' report) [text block]	text block	
Disclosure of auditors [text block]	text block	
Disclosure of annual general meeting [text block]	text block	
Disclosure of domicile, country of incorporation and registered office [text block]	text block	
Disclosure of holding company and ultimate holding company [text block]	text block	

#### [850.200] Disclosures - Directors' responsibility statement

Label	Type	References
Disclosure of directors' responsibility [text block]	text block	Companies Act, No. 71 of 2008 30(3)
Directors' responsibility statement [text block]	text block	
Disclosure of compliance with Companies Act [text block]	text block	
Disclosure of compliance with standard	enumeration	
Disclosure of applied standard [text block]	text block	
Disclosure of cash flow [text block]	text block	
Disclosure of authorised director's approval of annual financial statements [text block]	text block	
Name	string	
Identity	X, duration	
Passport no.	string	
Date of approval of annual financial statements	date	
Disclosure of assurance of internal risk control systems [text block]	text block	

#### [850.300] Disclosures - Company secretary's statement

Label	Type	References
Disclosure of company secretary's statement [text block]	text block	Companies Act, No. 71 of 2008 86; 87; 88; 89
Details of company secretary [abstract]	abstract	
Name	string	
Identity	X, duration	
Registration no.	registrationNumber	
Tel.	string	
E-mail	string	
Business address	string	
Postal address	string	

#### [850.410] Disclosures - Auditor's report

Label	Type	References
Disclosure of auditor's report [text block]	text block	International Standards of Auditing 230; 701, Companies Act, No. 71 of 2008 30
Disclosure of auditor's responsibility [text block]	text block	
Disclosure of auditor's opinion [text block]	text block	
Disclosure of emphasis of matter and other matters [text block]	text block	International Standards of Auditing 706
Disclosure of going concern and material uncertainty related to going concern [text block]	text block	
Disclosure of reports on legal and other regulatory matters [text block]	text block	
Disclosure of auditor's approval of annual financial statements [text block]	text block	
Date of auditor's approval of annual financial statements	date	
Details of auditor [abstract]	abstract	
Name	string	
Practice number of auditor	string	
Name of auditing company	string	
Practice number of auditing company	string	
Tel.	string	
E-mail	string	
Business address	string	
Postal address	string	



[850.420] Disclosures - Independent reviewer's report		
Label	Type	References
Disclosure of independent reviewer's report [text block]	text block	
Disclosure of independent reviewer's responsibility [text block]	text block	
Disclosure of independent reviewer's opinion [text block]	text block	
Disclosure of independent reviewer's other matters [text block]	text block	
Disclosure of independent reviewer's conclusion [text block]	text block	
Basis for review opinion/conclusion	string	
Scope of review	string	
Introduction paragraph	string	
Disclosure of other reports required by Companies Act [text block]	text block	
Disclosure of independent reviewer's approval of annual financial statements [text block]	text block	
Date of independent reviewer's approval of annual financial statements	date	
Details of independent reviewer [abstract]	abstract	
Name	string	
Practice number of independent reviewer	string	
Name of independent reviewer's company	string	
Practice number of independent reviewer's company	string	
Tel.	string	
E-mail	string	
Business address	string	
Postal address	string	

[850.500] Disclosures - Directors' functions and remuneration		
Label	Type	References
Disclosure of directors' remuneration [text block]	text block	Companies Act, No. 71 of 2008 30(4)(5) and (6)
Directors' remuneration [abstract]	abstract	
Directors' remuneration [table]	table	
Director or prescribed officer identification [axis]	axis	
Directors' remuneration [line items]	abstract	
Name	string	
Nationality	isoCountryCode	
Identity	X, duration	
Passport no.	string	
Status of director or prescribed officer	enumeration	
Executive or non-executive	enumeration	
Member of social and ethics committee	boolean	
Member of audit committee	boolean	
Services to company	X, duration	
Services to other group companies	X, duration	
Services in connection with company or group companies' affairs	X, duration	
Salary	X, duration	
Bonuses and performance-related payments	X, duration	
Other benefits and costs	X, duration	
Expense allowances	X, duration	
Contributions paid under any pension scheme	X, duration	
Cash incentives	X, duration	
Value of any option or right given	X, duration	
Financial assistance for subscription of shares	X, duration	
Loans given by company	X, duration	
Fringe benefits [abstract]	abstract	
Interest-free loans	X, duration	
Other benefits	X, duration	
Pensions paid or receivable	X, duration	
Amounts paid or payable to pension scheme	X, duration	
Compensation for loss of office	X, duration	
Total remuneration	X, duration	
Securities in company issued to director or prescribed officer [abstract]	abstract	
Securities in company issued to director or prescribed officer [table]	table	
Director or prescribed officer identification [axis]	axis	
Securities in company issued to director or prescribed officer [line items]	abstract	
Name of director or prescribed officer	string	
Nationality of director or prescribed officer	isoCountryCode	
Status of director or prescribed officer	enumeration	
Class of securities issued	string	
Number of securities issued	X, duration	
Consideration received for securities	X, duration	
Disclosure of details of service contracts of current directors and prescribed officers in company [text block]	text block	

[850.600] Disclosures - Corporate governance		
Label	Type	References
Disclosure of corporate governance [text block]	text block	
Disclosure of compliance with King IV Code [text block]	text block	
Disclosure of King IV Code principles application [text block]	text block	

Disclosure of non-compliance with King IV Code [text block]	text block	
Disclosure of boards and directors [text block]	text block	
Disclosure of role and function of board [text block]	text block	
Disclosure of board's composition [text block]	text block	
Disclosure of board's appointment process [text block]	text block	
Disclosure of director development [text block]	text block	
Disclosure of performance assessment [text block]	text block	
Disclosure of board committees [text block]	text block	
Disclosure of group boards [text block]	text block	
Disclosure of governance of company secretary position [text block]	text block	
Disclosure of corporate citizenship [text block]	text block	
Disclosure of remuneration committee [text block]	text block	
Disclosure of audit committees [text block]	text block	Companies Act, No. 71 of 2008 94
Disclosure of membership and resources of audit committee [text block]	text block	
Disclosure of responsibilities of audit committee [text block]	text block	
Disclosure of internal assurance providers [text block]	text block	
Disclosure of external assurance providers [text block]	text block	
Disclosure of audit committees reporting [text block]	text block	
Disclosure of risk management [text block]	text block	
Disclosure of responsibility for risk management [text block]	text block	
Disclosure of risk assessment [text block]	text block	
Disclosure of risk identification [text block]	text block	
Disclosure of risk quantification and response [text block]	text block	
Disclosure of assurance over risk management process [text block]	text block	
Disclosure of key risks [text block]	text block	
Disclosure of information technology committee [text block]	text block	
Disclosure of internal audit [text block]	text block	
Disclosure of need and role of internal audit [text block]	text block	
Disclosure of internal audit's approach and plan [text block]	text block	
Disclosure of internal audit's status in company [text block]	text block	
Exemption by applying to Companies Tribunal	boolean	Companies Act, No. 71 of 2008 72 (43)
Exemption reference number	string	
Disclosure of social and ethics committee [text block]	text block	Companies Regulations, 2011 43
Disclosure of integrated sustainability reporting [text block]	text block	
Disclosure of transparency and accountability [text block]	text block	
Disclosure of methods and timing of reporting [text block]	text block	
Disclosure of compliance with laws, regulations, rules and standards [text block]	text block	
Disclosure of managing stakeholder relationships [text block]	text block	
Disclosure of dispute resolution [text block]	text block	
Disclosure of fundamental and affected transactions [text block]	text block	
Disclosure of acquisition or disposals committee [text block]	text block	