

CIPC GRAP 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	IAS 1 51 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	
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	IAS 1 138 a
Description of nature of entity's operations and principal activities	string	IAS 1 138 b
Holding company	string	

[100.000] General information about financial statements		
Label	Type	References
Disclosure of general information about financial statements [text block]	text block	IAS 1 51
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	IAS 1 51 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	IAS 1 51 a
Description of nature of financial statements	string	IAS 27 16 a, IAS 1 51 b, IAS 27 17 a
Date of end of reporting period	date	IAS 1 51 c
Period covered by financial statements	string	Companies Act, No. 71 of 2008 29, IAS 1 51 c
Description of presentation currency	string	IAS 21 53, IAS 1 51 d
Level of rounding used in financial statements	string	IAS 1 51 e
Disclosure of significant accounting policies [text block]	text block	IAS 1 117
Disclosure of notes and other explanatory information [text block]	text block	IAS 1 10 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	
Heritage assets	X, instant, debit	
Property, plant and equipment	X, instant, debit	IAS 16 73 e, IAS 1 54 a
Investment property	X, instant, debit	IAS 40 76, IAS 1 54 b, IAS 40 79 d
Intangible assets	X, instant, debit	
Investments accounted for using equity method	X, instant, debit	IFRS 8 24 a, IFRS 12 B16, IAS 1 54 e
Investments in subsidiaries, joint ventures and associates	X, instant, debit	IAS 27 10
Investments in controlled entities	X, instant, debit	
Non-current cash-generating assets	X, instant, debit	
Non-current non-cash-generating assets	X, instant, debit	
Non-current biological assets	X, instant, debit	IAS 1 54 f
Zoo animals	X, instant, debit	
Living resource	X, instant, debit	
Service concession assets	X, instant, debit	
Non-current loans and advances	X, instant, debit	
Non-current marketable loans and advances	X, instant, debit	
Non-current concessionary loans	X, instant, debit	
Non-current non-concessionary loans	X, instant, debit	
Non-current loans for construction projects, assets	X, instant, debit	
Non-current loans to economic entities	X, instant, debit	
Non-current lease assets	X, instant, debit	

Non-current operating lease assets	X, instant, debit	
Non-current finance lease assets	X, instant, debit	
Non-current reinsurance assets	X, instant, debit	
Non-current deferred acquisition costs	X, instant, debit	
Non-current inventories	X, instant, debit	IAS 1 54 g
Deferred tax assets	X, instant, debit	IAS 1 56, IAS 12 81 g i, IAS 1 54 o
Current tax assets, non-current	X, instant, debit	IAS 1 54 n
Other non-current financial assets	X, instant, debit	IAS 1 54 d
Non-current investment securities	X, instant, debit	
Other non-current non-financial assets	X, instant, debit	IAS 1 55
Non-current commodities	X, instant, debit	
Non-current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	X, instant, debit	IFRS 9 3.2.23 a, Expiry date 2021-01-01 IAS 39 37 a
Non-current receivables from exchange transactions	X, instant, debit	
Non-current receivables from non-exchange transactions	X, instant, debit	
Non-current statutory receivables from exchange transactions	X, instant, debit	
Non-current statutory receivables from non-exchange transactions	X, instant, debit	
Total non-current assets	X, instant, debit	IAS 1 66, IFRS 12 B12 b ii, IFRS 12 B10 b
Current assets [abstract]	abstract	
Current inventories	X, instant, debit	IAS 2 36 b, IAS 1 54 g, IAS 1 68
Current tax assets, current	X, instant, debit	IAS 1 54 n
Current biological assets	X, instant, debit	IAS 1 54 f
Current cash-generating assets	X, instant, debit	
Current non-cash-generating assets	X, instant, debit	
Current loans and advances	X, instant, debit	
Current marketable loans and advances	X, instant, debit	
Current concessionary loans	X, instant, debit	
Current non-concessionary loans	X, instant, debit	
Current loans for construction projects, assets	X, instant, debit	
Current loans to economic entities	X, instant, debit	
Current reinsurance assets	X, instant, debit	
Current deferred acquisition costs	X, instant, debit	
Amounts due from customers under construction contracts	X, instant, debit	
Other current financial assets	X, instant, debit	IAS 1 54 d
Trading portfolio assets	X, instant, debit	
Current investment securities	X, instant, debit	
Other current non-financial assets	X, instant, debit	IAS 1 55
Current commodities	X, instant, debit	
Current lease assets	X, instant, debit	
Current operating lease assets	X, instant, debit	
Current finance lease assets	X, instant, debit	
Cash and cash equivalents	X, instant, debit	IFRS 12 B13 a, IAS 7 45, IAS 1 54 i
Current receivables from exchange transactions	X, instant, debit	
Current receivables from non-exchange transactions	X, instant, debit	
Current statutory receivables from exchange transactions	X, instant, debit	
Current statutory receivables from non-exchange transactions	X, instant, debit	
Current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	X, instant, debit	Expiry date 2021-01-01 IAS 39 37 a, IFRS 9 3.2.23 a
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	X, instant, debit	IAS 1 66
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	X, instant, debit	IAS 1 54 j
Total current assets	X, instant, debit	IFRS 12 B12 b i, IFRS 12 B10 b, IAS 1 66
Total assets	X, instant, debit	IFRS 13 93 b, IFRS 13 93 e, IFRS 13 93 a, IAS 1 55, IFRS 8 23, IFRS 8 28 c
Equity and liabilities [abstract]	abstract	
Equity [abstract]	abstract	
Issued capital	X, instant, credit	IAS 1 78 e
Preference share capital	X, instant, credit	
Retained earnings	X, instant, credit	IAS 1 78 e, IAS 1 IG6
Share premium	X, instant, credit	IAS 1 78 e
Preference share premium	X, instant, credit	
Treasury shares	X, instant, debit	IAS 32 34, IAS 1 78 e
Shareholder's loan on incorporation	X, instant, debit	
Other equity interest	X, instant, credit	IAS 1 78 e
Other reserves	X, instant, credit	IAS 1 78 e
Total equity attributable to owners of parent	X, instant, credit	IAS 1 54 r
Non-controlling interests	X, instant, credit	IFRS 10 22, IAS 1 54 q, IFRS 12 12 f
Total equity	X, instant, credit	IFRS 1 32 a i, IAS 1 55, IFRS 13 93 b, IFRS 1 24 a, IFRS 13 93 a, IAS 1 78 e, IFRS 13 93 e
Liabilities [abstract]	abstract	
Non-current liabilities [abstract]	abstract	
Non-current provisions [abstract]	abstract	
Non-current provisions for employee benefits	X, instant, credit	IAS 1 78 d
Non-current employee benefit obligations	X, instant, credit	
Other non-current provisions	X, instant, credit	IAS 1 78 d
Total non-current provisions	X, instant, credit	IAS 1 54 l
Deferred tax liabilities	X, instant, credit	IAS 1 56, IAS 12 81 g i, IAS 1 54 o
Current tax liabilities, non-current	X, instant, credit	IAS 1 54 n
Other non-current financial liabilities	X, instant, credit	IFRS 12 B13 c, IAS 1 54 m
Non-current finance lease obligations	X, instant, credit	
Non-current portion of finance lease obligation	X, instant, credit	
Non-current loans payable	X, instant, credit	
Non-current loans for construction projects, liabilities	X, instant, credit	
Non-current Loans from economic entities	X, instant, credit	

Other non-current non-financial liabilities	X, instant, credit	IAS 1 55
Non-current unutilised conditional government grants	X, instant, credit	
Non-current unutilised conditional grants	X, instant, credit	
Non-current unutilised conditional government grants (MTEF)	X, instant, credit	
Non-current unutilised conditional grants (non-MTEF)	X, instant, credit	
Non-current managed funds	X, instant, credit	
Non-current insurance contract liabilities	X, instant, credit	
Non-current policyholder liabilities under investment contracts and first party cell captives (at fair value through profit and loss)	X, instant, credit	
Non-current reinsurance liabilities	X, instant, credit	
Non-current payables from exchange transactions	X, instant, credit	
Non-current payables from non-exchange transactions	X, instant, credit	
Total non-current liabilities	X, instant, credit	IAS 1 69, IFRS 12 B10 b, IFRS 12 B12 b iv
Current liabilities [abstract]	abstract	
Current provisions [abstract]	abstract	
Current provisions for employee benefits	X, instant, credit	IAS 1 78 d
Other current provisions	X, instant, credit	IAS 1 78 d
Total current provisions	X, instant, credit	IAS 1 54 l
Current tax liabilities, current	X, instant, credit	IAS 1 54 n
Other current financial liabilities	X, instant, credit	IFRS 12 B13 b, IAS 1 54 m
Current unutilised conditional government grants	X, instant, credit	
Current unutilised conditional grants	X, instant, credit	
Current loan payable (NHFC)	X, instant, credit	
Current loan payable (PIC)	X, instant, credit	
Current portion of non-current borrowings	X, instant, credit	IAS 1 55
Current loans for construction projects, liabilities	X, instant, credit	
Current finance lease obligations	X, instant, credit	
Short trading positions	X, instant, credit	
Other current non-financial liabilities	X, instant, credit	IAS 1 55
Current managed funds	X, instant, credit	
Current insurance contract liabilities	X, instant, credit	
Current policyholder liabilities under investment contracts and first party cell captives (at fair value through profit and loss)	X, instant, credit	
Current reinsurance liabilities	X, instant, credit	
Total current liabilities other than liabilities included in disposal groups classified as held for sale	X, instant, credit	IAS 1 69
Liabilities included in disposal groups classified as held for sale	X, instant, credit	IFRS 5 38, IAS 1 54 p
Current payables from exchange transactions	X, instant, credit	
Current payables from non-exchange transactions	X, instant, credit	
Total current liabilities	X, instant, credit	IAS 1 69, IFRS 12 B10 b, IFRS 12 B12 b iii
Total liabilities	X, instant, credit	IFRS 13 93 b, IFRS 13 93 a, IFRS 13 93 e, IAS 1 55, Companies Regulation, 2011 26(2), IFRS 8 28 d, IFRS 8 23
Total equity and liabilities	X, instant, credit	IAS 1 55

[310.000] Statement of comprehensive income, profit or loss, 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 8 28 a, IFRS 8 32, IAS 1 82 a, IFRS 8 34, IFRS 12 B10 b, IFRS 5 33 b i, Companies Regulation, 2011 26(2), IFRS 12 B12 b v, IFRS 8 33 a, IAS 1 103, IFRS 8 23 a, IAS 1 102
Revenue from exchange transactions	X, duration, credit	
Coordination fee on special projects	X, duration, credit	
Sale of goods and services	X, duration, credit	
Rental of facilities and equipment	X, duration, credit	
Interest income	X, duration, credit	
Interest on loans for construction projects	X, duration, credit	
Interest on loans to controlled entities	X, duration, credit	
Fees charged to controlled entities	X, duration, credit	
Fees on loans for construction projects	X, duration, credit	
Programme management fees	X, duration, credit	
Other receipts	X, duration, credit	
Government grants	X, duration, credit	
Revenue from non-exchange transactions	X, duration, credit	
Transfers and subsidies	X, duration, credit	
Government grants	X, duration, credit	
Interest revenue calculated using effective interest method	X, duration, credit	Effective 2021-01-01 IAS 1 82 a i, IAS 1 82 a Effective 2021-01-01 IFRS 17 80 a, Effective 2021-01-01 IAS 1 82 a ii, Effective 2021-01-01 IFRS 17 106
Insurance revenue	X, duration, credit	
Reinsurance revenue	X, duration, credit	
Cost of sales	X, duration, debit	IAS 1 99, IAS 1 103
Services in kind	X, duration, credit	
Gross profit	X, duration, credit	IAS 1 103
Other income	X, duration, credit	IAS 1 103, IAS 26 35 b iv, IAS 1 102
Expenditure	X, duration, debit	
Distribution costs	X, duration, debit	IAS 1 99, IAS 1 103
Bad debt write-off	X, duration, credit	
Administrative expenses	X, duration, debit	IAS 1 99, IAS 26 35 b vi, IAS 1 103
Debt impairment	X, duration, debit	
Depreciation and amortisation	X, duration, debit	
Other expense	X, duration, debit	IAS 26 35 b vii, IAS 1 103, IAS 1 99
Other gains (losses)	X, duration, credit	IAS 1 102, IAS 1 103

Gain from transfer of functions	X, duration, credit	
Gain on disposal of assets and liabilities	X, duration, credit	
Gains as a result of donated animals, new births and sale	X, duration, credit	
Insurance service expenses from insurance contracts issued	X, duration, debit	Effective 2021-01-01 IAS 1 82 ab, Effective 2021-01-01 IFRS 17 80 a
Income (expenses) from reinsurance contracts held, other than finance income (expenses)	X, duration, credit	Effective 2021-01-01 IFRS 17 86, Effective 2021-01-01 IAS 1 82 ac
Profit (loss) from operating activities	X, duration, credit	IAS 1 85, IAS 32 IE33
Difference between carrying amount of dividends payable and carrying amount of non-cash assets distributed	X, duration, credit	IFRIC 17 15
Gains (losses) on net monetary position	X, duration, credit	IAS 29 9
Gain (loss) arising from derecognition of financial assets measured at amortised cost	X, duration, credit	IAS 1 82 aa
Finance income	X, duration, credit	IAS 1 85
Finance costs	X, duration, debit	IAS 1 82 b
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9	X, duration, debit	IAS 1 82 ba
Movements in impairments, loans	X, duration, credit	
Insurance finance income (expenses) from insurance contracts issued recognised in profit or loss	X, duration, credit	Effective 2021-01-01 IFRS 17 80 b, Effective 2021-01-01 IAS 1 82 bb
Finance income (expenses) from reinsurance contracts held recognised in profit or loss	X, duration, credit	Effective 2021-01-01 IAS 1 82 bc, Effective 2021-01-01 IFRS 17 82
Share of profit (loss) of associates and joint ventures accounted for using equity method	X, duration, credit	Effective on first application of IFRS 9 IFRS 4 39M b, IAS 1 82 c, IFRS 8 23 g, IFRS 8 28 e
Other income (expense) from subsidiaries, jointly controlled entities and associates	X, duration, credit	IAS 1 85
Gains (losses) arising from difference between previous amortised cost and fair value of financial assets reclassified out of an	X, duration, credit	IAS 1 82 ca
Actuarial gains from employee benefit obligations	X, duration, credit	
Other fair value gains (losses)	X, duration	
Fair value adjustments	X, duration, credit	
Hedging gains (losses) for hedge of group of items with offsetting risk positions	X, duration, credit	IFRS 9 6.6.4, IFRS 7 24C b vi
Profit (loss) before direct and indirect tax	X, duration, credit	
Indirect tax	X, duration, debit	
Profit (loss) before tax	X, duration, credit	IFRS 8 28 b, IFRS 5 33 b i, IFRS 8 23, IAS 1 102, IAS 1 103
Tax income (expense)	X, duration, debit	IAS 1 82 d, IAS 12 79, IFRS 8 23 h, IAS 26 35 b viii, IAS 12 81 c i, IAS 12 81 c ii, IFRS 12 B13 g
Profit (loss) from continuing operations	X, duration, credit	IAS 1 81A a, IFRS 8 28 b, IFRS 8 23, IFRS 12 B12 b vi
Profit (loss) from discontinued operations	X, duration, credit	IAS 1 82 ea, IAS 1 98 e, IFRS 5 33 a, IFRS 12 B12 b vii
Profit (loss)	X, duration, credit	Effective 2021-01-01 IFRS 17 113 b, IFRS 1 24 b, Effective on first application of IFRS 9 IFRS 4 39L e, IFRS 8 23, IAS 1 81A a, IFRS 1 32 a ii, IAS 7 18 b, IFRS 12 B10 b, IAS 1 106 d i, IFRS 8 28 b

[320.000] Statement of comprehensive income, profit or loss, 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 8 28 a, IFRS 8 32, IAS 1 82 a, IFRS 8 34, IFRS 12 B10 b, IFRS 5 33 b i, Companies Regulation, 2011 26(2), IFRS 12 B12 b v, IFRS 8 33 a, IAS 1 103, IFRS 8 23 a, IAS 1 102
Revenue from exchange transactions	X, duration, credit	
Cemetery fees	X, duration, credit	
Service charges	X, duration, credit	
Zoo admissions	X, duration, credit	
Services rendered	X, duration, credit	
Government grants	X, duration, credit	
Revenue from non-exchange transactions	X, duration, credit	
Public contributions and other non-exchange revenue	X, duration, credit	
Formation grants	X, duration, credit	
Government grants	X, duration, credit	
Interest revenue calculated using effective interest method	X, duration, credit	Effective 2021-01-01 IAS 1 82 a i, IAS 1 82 a
Insurance revenue	X, duration, credit	Effective 2021-01-01 IFRS 17 80 a, Effective 2021-01-01 IAS 1 82 a ii, Effective 2021-01-01 IFRS 17 106
Reinsurance revenue	X, duration, credit	
Other exchange revenue	X, duration, credit	
Other non-exchange revenue	X, duration, credit	
Services in kind	X, duration, credit	
Other income	X, duration, credit	IAS 1 103, IAS 26 35 b iv, IAS 1 102
Increase (decrease) in inventories of finished goods and work in progress	X, duration, debit	IAS 1 99, IAS 1 102
Other work performed by entity and capitalised	X, duration, credit	IAS 1 IG6, IAS 1 85
Expenditure	X, duration, debit	
Employee costs	X, duration, debit	
Employee related costs	X, duration, debit	
Directors and executive managers emoluments	X, duration, debit	
Employee benefits expense	X, duration, debit	IAS 1 102, IAS 1 104, IAS 1 99
Raw materials and consumables used	X, duration, debit	IAS 1 102, IAS 1 99
Depreciation and amortisation expense	X, duration, debit	IFRS 8 28 e, IAS 1 104, IAS 1 102, IFRS 12 B13 d, IAS 1 99, IFRS 8 23 e
Debt impairment	X, duration, debit	
Bad debt write-off	X, duration, credit	
Cleaning costs	X, duration, debit	
Consultants	X, duration, debit	
Contracted services	X, duration, debit	
Security services	X, duration, debit	
General expenses	X, duration, debit	
Lease rentals on operating lease	X, duration, debit	
Repairs and maintenance	X, duration, debit	

Bulk purchases and materials	X, duration, debit	
Development contribution	X, duration, debit	
Reversal of impairment loss (impairment loss) recognised in profit or loss	X, duration, debit	IAS 1 99
Other expenses	X, duration, debit	IAS 1 99, IAS 1 102
Other gains (losses)	X, duration, credit	IAS 1 102, IAS 1 103
Insurance service expenses from insurance contracts issued	X, duration, debit	Effective 2021-01-01 IAS 1 82 ab, Effective 2021-01-01 IFRS 17 80 a
Income (expenses) from reinsurance contracts held, other than finance income (expenses)	X, duration, credit	Effective 2021-01-01 IFRS 17 86, Effective 2021-01-01 IAS 1 82 ac
Profit (loss) from operating activities	X, duration, credit	IAS 1 85, IAS 32 IE33
Difference between carrying amount of dividends payable and carrying amount of non-cash assets distributed	X, duration, credit	IFRIC 17 15
Gains (losses) on net monetary position	X, duration, credit	IAS 29 9
Gain (loss) arising from derecognition of financial assets measured at amortised cost	X, duration, credit	IAS 1 82 aa
Finance income	X, duration, credit	IAS 1 85
Finance costs	X, duration, debit	IAS 1 82 b
Impairment gain and reversal of impairment loss (impairment loss) determined in accordance with IFRS 9	X, duration, debit	IAS 1 82 ba
Impairment of loans	X, duration, credit	
Insurance finance income (expenses) from insurance contracts issued recognised in profit or loss	X, duration, credit	Effective 2021-01-01 IFRS 17 80 b, Effective 2021-01-01 IAS 1 82 bb
Finance income (expenses) from reinsurance contracts held recognised in profit or loss	X, duration, credit	Effective 2021-01-01 IAS 1 82 bc, Effective 2021-01-01 IFRS 17 82
Share of profit (loss) of associates and joint ventures accounted for using equity method	X, duration, credit	Effective on first application of IFRS 9 IFRS 4 39M b, IAS 1 82 c, IFRS 8 23 g, IFRS 8 28 e
Other income (expense) from subsidiaries, jointly controlled entities and associates	X, duration, credit	IAS 1 85
Gains (losses) arising from difference between previous amortised cost and fair value of financial assets reclassified out of an	X, duration, credit	IAS 1 82 ca
Other fair value gains (losses)	X, duration	
Cumulative gain (loss) previously recognised in other comprehensive income arising from reclassification of financial assets c	X, duration, credit	IAS 1 82 cb
Hedging gains (losses) for hedge of group of items with offsetting risk positions	X, duration, credit	IFRS 9 6.6.4, IFRS 7 24C b vi
Profit (loss) before direct and indirect tax	X, duration, credit	
Indirect tax	X, duration, debit	
Profit (loss) before tax	X, duration, credit	IFRS 8 28 b, IFRS 5 33 b i, IFRS 8 23, IAS 1 102, IAS 1 103
Tax income (expense)	X, duration, debit	IAS 1 82 d, IAS 12 79, IFRS 8 23 h, IAS 26 35 b viii, IAS 12 81 c i, IAS 12 81 c ii, IFRS 12 B13 g
Profit (loss) from continuing operations	X, duration, credit	IAS 1 81A a, IFRS 8 28 b, IFRS 8 23, IFRS 12 B12 b vi
Profit (loss) from discontinued operations	X, duration, credit	IAS 1 82 ea, IAS 1 98 e, IFRS 5 33 a, IFRS 12 B12 b vii
Profit (loss)	X, duration, credit	Effective 2021-01-01 IFRS 17 113 b, IFRS 1 24 b, Effective on first application of IFRS 9 IFRS 4 39L e, IFRS 8 23, IAS 1 81A a, IFRS 1 32 a ii, IAS 7 18 b, IFRS 12 B10 b, IAS 1 106 d i, IFRS 8 28 b
Fair value adjustments	X, duration, credit	

[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	
Receipts [abstract]	abstract	
Grants received (non-MTEF)	X, duration, debit	
SARS refunds (VAT/ income tax)	X, duration, debit	
Cash receipts from customers	X, duration, debit	
Cash receipts from contributors and others	X, duration, debit	
Cemetery fees	X, duration, credit	
Coordination fee on special projects	X, duration, credit	
Coordination fees	X, duration, debit	
Sale of goods and services	X, duration, credit	
Zoo admissions	X, duration, credit	
Rental of facilities and equipment	X, duration, credit	
Interest income	X, duration, credit	
Interest on loans for construction projects	X, duration, credit	
Interest on loans to controlled entities	X, duration, credit	
Fees charged to controlled entities	X, duration, credit	
Fees on loans for construction projects	X, duration, credit	
Loan fees and programme management fees	X, duration, debit	
Services rendered	X, duration, credit	
Other receipts	X, duration, credit	
Municipal subsidy	X, duration, debit	
Grants	X, duration, credit	
Loan repayments	X, duration, debit	
Dividends received	X, duration, debit	IFRS 12 B12 a
Additions in game due to natural birth	X, duration, debit	
Payments [abstract]	abstract	
Suppliers	X, duration, credit	
Development contribution	X, duration, debit	
SARS payments (VAT/ income tax)	X, duration, credit	
Distribution costs	X, duration, debit	IAS 1 99, IAS 1 103
Employee costs	X, duration, debit	
Taxes paid	X, duration, credit	
Finance costs	X, duration, debit	IAS 1 82 b
Net cash flows from (used in) operating activities	X, duration	IAS 7 10, IAS 7 50 d
Classes of cash receipts from operating activities [abstract]	abstract	
Receipts from sales of goods and rendering of services	X, duration, debit	IAS 7 14 a
Receipts from royalties, fees, commissions and other revenue	X, duration, debit	IAS 7 14 b
Receipts from contracts held for dealing or trading purposes	X, duration, debit	IAS 7 14 g

Receipts from premiums and claims, annuities and other policy benefits	X, duration, debit	Expiry date 2021-01-01 IAS 7 14 e
Receipts from rents and subsequent sales of assets held for rental to others and subsequently held for sale	X, duration, debit	IAS 7 14
Other cash receipts from operating activities	X, duration, debit	IAS 7 14
Classes of cash payments from operating activities [abstract]	abstract	
Payments to suppliers for goods and services	X, duration, credit	IAS 7 14 c
Payments from contracts held for dealing or trading purpose	X, duration, credit	IAS 7 14 g
Payments to and on behalf of employees	X, duration, credit	IAS 7 14 d
Payments for premiums and claims, annuities and other policy benefits	X, duration, credit	Expiry date 2021-01-01 IAS 7 14 e
Payments to manufacture or acquire assets held for rental to others and subsequently held for sale	X, duration, credit	IAS 7 14
Other cash payments from operating activities	X, duration, credit	IAS 7 14
Net increase (decrease) in loans and advances to banks and customers	X, duration, debit	
Net increase (decrease) in reverse repurchase agreements and other similar lending	X, duration, credit	
Net increase (decrease) in deposits and debt securities in issue	X, duration, debit	
Net increase (decrease) in repurchase agreements and other similar borrowings	X, duration, debit	
Net increase (decrease) in derivative financial instruments	X, duration, debit	
Net increase (decrease) in trading assets	X, duration, debit	
Net increase (decrease) in trading liabilities	X, duration, credit	
Increase (decrease) in payables from exchange transactions	X, duration, credit	
Increase (decrease) in payables from non-exchange transactions	X, duration, credit	
Increase (decrease) in receivables from exchange transactions	X, duration, debit	
Increase (decrease) in receivables from non-exchange transactions	X, duration, debit	
Net cash flows from (used in) operations	X, duration	IAS 7 20, IAS 7 A Statement of cash flows for an entity other than a financial institution
Dividends received	X, duration, debit	IAS 7 31
Dividends paid	X, duration, credit	IAS 7 31
Proceeds from capital grants	X, duration, debit	
Interest paid	X, duration, credit	IAS 7 31
Loan repayments classified as operating activities	X, duration, debit	
Interest received	X, duration, debit	IAS 7 31
Income taxes refund (paid)	X, duration, credit	IAS 7 14 f, IAS 7 35
SARS refunds	X, duration, credit	
SARS payments	X, duration, credit	
Other inflows (outflows) of cash	X, duration, debit	IAS 7 14
Cash flows from (used in) investing activities [abstract]	abstract	
Proceeds from sale of zoo animals	X, duration, debit	
Proceeds from other financial liabilities	X, duration, debit	
Purchase of zoo animals	X, duration, credit	
Advances on shareholders loan	X, duration, debit	
Movement in loans from economic entities	X, duration, debit	
Rehabilitation provision non-cash item	X, duration, debit	
Loans disbursements for construction projects	X, duration, credit	
Loan advanced to economic entities	X, duration, credit	
Capitalised development costs	X, duration, credit	
Increase in investments	X, duration, debit	
Cash flows from losing control of subsidiaries or other businesses	X, duration, debit	IAS 7 39
Cash flows used in obtaining control of subsidiaries or other businesses	X, duration, credit	IAS 7 39
Other cash receipts from sales of equity or debt instruments of other entities	X, duration, debit	IAS 7 16 d
Other cash payments to acquire equity or debt instruments of other entities	X, duration, credit	IAS 7 16 c
Other cash receipts from sales of interests in joint ventures	X, duration, debit	IAS 7 16 d
Other cash payments to acquire interests in joint ventures	X, duration, credit	IAS 7 16 c
Proceeds from sales of property, plant and equipment	X, duration, debit	IAS 7 16 b
Purchase of property, plant and equipment	X, duration, credit	IAS 7 16 a
Proceeds from sales of intangible assets	X, duration, debit	IAS 7 16 b
Purchase of intangible assets	X, duration, credit	IAS 7 16 a
Proceeds from sales of other long-term assets	X, duration, debit	IAS 7 16 b
Purchase of other long-term assets	X, duration, credit	IAS 7 16 a
Proceeds from government grants	X, duration, debit	IAS 20 28
Cash advances and loans made to other parties	X, duration, credit	IAS 7 16 e
Cash receipts from repayment of advances and loans made to other parties	X, duration, debit	IAS 7 16 f
Repayments by related parties	X, duration, debit	
Repayments to related parties	X, duration, credit	
Cash payments for futures contracts, forward contracts, option contracts and swap contracts	X, duration, credit	IAS 7 16 g
Cash receipts from futures contracts, forward contracts, option contracts and swap contracts	X, duration, debit	IAS 7 16 h
Dividends received	X, duration, debit	IAS 7 31
Interest paid	X, duration, credit	IAS 7 31
Interest received	X, duration, debit	IAS 7 31
Income taxes refund (paid)	X, duration, credit	IAS 7 14 f, IAS 7 35
Other inflows (outflows) of cash	X, duration, debit	IAS 7 21
Net cash flows from (used in) investing activities	X, duration, debit	IAS 7 10, IAS 7 50 d
Cash flows from (used in) financing activities [abstract]	abstract	
Increase in PIC loan	X, duration, debit	
Increase (decrease) in loans payable	X, duration, debit	
Capital grants received	X, duration, debit	
Loan repayments to NHFC	X, duration, credit	
Loans disbursements for construction projects	X, duration, credit	
Loans from economic entities	X, duration, debit	
Net finance lease payments	X, duration, credit	
Movement in loans from economic entities	X, duration, debit	
Repayment of long-term borrowings	X, duration, credit	
Increase in finance sourced from related parties	X, duration, debit	
Repayment of finance sourced from related parties	X, duration, credit	
Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control	X, duration, debit	IAS 7 42B, IAS 7 42A

Payments from changes in ownership interests in subsidiaries that do not result in loss of control	X, duration, credit	IAS 7 42A, IAS 7 42B
Proceeds from issuing shares	X, duration, debit	IAS 7 17 a
Proceeds from issuing other equity instruments	X, duration, debit	IAS 7 17 a
Payments to acquire or redeem entity's shares	X, duration, credit	IAS 7 17 b
Payments of other equity instruments	X, duration, credit	IAS 7 17
Proceeds from borrowings	X, duration, debit	IAS 7 17 c
Issuance of subordinated debt	X, duration, debit	
Redemption of subordinated debt	X, duration, credit	
Settlement of BEE transaction	X, duration, credit	
Equity transactions with non-controlling interests	X, duration	
Repayments of borrowings	X, duration, credit	IAS 7 17 d
Loan repayments classified as financing activities	X, duration, debit	
Payments of lease liabilities	X, duration, credit	IAS 7 17 e
Proceeds from government grants	X, duration, debit	IAS 20 28
Proceeds from capital grants	X, duration, debit	
Dividends paid	X, duration, credit	IAS 7 31
Interest paid	X, duration, credit	IAS 7 31
Income taxes refund (paid)	X, duration, credit	IAS 7 35, IAS 7 14 f
Other inflows (outflows) of cash	X, duration, debit	IAS 7 21
Loans advances	X, duration, credit	
Loans repayments	X, duration, credit	
Net increase (decrease) in impairments	X, duration, credit	
Net increase (decrease) in loan receivable	X, duration, credit	
Net increase (decrease) in loans payable	X, duration, credit	
Net cash flows from (used in) financing activities	X, duration, debit	IAS 7 50 d, IAS 7 10
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	X, duration, debit	IAS 7 45
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	IAS 7 28, IAS 7 25
Net increase (decrease) in cash and cash equivalents	X, duration, debit	IAS 7 45
Net increase (decrease) in bank and cash	X, duration, credit	
Cash and cash equivalents at beginning of period	X, instant, debit	IFRS 12 B13 a, IAS 7 45, IAS 1 54 i
Cash and cash equivalents at end of period	X, instant, debit	IFRS 12 B13 a, IAS 7 45, IAS 1 54 i

[700.000] Statement of changes in net assets

Label	Type	References
Statement of changes in net assets available for benefits [text block]	text block	
Statement of changes in net assets available for benefits [abstract]	abstract	
Assets of benefit plan	X, instant, debit	IAS 26 35 a i
Description of basis of valuation of assets available for benefits	string	IAS 26 35 a ii
Explanation of details of investment exceeding either five per cent of net assets available for benefits or five per cent of any class	string	IAS 26 35 a iii
Explanation of details of any investment in employer	string	IAS 26 35 a iv
Liabilities other than actuarial present value of promised retirement benefits	X, instant, credit	IAS 26 35 a v
Reconciliation of changes in net assets available for benefits [abstract]	abstract	
Net assets available for benefits at beginning of period	X, instant, credit	IAS 26 35 a
Changes in net assets available for benefits [abstract]	abstract	
Employer contributions	X, duration, credit	IAS 26 35 b i
Employee contributions	X, duration, credit	IAS 26 35 b ii
Investment income	X, duration, credit	IAS 1 85, IAS 26 35 b iii
Other income	X, duration, credit	IAS 1 103, IAS 26 35 b iv, IAS 1 102
Benefits paid or payable	X, duration, debit	IAS 26 35 b v
Administrative expenses	X, duration, debit	IAS 1 99, IAS 26 35 b vi, IAS 1 103
Other expense	X, duration, debit	IAS 26 35 b vii, IAS 1 103, IAS 1 99
Tax income (expense)	X, duration, debit	IAS 1 82 d, IAS 12 79, IFRS 8 23 h, IAS 26 35 b viii, IAS 12 81 c i, IAS 12 81 c ii, IFRS 12 B13 g
Profit (loss) on disposal of investments and changes in value of investments	X, duration, credit	IAS 26 35 b ix
Transfers from (to) other retirement benefit plans	X, duration, credit	IAS 26 35 b x
Total increase (decrease) in net assets available for benefits	X, duration, credit	IAS 26 35 b
Net assets available for benefits at end of period	X, instant, credit	IAS 26 35 a
Description of funding policy	string	IAS 26 35 c
Actuarial present value of promised retirement benefits	X, instant, credit	IAS 26 35 d
Description of significant actuarial assumptions made and method used to calculate actuarial present value of promised retirement benefits	string	IAS 26 35 e
Description of retirement benefit plan	string	IAS 26 36
Names of employers and employee groups covered	string	IAS 26 36 a
Number of participants of retirement benefit plan receiving benefits	X, duration	IAS 26 36 b
Number of other participants of retirement benefit plan	X, duration	IAS 26 36 b
Description of type of retirement benefit plan	string	IAS 26 36 c
Explanation of whether participants contribute to retirement benefit plan	string	IAS 26 36 d
Description of retirement benefits promised to participants	string	IAS 26 36 e
Description of any retirement benefit plan termination terms	string	IAS 26 36 f
Explanation of changes in description of retirement benefit plan	string	IAS 26 36 g

[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	IAS 16 37 a
Buildings	X, instant, debit	IAS 16 37
Total land and buildings	X, instant, debit	IAS 16 37 b
Machinery	X, instant, debit	IAS 16 37 c
Vehicles [abstract]	abstract	
Ships	X, instant, debit	IAS 16 37 d
Aircraft	X, instant, debit	IAS 16 37 e
Motor vehicles	X, instant, debit	IAS 16 37 f
Total vehicles	X, instant, debit	IAS 16 37
Fixtures and fittings	X, instant, debit	IAS 16 37 g
Office equipment	X, instant, debit	IAS 16 37 h
Bearer plants	X, instant, debit	IAS 16 37 i
Tangible exploration and evaluation assets	X, instant, debit	IFRS 6 25
Mining assets	X, instant, debit	IAS 16 37
Oil and gas assets	X, instant, debit	IAS 16 37
Construction in progress	X, instant, debit	IAS 16 37
Owner-occupied property measured using investment property fair value model	X, instant, debit	Effective 2021-01-01 IAS 16 29B
Other property, plant and equipment	X, instant, debit	IAS 16 37
Total property, plant and equipment	X, instant, debit	IAS 16 73 e, IAS 1 54 a
Intangible assets	X, instant, debit	
Brand names	X, instant, debit	IAS 38 119 a
Intangible exploration and evaluation assets	X, instant, debit	IAS 38 119, IFRS 6 25
Mastheads and publishing titles	X, instant, debit	IAS 38 119 b
Computer software	X, instant, debit	IAS 38 119 c
Licences and franchises	X, instant, debit	IAS 38 119 d
Copyrights, patents and other industrial property rights, service and operating rights	X, instant, debit	IAS 38 119 e
Recipes, formulae, models, designs and prototypes	X, instant, debit	IAS 38 119 f
Intangible assets under development	X, instant, debit	IAS 38 119 g
Other intangible assets	X, instant, debit	IAS 38 119
Investment property [abstract]	abstract	
Investment property completed	X, instant, debit	IAS 1 112 c
Investment property under construction or development	X, instant, debit	IAS 1 112 c
Total investment property	X, instant, debit	IAS 40 76, IAS 1 54 b, IAS 40 79 d
Investments in subsidiaries, joint ventures and associates [abstract]	abstract	
Investments in subsidiaries	X, instant, debit	IAS 27 10
Investments in joint ventures	X, instant, debit	IAS 27 10
Investments in associates	X, instant, debit	IAS 27 10
Total investments in subsidiaries, joint ventures and associates	X, instant, debit	IAS 27 10
Investments accounted for using equity method [abstract]	abstract	
Investments in associates accounted for using equity method	X, instant, debit	IAS 1 55
Investments in joint ventures accounted for using equity method	X, instant, debit	IAS 1 55
Total investments accounted for using equity method	X, instant, debit	IFRS 8 24 a, IFRS 12 B16, IAS 1 54 e
Trade and other non-current receivables [abstract]	abstract	
Non-current trade receivables	X, instant, debit	IAS 1 78 b
Non-current receivables due from related parties	X, instant, debit	IAS 1 78 b
Non-current receivables due from associates	X, instant, debit	IAS 1 78 b
Non-current receivables due from joint ventures	X, instant, debit	IAS 1 78 b
Non-current prepayments	X, instant, debit	IAS 1 78 b
Non-current lease prepayments	X, instant, debit	IAS 1 55
Non-current receivables from taxes other than income tax	X, instant, debit	IAS 1 78 b
Non-current value added tax receivables	X, instant, debit	IAS 1 78 b
Non-current receivables from sale of properties	X, instant, debit	IAS 1 78 b
Non-current receivables from rental of properties	X, instant, debit	IAS 1 78 b
Other non-current receivables	X, instant, debit	IAS 1 78 b
Total trade and other non-current receivables	X, instant, debit	IAS 1 78 b, IAS 1 54 h
Miscellaneous non-current assets [abstract]	abstract	
Non-current net defined benefit asset	X, instant, debit	IAS 1 55
Non-current restricted cash and cash equivalents	X, instant, debit	IAS 1 55
Non-current derivative financial assets	X, instant, debit	IAS 1 55
Non-current finance lease receivables	X, instant, debit	IAS 1 55
Non-current interest receivable	X, instant, debit	IAS 1 112 c
Non-current programming assets	X, instant, debit	IAS 1 55
Non-current investments other than investments accounted for using equity method	X, instant, debit	IAS 1 55
Long-term deposits	X, instant, debit	IAS 1 55
Other non-current assets	X, instant, debit	IAS 1 55
Trade and other current receivables [abstract]	abstract	
Current trade receivables	X, instant, debit	IAS 1 78 b, IAS 1 68
Current receivables due from related parties	X, instant, debit	IAS 1 78 b
Current receivables due from associates	X, instant, debit	IAS 1 78 b
Current receivables due from joint ventures	X, instant, debit	IAS 1 78 b
Current prepayments [abstract]	abstract	
Current advances to suppliers	X, instant, debit	IAS 1 112 c
Current prepaid expenses	X, instant, debit	IAS 1 112 c
Total current prepayments	X, instant, debit	IAS 1 78 b
Current receivables from taxes other than income tax	X, instant, debit	IAS 1 78 b
Current value added tax receivables	X, instant, debit	IAS 1 78 b
Current receivables from sale of properties	X, instant, debit	IAS 1 78 b
Current receivables from rental of properties	X, instant, debit	IAS 1 78 b
Other current receivables	X, instant, debit	IAS 1 78 b
Total trade and other current receivables	X, instant, debit	IAS 1 78 b, IAS 1 54 h
Trade and other receivables [abstract]	abstract	
Trade receivables	X, instant, debit	IAS 1 78 b

Receivables due from related parties	X, instant, debit	IAS 1 78 b
Receivables due from associates	X, instant, debit	IAS 1 78 b
Receivables due from joint ventures	X, instant, debit	IAS 1 78 b
Prepayments	X, instant, debit	IAS 1 78 b
Receivables from taxes other than income tax	X, instant, debit	IAS 1 78 b
Value added tax receivables	X, instant, debit	IAS 1 78 b
Receivables from sale of properties	X, instant, debit	IAS 1 78 b
Receivables from rental of properties	X, instant, debit	IAS 1 78 b
Other receivables	X, instant, debit	IAS 1 78 b
Total trade and other receivables	X, instant, debit	IAS 1 78 b, IAS 1 54 h
Categories of non-current financial assets [abstract]	abstract	
Non-current held-to-maturity investments	X, instant, debit	Expiry date 2021-01-01 IFRS 7 8 b
Non-current loans and receivables	X, instant, debit	Expiry date 2021-01-01 IFRS 7 8 c
Non-current financial assets at amortised cost	X, instant, debit	IFRS 7 8 f
Total non-current financial assets	X, instant, debit	IFRS 7 25
Categories of current financial assets [abstract]	abstract	
Current held-to-maturity investments	X, instant, debit	Expiry date 2021-01-01 IFRS 7 8 b
Current loans and receivables	X, instant, debit	Expiry date 2021-01-01 IFRS 7 8 c
Non-current financial assets at amortised cost	X, instant, debit	IFRS 7 8 f
Total current financial assets	X, instant, debit	IFRS 7 25
Categories of financial assets [abstract]	abstract	
Financial assets available-for-sale	X, instant, debit	Expiry date 2021-01-01 IFRS 7 8 d
Held-to-maturity investments	X, instant, debit	Expiry date 2021-01-01 IFRS 7 8 b
Loans and receivables	X, instant, debit	Expiry date 2021-01-01 IFRS 7 8 c
Financial assets at amortised cost	X, instant, debit	IFRS 7 8 f
Total financial assets	X, instant, debit	IFRS 7 25, IFRS 7 35M, IFRS 7 36N, IFRS 7 35I, IFRS 7 35H
Classes of current inventories [abstract]	abstract	
Current raw materials and current production supplies [abstract]	abstract	
Current raw materials	X, instant, debit	IAS 1 78 c, IAS 2 37
Current production supplies	X, instant, debit	IAS 2 37, IAS 1 78 c
Total current raw materials and current production supplies	X, instant, debit	IAS 2 37
Current merchandise	X, instant, debit	IAS 1 78 c, IAS 2 37
Current food and beverage	X, instant, debit	IAS 2 37
Current agricultural produce	X, instant, debit	IAS 2 37
Current work in progress	X, instant, debit	IAS 1 78 c, IAS 2 37
Current finished goods	X, instant, debit	IAS 1 78 c, IAS 2 37
Current packaging and storage materials	X, instant, debit	IAS 2 37
Current spare parts	X, instant, debit	IAS 2 37
Current fuel	X, instant, debit	IAS 2 37
Property intended for sale in ordinary course of business	X, instant, debit	IAS 1 55
Other current inventories	X, instant, debit	IAS 2 37
Total current inventories	X, instant, debit	IAS 2 36 b, IAS 1 54 g, IAS 1 68
Classes of current inventories, alternative [abstract]	abstract	
Current inventories held for sale	X, instant, debit	IAS 2 37
Current work in progress	X, instant, debit	IAS 1 78 c, IAS 2 37
Current materials and supplies to be consumed in production process or rendering services	X, instant, debit	IAS 2 37
Total current inventories	X, instant, debit	IAS 2 36 b, IAS 1 54 g, IAS 1 68
Non-current inventories arising from extractive activities [abstract]	abstract	
Non-current ore stockpiles	X, instant, debit	IAS 2 37
Current inventories in transit	X, instant, debit	IAS 2 37
Current inventories arising from extractive activities [abstract]	abstract	
Current ore stockpiles	X, instant, debit	IAS 2 37
Current crude oil	X, instant, debit	IAS 2 37
Current petroleum and petrochemical products	X, instant, debit	IAS 2 37
Current natural gas	X, instant, debit	IAS 2 37
Cash and cash equivalents [abstract]	abstract	
Cash [abstract]	abstract	
Cash on hand	X, instant, debit	IAS 7 45
Balances with banks	X, instant, debit	IAS 7 45
Total cash	X, instant, debit	IAS 7 45
Cash equivalents [abstract]	abstract	
Short-term deposits, classified as cash equivalents	X, instant, debit	IAS 7 45
Short-term investments, classified as cash equivalents	X, instant, debit	IAS 7 45
Other banking arrangements, classified as cash equivalents	X, instant, debit	IAS 7 45
Total cash equivalents	X, instant, debit	IAS 7 45
Other cash and cash equivalents	X, instant, debit	IAS 7 45
Total cash and cash equivalents	X, instant, debit	IFRS 12 B13 a, IAS 7 45, IAS 1 54 i
Miscellaneous current assets [abstract]	abstract	
Current net defined benefit asset	X, instant, debit	IAS 1 55
Current restricted cash and cash equivalents	X, instant, debit	IAS 1 55
Current derivative financial assets	X, instant, debit	IAS 1 55
Current finance lease receivables	X, instant, debit	IAS 1 55
Current interest receivable	X, instant, debit	IAS 1 112 c
Current programming assets	X, instant, debit	IAS 1 55
Current investments	X, instant, debit	IAS 1 55
Short-term deposits, not classified as cash equivalents	X, instant, debit	IAS 1 55
Current prepayments and other current assets	X, instant, debit	IAS 1 55
Other current assets	X, instant, debit	IAS 1 55
Miscellaneous assets [abstract]	abstract	
Net defined benefit asset	X, instant, debit	IAS 1 55
Restricted cash and cash equivalents	X, instant, debit	IAS 1 55
Finance lease receivables	X, instant, debit	IAS 1 55

Interest receivable	X, instant, debit	IAS 1 112 c
Programming assets	X, instant, debit	IAS 1 55
Investments other than investments accounted for using equity method	X, instant, debit	IAS 1 55
Equity instruments held	X, instant, debit	IAS 1 55
Debt instruments held [abstract]	abstract	
Bank debt instruments held	X, instant, debit	IAS 1 112 c
Corporate debt instruments held	X, instant, debit	IAS 1 112 c
Government debt instruments held	X, instant, debit	IAS 1 112 c
Asset-backed debt instruments held	X, instant, debit	IAS 1 112 c
Other debt instruments held	X, instant, debit	IAS 1 112 c
Total debt instruments held	X, instant, debit	IAS 1 55
Loans and advances	X, instant, debit	
Loans and advances to banks	X, instant, debit	IAS 1 55
Loans and advances to customers	X, instant, debit	IAS 1 55
Loans to corporate entities	X, instant, debit	IAS 1 112 c
Loans to consumers	X, instant, debit	IAS 1 112 c
Loans to government	X, instant, debit	IAS 1 55
Cash and bank balances at central banks	X, instant, debit	IAS 1 55
Mandatory reserve deposits at central banks	X, instant, debit	IAS 1 112 c
Bank balances at central banks other than mandatory reserve deposits	X, instant, debit	IAS 1 112 c
Bank acceptance assets	X, instant, debit	IAS 1 55
Reverse repurchase agreements and cash collateral on securities borrowed	X, instant, debit	IAS 1 55
Investments for risk of policyholders	X, instant, debit	IAS 1 55
Items in course of collection from other banks	X, instant, debit	IAS 1 55
Other assets	X, instant, debit	IAS 1 55
Classes of other provisions [abstract]	abstract	
Warranty provision [abstract]	abstract	
Non-current warranty provision	X, instant, credit	IAS 37 87, IAS 37 Example 1 Warranties
Current warranty provision	X, instant, credit	IAS 37 Example 1 Warranties, IAS 37 87
Total warranty provision	X, instant, credit	IAS 37 Example 1 Warranties, IAS 37 87
Restructuring provision [abstract]	abstract	
Non-current restructuring provision	X, instant, credit	IAS 37 70
Current restructuring provision	X, instant, credit	IAS 37 70
Total restructuring provision	X, instant, credit	IAS 37 70
Legal proceedings provision [abstract]	abstract	
Non-current legal proceedings provision	X, instant, credit	IAS 37 87, IAS 37 Example 10 A court case
Current legal proceedings provision	X, instant, credit	IAS 37 87, IAS 37 Example 10 A court case
Total legal proceedings provision	X, instant, credit	IAS 37 87, IAS 37 Example 10 A court case
Refunds provision [abstract]	abstract	
Non-current refunds provision	X, instant, credit	IAS 37 87, IAS 37 Example 4 Refunds policy
Current refunds provision	X, instant, credit	IAS 37 Example 4 Refunds policy, IAS 37 87
Total refunds provision	X, instant, credit	IAS 37 Example 4 Refunds policy, IAS 37 87
Provision for decommissioning, restoration and rehabilitation costs [abstract]	abstract	
Non-current provision for decommissioning, restoration and rehabilitation costs	X, instant, credit	IAS 37 D Examples: disclosures, IAS 37 87
Current provision for decommissioning, restoration and rehabilitation costs	X, instant, credit	IAS 37 87, IAS 37 D Examples: disclosures
Total provision for decommissioning, restoration and rehabilitation costs	X, instant, credit	IAS 37 87, IAS 37 D Examples: disclosures
Miscellaneous other provisions [abstract]	abstract	
Non-current miscellaneous other provisions	X, instant, credit	IAS 1 78 d
Current miscellaneous other provisions	X, instant, credit	IAS 1 78 d
Total miscellaneous other provisions	X, instant, credit	IAS 1 78 d
Other provisions [abstract]	abstract	
Other non-current provisions	X, instant, credit	IAS 1 78 d
Other current provisions	X, instant, credit	IAS 1 78 d
Total other provisions	X, instant, credit	IAS 1 78 d, IAS 37 84 a
Borrowings [abstract]	abstract	
Non-current portion of non-current borrowings	X, instant, credit	IAS 1 55
Current borrowings and current portion of non-current borrowings [abstract]	abstract	
Current borrowings	X, instant, credit	IAS 1 55
Current portion of non-current borrowings	X, instant, credit	IAS 1 55
Total current borrowings and current portion of non-current borrowings	X, instant, credit	IAS 1 55
Total borrowings	X, instant, credit	IAS 1 55
Non-current portion of non-current borrowings, by type [abstract]	abstract	
Non-current portion of non-current loans received	X, instant, credit	IAS 1 112 c
Non-current portion of non-current secured bank loans received	X, instant, credit	IAS 1 112 c
Non-current portion of non-current unsecured bank loans received	X, instant, credit	IAS 1 112 c
Non-current portion of non-current bonds issued	X, instant, credit	IAS 1 112 c
Non-current portion of non-current notes and debentures issued	X, instant, credit	IAS 1 112 c
Non-current portion of non-current commercial papers issued	X, instant, credit	IAS 1 112 c
Non-current portion of other non-current borrowings	X, instant, credit	IAS 1 112 c
Total non-current portion of non-current borrowings	X, instant, credit	IAS 1 55
Current borrowings and current portion of non-current borrowings, by type [abstract]	abstract	
Current loans received and current portion of non-current loans received	X, instant, credit	IAS 1 112 c
Current secured bank loans received and current portion of non-current secured bank loans received	X, instant, credit	IAS 1 112 c
Current unsecured bank loans received and current portion of non-current unsecured bank loans received	X, instant, credit	IAS 1 112 c
Current bonds issued and current portion of non-current bonds issued	X, instant, credit	IAS 1 112 c
Current notes and debentures issued and current portion of non-current notes and debentures issued	X, instant, credit	IAS 1 112 c
Current commercial papers issued and current portion of non-current commercial papers issued	X, instant, credit	IAS 1 112 c
Other current borrowings and current portion of other non-current borrowings	X, instant, credit	IAS 1 112 c
Total current borrowings and current portion of non-current borrowings	X, instant, credit	IAS 1 55
Borrowings, by type [abstract]	abstract	
Loans received	X, instant, credit	IAS 1 112 c
Secured bank loans received	X, instant, credit	IAS 1 112 c

Unsecured bank loans received	X, instant, credit	IAS 1 112 c
Bonds issued	X, instant, credit	IAS 1 112 c
Notes and debentures issued	X, instant, credit	IAS 1 112 c
Commercial papers issued	X, instant, credit	IAS 1 112 c
Other borrowings	X, instant, credit	IAS 1 112 c
Total borrowings	X, instant, credit	IAS 1 55
Trade and other non-current payables [abstract]	abstract	
Non-current trade payables	X, instant, credit	IAS 1 78
Non-current payables for purchase of energy	X, instant, credit	IAS 1 78
Non-current payables to related parties	X, instant, credit	IAS 1 78
Non-current payables for purchase of non-current assets	X, instant, credit	IAS 1 78
Accruals and deferred income classified as non-current [abstract]	abstract	
Deferred income classified as non-current	X, instant, credit	IAS 1 78
Rent deferred income classified as non-current	X, instant, credit	IAS 1 78
Accruals classified as non-current	X, instant, credit	IAS 1 78
Total accruals and deferred income classified as non-current	X, instant, credit	IAS 1 78
Non-current payables on social security and taxes other than income tax	X, instant, credit	IAS 1 78
Non-current value added tax payables	X, instant, credit	IAS 1 78
Non-current excise tax payables	X, instant, credit	IAS 1 78
Non-current retention payables	X, instant, credit	IAS 1 78
Other non-current payables	X, instant, credit	IAS 1 55
Total trade and other non-current payables	X, instant, credit	IAS 1 54 k
Trade and other current payables [abstract]	abstract	
Current trade payables	X, instant, credit	IAS 1 70, IAS 1 78
Current payables for purchase of energy	X, instant, credit	IAS 1 78
Current payables to related parties	X, instant, credit	IAS 1 78
Current payables for purchase of non-current assets	X, instant, credit	IAS 1 78
Accruals and deferred income classified as current [abstract]	abstract	
Deferred income classified as current	X, instant, credit	IAS 1 78
Rent deferred income classified as current	X, instant, credit	IAS 1 78
Accruals classified as current	X, instant, credit	IAS 1 78
Short-term employee benefits accruals	X, instant, credit	IAS 1 78
Total accruals and deferred income classified as current	X, instant, credit	IAS 1 78
Current payables on social security and taxes other than income tax	X, instant, credit	IAS 1 78
Current value added tax payables	X, instant, credit	IAS 1 78
Current excise tax payables	X, instant, credit	IAS 1 78
Current retention payables	X, instant, credit	IAS 1 78
Other current payables	X, instant, credit	IAS 1 55
Total trade and other current payables	X, instant, credit	IAS 1 54 k
Trade and other payables [abstract]	abstract	
Trade payables	X, instant, credit	IAS 1 78
Payables for purchase of energy	X, instant, credit	IAS 1 78
Payables to related parties	X, instant, credit	IAS 1 78
Payables for purchase of non-current assets	X, instant, credit	IAS 1 78
Accruals	X, instant, credit	IAS 1 78
Payables on social security and taxes other than income tax	X, instant, credit	IAS 1 78
Value added tax payables	X, instant, credit	IAS 1 78
Excise tax payables	X, instant, credit	IAS 1 78
Retention payables	X, instant, credit	IAS 1 78
Other payables	X, instant, credit	IAS 1 55
Total trade and other payables	X, instant, credit	IAS 1 54 k
Categories of current financial liabilities [abstract]	abstract	
Total current financial liabilities	X, instant, credit	IFRS 7 25
Current financial liabilities at amortised cost	X, instant, credit	Expiry date 2021-01-01 IFRS 7 8 f, IFRS 7 8 g
Categories of financial liabilities [abstract]	abstract	
Total financial liabilities	X, instant, credit	IFRS 7 25
Financial liabilities at amortised cost	X, instant, credit	Expiry date 2021-01-01 IFRS 7 8 f, IFRS 7 8 g
Miscellaneous non-current liabilities [abstract]	abstract	
Non-current net defined benefit liability	X, instant, credit	IAS 1 55
Non-current derivative financial liabilities	X, instant, credit	IAS 1 55
Non-current government grants	X, instant, credit	IAS 1 55
Non-current advances received	X, instant, credit	IAS 1 55
Non-current dividend payables	X, instant, credit	IAS 1 55
Non-current interest payable	X, instant, credit	IAS 1 112 c
Non-current deposits from customers	X, instant, credit	IAS 1 55
Non-current debt instruments issued	X, instant, credit	IAS 1 55
Other non-current liabilities	X, instant, credit	IAS 1 55
Miscellaneous current liabilities [abstract]	abstract	
Current net defined benefit liability	X, instant, credit	IAS 1 55
Current derivative financial liabilities	X, instant, credit	IAS 1 55
Current government grants	X, instant, credit	IAS 1 55
Current advances received	X, instant, credit	IAS 1 55
Current dividend payables	X, instant, credit	IAS 1 55
Current interest payable	X, instant, credit	IAS 1 112 c
Current deposits from customers	X, instant, credit	IAS 1 55
Current debt instruments issued	X, instant, credit	IAS 1 55
Current accrued expenses and other current liabilities	X, instant, credit	IAS 1 55
Other current liabilities	X, instant, credit	IAS 1 55
Miscellaneous liabilities [abstract]	abstract	
Net defined benefit liability	X, instant, credit	IAS 1 55
Derivative financial liabilities	X, instant, credit	IAS 1 55
Derivative financial liabilities held for trading	X, instant, credit	IAS 1 55

Derivative financial liabilities held for hedging	X, instant, credit	IAS 1 55
Government grants	X, instant, credit	IAS 1 55
Advances received	X, instant, credit	IAS 1 55
Dividend payables	X, instant, credit	IAS 1 55
Interest payable	X, instant, credit	IAS 1 112 c
Deposits from banks	X, instant, credit	IAS 1 55
Liabilities due to central banks	X, instant, credit	IAS 1 55
Subordinated liabilities [abstract]	abstract	
Dated subordinated liabilities	X, instant, credit	IAS 1 112 c
Undated subordinated liabilities	X, instant, credit	IAS 1 112 c
Total subordinated liabilities	X, instant, credit	IAS 1 55
Debt instruments issued	X, instant, credit	IAS 1 55
Bank acceptance liabilities	X, instant, credit	IAS 1 55
Repurchase agreements and cash collateral on securities lent	X, instant, credit	IAS 1 55
Investment contracts liabilities	X, instant, credit	IAS 1 55
Items in course of transmission to other banks	X, instant, credit	IAS 1 55
Other liabilities	X, instant, credit	IAS 1 55
Miscellaneous equity [abstract]	abstract	
Capital reserve	X, instant, credit	IAS 1 55
Additional paid-in capital	X, instant, credit	IAS 1 55
Other reserves [abstract]	abstract	
Revaluation surplus	X, instant, credit	IAS 16 39, IAS 38 85
Reserve of exchange differences on translation	X, instant, credit	IAS 21 52 b
Reserve of cash flow hedges	X, instant, credit	IFRS 9 6.5.11, IAS 1 78 e
Reserve of gains and losses on hedging instruments that hedge investments in equity instruments	X, instant, credit	IAS 1 78 e
Reserve of change in value of time value of options	X, instant, credit	IFRS 9 6.5.15, IAS 1 78 e
Reserve of change in value of forward elements of forward contracts	X, instant, credit	IAS 1 78 e, IFRS 9 6.5.16
Reserve of change in value of foreign currency basis spreads	X, instant, credit	IAS 1 78 e, IFRS 9 6.5.16
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	X, instant, credit	IAS 1 78 e
Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will be reclassi	X, instant, credit	Effective 2021-01-01 IAS 1 78 e
Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that will not be reclassi	X, instant, credit	Effective 2021-01-01 IAS 1 78 e
Reserve of finance income (expenses) from reinsurance contracts held excluded from profit or loss	X, instant, credit	Effective 2021-01-01 IAS 1 78 e
Reserve of gains and losses on remeasuring available-for-sale financial assets	X, instant, credit	Expiry date 2021-01-01 IAS 1 78 e
Reserve of share-based payments	X, instant, credit	IAS 1 78 e
Reserve of remeasurements of defined benefit plans	X, instant, credit	IAS 1 78 e
Reserve of gains and losses from investments in equity instruments	X, instant, credit	IAS 1 78 e
Reserve of change in fair value of financial liability attributable to change in credit risk of liability	X, instant, credit	IAS 1 78 e
Reserve for catastrophe	X, instant, credit	Expiry date 2021-01-01 IAS 1 78 e, Expiry date 2021-01-01 IFRS 4 IG58
Reserve for equalisation	X, instant, credit	Expiry date 2021-01-01 IAS 1 78 e, Expiry date 2021-01-01 IFRS 4 IG58
Reserve of discretionary participation features	X, instant, credit	Expiry date 2021-01-01 IFRS 4 34 b, Expiry date 2021-01-01 IFRS 4 IG22 f, Expiry date 2021-01-01 IAS 1 78 e
Reserve of equity component of convertible instruments	X, instant, credit	IAS 1 55
Capital redemption reserve	X, instant, credit	IAS 1 55
Merger reserve	X, instant, credit	IAS 1 55
Statutory reserve	X, instant, credit	IAS 1 55
Total other reserves	X, instant, credit	IAS 1 78 e
Net assets (liabilities) [abstract]	abstract	
Assets	X, instant, debit	IFRS 13 93 b, IFRS 13 93 e, IFRS 13 93 a, IAS 1 55, IFRS 8 23, IFRS 8 28 c
Liabilities	X, instant, credit	IFRS 13 93 b, IFRS 13 93 a, IFRS 13 93 e, IAS 1 55, Companies Regulation, 2011 26(2), IFRS 8 28 d, IFRS 8 23
Net assets (liabilities)	X, instant, debit	IFRS 1 IG63, IAS 1 112 c
Net current assets (liabilities) [abstract]	abstract	
Current assets	X, instant, debit	IFRS 12 B12 b i, IFRS 12 B10 b, IAS 1 66
Current liabilities	X, instant, credit	IAS 1 69, IFRS 12 B10 b, IFRS 12 B12 b iii
Net current assets (liabilities)	X, instant, debit	IAS 1 55
Assets less current liabilities [abstract]	abstract	
Assets	X, instant, debit	IFRS 13 93 b, IFRS 13 93 e, IFRS 13 93 a, IAS 1 55, IFRS 8 23, IFRS 8 28 c
Current liabilities	X, instant, credit	IAS 1 69, IFRS 12 B10 b, IFRS 12 B12 b iii
Assets less current liabilities	X, instant, debit	IAS 1 55
Net debt	X, instant, credit	IAS 1 112 c

[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	IAS 1 112 c
Revenue from sale of copper	X, duration, credit	IAS 1 112 c
Revenue from sale of gold	X, duration, credit	IAS 1 112 c
Revenue from sale of silver	X, duration, credit	IAS 1 112 c
Revenue from sale of oil and gas products	X, duration, credit	IAS 1 112 c
Revenue from sale of crude oil	X, duration, credit	IAS 1 112 c
Revenue from sale of natural gas	X, duration, credit	IAS 1 112 c
Revenue from sale of petroleum and petrochemical products	X, duration, credit	IAS 1 112 c
Revenue from sale of telecommunication equipment	X, duration, credit	IAS 1 112 c
Revenue from sale of electricity	X, duration, credit	IAS 1 112 c
Revenue from sale of publications	X, duration, credit	IAS 1 112 c
Circulation revenue	X, duration, credit	IAS 1 112 c
Subscription circulation revenue	X, duration, credit	IAS 1 112 c

Non-subscription circulation revenue	X, duration, credit	IAS 1 112 c
Revenue from sale of books	X, duration, credit	IAS 1 112 c
Revenue from sale of agricultural produce	X, duration, credit	IAS 1 112 c
Revenue from sale of sugar	X, duration, credit	IAS 1 112 c
Revenue from sale of alcohol and alcoholic drinks	X, duration, credit	IAS 1 112 c
Revenue from sale of food and beverage	X, duration, credit	IAS 1 112 c
Revenue from rendering of services	X, duration, credit	IAS 1 112 c
Revenue from rendering of telecommunication services [abstract]	abstract	
Revenue from rendering of telephone services	X, duration, credit	IAS 1 112 c
Revenue from rendering of land line telephone services	X, duration, credit	IAS 1 112 c
Revenue from rendering of mobile telephone services	X, duration, credit	IAS 1 112 c
Revenue from rendering of internet and data services [abstract]	abstract	
Revenue from rendering of internet services	X, duration, credit	IAS 1 112 c
Revenue from rendering of data services	X, duration, credit	IAS 1 112 c
Total revenue from rendering of internet and data services	X, duration, credit	IAS 1 112 c
Revenue from rendering of interconnection services	X, duration, credit	IAS 1 112 c
Revenue from rendering of other telecommunication services	X, duration, credit	IAS 1 112 c
Total revenue from rendering of telecommunication services	X, duration, credit	IAS 1 112 c
Revenue from rendering of transport services	X, duration, credit	IAS 1 112 c
Revenue from rendering of passenger transport services	X, duration, credit	IAS 1 112 c
Revenue from rendering of cargo and mail transport services	X, duration, credit	IAS 1 112 c
Revenue from rendering of advertising services	X, duration, credit	IAS 1 112 c
Revenue from rendering of printing services	X, duration, credit	IAS 1 112 c
Revenue from rendering of information technology services	X, duration, credit	IAS 1 112 c
Revenue from rendering of information technology maintenance and support services	X, duration, credit	IAS 1 112 c
Revenue from rendering of information technology consulting services	X, duration, credit	IAS 1 112 c
Revenue from hotel operations	X, duration, credit	IAS 1 112 c
Revenue from room occupancy services	X, duration, credit	IAS 1 112 c
Revenue from rendering of gaming services	X, duration, credit	IAS 1 112 c
Revenue from construction contracts	X, duration, credit	IAS 1 112 c
Royalty income	X, duration, credit	IAS 1 112 c
Dividend income	X, duration, credit	IAS 1 112 c
Other revenue	X, duration, credit	IAS 1 112 c
Total revenue	X, duration, credit	IFRS 8 28 a, IFRS 8 32, IAS 1 82 a, IFRS 8 34, IFRS 12 B10 b, IFRS 5 33 b i, Companies Regulation, 2011 26(2), IFRS 12 B12 b v, IFRS 8 33 a, IAS 1 103, IFRS 8 23 a, IAS 1 102
Material income and expense [abstract]	abstract	
Write-downs (reversals of write-downs) of inventories [abstract]	abstract	
Inventory write-down	X, duration	IAS 2 36 e, IAS 1 98 a
Reversal of inventory write-down	X, duration	IAS 2 36 f, IAS 1 98 a
Net write-downs (reversals of write-downs) of inventories	X, duration, debit	IAS 1 98 a
Write-downs (reversals of write-downs) of property, plant and equipment [abstract]	abstract	
Impairment loss recognised in profit or loss, property, plant and equipment	X, duration	IAS 1 98 a, IAS 16 73 e v
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	X, duration	IAS 1 98 a, IAS 16 73 e vi
Net write-downs (reversals of write-downs) of property, plant and equipment	X, duration	IAS 1 98 a
Impairment loss (reversal of impairment loss) on trade receivables [abstract]	abstract	
Impairment loss recognised in profit or loss, trade receivables	X, duration, debit	IAS 1 112 c
Reversal of impairment loss recognised in profit or loss, trade receivables	X, duration, credit	IAS 1 112 c
Net impairment loss (reversal of impairment loss) recognised in profit or loss, trade receivables	X, duration, debit	IAS 1 112 c
Impairment loss (reversal of impairment loss) recognised in profit or loss, loans and advances [abstract]	abstract	
Impairment loss recognised in profit or loss, loans and advances	X, duration	IAS 1 85
Reversal of impairment loss recognised in profit or loss, loans and advances	X, duration	IAS 1 85
Net impairment loss (reversal of impairment loss) recognised in profit or loss, loans and advances	X, duration, debit	IAS 1 85
Gain on recovery of loans and advances previously written off	X, duration, credit	IAS 1 85
Expense of restructuring activities	X, duration, debit	IAS 1 98 b
Reversal of provisions for cost of restructuring	X, duration, credit	IAS 1 98 b
Gains (losses) on disposals of non-current assets [abstract]	abstract	
Gains on disposals of non-current assets	X, duration, credit	IAS 1 112 c
Losses on disposals of non-current assets	X, duration, debit	IAS 1 112 c
Net gains (losses) on disposals of non-current assets	X, duration, credit	IAS 1 112 c
Gains (losses) on disposals of property, plant and equipment [abstract]	abstract	
Gains on disposals of property, plant and equipment	X, duration, credit	IAS 1 98 c
Losses on disposals of property, plant and equipment	X, duration, debit	IAS 1 98 c
Net gains (losses) on disposals of property, plant and equipment	X, duration, credit	IAS 1 98 c
Gains (losses) on disposals of investment properties [abstract]	abstract	
Gains on disposals of investment properties	X, duration, credit	IAS 1 112 c
Losses on disposals of investment properties	X, duration, debit	IAS 1 112 c
Net gains (losses) on disposals of investment properties	X, duration, credit	IAS 1 112 c
Gains (losses) on disposals of investments [abstract]	abstract	
Gains on disposals of investments	X, duration, credit	IAS 1 98 d
Losses on disposals of investments	X, duration, debit	IAS 1 98 d
Net gains (losses) on disposals of investments	X, duration, credit	IAS 1 98 d
Gains (losses) on disposals of other non-current assets	X, duration, credit	IAS 1 98
Gain (loss) arising from difference between carrying amount of financial liability extinguished and consideration paid	X, duration, credit	IFRIC 19 11
Gains (losses) on litigation settlements [abstract]	abstract	
Gains on litigation settlements	X, duration, credit	IAS 1 98 f
Losses on litigation settlements	X, duration, debit	IAS 1 98 f
Net gains (losses) on litigation settlements	X, duration, credit	IAS 1 98 f
Other reversals of provisions	X, duration, credit	IAS 1 98 g
Impairment of cash-generating assets	X, duration, debit	
Impairment of non-cash-generating assets	X, duration, debit	
Impairment of statutory receivables from exchange transactions	X, duration, debit	
Impairment of statutory receivables from non-exchange transactions	X, duration, debit	

Dividends classified as expense	X, duration, debit	IAS 32 40
Royalty expense	X, duration, debit	IAS 1 85
Research and development expense	X, duration, debit	IAS 38 126
Income from investment management and life insurance	X, duration, credit	
Investment management and service fee income and gains	X, duration, credit	
Fair value adjustments to investment management liabilities and third party fund interests	X, duration	
Insurance premiums received	X, duration, credit	
Insurance benefits and claims paid	X, duration, debit	
Insurance benefits and/or claims	X, duration, credit	
Other gains and losses on financial instruments	X, duration, credit	
Expected credit losses/impairments	X, duration, credit	
Other finance cost	X, duration, debit	IAS 1 112 c
Interest expense	X, duration, debit	IFRS 8 23 d, IFRS 12 B13 f, IFRS 8 28 e
Interest expense on bank loans and overdrafts	X, duration, debit	IAS 1 112 c
Interest expense on bonds	X, duration, debit	IAS 1 112 c
Interest expense on borrowings	X, duration, debit	IAS 1 112 c
Interest expense on debt instruments issued	X, duration, debit	IAS 1 112 c
Interest expense on deposits from banks	X, duration, debit	IAS 1 112 c
Interest expense on deposits from customers	X, duration, debit	IAS 1 112 c
Interest expense on liabilities due to central banks	X, duration, debit	IAS 1 112 c
Interest expense on financial liabilities designated at fair value through profit or loss	X, duration, debit	IAS 1 112 c
Interest expense on financial liabilities held for trading	X, duration, debit	IAS 1 112 c
Interest expense on other financial liabilities	X, duration, debit	IAS 1 112 c
Interest expense on repurchase agreements and cash collateral on securities lent	X, duration, debit	IAS 1 112 c
Effective interest expense	X, duration, debit	
Other interest expense	X, duration, debit	
Interest revenue, other	X, duration, credit	
Interest income (expense)	X, duration, credit	IAS 1 85, IFRS 8 23, IFRS 8 28 e
Non-interest income from contracts with customers	X, duration, credit	
Expense due to unwinding of discount on provisions	X, duration, debit	IAS 1 112 c
Repairs and maintenance expense	X, duration, debit	IAS 1 85
Fuel and energy expense [abstract]	abstract	
Fuel expense	X, duration, debit	IAS 1 112 c
Energy expense	X, duration, debit	IAS 1 112 c
Total fuel and energy expense	X, duration, debit	IAS 1 112 c
Other operating income (expense)	X, duration, credit	IAS 1 85
Miscellaneous other operating income	X, duration, credit	IAS 1 112 c
Miscellaneous other operating expense	X, duration, debit	IAS 1 112 c
Selling, general and administrative expense [abstract]	abstract	
Selling expense	X, duration, debit	IAS 1 112 c
General and administrative expense	X, duration, debit	IAS 1 112 c
Total selling, general and administrative expense	X, duration, debit	IAS 1 85
Distribution and administrative expense	X, duration, debit	IAS 1 85
Donations and subsidies expense	X, duration, debit	IAS 1 112 c
Directors' remuneration expense	X, duration, debit	IAS 1 112 c
Occupancy expense	X, duration, debit	IAS 1 85
Revenue and other operating income	X, duration, credit	IAS 1 85
Property development and project management income	X, duration, credit	IAS 1 85
Property development and project management expense	X, duration, debit	IAS 1 85
Property management expense	X, duration, debit	IAS 1 112 c
Income from reimbursements under insurance policies	X, duration, credit	IAS 1 112 c
Income from fines and penalties	X, duration, credit	IAS 1 112 c
Operating expense	X, duration, debit	IAS 1 85
Operating expense excluding cost of sales	X, duration, debit	IAS 1 85
Cost of sales, hotel operations	X, duration, debit	IAS 1 85
Cost of sales, room occupancy services	X, duration, debit	IAS 1 85
Cost of sales, food and beverage	X, duration, debit	IAS 1 85
Sales and marketing expense	X, duration, debit	IAS 1 85
Media production expense	X, duration, debit	IAS 1 112 c
Gains (losses) on change in fair value of derivatives [abstract]	abstract	
Gains on change in fair value of derivatives	X, duration, credit	IAS 1 85
Losses on change in fair value of derivatives	X, duration, debit	IAS 1 85
Net gains (losses) on change in fair value of derivatives	X, duration, credit	IAS 1 85
Net earned premium	X, duration, credit	IAS 1 85
Claims and benefits paid, net of reinsurance recoveries	X, duration, debit	IAS 1 85
Increase (decrease) in provision for unearned premium	X, duration, debit	IAS 1 85
Premiums written, net of reinsurance	X, duration, credit	IAS 1 85
Increase (decrease) in insurance liabilities, net of reinsurance	X, duration, debit	IAS 1 85
Acquisition and administration expense related to insurance contracts	X, duration, debit	IAS 1 85
Expenses by nature [abstract]	abstract	
Raw materials and consumables used	X, duration, debit	IAS 1 102, IAS 1 99
Cost of merchandise sold	X, duration, debit	IAS 1 85
Cost of purchased energy sold	X, duration, debit	IAS 1 112 c
Services expense	X, duration, debit	IAS 1 85
Insurance expense	X, duration, debit	IAS 1 112 c
Professional fees expense	X, duration, debit	IAS 1 112 c
Transportation expense	X, duration, debit	IAS 1 112 c
Bank and similar charges	X, duration, debit	IAS 1 112 c
Energy transmission charges	X, duration, debit	IAS 1 112 c
Travel expense	X, duration, debit	IAS 1 112 c
Communication expense	X, duration, debit	IAS 1 112 c
Utilities expense	X, duration, debit	IAS 1 112 c

Advertising expense	X, duration, debit	IAS 1 112 c
Classes of employee benefits expense [abstract]	abstract	
Short-term employee benefits expense [abstract]	abstract	
Wages and salaries	X, duration, debit	IAS 19 9
Social security contributions	X, duration, debit	IAS 19 9
Other short-term employee benefits	X, duration, debit	IAS 19 9
Total short-term employee benefits expense	X, duration, debit	IAS 1 112 c
Post-employment benefit expense, defined contribution plans	X, duration, debit	IAS 19 53
Post-employment benefit expense, defined benefit plans	X, duration, debit	IAS 19 5
Termination benefits expense	X, duration, debit	IAS 19 171
Other long-term employee benefits	X, duration, debit	IAS 19 158
Other employee expense	X, duration, debit	IAS 19 5
Total employee benefits expense	X, duration, debit	IAS 1 102, IAS 1 104, IAS 1 99
Depreciation, amortisation and impairment loss (reversal of impairment loss) recognised in profit or loss [abstract]	abstract	
Depreciation and amortisation expense [abstract]	abstract	
Depreciation expense	X, duration, debit	IAS 1 112 c
Amortisation expense	X, duration, debit	IAS 1 112 c
Total depreciation and amortisation expense	X, duration, debit	IFRS 8 28 e, IAS 1 104, IAS 1 102, IFRS 12 B13 d, IAS 1 99, IFRS 8 23 e
Impairment loss (reversal of impairment loss) recognised in profit or loss	X, duration, debit	IAS 1 99
Total depreciation, amortisation and impairment loss (reversal of impairment loss) recognised in profit or loss	X, duration, debit	IAS 1 112 c
Tax expense other than income tax expense	X, duration, debit	IAS 1 85
Property tax expense	X, duration, debit	IAS 1 85
Other expenses	X, duration, debit	IAS 1 99, IAS 1 102
Total expenses, by nature	X, duration, debit	IAS 1 99
Share of profit (loss) of associates and joint ventures accounted for using equity method [abstract]	abstract	
Share of profit (loss) of associates accounted for using equity method	X, duration, credit	IAS 1 85
Gain (loss) recognised on disposal of interest in former associate	X, duration	
Share of profit (loss) of joint ventures accounted for using equity method	X, duration, credit	IAS 1 85
Gain (loss) recognised on disposal of interest in former joint venture	X, duration	
Total share of profit (loss) of associates and joint ventures accounted for using equity method	X, duration, credit	Effective on first application of IFRS 9 IFRS 4 39M b, IAS 1 82 c, IFRS 8 23 g, IFRS 8 28 e

[800.300] Statement of cash flows, additional disclosures

Label	Type	References
Statement of cash flows [abstract]	abstract	
Cash flows from (used in) operating activities [abstract]	abstract	
Classes of cash payments from operating activities [abstract]	abstract	
Payments to suppliers for goods and services and to and on behalf of employees	X, duration, credit	IAS 7 14
Payments for exploration and evaluation expenses	X, duration, credit	IAS 7 14
Adjustments for interest expense	X, duration, debit	IAS 7 20
Adjustments for interest income	X, duration, credit	IAS 7 20
Adjustments for dividend income	X, duration, credit	IAS 7 20
Adjustments for finance income	X, duration, credit	IAS 7 20
Adjustments for finance income (cost)	X, duration, credit	IAS 7 20
Adjustments for deferred tax expense	X, duration, debit	IAS 7 20
Adjustments to reconcile profit (loss) other than changes in working capital	X, duration, debit	IAS 7 20
Cash flows from (used in) operations before changes in working capital	X, duration	IAS 7 A Statement of cash flows for an entity other than a financial institution, IAS 7 20
Increase (decrease) in working capital	X, duration, credit	IAS 7 20
Adjustments for decrease (increase) in trade and other receivables	X, duration, debit	IAS 7 20
Adjustments for increase (decrease) in receivables from exchange transactions	X, duration, debit	
Adjustments for increase (decrease) in receivables from non-exchange transactions	X, duration, debit	
Adjustments for increase (decrease) in trade and other payables	X, duration, debit	IAS 7 20
Adjustments for increase (decrease) in payables from exchange transactions	X, duration, credit	
Adjustments for increase (decrease) in payables from non-exchange transactions	X, duration, credit	
Adjustments for decrease (increase) in other assets	X, duration, debit	IAS 7 20
Adjustments for increase (decrease) in other liabilities	X, duration, debit	IAS 7 20
Adjustments for decrease (increase) in other current assets	X, duration, debit	IAS 7 20
Adjustments for increase (decrease) in other current liabilities	X, duration, debit	IAS 7 20
Adjustments for increase (decrease) in employee benefit liabilities	X, duration, debit	IAS 7 20
Adjustments for decrease (increase) in loans and advances to customers	X, duration, debit	IAS 7 20
Adjustments for decrease (increase) in loans and advances to banks	X, duration, debit	IAS 7 20
Adjustments for increase (decrease) in deposits from customers	X, duration, debit	IAS 7 20
Adjustments for increase (decrease) in deposits from banks	X, duration, debit	IAS 7 20
Adjustments for increase (decrease) in insurance, reinsurance and investment contract liabilities	X, duration, debit	IAS 7 20
Adjustments for increase (decrease) in repurchase agreements and cash collateral on securities lent	X, duration, debit	IAS 7 20
Adjustments for decrease (increase) in reverse repurchase agreements and cash collateral on securities borrowed	X, duration, debit	IAS 7 20
Adjustments for decrease (increase) in biological assets	X, duration, debit	IAS 7 20
Adjustments for increase in other provisions arising from passage of time	X, duration, debit	IAS 7 20
Adjustments for depreciation and amortisation expense and impairment loss (reversal of impairment loss) recognised in profit or loss	X, duration, debit	IAS 7 20
Adjustments for amortisation expense	X, duration, debit	IAS 7 20
Adjustments for depreciation expense	X, duration, debit	IAS 7 20
Adjustments for impairment loss recognised in profit or loss, goodwill	X, duration, debit	IAS 7 20
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, trade and other receivables	X, duration, debit	IAS 7 20
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, inventories	X, duration, debit	IAS 7 20
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, property, plant and equipment	X, duration, debit	IAS 7 20
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, exploration and evaluation assets	X, duration, debit	IAS 7 20
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, loans and advances	X, duration, debit	IAS 7 20
Adjustments for gains (losses) on fair value adjustment, investment property	X, duration, credit	IAS 7 20

Adjustments for gains (losses) on change in fair value less costs to sell, biological assets	X, duration, credit	IAS 7 20
Adjustments for gains (losses) on change in fair value of derivatives	X, duration, credit	IAS 7 20
Adjustments for gain (loss) on disposals, property, plant and equipment	X, duration, credit	IAS 7 20
Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates	X, duration, credit	IAS 7 20
Adjustments for undistributed profits of investments accounted for using equity method	X, duration, credit	IAS 7 20
Adjustments for increase (decrease) in deferred income	X, duration, debit	IAS 7 20
Income taxes paid, classified as operating activities	X, duration, credit	IAS 7 35
Income taxes refund, classified as operating activities	X, duration, debit	IAS 7 35
Finance costs paid, classified as operating activities	X, duration, credit	IAS 7 31
Finance income received, classified as operating activities	X, duration, debit	IAS 7 31
Cash flows from (used in) investing activities [abstract]	abstract	
Cash flows from (used in) decrease (increase) in restricted cash and cash equivalents	X, duration, debit	IAS 7 16
Dividends received from investments accounted for using equity method, classified as investing activities	X, duration, debit	IAS 7 16
Dividends received from associates, classified as investing activities	X, duration, debit	IAS 7 16
Dividends received from joint ventures, classified as investing activities	X, duration, debit	IAS 7 16
Purchase of interests in associates	X, duration, credit	IAS 7 16
Proceeds from sales of interests in associates	X, duration, debit	IAS 7 16
Purchase of interests in investments accounted for using equity method	X, duration, credit	IAS 7 16
Proceeds from sales of investments accounted for using equity method	X, duration, debit	IAS 7 16
Cash advances and loans made to related parties	X, duration, credit	IAS 7 16
Cash receipts from repayment of advances and loans made to related parties	X, duration, debit	IAS 7 16
Purchase of investment property	X, duration, credit	IAS 7 16
Proceeds from sales of investment property	X, duration, debit	IAS 7 16
Purchase of biological assets	X, duration, credit	IAS 7 16
Proceeds from sales of biological assets	X, duration, debit	IAS 7 16
Purchase of exploration and evaluation assets	X, duration, credit	IAS 7 16
Proceeds from disposal of exploration and evaluation assets	X, duration, debit	IAS 7 16
Purchase of mining assets	X, duration, credit	IAS 7 16
Proceeds from disposal of mining assets	X, duration, debit	IAS 7 16
Purchase of oil and gas assets	X, duration, credit	IAS 7 16
Proceeds from disposal of oil and gas assets	X, duration, debit	IAS 7 16
Proceeds from disposal of non-current assets or disposal groups classified as held for sale and discontinued operations	X, duration, debit	IAS 7 16
Purchase of property, plant and equipment, intangible assets other than goodwill, investment property and other non-current assets	X, duration, credit	IAS 7 16
Proceeds from disposals of property, plant and equipment, intangible assets other than goodwill, investment property and other non-current assets	X, duration, debit	IAS 7 16
Payments for development project expenditure	X, duration, credit	IAS 7 16
Cash flows used in exploration and development activities	X, duration, credit	IAS 7 16
Purchase of investments other than investments accounted for using equity method	X, duration, credit	IAS 7 16
Proceeds from sales of investments other than investments accounted for using equity method	X, duration, debit	IAS 7 16
Purchase of financial instruments, classified as investing activities	X, duration, credit	IAS 7 16
Proceeds from sales or maturity of financial instruments, classified as investing activities	X, duration, debit	IAS 7 16
Purchase of available-for-sale financial assets	X, duration, credit	Expiry date 2021-01-01 IAS 7 16
Proceeds from disposal or maturity of available-for-sale financial assets	X, duration, debit	Expiry date 2021-01-01 IAS 7 16
Cash flows from (used in) decrease (increase) in short-term deposits and investments	X, duration, debit	IAS 7 16
Inflows of cash from investing activities	X, duration, debit	IAS 7 16
Outflows of cash from investing activities	X, duration, credit	IAS 7 16
Cash flows from (used in) financing activities [abstract]	abstract	
Dividends paid to equity holders of parent, classified as financing activities	X, duration, credit	IAS 7 17
Dividends paid to non-controlling interests, classified as financing activities	X, duration, credit	IAS 7 17
Proceeds from sale or issue of treasury shares	X, duration, debit	IAS 7 17
Proceeds from exercise of options	X, duration, debit	IAS 7 17
Proceeds from issue of ordinary shares	X, duration, debit	IAS 7 17
Proceeds from issue of preference shares	X, duration, debit	IAS 7 17
Proceeds from non-current borrowings	X, duration, debit	IAS 7 17
Repayments of non-current borrowings	X, duration, credit	IAS 7 17
Proceeds from current borrowings	X, duration, debit	IAS 7 17
Repayments of current borrowings	X, duration, credit	IAS 7 17
Cash flows from (used in) increase (decrease) in current borrowings	X, duration, debit	IAS 7 17
Cash advances and loans from related parties	X, duration, debit	IAS 7 17
Cash repayments of advances and loans from related parties	X, duration, credit	IAS 7 17
Proceeds from issue of bonds, notes and debentures	X, duration, debit	IAS 7 17
Repayments of bonds, notes and debentures	X, duration, credit	IAS 7 17
Payments for share issue costs	X, duration, credit	IAS 7 17
Payments for debt issue costs	X, duration, credit	IAS 7 17
Proceeds from contributions of non-controlling interests	X, duration, debit	IAS 7 17
Proceeds from issue of subordinated liabilities	X, duration, debit	IAS 7 17
Repayments of subordinated liabilities	X, duration, credit	IAS 7 17
Net income before capital items and equity accounted earnings	X, duration, credit	
Increase (decrease) in income-earning assets	X, duration, debit	
Increase (decrease) in deposits, trading and other liabilities	X, duration, credit	
Direct taxation paid	X, duration, debit	
Net purchase (proceeds) of financial instruments	X, duration, debit	
Proceeds on realisation of fair value gain on cash and cash equivalents	X, duration, debit	
Repayment of (proceeds on) collateral deposits payable	X, duration, credit	
Acquisitions of associates and joint ventures	X, duration, debit	
Capital expenditure on intangible assets	X, duration, debit	
Buy-back (issuance) of ordinary share capital	X, duration, debit	

Disclosure of notes and other explanatory information [text block]	text block	IAS 1 10 e
Disclosure of accounting judgements and estimates [text block]	text block	IAS 1 10 e
Disclosure of accrued expenses and other liabilities [text block]	text block	IAS 1 10 e
Disclosure of additional disclosure in terms of Municipal Finance Management Act [text block]	text block	
Disclosure of allowance for credit losses [text block]	text block	IAS 1 10 e
Disclosure of associates [text block]	text block	IAS 27 17 b, IFRS 12 B4 d, IAS 27 16 b
Disclosure of auditors' remuneration [text block]	text block	IAS 1 10 e
Disclosure of authorisation of financial statements [text block]	text block	IAS 1 10 e
Disclosure of available-for-sale financial assets [text block]	text block	Expiry date 2021-01-01 IAS 1 10 e
Disclosure of basis of consolidation [text block]	text block	IAS 1 10 e
Disclosure of basis of preparation of financial statements [text block]	text block	IAS 1 10 e
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [text block]	text block	IAS 41 Disclosure
Disclosure of borrowing costs [text block]	text block	IAS 23 Disclosure
Disclosure of borrowings [text block]	text block	IAS 1 10 e
Disclosure of budget differences [text block]	text block	
Disclosure of budget information [text block]	text block	
Disclosure of bulk purchases and materials [text block]	text block	
Disclosure of business combinations [text block]	text block	IFRS 3 Disclosures
Disclosure of capital commitments [text block]	text block	
Disclosure of cash and bank balances at central banks [text block]	text block	IAS 1 10 e
Disclosure of cash and cash equivalents [text block]	text block	IAS 1 10 e
Disclosure of cash flow statement [text block]	text block	IAS 7 Presentation of a statement of cash flows
Disclosure of cash generated from operations [text block]	text block	
Disclosure of changes in accounting policies [text block]	text block	IAS 1 10 e
Disclosure of changes in accounting policies, accounting estimates and errors [text block]	text block	IAS 8 Accounting policies
Disclosure of collateral [text block]	text block	IAS 1 10 e
Disclosure of claims and benefits paid [text block]	text block	IAS 1 10 e
Disclosure of commitments [text block]	text block	IAS 1 10 e
Disclosure of commitments and contingent liabilities [text block]	text block	IAS 1 10 e
Disclosure of comparative figures [text block]	text block	
Disclosure of contingent liabilities [text block]	text block	IAS 37 86
Disclosure of contractual commitments [text block]	text block	
Disclosure of contributions [text block]	text block	
Disclosure of consumer debtors [text block]	text block	
Disclosure of cost of sales [text block]	text block	IAS 1 10 e
Disclosure of credit risk [text block]	text block	IFRS 7 Credit risk, IAS 1 10 e
Disclosure of current tax [text block]	text block	
Disclosure of debt impairment [text block]	text block	
Disclosure of debt instruments [text block]	text block	IAS 1 10 e
Disclosure of deferred acquisition costs arising from insurance contracts [text block]	text block	IAS 1 10 e
Disclosure of deferred income [text block]	text block	IAS 1 10 e
Disclosure of deferred taxes [text block]	text block	IAS 1 10 e
Disclosure of deposits from banks [text block]	text block	IAS 1 10 e
Disclosure of deposits from customers [text block]	text block	IAS 1 10 e
Disclosure of deposits [text block]	text block	
Disclosure of depreciation and amortisation expense [text block]	text block	IAS 1 10 e
Disclosure of derivative financial instruments [text block]	text block	IAS 1 10 e
Disclosure of deviation from supply chain management regulations [text block]	text block	
Disclosure of directors' remuneration [text block]	text block	Companies Act, No. 71 of 2008 30(4)(5) and (6)
Disclosure of discontinued operations [text block]	text block	IAS 1 10 e
Disclosure of dividends [text block]	text block	IAS 1 10 e
Disclosure of effect of changes in foreign exchange rates [text block]	text block	IAS 21 Disclosure
Disclosure of employee benefits [text block]	text block	IAS 19 Scope
Disclosure of employee related costs [text block]	text block	
Disclosure of entity's operating segments [text block]	text block	IFRS 8 Disclosure
Disclosure of events after reporting period [text block]	text block	IAS 10 Disclosure
Disclosure of expenses [text block]	text block	IAS 1 10 e
Disclosure of expenses by nature [text block]	text block	IAS 1 10 e
Disclosure of exploration and evaluation assets [text block]	text block	IFRS 6 Disclosure
Disclosure of fair value measurement [text block]	text block	IFRS 13 Disclosure
Disclosure of fair value of financial instruments [text block]	text block	IAS 1 10 e
Disclosure of fee and commission income (expense) [text block]	text block	IAS 1 10 e
Disclosure of finance cost [text block]	text block	IAS 1 10 e
Disclosure of finance income (cost) [text block]	text block	IAS 1 10 e
Disclosure of finance income [text block]	text block	IAS 1 10 e
Disclosure of finance lease obligation [text block]	text block	
Disclosure of financial assets held for trading [text block]	text block	IAS 1 10 e
Disclosure of financial instruments [text block]	text block	IFRS 7 Scope
Disclosure of financial instruments at fair value through profit or loss [text block]	text block	IAS 1 10 e
Disclosure of financial instruments designated at fair value through profit or loss [text block]	text block	IAS 1 10 e
Disclosure of financial instruments held for trading [text block]	text block	IAS 1 10 e
Disclosure of financial liabilities held for trading [text block]	text block	IAS 1 10 e
Disclosure of financial risk management [text block]	text block	IAS 1 10 e
Disclosure of first-time adoption [text block]	text block	IFRS 1 Presentation and disclosure
Disclosure of fruitless and wasteful [text block]	text block	
Disclosure of general and administrative expense [text block]	text block	IAS 1 10 e
Disclosure of general information about financial statements [text block]	text block	IAS 1 51
Disclosure of going concern [text block]	text block	IAS 1 10 e
Disclosure of government grants [text block]	text block	IAS 20 Disclosure
Disclosure of gratuities [text block]	text block	
Disclosure of fruitless and wasteful [text block]	text block	
Disclosure of heritage assets [text block]	text block	

Disclosure of hyperinflationary reporting [text block]	text block	IAS 29 Disclosures
Disclosure of impairment of assets [text block]	text block	IAS 36 Disclosure
Disclosure of impairment [text block]	text block	
Disclosure of indirect tax [text block]	text block	
Disclosure of information about employees [text block]	text block	IAS 1 10 e
Disclosure of information about key management personnel [text block]	text block	IAS 1 10 e
Disclosure of insurance contracts [text block]	text block	Expiry date 2021-01-01 IFRS 4 Disclosure, Effective 2021-01-01 IFRS 17 Disclosure
Disclosure of insurance premium revenue [text block]	text block	IAS 1 10 e
Disclosure of intangible assets [text block]	text block	IAS 38 Disclosure
Disclosure of interest expense [text block]	text block	IAS 1 10 e
Disclosure of interest income [text block]	text block	IAS 1 10 e
Disclosure of interest income (expense) [text block]	text block	IAS 1 10 e
Disclosure of interests in other entities [text block]	text block	IFRS 12 1
Disclosure of interim financial reporting [text block]	text block	IAS 34 Content of an interim financial report
Disclosure of inventories [text block]	text block	IAS 2 Disclosure
Disclosure of investment contracts liabilities [text block]	text block	IAS 1 10 e
Disclosure of investment property [text block]	text block	IAS 40 Disclosure
Disclosure of investment revenue [text block]	text block	
Disclosure of investments accounted for using equity method [text block]	text block	IAS 1 10 e
Disclosure of investments other than investments accounted for using equity method [text block]	text block	IAS 1 10 e
Disclosure of irregular expenditure [text block]	text block	
Disclosure of issued capital [text block]	text block	IAS 1 10 e
Disclosure of joint ventures [text block]	text block	IAS 27 16 b, IAS 27 17 b, IFRS 12 B4 b
Disclosure of key performance indicators [text block]	text block	
Disclosure of lease prepayments [text block]	text block	IAS 1 10 e
Disclosure of leases [text block]	text block	IFRS 16 Disclosure, IFRS 16 Presentation
Disclosure of liquidity risk [text block]	text block	IAS 1 10 e
Disclosure of loans and advances to banks [text block]	text block	IAS 1 10 e
Disclosure of loans and advances to customers [text block]	text block	IAS 1 10 e
Disclosure of loans and advances for construction projects [text block]	text block	
Disclosure of loans and advances from shareholders [text block]	text block	
Disclosure of loans and advances to shareholders [text block]	text block	
Disclosure of losses from project defaults [text block]	text block	
Disclosure of managed funds [text block]	text block	
Disclosure of market risk [text block]	text block	IAS 1 10 e
Disclosure of materiality [text block]	text block	
Disclosure of mergers and acquisitions [text block]	text block	
Disclosure of net asset value attributable to unit-holders [text block]	text block	IAS 1 10 e
Disclosure of new standards and interpretations [text block]	text block	
Disclosure of non-compliance to B-BBEE [text block]	text block	
Disclosure of non-controlling interests [text block]	text block	IAS 1 10 e
Disclosure of objectives, policies and processes for managing capital [text block]	text block	IAS 1 134
Disclosure of operating leases [text block]	text block	
Disclosure of other assets [text block]	text block	IAS 1 10 e
Disclosure of other financial assets [text block]	text block	
Disclosure of other current assets [text block]	text block	IAS 1 10 e
Disclosure of other current liabilities [text block]	text block	IAS 1 10 e
Disclosure of other liabilities [text block]	text block	IAS 1 10 e
Disclosure of other non-current assets [text block]	text block	IAS 1 10 e
Disclosure of other non-current liabilities [text block]	text block	IAS 1 10 e
Disclosure of other operating expense [text block]	text block	IAS 1 10 e
Disclosure of other operating income (expense) [text block]	text block	IAS 1 10 e
Disclosure of other operating income [text block]	text block	IAS 1 10 e
Disclosure of other provisions, contingent liabilities and contingent assets [text block]	text block	IAS 37 Disclosure
Disclosure of other receivables [text block]	text block	
Disclosure of trade and other payables from exchange transactions [text block]	text block	
Disclosure of trade and other payables from non-exchange transactions [text block]	text block	
Disclosure of prepayments and other assets [text block]	text block	IAS 1 10 e
Disclosure of prior period errors [text block]	text block	
Disclosure of profit (loss) from operating activities [text block]	text block	IAS 1 10 e
Disclosure of property, plant and equipment [text block]	text block	IAS 16 Disclosure
Disclosure of provisions [text block]	text block	IAS 1 10 e
Disclosure of reclassification of financial instruments [text block]	text block	IAS 1 10 e
Disclosure of receivables from exchange transactions [text block]	text block	
Disclosure of receivables from non-exchange transactions [text block]	text block	
Disclosure of regulatory deferral accounts [text block]	text block	IFRS 14 Presentation, IFRS 14 Disclosure
Disclosure of reinsurance [text block]	text block	IAS 1 10 e
Disclosure of related party [text block]	text block	IAS 24 Disclosures
Disclosure of repurchase and reverse repurchase agreements [text block]	text block	IAS 1 10 e
Disclosure of research and development expense [text block]	text block	IAS 1 10 e
Disclosure of reserves within equity [text block]	text block	IAS 1 79 b
Disclosure of restatements [text block]	text block	
Disclosure of restricted cash and cash equivalents [text block]	text block	IAS 1 10 e
Disclosure of revenue [text block]	text block	IAS 1 10 e
Disclosure of revenue from exchange transactions [text block]	text block	
Disclosure of revenue from non-exchange transactions [text block]	text block	
Disclosure of revenue from contracts with customers [text block]	text block	IFRS 15 Disclosure, IFRS 15 Presentation
Disclosure of risk management [text block]	text block	
Disclosure of separate financial statements [text block]	text block	IFRS 12 Objective, IAS 27 Disclosure
Disclosure of service charges [text block]	text block	
Disclosure of service concession arrangements [text block]	text block	SIC 29 Consensus

Disclosure of share capital, reserves and other equity interest [text block]	text block	IAS 1 79
Disclosure of share-based payment arrangements [text block]	text block	IFRS 2 44
Disclosure of subordinated liabilities [text block]	text block	IAS 1 10 e
Disclosure of subsidiaries [text block]	text block	IAS 27 17 b, IFRS 12 B4 a, IAS 27 16 b
Disclosure of significant accounting policies [text block]	text block	IAS 1 117
Disclosure of tax receivables and payables [text block]	text block	IAS 1 10 e
Disclosure of trade and other payables [text block]	text block	IAS 1 10 e
Disclosure of trade and other receivables [text block]	text block	IAS 1 10 e
Disclosure of trading income (expense) [text block]	text block	IAS 1 10 e
Disclosure of transfers and subsidies [text block]	text block	
Disclosure of treasury shares [text block]	text block	IAS 1 10 e
Disclosure of unutilised grants [text block]	text block	
Disclosure of utilisation of long-term liabilities reconciliation [text block]	text block	
Disclosure of VAT payable [text block]	text block	
Disclosure of VAT receivable [text block]	text block	

[800.600] List of accounting policies

Label	Type	References
Disclosure of significant accounting policies [text block]	text block	IAS 1 117
Description of accounting policy adopted for merger [text block]	text block	
Description of accounting policy for materiality [text block]	text block	
Description of accounting policy for accounting by principals and agents [text block]	text block	
Description of accounting policy for accumulated surplus (deficit) [text block]	text block	
Description of accounting policy for available-for-sale financial assets [text block]	text block	Expiry date 2021-01-01 IAS 1 117 b
Description of accounting policy for biological assets [text block]	text block	IAS 1 117 b
Description of accounting policy for borrowing costs [text block]	text block	IAS 1 117 b
Description of accounting policy for borrowings [text block]	text block	IAS 1 117 b
Description of accounting policy for budget information [text block]	text block	
Description of accounting policy for business combinations [text block]	text block	IAS 1 117 b
Description of accounting policy for business combinations and goodwill [text block]	text block	IAS 1 117 b
Description of accounting policy for capital fund [text block]	text block	
Description of accounting policy for cash flows [text block]	text block	IAS 1 117 b
Description of accounting policy for cash and cash equivalents [text block]	text block	
Description of accounting policy for change in accounting estimates [text block]	text block	
Description of accounting policy for collateral [text block]	text block	IAS 1 117 b
Description of accounting policy for comparative figures [text block]	text block	
Description of accounting policy for commitments [text block]	text block	
Description of accounting policy for compliance [text block]	text block	
Description of accounting policy for consolidation [text block]	text block	
Description of accounting policy for construction in progress [text block]	text block	IAS 1 117 b
Description of accounting policy for construction finance capacity [text block]	text block	
Description of accounting policy for contingent liabilities and contingent assets [text block]	text block	IAS 1 117 b
Description of accounting policy for cost of sales [text block]	text block	
Description of accounting policy for customer acquisition costs [text block]	text block	IAS 1 117 b
Description of accounting policy for customer loyalty programmes [text block]	text block	IAS 1 117 b
Description of accounting policy for decommissioning, restoration and rehabilitation provisions [text block]	text block	IAS 1 117 b
Description of accounting policy for deferred acquisition costs arising from insurance contracts [text block]	text block	IAS 1 117 b
Description of accounting policy for deferred income tax [text block]	text block	IAS 1 117 b
Description of accounting policy for depreciation expense [text block]	text block	IAS 1 117 b
Description of accounting policy for derecognition of financial instruments [text block]	text block	IAS 1 117 b
Description of accounting policy for derivative financial instruments [text block]	text block	IAS 1 117 b
Description of accounting policy for derivative financial instruments and hedging [text block]	text block	IAS 1 117 b
Description of accounting policy for determining components of cash and cash equivalents [text block]	text block	IAS 7 46
Description of accounting policy for discontinued operations [text block]	text block	IAS 1 117 b
Description of accounting policy for discounts and rebates [text block]	text block	IAS 1 117 b
Description of accounting policy for dividends [text block]	text block	IAS 1 117 b
Description of accounting policy for donor-funded projects [text block]	text block	
Description of accounting policy for earnings per share [text block]	text block	IAS 1 117 b
Description of accounting policy for emission rights [text block]	text block	IAS 1 117 b
Description of accounting policy for employee benefits [text block]	text block	IAS 1 117 b
Description of accounting policy for environment related expense [text block]	text block	IAS 1 117 b
Description of accounting policy for exceptional items [text block]	text block	IAS 1 117 b
Description of accounting policy for expenditure [text block]	text block	
Description of accounting policy for expenses [text block]	text block	IAS 1 117 b
Description of accounting policy for exploration and evaluation expenditures [text block]	text block	IFRS 6 24 a
Description of accounting policy for events after reporting date explanatory [text block]	text block	
Description of accounting policy for fair value measurement [text block]	text block	IAS 1 117 b
Description of accounting policy for fee and commission income and expense [text block]	text block	IAS 1 117 b
Description of accounting policy for finance costs [text block]	text block	IAS 1 117 b
Description of accounting policy for finance income and costs [text block]	text block	IAS 1 117 b
Description of accounting policy for financial assets [text block]	text block	IAS 1 117 b
Description of accounting policy for financial guarantees [text block]	text block	IAS 1 117 b
Description of accounting policy for financial instruments [text block]	text block	IAS 1 117 b
Description of accounting policy for financial instruments at fair value through profit or loss [text block]	text block	IAS 1 117 b
Description of accounting policy for financial liabilities [text block]	text block	IAS 1 117 b
Description of accounting policy for financial policies [text block]	text block	
Description of accounting policy for foreign currency translation [text block]	text block	IAS 1 117 b
Description of accounting policy for franchise fees [text block]	text block	IAS 1 117 b
Description of accounting policy for fruitless and wasteful expenditure [text block]	text block	

Description of accounting policy for functional currency [text block]	text block	IAS 1 117 b
Description of accounting policy for goodwill [text block]	text block	IAS 1 117 b
Description of accounting policy for going concern [text block]	text block	
Description of accounting policy for gratuities [text block]	text block	
Description of accounting policy for government grants [text block]	text block	IAS 20 39 a
Description of accounting policy for hedging [text block]	text block	IAS 1 117 b
Description of accounting policy for held-to-maturity investments [text block]	text block	Expiry date 2021-01-01 IAS 1 117 b
Description of accounting policy for heritage assets [text block]	text block	
Description of accounting policy for impairment of assets [text block]	text block	IAS 1 117 b
Description of accounting policy for impairment of cash-generating assets [text block]	text block	
Description of accounting policy for impairment of financial assets [text block]	text block	IAS 1 117 b
Description of accounting policy for impairment of non-cash-generating assets [text block]	text block	
Description of accounting policy for impairment of non-financial assets [text block]	text block	IAS 1 117 b
Description of accounting policy for income tax [text block]	text block	IAS 1 117 b
Description of accounting policy for initial recognition [text block]	text block	
Description of accounting policy for insurance contracts and related assets, liabilities, income and expense [text block]	text block	Expiry date 2021-01-01 IFRS 4 37 a, IAS 1 117 b
Description of accounting policy for insurance reserve [text block]	text block	
Description of accounting policy for intangible assets [text block]	text block	
Description of accounting policy for interest income and expense [text block]	text block	IAS 1 117 b
Description of accounting policy for investment expense [text block]	text block	
Description of accounting policy for investment in associates [text block]	text block	IAS 1 117 b
Description of accounting policy for investment in associates and joint ventures [text block]	text block	IAS 1 117 b
Description of accounting policy for investment in controlled entities [text block]	text block	
Description of accounting policy for investment income [text block]	text block	
Description of accounting policy for investments in joint ventures [text block]	text block	IAS 1 117 b
Description of accounting policy for investment revenue [text block]	text block	
Description of accounting policy for investment property [text block]	text block	IAS 1 117 b
Description of accounting policy for investments other than investments accounted for using equity method [text block]	text block	IAS 1 117 b
Description of accounting policy for irregular expenditure [text block]	text block	
Description of accounting policy for irregular, fruitless and wasteful expenditure [text block]	text block	
Description of accounting policy for issued capital [text block]	text block	IAS 1 117 b
Description of accounting policy for key management personnel [text block]	text block	
Description of accounting policy for leases [text block]	text block	IAS 1 117 b
Description of accounting policy for loans and receivables [text block]	text block	Expiry date 2021-01-01 IAS 1 117 b
Description of accounting policy for losses arising as a result of project defaults [text block]	text block	
Description of accounting policy for living assets [text block]	text block	
Description of accounting policy for measuring inventories [text block]	text block	IAS 2 36 a
Description of accounting policy for mining assets [text block]	text block	IAS 1 117 b
Description of accounting policy for mining rights [text block]	text block	IAS 1 117 b
Description of accounting policy for new standards and interpretations [text block]	text block	
Description of accounting policy for non-current assets or disposal groups classified as held for sale [text block]	text block	IAS 1 117 b
Description of accounting policy for non-current assets or disposal groups classified as held for sale and discontinued operations [text block]	text block	IAS 1 117 b
Description of accounting policy for offsetting of financial instruments [text block]	text block	IAS 1 117 b
Description of accounting policy for oil and gas assets [text block]	text block	IAS 1 117 b
Description of accounting policy for offsetting [text block]	text block	
Description of accounting policy for payables from exchange transactions [text block]	text block	
Description of accounting policy for payables from non-exchange transactions [text block]	text block	
Description of accounting policy for presentation of annual financial statements, prior period errors [text block]	text block	
Description of accounting policy for prior period errors [text block]	text block	
Description of accounting policy for programming assets [text block]	text block	IAS 1 117 b
Description of accounting policy for property, plant and equipment [text block]	text block	IAS 1 117 b
Description of accounting policy for provisions [text block]	text block	IAS 1 117 b
Description of accounting policy for provisions and contingencies [text block]	text block	
Description of accounting policy for research and development [text block]	text block	
Description of accounting policy for receivables from exchange transactions [text block]	text block	
Description of accounting policy for receivables from non-exchange transactions [text block]	text block	
Description of accounting policy for reclassification of financial instruments [text block]	text block	IAS 1 117 b
Description of accounting policy for recognising in profit or loss difference between fair value at initial recognition and transaction price [text block]	text block	IFRS 7 28 a
Description of accounting policy for recognition of revenue [text block]	text block	IAS 1 117 b
Description of accounting policy for regulatory deferral accounts [text block]	text block	IAS 1 117 b
Description of accounting policy for reinsurance [text block]	text block	IAS 1 117 b
Description of accounting policy for related parties [text block]	text block	
Description of accounting policy for repairs and maintenance [text block]	text block	IAS 1 117 b
Description of accounting policy for repurchase and reverse repurchase agreements [text block]	text block	IAS 1 117 b
Description of accounting policy for research and development expense [text block]	text block	IAS 1 117 b
Description of accounting policy for restricted cash and cash equivalents [text block]	text block	IAS 1 117 b
Description of accounting policy for revenue from exchange transactions [text block]	text block	
Description of accounting policy for revenue from exchange transactions, government grants [text block]	text block	
Description of accounting policy for revenue from non-exchange transactions [text block]	text block	
Description of accounting policy for revenue from non-exchange transactions, government grants [text block]	text block	
Description of accounting policy for revenue recognition [text block]	text block	
Description of accounting policy for segment reporting [text block]	text block	IAS 1 117 b
Description of accounting policy for service concession arrangements [text block]	text block	IAS 1 117 b
Description of accounting policy for services in kind [text block]	text block	
Description of accounting policy for share-based payment transactions [text block]	text block	IAS 1 117 b
Description of accounting policy for selection of an appropriate reporting framework [text block]	text block	
Description of accounting policy for significant judgements and sources of estimation uncertainty [text block]	text block	
Description of accounting policy for standards and interpretations early adopted [text block]	text block	
Description of accounting policy for standards and interpretations effective and adopted in the current year [text block]	text block	
Description of accounting policy for standards and interpretations issued, but not yet effective (or relevant) [text block]	text block	
Description of accounting policy for statutory receivables [text block]	text block	
Description of accounting policy for stripping costs [text block]	text block	IAS 1 117 b

Description of accounting policy for subsidiaries [text block]	text block	IAS 1 117 b
Description of accounting policy for surplus or deficit [text block]	text block	
Description of accounting policy for taxation [text block]	text block	
Description of accounting policy for taxes other than income tax [text block]	text block	IAS 1 117 b
Description of accounting policy for termination benefits [text block]	text block	IAS 1 117 b
Description of accounting policy for trade and other payables [text block]	text block	IAS 1 117 b
Description of accounting policy for trade and other receivables [text block]	text block	IAS 1 117 b
Description of accounting policy for trading income and expense [text block]	text block	IAS 1 117 b
Description of accounting policy for transactions with non-controlling interests [text block]	text block	IAS 1 117 b
Description of accounting policy for transactions with related parties [text block]	text block	IAS 1 117 b
Description of accounting policy for transfer of functions between entities under common control [text block]	text block	
Description of accounting policy for transfer of functions between entities not under common control [text block]	text block	
Description of accounting policy for treasury shares [text block]	text block	IAS 1 117 b
Description of accounting policy for unauthorised expenditure [text block]	text block	
Description of accounting policy for VAT [text block]	text block	
Description of accounting policy for warrants [text block]	text block	IAS 1 117 b
Description of accounting policy for zoo animals [text block]	text block	
Description of other accounting policies relevant to understanding of financial statements [text block]	text block	IAS 1 117 b
Description of accounting policy for service concession assets [text block]	text block	

[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	IAS 8 Accounting policies
Disclosure of initial application of standards or interpretations [text block]	text block	IAS 8 28
Disclosure of voluntary change in accounting policy [text block]	text block	IAS 8 29
Disclosure of voluntary change in accounting policy [abstract]	abstract	
Disclosure of voluntary change in accounting policy [table]	table	IAS 8 29
Voluntary changes in accounting policy [axis]	axis	IAS 8 29
Voluntary changes in accounting policy [member]	member	IAS 8 29
Disclosure of voluntary change in accounting policy [line items]	abstract	
Description of nature of voluntary change in accounting policy	string	IAS 8 29 a
Description of reasons why applying new accounting policy provides reliable and more relevant information	string	IAS 8 29 b
Explanation of new standards or interpretations not applied	string	IAS 8 30 a
Disclosure of expected impact of initial application of new standards or interpretations [text block]	text block	IAS 8 30 b
Explanation of reason why it is impracticable to determine amounts of adjustments related to change in accounting policy	string	IAS 8 29 e, IAS 8 28 h
Disclosure of changes in accounting estimates [text block]	text block	IAS 8 39
Disclosure of changes in accounting estimates [abstract]	abstract	
Disclosure of changes in accounting estimates [table]	table	IAS 8 39
Accounting estimates [axis]	axis	IAS 8 39
Accounting estimates [member]	member	IAS 8 39
Disclosure of changes in accounting estimates [line items]	abstract	
Description of nature of change in accounting estimate [text block]	text block	IAS 8 39
Increase (decrease) in accounting estimate	X, duration	IAS 8 39
Description of fact that estimating amount of change in accounting estimate is impracticable [text block]	text block	IAS 8 40
Description of nature of accounting errors in prior periods [text block]	text block	IAS 8 49 a
Explanation of reason why it is impracticable to determine amounts for correction related to prior period errors	string	IAS 8 49 d

[800.900] Notes - Interim financial reporting

Label	Type	References
Disclosure of interim financial reporting [text block]	text block	IAS 34 Content of an interim financial report
Description of significant events and transactions	string	IAS 34 15
Description of cross-reference to disclosures presented outside interim financial statements	string	IAS 34 16A
Description of accounting policies and methods of computation followed in interim financial statements [text block]	text block	IAS 34 16A a
Explanation of seasonality or cyclical nature of interim operations	string	IAS 34 16A b
Explanation of nature and amount of items affecting assets, liabilities, equity, net income or cash flows that are unusual because of timing	string	IAS 34 16A c
Explanation of nature and amount of changes in estimates of amounts reported in prior interim periods or prior financial years	string	IAS 34 16A d
Explanation of issues, repurchases and repayments of debt and equity securities	string	IAS 34 16A e
Dividends paid, ordinary shares	X, duration, debit	IAS 34 16A f
Dividends paid, other shares	X, duration, debit	IAS 34 16A f
Dividends paid, ordinary shares per share	X, duration	IAS 34 16A f
Dividends paid, other shares per share	X, duration	IAS 34 16A f
Explanation of events after interim period that have not been reflected	string	IAS 34 16A h
Explanation of effect of changes in composition of entity during interim period	string	IAS 34 16A i
Description of nature and amount of change in estimate during final interim period	string	IAS 34 26

[801.000] Notes - Events after reporting period

Label	Type	References
Disclosure of events after reporting period [text block]	text block	IAS 10 Disclosure
Explanation of body of authorisation	string	IAS 10 17
Date of authorisation for issue of financial statements	date	IAS 10 17
Explanation of fact that entity's owners or others have power to amend financial statements after issue	string	IAS 10 17
Disclosure of non-adjusting events after reporting period [text block]	text block	IAS 10 21
Disclosure of non-adjusting events after reporting period [abstract]	abstract	

Disclosure of non-adjusting events after reporting period [table]	table	IAS 10 21
Non-adjusting events after reporting period [axis]	axis	IAS 10 21
Non-adjusting events after reporting period [member]	member	IAS 10 21
Major business combination [member]	member	IAS 10 22 a
Disposal of major subsidiary [member]	member	IAS 10 22 a
Announcement of plan to discontinue operation [member]	member	IAS 10 22 b
Major purchases of assets [member]	member	IAS 10 22 c
Classification of assets as held for sale [member]	member	IAS 10 22 c
Other disposals of assets [member]	member	IAS 10 22 c
Expropriation of major assets by government [member]	member	IAS 10 22 c
Destruction of major production plant [member]	member	IAS 10 22 d
Announcing or commencing implementation of major restructuring [member]	member	IAS 10 22 e
Major ordinary share transactions [member]	member	IAS 10 22 f
Potential ordinary share transactions [member]	member	IAS 10 22 f
Abnormally large changes in asset prices or foreign exchange rates [member]	member	IAS 10 22 g
Changes in tax rates or tax laws enacted or announced [member]	member	IAS 10 22 h
Entering into significant commitments or contingent liabilities [member]	member	IAS 10 22 i
Commencement of major litigation [member]	member	IAS 10 22 j
Disclosure of non-adjusting events after reporting period [line items]	abstract	
Description of nature of non-adjusting event after reporting period	string	IAS 10 21 a
Explanation of financial effect of non-adjusting event after reporting period [text block]	text block	IAS 10 21 b
Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners	X, duration	IAS 1 137 a, IAS 10 13

[801.100] Notes - Hyperinflationary reporting

Label	Type	References
Disclosure of hyperinflationary reporting [text block]	text block	IAS 29 Disclosures
Explanation of fact that financial statements and corresponding figures for previous periods have been restated for changes in general purchasing power of functional currency	string	IAS 29 39 a
Description of bases of financial statements that have been restated for changes in general purchasing power of functional currency	string	IAS 29 39 b
Description of identity of price index	string	IAS 29 39 c
Level of price index	X, instant	IAS 29 39 c
Price index movements	X, duration	IAS 29 39 c
Gains (losses) on net monetary position	X, duration, credit	IAS 29 9

[801.200] Notes - Business combinations

Label	Type	References
Disclosure of business combinations [text block]	text block	IFRS 3 Disclosures
Description of nature and financial effect of business combinations during period	string	IFRS 3 59 a
Description of nature and financial effect of business combinations after reporting period before statements authorised for issue	string	IFRS 3 59 b
Explanation of financial effect of adjustments related to business combinations	string	IFRS 3 61
Additional information about nature and financial effect of business combination	string	IFRS 3 63
Disclosure of detailed information about business combination [text block]	text block	IFRS 3 Disclosures application of paragraphs 59 and 61
Disclosure of detailed information about business combination [abstract]	abstract	
Disclosure of detailed information about business combination [table]	table	IFRS 3 B64
Business combinations [axis]	axis	IFRS 3 B64
Entity's total for business combinations [member]	member	IFRS 3 B67, IFRS 3 B64
Business combinations [member]	member	IFRS 3 B64
Aggregated individually immaterial business combinations [member]	member	IFRS 3 B65
Disclosure of detailed information about business combination [line items]	abstract	
Name of acquiree	string	IFRS 3 B64 a
Description of acquiree	string	IFRS 3 B64 a
Date of acquisition	date	IFRS 3 B64 b
Percentage of voting equity interests acquired	X, instant	IFRS 3 B64 c
Description of primary reasons for business combination	string	IFRS 3 B64 d
Description of how acquirer obtained control of acquiree	string	IFRS 3 B64 d
Acquisition-date fair value of total consideration transferred [abstract]	abstract	
Cash transferred	X, instant, credit	IFRS 3 B64 f i
Other tangible or intangible assets transferred	X, instant, credit	IFRS 3 B64 f ii
Liabilities incurred	X, instant, credit	IFRS 3 B64 f iii
Equity interests of acquirer	X, instant, credit	IFRS 3 B64 f iv
Number of instruments or interests issued or issuable	X, instant	IFRS 3 B64 f iv
Description of method of measuring fair value of instruments or interests	string	IFRS 3 B64 f iv
Total consideration transferred, acquisition-date fair value	X, instant, credit	IFRS 3 B64 f
Contingent consideration recognised as of acquisition date	X, instant, credit	IFRS 3 B64 g i
Indemnification assets recognised as of acquisition date	X, instant, debit	IFRS 3 B64 g i
Description of arrangement for contingent consideration arrangements and indemnification assets	string	IFRS 3 B64 g ii
Description of basis for determining amount of payment for contingent consideration arrangements and indemnification assets	string	IFRS 3 B64 g ii
Description of estimate of range of undiscounted outcomes from contingent consideration arrangements and indemnification assets	string	IFRS 3 B64 g iii
Description of explanation of fact and reasons why range of outcomes from contingent consideration arrangements and indemnification assets	string	IFRS 3 B64 g iii
Explanation of fact that maximum amount of payment for contingent consideration arrangements and indemnification assets	string	IFRS 3 B64 g iii
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 3 B64 i, IFRS 3 IE72
Inventory recognised as of acquisition date	X, instant, debit	IFRS 3 IE72, IFRS 3 B64 i
Property, plant and equipment recognised as of acquisition date	X, instant, debit	IFRS 3 IE72, IFRS 3 B64 i
Identifiable intangible assets recognised as of acquisition date	X, instant, debit	IFRS 3 B64 i, IFRS 3 IE72
Customer-related intangible assets recognised as of acquisition date	X, instant, debit	IFRS 3 B64 i
Technology-based intangible assets recognised as of acquisition date	X, instant, debit	IFRS 3 B64 i

Financial liabilities recognised as of acquisition date	X, instant, credit	IFRS 3 IE72, IFRS 3 B64 i
Contingent liabilities recognised as of acquisition date	X, instant, credit	IFRS 3 IE72, IFRS 3 B64 i
Net identifiable assets acquired (liabilities assumed)	X, instant, debit	IFRS 3 B64 i, IFRS 3 IE72
Additional disclosures for amounts recognised as of acquisition date for each major class of assets acquired and liabilities	abstract	
Non-current assets recognised as of acquisition date	X, instant, debit	IFRS 3 B64 i
Current assets recognised as of acquisition date	X, instant, debit	IFRS 3 B64 i
Non-current liabilities recognised as of acquisition date	X, instant, credit	IFRS 3 B64 i
Current liabilities recognised as of acquisition date	X, instant, credit	IFRS 3 B64 i
Trade and other payables recognised as of acquisition date	X, instant, credit	IFRS 3 B64 i
Deferred tax assets recognised as of acquisition date	X, instant, debit	IFRS 3 B64 i
Deferred tax liabilities recognised as of acquisition date	X, instant, credit	IFRS 3 B64 i
Borrowings recognised as of acquisition date	X, instant, credit	IFRS 3 B64 i
Deferred income recognised as of acquisition date	X, instant, credit	IFRS 3 B64 i
Cash and cash equivalents recognised as of acquisition date	X, instant, debit	IFRS 3 B64 i
Gain recognised in bargain purchase transaction	X, duration, credit	IFRS 3 B64 n i
Description of reasons why bargain purchase transaction resulted in gain	string	IFRS 3 B64 n ii
Non-controlling interest in acquiree recognised at acquisition date	X, instant, credit	IFRS 3 B64 o i
Description of measurement basis for non-controlling interest in acquiree recognised at acquisition date	string	IFRS 3 B64 o i
Description of valuation techniques and significant inputs used to measure non-controlling interest in acquiree measured	string	IFRS 3 B64 o ii
Acquisition-date fair value of equity interest in acquiree held by acquirer immediately before acquisition date	X, instant, credit	IFRS 3 B64 p i
Gain (loss) recognised as result of remeasuring to fair value equity interest in acquiree held by acquirer before business c	X, duration, credit	IFRS 3 B64 p ii
Revenue of acquiree since acquisition date	X, duration, credit	IFRS 3 B64 q i
Profit (loss) of acquiree since acquisition date	X, duration, credit	IFRS 3 B64 q i
Revenue of combined entity as if combination occurred at beginning of period	X, duration, credit	IFRS 3 B64 q ii
Profit (loss) of combined entity as if combination occurred at beginning of period	X, duration, credit	IFRS 3 B64 q ii
Explanation of fact and explanation of why disclosure of information on revenues and profit or loss is impracticable	string	IFRS 3 B64 q
Description of reasons why initial accounting for business combination is incomplete	string	IFRS 3 B67 a i
Description of assets, liabilities, equity interests or items of consideration for which initial accounting is incomplete	string	IFRS 3 B67 a ii
Description of nature of any measurement period adjustments recognised for particular assets, liabilities, non-controlling i	string	IFRS 3 B67 a iii
Measurement period adjustments recognised for particular assets, liabilities, non-controlling interests or items of consider	X, duration	IFRS 3 B67 a iii
Increase (decrease) in contingent consideration asset (liability)	X, duration, debit	IFRS 3 B67 b i
Explanation of any changes in recognised amounts of contingent consideration	string	IFRS 3 B67 b i
Explanation of any changes in range of undiscounted outcomes and reasons for those changes for contingent considerati	string	IFRS 3 B67 b ii
Description of valuation techniques and key model inputs used to measure contingent consideration	string	IFRS 3 B67 b iii
Gain (loss) that relates to identifiable assets acquired or liabilities assumed in business combination and is of such size, n	X, duration, credit	IFRS 3 B67 e
Explanation of gain or loss that relates to identifiable assets acquired or liabilities assumed in business combination and is	string	IFRS 3 B67 e
Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [t	text block	IFRS 3 B64 l
Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination	abstract	
Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combinat	table	IFRS 3 B64 l
Business combinations [axis]	axis	IFRS 3 B64
Entity's total for business combinations [member]	member	IFRS 3 B67, IFRS 3 B64
Business combinations [member]	member	IFRS 3 B64
Aggregated individually immaterial business combinations [member]	member	IFRS 3 B65
Transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [axis]	axis	IFRS 3 B64 l
Transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [n member		IFRS 3 B64 l
Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combinat	abstract	
Description of transaction recognised separately from acquisition of assets and assumption of liabilities in business combi	string	IFRS 3 B64 l i, IFRS 3 B64 m, IFRS 3 B64 l
Description of accounting for transaction recognised separately from acquisition of assets and assumption of liabilities in l	string	IFRS 3 B64 l ii
Amounts recognised for transaction recognised separately from acquisition of assets and assumption of liabilities in busin	X, duration	IFRS 3 B64 l iii
Acquisition-related costs for transaction recognised separately from acquisition of assets and assumption of liabilities	X, duration, debit	IFRS 3 B64 m
Acquisition-related costs recognised as expense for transaction recognised separately from acquisition of assets a	X, duration, debit	IFRS 3 B64 m
Issue costs not recognised as expense for transaction recognised separately from acquisition of assets and assum	X, duration, debit	IFRS 3 B64 m
Description of line items in financial statements for amounts recognised for transaction recognised separately from acquis	string	IFRS 3 B64 l iii
Description of line items in statement of comprehensive income for amounts of acquisition-related costs recognised as ex	string	IFRS 3 B64 m
Method used to determine settlement amount for pre-existing relationship for transaction recognised separately from acqu	string	IFRS 3 B64 l iv
Description of how issue costs not recognised as expense were recognised for transaction recognised separately from act	string	IFRS 3 B64 m
Disclosure of acquired receivables [text block]	text block	IFRS 3 B64 h
Disclosure of acquired receivables [abstract]	abstract	
Disclosure of acquired receivables [table]	table	IFRS 3 B64 h
Business combinations [axis]	axis	IFRS 3 B64
Entity's total for business combinations [member]	member	IFRS 3 B67, IFRS 3 B64
Business combinations [member]	member	IFRS 3 B64
Aggregated individually immaterial business combinations [member]	member	IFRS 3 B65
Classes of acquired receivables [axis]	axis	IFRS 3 B64 h
Classes of acquired receivables [member]	member	IFRS 3 B64 h
Loans acquired in business combination [member]	member	IFRS 3 B64 h
Direct finance leases acquired in business combination [member]	member	IFRS 3 B64 h
Disclosure of acquired receivables [line items]	abstract	
Fair value of acquired receivables	X, instant, debit	IFRS 3 B64 h i
Gross contractual amounts receivable for acquired receivables	X, instant, debit	IFRS 3 B64 h ii
Best estimate at acquisition date of contractual cash flows not expected to be collected for acquired receivables	X, instant, debit	IFRS 3 B64 h iii
Disclosure of contingent liabilities in business combination [text block]	text block	IFRS 3 B64 j
Disclosure of contingent liabilities in business combination [abstract]	abstract	
Disclosure of contingent liabilities in business combination [table]	table	IFRS 3 B67 c, IFRS 3 B64 j
Business combinations [axis]	axis	IFRS 3 B64
Entity's total for business combinations [member]	member	IFRS 3 B67, IFRS 3 B64
Business combinations [member]	member	IFRS 3 B64
Aggregated individually immaterial business combinations [member]	member	IFRS 3 B65
Classes of contingent liabilities [axis]	axis	IFRS 3 B67 c, IAS 37 86
Contingent liabilities [member]	member	IAS 37 88, IFRS 3 B67 c
Warranty contingent liability [member]	member	IAS 37 88
Restructuring contingent liability [member]	member	IAS 37 88

Legal proceedings contingent liability [member]	member	IAS 37 88
Onerous contracts contingent liability [member]	member	IAS 37 88
Contingent liability for decommissioning, restoration and rehabilitation costs [member]	member	IAS 37 88
Contingent liabilities related to joint ventures [member]	member	IAS 37 88
Share of contingent liabilities of associates [member]	member	IAS 37 88
Other contingent liabilities [member]	member	IAS 37 88
Items of contingent liabilities [axis]	axis	IFRS 3 B64 j
Items of contingent liabilities [member]	member	IFRS 3 B64 j
Disclosure of contingent liabilities in business combination [line items]	abstract	
Description of nature of obligation, contingent liabilities in business combination	string	IFRS 3 B64 j, IFRS 3 B64 j i, IFRS 3 B67 c
Description of expected timing of outflows, contingent liabilities in business combination	string	IFRS 3 B67 c, IFRS 3 B64 j
Indication of uncertainties of amount or timing of outflows, contingent liabilities in business combination	string	IFRS 3 B67 c, IFRS 3 B64 j i, IFRS 3 B64 j
Description of major assumptions made concerning future events, contingent liabilities in business combination	string	IFRS 3 B64 j, IFRS 3 B67 c
Expected reimbursement, contingent liabilities in business combination	X, instant, debit	IFRS 3 B64 j, IFRS 3 B67 c
Asset recognised for expected reimbursement, contingent liabilities in business combination	X, instant, debit	IFRS 3 B67 c, IFRS 3 B64 j
Explanation of estimated financial effect, contingent liabilities in business combination	string	IFRS 3 B64 j i
Estimated financial effect, contingent liabilities in business combination	X, instant, credit	IFRS 3 B64 j i
Explanation of possibility of reimbursement, contingent liabilities in business combination	string	IFRS 3 B64 j i
Description of reasons why liability cannot be measured reliably	string	IFRS 3 B64 j ii
Reconciliation of changes in contingent liabilities recognised in business combination [abstract]	abstract	
Contingent liabilities recognised in business combination at beginning of period	X, instant, credit	IFRS 3 B67 c
Changes in contingent liabilities recognised in business combination [abstract]	abstract	
Additional liabilities, contingent liabilities recognised in business combination [abstract]	abstract	
New liabilities, contingent liabilities recognised in business combination	X, duration, credit	IFRS 3 B67 c
Increase in existing liabilities, contingent liabilities recognised in business combination	X, duration, credit	IFRS 3 B67 c
Total additional liabilities, contingent liabilities recognised in business combination	X, duration, credit	IFRS 3 B67 c
Settled liabilities, contingent liabilities recognised in business combination	X, duration, debit	IFRS 3 B67 c
Reversed unsettled liabilities, contingent liabilities recognised in business combination	X, duration, debit	IFRS 3 B67 c
Increase through adjustments arising from passage of time, contingent liabilities recognised in business combination	X, duration, credit	IFRS 3 B67 c
Increase (decrease) through change in discount rate, contingent liabilities recognised in business combination	X, duration, credit	IFRS 3 B67 c
Total increase (decrease) in contingent liabilities recognised in business combination	X, duration, credit	IFRS 3 B67 c
Contingent liabilities recognised in business combination at end of period	X, instant, credit	IFRS 3 B67 c
Explanation of which disclosures could not be made and reasons why they cannot be made if initial accounting for business combination	string	IFRS 3 B66

[801.300] Notes - Related party

Label	Type	References
Disclosure of related party [text block]	text block	IAS 24 Disclosures
Name of parent entity	string	IAS 24 13, IAS 1 138 c
Name of ultimate parent of group	string	IAS 24 13, IAS 1 138 c
Name of most senior parent entity producing publicly available financial statements	string	IAS 24 13
Explanation of relationships between parent and subsidiaries	string	IAS 24 13
Key management personnel compensation, short-term employee benefits	X, duration, debit	IAS 24 17 a
Key management personnel compensation, post-employment benefits	X, duration, debit	IAS 24 17 b
Key management personnel compensation, other long-term employee benefits	X, duration, debit	IAS 24 17 c
Key management personnel compensation, termination benefits	X, duration, debit	IAS 24 17 d
Key management personnel compensation, share-based payment	X, duration, debit	IAS 24 17 e
Key management personnel compensation	X, duration, debit	IAS 24 17
Disclosure of transactions between related parties [text block]	text block	IAS 24 18
Disclosure of transactions between related parties [abstract]	abstract	
Disclosure of transactions between related parties [table]	table	IAS 24 19
Categories of related parties [axis]	axis	IAS 24 19
Entity's total for related parties [member]	member	IAS 24 19
Related parties [member]	member	IAS 24 19
Parent [member]	member	IAS 24 19 a
Entities with joint control or significant influence over entity [member]	member	IAS 24 19 b
Subsidiaries [member]	member	IAS 27 16 b, IAS 27 17 b, IAS 24 19 c, IFRS 12 B4 a
Associates [member]	member	Effective on first application of IFRS 9 IFRS 4 39M a, IAS 27 17 b, IFRS 12 B4 d, IAS 24 19 d, Expiry date 2021-01-01 IFRS 4 39J a, IAS 27 16 b
Joint ventures where entity is venturer [member]	member	IAS 24 19 e
Key management personnel of entity or parent [member]	member	IAS 24 19 f
Other related parties [member]	member	IAS 24 19 g
Disclosure of transactions between related parties [line items]	abstract	
Description of transactions with related party	string	IAS 24 18
Description of nature of related party relationship	string	IAS 24 18
Related party transactions [abstract]	abstract	
Purchases of goods, related party transactions	X, duration, debit	IAS 24 21 a
Revenue from sale of goods, related party transactions	X, duration, credit	IAS 24 21 a
Purchases of property and other assets, related party transactions	X, duration, debit	IAS 24 21 b
Sales of property and other assets, related party transactions	X, duration, credit	IAS 24 21 b
Services received, related party transactions	X, duration, debit	IAS 24 21 c
Revenue from rendering of services, related party transactions	X, duration, credit	IAS 24 21 c
Leases as lessor, related party transactions	X, duration	IAS 24 21 d
Leases as lessee, related party transactions	X, duration	IAS 24 21 d
Transfers of research and development from entity, related party transactions	X, duration	IAS 24 21 e
Transfers of research and development to entity, related party transactions	X, duration	IAS 24 21 e
Transfers under licence agreements from entity, related party transactions	X, duration	IAS 24 21 f
Transfers under licence agreements to entity, related party transactions	X, duration	IAS 24 21 f
Transfers under finance agreements from entity, related party transactions	X, duration	IAS 24 21 g
Transfers under finance agreements to entity, related party transactions	X, duration	IAS 24 21 g

Provision of guarantees or collateral by entity, related party transactions	X, duration	IAS 24 21 h
Provision of guarantees or collateral to entity, related party transactions	X, duration	IAS 24 21 h
Commitments made by entity, related party transactions	X, duration	IAS 24 21 i
Commitments made on behalf of entity, related party transactions	X, duration	IAS 24 21 i
Settlement of liabilities by entity on behalf of related party, related party transactions	X, duration	IAS 24 21 j
Settlement of liabilities on behalf of entity by related party, related party transactions	X, duration	IAS 24 21 j
Participation in defined benefit plan that shares risks between group entities, related party transactions	X, duration	IAS 24 22
Outstanding balances for related party transactions [abstract]	abstract	
Amounts payable, related party transactions	X, instant, credit	IAS 24 18 b, IAS 24 20
Amounts receivable, related party transactions	X, instant, debit	IAS 24 18 b, IAS 24 20
Outstanding commitments made by entity, related party transactions	X, instant, credit	IAS 24 18 b
Outstanding commitments made on behalf of entity, related party transactions	X, instant, credit	IAS 24 18 b
Explanation of terms and conditions of outstanding balances for related party transaction	string	IAS 24 18 b i
Explanation of details of guarantees given or received of outstanding balances for related party transaction	string	IAS 24 18 b ii
Provisions for doubtful debts related to outstanding balances of related party transaction	X, instant, credit	IAS 24 18 c
Expense recognised during period for bad and doubtful debts for related party transaction	X, duration, debit	IAS 24 18 d
Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entity	text block	IAS 24 18A
Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entity	abstract	
Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entity	table	IAS 24 18A
Separate management entities [axis]	axis	IAS 24 18A
Separate management entities [member]	member	IAS 24 18A
Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entity	abstract	
Amount incurred by entity for provision of key management personnel services provided by separate management entity	X, duration, debit	IAS 24 18A
Disclosure that related party transactions were made on terms equivalent to those that prevail in arm's length transactions	string	IAS 24 23
Explanation of whether entity applies exemption in IAS 24.25	string	IAS 24 26
Name of government and nature of relationship with government	string	IAS 24 26 a
Explanation of nature and amount of significant transactions	string	IAS 24 26 b i
Description of other transactions that are collectively significant	string	IAS 24 26 b ii

[801.500] Notes - Property, plant and equipment

Label	Type	References
Disclosure of property, plant and equipment [text block]	text block	IAS 16 Disclosure
Disclosure of detailed information about property, plant and equipment [text block]	text block	IAS 16 73
Disclosure of detailed information about property, plant and equipment [abstract]	abstract	
Disclosure of detailed information about property, plant and equipment [table]	table	IAS 16 73
Classes of property, plant and equipment [axis]	axis	IAS 16 73
Property, plant and equipment [member]	member	IFRS 16 53, IAS 36 127, IAS 16 73
Land and buildings [member]	member	IAS 16 37 b
Land [member]	member	IAS 16 37 a
Buildings [member]	member	IAS 16 37
Machinery [member]	member	IAS 16 37 c
Vehicles [member]	member	IAS 16 37
Ships [member]	member	IAS 16 37 d
Aircraft [member]	member	IAS 16 37 e
Motor vehicles [member]	member	IAS 16 37 f
Fixtures and fittings [member]	member	IAS 16 37 g
Office equipment [member]	member	IAS 16 37 h
Computer equipment [member]	member	IAS 16 37
Communication and network equipment [member]	member	IAS 16 37
Network infrastructure [member]	member	IAS 16 37
Bearer plants [member]	member	IAS 16 37 i
Tangible exploration and evaluation assets [member]	member	IFRS 6 25
Mining assets [member]	member	IAS 16 37
Mining property [member]	member	IAS 16 37
Oil and gas assets [member]	member	IAS 16 37
Power generating assets [member]	member	IAS 16 37
Leasehold improvements [member]	member	IAS 16 37
Construction in progress [member]	member	IAS 16 37
Owner-occupied property measured using investment property fair value model [member]	member	Effective 2021-01-01 IAS 16 29B
Other property, plant and equipment [member]	member	IAS 16 37
Property, plant and equipment by operating lease status [axis]	axis	IFRS 16 95
Property, plant and equipment by operating lease status [member]	member	IFRS 16 95
Property, plant and equipment subject to operating leases [member]	member	IFRS 16 95
Property, plant and equipment not subject to operating leases [member]	member	IFRS 16 95
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 41 54 f, IAS 38 118 e, IFRS 7 35I, Expiry date 2021-01-01 IFRS 7 37 b, Expiry date 2021-01-01 IFRS 7 IG29, IAS 41 50, IAS 40 79 c, IAS 40 79 d, IAS 40 76, IAS 16 73 d, IFRS 7 35H, IFRS 3 B67 d, IAS 16 73 e, IAS 38 118 c
Carrying amount [member]	member	IAS 41 50, IAS 38 118 e, IFRS 7 35H, IFRS 3 B67 d, IAS 16 73 e, IAS 40 76, Expiry date 2021-01-01 IFRS 7 IG29 a, Expiry date 2021-01-01 IFRS 7 37 b, IFRS 7 35I, IAS 40 79 d
Gross carrying amount [member]	member	Expiry date 2021-01-01 IFRS 7 IG29, IAS 16 73 d, Expiry date 2021-01-01 IFRS 7 37 b, IFRS 7 35M, IFRS 7 35N, IFRS 7 35I, IAS 41 54 f, IFRS 3 B67 d, IAS 38 118 c, IAS 40 79 c
Accumulated depreciation, amortisation and impairment [member]	member	IAS 16 73 d, IAS 40 79 c, IAS 41 54 f, IAS 16 75 b, IAS 38 118 c
Accumulated depreciation and amortisation [member]	member	IAS 16 73 d, IAS 41 54 f, IAS 38 118 c, IAS 40 79 c, IAS 16 75 b
Accumulated impairment [member]	member	Expiry date 2021-01-01 IFRS 7 37 b, Expiry date 2021-01-01 IFRS 7 IG29 b, IFRS 3 B67 d, IAS 41 54 f, IAS 38 118 c, IFRS 7 35H, IAS 16 73 d, IFRS 7 35N, IAS 40 79 c
Disclosure of detailed information about property, plant and equipment [line items]	abstract	
Measurement bases, property, plant and equipment	string	IAS 16 73 a

Depreciation method, property, plant and equipment	string	IAS 16 73 b
Depreciation rate, property, plant and equipment	X, duration	IAS 16 73 c
Useful life measured as period of time, property, plant and equipment	duration	IAS 16 73 c
Useful life measured in production or other similar units, property, plant and equipment	X, duration	IAS 16 73 c
Description of useful life, property, plant and equipment	string	IAS 16 73 c
Effective dates of revaluation, property, plant and equipment	string	IAS 16 77 a
Explanation of involvement of independent valuer in revaluation, property, plant and equipment	string	IAS 16 77 b
Reconciliation of changes in property, plant and equipment [abstract]	abstract	
Property, plant and equipment at beginning of period	X, instant, debit	IAS 16 73 e, IAS 1 54 a
Changes in property, plant and equipment [abstract]	abstract	
Additions other than through business combinations, property, plant and equipment	X, duration, debit	IAS 16 73 e i
Acquisitions through business combinations, property, plant and equipment	X, duration, debit	IAS 16 73 e iii
Increase (decrease) through net exchange differences, property, plant and equipment	X, duration, debit	IAS 16 73 e viii
Depreciation, property, plant and equipment	X, duration	IAS 16 75 a, IAS 16 73 e vii
Impairment loss recognised in profit or loss, property, plant and equipment	X, duration	IAS 1 98 a, IAS 16 73 e v
Reversal of impairment loss recognised in profit or loss, property, plant and equipment	X, duration	IAS 1 98 a, IAS 16 73 e vi
Revaluation increase (decrease), property, plant and equipment	X, duration, debit	IAS 16 77 f, IAS 16 73 e iv
Increase (decrease) through transfers and other changes, property, plant and equipment [abstract]	abstract	
Increase (decrease) through transfers, property, plant and equipment	X, duration, debit	IAS 16 73 e
Increase (decrease) through transfers from (to) investment property, property, plant and equipment	X, duration, debit	IAS 16 73 e
Increase (decrease) through transfers from construction in progress, property, plant and equipment	X, duration, debit	IAS 16 73 e
Increase (decrease) through other changes, property, plant and equipment	X, duration, debit	IAS 16 73 e ix
Total increase (decrease) through transfers and other changes, property, plant and equipment	X, duration, debit	IAS 16 73 e
Disposals and retirements, property, plant and equipment [abstract]	abstract	
Disposals, property, plant and equipment	X, duration, credit	IAS 16 73 e ii
Retirements, property, plant and equipment	X, duration, credit	IAS 16 73 e
Total disposals and retirements, property, plant and equipment	X, duration, credit	IAS 16 73 e
Decrease through classified as held for sale, property, plant and equipment	X, duration, credit	IAS 16 73 e ii
Decrease through loss of control of subsidiary, property, plant and equipment	X, duration, credit	IAS 16 73 e
Total increase (decrease) in property, plant and equipment	X, duration, debit	IAS 16 73 e
Property, plant and equipment at end of period	X, instant, debit	IAS 16 73 e, IAS 1 54 a
Additional information [abstract]	abstract	
Property, plant and equipment, expenditures recognised in course of its construction	X, instant, debit	IAS 16 74 b
Property, plant and equipment, temporarily idle	X, instant, debit	IAS 16 79 a
Property, plant and equipment, gross carrying amount of fully depreciated assets still in use	X, instant, debit	IAS 16 79 b
Property, plant and equipment, assets retired from active use and not classified as held for sale	X, instant, debit	IAS 16 79 c
Property, plant and equipment, revaluation [abstract]	abstract	
Property, plant and equipment, revalued assets	X, instant, debit	IAS 16 77
Property, plant and equipment, revalued assets, at cost	X, instant, debit	IAS 16 77 e
Property, plant and equipment, revaluation surplus	X, instant, credit	IAS 16 77 f
Description of restrictions on distribution of revaluation surplus to shareholders, property, plant and equipment	string	IAS 16 77 f
Property, plant and equipment, restrictions on title	X, instant, debit	IAS 16 74 a
Description of existence of restrictions on title, property, plant and equipment	string	IAS 16 74 a
Property, plant and equipment, pledged as security	X, instant, debit	IAS 16 74 a
Contractual commitments for acquisition of property, plant and equipment	X, instant, credit	IAS 16 74 c
Compensation from third parties for items of property, plant and equipment that were impaired, lost or given up	X, duration, credit	IAS 16 74 d
Fair value of property, plant and equipment materially different from carrying amount	X, instant, debit	IAS 16 79 d
Identification of unadjusted comparative information	string	IAS 38 130I, IFRS 11 C13B, IAS 27 18I, IAS 16 80A, IFRS 10 C6B, Effective 2021-01-01 IFRS 17 C27
Statement that unadjusted comparative information has been prepared on different basis	string	IAS 27 18I, IFRS 10 C6B, IAS 16 80A, Effective 2021-01-01 IFRS 17 C27, IAS 38 130I, IFRS 11 C13B
Explanation of basis of preparation of unadjusted comparative information	string	IFRS 10 C6B, IAS 38 130I, IAS 16 80A, Effective 2021-01-01 IFRS 17 C27, IFRS 11 C13B, IAS 27 18I

[801.600] Notes - Exploration for and evaluation of mineral resources

Label	Type	References
Disclosure of exploration and evaluation assets [text block]	text block	IFRS 6 Disclosure
Description of accounting policy for exploration and evaluation expenditures [text block]	text block	IFRS 6 24 a
Assets arising from exploration for and evaluation of mineral resources	X, instant, debit	IFRS 6 24 b
Liabilities arising from exploration for and evaluation of mineral resources	X, instant, credit	IFRS 6 24 b
Income arising from exploration for and evaluation of mineral resources	X, duration, credit	IFRS 6 24 b
Expense arising from exploration for and evaluation of mineral resources	X, duration, debit	IFRS 6 24 b
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as operating activities	X, duration, debit	IFRS 6 24 b
Cash flows from (used in) exploration for and evaluation of mineral resources, classified as investing activities	X, duration, debit	IFRS 6 24 b

[801.700] Notes - Financial instruments

Label	Type	References
Disclosure of financial instruments [text block]	text block	IFRS 7 Scope
Disclosure of detailed information about financial instruments [text block]	text block	IFRS 7 31, IFRS 7 35K, IFRS 7 7
Disclosure of detailed information about financial instruments [abstract]	abstract	
Disclosure of detailed information about financial instruments [table]	table	IFRS 7 31, IFRS 7 35K, IFRS 7 7
Classes of financial instruments [axis]	axis	IFRS 7 35H, IFRS 7 35M, IFRS 7 36, IFRS 7 35K
Financial instruments, class [member]	member	IFRS 7 35K, IFRS 7 35M, IFRS 7 36, IFRS 7 35H
Loan commitments [member]	member	IFRS 7 B8E, IFRS 7 35M
Financial guarantee contracts [member]	member	IFRS 7 B8E, IFRS 7 35M
Trade receivables [member]	member	IFRS 7 35M b iii, IAS 1 112 c, IFRS 7 35H b iii, IFRS 7 35N
Contract assets [member]	member	IFRS 7 35H b iii, IFRS 7 35M b iii, IFRS 7 35N

Lease receivables [member]	member	IFRS 7 35M b iii, IFRS 7 35H b iii, IFRS 7 35N
Mortgages [member]	member	IFRS 7 IG40B, IFRS 7 6, IFRS 7 IG20B
Loans to consumers [member]	member	IFRS 7 IG20C, IFRS 7 IG40B, IFRS 7 6
Loans to corporate entities [member]	member	IFRS 7 IG20C, IFRS 7 6, IAS 1 112 c
Loans to government [member]	member	IAS 1 112 c
Disclosure of detailed information about financial instruments [line items]	abstract	
Description of accounting policy for recognising in profit or loss difference between fair value at initial recognition and tran	text block	IFRS 7 28 a
Reconciliation of aggregate difference between fair value at initial recognition and transaction price yet to be recognised in abstract	abstract	
Aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss X, instant		IFRS 7 28 b
Changes in aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss X, instant	abstract	
Increase (decrease) through new transactions, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss X, duration		IFRS 7 28 b, IFRS 7 IG14
Increase (decrease) through amounts recognised in profit or loss, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss X, duration		IFRS 7 IG14, IFRS 7 28 b
Other increases, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss X, duration		IFRS 7 28 b, IFRS 7 IG14
Other decreases, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss X, duration		IFRS 7 IG14, IFRS 7 28 b
Total increase (decrease) in aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss X, duration		IFRS 7 28 b
Aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss X, instant		IFRS 7 28 b
Description of conclusion why transaction price was not best evidence of fair value	string	IFRS 7 28 c
Maximum exposure to credit risk	X, instant	Expiry date 2021-01-01 IFRS 7 36 a, IFRS 7 35K a
Description of collateral held as security and other credit enhancements and their financial effect in respect of amount that is not recognised in profit or loss X, instant	string	Expiry date 2021-01-01 IFRS 7 36 b
Description of collateral held as security and other credit enhancements	string	IFRS 7 35K b
Information about collateral held as security and other credit enhancements for credit-impaired financial assets [text block]	text block	IFRS 7 35K c
Disclosure of financial assets [text block]	text block	IFRS 7 7
Disclosure of financial assets [abstract]	abstract	
Disclosure of financial assets [table]	table	IFRS 7 7
Classes of financial assets [axis]	axis	Effective 2021-01-01 IFRS 17 C32, IFRS 9 7.2.34, Effective on first application of IFRS 9 IFRS 4 39L b, IFRS 7 6, IFRS 7 42I
Financial assets, class [member]	member	Effective 2021-01-01 IFRS 17 C32, Effective on first application of IFRS 9 IFRS 4 39L b, IFRS 7 42I, IFRS 7 6, IFRS 9 7.2.34
Financial assets at amortised cost, class [member]	member	IFRS 7 B2 a
Mortgages [member]	member	IFRS 7 IG40B, IFRS 7 6, IFRS 7 IG20B
Loans to consumers [member]	member	IFRS 7 IG20C, IFRS 7 IG40B, IFRS 7 6
Loans to corporate entities [member]	member	IFRS 7 IG20C, IFRS 7 6, IAS 1 112 c
Loans to government [member]	member	IAS 1 112 c
Trade receivables [member]	member	IFRS 7 35M b iii, IAS 1 112 c, IFRS 7 35H b iii, IFRS 7 35N
Financial assets at fair value, class [member]	member	IFRS 7 B2 a
Trading securities [member]	member	IFRS 7 6, IFRS 7 IG40B
Derivatives [member]	member	IFRS 7 6, IFRS 7 IG40B, IFRS 13 94, IFRS 13 IE60
Option contract [member]	member	IAS 1 112 c
Futures contract [member]	member	IAS 1 112 c
Swap contract [member]	member	IAS 1 112 c
Currency swap contract [member]	member	IAS 1 112 c
Interest rate swap contract [member]	member	IAS 1 112 c
Forward contract [member]	member	IAS 1 112 c
Equity investments [member]	member	IFRS 7 6, IFRS 7 IG40B
Categories of financial assets [axis]	axis	IFRS 7 8
Financial assets, category [member]	member	IFRS 7 8
Financial assets at fair value through profit or loss, category [member]	member	IFRS 7 8 a
Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [member]	member	IFRS 7 8 a
Financial assets at fair value through profit or loss, measured as such in accordance with exemption for repurchase contracts, category [member]	member	Effective 2021-01-01 IFRS 7 8 a
Financial assets at fair value through profit or loss, measured as such in accordance with exemption for reacquired financial assets, category [member]	member	Effective 2021-01-01 IFRS 7 8 a
Financial assets at fair value through profit or loss, classified as held for trading, category [member]	member	Expiry date 2021-01-01 IFRS 7 8 a
Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [member]	member	IFRS 7 8 a
Financial assets available-for-sale, category [member]	member	Expiry date 2021-01-01 IFRS 7 8 d
Held-to-maturity investments, category [member]	member	Expiry date 2021-01-01 IFRS 7 8 b
Loans and receivables, category [member]	member	Expiry date 2021-01-01 IFRS 7 8 c
Financial assets at amortised cost, category [member]	member	IFRS 7 8 f
Disclosure of financial assets [line items]	abstract	
Financial assets	X, instant, debit	IFRS 7 25, IFRS 7 35M, IFRS 7 35N, IFRS 7 35I, IFRS 7 35H
Financial assets, at fair value	X, instant, debit	IFRS 7 25
Notional amount	X, instant	IAS 1 112 c
Reconciliation of changes in allowance account for credit losses of financial assets [abstract]	abstract	
Allowance account for credit losses of financial assets at beginning of period	X, instant, credit	Expiry date 2021-01-01 IFRS 7 16
Changes in allowance account for credit losses of financial assets [abstract]	abstract	
Additional allowance recognised in profit or loss, allowance account for credit losses of financial assets	X, duration	Expiry date 2021-01-01 IFRS 7 16
Utilisation, allowance account for credit losses of financial assets	X, duration, debit	Expiry date 2021-01-01 IFRS 7 16
Reversal, allowance account for credit losses of financial assets	X, duration	Expiry date 2021-01-01 IFRS 7 16
Increase (decrease) through net exchange differences, allowance account for credit losses of financial assets	X, duration, credit	Expiry date 2021-01-01 IFRS 7 16
Increase (decrease) through adjustments arising from passage of time, allowance account for credit losses of financial assets	X, duration, credit	Expiry date 2021-01-01 IFRS 7 16
Increase (decrease) through other changes, allowance account for credit losses of financial assets	X, duration, credit	Expiry date 2021-01-01 IFRS 7 16
Total increase (decrease) in allowance account for credit losses of financial assets	X, duration, credit	Expiry date 2021-01-01 IFRS 7 16
Allowance account for credit losses of financial assets at end of period	X, instant, credit	Expiry date 2021-01-01 IFRS 7 16
Impairment loss on financial assets	X, duration, debit	Expiry date 2021-01-01 IFRS 7 20 e
Information about credit quality of neither past due nor impaired financial assets [text block]	text block	Expiry date 2021-01-01 IFRS 7 36 c
Analysis of credit exposures using external credit grading system [text block]	text block	Expiry date 2021-01-01 IFRS 7 IG23 a, Expiry date 2021-01-01 IFRS 7 36 c
Description of rating agencies used	string	Expiry date 2021-01-01 IFRS 7 36 c, Expiry date 2021-01-01 IFRS 7 IG24 b
Rated credit exposures	X, instant	Expiry date 2021-01-01 IFRS 7 IG24 c, Expiry date 2021-01-01 IFRS 7 36 c
Unrated credit exposures	X, instant	Expiry date 2021-01-01 IFRS 7 IG24 c, Expiry date 2021-01-01 IFRS 7 36 c
Description of relationship between internal and external ratings	string	Expiry date 2021-01-01 IFRS 7 IG24 d, Expiry date 2021-01-01 IFRS 7 36 c, Expiry date 2021-01-01 IFRS 7 IG25 c
Analysis of credit exposures using internal credit grading system [text block]	text block	Expiry date 2021-01-01 IFRS 7 IG23 a, Expiry date 2021-01-01 IFRS 7 36 c

Description of internal credit ratings process	string	Expiry date 2021-01-01 IFRS 7 36 c, Expiry date 2021-01-01 IFRS 7 IG25 a
Description of relationship between internal and external ratings	string	Expiry date 2021-01-01 IFRS 7 IG24 d, Expiry date 2021-01-01 IFRS 7 36 c, Expiry date 2021-01-01 IFRS 7 IG25 c
Description of nature of counterparty	string	Expiry date 2021-01-01 IFRS 7 IG23 b, Expiry date 2021-01-01 IFRS 7 36 c
Description of historical information about counterparty default rates	string	Expiry date 2021-01-01 IFRS 7 36 c, Expiry date 2021-01-01 IFRS 7 IG23 c
Description of other information used to assess credit quality	string	Expiry date 2021-01-01 IFRS 7 36 c, Expiry date 2021-01-01 IFRS 7 IG23 d
Disclosure of external credit grades [text block]	text block	Expiry date 2021-01-01 IFRS 7 IG24, Expiry date 2021-01-01 IFRS 7 36 c
Disclosure of external credit grades [abstract]	abstract	
Disclosure of external credit grades [table]	table	Expiry date 2021-01-01 IFRS 7 36 c, Expiry date 2021-01-01 IFRS 7 IG24
External credit grades [axis]	axis	IFRS 7 IG20C, IFRS 7 35M, Expiry date 2021-01-01 IFRS 7 IG24 a, Expiry date 2021-01-01 IFRS 7 36 c, Expiry date 2021-01-01 IFRS 4 39G a
Entity's total for external credit grades [member]	member	Expiry date 2021-01-01 IFRS 4 39G a, IFRS 7 IG20C, Expiry date 2021-01-01 IFRS 7 IG24 a, IFRS 7 35M, Expiry date 2021-01-01 IFRS 7 36 c
External credit grades [member]	member	Expiry date 2021-01-01 IFRS 4 39G a, IFRS 7 IG20C, Expiry date 2021-01-01 IFRS 7 IG24 a, Expiry date 2021-01-01 IFRS 7 36 c, IFRS 7 35M
Classes of financial assets [axis]	axis	Effective 2021-01-01 IFRS 17 C32, IFRS 9 7.2.34, Effective on first application of IFRS 9 IFRS 4 39L b, IFRS 7 6, IFRS 7 42I
Financial assets, class [member]	member	Effective 2021-01-01 IFRS 17 C32, Effective on first application of IFRS 9 IFRS 4 39L b, IFRS 7 42I, IFRS 7 6, IFRS 9 7.2.34
Financial assets at amortised cost, class [member]	member	IFRS 7 B2 a
Mortgages [member]	member	IFRS 7 IG40B, IFRS 7 6, IFRS 7 IG20B
Loans to consumers [member]	member	IFRS 7 IG20C, IFRS 7 IG40B, IFRS 7 6
Loans to corporate entities [member]	member	IFRS 7 IG20C, IFRS 7 6, IAS 1 112 c
Loans to government [member]	member	IAS 1 112 c
Trade receivables [member]	member	IFRS 7 35M b iii, IAS 1 112 c, IFRS 7 35H b iii, IFRS 7 35N
Financial assets at fair value, class [member]	member	IFRS 7 B2 a
Trading securities [member]	member	IFRS 7 6, IFRS 7 IG40B
Derivatives [member]	member	IFRS 7 6, IFRS 7 IG40B, IFRS 13 94, IFRS 13 IE60
Option contract [member]	member	IAS 1 112 c
Futures contract [member]	member	IAS 1 112 c
Swap contract [member]	member	IAS 1 112 c
Currency swap contract [member]	member	IAS 1 112 c
Interest rate swap contract [member]	member	IAS 1 112 c
Forward contract [member]	member	IAS 1 112 c
Equity investments [member]	member	IFRS 7 6, IFRS 7 IG40B
Disclosure of external credit grades [line items]	abstract	
Credit exposure	X, instant	Expiry date 2021-01-01 IFRS 7 IG25 b, Expiry date 2021-01-01 IFRS 7 IG24 a, Expiry date 2021-01-01 IFRS 7 36 c
Disclosure of internal credit grades [text block]	text block	Expiry date 2021-01-01 IFRS 7 IG25, Expiry date 2021-01-01 IFRS 7 36 c
Disclosure of internal credit grades [abstract]	abstract	
Disclosure of internal credit grades [table]	table	Expiry date 2021-01-01 IFRS 7 IG25, Expiry date 2021-01-01 IFRS 7 36 c
Internal credit grades [axis]	axis	Expiry date 2021-01-01 IFRS 7 36 c, Expiry date 2021-01-01 IFRS 7 IG25 b, IFRS 7 35M, IFRS 7 IG20C, Expiry date 2021-01-01 IFRS 4 39G a
Entity's total for internal credit grades [member]	member	Expiry date 2021-01-01 IFRS 7 IG25 b, IFRS 7 IG20C, IFRS 7 35M, Expiry date 2021-01-01 IFRS 4 39G a, Expiry date 2021-01-01 IFRS 7 36 c
Internal credit grades [member]	member	Expiry date 2021-01-01 IFRS 7 IG25 b, IFRS 7 35M, IFRS 7 IG20C, Expiry date 2021-01-01 IFRS 4 39G a, Expiry date 2021-01-01 IFRS 7 36 c
Classes of financial assets [axis]	axis	Effective 2021-01-01 IFRS 17 C32, IFRS 9 7.2.34, Effective on first application of IFRS 9 IFRS 4 39L b, IFRS 7 6, IFRS 7 42I
Financial assets, class [member]	member	Effective 2021-01-01 IFRS 17 C32, Effective on first application of IFRS 9 IFRS 4 39L b, IFRS 7 42I, IFRS 7 6, IFRS 9 7.2.34
Financial assets at amortised cost, class [member]	member	IFRS 7 B2 a
Mortgages [member]	member	IFRS 7 IG40B, IFRS 7 6, IFRS 7 IG20B
Loans to consumers [member]	member	IFRS 7 IG20C, IFRS 7 IG40B, IFRS 7 6
Loans to corporate entities [member]	member	IFRS 7 IG20C, IFRS 7 6, IAS 1 112 c
Loans to government [member]	member	IAS 1 112 c
Trade receivables [member]	member	IFRS 7 35M b iii, IAS 1 112 c, IFRS 7 35H b iii, IFRS 7 35N
Financial assets at fair value, class [member]	member	IFRS 7 B2 a
Trading securities [member]	member	IFRS 7 6, IFRS 7 IG40B
Derivatives [member]	member	IFRS 7 6, IFRS 7 IG40B, IFRS 13 94, IFRS 13 IE60
Option contract [member]	member	IAS 1 112 c
Futures contract [member]	member	IAS 1 112 c
Swap contract [member]	member	IAS 1 112 c
Currency swap contract [member]	member	IAS 1 112 c
Interest rate swap contract [member]	member	IAS 1 112 c
Forward contract [member]	member	IAS 1 112 c
Equity investments [member]	member	IFRS 7 6, IFRS 7 IG40B
Disclosure of internal credit grades [line items]	abstract	
Credit exposure	X, instant	Expiry date 2021-01-01 IFRS 7 IG25 b, Expiry date 2021-01-01 IFRS 7 IG24 a, Expiry date 2021-01-01 IFRS 7 36 c
Disclosure of financial liabilities [text block]	text block	IFRS 7 7
Disclosure of financial liabilities [abstract]	abstract	
Disclosure of financial liabilities [table]	table	IFRS 7 7
Classes of financial liabilities [axis]	axis	IFRS 9 7.2.34, IFRS 7 6, IFRS 7 42I
Financial liabilities, class [member]	member	IFRS 9 7.2.34, IFRS 7 6, IFRS 7 42I
Financial liabilities at amortised cost, class [member]	member	IFRS 7 B2 a
Financial liabilities at fair value, class [member]	member	IFRS 7 B2 a
Categories of financial liabilities [axis]	axis	IFRS 7 8
Financial liabilities, category [member]	member	IFRS 7 8

Financial liabilities at fair value through profit or loss, category [member]	member	IFRS 7 8 e
Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently, category [member]	member	IFRS 7 8 e
Financial liabilities at fair value through profit or loss that meet definition of held for trading, category [member]	member	IFRS 7 8 e
Financial liabilities at amortised cost, category [member]	member	Expiry date 2021-01-01 IFRS 7 8 f, IFRS 7 8 g
Disclosure of financial liabilities [line items]	abstract	
Financial liabilities	X, instant, credit	IFRS 7 25
Financial liabilities, at fair value	X, instant, credit	IFRS 7 25
Designated loans or receivables at fair value through profit or loss [abstract]	abstract	
Maximum exposure to credit risk of loans or receivables	X, instant	Expiry date 2021-01-01 IFRS 7 9 a
Amount by which credit derivatives or similar instruments related to loans or receivables mitigate maximum exposure to credit risk	X, instant	Expiry date 2021-01-01 IFRS 7 9 b
Increase (decrease) in fair value of loans or receivables, attributable to changes in credit risk of financial assets	X, duration, debit	Expiry date 2021-01-01 IFRS 7 9 c
Accumulated increase (decrease) in fair value of loan or receivable, attributable to changes in credit risk of financial assets	X, instant, debit	Expiry date 2021-01-01 IFRS 7 9 c
Increase (decrease) in fair value of credit derivatives or similar instruments related to loans or receivables	X, duration	Expiry date 2021-01-01 IFRS 7 9 d
Accumulated increase (decrease) in fair value of credit derivatives or similar instruments related to loans or receivables	X, instant	Expiry date 2021-01-01 IFRS 7 9 d
Financial assets designated as measured at fair value through profit or loss [abstract]	abstract	
Maximum exposure to credit risk of financial assets designated as measured at fair value through profit or loss	X, instant	IFRS 7 9 a
Amount by which credit derivatives or similar instruments related to financial assets designated as measured at fair value through profit or loss	X, instant	IFRS 7 9 b
Increase (decrease) in fair value of financial assets designated as measured at fair value through profit or loss, attributable to changes in credit risk of financial assets	X, duration, debit	IFRS 7 9 c
Accumulated increase (decrease) in fair value of financial assets designated as measured at fair value through profit or loss, attributable to changes in credit risk of financial assets	X, instant, debit	IFRS 7 9 c
Increase (decrease) in fair value of credit derivatives or similar instruments related to financial assets designated as measured at fair value through profit or loss	X, duration	IFRS 7 9 d
Accumulated increase (decrease) in fair value of credit derivatives or similar instruments related to financial assets designated as measured at fair value through profit or loss	X, instant	IFRS 7 9 d
Designated financial liabilities at fair value through profit or loss [abstract]	abstract	
Increase (decrease) in fair value of financial liability, attributable to changes in credit risk of liability	X, duration, credit	IFRS 7 10 a, Expiry date 2021-01-01 IFRS 7 10 a
Accumulated increase (decrease) in fair value of financial liability, attributable to changes in credit risk of liability	X, instant, credit	IFRS 7 10 a, IFRS 7 10 a
Difference between carrying amount of financial liability and amount contractually required to pay at maturity to holder of obligation	X, instant	IFRS 7 10 a, IFRS 7 10 b
Transfers of cumulative gain (loss) within equity when changes in liability's credit risk are presented in other comprehensive income	X, duration	IFRS 7 10 c
Description of reasons for transfers of cumulative gain (loss) within equity when changes in liability's credit risk are presented in other comprehensive income	string	IFRS 7 10 c
Description of methods to determine amount of changes in fair value of financial assets and financial liabilities attributable to changes in credit risk	string	IFRS 7 11 a
Description of reasons and relevant factors why amount of changes in fair value of financial assets and financial liabilities attributable to changes in credit risk	string	IFRS 7 11 b
Description of reason for using presentation alternative	string	IFRS 7 11A b
Reclassification out of financial assets at fair value through profit or loss	X, duration, credit	Expiry date 2021-01-01 IFRS 7 12, Expiry date 2021-01-01 IFRS 7 12A a
Reclassification into financial assets at fair value through profit or loss	X, duration, debit	Expiry date 2021-01-01 IFRS 7 12
Reclassification out of available-for-sale financial assets	X, duration, credit	Expiry date 2021-01-01 IFRS 7 12, Expiry date 2021-01-01 IFRS 7 12A a
Reclassification into available-for-sale financial assets	X, duration, debit	Expiry date 2021-01-01 IFRS 7 12
Reclassification out of held-to-maturity investments	X, duration, credit	Expiry date 2021-01-01 IFRS 7 12
Reclassification into held-to-maturity investments	X, duration, debit	Expiry date 2021-01-01 IFRS 7 12
Reclassification out of loans and receivables	X, duration, credit	Expiry date 2021-01-01 IFRS 7 12
Reclassification into loans and receivables	X, duration, debit	Expiry date 2021-01-01 IFRS 7 12
Financial assets reclassified out of financial assets at fair value through profit or loss, carrying amount	X, instant, debit	Expiry date 2021-01-01 IFRS 7 12A b
Financial assets reclassified out of financial assets at fair value through profit or loss, at fair value	X, instant, debit	Expiry date 2021-01-01 IFRS 7 12A b
Financial assets reclassified out of available-for-sale financial assets, carrying amount	X, instant, debit	Expiry date 2021-01-01 IFRS 7 12A b
Financial assets reclassified out of available-for-sale financial assets, at fair value	X, instant, debit	Expiry date 2021-01-01 IFRS 7 12A b
Explanation of facts and circumstances indicating rare situation for reclassification out of financial assets at fair value through profit or loss	string	Expiry date 2021-01-01 IFRS 7 12A c
Fair value gains (losses) on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss	X, duration, credit	Expiry date 2021-01-01 IFRS 7 12A d
Fair value gains (losses) on financial assets reclassified out of financial assets at fair value through profit or loss not recognised in profit or loss	X, duration, credit	Expiry date 2021-01-01 IFRS 7 12A e
Gains (losses) on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss	X, duration, credit	Expiry date 2021-01-01 IFRS 7 12A e
Income on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss	X, duration, credit	Expiry date 2021-01-01 IFRS 7 12A e
Expenses on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss	X, duration, debit	Expiry date 2021-01-01 IFRS 7 12A e
Effective interest rate of financial assets reclassified out of financial assets at fair value through profit or loss	X, instant	Expiry date 2021-01-01 IFRS 7 12A f
Estimated cash flows of financial assets reclassified out of financial assets at fair value through profit or loss	X, duration, debit	Expiry date 2021-01-01 IFRS 7 12A f
Effective interest rate of financial assets reclassified out of available-for-sale financial assets	X, instant	Expiry date 2021-01-01 IFRS 7 12A f
Estimated cash flows of financial assets reclassified out of available-for-sale financial assets	X, duration, debit	Expiry date 2021-01-01 IFRS 7 12A f
Disclosure of reclassification of financial assets [text block]	text block	IFRS 7 12B
Disclosure of reclassification of financial assets [abstract]	abstract	
Disclosure of reclassification of financial assets [table]	table	IFRS 7 12B
Events of reclassification of financial assets [axis]	axis	IFRS 7 12B
Events of reclassification of financial assets [member]	member	IFRS 7 12B
Disclosure of reclassification of financial assets [line items]	abstract	
Date of reclassification of financial assets due to change in business model	date	IFRS 7 12B a
Explanation of change in business model for managing financial assets	string	IFRS 7 12B b
Description of effect of changing business model for managing financial assets on financial statements	string	IFRS 7 12B b
Reclassification of financial assets out of measured at amortised cost into measured at fair value through profit or loss	X, duration	IFRS 7 12B c
Reclassification of financial assets out of measured at fair value through profit or loss into measured at amortised cost	X, duration	IFRS 7 12B c
Effective interest rate determined on date of reclassification for assets reclassified out of fair value through profit or loss category into amortised cost	X, instant	IFRS 7 12C a
Interest revenue recognised for assets reclassified out of fair value through profit or loss category into amortised cost or fair value through profit or loss	X, duration, credit	IFRS 7 12C b
Fair value of financial assets reclassified out of fair value through profit or loss category into amortised cost or fair value through profit or loss	X, instant, debit	IFRS 7 12D a
Fair value gain (loss) that would have been recognised in profit or loss if financial assets had not been reclassified	X, duration, credit	IFRS 7 12D b
Disclosure of offsetting of financial assets and financial liabilities [text block]	text block	IFRS 7 Offsetting financial assets and financial liabilities
Disclosure of offsetting of financial assets [text block]	text block	IFRS 7 13C
Disclosure of offsetting of financial assets [abstract]	abstract	
Disclosure of offsetting of financial assets [table]	table	IFRS 7 13C
Types of financial assets [axis]	axis	IFRS 7 B52, IFRS 7 B51
Financial assets, type [member]	member	IFRS 7 B51, IFRS 7 B52
Counterparties [axis]	axis	IFRS 7 B52
Counterparties [member]	member	IFRS 7 B52
Individually insignificant counterparties [member]	member	IFRS 7 B52
Disclosure of offsetting of financial assets [line items]	abstract	
Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements [abstract]	abstract	
Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position	abstract	
Gross financial assets subject to offsetting, enforceable master netting arrangements or similar agreements	X, instant, debit	IFRS 7 13C a
Gross financial liabilities set off against financial assets subject to offsetting, enforceable master netting arrangements or similar agreements	X, instant, credit	IFRS 7 13C b

Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements in str	X, instant, debit	IFRS 7 13C c
Amounts subject to enforceable master netting arrangement or similar agreement not set off against financial asse	abstract	
Financial instruments subject to enforceable master netting arrangement or similar agreement not set off agair	X, instant, credit	IFRS 7 IG40D, IFRS 7 13C d i
Cash collateral received subject to enforceable master netting arrangement or similar agreement not set off ag	X, instant, credit	IFRS 7 13C d ii, IFRS 7 IG40D
Total amounts subject to enforceable master netting arrangement or similar agreement not set off against fina	X, instant, credit	IFRS 7 13C d
Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements	X, instant, debit	IFRS 7 13C e
Description of rights of set-off associated with financial assets subject to enforceable master netting arrangement or similar agree	string	IFRS 7 13E
Description of measurement differences for financial assets subject to offsetting, enforceable master netting arrangements or sim	string	IFRS 7 B42
Disclosure of reconciliation of financial assets subject to offsetting, enforceable master netting arrangements or similar agreemen	text block	IFRS 7 B46
Disclosure of offsetting of financial liabilities [text block]	text block	IFRS 7 13C
Disclosure of offsetting of financial liabilities [abstract]	abstract	
Disclosure of offsetting of financial liabilities [table]	table	IFRS 7 13C
Types of financial liabilities [axis]	axis	IFRS 7 B52, IFRS 7 B51
Financial liabilities, type [member]	member	IFRS 7 B51, IFRS 7 B52
Counterparties [axis]	axis	IFRS 7 B52
Counterparties [member]	member	IFRS 7 B52
Individually insignificant counterparties [member]	member	IFRS 7 B52
Disclosure of offsetting of financial liabilities [line items]	abstract	
Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements [abstract]	abstract	
Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements in stati	abstract	
Gross financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements	X, instant, credit	IFRS 7 13C a
Gross financial assets set off against financial liabilities subject to offsetting, enforceable master netting arrang	X, instant, debit	IFRS 7 13C b
Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements in :	X, instant, credit	IFRS 7 13C c
Amounts subject to enforceable master netting arrangement or similar agreement not set off against financial liabi	abstract	
Financial instruments subject to enforceable master netting arrangement or similar agreement not set off agair	X, instant, debit	IFRS 7 13C d i, IFRS 7 IG40D
Cash collateral pledged subject to enforceable master netting arrangement or similar agreement not set off agi	X, instant, debit	IFRS 7 13C d ii, IFRS 7 IG40D
Total amounts subject to enforceable master netting arrangement or similar agreement not set off against fina	X, instant, debit	IFRS 7 13C d
Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements	X, instant, credit	IFRS 7 13C e
Description of rights of set-off associated with financial liabilities subject to enforceable master netting arrangement or similar agr	string	IFRS 7 13E
Description of measurement differences for financial liabilities subject to offsetting, enforceable master netting arrangements or si	string	IFRS 7 B42
Disclosure of reconciliation of financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreem	text block	IFRS 7 B46
Financial assets pledged as collateral for liabilities or contingent liabilities	X, instant, debit	IFRS 7 14 a
Description of terms and conditions of financial assets pledged as collateral for liabilities or contingent liabilities	string	IFRS 7 14 b
Collateral held permitted to be sold or repledged in absence of default by owner of collateral, at fair value	X, instant, debit	IFRS 7 15 a
Collateral sold or repledged in absence of default by owner of collateral, at fair value	X, instant, debit	IFRS 7 15 b
Explanation of whether entity has obligation to return collateral sold or repledged in absence of default by owner of collateral	string	IFRS 7 15 b
Description of terms and conditions associated with entity's use of collateral permitted to be sold or repledged in absence of default b	string	IFRS 7 15 c
Description of compound financial instruments with multiple embedded derivatives	string	IFRS 7 17
Description of details of defaults during period of principal, interest, sinking fund, or redemption terms of loans payable	string	IFRS 7 18 a
Loans payable in default	X, instant, credit	IFRS 7 18 b
Explanation of whether default was remedied or terms of loans payable were renegotiated before financial statements were authorise	string	IFRS 7 18 c
Description of details of breaches which permitted lender to demand accelerated repayment during period of principal, interest, sinkin	string	IFRS 7 19
Loans payable in breach which permitted lender to demand accelerated repayment	X, instant, credit	IFRS 7 19
Explanation of whether breaches which permitted lender to demand accelerated repayment were remedied or terms of loans payable	string	IFRS 7 19
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, designated upon initial recognition or subsequently	X, duration, credit	IFRS 7 20 a i
Gains (losses) on financial assets at fair value through profit or loss, classified as held for trading	X, duration, credit	Expiry date 2021-01-01 IFRS 7 20 a i
Gains (losses) on financial assets at fair value through profit or loss, mandatorily measured at fair value	X, duration, credit	IFRS 7 20 a i
Total gains (losses) on financial assets at fair value through profit or loss	X, duration, credit	IFRS 7 20 a i
Gains (losses) on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	X, duration, credit	IFRS 7 20 a i
Gains (losses) recognised in profit or loss on financial liabilities at fair value through profit or loss, designated upon initial	X, duration, credit	IFRS 7 20 a i
Gains (losses) on financial liabilities at fair value through profit or loss, classified as held for trading	X, duration, credit	IFRS 7 20 a i
Total gains (losses) on financial liabilities at fair value through profit or loss	X, duration, credit	IFRS 7 20 a i
Gains (losses) on held-to-maturity investments	X, duration, credit	Expiry date 2021-01-01 IFRS 7 20 a iii
Gains (losses) on loans and receivables	X, duration, credit	Expiry date 2021-01-01 IFRS 7 20 a iv
Gains (losses) on available-for-sale financial assets	X, duration, credit	Expiry date 2021-01-01 IFRS 7 20 a ii
Gains (losses) on remeasuring available-for-sale financial assets, before tax	X, duration, credit	Expiry date 2021-01-01 IFRS 7 20 a ii, Expiry date 2021-01-01 IAS 1 91 b
Reclassification adjustments on available-for-sale financial assets, before tax	X, duration, debit	Expiry date 2021-01-01 IFRS 7 20 a ii, Expiry date 2021-01-01 IAS 1 92
Gains (losses) on financial liabilities at amortised cost	X, duration, credit	IFRS 7 20 a v
Gains (losses) on financial assets at amortised cost	X, duration, credit	IFRS 7 20 a vi
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	Expiry date 2021-01-01 IFRS 7 20 b
Interest expense for financial liabilities not at fair value through profit or loss	X, duration, debit	IFRS 7 20 b
Interest revenue for financial assets measured at amortised cost	X, duration, credit	IFRS 7 20 b
Fee income and expense [abstract]	abstract	
Fee income (expense) arising from financial assets or financial liabilities not at fair value through profit or loss	X, duration, credit	Expiry date 2021-01-01 IFRS 7 20 c i
Fee income (expense) arising from trust and fiduciary activities	X, duration, credit	IFRS 7 20 c ii
Fee income arising from financial assets not at fair value through profit or loss	X, duration, credit	IFRS 7 20 c i
Fee expense arising from financial liabilities not at fair value through profit or loss	X, duration, debit	IFRS 7 20 c i
Interest income on impaired financial assets accrued [abstract]	abstract	
Interest income on impaired financial assets accrued	X, duration, credit	Expiry date 2021-01-01 IFRS 7 20 d
Gain (loss) arising from derecognition of financial assets measured at amortised cost [abstract]	abstract	
Gains arising from derecognition of financial assets measured at amortised cost	X, duration, credit	IFRS 7 20A
Losses arising from derecognition of financial assets measured at amortised cost	X, duration, debit	IFRS 7 20A
Net gain (loss) arising from derecognition of financial assets measured at amortised cost	X, duration, credit	IAS 1 82 aa
Description of reason for derecognition of financial assets measured at amortised cost	string	IFRS 7 20A
Disclosure of hedge accounting [text block]	text block	Expiry date 2021-01-01 IFRS 7 22
Disclosure of detailed information about hedges [text block]	text block	Expiry date 2021-01-01 IFRS 7 22
Disclosure of detailed information about hedges [abstract]	abstract	
Disclosure of detailed information about hedges [table]	table	Expiry date 2021-01-01 IFRS 7 22

Types of hedges [axis]	axis	Expiry date 2021-01-01 IFRS 7 22, IFRS 7 24C, IFRS 7 24B, IFRS 7 24A
Hedges [member]	member	Expiry date 2021-01-01 IFRS 7 22, IFRS 7 24B, IFRS 7 24C, IFRS 7 24A
Fair value hedges [member]	member	IAS 39 86 a, IFRS 7 24B, IFRS 7 24C, IFRS 7 24A
Cash flow hedges [member]	member	IFRS 7 24A, IAS 39 86 b, IFRS 7 24C, IFRS 7 24B
Hedges of net investment in foreign operations [member]	member	IFRS 7 24A, IFRS 7 24C, IAS 39 86 c, IFRS 7 24B
Disclosure of detailed information about hedges [line items]	abstract	
Description of type of hedge	string	Expiry date 2021-01-01 IFRS 7 22 a
Description of financial instruments designated as hedging instruments	string	Expiry date 2021-01-01 IFRS 7 22 b
Financial instruments designated as hedging instruments, at fair value	X, instant	Expiry date 2021-01-01 IFRS 7 22 b
Description of nature of risks being hedged	string	Expiry date 2021-01-01 IFRS 7 22 c
Description of periods when cash flows expected to occur	string	Expiry date 2021-01-01 IFRS 7 23 a
Description of periods when cash flows affect profit or loss	string	Expiry date 2021-01-01 IFRS 7 23 a
Description of forecast transactions for which hedge accounting had been used in previous period but which are no longer expected to occur	string	Expiry date 2021-01-01 IFRS 7 23 b, IFRS 7 23F
Gains (losses) on hedging instrument, fair value hedges	X, duration, credit	Expiry date 2021-01-01 IFRS 7 24 a i
Gains (losses) on hedged item attributable to hedged risk, fair value hedges	X, duration, credit	Expiry date 2021-01-01 IFRS 7 24 a ii
Gains (losses) on ineffectiveness of cash flow hedges recognised in profit or loss	X, duration, credit	Expiry date 2021-01-01 IFRS 7 24 b
Gains (losses) on ineffectiveness of hedges of net investments in foreign operations recognised in profit or loss	X, duration, credit	Expiry date 2021-01-01 IFRS 7 24 c
Disclosure of general hedge accounting [text block]	text block	IFRS 7 Hedge accounting
Description of cross-reference to disclosures about hedge accounting presented outside financial statements	string	IFRS 7 21B
Disclosure of risk management strategy related to hedge accounting [text block]	text block	IFRS 7 22A
Disclosure of risk management strategy related to hedge accounting [abstract]	abstract	
Disclosure of risk management strategy related to hedge accounting [table]	table	IFRS 7 22A
Types of risks [axis]	axis	Effective 2021-01-01 IFRS 17 128 a, IFRS 7 33, IFRS 7 34, Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 127, IFRS 7 21C
Risks [member]	member	Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 127, IFRS 7 21C, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 128 a, IFRS 7 34, IFRS 7 33
Credit risk [member]	member	IFRS 7 32, Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 125
Liquidity risk [member]	member	Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 124, IFRS 7 32
Market risk [member]	member	Effective 2021-01-01 IFRS 17 124, IFRS 7 32, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 128 a ii
Currency risk [member]	member	Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 128 a ii, IFRS 7 Defined terms, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 125
Interest rate risk [member]	member	Effective 2021-01-01 IFRS 17 128 a ii, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 125, IFRS 7 Defined terms, Effective 2021-01-01 IFRS 17 124
Other price risk [member]	member	Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 124, IFRS 7 Defined terms, Effective 2021-01-01 IFRS 17 128 a ii
Equity price risk [member]	member	IFRS 7 40 a, IFRS 7 IG32
Commodity price risk [member]	member	IFRS 7 40 a, IFRS 7 IG32
Prepayment risk [member]	member	IFRS 7 40 a, IFRS 7 IG32
Residual value risk [member]	member	IFRS 7 IG32, IFRS 7 40 a
Risk diversification effect [member]	member	IFRS 7 32
Disclosure of risk management strategy related to hedge accounting [line items]	abstract	
Explanation of risk management strategy related to hedge accounting [text block]	text block	IFRS 7 22A
Description of hedging instruments used to hedge risk exposures and how they are used	string	IFRS 7 22B a
Description of how entity determines economic relationship between hedged item and hedging instrument for purpose of hedge accounting	string	IFRS 7 22B b
Description of how entity establishes hedge ratio and what sources of hedge ineffectiveness are	string	IFRS 7 22B c
Information about how entity determined risk component designated as hedged item [text block]	text block	IFRS 7 22C a
Information about how designated risk component relates to hedged item in its entirety [text block]	text block	IFRS 7 22C b
Information about ultimate risk management strategy in relation to hedging relationships that entity frequently resets	string	IFRS 7 23C b i
Description of how entity reflects its risk management strategy by using hedge accounting and designating hedging relationships	string	IFRS 7 23C b ii
Indication of how frequently hedging relationships are discontinued and restarted	string	IFRS 7 23C b iii
Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [text block]	text block	IFRS 7 23A
Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [abstract]	abstract	
Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [table]	table	IFRS 7 23A
Types of risks [axis]	axis	Effective 2021-01-01 IFRS 17 128 a, IFRS 7 33, IFRS 7 34, Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 127, IFRS 7 21C
Risks [member]	member	Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 127, IFRS 7 21C, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 128 a, IFRS 7 34, IFRS 7 33
Credit risk [member]	member	IFRS 7 32, Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 125
Liquidity risk [member]	member	Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 124, IFRS 7 32
Market risk [member]	member	Effective 2021-01-01 IFRS 17 124, IFRS 7 32, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 128 a ii
Currency risk [member]	member	Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 128 a ii, IFRS 7 Defined terms, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 125
Interest rate risk [member]	member	Effective 2021-01-01 IFRS 17 128 a ii, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 125, IFRS 7 Defined terms, Effective 2021-01-01 IFRS 17 124
Other price risk [member]	member	Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 124, IFRS 7 Defined terms, Effective 2021-01-01 IFRS 17 128 a ii
Equity price risk [member]	member	IFRS 7 40 a, IFRS 7 IG32
Commodity price risk [member]	member	IFRS 7 40 a, IFRS 7 IG32
Prepayment risk [member]	member	IFRS 7 40 a, IFRS 7 IG32
Residual value risk [member]	member	IFRS 7 IG32, IFRS 7 40 a
Risk diversification effect [member]	member	IFRS 7 32
Hedging instruments [axis]	axis	IFRS 7 24A, IFRS 7 23A
Hedging instruments [member]	member	IFRS 7 24A, IFRS 7 23A

Maturity [axis]	axis	IFRS 7 B11, IFRS 15 120 b i, IFRS 7 42E e, IAS 1 61, IFRS 7 23B a, Effective 2021-01-01 IFRS 17 132 b, Effective 2021-01-01 IFRS 17 120, Effective 2021-01-01 IFRS 17 109, IFRS 16 94, IFRS 16 97
Aggregated time bands [member]	member	IFRS 15 120 b i, IFRS 7 23B a, IFRS 7 B11, IFRS 16 97, Effective 2021-01-01 IFRS 17 120, IFRS 16 94, Effective 2021-01-01 IFRS 17 132 b, Effective 2021-01-01 IFRS 17 109, IFRS 7 B35, IAS 1 61
Not later than one year [member]	member	IFRS 16 94, Effective 2021-01-01 IFRS 17 132 b, IFRS 16 97, IFRS 7 B11, IAS 1 61 a, IFRS 7 IG31A
Not later than three months [member]	member	Expiry date 2021-01-01 IFRS 7 IG28 a, Expiry date 2021-01-01 IFRS 7 37 a, IAS 1 112 c
Not later than one month [member]	member	IFRS 7 B35 a, IFRS 7 IG31A, IFRS 7 B11 a
Later than one month and not later than three months [member]	member	IFRS 7 B35 b, IFRS 7 IG31A, IFRS 7 B11 b
Later than three months and not later than one year [member]	member	IFRS 7 B11 c
Later than three months and not later than six months [member]	member	IFRS 7 IG31A, Expiry date 2021-01-01 IFRS 7 37 a, IFRS 7 B35 c, Expiry date 2021-01-01 IFRS 7 IG28 b, IFRS 7 B11
Later than six months and not later than one year [member]	member	IFRS 7 IG31A, Expiry date 2021-01-01 IFRS 7 37 a, IFRS 7 B35 d, Expiry date 2021-01-01 IFRS 7 IG28 c, IFRS 7 B11
Later than one year [member]	member	IAS 1 61 b, Expiry date 2021-01-01 IFRS 7 37 a, Expiry date 2021-01-01 IFRS 7 IG28 d
Later than one year and not later than five years [member]	member	IFRS 7 B11 d, IFRS 7 IG31A
Later than one year and not later than three years [member]	member	IFRS 7 IG31A, IFRS 7 B11, IFRS 7 B35 e
Later than one year and not later than two years [member]	member	IFRS 16 97, IFRS 7 B11, IAS 1 112 c, Effective 2021-01-01 IFRS 17 132 b, IFRS 16 94, IFRS 7 IG31A
Later than two years and not later than three years [member]	member	IFRS 7 B11, IFRS 16 97, IFRS 16 94, IFRS 7 IG31A, Effective 2021-01-01 IFRS 17 132 b, IAS 1 112 c
Later than three years and not later than five years [member]	member	IFRS 7 B11, IFRS 7 B35 f, IFRS 7 IG31A
Later than three years and not later than four years [member]	member	IFRS 7 IG31A, IFRS 7 B11, IFRS 16 97, IAS 1 112 c, IFRS 16 94, Effective 2021-01-01 IFRS 17 132 b
Later than four years and not later than five years [member]	member	Effective 2021-01-01 IFRS 17 132 b, IFRS 16 97, IFRS 16 94, IAS 1 112 c, IFRS 7 IG31A, IFRS 7 B11
Later than five years [member]	member	IFRS 7 B35 g, IFRS 7 B11, IFRS 7 IG31A, IFRS 16 94, IFRS 16 97, Effective 2021-01-01 IFRS 17 132 b
Later than five years and not later than ten years [member]	member	IFRS 7 B11, IFRS 7 IG31A, IAS 1 112 c
Later than five years and not later than seven years [member]	member	IFRS 7 B11, IFRS 7 IG31A
Later than seven years and not later than ten years [member]	member	IFRS 7 B11, IFRS 7 IG31A
Later than ten years [member]	member	IFRS 7 IG31A, IFRS 7 B11, IAS 1 112 c
Later than ten years and not later than fifteen years [member]	member	IFRS 7 B11, IFRS 7 IG31A
Later than fifteen years and not later than twenty years [member]	member	IFRS 7 B11, IFRS 7 IG31A
Later than twenty years and not later than twenty-five years [member]	member	IFRS 7 B11, IFRS 7 IG31A
Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [line item]	abstract	
Nominal amount of hedging instrument	X, instant	IFRS 7 24A d, IFRS 7 23B a
Average price of hedging instrument	X, instant	IFRS 7 23B b
Average rate of hedging instrument	X, instant	IFRS 7 23B b
Description of sources of hedge ineffectiveness expected to affect hedging relationship	string	IFRS 7 23D
Description of sources of hedge ineffectiveness that emerged in hedging relationship	string	IFRS 7 23E
Explanation of hedge ineffectiveness resulting from sources that emerged in hedging relationship	string	IFRS 7 23E
Description of forecast transactions for which hedge accounting had been used in previous period but which are no longer expected	string	Expiry date 2021-01-01 IFRS 7 23 b, IFRS 7 23F
Disclosure of detailed information about hedging instruments [text block]	text block	IFRS 7 24A
Disclosure of detailed information about hedging instruments [abstract]	abstract	
Disclosure of detailed information about hedging instruments [table]	table	IFRS 7 24A
Types of risks [axis]	axis	Effective 2021-01-01 IFRS 17 128 a, IFRS 7 33, IFRS 7 34, Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 127, IFRS 7 21C
Risks [member]	member	Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 127, IFRS 7 21C, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 128 a, IFRS 7 34, IFRS 7 33
Credit risk [member]	member	IFRS 7 32, Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 125
Liquidity risk [member]	member	Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 124, IFRS 7 32
Market risk [member]	member	Effective 2021-01-01 IFRS 17 124, IFRS 7 32, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 128 a ii
Currency risk [member]	member	Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 128 a ii, IFRS 7 Defined terms, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 125
Interest rate risk [member]	member	Effective 2021-01-01 IFRS 17 128 a ii, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 125, IFRS 7 Defined terms, Effective 2021-01-01 IFRS 17 124
Other price risk [member]	member	Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 124, IFRS 7 Defined terms, Effective 2021-01-01 IFRS 17 128 a ii
Equity price risk [member]	member	IFRS 7 40 a, IFRS 7 IG32
Commodity price risk [member]	member	IFRS 7 40 a, IFRS 7 IG32
Prepayment risk [member]	member	IFRS 7 40 a, IFRS 7 IG32
Residual value risk [member]	member	IFRS 7 IG32, IFRS 7 40 a
Risk diversification effect [member]	member	IFRS 7 32
Types of hedges [axis]	axis	Expiry date 2021-01-01 IFRS 7 22, IFRS 7 24C, IFRS 7 24B, IFRS 7 24A
Hedges [member]	member	Expiry date 2021-01-01 IFRS 7 22, IFRS 7 24B, IFRS 7 24C, IFRS 7 24A
Fair value hedges [member]	member	IAS 39 86 a, IFRS 7 24B, IFRS 7 24C, IFRS 7 24A
Cash flow hedges [member]	member	IFRS 7 24A, IAS 39 86 b, IFRS 7 24C, IFRS 7 24B
Hedges of net investment in foreign operations [member]	member	IFRS 7 24A, IFRS 7 24C, IAS 39 86 c, IFRS 7 24B
Hedging instruments [axis]	axis	IFRS 7 24A, IFRS 7 23A
Hedging instruments [member]	member	IFRS 7 24A, IFRS 7 23A
Disclosure of detailed information about hedging instruments [line items]	abstract	
Hedging instrument, assets	X, instant, debit	IFRS 7 24A a
Hedging instrument, liabilities	X, instant, credit	IFRS 7 24A a
Description of line item in statement of financial position that includes hedging instrument	string	IFRS 7 24A b
Gain (loss) on change in fair value of hedging instrument used as basis for recognising hedge ineffectiveness	X, duration, credit	IFRS 7 24A c
Nominal amount of hedging instrument	X, instant	IFRS 7 24A d, IFRS 7 23B a

Disclosure of detailed information about hedged items [text block]	text block	IFRS 7 24B
Disclosure of detailed information about hedged items [abstract]	abstract	
Disclosure of detailed information about hedged items [table]	table	IFRS 7 24B
Types of risks [axis]	axis	Effective 2021-01-01 IFRS 17 128 a, IFRS 7 33, IFRS 7 34, Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 127, IFRS 7 21C
Risks [member]	member	Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 127, IFRS 7 21C, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 128 a, IFRS 7 34, IFRS 7 33
Credit risk [member]	member	IFRS 7 32, Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 125
Liquidity risk [member]	member	Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 124, IFRS 7 32
Market risk [member]	member	Effective 2021-01-01 IFRS 17 124, IFRS 7 32, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 128 a ii
Currency risk [member]	member	Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 128 a ii, IFRS 7 Defined terms, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 125
Interest rate risk [member]	member	Effective 2021-01-01 IFRS 17 128 a ii, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 125, IFRS 7 Defined terms, Effective 2021-01-01 IFRS 17 124
Other price risk [member]	member	Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 124, IFRS 7 Defined terms, Effective 2021-01-01 IFRS 17 128 a ii
Equity price risk [member]	member	IFRS 7 40 a, IFRS 7 IG32
Commodity price risk [member]	member	IFRS 7 40 a, IFRS 7 IG32
Prepayment risk [member]	member	IFRS 7 40 a, IFRS 7 IG32
Residual value risk [member]	member	IFRS 7 IG32, IFRS 7 40 a
Risk diversification effect [member]	member	IFRS 7 32
Types of hedges [axis]	axis	Expiry date 2021-01-01 IFRS 7 22, IFRS 7 24C, IFRS 7 24B, IFRS 7 24A
Hedges [member]	member	Expiry date 2021-01-01 IFRS 7 22, IFRS 7 24B, IFRS 7 24C, IFRS 7 24A
Fair value hedges [member]	member	IAS 39 86 a, IFRS 7 24B, IFRS 7 24C, IFRS 7 24A
Cash flow hedges [member]	member	IFRS 7 24A, IAS 39 86 b, IFRS 7 24C, IFRS 7 24B
Hedges of net investment in foreign operations [member]	member	IFRS 7 24A, IFRS 7 24C, IAS 39 86 c, IFRS 7 24B
Hedged items [axis]	axis	IFRS 7 24B
Hedged items [member]	member	IFRS 7 24B
Disclosure of detailed information about hedged items [line items]	abstract	
Hedged item, assets	X, instant, debit	IFRS 7 24B a i
Hedged item, liabilities	X, instant, credit	IFRS 7 24B a i
Accumulated fair value hedge adjustment on hedged item included in carrying amount, assets	X, instant, debit	IFRS 7 24B a ii
Accumulated fair value hedge adjustment on hedged item included in carrying amount, liabilities	X, instant, credit	IFRS 7 24B a ii
Description of line item in statement of financial position that includes hedged item	string	IFRS 7 24B a iii
Gain (loss) on change in fair value of hedged item used as basis for recognising hedge ineffectiveness	X, duration, credit	IFRS 7 24B b i, IFRS 7 24B a iv
Accumulated fair value hedge adjustment remaining in statement of financial position for hedged item that ceased to t	X, instant, debit	IFRS 7 24B a v
Accumulated fair value hedge adjustment remaining in statement of financial position for hedged item that ceased to t	X, instant, credit	IFRS 7 24B a v
Reserve of cash flow hedges, continuing hedges	X, instant, credit	IFRS 7 24B b ii
Reserve of exchange differences on translation, continuing hedges	X, instant, credit	IFRS 7 24B b ii
Reserve of cash flow hedges, hedging relationships for which hedge accounting is no longer applied	X, instant, credit	IFRS 7 24B b iii
Reserve of exchange differences on translation, hedging relationships for which hedge accounting is no longer applied	X, instant, credit	IFRS 7 24B b iii
Disclosure of information about credit exposures designated as measured at fair value through profit or loss [text block]	text block	IFRS 7 24G
Disclosure of information about credit exposures designated as measured at fair value through profit or loss [abstract]	abstract	
Disclosure of information about credit exposures designated as measured at fair value through profit or loss [table]	table	IFRS 7 24G
Financial instruments measured at fair value through profit or loss because credit derivative is used to manage credit r	axis	IFRS 7 24G
Financial instruments measured at fair value through profit or loss because credit derivative is used to manage cre	member	IFRS 7 24G
Disclosure of information about credit exposures designated as measured at fair value through profit or loss [line items]	abstract	
Reconciliation of nominal amount of credit derivative [abstract]	abstract	
Credit derivative, nominal amount at beginning of period	X, instant	IFRS 7 24G a
Changes in nominal amount of credit derivative [abstract]	abstract	
Total increase (decrease) in credit derivative, nominal amount	X, duration	IFRS 7 24G a
Credit derivative, nominal amount at end of period	X, instant	IFRS 7 24G a
Reconciliation of fair value of credit derivative [abstract]	abstract	
Credit derivative, fair value at beginning of period	X, instant, debit	IFRS 7 24G a
Changes in fair value of credit derivative [abstract]	abstract	
Total increase (decrease) in credit derivative, fair value	X, duration, debit	IFRS 7 24G a
Credit derivative, fair value at end of period	X, instant, debit	IFRS 7 24G a
Gain (loss) on designation of financial instrument as measured at fair value through profit or loss because credit deriv	X, duration, credit	IFRS 7 24G b
Fair value of financial instrument on discontinuation of measurement at fair value through profit or loss because credit	X, instant, debit	IFRS 7 24G c
Fair value of financial instrument on discontinuation of measurement at fair value through profit or loss because credit	X, instant, credit	IFRS 7 24G c
Nominal or principal amount of financial instrument on discontinuation of measurement at fair value through profit or l	X, instant	IFRS 7 24G c
Disclosure of information about entity's hedging relationships directly affected by uncertainty arising from interest rate benchmark	text block	
Disclosure of significant interest rate benchmarks to which entity's hedging relationships are exposed [text block]	text block	
Disclosure of extent of risk exposure entity manages for hedging relationships directly affected by interest rate benchmark ref	text block	
Description of how entity is managing process to transition to alternative benchmark rates for hedging relationships	string	
Description of significant assumptions or judgements entity made in applying amendments for interest rate benchmark reform	string	
Nominal amount of hedging instruments in hedging relationships to which amendments for interest rate benchmark reform an	X, instant	
Disclosure of information about possible differences between carrying amount and fair value of contracts described in IFRS 7.29 b ar	text block	Expiry date 2021-01-01 IFRS 7 30
Description of fact that fair value information has not been disclosed because fair value of instruments cannot be measured reliab	string	Expiry date 2021-01-01 IFRS 7 30 a
Description of financial instruments, their carrying amount, and explanation of why fair value cannot be measured reliably	string	Expiry date 2021-01-01 IFRS 7 30 b
Information about market for financial instruments	string	Expiry date 2021-01-01 IFRS 7 30 c
Information about whether and how entity intends to dispose of financial instruments	string	Expiry date 2021-01-01 IFRS 7 30 d
Explanation of fact that financial instruments whose fair value previously could not be reliably measured are derecognised	string	Expiry date 2021-01-01 IFRS 7 30 e
Financial instruments whose fair value previously could not be reliably measured at time of derecognition	X, instant	Expiry date 2021-01-01 IFRS 7 30 e
Gain (loss) recognised on derecognition of financial instruments whose fair value previously could not be reliably measured	X, duration, credit	Expiry date 2021-01-01 IFRS 7 30 e
Description of cross-reference to disclosures about nature and extent of risks arising from financial instruments	string	IFRS 7 B6
Disclosure of nature and extent of risks arising from financial instruments [text block]	text block	IFRS 7 31

Disclosure of nature and extent of risks arising from financial instruments [abstract]	abstract	
Disclosure of nature and extent of risks arising from financial instruments [table]	table	IFRS 7 34, IFRS 7 33
Types of risks [axis]	axis	Effective 2021-01-01 IFRS 17 128 a, IFRS 7 33, IFRS 7 34, Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 127, IFRS 7 21C
Risks [member]	member	Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 127, IFRS 7 21C, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 128 a, IFRS 7 34, IFRS 7 33
Credit risk [member]	member	IFRS 7 32, Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 125
Liquidity risk [member]	member	Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 124, IFRS 7 32
Market risk [member]	member	Effective 2021-01-01 IFRS 17 124, IFRS 7 32, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 128 a ii
Currency risk [member]	member	Effective 2021-01-01 IFRS 17 124, Effective 2021-01-01 IFRS 17 128 a ii, IFRS 7 Defined terms, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 125
Interest rate risk [member]	member	Effective 2021-01-01 IFRS 17 128 a ii, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 125, IFRS 7 Defined terms, Effective 2021-01-01 IFRS 17 124
Other price risk [member]	member	Effective 2021-01-01 IFRS 17 125, Effective 2021-01-01 IFRS 17 127, Effective 2021-01-01 IFRS 17 124, IFRS 7 Defined terms, Effective 2021-01-01 IFRS 17 128 a ii
Equity price risk [member]	member	IFRS 7 40 a, IFRS 7 IG32
Commodity price risk [member]	member	IFRS 7 40 a, IFRS 7 IG32
Prepayment risk [member]	member	IFRS 7 40 a, IFRS 7 IG32
Residual value risk [member]	member	IFRS 7 IG32, IFRS 7 40 a
Risk diversification effect [member]	member	IFRS 7 32
Disclosure of nature and extent of risks arising from financial instruments [line items]	abstract	
Description of exposure to risk	string	IFRS 7 33 a
Description of objectives, policies and processes for managing risk	string	IFRS 7 33 b
Methods used to measure risk	string	IFRS 7 33 b
Description of changes in exposure to risk	string	IFRS 7 33 c
Description of changes in objectives, policies and processes for managing risk	string	IFRS 7 33 c
Description of changes in methods used to measure risk	string	IFRS 7 33 c
Summary quantitative data about entity's exposure to risk [text block]	text block	IFRS 7 34 a
Description of concentrations of risk	string	IFRS 7 34 c
Description of how management determines concentrations	string	IFRS 7 B8 a
Description of shared characteristic for concentration	string	IFRS 7 B8 b
Risk exposure associated with instruments sharing characteristic	X, instant	IFRS 7 B8 c
Additional information about entity exposure to risk	string	IFRS 7 35
Sensitivity analysis for types of market risk [text block]	text block	IFRS 7 40 a
Disclosure of credit risk [text block]	text block	IFRS 7 Credit risk, IAS 1 10 e
Description of cross-reference to disclosures about credit risk presented outside financial statements	string	IFRS 7 35C
Explanation of credit risk management practices and how they relate to recognition and measurement of expected credit losses [text block]	text block	IFRS 7 35F
Information on how entity determined whether credit risk of financial instruments has increased significantly since initial recog	string	IFRS 7 35F a
Information about entity's definitions of default	string	IFRS 7 35F b
Information on how instruments were grouped if expected credit losses were measured on collective basis	string	IFRS 7 35F c
Information on how entity determined that financial assets are credit-impaired financial assets	string	IFRS 7 35F d
Information on entity's write-off policy	string	IFRS 7 35F e
Information on how requirements for modification of contractual cash flows of financial assets have been applied	string	IFRS 7 35F f
Explanation of inputs, assumptions and estimation techniques used to apply impairment requirements [text block]	text block	IFRS 7 35G
Description of basis of inputs and assumptions and estimation techniques used to measure 12-month and lifetime expected c	string	IFRS 7 35G a i
Description of basis of inputs and assumptions and estimation techniques used to determine whether credit risk of financial in	string	IFRS 7 35G a ii
Description of basis of inputs and assumptions and estimation techniques used to determine whether financial asset is credit-	string	IFRS 7 35G a iii
Description of how forward-looking information has been incorporated into determination of expected credit losses	string	IFRS 7 35G b
Description of changes in estimation techniques or significant assumptions made when applying impairment requirements an	string	IFRS 7 35G c
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instru	text block	IFRS 7 35i, IFRS 7 35H
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial in:	abstract	
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financ	table	IFRS 7 35i, IFRS 7 35H
Classes of financial instruments [axis]	axis	IFRS 7 35H, IFRS 7 35M, IFRS 7 36, IFRS 7 35K
Financial instruments, class [member]	member	IFRS 7 35K, IFRS 7 35M, IFRS 7 36, IFRS 7 35H
Loan commitments [member]	member	IFRS 7 B8E, IFRS 7 35M
Financial guarantee contracts [member]	member	IFRS 7 B8E, IFRS 7 35M
Trade receivables [member]	member	IFRS 7 35M b iii, IAS 1 112 c, IFRS 7 35H b iii, IFRS 7 35N
Contract assets [member]	member	IFRS 7 35H b iii, IFRS 7 35M b iii, IFRS 7 35N
Lease receivables [member]	member	IFRS 7 35M b iii, IFRS 7 35H b iii, IFRS 7 35N
Mortgages [member]	member	IFRS 7 IG40B, IFRS 7 6, IFRS 7 IG20B
Loans to consumers [member]	member	IFRS 7 IG20C, IFRS 7 IG40B, IFRS 7 6
Loans to corporate entities [member]	member	IFRS 7 IG20C, IFRS 7 6, IAS 1 112 c
Loans to government [member]	member	IAS 1 112 c
Type of measurement of expected credit losses [axis]	axis	IFRS 7 35M, IFRS 7 35H
Type of measurement of expected credit losses [member]	member	IFRS 7 35M, IFRS 7 35H
12-month expected credit losses [member]	member	IFRS 7 35H a, IFRS 7 35M a
Lifetime expected credit losses [member]	member	IFRS 7 35H b, IFRS 7 35M b
Method of assessment of expected credit losses [axis]	axis	IFRS 7 35H, IFRS 7 35i, IFRS 7 IG20B
Method of assessment of expected credit losses [member]	member	IFRS 7 IG20B, IFRS 7 35i, IFRS 7 35H
Expected credit losses individually assessed [member]	member	IFRS 7 35H, IFRS 7 35i, IFRS 7 IG20B
Expected credit losses collectively assessed [member]	member	IFRS 7 IG20B, IFRS 7 35i, IFRS 7 35H
Credit impairment of financial instruments [axis]	axis	IFRS 7 35M, IFRS 7 35H
Credit impairment of financial instruments [member]	member	IFRS 7 35H, IFRS 7 35M
Financial instruments not credit-impaired [member]	member	IFRS 7 35H, IFRS 7 35M
Financial instruments credit-impaired [member]	member	IFRS 7 35M, IFRS 7 35H
Financial instruments purchased or originated credit-impaired [member]	member	IFRS 7 35M c, IFRS 7 35H c
Financial instruments credit-impaired after purchase or origination [member]	member	IFRS 7 35M b ii, IFRS 7 35H b ii

Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 41 54 f, IAS 38 118 e, IFRS 7 35I, Expiry date 2021-01-01 IFRS 7 37 b, Expiry date 2021-01-01 IFRS 7 IG29, IAS 41 50, IAS 40 79 c, IAS 40 79 d, IAS 40 76, IAS 16 73 d, IFRS 7 35H, IFRS 3 B67 d, IAS 16 73 e, IAS 38 118 c
Carrying amount [member]	member	IAS 41 50, IAS 38 118 e, IFRS 7 35H, IFRS 3 B67 d, IAS 16 73 e, IAS 40 76, Expiry date 2021-01-01 IFRS 7 IG29 a, Expiry date 2021-01-01 IFRS 7 37 b, IFRS 7 35I, IAS 40 79 d
Gross carrying amount [member]	member	Expiry date 2021-01-01 IFRS 7 IG29, IAS 16 73 d, Expiry date 2021-01-01 IFRS 7 37 b, IFRS 7 35M, IFRS 7 35N, IFRS 7 35I, IAS 41 54 f, IFRS 3 B67 d, IAS 38 118 c, IAS 40 79 c
Accumulated impairment [member]	member	Expiry date 2021-01-01 IFRS 7 37 b, Expiry date 2021-01-01 IFRS 7 IG29 b, IFRS 3 B67 d, IAS 41 54 f, IAS 38 118 c, IFRS 7 35H, IAS 16 73 d, IFRS 7 35N, IAS 40 79 c
Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial assets	abstract	
Financial assets at beginning of period	X, instant, debit	IFRS 7 25, IFRS 7 35M, IFRS 7 35N, IFRS 7 35I, IFRS 7 35H
Increase (decrease) in financial assets [abstract]	abstract	
Increase (decrease) through transfers, financial assets	X, duration, debit	IFRS 7 IG20B, IFRS 7 35I d, IFRS 7 35H
Decrease through derecognition, financial assets	X, duration, credit	IFRS 7 35I c, IFRS 7 IG20B, IFRS 7 35H
Increase through origination or purchase, financial assets	X, duration, debit	IFRS 7 35I a, IFRS 7 IG20B, IFRS 7 35H
Decrease through write-off, financial assets	X, duration, credit	IFRS 7 IG20B, IFRS 7 35I c, IFRS 7 35H
Increase (decrease) through changes in models or risk parameters, financial assets	X, duration, debit	IFRS 7 IG20B, IFRS 7 35H
Increase (decrease) through modification of contractual cash flows, financial assets	X, duration, debit	IFRS 7 35I b
Increase (decrease) through foreign exchange and other movements, financial assets [abstract]	abstract	
Increase (decrease) through foreign exchange, financial assets	X, duration, debit	IFRS 7 35H, IFRS 7 IG20B
Increase (decrease) through other movements, financial assets	X, duration, debit	IFRS 7 IG20B, IFRS 7 35I, IFRS 7 35H
Total increase (decrease) through foreign exchange and other movements, financial assets	X, duration, debit	IFRS 7 IG20B, IFRS 7 35H
Total increase (decrease) in financial assets	X, duration, debit	IFRS 7 35I, IFRS 7 35H
Financial assets at end of period	X, instant, debit	IFRS 7 25, IFRS 7 35M, IFRS 7 35N, IFRS 7 35I, IFRS 7 35H
Exposure to credit risk on loan commitments and financial guarantee contracts at beginning of period	X, instant, credit	IFRS 7 35H, IFRS 7 35I, IFRS 7 35M
Increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts [abstract]	abstract	
Increase (decrease) through transfers, exposure to credit risk on loan commitments and financial guarantee contracts	X, duration, credit	IFRS 7 35H, IFRS 7 35I d, IFRS 7 IG20B
Decrease through derecognition, exposure to credit risk on loan commitments and financial guarantee contracts	X, duration, debit	IFRS 7 IG20B, IFRS 7 35H, IFRS 7 35I c
Increase through origination or purchase, exposure to credit risk on loan commitments and financial guarantee contracts	X, duration, credit	IFRS 7 35H, IFRS 7 35I a, IFRS 7 IG20B
Increase (decrease) through changes in models or risk parameters, exposure to credit risk on loan commitments and financial guarantee contracts	X, duration, credit	IFRS 7 IG20B, IFRS 7 35H
Increase (decrease) through modification of contractual cash flows, exposure to credit risk on loan commitments and financial guarantee contracts	X, duration, credit	IFRS 7 35I b
Increase (decrease) through foreign exchange and other movements, exposure to credit risk on loan commitments and financial guarantee contracts	abstract	
Increase (decrease) through foreign exchange, exposure to credit risk on loan commitments and financial guarantee contracts	X, duration, credit	IFRS 7 IG20B, IFRS 7 35H
Increase (decrease) through other movements, exposure to credit risk on loan commitments and financial guarantee contracts	X, duration, credit	IFRS 7 35H, IFRS 7 35I, IFRS 7 IG20B
Total increase (decrease) through foreign exchange and other movements, exposure to credit risk on loan commitments and financial guarantee contracts	X, duration, credit	IFRS 7 IG20B, IFRS 7 35H
Total increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts	X, duration, credit	IFRS 7 35H, IFRS 7 35I
Exposure to credit risk on loan commitments and financial guarantee contracts at end of period	X, instant, credit	IFRS 7 35H, IFRS 7 35I, IFRS 7 35M
Undiscounted expected credit losses at initial recognition on purchased or originated credit-impaired financial assets	X, duration, credit	IFRS 7 35H c
Explanation of reasons for changes in loss allowance for financial instruments	string	IFRS 7 B8D
Explanation of how significant changes in gross carrying amount of financial instruments contributed to changes in loss allowance	string	IFRS 7 35I
Financial assets with contractual cash flows modified during reporting period while loss allowance measured at lifetime expected credit losses	X, duration, debit	IFRS 7 35J
Financial assets with contractual cash flows modified during reporting period while loss allowance measured at lifetime expected credit losses	X, duration, credit	IFRS 7 35I a
Financial assets with modified contractual cash flows while loss allowance measured at lifetime expected credit losses for which loss allowance is not measured at lifetime expected credit losses	X, instant, debit	IFRS 7 35J b
Financial assets written off during reporting period and still subject to enforcement activity, contractual amount outstanding	X, instant, debit	IFRS 7 35L
Information about groups or portfolios of financial instruments with particular features that could affect large portion of that group	string	IFRS 7 B8H
Disclosure of credit risk exposure [text block]	text block	IFRS 7 35M
Disclosure of credit risk exposure [abstract]	abstract	
Disclosure of credit risk exposure [table]	table	IFRS 7 35M
External credit grades [axis]	axis	IFRS 7 IG20C, IFRS 7 35M, Expiry date 2021-01-01 IFRS 7 IG24 a, Expiry date 2021-01-01 IFRS 7 36 c, Expiry date 2021-01-01 IFRS 4 39G a
Entity's total for external credit grades [member]	member	Expiry date 2021-01-01 IFRS 4 39G a, IFRS 7 IG20C, Expiry date 2021-01-01 IFRS 7 IG24 a, IFRS 7 35M, Expiry date 2021-01-01 IFRS 7 36 c
External credit grades [member]	member	Expiry date 2021-01-01 IFRS 4 39G a, IFRS 7 IG20C, Expiry date 2021-01-01 IFRS 7 IG24 a, Expiry date 2021-01-01 IFRS 7 36 c, IFRS 7 35M
Internal credit grades [axis]	axis	Expiry date 2021-01-01 IFRS 7 36 c, Expiry date 2021-01-01 IFRS 7 IG25 b, IFRS 7 35M, IFRS 7 IG20C, Expiry date 2021-01-01 IFRS 4 39G a
Entity's total for internal credit grades [member]	member	Expiry date 2021-01-01 IFRS 7 IG25 b, IFRS 7 IG20C, IFRS 7 35M, Expiry date 2021-01-01 IFRS 4 39G a, Expiry date 2021-01-01 IFRS 7 36 c
Internal credit grades [member]	member	Expiry date 2021-01-01 IFRS 7 IG25 b, IFRS 7 35M, IFRS 7 IG20C, Expiry date 2021-01-01 IFRS 4 39G a, Expiry date 2021-01-01 IFRS 7 36 c
Probability of default [axis]	axis	IFRS 7 IG20C, IFRS 7 35M
Entity's total for probability of default [member]	member	IFRS 7 35M, IFRS 7 IG20C
Probability of default [member]	member	IFRS 7 IG20C, IFRS 7 35M
Classes of financial instruments [axis]	axis	IFRS 7 35H, IFRS 7 35M, IFRS 7 36, IFRS 7 35K
Financial instruments, class [member]	member	IFRS 7 35K, IFRS 7 35M, IFRS 7 36, IFRS 7 35H
Loan commitments [member]	member	IFRS 7 B8E, IFRS 7 35M
Financial guarantee contracts [member]	member	IFRS 7 B8E, IFRS 7 35M
Trade receivables [member]	member	IFRS 7 35M b iii, IAS 1 112 c, IFRS 7 35H b iii, IFRS 7 35N
Contract assets [member]	member	IFRS 7 35H b iii, IFRS 7 35M b iii, IFRS 7 35N
Lease receivables [member]	member	IFRS 7 35M b iii, IFRS 7 35H b iii, IFRS 7 35N
Mortgages [member]	member	IFRS 7 IG40B, IFRS 7 6, IFRS 7 IG20B
Loans to consumers [member]	member	IFRS 7 IG20C, IFRS 7 IG40B, IFRS 7 6
Loans to corporate entities [member]	member	IFRS 7 IG20C, IFRS 7 6, IAS 1 112 c
Loans to government [member]	member	IAS 1 112 c
Type of measurement of expected credit losses [axis]	axis	IFRS 7 35M, IFRS 7 35H
Type of measurement of expected credit losses [member]	member	IFRS 7 35M, IFRS 7 35H
12-month expected credit losses [member]	member	IFRS 7 35H a, IFRS 7 35M a
Lifetime expected credit losses [member]	member	IFRS 7 35H b, IFRS 7 35M b
Method of assessment of expected credit losses [axis]	axis	IFRS 7 35H, IFRS 7 35I, IFRS 7 IG20B

Method of assessment of expected credit losses [member]	member	IFRS 7 IG20B, IFRS 7 35I, IFRS 7 35H
Expected credit losses individually assessed [member]	member	IFRS 7 35H, IFRS 7 35I, IFRS 7 IG20B
Expected credit losses collectively assessed [member]	member	IFRS 7 IG20B, IFRS 7 35I, IFRS 7 35H
Credit impairment of financial instruments [axis]	axis	IFRS 7 35M, IFRS 7 35H
Credit impairment of financial instruments [member]	member	IFRS 7 35H, IFRS 7 35M
Financial instruments not credit-impaired [member]	member	IFRS 7 35H, IFRS 7 35M
Financial instruments credit-impaired [member]	member	IFRS 7 35M, IFRS 7 35H
Financial instruments purchased or originated credit-impaired [member]	member	IFRS 7 35M c, IFRS 7 35H c
Financial instruments credit-impaired after purchase or origination [member]	member	IFRS 7 35M b ii, IFRS 7 35H b ii
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 41 54 f, IAS 38 118 e, IFRS 7 35I, Expiry date 2021-01-01 IFRS 7 37 b, Expiry date 2021-01-01 IFRS 7 IG29, IAS 41 50, IAS 40 79 c, IAS 40 79 d, IAS 40 76, IAS 16 73 d, IFRS 7 35H, IFRS 3 B67 d, IAS 16 73 e, IAS 38 118 c
Carrying amount [member]	member	IAS 41 50, IAS 38 118 e, IFRS 7 35H, IFRS 3 B67 d, IAS 16 73 e, IAS 40 76, Expiry date 2021-01-01 IFRS 7 IG29 a, Expiry date 2021-01-01 IFRS 7 37 b, IFRS 7 35I, IAS 40 79 d
Gross carrying amount [member]	member	Expiry date 2021-01-01 IFRS 7 IG29, IAS 16 73 d, Expiry date 2021-01-01 IFRS 7 37 b, IFRS 7 35M, IFRS 7 35N, IFRS 7 35I, IAS 41 54 f, IFRS 3 B67 d, IAS 38 118 c, IAS 40 79 c
Accumulated impairment [member]	member	Expiry date 2021-01-01 IFRS 7 37 b, Expiry date 2021-01-01 IFRS 7 IG29 b, IFRS 3 B67 d, IAS 41 54 f, IAS 38 118 c, IFRS 7 35H, IAS 16 73 d, IFRS 7 35N, IAS 40 79 c
Disclosure of credit risk exposure [line items]	abstract	
Financial assets	X, instant, debit	IFRS 7 25, IFRS 7 35M, IFRS 7 35N, IFRS 7 35I, IFRS 7 35H
Exposure to credit risk on loan commitments and financial guarantee contracts	X, instant, credit	IFRS 7 35H, IFRS 7 35I, IFRS 7 35M
Disclosure of provision matrix [text block]	text block	IFRS 7 35N
Disclosure of provision matrix [abstract]	abstract	
Disclosure of provision matrix [table]	table	IFRS 7 35N
Classes of financial instruments [axis]	axis	IFRS 7 35H, IFRS 7 35M, IFRS 7 36, IFRS 7 35K
Financial instruments, class [member]	member	IFRS 7 35K, IFRS 7 35M, IFRS 7 36, IFRS 7 35H
Loan commitments [member]	member	IFRS 7 B8E, IFRS 7 35M
Financial guarantee contracts [member]	member	IFRS 7 B8E, IFRS 7 35M
Trade receivables [member]	member	IFRS 7 35M b iii, IAS 1 112 c, IFRS 7 35H b iii, IFRS 7 35N
Contract assets [member]	member	IFRS 7 35H b iii, IFRS 7 35M b iii, IFRS 7 35N
Lease receivables [member]	member	IFRS 7 35M b iii, IFRS 7 35H b iii, IFRS 7 35N
Mortgages [member]	member	IFRS 7 IG40B, IFRS 7 6, IFRS 7 IG20B
Loans to consumers [member]	member	IFRS 7 IG20C, IFRS 7 IG40B, IFRS 7 6
Loans to corporate entities [member]	member	IFRS 7 IG20C, IFRS 7 6, IAS 1 112 c
Loans to government [member]	member	IAS 1 112 c
Past due status [axis]	axis	IFRS 7 35N, Expiry date 2021-01-01 IFRS 7 37
Past due status [member]	member	Expiry date 2021-01-01 IFRS 7 37, IFRS 7 35N
Current [member]	member	IFRS 7 35N, IFRS 7 IG20D, Expiry date 2021-01-01 IFRS 7 37
Later than one month and not later than two months [member]	member	IAS 1 112 c, IFRS 7 IG20D, Expiry date 2021-01-01 IFRS 7 37, IFRS 7 35N
Later than two months and not later than three months [member]	member	IFRS 7 35N, Expiry date 2021-01-01 IFRS 7 37, IAS 1 112 c, IFRS 7 IG20D
Later than three months [member]	member	IFRS 7 IG20D, Expiry date 2021-01-01 IFRS 7 37, IFRS 7 35N
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 41 54 f, IAS 38 118 e, IFRS 7 35I, Expiry date 2021-01-01 IFRS 7 37 b, Expiry date 2021-01-01 IFRS 7 IG29, IAS 41 50, IAS 40 79 c, IAS 40 79 d, IAS 40 76, IAS 16 73 d, IFRS 7 35H, IFRS 3 B67 d, IAS 16 73 e, IAS 38 118 c
Carrying amount [member]	member	IAS 41 50, IAS 38 118 e, IFRS 7 35H, IFRS 3 B67 d, IAS 16 73 e, IAS 40 76, Expiry date 2021-01-01 IFRS 7 IG29 a, Expiry date 2021-01-01 IFRS 7 37 b, IFRS 7 35I, IAS 40 79 d
Gross carrying amount [member]	member	Expiry date 2021-01-01 IFRS 7 IG29, IAS 16 73 d, Expiry date 2021-01-01 IFRS 7 37 b, IFRS 7 35M, IFRS 7 35N, IFRS 7 35I, IAS 41 54 f, IFRS 3 B67 d, IAS 38 118 c, IAS 40 79 c
Accumulated impairment [member]	member	Expiry date 2021-01-01 IFRS 7 37 b, Expiry date 2021-01-01 IFRS 7 IG29 b, IFRS 3 B67 d, IAS 41 54 f, IAS 38 118 c, IFRS 7 35H, IAS 16 73 d, IFRS 7 35N, IAS 40 79 c
Disclosure of provision matrix [line items]	abstract	
Financial assets	X, instant, debit	IFRS 7 25, IFRS 7 35M, IFRS 7 35N, IFRS 7 35I, IFRS 7 35H
Expected credit loss rate	X, instant	IFRS 7 35N, IFRS 7 IG20D
Disclosure of financial assets that are either past due or impaired [text block]	text block	Expiry date 2021-01-01 IFRS 7 37
Disclosure of financial assets that are either past due or impaired [abstract]	abstract	
Disclosure of financial assets that are either past due or impaired [table]	table	Expiry date 2021-01-01 IFRS 7 37
Classes of financial assets [axis]	axis	Effective 2021-01-01 IFRS 17 C32, IFRS 9 7.2.34, Effective on first application of IFRS 9 IFRS 4 39L b, IFRS 7 6, IFRS 7 42I
Financial assets, class [member]	member	Effective 2021-01-01 IFRS 17 C32, Effective on first application of IFRS 9 IFRS 4 39L b, IFRS 7 42I, IFRS 7 6, IFRS 9 7.2.34
Financial assets at amortised cost, class [member]	member	IFRS 7 B2 a
Mortgages [member]	member	IFRS 7 IG40B, IFRS 7 6, IFRS 7 IG20B
Loans to consumers [member]	member	IFRS 7 IG20C, IFRS 7 IG40B, IFRS 7 6
Loans to corporate entities [member]	member	IFRS 7 IG20C, IFRS 7 6, IAS 1 112 c
Loans to government [member]	member	IAS 1 112 c
Trade receivables [member]	member	IFRS 7 35M b iii, IAS 1 112 c, IFRS 7 35H b iii, IFRS 7 35N
Financial assets at fair value, class [member]	member	IFRS 7 B2 a
Trading securities [member]	member	IFRS 7 6, IFRS 7 IG40B
Derivatives [member]	member	IFRS 7 6, IFRS 7 IG40B, IFRS 13 94, IFRS 13 IE60
Option contract [member]	member	IAS 1 112 c
Futures contract [member]	member	IAS 1 112 c
Swap contract [member]	member	IAS 1 112 c
Currency swap contract [member]	member	IAS 1 112 c
Interest rate swap contract [member]	member	IAS 1 112 c
Forward contract [member]	member	IAS 1 112 c
Equity investments [member]	member	IFRS 7 6, IFRS 7 IG40B
Impairment of financial assets [axis]	axis	Expiry date 2021-01-01 IFRS 7 37
Entity's total for impairment of financial assets [member]	member	Expiry date 2021-01-01 IFRS 7 37
Financial assets neither past due nor impaired [member]	member	Expiry date 2021-01-01 IFRS 7 37
Financial assets past due but not impaired [member]	member	Expiry date 2021-01-01 IFRS 7 37 a

Financial assets impaired [member]	member	Expiry date 2021-01-01 IFRS 7 37
Financial assets individually assessed for credit losses [member]	member	Expiry date 2021-01-01 IFRS 7 37 b
Financial assets collectively assessed for credit losses [member]	member	Expiry date 2021-01-01 IFRS 7 37
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 41 54 f, IAS 38 118 e, IFRS 7 35I, Expiry date 2021-01-01 IFRS 7 37 b, Expiry date 2021-01-01 IFRS 7 IG29, IAS 41 50, IAS 40 79 c, IAS 40 79 d, IAS 40 76, IAS 16 73 d, IFRS 7 35H, IFRS 3 B67 d, IAS 16 73 e, IAS 38 118 c
Carrying amount [member]	member	IAS 41 50, IAS 38 118 e, IFRS 7 35H, IFRS 3 B67 d, IAS 16 73 e, IAS 40 76, Expiry date 2021-01-01 IFRS 7 IG29 a, Expiry date 2021-01-01 IFRS 7 37 b, IFRS 7 35I, IAS 40 79 d
Gross carrying amount [member]	member	Expiry date 2021-01-01 IFRS 7 IG29, IAS 16 73 d, Expiry date 2021-01-01 IFRS 7 37 b, IFRS 7 35M, IFRS 7 35N, IFRS 7 35I, IAS 41 54 f, IFRS 3 B67 d, IAS 38 118 c, IAS 40 79 c
Accumulated impairment [member]	member	Expiry date 2021-01-01 IFRS 7 37 b, Expiry date 2021-01-01 IFRS 7 IG29 b, IFRS 3 B67 d, IAS 41 54 f, IAS 38 118 c, IFRS 7 35H, IAS 16 73 d, IFRS 7 35N, IAS 40 79 c
Past due status [axis]	axis	IFRS 7 35N, Expiry date 2021-01-01 IFRS 7 37
Past due status [member]	member	Expiry date 2021-01-01 IFRS 7 37, IFRS 7 35N
Current [member]	member	IFRS 7 35N, IFRS 7 IG20D, Expiry date 2021-01-01 IFRS 7 37
Later than one month and not later than two months [member]	member	IAS 1 112 c, IFRS 7 IG20D, Expiry date 2021-01-01 IFRS 7 37, IFRS 7 35N
Later than two months and not later than three months [member]	member	IFRS 7 35N, Expiry date 2021-01-01 IFRS 7 37, IAS 1 112 c, IFRS 7 IG20D
Later than three months [member]	member	IFRS 7 IG20D, Expiry date 2021-01-01 IFRS 7 37, IFRS 7 35N
Disclosure of financial assets that are either past due or impaired [line items]	abstract	
Financial assets	X, instant, debit	IFRS 7 25, IFRS 7 35M, IFRS 7 35N, IFRS 7 35I, IFRS 7 35H
Analysis of age of financial assets that are past due but not impaired [text block]	text block	Expiry date 2021-01-01 IFRS 7 37 a
Analysis of financial assets that are individually determined to be impaired [text block]	text block	Expiry date 2021-01-01 IFRS 7 37 b
Description of collateral held and other credit enhancements, financial assets that are individually determined to be im	string	Expiry date 2021-01-01 IFRS 7 IG29 c, Expiry date 2021-01-01 IFRS 7 37 b
Financial assets that are individually determined to be impaired, fair value of collateral held and other credit enhancem	X, instant, debit	Expiry date 2021-01-01 IFRS 7 IG29 c, Expiry date 2021-01-01 IFRS 7 37 b
Description of nature of assets obtained by taking possession of collateral or calling on other credit enhancements	string	IFRS 7 38 a
Assets obtained by taking possession of collateral or calling on other credit enhancements	X, instant, debit	IFRS 7 38 a
Description of policies for disposal or for use in operation of assets obtained by taking possession of collateral or other credit enhanc	text block	IFRS 7 38 b
Disclosure of maturity analysis for non-derivative financial liabilities [text block]	text block	IFRS 7 39 a
Disclosure of maturity analysis for non-derivative financial liabilities [abstract]	abstract	
Disclosure of maturity analysis for non-derivative financial liabilities [table]	table	IFRS 7 39 a
Maturity [axis]	axis	IFRS 7 B11, IFRS 15 120 b i, IFRS 7 42E e, IAS 1 61, IFRS 7 23B a, Effective 2021-01-01 IFRS 17 132 b, Effective 2021-01-01 IFRS 17 120, Effective 2021-01-01 IFRS 17 109, IFRS 16 94, IFRS 16 97
Aggregated time bands [member]	member	IFRS 15 120 b i, IFRS 7 23B a, IFRS 7 B11, IFRS 16 97, Effective 2021-01-01 IFRS 17 120, IFRS 16 94, Effective 2021-01-01 IFRS 17 132 b, Effective 2021-01-01 IFRS 17 109, IFRS 7 B35, IAS 1 61
Not later than one year [member]	member	IFRS 16 94, Effective 2021-01-01 IFRS 17 132 b, IFRS 7 B11, IAS 1 61 a, IFRS 7 IG31A
Not later than three months [member]	member	Expiry date 2021-01-01 IFRS 7 IG28 a, Expiry date 2021-01-01 IFRS 7 37 a, IAS 1 112 c
Not later than one month [member]	member	IFRS 7 B35 a, IFRS 7 IG31A, IFRS 7 B11 a
Later than one month and not later than three months [member]	member	IFRS 7 B35 b, IFRS 7 IG31A, IFRS 7 B11 b
Later than three months and not later than one year [member]	member	IFRS 7 B11 c
Later than three months and not later than six months [member]	member	IFRS 7 IG31A, Expiry date 2021-01-01 IFRS 7 37 a, IFRS 7 B35 c, Expiry date 2021-01-01 IFRS 7 IG28 b, IFRS 7 B11
Later than six months and not later than one year [member]	member	IFRS 7 IG31A, Expiry date 2021-01-01 IFRS 7 37 a, IFRS 7 B35 d, Expiry date 2021-01-01 IFRS 7 IG28 c, IFRS 7 B11
Later than one year [member]	member	IAS 1 61 b, Expiry date 2021-01-01 IFRS 7 37 a, Expiry date 2021-01-01 IFRS 7 IG28 d
Later than one year and not later than five years [member]	member	IFRS 7 B11 d, IFRS 7 IG31A
Later than one year and not later than three years [member]	member	IFRS 7 IG31A, IFRS 7 B11, IFRS 7 B35 e
Later than one year and not later than two years [member]	member	IFRS 16 97, IFRS 7 B11, IAS 1 112 c, Effective 2021-01-01 IFRS 17 132 b, IFRS 16 94, IFRS 7 IG31A
Later than two years and not later than three years [member]	member	IFRS 7 B11, IFRS 16 97, IFRS 16 94, IFRS 7 IG31A, Effective 2021-01-01 IFRS 17 132 b, IAS 1 112 c
Later than three years and not later than five years [member]	member	IFRS 7 B11, IFRS 7 B35 f, IFRS 7 IG31A
Later than three years and not later than four years [member]	member	IFRS 7 IG31A, IFRS 7 B11, IFRS 16 97, IAS 1 112 c, IFRS 16 94, Effective 2021-01-01 IFRS 17 132 b
Later than four years and not later than five years [member]	member	Effective 2021-01-01 IFRS 17 132 b, IFRS 16 97, IFRS 16 94, IAS 1 112 c, IFRS 7 IG31A, IFRS 7 B11
Later than five years [member]	member	IFRS 7 B35 g, IFRS 7 B11, IFRS 7 IG31A, IFRS 16 94, IFRS 16 97, Effective 2021-01-01 IFRS 17 132 b
Later than five years and not later than ten years [member]	member	IFRS 7 B11, IFRS 7 IG31A, IAS 1 112 c
Later than seven years and not later than ten years [member]	member	IFRS 7 B11, IFRS 7 IG31A
Later than ten years [member]	member	IFRS 7 B11, IFRS 7 IG31A
Later than ten years and not later than fifteen years [member]	member	IFRS 7 B11, IFRS 7 IG31A
Later than fifteen years and not later than twenty years [member]	member	IFRS 7 B11, IFRS 7 IG31A
Later than twenty years and not later than twenty-five years [member]	member	IFRS 7 B11, IFRS 7 IG31A
Disclosure of maturity analysis for non-derivative financial liabilities [line items]	abstract	
Non-derivative financial liabilities, undiscounted cash flows	X, instant, credit	IFRS 7 39 a
Gross lease liabilities	X, instant, credit	IFRS 7 B11D a, IFRS 16 58
Bank borrowings, undiscounted cash flows	X, instant, credit	IFRS 7 IG31A, IFRS 7 B11D
Trade and other payables, undiscounted cash flows	X, instant, credit	IFRS 7 B11D, IFRS 7 IG31A
Bonds issued, undiscounted cash flows	X, instant, credit	IFRS 7 B11D, IFRS 7 IG31A
Disclosure of maturity analysis for derivative financial liabilities [text block]	text block	IFRS 7 39 b
Disclosure of maturity analysis for derivative financial liabilities [abstract]	abstract	
Disclosure of maturity analysis for derivative financial liabilities [table]	table	IFRS 7 39 b
Maturity [axis]	axis	IFRS 7 B11, IFRS 15 120 b i, IFRS 7 42E e, IAS 1 61, IFRS 7 23B a, Effective 2021-01-01 IFRS 17 132 b, Effective 2021-01-01 IFRS 17 120, Effective 2021-01-01 IFRS 17 109, IFRS 16 94, IFRS 16 97

Aggregated time bands [member]	member	IFRS 15 120 b i, IFRS 7 23B a, IFRS 7 B11, IFRS 16 97, Effective 2021-01-01 IFRS 17 120, IFRS 16 94, Effective 2021-01-01 IFRS 17 132 b, Effective 2021-01-01 IFRS 17 109, IFRS 7 B35, IAS 1 61
Not later than one year [member]	member	IFRS 16 94, Effective 2021-01-01 IFRS 17 132 b, IFRS 16 97, IFRS 7 B11, IAS 1 61 a, IFRS 7 IG31A
Not later than three months [member]	member	Expiry date 2021-01-01 IFRS 7 IG28 a, Expiry date 2021-01-01 IFRS 7 37 a, IAS 1 112 c
Not later than one month [member]	member	IFRS 7 B35 a, IFRS 7 IG31A, IFRS 7 B11 a
Later than one month and not later than three months [member]	member	IFRS 7 B35 b, IFRS 7 IG31A, IFRS 7 B11 b
Later than three months and not later than one year [member]	member	IFRS 7 B11 c
Later than three months and not later than six months [member]	member	IFRS 7 IG31A, Expiry date 2021-01-01 IFRS 7 37 a, IFRS 7 B35 c, Expiry date 2021-01-01 IFRS 7 IG28 b, IFRS 7 B11
Later than six months and not later than one year [member]	member	IFRS 7 IG31A, Expiry date 2021-01-01 IFRS 7 37 a, IFRS 7 B35 d, Expiry date 2021-01-01 IFRS 7 IG28 c, IFRS 7 B11
Later than one year [member]	member	IAS 1 61 b, Expiry date 2021-01-01 IFRS 7 37 a, Expiry date 2021-01-01 IFRS 7 IG28 d
Later than one year and not later than five years [member]	member	IFRS 7 B11 d, IFRS 7 IG31A
Later than one year and not later than three years [member]	member	IFRS 7 IG31A, IFRS 7 B11, IFRS 7 B35 e
Later than one year and not later than two years [member]	member	IFRS 16 97, IFRS 7 B11, IAS 1 112 c, Effective 2021-01-01 IFRS 17 132 b, IFRS 16 94, IFRS 7 IG31A
Later than two years and not later than three years [member]	member	IFRS 7 B11, IFRS 16 97, IFRS 16 94, IFRS 7 IG31A, Effective 2021-01-01 IFRS 17 132 b, IAS 1 112 c
Later than three years and not later than five years [member]	member	IFRS 7 B11, IFRS 7 B35 f, IFRS 7 IG31A
Later than three years and not later than four years [member]	member	IFRS 7 IG31A, IFRS 7 B11, IFRS 16 97, IAS 1 112 c, IFRS 16 94, Effective 2021-01-01 IFRS 17 132 b
Later than four years and not later than five years [member]	member	Effective 2021-01-01 IFRS 17 132 b, IFRS 16 97, IFRS 16 94, IAS 1 112 c, IFRS 7 IG31A, IFRS 7 B11
Later than five years [member]	member	IFRS 7 B35 g, IFRS 7 B11, IFRS 7 IG31A, IFRS 16 94, IFRS 16 97, Effective 2021-01-01 IFRS 17 132 b
Later than five years and not later than ten years [member]	member	IFRS 7 B11, IFRS 7 IG31A, IAS 1 112 c
Later than five years and not later than seven years [member]	member	IFRS 7 B11, IFRS 7 IG31A
Later than seven years and not later than ten years [member]	member	IFRS 7 B11, IFRS 7 IG31A
Later than ten years [member]	member	IFRS 7 IG31A, IFRS 7 B11, IAS 1 112 c
Later than ten years and not later than fifteen years [member]	member	IFRS 7 B11, IFRS 7 IG31A
Later than fifteen years and not later than twenty years [member]	member	IFRS 7 B11, IFRS 7 IG31A
Later than twenty years and not later than twenty-five years [member]	member	IFRS 7 B11, IFRS 7 IG31A
Disclosure of maturity analysis for derivative financial liabilities [line items]	abstract	
Derivative financial liabilities, undiscounted cash flows	X, instant, credit	IFRS 7 39 b
Prices specified in forward agreements to purchase financial assets for cash	X, instant, credit	IFRS 7 B11D b
Net amounts for pay-floating (receive-fixed) interest rate swaps for which net cash flows are exchanged	X, instant, credit	IFRS 7 B11D c
Contractual amounts to be exchanged in derivative financial instrument for which gross cash flows are exchanged	X, instant, credit	IFRS 7 B11D d
Gross loan commitments	X, instant, credit	IFRS 7 B11D e
Disclosure of how entity manages liquidity risk [text block]	text block	IFRS 7 39 c
Disclosure of maturity analysis for financial assets held for managing liquidity risk [text block]	text block	IFRS 7 B11E
Disclosure of maturity analysis for financial assets held for managing liquidity risk [abstract]	abstract	
Disclosure of maturity analysis for financial assets held for managing liquidity risk [table]	table	IFRS 7 B11E
Maturity [axis]	axis	IFRS 7 B11, IFRS 15 120 b i, IFRS 7 42E e, IAS 1 61, IFRS 7 23B a, Effective 2021-01-01 IFRS 17 132 b, Effective 2021-01-01 IFRS 17 120, Effective 2021-01-01 IFRS 17 109, IFRS 16 94, IFRS 16 97
Aggregated time bands [member]	member	IFRS 15 120 b i, IFRS 7 23B a, IFRS 7 B11, IFRS 16 97, Effective 2021-01-01 IFRS 17 120, IFRS 16 94, Effective 2021-01-01 IFRS 17 132 b, Effective 2021-01-01 IFRS 17 109, IFRS 7 B35, IAS 1 61
Not later than one year [member]	member	IFRS 16 94, Effective 2021-01-01 IFRS 17 132 b, IFRS 16 97, IFRS 7 B11, IAS 1 61 a, IFRS 7 IG31A
Not later than three months [member]	member	Expiry date 2021-01-01 IFRS 7 IG28 a, Expiry date 2021-01-01 IFRS 7 37 a, IAS 1 112 c
Not later than one month [member]	member	IFRS 7 B35 a, IFRS 7 IG31A, IFRS 7 B11 a
Later than one month and not later than three months [member]	member	IFRS 7 B35 b, IFRS 7 IG31A, IFRS 7 B11 b
Later than three months and not later than one year [member]	member	IFRS 7 B11 c
Later than three months and not later than six months [member]	member	IFRS 7 IG31A, Expiry date 2021-01-01 IFRS 7 37 a, IFRS 7 B35 c, Expiry date 2021-01-01 IFRS 7 IG28 b, IFRS 7 B11
Later than six months and not later than one year [member]	member	IFRS 7 IG31A, Expiry date 2021-01-01 IFRS 7 37 a, IFRS 7 B35 d, Expiry date 2021-01-01 IFRS 7 IG28 c, IFRS 7 B11
Later than one year [member]	member	IAS 1 61 b, Expiry date 2021-01-01 IFRS 7 37 a, Expiry date 2021-01-01 IFRS 7 IG28 d
Later than one year and not later than five years [member]	member	IFRS 7 B11 d, IFRS 7 IG31A
Later than one year and not later than three years [member]	member	IFRS 7 IG31A, IFRS 7 B11, IFRS 7 B35 e
Later than one year and not later than two years [member]	member	IFRS 16 97, IFRS 7 B11, IAS 1 112 c, Effective 2021-01-01 IFRS 17 132 b, IFRS 16 94, IFRS 7 IG31A
Later than two years and not later than three years [member]	member	IFRS 7 B11, IFRS 16 97, IFRS 16 94, IFRS 7 IG31A, Effective 2021-01-01 IFRS 17 132 b, IAS 1 112 c
Later than three years and not later than five years [member]	member	IFRS 7 B11, IFRS 7 B35 f, IFRS 7 IG31A
Later than three years and not later than four years [member]	member	IFRS 7 IG31A, IFRS 7 B11, IFRS 16 97, IAS 1 112 c, IFRS 16 94, Effective 2021-01-01 IFRS 17 132 b
Later than four years and not later than five years [member]	member	Effective 2021-01-01 IFRS 17 132 b, IFRS 16 97, IFRS 16 94, IAS 1 112 c, IFRS 7 IG31A, IFRS 7 B11
Later than five years [member]	member	IFRS 7 B35 g, IFRS 7 B11, IFRS 7 IG31A, IFRS 16 94, IFRS 16 97, Effective 2021-01-01 IFRS 17 132 b
Later than five years and not later than ten years [member]	member	IFRS 7 B11, IFRS 7 IG31A, IAS 1 112 c
Later than five years and not later than seven years [member]	member	IFRS 7 B11, IFRS 7 IG31A
Later than seven years and not later than ten years [member]	member	IFRS 7 B11, IFRS 7 IG31A
Later than ten years [member]	member	IFRS 7 IG31A, IFRS 7 B11, IAS 1 112 c
Later than ten years and not later than fifteen years [member]	member	IFRS 7 B11, IFRS 7 IG31A
Later than fifteen years and not later than twenty years [member]	member	IFRS 7 B11, IFRS 7 IG31A
Later than twenty years and not later than twenty-five years [member]	member	IFRS 7 B11, IFRS 7 IG31A
Disclosure of maturity analysis for financial assets held for managing liquidity risk [line items]	abstract	
Financial assets held for managing liquidity risk	X, instant, debit	IFRS 7 B11E
Disclosure of financial instruments by type of interest rate [text block]	text block	IFRS 7 39
Disclosure of financial instruments by type of interest rate [abstract]	abstract	
Disclosure of financial instruments by type of interest rate [table]	table	IFRS 7 39
Types of interest rates [axis]	axis	IFRS 7 39

Interest rate types [member]	member	IFRS 7 39
Floating interest rate [member]	member	IFRS 7 39
Fixed interest rate [member]	member	IFRS 7 39
Disclosure of financial instruments by type of interest rate [line items]	abstract	
Financial assets	X, instant, debit	IFRS 7 25, IFRS 7 35M, IFRS 7 35N, IFRS 7 35I, IFRS 7 35H
Financial liabilities	X, instant, credit	IFRS 7 25
Disclosure of detailed information about borrowings [text block]	text block	IFRS 7 7
Disclosure of detailed information about borrowings [abstract]	abstract	
Disclosure of detailed information about borrowings [table]	table	IFRS 7 7
Borrowings by name [axis]	axis	IFRS 7 7
Borrowings by name [member]	member	IFRS 7 7
Types of interest rates [axis]	axis	IFRS 7 39
Interest rate types [member]	member	IFRS 7 39
Floating interest rate [member]	member	IFRS 7 39
Fixed interest rate [member]	member	IFRS 7 39
Range [axis]	axis	IFRS 13 IE63, IFRS 13 B6, IFRS 7 7, IFRS 2 45 d, Effective 2021-01-01 IFRS 17 120, IFRS 14 33 b
Ranges [member]	member	IFRS 2 45 d, IFRS 7 7, Effective 2021-01-01 IFRS 17 120, IFRS 14 33 b, IFRS 13 B6, IFRS 13 IE63
Bottom of range [member]	member	IFRS 13 IE63, IFRS 14 33 b, Effective 2021-01-01 IFRS 17 120, IFRS 13 B6, IFRS 7 7, IFRS 2 45 d
Weighted average [member]	member	Effective 2021-01-01 IFRS 17 120, IFRS 14 33 b, IFRS 13 IE63, IFRS 7 7, IFRS 13 B6
Top of range [member]	member	IFRS 13 B6, IFRS 14 33 b, Effective 2021-01-01 IFRS 17 120, IFRS 7 7, IFRS 13 IE63, IFRS 2 45 d
Disclosure of detailed information about borrowings [line items]	abstract	
Borrowings	X, instant, credit	IAS 1 55
Notional amount	X, instant	IAS 1 112 c
Borrowings, interest rate	X, instant	IFRS 7 7
Borrowings, interest rate basis	string	IFRS 7 7
Borrowings, adjustment to interest rate basis	X, instant	IFRS 7 7
Borrowings, maturity	string	IFRS 7 7
Borrowings, original currency	string	IFRS 7 7
Description of methods and assumptions used in preparing sensitivity analysis	string	IFRS 7 40 b
Description of changes in methods and assumptions used in preparing sensitivity analysis	string	IFRS 7 40 c
Description of reasons for changes in methods and assumptions used in preparing sensitivity analysis	string	IFRS 7 40 c
Description of method, parameters and assumptions used in preparing sensitivity analysis reflecting interdependencies between risk	string	IFRS 7 41 a
Description of objective of method used and limitations that may result in information not fully reflecting fair value of assets and liabilities	string	IFRS 7 41 b
Value at risk	X, instant	IFRS 7 41
Description of fact and reason why sensitivity analyses are unrepresentative	string	IFRS 7 42
Disclosure of transfers of financial assets [text block]	text block	IFRS 7 Transfers of financial assets
Disclosure of transferred financial assets that are not derecognised in their entirety [text block]	text block	IFRS 7 42D
Disclosure 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 7 42D
Transferred financial assets that are not derecognised in their entirety [axis]	axis	IFRS 7 42D
Transferred financial assets that are not derecognised in their entirety [member]	member	IFRS 7 42D
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 7 42D a
Description of nature of risks and rewards of ownership to which entity is exposed	string	IFRS 7 42D b
Description of nature of relationship between transferred financial assets that are not derecognised in their entirety and associated financial liabilities	string	IFRS 7 42D c
Fair value of transferred financial assets (associated financial liabilities) that are not derecognised in their entirety [abstract]	abstract	
Fair value of transferred financial assets that are not derecognised in their entirety	X, instant, debit	IFRS 7 42D d
Fair value of associated financial liabilities	X, instant, credit	IFRS 7 42D d
Net fair value of transferred financial assets (associated financial liabilities) that are not derecognised in their entirety	X, instant, debit	IFRS 7 42D d
Assets that entity continues to recognise	X, instant, debit	IFRS 7 42D e
Associated liabilities that entity continues to recognise	X, instant, credit	IFRS 7 42D e
Original assets before transfer	X, instant, debit	IFRS 7 42D f
Assets that entity continues to recognise to extent of continuing involvement	X, instant, debit	IFRS 7 42D f
Associated liabilities that entity continues to recognise to extent of continuing involvement	X, instant, credit	IFRS 7 42D f
Disclosure of continuing involvement in derecognised financial assets [text block]	text block	IFRS 7 42E, IFRS 7 42G
Disclosure of continuing involvement in derecognised financial assets [abstract]	abstract	
Disclosure of continuing involvement in derecognised financial assets [table]	table	IFRS 7 42G, IFRS 7 42E
Continuing involvement in derecognised financial assets by type of instrument [axis]	axis	IFRS 7 B33
Types of instrument [member]	member	IFRS 7 B33
Written put options [member]	member	IFRS 7 IG40B, IFRS 7 B33
Purchased call options [member]	member	IFRS 7 B33, IFRS 7 IG40B
Guarantees [member]	member	IFRS 7 B33
Continuing involvement in derecognised financial assets by type of transfer [axis]	axis	IFRS 7 B33
Types of transfer [member]	member	IFRS 7 B33
Securities lending [member]	member	IFRS 7 B33, IFRS 7 IG40B
Factoring of receivables [member]	member	IFRS 7 B33
Securitisations [member]	member	IFRS 7 B33
Disclosure of continuing involvement in derecognised financial assets [line items]	abstract	
Recognised assets representing continuing involvement in derecognised financial assets	X, instant, debit	IFRS 7 42E a
Recognised liabilities representing continuing involvement in derecognised financial assets	X, instant, credit	IFRS 7 42E a
Description of line items of recognised assets and liabilities representing continuing involvement in derecognised financial assets	string	IFRS 7 42E a
Fair value of assets representing continuing involvement in derecognised financial assets	X, instant, debit	IFRS 7 42E b
Fair value of liabilities representing continuing involvement in derecognised financial assets	X, instant, credit	IFRS 7 42E b
Maximum exposure to loss from continuing involvement	X, instant	IFRS 7 42E c
Information about how maximum exposure to loss from continuing involvement is determined	string	IFRS 7 42E c
Undiscounted cash outflow required to repurchase derecognised financial assets	X, instant, credit	IFRS 7 42E d
Other amounts payable to transferee in respect of transferred assets	X, instant, credit	IFRS 7 42E d
Qualitative information about continuing involvement in derecognised financial assets	string	IFRS 7 42E f
Gain (loss) of derecognised financial assets at date of transfer	X, duration, credit	IFRS 7 42G a

Income from continuing involvement in derecognised financial assets	X, duration, credit	IFRS 7 42G b
Income from continuing involvement in derecognised financial assets cumulatively recognised	X, instant, credit	IFRS 7 42G b
Expense from continuing involvement in derecognised financial assets	X, duration, debit	IFRS 7 42G b
Expense from continuing involvement in derecognised financial assets cumulatively recognised	X, instant, debit	IFRS 7 42G b
Explanation when greatest transfer activity took place	string	IFRS 7 42G c i
Gain (loss) from transfer activity during period representing greatest transfer activity	X, duration, credit	IFRS 7 42G c ii
Proceeds from transfer activity during period representing greatest transfer activity	X, duration, debit	IFRS 7 42G c iii
Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to	text block	IFRS 7 42E e
Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable	abstract	
Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable	table	IFRS 7 42E e
Maturity [axis]	axis	IFRS 7 B11, IFRS 15 120 b i, IFRS 7 42E e, IAS 1 61, IFRS 7 23B a, Effective 2021-01-01 IFRS 17 132 b, Effective 2021-01-01 IFRS 17 120, Effective 2021-01-01 IFRS 17 109, IFRS 16 94, IFRS 16 97
Aggregated time bands [member]	member	IFRS 15 120 b i, IFRS 7 23B a, IFRS 7 B11, IFRS 16 97, Effective 2021-01-01 IFRS 17 120, IFRS 16 94, Effective 2021-01-01 IFRS 17 132 b, Effective 2021-01-01 IFRS 17 109, IFRS 7 B35, IAS 1 61
Not later than one year [member]	member	IFRS 16 94, Effective 2021-01-01 IFRS 17 132 b, IFRS 16 97, IFRS 7 B11, IAS 1 61 a, IFRS 7 IG31A
Not later than three months [member]	member	Expiry date 2021-01-01 IFRS 7 IG28 a, Expiry date 2021-01-01 IFRS 7 37 a, IAS 1 112 c
Not later than one month [member]	member	IFRS 7 B35 a, IFRS 7 IG31A, IFRS 7 B11 a
Later than one month and not later than three months [member]	member	IFRS 7 B35 b, IFRS 7 IG31A, IFRS 7 B11 b
Later than three months and not later than one year [member]	member	IFRS 7 B11 c
Later than three months and not later than six months [member]	member	IFRS 7 IG31A, Expiry date 2021-01-01 IFRS 7 37 a, IFRS 7 B35 c, Expiry date 2021-01-01 IFRS 7 IG28 b, IFRS 7 B11
Later than six months and not later than one year [member]	member	IFRS 7 IG31A, Expiry date 2021-01-01 IFRS 7 37 a, IFRS 7 B35 d, Expiry date 2021-01-01 IFRS 7 IG28 c, IFRS 7 B11
Later than one year [member]	member	IAS 1 61 b, Expiry date 2021-01-01 IFRS 7 37 a, Expiry date 2021-01-01 IFRS 7 IG28 d
Later than one year and not later than five years [member]	member	IFRS 7 B11 d, IFRS 7 IG31A
Later than one year and not later than three years [member]	member	IFRS 7 IG31A, IFRS 7 B11, IFRS 7 B35 e
Later than one year and not later than two years [member]	member	IFRS 16 97, IFRS 7 B11, IAS 1 112 c, Effective 2021-01-01 IFRS 17 132 b, IFRS 16 94, IFRS 7 IG31A
Later than two years and not later than three years [member]	member	IFRS 7 B11, IFRS 16 97, IFRS 16 94, IFRS 7 IG31A, Effective 2021-01-01 IFRS 17 132 b, IAS 1 112 c
Later than three years and not later than five years [member]	member	IFRS 7 B11, IFRS 7 B35 f, IFRS 7 IG31A
Later than three years and not later than four years [member]	member	IFRS 7 IG31A, IFRS 7 B11, IFRS 16 97, IAS 1 112 c, IFRS 16 94, Effective 2021-01-01 IFRS 17 132 b
Later than four years and not later than five years [member]	member	Effective 2021-01-01 IFRS 17 132 b, IFRS 16 97, IFRS 16 94, IAS 1 112 c, IFRS 7 IG31A, IFRS 7 B11
Later than five years [member]	member	IFRS 7 B35 g, IFRS 7 B11, IFRS 7 IG31A, IFRS 16 94, IFRS 16 97, Effective 2021-01-01 IFRS 17 132 b
Later than five years and not later than ten years [member]	member	IFRS 7 B11, IFRS 7 IG31A, IAS 1 112 c
Later than five years and not later than seven years [member]	member	IFRS 7 B11, IFRS 7 IG31A
Later than seven years and not later than ten years [member]	member	IFRS 7 B11, IFRS 7 IG31A
Later than ten years [member]	member	IFRS 7 IG31A, IFRS 7 B11, IAS 1 112 c
Later than ten years and not later than fifteen years [member]	member	IFRS 7 B11, IFRS 7 IG31A
Later than fifteen years and not later than twenty years [member]	member	IFRS 7 B11, IFRS 7 IG31A
Later than twenty years and not later than twenty-five years [member]	member	IFRS 7 B11, IFRS 7 IG31A
Continuing involvement in derecognised financial assets by type of instrument [axis]	axis	IFRS 7 B33
Types of instrument [member]	member	IFRS 7 B33
Written put options [member]	member	IFRS 7 IG40B, IFRS 7 B33
Purchased call options [member]	member	IFRS 7 B33, IFRS 7 IG40B
Guarantees [member]	member	IFRS 7 B33
Continuing involvement in derecognised financial assets by type of transfer [axis]	axis	IFRS 7 B33
Types of transfer [member]	member	IFRS 7 B33
Securities lending [member]	member	IFRS 7 B33, IFRS 7 IG40B
Factoring of receivables [member]	member	IFRS 7 B33
Securitisations [member]	member	IFRS 7 B33
Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable	abstract	
Undiscounted cash outflow required to repurchase derecognised financial assets	X, instant, credit	IFRS 7 42E d
Other amounts payable to transferee in respect of transferred assets	X, instant, credit	IFRS 7 42E d
Explanation of initial application of impairment requirements for financial instruments [text block]	text block	IFRS 7 42P
Financial assets whose contractual cash flow characteristics have been assessed based on facts and circumstances at initial recognition	X, instant, debit	IFRS 7 42R
Financial assets whose contractual cash flow characteristics have been assessed based on facts and circumstances at initial recognition	X, instant, debit	IFRS 7 42S

[801.800] Notes - Fair value measurement

Label	Type	References
Disclosure of fair value measurement [text block]	text block	IFRS 13 Disclosure
Disclosure of fair value measurement of assets [text block]	text block	IFRS 13 93
Disclosure of fair value measurement of assets [abstract]	abstract	
Disclosure of fair value measurement of assets [table]	table	IFRS 13 93
Measurement [axis]	axis	IAS 40 32A, IFRS 13 93 a, IAS 41 50
Aggregated measurement [member]	member	IAS 40 32A, IFRS 13 93 a, IAS 41 50
At fair value [member]	member	IAS 40 32A, IAS 41 50, IFRS 13 93 a
Recurring fair value measurement [member]	member	IFRS 13 93 a
Non-recurring fair value measurement [member]	member	IFRS 13 93 a
Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13 97
Classes of assets [axis]	axis	IFRS 16 53, IAS 36 130 d ii, IFRS 13 93, IAS 36 126
Assets [member]	member	IFRS 16 53, IAS 36 126, IFRS 13 93
Trading equity securities [member]	member	IFRS 13 94, IFRS 13 IE60
Other equity securities [member]	member	IFRS 13 IE60, IFRS 13 94
Debt securities [member]	member	IFRS 13 IE60, IFRS 13 94

Hedge fund investments [member]	member	IFRS 13 94, IFRS 13 IE60
Derivatives [member]	member	IFRS 7 6, IFRS 7 IG40B, IFRS 13 94, IFRS 13 IE60
Investment property [member]	member	IFRS 13 IE60, IAS 1 112 c, IFRS 13 94
Non-current assets held for sale [member]	member	IFRS 13 IE60, IFRS 13 94, IFRS 5 38
Levels of fair value hierarchy [axis]	axis	IFRS 13 93 b, IAS 19 142
All levels of fair value hierarchy [member]	member	IFRS 13 93 b, IAS 19 142
Level 1 of fair value hierarchy [member]	member	IAS 19 142, IFRS 13 93 b
Level 2 of fair value hierarchy [member]	member	IFRS 13 93 b
Level 3 of fair value hierarchy [member]	member	IFRS 13 93 b
Disclosure of fair value measurement of assets [line items]	abstract	
Assets	X, instant, debit	IFRS 13 93 b, IFRS 13 93 e, IFRS 13 93 a, IAS 1 55, IFRS 8 23, IFRS 8 28 c
Description of reasons for fair value measurement, assets	string	IFRS 13 93 a
Transfers out of Level 1 into Level 2 of fair value hierarchy, assets held at end of reporting period	X, duration	IFRS 13 93 c
Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, assets	string	IFRS 13 93 c
Transfers out of Level 2 into Level 1 of fair value hierarchy, assets held at end of reporting period	X, duration	IFRS 13 93 c
Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, assets	string	IFRS 13 93 c
Description of policy for determining when transfers between levels are deemed to have occurred, assets	string	IFRS 13 93 c, IFRS 13 95, IFRS 13 93 e iv
Description of valuation techniques used in fair value measurement, assets	string	IFRS 13 93 d
Description of inputs used in fair value measurement, assets	string	IFRS 13 93 d
Description of change in valuation technique used in fair value measurement, assets	string	IFRS 13 93 d
Description of reasons for change in valuation technique used in fair value measurement, assets	string	IFRS 13 93 d
Reconciliation of changes in fair value measurement, assets [abstract]	abstract	
Assets at beginning of period	X, instant, debit	IFRS 13 93 b, IFRS 13 93 e, IFRS 13 93 a, IAS 1 55, IFRS 8 23, IFRS 8 28 c
Changes in fair value measurement, assets [abstract]	abstract	
Gains (losses) recognised in profit or loss, fair value measurement, assets [abstract]	abstract	
Gains (losses) recognised in profit or loss on exchange differences, fair value measurement, assets	X, duration	IFRS 13 93 e i
Gains (losses) recognised in profit or loss excluding exchange differences, fair value measurement, assets	X, duration	IFRS 13 93 e i
Total gains (losses) recognised in profit or loss including exchange differences, fair value measurement, assets	X, duration	IFRS 13 93 e i
Purchases, fair value measurement, assets	X, duration, debit	IFRS 13 93 e iii
Sales, fair value measurement, assets	X, duration, credit	IFRS 13 93 e iii
Issues, fair value measurement, assets	X, duration, debit	IFRS 13 93 e iii
Settlements, fair value measurement, assets	X, duration, credit	IFRS 13 93 e iii
Transfers into Level 3 of fair value hierarchy, assets	X, duration, debit	IFRS 13 93 e iv
Transfers out of Level 3 of fair value hierarchy, assets	X, duration, credit	IFRS 13 93 e iv
Total increase (decrease) in fair value measurement, assets	X, duration, debit	IFRS 13 93 e
Assets at end of period	X, instant, debit	IFRS 13 93 b, IFRS 13 93 e, IFRS 13 93 a, IAS 1 55, IFRS 8 23, IFRS 8 28 c
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets	string	IFRS 13 93 e i
Description of reasons for transfers into Level 3 of fair value hierarchy, assets	string	IFRS 13 93 e iv
Description of reasons for transfers out of Level 3 of fair value hierarchy, assets	string	IFRS 13 93 e iv
Statement that there were no transfers between Level 1 and Level 2 of fair value hierarchy, assets	string	IFRS 13 93 c
Statement that there were no transfers between Level 1, Level 2 or Level 3 of fair value hierarchy, assets	string	IFRS 13 93 e iv, IFRS 13 93 c
Gains (losses) recognised in profit or loss attributable to change in unrealised gains or losses for assets held at end of period	X, duration, credit	IFRS 13 93 f
Description of line items in profit or loss where gains (losses) attributable to change in unrealised gains or losses for assets	string	IFRS 13 93 f
Description of valuation processes used in fair value measurement, assets	string	IFRS 13 93 g
Description of group within entity that decides entity's valuation policies and procedures, assets	string	IFRS 13 IE65 a i, IFRS 13 93 g
Description of to whom group within entity that decides entity's valuation policies and procedures reports, assets	string	IFRS 13 93 g, IFRS 13 IE65 a ii
Description of internal reporting procedures for discussing and assessing fair value measurements, assets	string	IFRS 13 IE65 a iii, IFRS 13 93 g
Description of frequency and methods for testing procedures of pricing models, assets	string	IFRS 13 IE65 b, IFRS 13 93 g
Description of process for analysing changes in fair value measurements, assets	string	IFRS 13 93 g, IFRS 13 IE65 c
Description of methods used to develop and substantiate unobservable inputs used in fair value measurement, assets	string	IFRS 13 93 g, IFRS 13 IE65 e
Description of fact that highest and best use of non-financial asset differs from current use	string	IFRS 13 93 i
Description of reason why non-financial asset is being used in manner different from highest and best use	string	IFRS 13 93 i
Disclosure of information sufficient to permit reconciliation of classes determined for fair value measurement to line items	text block	IFRS 13 94
Description of nature of class of assets measured at fair value	string	IFRS 13 IE64 a, IFRS 13 92
Description of how third-party information was taken into account when measuring fair value, assets	string	IFRS 13 92, IFRS 13 IE64 b
Disclosure of fair value measurement of liabilities [text block]	text block	IFRS 13 93
Disclosure of fair value measurement of liabilities [abstract]	abstract	
Disclosure of fair value measurement of liabilities [table]	table	IFRS 13 93
Measurement [axis]	axis	IAS 40 32A, IFRS 13 93 a, IAS 41 50
Aggregated measurement [member]	member	IAS 40 32A, IFRS 13 93 a, IAS 41 50
At fair value [member]	member	IAS 40 32A, IAS 41 50, IFRS 13 93 a
Recurring fair value measurement [member]	member	IFRS 13 93 a
Non-recurring fair value measurement [member]	member	IFRS 13 93 a
Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13 97
Classes of liabilities [axis]	axis	IFRS 13 93
Liabilities [member]	member	IFRS 13 93
Derivatives [member]	member	IFRS 7 6, IFRS 7 IG40B, IFRS 13 94, IFRS 13 IE60
Contingent consideration [member]	member	IFRS 13 94
Levels of fair value hierarchy [axis]	axis	IFRS 13 93 b, IAS 19 142
All levels of fair value hierarchy [member]	member	IFRS 13 93 b, IAS 19 142
Level 1 of fair value hierarchy [member]	member	IAS 19 142, IFRS 13 93 b
Level 2 of fair value hierarchy [member]	member	IFRS 13 93 b
Level 3 of fair value hierarchy [member]	member	IFRS 13 93 b
Disclosure of fair value measurement of liabilities [line items]	abstract	
Liabilities	X, instant, credit	IFRS 13 93 b, IFRS 13 93 a, IFRS 13 93 e, IAS 1 55, Companies Regulation, 2011 26(2), IFRS 8 28 d, IFRS 8 23
Description of reasons for fair value measurement, liabilities	string	IFRS 13 93 a
Transfers out of Level 1 into Level 2 of fair value hierarchy, liabilities held at end of reporting period	X, duration	IFRS 13 93 c
Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, liabilities	string	IFRS 13 93 c
Transfers out of Level 2 into Level 1 of fair value hierarchy, liabilities held at end of reporting period	X, duration	IFRS 13 93 c
Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, liabilities	string	IFRS 13 93 c

Description of policy for determining when transfers between levels are deemed to have occurred, liabilities	string	IFRS 13 93 c, IFRS 13 95, IFRS 13 93 e iv
Description of valuation techniques used in fair value measurement, liabilities	string	IFRS 13 93 d
Description of inputs used in fair value measurement, liabilities	string	IFRS 13 93 d
Description of change in valuation technique used in fair value measurement, liabilities	string	IFRS 13 93 d
Description of reasons for change in valuation technique used in fair value measurement, liabilities	string	IFRS 13 93 d
Reconciliation of changes in fair value measurement, liabilities [abstract]	abstract	
Liabilities at beginning of period	X, instant, credit	IFRS 13 93 b, IFRS 13 93 a, IFRS 13 93 e, IAS 1 55, Companies Regulation, 2011 26(2), IFRS 8 28 d, IFRS 8 23
Changes in fair value measurement, liabilities [abstract]	abstract	
Gains (losses) recognised in profit or loss, fair value measurement, liabilities [abstract]	abstract	
Losses (gains) recognised in profit or loss on exchange differences, fair value measurement, liabilities	X, duration	IFRS 13 93 e i
Losses (gains) recognised in profit or loss excluding exchange differences, fair value measurement, liabilities	X, duration	IFRS 13 93 e i
Total losses (gains) recognised in profit or loss including exchange differences, fair value measurement, liabilities	X, duration	IFRS 13 93 e i
Purchases, fair value measurement, liabilities	X, duration, credit	IFRS 13 93 e iii
Sales, fair value measurement, liabilities	X, duration, debit	IFRS 13 93 e iii
Issues, fair value measurement, liabilities	X, duration, credit	IFRS 13 93 e iii
Settlements, fair value measurement, liabilities	X, duration, debit	IFRS 13 93 e iii
Transfers into Level 3 of fair value hierarchy, liabilities	X, duration, credit	IFRS 13 93 e iv
Transfers out of Level 3 of fair value hierarchy, liabilities	X, duration, debit	IFRS 13 93 e iv
Total increase (decrease) in fair value measurement, liabilities	X, duration, credit	IFRS 13 93 e
Liabilities at end of period	X, instant, credit	IFRS 13 93 b, IFRS 13 93 a, IFRS 13 93 e, IAS 1 55, Companies Regulation, 2011 26(2), IFRS 8 28 d, IFRS 8 23
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities	string	IFRS 13 93 e i
Description of reasons for transfers into Level 3 of fair value hierarchy, liabilities	string	IFRS 13 93 e iv
Description of reasons for transfers out of Level 3 of fair value hierarchy, liabilities	string	IFRS 13 93 e iv
Statement that there were no transfers between Level 1 and Level 2 of fair value hierarchy, liabilities	string	IFRS 13 93 c
Statement that there were no transfers between Level 1, Level 2 or Level 3 of fair value hierarchy, liabilities	string	IFRS 13 93 c, IFRS 13 93 e iv
Gains (losses) recognised in profit or loss attributable to change in unrealised gains or losses for liabilities held at end of reporting period	X, duration, credit	IFRS 13 93 f
Description of line items in profit or loss where gains (losses) attributable to change in unrealised gains or losses for liabilities	string	IFRS 13 93 f
Description of valuation processes used in fair value measurement, liabilities	string	IFRS 13 93 g
Description of group within entity that decides entity's valuation policies and procedures, liabilities	string	IFRS 13 93 g, IFRS 13 IE65 a i
Description of to whom group within entity that decides entity's valuation policies and procedures reports, liabilities	string	IFRS 13 93 g, IFRS 13 IE65 a ii
Description of internal reporting procedures for discussing and assessing fair value measurements, liabilities	string	IFRS 13 IE65 a iii, IFRS 13 93 g
Description of frequency and methods for testing procedures of pricing models, liabilities	string	IFRS 13 93 g, IFRS 13 IE65 b
Description of process for analysing changes in fair value measurements, liabilities	string	IFRS 13 IE65 c, IFRS 13 93 g
Description of methods used to develop and substantiate unobservable inputs used in fair value measurement, liabilities	string	IFRS 13 93 g, IFRS 13 IE65 e
Disclosure of information sufficient to permit reconciliation of classes determined for fair value measurement to line items	text block	IFRS 13 94
Description of nature of class of liabilities measured at fair value	string	IFRS 13 IE64 a, IFRS 13 92
Description of how third-party information was taken into account when measuring fair value, liabilities	string	IFRS 13 IE64 b, IFRS 13 92
Disclosure of fair value measurement of equity [text block]	text block	IFRS 13 93
Disclosure of fair value measurement of equity [abstract]	abstract	
Disclosure of fair value measurement of equity [table]	table	IFRS 13 93
Measurement [axis]	axis	IAS 40 32A, IFRS 13 93 a, IAS 41 50
Aggregated measurement [member]	member	IAS 40 32A, IFRS 13 93 a, IAS 41 50
At fair value [member]	member	IAS 40 32A, IAS 41 50, IFRS 13 93 a
Recurring fair value measurement [member]	member	IFRS 13 93 a
Non-recurring fair value measurement [member]	member	IFRS 13 93 a
Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13 97
Classes of entity's own equity instruments [axis]	axis	IFRS 13 93
Entity's own equity instruments [member]	member	IFRS 13 93
Levels of fair value hierarchy [axis]	axis	IFRS 13 93 b, IAS 19 142
All levels of fair value hierarchy [member]	member	IFRS 13 93 b, IAS 19 142
Level 1 of fair value hierarchy [member]	member	IAS 19 142, IFRS 13 93 b
Level 2 of fair value hierarchy [member]	member	IFRS 13 93 b
Level 3 of fair value hierarchy [member]	member	IFRS 13 93 b
Disclosure of fair value measurement of equity [line items]	abstract	
Equity	X, instant, credit	IFRS 1 32 a i, IAS 1 55, IFRS 13 93 b, IFRS 1 24 a, IFRS 13 93 a, IAS 1 78 e, IFRS 13 93 e
Description of reasons for fair value measurement, entity's own equity instruments	string	IFRS 13 93 a
Transfers out of Level 1 into Level 2 of fair value hierarchy, entity's own equity instruments held at end of reporting period	X, duration	IFRS 13 93 c
Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, entity's own equity instruments	string	IFRS 13 93 c
Transfers out of Level 2 into Level 1 of fair value hierarchy, entity's own equity instruments held at end of reporting period	X, duration	IFRS 13 93 c
Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, entity's own equity instruments	string	IFRS 13 93 c
Description of policy for determining when transfers between levels are deemed to have occurred, entity's own equity instruments	string	IFRS 13 93 c, IFRS 13 95, IFRS 13 93 e iv
Description of valuation techniques used in fair value measurement, entity's own equity instruments	string	IFRS 13 93 d
Description of inputs used in fair value measurement, entity's own equity instruments	string	IFRS 13 93 d
Description of change in valuation technique used in fair value measurement, entity's own equity instruments	string	IFRS 13 93 d
Description of reasons for change in valuation technique used in fair value measurement, entity's own equity instruments	string	IFRS 13 93 d
Reconciliation of changes in fair value measurement, entity's own equity instruments [abstract]	abstract	
Equity at beginning of period	X, instant, credit	IFRS 1 32 a i, IAS 1 55, IFRS 13 93 b, IFRS 1 24 a, IFRS 13 93 a, IAS 1 78 e, IFRS 13 93 e
Changes in fair value measurement, entity's own equity instruments [abstract]	abstract	
Gains (losses) recognised in profit or loss, fair value measurement, entity's own equity instruments [abstract]	abstract	
Losses (gains) recognised in profit or loss on exchange differences, fair value measurement, entity's own equity instruments	X, duration	IFRS 13 93 e i
Losses (gains) recognised in profit or loss excluding exchange differences, fair value measurement, entity's own equity instruments	X, duration	IFRS 13 93 e i
Total losses (gains) recognised in profit or loss including exchange differences, fair value measurement, entity's own equity instruments	X, duration	IFRS 13 93 e i
Purchases, fair value measurement, entity's own equity instruments	X, duration, credit	IFRS 13 93 e iii
Sales, fair value measurement, entity's own equity instruments	X, duration, debit	IFRS 13 93 e iii
Issues, fair value measurement, entity's own equity instruments	X, duration, credit	IFRS 13 93 e iii
Settlements, fair value measurement, entity's own equity instruments	X, duration, debit	IFRS 13 93 e iii
Transfers into Level 3 of fair value hierarchy, entity's own equity instruments	X, duration, credit	IFRS 13 93 e iv
Transfers out of Level 3 of fair value hierarchy, entity's own equity instruments	X, duration, debit	IFRS 13 93 e iv
Total increase (decrease) in fair value measurement, entity's own equity instruments	X, duration, credit	IFRS 13 93 e

Equity at end of period	X, instant, credit	IFRS 1 32 a i, IAS 1 55, IFRS 13 93 b, IFRS 1 24 a, IFRS 13 93 a, IAS 1 78 e, IFRS 13 93 e
Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, entity's own equity	string	IFRS 13 93 e i
Description of reasons for transfers into Level 3 of fair value hierarchy, entity's own equity instruments	string	IFRS 13 93 e iv
Description of reasons for transfers out of Level 3 of fair value hierarchy, entity's own equity instruments	string	IFRS 13 93 e iv
Statement that there were no transfers between Level 1 and Level 2 of fair value hierarchy, entity's own equity instruments	string	IFRS 13 93 c
Statement that there were no transfers between Level 1, Level 2 or Level 3 of fair value hierarchy, entity's own equity instru	string	IFRS 13 93 e iv, IFRS 13 93 c
Gains (losses) recognised in profit or loss attributable to change in unrealised gains or losses for entity's own equity instru	X, duration, credit	IFRS 13 93 f
Description of line items in profit or loss where gains (losses) attributable to change in unrealised gains or losses for entity	string	IFRS 13 93 f
Description of valuation processes used in fair value measurement, entity's own equity instruments	string	IFRS 13 93 g
Description of group within entity that decides entity's valuation policies and procedures, entity's own equity instrumen	string	IFRS 13 93 g, IFRS 13 IE65 a i
Description of to whom group within entity that decides entity's valuation policies and procedures reports, entity's own	string	IFRS 13 IE65 a ii, IFRS 13 93 g
Description of internal reporting procedures for discussing and assessing fair value measurements, entity's own equity	string	IFRS 13 IE65 a iii, IFRS 13 93 g
Description of frequency and methods for testing procedures of pricing models, entity's own equity instruments	string	IFRS 13 93 g, IFRS 13 IE65 b
Description of process for analysing changes in fair value measurements, entity's own equity instruments	string	IFRS 13 IE65 c, IFRS 13 93 g
Description of methods used to develop and substantiate unobservable inputs used in fair value measurement, entity's	string	IFRS 13 IE65 e, IFRS 13 93 g
Disclosure of information sufficient to permit reconciliation of classes determined for fair value measurement to line items	text block	IFRS 13 94
Description of nature of class of entity's own equity instruments measured at fair value	string	IFRS 13 92, IFRS 13 IE64 a
Description of how third-party information was taken into account when measuring fair value, entity's own equity instrume	string	IFRS 13 92, IFRS 13 IE64 b
Disclosure of significant unobservable inputs used in fair value measurement of assets [text block]	text block	IFRS 13 93 d
Disclosure of significant unobservable inputs used in fair value measurement of assets [abstract]	abstract	
Disclosure of significant unobservable inputs used in fair value measurement of assets [table]	table	IFRS 13 93 d
Measurement [axis]	axis	IAS 40 32A, IFRS 13 93 a, IAS 41 50
Aggregated measurement [member]	member	IAS 40 32A, IFRS 13 93 a, IAS 41 50
At fair value [member]	member	IAS 40 32A, IAS 41 50, IFRS 13 93 a
Recurring fair value measurement [member]	member	IFRS 13 93 a
Non-recurring fair value measurement [member]	member	IFRS 13 93 a
Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13 97
Classes of assets [axis]	axis	IFRS 16 53, IAS 36 130 d ii, IFRS 13 93, IAS 36 126
Assets [member]	member	IFRS 16 53, IAS 36 126, IFRS 13 93
Trading equity securities [member]	member	IFRS 13 94, IFRS 13 IE60
Other equity securities [member]	member	IFRS 13 IE60, IFRS 13 94
Debt securities [member]	member	IFRS 13 IE60, IFRS 13 94
Hedge fund investments [member]	member	IFRS 13 94, IFRS 13 IE60
Derivatives [member]	member	IFRS 7 6, IFRS 7 IG40B, IFRS 13 94, IFRS 13 IE60
Investment property [member]	member	IFRS 13 IE60, IAS 1 112 c, IFRS 13 94
Non-current assets held for sale [member]	member	IFRS 13 IE60, IFRS 13 94, IFRS 5 38
Valuation techniques used in fair value measurement [axis]	axis	IFRS 13 93 d
Valuation techniques [member]	member	IFRS 13 93 d
Market approach [member]	member	IFRS 13 62
Market comparable companies [member]	member	IFRS 13 B5, IFRS 13 IE63
Market comparable prices [member]	member	IFRS 13 IE63, IFRS 13 B5
Matrix pricing [member]	member	IFRS 13 B7
Consensus pricing [member]	member	IFRS 13 IE63, IFRS 13 B5
Cost approach [member]	member	IFRS 13 62
Income approach [member]	member	IFRS 13 62
Discounted cash flow [member]	member	IFRS 13 B11 a, IFRS 13 IE63
Option pricing model [member]	member	IFRS 13 IE63, IFRS 13 B11 b
Multi-period excess earnings method [member]	member	IFRS 13 B11 c
Income capitalisation [member]	member	IFRS 13 93 d
Net asset value [member]	member	IFRS 13 93 d, IFRS 13 IE63
Unobservable inputs [axis]	axis	IFRS 13 93 h, IFRS 13 93 d
Unobservable inputs [member]	member	IFRS 13 93 h, IFRS 13 93 d
Interest rate, measurement input [member]	member	IFRS 13 B36 a
Historical volatility for shares, measurement input [member]	member	IFRS 13 B36 b
Adjustment to mid-market consensus price, measurement input [member]	member	IFRS 13 B36 c
Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]	member	IFRS 13 B36 d
Financial forecast of profit (loss) for cash-generating unit, measurement input [member]	member	IFRS 13 B36 e
Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]	member	IFRS 13 B36 e
Revenue multiple, measurement input [member]	member	IFRS 13 93 d, IFRS 13 IE63
Constant prepayment rate, measurement input [member]	member	IFRS 13 IE63, IFRS 13 93 d
Probability of default, measurement input [member]	member	IFRS 13 IE63, IFRS 13 93 d
Discount rate, measurement input [member]	member	IFRS 13 93 d
Weighted average cost of capital, measurement input [member]	member	IFRS 13 IE63, IFRS 13 93 d
Rent, measurement input [member]	member	IFRS 13 93 d
Capitalisation rate, measurement input [member]	member	IFRS 13 93 d, IFRS 13 IE63
Credit spread, measurement input [member]	member	IFRS 13 93 d
Range [axis]	axis	IFRS 13 IE63, IFRS 13 B6, IFRS 7 7, IFRS 2 45 d, Effective 2021-01-01 IFRS 17 120, IFRS 14 33 b
Ranges [member]	member	IFRS 2 45 d, IFRS 7 7, Effective 2021-01-01 IFRS 17 120, IFRS 14 33 b, IFRS 13 B6, IFRS 13 IE63
Bottom of range [member]	member	IFRS 13 IE63, IFRS 14 33 b, Effective 2021-01-01 IFRS 17 120, IFRS 13 B6, IFRS 7 7, IFRS 2 45 d
Weighted average [member]	member	Effective 2021-01-01 IFRS 17 120, IFRS 14 33 b, IFRS 13 IE63, IFRS 7 7, IFRS 13 B6
Top of range [member]	member	IFRS 13 B6, IFRS 14 33 b, Effective 2021-01-01 IFRS 17 120, IFRS 7 7, IFRS 13 IE63, IFRS 2 45 d
Disclosure of significant unobservable inputs used in fair value measurement of assets [line items]	abstract	
Significant unobservable input, assets	X, instant	IFRS 13 93 d
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [text block]	text block	IFRS 13 93 d
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [abstract]	abstract	
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [table]	table	IFRS 13 93 d
Measurement [axis]	axis	IAS 40 32A, IFRS 13 93 a, IAS 41 50
Aggregated measurement [member]	member	IAS 40 32A, IFRS 13 93 a, IAS 41 50
At fair value [member]	member	IAS 40 32A, IAS 41 50, IFRS 13 93 a

Recurring fair value measurement [member]	member	IFRS 13 93 a
Non-recurring fair value measurement [member]	member	IFRS 13 93 a
Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13 97
Classes of liabilities [axis]	axis	IFRS 13 93
Liabilities [member]	member	IFRS 13 93
Derivatives [member]	member	IFRS 7 6, IFRS 7 IG40B, IFRS 13 94, IFRS 13 IE60
Contingent consideration [member]	member	IFRS 13 94
Valuation techniques used in fair value measurement [axis]	axis	IFRS 13 93 d
Valuation techniques [member]	member	IFRS 13 93 d
Market approach [member]	member	IFRS 13 62
Market comparable companies [member]	member	IFRS 13 B5, IFRS 13 IE63
Market comparable prices [member]	member	IFRS 13 IE63, IFRS 13 B5
Matrix pricing [member]	member	IFRS 13 B7
Consensus pricing [member]	member	IFRS 13 IE63, IFRS 13 B5
Cost approach [member]	member	IFRS 13 62
Income approach [member]	member	IFRS 13 62
Discounted cash flow [member]	member	IFRS 13 B11 a, IFRS 13 IE63
Option pricing model [member]	member	IFRS 13 IE63, IFRS 13 B11 b
Multi-period excess earnings method [member]	member	IFRS 13 B11 c
Income capitalisation [member]	member	IFRS 13 93 d
Net asset value [member]	member	IFRS 13 93 d, IFRS 13 IE63
Unobservable inputs [axis]	axis	IFRS 13 93 h, IFRS 13 93 d
Unobservable inputs [member]	member	IFRS 13 93 h, IFRS 13 93 d
Interest rate, measurement input [member]	member	IFRS 13 B36 a
Historical volatility for shares, measurement input [member]	member	IFRS 13 B36 b
Adjustment to mid-market consensus price, measurement input [member]	member	IFRS 13 B36 c
Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]	member	IFRS 13 B36 d
Financial forecast of profit (loss) for cash-generating unit, measurement input [member]	member	IFRS 13 B36 e
Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]	member	IFRS 13 B36 e
Revenue multiple, measurement input [member]	member	IFRS 13 93 d, IFRS 13 IE63
Constant prepayment rate, measurement input [member]	member	IFRS 13 IE63, IFRS 13 93 d
Probability of default, measurement input [member]	member	IFRS 13 IE63, IFRS 13 93 d
Discount rate, measurement input [member]	member	IFRS 13 93 d
Weighted average cost of capital, measurement input [member]	member	IFRS 13 IE63, IFRS 13 93 d
Rent, measurement input [member]	member	IFRS 13 93 d
Capitalisation rate, measurement input [member]	member	IFRS 13 93 d, IFRS 13 IE63
Credit spread, measurement input [member]	member	IFRS 13 93 d
Range [axis]	axis	IFRS 13 IE63, IFRS 13 B6, IFRS 7 7, IFRS 2 45 d, Effective 2021-01-01 IFRS 17 120, IFRS 14 33 b
Ranges [member]	member	IFRS 2 45 d, IFRS 7 7, Effective 2021-01-01 IFRS 17 120, IFRS 14 33 b, IFRS 13 B6, IFRS 13 IE63
Bottom of range [member]	member	IFRS 13 IE63, IFRS 14 33 b, Effective 2021-01-01 IFRS 17 120, IFRS 13 B6, IFRS 7 7, IFRS 2 45 d
Weighted average [member]	member	Effective 2021-01-01 IFRS 17 120, IFRS 14 33 b, IFRS 13 IE63, IFRS 7 7, IFRS 13 B6
Top of range [member]	member	IFRS 13 B6, IFRS 14 33 b, Effective 2021-01-01 IFRS 17 120, IFRS 7 7, IFRS 13 IE63, IFRS 2 45 d
Disclosure of significant unobservable inputs used in fair value measurement of liabilities [line items]	abstract	
Significant unobservable input, liabilities	X, instant	IFRS 13 93 d
Disclosure of significant unobservable inputs used in fair value measurement of equity [text block]	text block	IFRS 13 93 d
Disclosure of significant unobservable inputs used in fair value measurement of equity [abstract]	abstract	
Disclosure of significant unobservable inputs used in fair value measurement of equity [table]	table	IFRS 13 93 d
Measurement [axis]	axis	IAS 40 32A, IFRS 13 93 a, IAS 41 50
Aggregated measurement [member]	member	IAS 40 32A, IFRS 13 93 a, IAS 41 50
At fair value [member]	member	IAS 40 32A, IAS 41 50, IFRS 13 93 a
Recurring fair value measurement [member]	member	IFRS 13 93 a
Non-recurring fair value measurement [member]	member	IFRS 13 93 a
Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13 97
Classes of entity's own equity instruments [axis]	axis	IFRS 13 93
Entity's own equity instruments [member]	member	IFRS 13 93
Valuation techniques used in fair value measurement [axis]	axis	IFRS 13 93 d
Valuation techniques [member]	member	IFRS 13 93 d
Market approach [member]	member	IFRS 13 62
Market comparable companies [member]	member	IFRS 13 B5, IFRS 13 IE63
Market comparable prices [member]	member	IFRS 13 IE63, IFRS 13 B5
Matrix pricing [member]	member	IFRS 13 B7
Consensus pricing [member]	member	IFRS 13 IE63, IFRS 13 B5
Cost approach [member]	member	IFRS 13 62
Income approach [member]	member	IFRS 13 62
Discounted cash flow [member]	member	IFRS 13 B11 a, IFRS 13 IE63
Option pricing model [member]	member	IFRS 13 IE63, IFRS 13 B11 b
Multi-period excess earnings method [member]	member	IFRS 13 B11 c
Income capitalisation [member]	member	IFRS 13 93 d
Net asset value [member]	member	IFRS 13 93 d, IFRS 13 IE63
Unobservable inputs [axis]	axis	IFRS 13 93 h, IFRS 13 93 d
Unobservable inputs [member]	member	IFRS 13 93 h, IFRS 13 93 d
Interest rate, measurement input [member]	member	IFRS 13 B36 a
Historical volatility for shares, measurement input [member]	member	IFRS 13 B36 b
Adjustment to mid-market consensus price, measurement input [member]	member	IFRS 13 B36 c
Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]	member	IFRS 13 B36 d
Financial forecast of profit (loss) for cash-generating unit, measurement input [member]	member	IFRS 13 B36 e
Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]	member	IFRS 13 B36 e
Revenue multiple, measurement input [member]	member	IFRS 13 93 d, IFRS 13 IE63
Constant prepayment rate, measurement input [member]	member	IFRS 13 IE63, IFRS 13 93 d

Probability of default, measurement input [member]	member	IFRS 13 IE63, IFRS 13 93 d
Discount rate, measurement input [member]	member	IFRS 13 93 d
Weighted average cost of capital, measurement input [member]	member	IFRS 13 IE63, IFRS 13 93 d
Rent, measurement input [member]	member	IFRS 13 93 d
Capitalisation rate, measurement input [member]	member	IFRS 13 93 d, IFRS 13 IE63
Credit spread, measurement input [member]	member	IFRS 13 93 d
Range [axis]	axis	IFRS 13 IE63, IFRS 13 B6, IFRS 7 7, IFRS 2 45 d, Effective 2021-01-01 IFRS 17 120, IFRS 14 33 b
Ranges [member]	member	IFRS 2 45 d, IFRS 7 7, Effective 2021-01-01 IFRS 17 120, IFRS 14 33 b, IFRS 13 B6, IFRS 13 IE63
Bottom of range [member]	member	IFRS 13 IE63, IFRS 14 33 b, Effective 2021-01-01 IFRS 17 120, IFRS 13 B6, IFRS 7 7, IFRS 2 45 d
Weighted average [member]	member	Effective 2021-01-01 IFRS 17 120, IFRS 14 33 b, IFRS 13 IE63, IFRS 7 7, IFRS 13 B6
Top of range [member]	member	IFRS 13 B6, IFRS 14 33 b, Effective 2021-01-01 IFRS 17 120, IFRS 7 7, IFRS 13 IE63, IFRS 2 45 d
Disclosure of significant unobservable inputs used in fair value measurement of equity [line items]	abstract	
Significant unobservable input, entity's own equity instruments	X, instant	IFRS 13 93 d
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets [text block]	text block	IFRS 13 93 h
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets [abstract]	abstract	
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets [table]	table	IFRS 13 93 h
Measurement [axis]	axis	IAS 40 32A, IFRS 13 93 a, IAS 41 50
Aggregated measurement [member]	member	IAS 40 32A, IFRS 13 93 a, IAS 41 50
At fair value [member]	member	IAS 40 32A, IAS 41 50, IFRS 13 93 a
Recurring fair value measurement [member]	member	IFRS 13 93 a
Non-recurring fair value measurement [member]	member	IFRS 13 93 a
Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13 97
Classes of assets [axis]	axis	IFRS 16 53, IAS 36 130 d ii, IFRS 13 93, IAS 36 126
Assets [member]	member	IFRS 16 53, IAS 36 126, IFRS 13 93
Trading equity securities [member]	member	IFRS 13 94, IFRS 13 IE60
Other equity securities [member]	member	IFRS 13 IE60, IFRS 13 94
Debt securities [member]	member	IFRS 13 IE60, IFRS 13 94
Hedge fund investments [member]	member	IFRS 13 94, IFRS 13 IE60
Derivatives [member]	member	IFRS 7 6, IFRS 7 IG40B, IFRS 13 94, IFRS 13 IE60
Investment property [member]	member	IFRS 13 IE60, IAS 1 112 c, IFRS 13 94
Non-current assets held for sale [member]	member	IFRS 13 IE60, IFRS 13 94, IFRS 5 38
Unobservable inputs [axis]	axis	IFRS 13 93 h, IFRS 13 93 d
Unobservable inputs [member]	member	IFRS 13 93 h, IFRS 13 93 d
Interest rate, measurement input [member]	member	IFRS 13 B36 a
Historical volatility for shares, measurement input [member]	member	IFRS 13 B36 b
Adjustment to mid-market consensus price, measurement input [member]	member	IFRS 13 B36 c
Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]	member	IFRS 13 B36 d
Financial forecast of profit (loss) for cash-generating unit, measurement input [member]	member	IFRS 13 B36 e
Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]	member	IFRS 13 B36 e
Revenue multiple, measurement input [member]	member	IFRS 13 93 d, IFRS 13 IE63
Constant prepayment rate, measurement input [member]	member	IFRS 13 IE63, IFRS 13 93 d
Probability of default, measurement input [member]	member	IFRS 13 IE63, IFRS 13 93 d
Discount rate, measurement input [member]	member	IFRS 13 93 d
Weighted average cost of capital, measurement input [member]	member	IFRS 13 IE63, IFRS 13 93 d
Rent, measurement input [member]	member	IFRS 13 93 d
Capitalisation rate, measurement input [member]	member	IFRS 13 93 d, IFRS 13 IE63
Credit spread, measurement input [member]	member	IFRS 13 93 d
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, assets [line items]	abstract	
Description of sensitivity of fair value measurement to changes in unobservable inputs, assets	string	IFRS 13 93 h i
Description of interrelationships between unobservable inputs and of how they might magnify or mitigate effect of changes	string	IFRS 13 93 h i
Description of fact that changing one or more unobservable inputs to reflect reasonably possible alternative assumptions	string	IFRS 13 93 h ii
Description of how effect on fair value measurement due to change in one or more unobservable inputs to reflect reasonable	string	IFRS 13 93 h ii
Percentage of reasonably possible increase in unobservable input, assets	X, instant	IFRS 13 93 h ii
Percentage of reasonably possible decrease in unobservable input, assets	X, instant	IFRS 13 93 h ii
Increase (decrease) in fair value measurement for sensitivity analyses in which inputs are changed individually, assets [at	abstract	
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, assets	X, duration, debit	IFRS 13 93 h ii
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised	X, duration	IFRS 13 93 h ii
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised	X, duration	IFRS 13 93 h ii
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, assets	X, duration, debit	IFRS 13 93 h ii
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised	X, duration	IFRS 13 93 h ii
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised	X, duration	IFRS 13 93 h ii
Increase (decrease) in fair value measurement for sensitivity analyses in which multiple inputs are changed simultaneousl	abstract	
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alter	X, duration, debit	IFRS 13 93 h ii
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alter	X, duration	IFRS 13 93 h ii
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alter	X, duration	IFRS 13 93 h ii
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alter	X, duration, credit	IFRS 13 93 h ii
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alter	X, duration	IFRS 13 93 h ii
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alter	X, duration	IFRS 13 93 h ii
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, liabilities [text block]	text block	IFRS 13 93 h
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, liabilities [abstract]	abstract	
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, liabilities [table]	table	IFRS 13 93 h
Measurement [axis]	axis	IAS 40 32A, IFRS 13 93 a, IAS 41 50
Aggregated measurement [member]	member	IAS 40 32A, IFRS 13 93 a, IAS 41 50
At fair value [member]	member	IAS 40 32A, IAS 41 50, IFRS 13 93 a
Recurring fair value measurement [member]	member	IFRS 13 93 a
Non-recurring fair value measurement [member]	member	IFRS 13 93 a
Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13 97
Classes of liabilities [axis]	axis	IFRS 13 93
Liabilities [member]	member	IFRS 13 93

Derivatives [member]	member	IFRS 7 6, IFRS 7 IG40B, IFRS 13 94, IFRS 13 IE60
Contingent consideration [member]	member	IFRS 13 94
Unobservable inputs [axis]	axis	IFRS 13 93 h, IFRS 13 93 d
Unobservable inputs [member]	member	IFRS 13 93 h, IFRS 13 93 d
Interest rate, measurement input [member]	member	IFRS 13 B36 a
Historical volatility for shares, measurement input [member]	member	IFRS 13 B36 b
Adjustment to mid-market consensus price, measurement input [member]	member	IFRS 13 B36 c
Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]	member	IFRS 13 B36 d
Financial forecast of profit (loss) for cash-generating unit, measurement input [member]	member	IFRS 13 B36 e
Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]	member	IFRS 13 B36 e
Revenue multiple, measurement input [member]	member	IFRS 13 93 d, IFRS 13 IE63
Constant prepayment rate, measurement input [member]	member	IFRS 13 IE63, IFRS 13 93 d
Probability of default, measurement input [member]	member	IFRS 13 IE63, IFRS 13 93 d
Discount rate, measurement input [member]	member	IFRS 13 93 d
Weighted average cost of capital, measurement input [member]	member	IFRS 13 IE63, IFRS 13 93 d
Rent, measurement input [member]	member	IFRS 13 93 d
Capitalisation rate, measurement input [member]	member	IFRS 13 93 d, IFRS 13 IE63
Credit spread, measurement input [member]	member	IFRS 13 93 d
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, liabilities [line items]	abstract	
Description of sensitivity of fair value measurement to changes in unobservable inputs, liabilities	string	IFRS 13 93 h i
Description of interrelationships between unobservable inputs and of how they might magnify or mitigate effect of changes	string	IFRS 13 93 h i
Description of fact that changing one or more unobservable inputs to reflect reasonably possible alternative assumptions	string	IFRS 13 93 h ii
Description of how effect on fair value measurement due to change in one or more unobservable inputs to reflect reasonable	string	IFRS 13 93 h ii
Percentage of reasonably possible increase in unobservable input, liabilities	X, instant	IFRS 13 93 h ii
Percentage of reasonably possible decrease in unobservable input, liabilities	X, instant	IFRS 13 93 h ii
Increase (decrease) in fair value measurement for sensitivity analyses in which inputs are changed individually, liabilities	abstract	
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, liabilities	X, duration, credit	IFRS 13 93 h ii
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised	X, duration	IFRS 13 93 h ii
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised	X, duration	IFRS 13 93 h ii
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, liabilities	X, duration, credit	IFRS 13 93 h ii
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised	X, duration	IFRS 13 93 h ii
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised	X, duration	IFRS 13 93 h ii
Increase (decrease) in fair value measurement for sensitivity analyses in which multiple inputs are changed simultaneous	abstract	
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alter	X, duration, credit	IFRS 13 93 h ii
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alter	X, duration	IFRS 13 93 h ii
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alter	X, duration	IFRS 13 93 h ii
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alter	X, duration, debit	IFRS 13 93 h ii
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alter	X, duration	IFRS 13 93 h ii
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alter	X, duration	IFRS 13 93 h ii
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, entity's own equity instruments [text b text block]		IFRS 13 93 h
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, entity's own equity instruments [a]	abstract	
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, entity's own equity instrument	table	IFRS 13 93 h
Measurement [axis]	axis	IAS 40 32A, IFRS 13 93 a, IAS 41 50
Aggregated measurement [member]	member	IAS 40 32A, IFRS 13 93 a, IAS 41 50
At fair value [member]	member	IAS 40 32A, IAS 41 50, IFRS 13 93 a
Recurring fair value measurement [member]	member	IFRS 13 93 a
Non-recurring fair value measurement [member]	member	IFRS 13 93 a
Not measured at fair value in statement of financial position but for which fair value is disclosed [member]	member	IFRS 13 97
Classes of entity's own equity instruments [axis]	axis	IFRS 13 93
Entity's own equity instruments [member]	member	IFRS 13 93
Unobservable inputs [axis]	axis	IFRS 13 93 h, IFRS 13 93 d
Unobservable inputs [member]	member	IFRS 13 93 h, IFRS 13 93 d
Interest rate, measurement input [member]	member	IFRS 13 B36 a
Historical volatility for shares, measurement input [member]	member	IFRS 13 B36 b
Adjustment to mid-market consensus price, measurement input [member]	member	IFRS 13 B36 c
Current estimate of future cash outflows to be paid to fulfil obligation, measurement input [member]	member	IFRS 13 B36 d
Financial forecast of profit (loss) for cash-generating unit, measurement input [member]	member	IFRS 13 B36 e
Financial forecast of cash inflows (outflows) for cash-generating unit, measurement input [member]	member	IFRS 13 B36 e
Revenue multiple, measurement input [member]	member	IFRS 13 93 d, IFRS 13 IE63
Constant prepayment rate, measurement input [member]	member	IFRS 13 IE63, IFRS 13 93 d
Probability of default, measurement input [member]	member	IFRS 13 IE63, IFRS 13 93 d
Discount rate, measurement input [member]	member	IFRS 13 93 d
Weighted average cost of capital, measurement input [member]	member	IFRS 13 IE63, IFRS 13 93 d
Rent, measurement input [member]	member	IFRS 13 93 d
Capitalisation rate, measurement input [member]	member	IFRS 13 93 d, IFRS 13 IE63
Credit spread, measurement input [member]	member	IFRS 13 93 d
Disclosure of sensitivity analysis of fair value measurement to changes in unobservable inputs, entity's own equity instrument	abstract	
Description of sensitivity of fair value measurement to changes in unobservable inputs, entity's own equity instruments	string	IFRS 13 93 h i
Description of interrelationships between unobservable inputs and of how they might magnify or mitigate effect of changes	string	IFRS 13 93 h i
Description of fact that changing one or more unobservable inputs to reflect reasonably possible alternative assumptions	string	IFRS 13 93 h ii
Description of how effect on fair value measurement due to change in one or more unobservable inputs to reflect reasonable	string	IFRS 13 93 h ii
Percentage of reasonably possible increase in unobservable input, entity's own equity instruments	X, instant	IFRS 13 93 h ii
Percentage of reasonably possible decrease in unobservable input, entity's own equity instruments	X, instant	IFRS 13 93 h ii
Increase (decrease) in fair value measurement for sensitivity analyses in which inputs are changed individually, entity's ow	abstract	
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, entity's own	X, duration, credit	IFRS 13 93 h ii
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised	X, duration	IFRS 13 93 h ii
Increase (decrease) in fair value measurement due to reasonably possible increase in unobservable input, recognised	X, duration	IFRS 13 93 h ii
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, entity's own	X, duration, credit	IFRS 13 93 h ii
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised	X, duration	IFRS 13 93 h ii
Increase (decrease) in fair value measurement due to reasonably possible decrease in unobservable input, recognised	X, duration	IFRS 13 93 h ii
Increase (decrease) in fair value measurement for sensitivity analyses in which multiple inputs are changed simultaneous	abstract	
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alter	X, duration, credit	IFRS 13 93 h ii

Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alterr X, duration	X, duration	IFRS 13 93 h ii
Increase in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alterr X, duration	X, duration	IFRS 13 93 h ii
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alter X, duration, debit	X, duration, debit	IFRS 13 93 h ii
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alter X, duration	X, duration	IFRS 13 93 h ii
Decrease in fair value measurement due to change in multiple unobservable inputs to reflect reasonably possible alter X, duration	X, duration	IFRS 13 93 h ii
Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [text block]	text block	IFRS 13 98
Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [abstract]	abstract	
Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [table]	table	IFRS 13 98
Liabilities measured at fair value and issued with inseparable third-party credit enhancement [axis]	axis	IFRS 13 98
Liabilities measured at fair value and issued with inseparable third-party credit enhancement [member]	member	IFRS 13 98
Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [line items]	abstract	
Description of existence of third-party credit enhancement	string	IFRS 13 98
Description of whether third-party credit enhancement is reflected in fair value measurement	string	IFRS 13 98

[801.900] Notes - Intangible assets

Label	Type	References
Disclosure of intangible assets [text block]	text block	IAS 38 Disclosure
Disclosure of detailed information about intangible assets [text block]	text block	IAS 38 118
Disclosure of detailed information about intangible assets [abstract]	abstract	
Disclosure of detailed information about intangible assets [table]	table	IAS 38 118
Classes of intangible assets other than goodwill [axis]	axis	IAS 38 118
Intangible assets other than goodwill [member]	member	IFRS 16 53, IAS 38 118, IAS 36 127
Brand names [member]	member	IAS 38 119 a
Intangible exploration and evaluation assets [member]	member	IFRS 6 25
Mastheads and publishing titles [member]	member	IAS 38 119 b
Computer software [member]	member	IAS 38 119 c
Licences and franchises [member]	member	IAS 38 119 d
Licences [member]	member	IAS 38 119
GSM licences [member]	member	IAS 38 119
UMTS licences [member]	member	IAS 38 119
LTE licences [member]	member	IAS 38 119
Gaming licences [member]	member	IAS 38 119
Franchises [member]	member	IAS 38 119
Copyrights, patents and other industrial property rights, service and operating rights [member]	member	IAS 38 119 e
Airport landing rights [member]	member	IAS 38 119
Mining rights [member]	member	IAS 38 119
Broadcasting rights [member]	member	IAS 38 119
Service concession rights [member]	member	IAS 38 119
Recipes, formulae, models, designs and prototypes [member]	member	IAS 38 119 f
Customer-related intangible assets [member]	member	IAS 38 119
Value of business acquired [member]	member	IAS 38 119
Capitalised development expenditure [member]	member	IAS 38 119
Intangible assets under development [member]	member	IAS 38 119 g
Technology-based intangible assets [member]	member	IAS 38 119
Other intangible assets [member]	member	IAS 38 119
Methods of generation [axis]	axis	IAS 38 118
Methods of generation [member]	member	IAS 38 118
Internally generated [member]	member	IAS 38 118
Not internally generated [member]	member	IAS 38 118
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 41 54 f, IAS 38 118 e, IFRS 7 35I, Expiry date 2021-01-01 IFRS 7 37 b, Expiry date 2021-01-01 IFRS 7 IG29, IAS 41 50, IAS 40 79 c, IAS 40 79 d, IAS 40 76, IAS 16 73 d, IFRS 7 35H, IFRS 3 B67 d, IAS 16 73 e, IAS 38 118 c
Carrying amount [member]	member	IAS 41 50, IAS 38 118 e, IFRS 7 35H, IFRS 3 B67 d, IAS 16 73 e, IAS 40 76, Expiry date 2021-01-01 IFRS 7 IG29 a, Expiry date 2021-01-01 IFRS 7 37 b, IFRS 7 35I, IAS 40 79 d
Gross carrying amount [member]	member	Expiry date 2021-01-01 IFRS 7 IG29, IAS 16 73 d, Expiry date 2021-01-01 IFRS 7 37 b, IFRS 7 35M, IFRS 7 35N, IFRS 7 35I, IAS 41 54 f, IFRS 3 B67 d, IAS 38 118 c, IAS 40 79 c
Accumulated depreciation, amortisation and impairment [member]	member	IAS 16 73 d, IAS 40 79 c, IAS 41 54 f, IAS 16 75 b, IAS 38 118 c
Accumulated depreciation and amortisation [member]	member	IAS 16 73 d, IAS 41 54 f, IAS 38 118 c, IAS 40 79 c, IAS 16 75 b
Accumulated impairment [member]	member	Expiry date 2021-01-01 IFRS 7 37 b, Expiry date 2021-01-01 IFRS 7 IG29 b, IFRS 3 B67 d, IAS 41 54 f, IAS 38 118 c, IFRS 7 35H, IAS 16 73 d, IFRS 7 35N, IAS 40 79 c
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	IAS 38 118 d
Amortisation method, intangible assets other than goodwill	string	IAS 38 118 b
Amortisation rate, intangible assets other than goodwill	X, duration	IAS 38 118 a
Useful life measured as period of time, intangible assets other than goodwill	duration	IAS 38 118 a
Useful life measured in production or other similar units, intangible assets other than goodwill	X, duration	IAS 38 118 a
Description of useful life, intangible assets other than goodwill	string	IAS 38 118 a
Effective dates of revaluation, intangible assets other than goodwill	string	IAS 38 124 a i
Reconciliation of changes in intangible assets other than goodwill [abstract]	abstract	
Intangible assets other than goodwill at beginning of period	X, instant, debit	IAS 1 54 c, IAS 38 118 e
Changes in intangible assets other than goodwill [abstract]	abstract	
Additions other than through business combinations, intangible assets other than goodwill	X, duration, debit	IAS 38 118 e i
Acquisitions through business combinations, intangible assets other than goodwill	X, duration, debit	IAS 38 118 e i
Increase (decrease) through net exchange differences, intangible assets other than goodwill	X, duration, debit	IAS 38 118 e vii
Amortisation, intangible assets other than goodwill	X, duration	IAS 38 118 e vi
Impairment loss recognised in profit or loss, intangible assets other than goodwill	X, duration	IAS 38 118 e iv
Reversal of impairment loss recognised in profit or loss, intangible assets other than goodwill	X, duration	IAS 38 118 e v

Revaluation increase (decrease), intangible assets other than goodwill	X, duration, debit	IAS 38 118 e iii
Impairment loss recognised in other comprehensive income, intangible assets other than goodwill	X, duration	IAS 38 118 e iii
Reversal of impairment loss recognised in other comprehensive income, intangible assets other than goodwill	X, duration	IAS 38 118 e iii
Increase (decrease) through transfers and other changes, intangible assets other than goodwill [abstract]	abstract	
Increase (decrease) through transfers, intangible assets other than goodwill	X, duration, debit	IAS 38 118 e
Increase (decrease) through other changes, intangible assets other than goodwill	X, duration, debit	IAS 38 118 e viii
Total increase (decrease) through transfers and other changes, intangible assets other than goodwill	X, duration, debit	IAS 38 118 e
Disposals and retirements, intangible assets other than goodwill [abstract]	abstract	
Disposals, intangible assets other than goodwill	X, duration, credit	IAS 38 118 e ii
Retirements, intangible assets other than goodwill	X, duration, credit	IAS 38 118 e
Total disposals and retirements, intangible assets other than goodwill	X, duration, credit	IAS 38 118 e
Decrease through classified as held for sale, intangible assets other than goodwill	X, duration, credit	IAS 38 118 e ii
Decrease through loss of control of subsidiary, intangible assets other than goodwill	X, duration, credit	IAS 38 118 e
Total increase (decrease) in intangible assets other than goodwill	X, duration, debit	IAS 38 118 e
Intangible assets other than goodwill at end of period	X, instant, debit	IAS 1 54 c, IAS 38 118 e
Revaluation of intangible assets [abstract]	abstract	
Intangible assets other than goodwill, revalued assets	X, instant, debit	IAS 38 124 a ii
Intangible assets other than goodwill, revalued assets, at cost	X, instant, debit	IAS 38 124 a iii
Intangible assets other than goodwill, revaluation surplus	X, instant, credit	IAS 38 124 b
Disclosure of intangible assets with indefinite useful life [text block]	text block	IAS 38 122 a
Disclosure of intangible assets with indefinite useful life [abstract]	abstract	
Disclosure of intangible assets with indefinite useful life [table]	table	IAS 38 122 a
Intangible assets with indefinite useful life [axis]	axis	IAS 38 122 a
Intangible assets with indefinite useful life [member]	member	IAS 38 122 a
Disclosure of intangible assets with indefinite useful life [line items]	abstract	
Intangible assets with indefinite useful life	X, instant, debit	IAS 36 134 b, IAS 36 135 b, IAS 38 122 a
Description of intangible assets with indefinite useful life supporting assessment of indefinite useful life	string	IAS 38 122 a
Disclosure of intangible assets material to entity [text block]	text block	IAS 38 122 b
Disclosure of intangible assets material to entity [abstract]	abstract	
Disclosure of intangible assets material to entity [table]	table	IAS 38 122 b
Intangible assets material to entity [axis]	axis	IAS 38 122 b
Intangible assets material to entity [member]	member	IAS 38 122 b
Disclosure of intangible assets material to entity [line items]	abstract	
Description of intangible assets material to entity	string	IAS 38 122 b
Intangible assets material to entity	X, instant, debit	IAS 38 122 b
Remaining amortisation period of intangible assets material to entity	duration	IAS 38 122 b
Intangible assets acquired by way of government grant, fair value initially recognised	X, instant, debit	IAS 38 122 c i
Intangible assets acquired by way of government grant	X, instant, debit	IAS 38 122 c ii
Explanation of assets acquired by way of government grant and initially recognised at fair value	string	IAS 38 122 c iii
Intangible assets whose title is restricted	X, instant, debit	IAS 38 122 d
Intangible assets pledged as security for liabilities	X, instant, debit	IAS 38 122 d
Contractual commitments for acquisition of intangible assets	X, instant, credit	IAS 38 122 e
Description of fully amortised intangible assets	string	IAS 38 128 a
Description of significant intangible assets controlled by entity but not recognised	string	IAS 38 128 b
Explanation of restrictions on distribution of revaluation surplus for intangible assets	string	IAS 38 124 b
Research and development expense	X, duration, debit	IAS 38 126
Identification of unadjusted comparative information	string	IAS 38 130i, IFRS 11 C13B, IAS 27 18i, IAS 16 80A, IFRS 10 C6B, Effective 2021-01-01 IFRS 17 C27
Statement that unadjusted comparative information has been prepared on different basis	string	IAS 27 18i, IFRS 10 C6B, IAS 16 80A, Effective 2021-01-01 IFRS 17 C27, IAS 38 130i, IFRS 11 C13B
Explanation of basis of preparation of unadjusted comparative information	string	IFRS 10 C6B, IAS 38 130i, IAS 16 80A, Effective 2021-01-01 IFRS 17 C27, IFRS 11 C13B, IAS 27 18i

[802.000] Notes - Agriculture

Label	Type	References
Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [text block]	text block	IAS 41 Disclosure
Gains (losses) on initial recognition of biological assets and agricultural produce for current period	X, duration, credit	IAS 41 40
Gains (losses) on change in fair value less costs to sell of biological assets for current period	X, duration, credit	IAS 41 40
Disclosure of detailed information about biological assets [text block]	text block	IAS 41 43
Disclosure of detailed information about biological assets [abstract]	abstract	
Disclosure of detailed information about biological assets [table]	table	IAS 41 43
Biological assets by group [axis]	axis	IAS 41 41
Biological assets, group [member]	member	IAS 41 41
Living animals [member]	member	IAS 41 41
Plants [member]	member	IAS 41 41
Biological assets by type [axis]	axis	IAS 41 43
Biological assets, type [member]	member	IAS 41 43
Consumable biological assets [member]	member	IAS 41 43
Bearer biological assets [member]	member	IAS 41 43
Biological assets by age [axis]	axis	IAS 41 43
Biological assets, age [member]	member	IAS 41 43
Mature biological assets [member]	member	IAS 41 43
Immature biological assets [member]	member	IAS 41 43
Disclosure of detailed information about biological assets [line items]	abstract	
Description of biological assets	string	IAS 41 41
Biological assets	X, instant, debit	IAS 1 54 f, IAS 41 43, IAS 41 50
Description of nature of activities of biological assets	string	IAS 41 46 a
Area of land used for agriculture	X, instant	IAS 41 46 b i
Number of living animals	X, instant	IAS 41 46 b i
Disclosure of information about agricultural produce [text block]	text block	IAS 41 46 b ii

Disclosure of information about agricultural produce [abstract]	abstract	
Disclosure of information about agricultural produce [table]	table	IAS 41 46 b ii
Agricultural produce by group [axis]	axis	IAS 41 46 b ii
Agricultural produce, group [member]	member	IAS 41 46 b ii
Disclosure of information about agricultural produce [line items]	abstract	
Output of agricultural produce	X, duration	IAS 41 46 b ii
Description of non-financial measures or estimates of physical quantities of biological assets and output of agricultural produce	string	IAS 41 46 b
Biological assets whose title is restricted	X, instant, debit	IAS 41 49 a
Biological assets pledged as security for liabilities	X, instant, debit	IAS 41 49 a
Commitments for development or acquisition of biological assets	X, instant, credit	IAS 41 49 b
Description of financial risk management related to agricultural activity	string	IAS 41 49 c
Disclosure of reconciliation of changes in biological assets [text block]	text block	IAS 41 50
Disclosure of reconciliation of changes in biological assets [abstract]	abstract	
Disclosure of reconciliation of changes in biological assets [table]	table	IAS 41 50
Measurement [axis]	axis	IAS 40 32A, IFRS 13 93 a, IAS 41 50
Aggregated measurement [member]	member	IAS 40 32A, IFRS 13 93 a, IAS 41 50
At fair value [member]	member	IAS 40 32A, IAS 41 50, IFRS 13 93 a
At cost [member]	member	IAS 40 32A, IAS 41 55, IAS 41 50
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 41 54 f, IAS 38 118 e, IFRS 7 35I, Expiry date 2021-01-01 IFRS 7 37 b, Expiry date 2021-01-01 IFRS 7 IG29, IAS 41 50, IAS 40 79 c, IAS 40 79 d, IAS 40 76, IAS 16 73 d, IFRS 7 35H, IFRS 3 B67 d, IAS 16 73 e, IAS 38 118 c
Carrying amount [member]	member	IAS 41 50, IAS 38 118 e, IFRS 7 35H, IFRS 3 B67 d, IAS 16 73 e, IAS 40 76, Expiry date 2021-01-01 IFRS 7 IG29 a, Expiry date 2021-01-01 IFRS 7 37 b, IFRS 7 35I, IAS 40 79 d
Gross carrying amount [member]	member	Expiry date 2021-01-01 IFRS 7 IG29, IAS 16 73 d, Expiry date 2021-01-01 IFRS 7 37 b, IFRS 7 35M, IFRS 7 35N, IFRS 7 35I, IAS 41 54 f, IFRS 3 B67 d, IAS 38 118 c, IAS 40 79 c
Accumulated depreciation, amortisation and impairment [member]	member	IAS 16 73 d, IAS 40 79 c, IAS 41 54 f, IAS 16 75 b, IAS 38 118 c
Accumulated depreciation and amortisation [member]	member	IAS 16 73 d, IAS 41 54 f, IAS 38 118 c, IAS 40 79 c, IAS 16 75 b
Accumulated impairment [member]	member	Expiry date 2021-01-01 IFRS 7 37 b, Expiry date 2021-01-01 IFRS 7 IG29 b, IFRS 3 B67 d, IAS 41 54 f, IAS 38 118 c, IFRS 7 35H, IAS 16 73 d, IFRS 7 35N, IAS 40 79 c
Biological assets [axis]	axis	IAS 41 50
Biological assets [member]	member	IAS 41 50
Current biological assets [member]	member	IAS 41 50
Non-current biological assets [member]	member	IAS 41 50
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	IAS 1 54 f, IAS 41 43, IAS 41 50
Changes in biological assets [abstract]	abstract	
Additions other than through business combinations, biological assets [abstract]	abstract	
Additions from subsequent expenditure recognised as asset, biological assets	X, duration, debit	IAS 41 50
Additions from purchases, biological assets	X, duration, debit	IAS 41 50 b
Total additions other than through business combinations, biological assets	X, duration, debit	IAS 41 50
Acquisitions through business combinations, biological assets	X, duration, debit	IAS 41 50 e
Increase (decrease) through net exchange differences, biological assets	X, duration, debit	IAS 41 50 f
Depreciation, biological assets	X, duration	IAS 41 55 c
Impairment loss recognised in profit or loss, biological assets	X, duration	IAS 41 55 a
Reversal of impairment loss recognised in profit or loss, biological assets	X, duration	IAS 41 55 b
Gains (losses) on fair value adjustment, biological assets [abstract]	abstract	
Gains (losses) on fair value adjustment attributable to physical changes, biological assets	X, duration	IAS 41 51, IAS 41 Example 1 XYZ Dairy Ltd
Gains (losses) on fair value adjustment attributable to price changes, biological assets	X, duration	IAS 41 Example 1 XYZ Dairy Ltd, IAS 41 51
Total gains (losses) on fair value adjustment, biological assets	X, duration	IAS 41 50 a
Increase (decrease) through other changes, biological assets	X, duration, debit	IAS 41 50 g
Disposals, biological assets	X, duration, credit	IAS 41 50 c
Decrease due to harvest, biological assets	X, duration, credit	IAS 41 50 d
Decrease through classified as held for sale, biological assets	X, duration, credit	IAS 41 50 c
Total increase (decrease) in biological assets	X, duration, debit	IAS 41 50
Biological assets at end of period	X, instant, debit	IAS 1 54 f, IAS 41 43, IAS 41 50
Description of biological assets where fair value information is unreliable	string	IAS 41 54 a
Explanation of why fair value cannot be reliably measured for biological assets, at cost	string	IAS 41 54 b
Range of estimates within which fair value is likely to lie for biological assets, at cost	string	IAS 41 54 c
Depreciation method, biological assets, at cost	string	IAS 41 54 d
Depreciation rate, biological assets, at cost	X, duration	IAS 41 54 e
Useful life measured as period of time, biological assets, at cost	duration	IAS 41 54 e
Useful life measured in production or other similar units, biological assets, at cost	X, duration	IAS 41 54 e
Description of useful life, biological assets, at cost	string	IAS 41 54 e
Description of biological assets previously measured at cost	string	IAS 41 56 a
Explanation of why fair value becomes reliable for biological assets previously measured at cost	string	IAS 41 56 b
Explanation of effect of change for biological asset for which fair value becomes reliably measurable	string	IAS 41 56 c
Description of nature and extent of government grants for agricultural activity recognised in financial statements	string	IAS 41 57 a
Income from government grants related to agricultural activity	X, duration, credit	IAS 41 57 a
Description of unfulfilled conditions and other contingencies attached to government grant for agricultural activity	string	IAS 41 57 b
Explanation of significant decrease in level of government grants for agricultural activity	string	IAS 41 57 c

[802.100] Notes - Regulatory deferral accounts

Label	Type	References
Disclosure of regulatory deferral accounts [text block]	text block	IFRS 14 Presentation, IFRS 14 Disclosure
Items for presentation of regulatory deferral accounts [abstract]	abstract	
Statement of financial position [abstract]	abstract	

Regulatory deferral account debit balances and related deferred tax asset [abstract]	abstract	
Regulatory deferral account debit balances [abstract]	abstract	
Regulatory deferral account debit balances directly related to disposal group	X, instant, debit	IFRS 14 25
Other regulatory deferral account debit balances	X, instant, debit	IFRS 14 IE5, IFRS 14 25
Total regulatory deferral account debit balances	X, instant, debit	IFRS 14 20 a, IFRS 14 33 a, IFRS 14 35
Deferred tax asset associated with regulatory deferral account balances	X, instant, debit	IFRS 14 B11 b, IFRS 14 24
Total regulatory deferral account debit balances and related deferred tax asset	X, instant, debit	IFRS 14 B11 a, IFRS 14 24
Assets and regulatory deferral account debit balances	X, instant, debit	IFRS 14 21
Regulatory deferral account credit balances and related deferred tax liability [abstract]	abstract	
Regulatory deferral account credit balances [abstract]	abstract	
Regulatory deferral account credit balances directly related to disposal group	X, instant, credit	IFRS 14 25
Other regulatory deferral account credit balances	X, instant, credit	IFRS 14 IE5, IFRS 14 25
Total regulatory deferral account credit balances	X, instant, credit	IFRS 14 33 a, IFRS 14 20 b, IFRS 14 35
Deferred tax liability associated with regulatory deferral account balances	X, instant, credit	IFRS 14 B11 b, IFRS 14 24
Total regulatory deferral account credit balances and related deferred tax liability	X, instant, credit	IFRS 14 24, IFRS 14 B11 a
Equity, liabilities and regulatory deferral account credit balances	X, instant, credit	IFRS 14 21
Profit (loss), including net movement in regulatory deferral account balances related to profit or loss and net movement in related	X, duration, credit	IFRS 14 23
Profit (loss), including net movement in regulatory deferral account balances related to profit or loss and net movement in related	X, duration, credit	IFRS 14 23, IFRS 14 IE1
Profit (loss), including net movement in regulatory deferral account balances related to profit or loss and net movement in related	X, duration, credit	IFRS 14 23, IFRS 14 IE1
Net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax [abstract]	abstract	
Net movement in regulatory deferral account balances related to profit or loss [abstract]	abstract	
Net movement in regulatory deferral account balances related to profit or loss directly associated with discontinued operat	X, duration, credit	IFRS 14 25
Net movement in other regulatory deferral account balances related to profit or loss	X, duration, credit	IFRS 14 IE5, IFRS 14 25
Total net movement in regulatory deferral account balances related to profit or loss	X, duration, credit	IFRS 14 23, IFRS 14 35
Net movement in deferred tax arising from regulatory deferral account balances related to profit or loss	X, duration, credit	IFRS 14 24, IFRS 14 B12 b
Total net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax	X, duration, credit	IFRS 14 24, IFRS 14 B12 a
Description of basis on which regulatory deferral account balances are recognised and derecognised, and how they are measured in	string	IFRS 14 32
Disclosure of information about activities subject to rate regulation [text block]	text block	IFRS 14 Explanation of activities subject to rate regulation
Disclosure of information about activities subject to rate regulation [abstract]	abstract	
Disclosure of information about activities subject to rate regulation [table]	table	IFRS 14 Explanation of activities subject to rate regulation
Types of rate-regulated activities [axis]	axis	IFRS 14 30, IFRS 14 33
Rate-regulated activities [member]	member	IFRS 14 30, IFRS 14 33
Electricity distribution [member]	member	IFRS 14 IE2, IFRS 14 33
Gas distribution [member]	member	IFRS 14 IE2, IFRS 14 33
Classes of regulatory deferral account balances [axis]	axis	IFRS 14 33, IFRS 14 30 c
Classes of regulatory deferral account balances [member]	member	IFRS 14 33, IFRS 14 30 c
Taxation-related regulatory deferral account balances [member]	member	IFRS 14 34
Disclosure of information about activities subject to rate regulation [line items]	abstract	
Description of nature and extent of rate-regulated activity	string	IFRS 14 30 a
Description of nature of regulatory rate-setting process	string	IFRS 14 30 a
Description of identity of rate regulator(s)	string	IFRS 14 30 b
Statement that rate regulator is related party	string	IFRS 14 30 b
Explanation of how rate regulator is related	string	IFRS 14 30 b
Description of how future recovery or reversal of regulatory deferral account balances is affected by risks and uncertainty	string	IFRS 14 30 c
Description of cross-reference to disclosures about activities subject to rate regulation	string	IFRS 14 31
Disclosure of information about amounts recognised in relation to regulatory deferral account balances [text block]	text block	IFRS 14 Explanation of recognised amounts
Disclosure of information about amounts recognised in relation to regulatory deferral account balances [abstract]	abstract	
Disclosure of information about amounts recognised in relation to regulatory deferral account balances [table]	table	IFRS 14 Explanation of recognised amounts
Types of rate-regulated activities [axis]	axis	IFRS 14 30, IFRS 14 33
Rate-regulated activities [member]	member	IFRS 14 30, IFRS 14 33
Electricity distribution [member]	member	IFRS 14 IE2, IFRS 14 33
Gas distribution [member]	member	IFRS 14 IE2, IFRS 14 33
Regulatory deferral account balances [axis]	axis	IFRS 14 B22
Regulatory deferral account balances [member]	member	IFRS 14 B22
Regulatory deferral account balances not classified as disposal groups [member]	member	IFRS 14 B22
Regulatory deferral account balances classified as disposal groups [member]	member	IFRS 14 B22
Classes of regulatory deferral account balances [axis]	axis	IFRS 14 33, IFRS 14 30 c
Classes of regulatory deferral account balances [member]	member	IFRS 14 33, IFRS 14 30 c
Taxation-related regulatory deferral account balances [member]	member	IFRS 14 34
Range [axis]	axis	IFRS 13 IE63, IFRS 13 B6, IFRS 7 7, IFRS 2 45 d, Effective 2021-01-01 IFRS 17 120, IFRS 14 33 b
Ranges [member]	member	IFRS 2 45 d, IFRS 7 7, Effective 2021-01-01 IFRS 17 120, IFRS 14 33 b, IFRS 13 B6, IFRS 13 IE63
Bottom of range [member]	member	IFRS 13 IE63, IFRS 14 33 b, Effective 2021-01-01 IFRS 17 120, IFRS 13 B6, IFRS 7 7, IFRS 2 45 d
Weighted average [member]	member	Effective 2021-01-01 IFRS 17 120, IFRS 14 33 b, IFRS 13 IE63, IFRS 7 7, IFRS 13 B6
Top of range [member]	member	IFRS 13 B6, IFRS 14 33 b, Effective 2021-01-01 IFRS 17 120, IFRS 7 7, IFRS 13 IE63, IFRS 2 45 d
Disclosure of information about amounts recognised in relation to regulatory deferral account balances [line items]	abstract	
Reconciliation of regulatory deferral account debit balances [abstract]	abstract	
Regulatory deferral account debit balances at beginning of period	X, instant, debit	IFRS 14 20 a, IFRS 14 33 a, IFRS 14 35
Changes in regulatory deferral account debit balances [abstract]	abstract	
Increase (decrease) through balances recognised in current period in statement of financial position, regulatory de	X, duration, debit	IFRS 14 33 a i
Decrease through balances recovered in current period, regulatory deferral account debit balances	X, duration, credit	IFRS 14 33 a ii
Increase (decrease) through other changes, regulatory deferral account debit balances [abstract]	abstract	
Decrease through impairments, regulatory deferral account debit balances	X, duration, credit	IFRS 14 33 a iii
Increase through items acquired in business combination, regulatory deferral account debit balances	X, duration, debit	IFRS 14 33 a iii
Decrease through disposals, regulatory deferral account debit balances	X, duration, credit	IFRS 14 33 a iii
Increase (decrease) through changes in foreign exchange rates, regulatory deferral account debit balances	X, duration, debit	IFRS 14 33 a iii
Increase (decrease) through changes in discount rates, regulatory deferral account debit balances	X, duration, debit	IFRS 14 33 a iii
Increase (decrease) through transfers to disposal groups, regulatory deferral account debit balances	X, duration, debit	IFRS 14 33 a iii, IFRS 14 IE5
Total increase (decrease) through other changes, regulatory deferral account debit balances	X, duration, debit	IFRS 14 33 a iii
Total increase (decrease) in regulatory deferral account debit balances	X, duration, debit	IFRS 14 33 a

Regulatory deferral account debit balances at end of period	X, instant, debit	IFRS 14 20 a, IFRS 14 33 a, IFRS 14 35
Reconciliation of regulatory deferral account credit balances [abstract]	abstract	
Regulatory deferral account credit balances at beginning of period	X, instant, credit	IFRS 14 33 a, IFRS 14 20 b, IFRS 14 35
Changes in regulatory deferral account credit balances [abstract]	abstract	
Increase (decrease) through balances recognised in current period in statement of financial position, regulatory de	X, duration, credit	IFRS 14 33 a i
Decrease through balances reversed in current period, regulatory deferral account credit balances	X, duration, debit	IFRS 14 33 a ii
Increase (decrease) through other changes, regulatory deferral account credit balances [abstract]	abstract	
Increase through items assumed in business combination, regulatory deferral account credit balances	X, duration, credit	IFRS 14 33 a iii
Decrease through disposals, regulatory deferral account credit balances	X, duration, debit	IFRS 14 33 a iii
Increase (decrease) through changes in foreign exchange rates, regulatory deferral account credit balances	X, duration, credit	IFRS 14 33 a iii
Increase (decrease) through changes in discount rates, regulatory deferral account credit balances	X, duration, credit	IFRS 14 33 a iii
Increase (decrease) through transfers to disposal groups, regulatory deferral account credit balances	X, duration, credit	IFRS 14 IE5, IFRS 14 33 a iii
Total increase (decrease) through other changes, regulatory deferral account credit balances	X, duration, credit	IFRS 14 33 a iii
Total increase (decrease) in regulatory deferral account credit balances	X, duration, credit	IFRS 14 33 a
Regulatory deferral account credit balances at end of period	X, instant, credit	IFRS 14 33 a, IFRS 14 20 b, IFRS 14 35
Rate of return used to reflect time value of money, regulatory deferral account balances	X, instant	IFRS 14 33 b
Discount rate used to reflect time value of money, regulatory deferral account balances	X, instant	IFRS 14 33 b
Remaining recovery period of regulatory deferral account debit balances	duration	IFRS 14 33 c
Remaining reversal period of regulatory deferral account credit balances	duration	IFRS 14 33 c
Statement that regulatory deferral account balance is no longer fully recoverable or reversible	string	IFRS 14 36
Description of reason why regulatory deferral account balance is no longer fully recoverable or reversible	string	IFRS 14 36
Amount by which regulatory deferral account debit balance has been reduced because it is no longer fully recoverable	X, instant, credit	IFRS 14 36
Amount by which regulatory deferral account credit balance has been reduced because it is no longer fully reversible	X, instant, debit	IFRS 14 36
Description of impact of rate regulation on current and deferred tax	string	IFRS 14 34
Increase (decrease) in current tax expense (income) due to rate regulation	X, duration, debit	IFRS 14 34
Increase (decrease) in deferred tax expense (income) due to rate regulation	X, duration, debit	IFRS 14 34
Additional disclosures related to regulatory deferral accounts [abstract]	abstract	
Net movement in regulatory deferral account balances related to profit or loss, attributable to non-controlling interests	X, duration, credit	IFRS 14 B25
Portion of gains (losses) recognised when control of subsidiary is lost, attributable to derecognising regulatory deferral account b	X, duration, credit	IFRS 14 B28

[802.200] Notes - Investment property

Label	Type	References
Disclosure of investment property [text block]	text block	IAS 40 Disclosure
Disclosure of detailed information about investment property [text block]	text block	IAS 40 32A
Disclosure of detailed information about investment property [abstract]	abstract	
Disclosure of detailed information about investment property [table]	table	IAS 40 32A
Measurement [axis]	axis	IAS 40 32A, IFRS 13 93 a, IAS 41 50
Aggregated measurement [member]	member	IAS 40 32A, IFRS 13 93 a, IAS 41 50
At cost [member]	member	IAS 40 32A, IAS 41 55, IAS 41 50
Fair value model [member]	member	IAS 40 32A
At fair value [member]	member	IAS 40 32A, IAS 41 50, IFRS 13 93 a
Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis]	axis	IAS 41 54 f, IAS 38 118 e, IFRS 7 35I, Expiry date 2021-01-01 IFRS 7 37 b, Expiry date 2021-01-01 IFRS 7 IG29, IAS 41 50, IAS 40 79 c, IAS 40 79 d, IAS 40 76, IAS 16 73 d, IFRS 7 35H, IFRS 3 B67 d, IAS 16 73 e, IAS 38 118 c
Carrying amount [member]	member	IAS 41 50, IAS 38 118 e, IFRS 7 35H, IFRS 3 B67 d, IAS 16 73 e, IAS 40 76, Expiry date 2021-01-01 IFRS 7 IG29 a, Expiry date 2021-01-01 IFRS 7 37 b, IFRS 7 35I, IAS 40 79 d
Gross carrying amount [member]	member	Expiry date 2021-01-01 IFRS 7 IG29, IAS 16 73 d, Expiry date 2021-01-01 IFRS 7 37 b, IFRS 7 35M, IFRS 7 35N, IFRS 7 35I, IAS 41 54 f, IFRS 3 B67 d, IAS 38 118 c, IAS 40 79 c
Accumulated depreciation, amortisation and impairment [member]	member	IAS 16 73 d, IAS 40 79 c, IAS 41 54 f, IAS 16 75 b, IAS 38 118 c
Accumulated depreciation and amortisation [member]	member	IAS 16 73 d, IAS 41 54 f, IAS 38 118 c, IAS 40 79 c, IAS 16 75 b
Accumulated impairment [member]	member	Expiry date 2021-01-01 IFRS 7 37 b, Expiry date 2021-01-01 IFRS 7 IG29 b, IFRS 3 B67 d, IAS 41 54 f, IAS 38 118 c, IFRS 7 35H, IAS 16 73 d, IFRS 7 35N, IAS 40 79 c
Types of investment property [axis]	axis	IAS 1 112 c
Investment property [member]	member	IFRS 13 IE60, IAS 1 112 c, IFRS 13 94
Investment property completed [member]	member	IAS 1 112 c
Investment property under construction or development [member]	member	IAS 1 112 c
Disclosure of detailed information about investment property [line items]	abstract	
Reconciliation of changes in investment property [abstract]	abstract	
Investment property at beginning of period	X, instant, debit	IAS 40 76, IAS 1 54 b, IAS 40 79 d
Changes in investment property [abstract]	abstract	
Additions, investment property [abstract]	abstract	
Additions from subsequent expenditure recognised as asset, investment property	X, duration, debit	IAS 40 76 a, IAS 40 79 d i
Additions from acquisitions, investment property	X, duration, debit	IAS 40 79 d i, IAS 40 76 a
Total additions other than through business combinations, investment property	X, duration, debit	IAS 40 79 d i, IAS 40 76 a
Acquisitions through business combinations, investment property	X, duration, debit	IAS 40 79 d ii, IAS 40 76 b
Increase (decrease) through net exchange differences, investment property	X, duration, debit	IAS 40 76 e, IAS 40 79 d vi
Depreciation, investment property	X, duration	IAS 40 76, IAS 40 79 d iv
Impairment loss recognised in profit or loss, investment property	X, duration	IAS 40 76 g, IAS 40 79 d v
Reversal of impairment loss recognised in profit or loss, investment property	X, duration	IAS 40 79 d v, IAS 40 76 g
Gains (losses) on fair value adjustment, investment property	X, duration	IAS 40 76 d
Transfer from (to) inventories and owner-occupied property, investment property	X, duration, debit	IAS 40 76 f, IAS 40 79 d vii
Transfer from investment property under construction or development, investment property	X, duration, debit	IAS 40 76, IAS 40 79 d
Disposals, investment property	X, duration, credit	IAS 40 79 d iii, IAS 40 76 c
Decrease through classified as held for sale, investment property	X, duration, credit	IAS 40 79 d iii, IAS 40 76 c
Increase (decrease) through other changes, investment property	X, duration, debit	IAS 40 76 g, IAS 40 79 d viii
Total increase (decrease) in investment property	X, duration, debit	IAS 40 79 d, IAS 40 76
Investment property at end of period	X, instant, debit	IAS 40 76, IAS 1 54 b, IAS 40 79 d

Explanation of whether entity applied fair value model or cost model to measure investment property	string	IAS 40 75 a
Description of criteria used to distinguish investment property from owner-occupied property and from property held for sale in ordinary course of business	string	IAS 40 75 c
Description of extent to which fair value of investment property is based on valuation by independent valuer	string	IAS 40 75 e
Rental income from investment property, net of direct operating expense [abstract]	abstract	
Rental income from investment property	X, duration, credit	IAS 40 75 f i
Direct operating expense from investment property [abstract]	abstract	
Direct operating expense from investment property generating rental income	X, duration, debit	IAS 40 75 f ii
Direct operating expense from investment property not generating rental income	X, duration, debit	IAS 40 75 f iii
Total direct operating expense from investment property	X, duration, debit	IAS 40 75 f
Rental income from investment property, net of direct operating expense	X, duration, credit	IAS 1 112 c
Cumulative change in fair value recognised in profit or loss on sales of investment property between pools of assets measured using fair value	X, duration, credit	IAS 40 75 f iv
Explanation of restrictions on realisability of investment property or remittance of income and proceeds of disposal of investment property	string	IAS 40 75 g
Restrictions on realisability of investment property or remittance of income and proceeds of disposal of investment property	X, instant	IAS 40 75 g
Explanation of contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements	string	IAS 40 75 h
Disclosure of significant adjustments to valuation obtained [text block]	text block	IAS 40 77
Depreciation method, investment property, cost model	string	IAS 40 79 a
Depreciation rate, investment property, cost model	X, duration	IAS 40 79 b
Useful life measured as period of time, investment property, cost model	duration	IAS 40 79 b
Description of useful life, investment property, cost model	string	IAS 40 79 b
Description of investment property where fair value information is unreliable, cost model	string	IAS 40 79 e i
Explanation of why fair value cannot be reliably measured for investment property, cost model	string	IAS 40 79 e ii
Range of estimates within which fair value is likely to lie for investment property, cost model	string	IAS 40 79 e iii

[802..300] Notes - Separate financial statements

Label	Type	References
Disclosure of separate financial statements [text block]	text block	IFRS 12 Objective, IAS 27 Disclosure
Description of nature of financial statements	string	IAS 27 16 a, IAS 1 51 b, IAS 27 17 a
Description of fact that exemption from consolidation has been used	string	IAS 27 16 a
Description of reasons why separate financial statements are prepared if not required by law	string	IAS 27 17 a
Name of entity whose consolidated financial statements have been produced for public use	string	IAS 27 16 a
Principal place of business of entity whose consolidated financial statements have been produced for public use	string	IAS 27 16 a
Country of incorporation of entity whose consolidated financial statements have been produced for public use	string	IAS 27 16 a
Address where consolidated financial statements are obtainable	string	IAS 27 16 a
Disclosure of subsidiaries [text block]	text block	IAS 27 17 b, IFRS 12 B4 a, IAS 27 16 b
Disclosure of subsidiaries [abstract]	abstract	
Disclosure of subsidiaries [table]	table	IAS 27 17 b, IFRS 12 B4 a, IAS 27 16 b
Subsidiaries [axis]	axis	IAS 27 17 b, IFRS 12 B4 a, IAS 27 16 b
Entity's total for subsidiaries [member]	member	IAS 27 17 b, IAS 27 16 b, IFRS 12 B4 a
Subsidiaries [member]	member	IAS 27 16 b, IAS 27 17 b, IAS 24 19 c, IFRS 12 B4 a
Disclosure of subsidiaries [line items]	abstract	
Name of subsidiary	string	IFRS 12 12 a, IAS 27 16 b i, IAS 27 17 b i, IFRS 12 19B a
Principal place of business of subsidiary	string	IAS 27 17 b ii, IFRS 12 19B b, IAS 27 16 b ii, IFRS 12 12 b
Country of incorporation of subsidiary	string	IFRS 12 19B b, IFRS 12 12 b, IAS 27 17 b ii, IAS 27 16 b ii
Proportion of ownership interest in subsidiary	X, duration	IAS 27 16 b iii, IFRS 12 19B c, IAS 27 17 b iii
Proportion of voting rights held in subsidiary	X, duration	IFRS 12 19B c, IAS 27 17 b iii, IAS 27 16 b iii
Disclosure of joint ventures [text block]	text block	IAS 27 16 b, IAS 27 17 b, IFRS 12 B4 b
Disclosure of joint ventures [abstract]	abstract	
Disclosure of joint ventures [table]	table	IAS 27 16 b, IFRS 12 B4 b, IAS 27 17 b
Joint ventures [axis]	axis	IFRS 12 B4 b, Effective on first application of IFRS 9 IFRS 4 39M, IAS 27 17 b, IAS 27 16 b, Expiry date 2021-01-01 IFRS 4 39J
Entity's total for joint ventures [member]	member	IAS 27 17 b, IAS 27 16 b, Effective on first application of IFRS 9 IFRS 4 39M, IFRS 12 B4 b, Expiry date 2021-01-01 IFRS 4 39J
Joint ventures [member]	member	IAS 27 17 b, IFRS 12 B4 b, Effective on first application of IFRS 9 IFRS 4 39M a, Expiry date 2021-01-01 IFRS 4 39J a, IAS 27 16 b
Disclosure of joint ventures [line items]	abstract	
Name of joint venture	string	IAS 27 17 b i, IFRS 12 21 a i, IAS 27 16 b i
Principal place of business of joint venture	string	IFRS 12 21 a iii, IAS 27 16 b ii, IAS 27 17 b ii
Country of incorporation of joint venture	string	IAS 27 16 b ii, IFRS 12 21 a iii, IAS 27 17 b ii
Proportion of ownership interest in joint venture	X, duration	IFRS 12 21 a iv, IAS 27 16 b iii, IAS 27 17 b iii
Proportion of voting rights held in joint venture	X, duration	IAS 27 16 b iii, IFRS 12 21 a iv, IAS 27 17 b iii
Disclosure of associates [text block]	text block	IAS 27 17 b, IFRS 12 B4 d, IAS 27 16 b
Disclosure of associates [abstract]	abstract	
Disclosure of associates [table]	table	IAS 27 17 b, IFRS 12 B4 d, IAS 27 16 b
Associates [axis]	axis	IAS 27 16 b, Expiry date 2021-01-01 IFRS 4 39J, IAS 27 17 b, IFRS 12 B4 d, Effective on first application of IFRS 9 IFRS 4 39M
Entity's total for associates [member]	member	IAS 27 17 b, Effective on first application of IFRS 9 IFRS 4 39M, Expiry date 2021-01-01 IFRS 4 39J, IAS 27 16 b, IFRS 12 B4 d
Associates [member]	member	Effective on first application of IFRS 9 IFRS 4 39M a, IAS 27 17 b, IFRS 12 B4 d, IAS 24 19 d, Expiry date 2021-01-01 IFRS 4 39J a, IAS 27 16 b
Disclosure of associates [line items]	abstract	
Name of associate	string	IAS 27 17 b i, IAS 27 16 b i, IFRS 12 21 a i
Principal place of business of associate	string	IFRS 12 21 a iii, IAS 27 17 b ii, IAS 27 16 b ii
Country of incorporation of associate	string	IFRS 12 21 a iii, IAS 27 16 b ii, IAS 27 17 b ii
Proportion of ownership interest in associate	X, duration	IAS 27 16 b iii, IAS 27 17 b iii, IFRS 12 21 a iv
Proportion of voting rights held in associate	X, duration	IAS 27 16 b iii, IAS 27 17 b iii, IFRS 12 21 a iv
Method used to account for investments in subsidiaries	string	IAS 27 17 c, IAS 27 16 c
Method used to account for investments in joint ventures	string	IAS 27 17 c, IAS 27 16 c
Method used to account for investments in associates	string	IAS 27 16 c, IAS 27 17 c
Statement that investment entity prepares separate financial statements as its only financial statements	string	IAS 27 16A

Description of identification of financial statements to which separate financial statements relate	string	IAS 27 17
Identification of unadjusted comparative information	string	IAS 38 130I, IFRS 11 C13B, IAS 27 18I, IAS 16 80A, IFRS 10 C6B, Effective 2021-01-01 IFRS 17 C27
Statement that unadjusted comparative information has been prepared on different basis	string	IAS 27 18I, IFRS 10 C6B, IAS 16 80A, Effective 2021-01-01 IFRS 17 C27, IAS 38 130I, IFRS 11 C13B
Explanation of basis of preparation of unadjusted comparative information	string	IFRS 10 C6B, IAS 38 130I, IAS 16 80A, Effective 2021-01-01 IFRS 17 C27, IFRS 11 C13B, IAS 27 18I

[802.500] Notes - Interests in other entities

Label	Type	References
Disclosure of interests in other entities [text block]	text block	IFRS 12 1
Disclosure of significant judgements and assumptions made in relation to interests in other entities [text block]	text block	IFRS 12 7
Description of significant judgements and assumptions made in determining that entity does not control another entity even though string	string	IFRS 12 9 a
Description of significant judgements and assumptions made in determining that entity controls another entity even though it hold string	string	IFRS 12 9 b
Description of significant judgements and assumptions made in determining that entity is agent or principal	string	IFRS 12 9 c
Description of reasons why presumption investor has significant influence is overcome when its interest in investee is more than 1 string	string	IFRS 12 9 d
Description of reasons why presumption investor does not have significant influence is overcome when its interest in investee is 1 string	string	IFRS 12 9 e
Disclosure of how entity aggregated interests in similar entities [text block]	text block	IFRS 12 B3
Disclosure of interests in subsidiaries [text block]	text block	IFRS 12 2 b i
Disclosure of composition of group [text block]	text block	IFRS 12 10 a i
Disclosure of subsidiaries [text block]	text block	IAS 27 17 b, IFRS 12 B4 a, IAS 27 16 b
Disclosure of subsidiaries [abstract]	abstract	
Disclosure of subsidiaries [table]	table	IAS 27 17 b, IFRS 12 B4 a, IAS 27 16 b
Subsidiaries [axis]	axis	IAS 27 17 b, IFRS 12 B4 a, IAS 27 16 b
Entity's total for subsidiaries [member]	member	IAS 27 17 b, IAS 27 16 b, IFRS 12 B4 a
Subsidiaries [member]	member	IAS 27 16 b, IAS 27 17 b, IAS 24 19 c, IFRS 12 B4 a
Subsidiaries with material non-controlling interests [member]	member	IFRS 12 12
Disclosure of subsidiaries [line items]	abstract	
Name of subsidiary	string	IFRS 12 12 a, IAS 27 16 b i, IAS 27 17 b i, IFRS 12 19B a
Principal place of business of subsidiary	string	IAS 27 17 b ii, IFRS 12 19B b, IAS 27 16 b ii, IFRS 12 12 b
Country of incorporation of subsidiary	string	IFRS 12 19B b, IFRS 12 12 b, IAS 27 17 b ii, IAS 27 16 b ii
Proportion of ownership interests held by non-controlling interests	X, duration	IFRS 12 12 c
Proportion of voting rights held by non-controlling interests	X, duration	IFRS 12 12 d
Profit (loss), attributable to non-controlling interests	X, duration, credit	IFRS 12 12 e, IAS 1 81B a i
Non-controlling interests	X, instant, credit	IFRS 10 22, IAS 1 54 q, IFRS 12 12 f
Dividends paid to non-controlling interests	X, duration, credit	IFRS 12 B10 a
Current assets	X, instant, debit	IFRS 12 B12 b i, IFRS 12 B10 b, IAS 1 66
Non-current assets	X, instant, debit	IAS 1 66, IFRS 12 B12 b ii, IFRS 12 B10 b
Current liabilities	X, instant, credit	IAS 1 69, IFRS 12 B10 b, IFRS 12 B12 b iii
Non-current liabilities	X, instant, credit	IAS 1 69, IFRS 12 B10 b, IFRS 12 B12 b iv
Revenue	X, duration, credit	IFRS 8 28 a, IFRS 8 32, IAS 1 82 a, IFRS 8 34, IFRS 12 B10 b, IFRS 5 33 b i, Companies Regulation, 2011 26(2), IFRS 12 B12 b v, IFRS 8 33 a, IAS 1 103, IFRS 8 23 a, IAS 1 102
Profit (loss)	X, duration, credit	Effective 2021-01-01 IFRS 17 113 b, IFRS 1 24 b, Effective on first application of IFRS 9 IFRS 4 39L e, IFRS 8 23, IAS 1 81A a, IFRS 1 32 a ii, IAS 7 18 b, IFRS 12 B10 b, IAS 1 106 d i, IFRS 8 28 b
Date of end of reporting period of financial statements of subsidiary	date	IFRS 12 11 a
Description of reason why using different reporting date or period for subsidiary	string	IFRS 12 11 b
Description of significant restrictions on entity's ability to access or use assets and settle liabilities of group	string	IFRS 12 13 a
Description of nature and extent to which protective rights of non-controlling interests can significantly restrict entity's ability to ao string	string	IFRS 12 13 b
Assets to which significant restrictions apply	X, instant, debit	IFRS 12 13 c
Liabilities to which significant restrictions apply	X, instant, credit	IFRS 12 13 c
Disclosure of information about consolidated structured entities [text block]	text block	IFRS 12 Nature of the risks associated with an entity's interests in consolidated structured entities
Disclosure of information about consolidated structured entities [abstract]	abstract	
Disclosure of information about consolidated structured entities [table]	table	IFRS 12 Nature of the risks associated with an entity's interests in consolidated structured entities
Consolidated structured entities [axis]	axis	IFRS 12 Nature of the risks associated with an entity's interests in consolidated structured entities
Entity's total for consolidated structured entities [member]	member	IFRS 12 Nature of the risks associated with an entity's interests in consolidated structured entities
Consolidated structured entities [member]	member	IFRS 12 Nature of the risks associated with an entity's interests in consolidated structured entities
Disclosure of information about consolidated structured entities [line items]	abstract	
Description of terms of contractual arrangements that could require parent or subsidiaries to provide financial support	string	IFRS 12 14, IFRS 12 B26 a
Description of type of support provided to structured entity without having contractual obligation to do so	string	IFRS 12 30 a, IFRS 12 15 a
Support provided to structured entity without having contractual obligation to do so	X, duration	IFRS 12 15 a, IFRS 12 30 a
Description of reasons for providing support to structured entity without having contractual obligation to do so	string	IFRS 12 15 b, IFRS 12 30 b
Explanation of factors in reaching decision to provide support to previously unconsolidated structured entity that result	string	IFRS 12 16
Description of intentions to provide support to structured entity	string	IFRS 12 17, IFRS 12 31
Disclosure of effects of changes in parent's ownership interest in subsidiary that do not result in loss of control on equity attributal text block	text block	IFRS 12 18
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity attribute X, duration, credit	X, duration, credit	IFRS 12 18
Gains (losses) recognised when control of subsidiary is lost	X, duration, credit	IFRS 12 19
Portion of gains (losses) recognised when control of subsidiary is lost, attributable to recognising investment retained in former st X, duration, credit	X, duration, credit	IFRS 12 19 a
Description of line item(s) in profit or loss in which gain (loss) is recognised when control of subsidiary is lost	string	IFRS 12 19 b
Disclosure of interests in associates [text block]	text block	IFRS 12 2 b ii
Disclosure of associates [text block]	text block	IAS 27 17 b, IFRS 12 B4 d, IAS 27 16 b
Disclosure of associates [abstract]	abstract	
Disclosure of associates [table]	table	IAS 27 17 b, IFRS 12 B4 d, IAS 27 16 b
Associates [axis]	axis	IAS 27 16 b, Expiry date 2021-01-01 IFRS 4 39J, IAS 27 17 b, IFRS 12 B4 d, Effective on first application of IFRS 9 IFRS 4 39M
Entity's total for associates [member]	member	IAS 27 17 b, Effective on first application of IFRS 9 IFRS 4 39M, Expiry date 2021-01-01 IFRS 4 39J, IAS 27 16 b, IFRS 12 B4 d

Associates [member]	member	Effective on first application of IFRS 9 IFRS 4 39M a, IAS 27 17 b, IFRS 12 B4 d, IAS 24 19 d, Expiry date 2021-01-01 IFRS 4 39J a, IAS 27 16 b
Aggregated individually immaterial associates [member]	member	Expiry date 2021-01-01 IFRS 4 39J b, Effective on first application of IFRS 9 IFRS 4 39M b, IFRS 12 21 c ii
Disclosure of associates [line items]	abstract	
Name of associate	string	IAS 27 17 b i, IAS 27 16 b i, IFRS 12 21 a i
Description of nature of entity's relationship with associate	string	IFRS 12 21 a ii
Principal place of business of associate	string	IFRS 12 21 a iii, IAS 27 17 b ii, IAS 27 16 b ii
Country of incorporation of associate	string	IFRS 12 21 a iii, IAS 27 16 b ii, IAS 27 17 b ii
Proportion of ownership interest in associate	X, duration	IAS 27 16 b iii, IAS 27 17 b iii, IFRS 12 21 a iv
Proportion of voting rights held in associate	X, duration	IAS 27 16 b iii, IAS 27 17 b iii, IFRS 12 21 a iv
Description of whether investment in associate is measured using equity method or at fair value	string	IFRS 12 21 b i
Description of basis of preparation of summarised financial information of associate	string	IFRS 12 B15
Dividends received	X, duration, debit	IFRS 12 B12 a
Current assets	X, instant, debit	IFRS 12 B12 b i, IFRS 12 B10 b, IAS 1 66
Non-current assets	X, instant, debit	IAS 1 66, IFRS 12 B12 b ii, IFRS 12 B10 b
Current liabilities	X, instant, credit	IAS 1 69, IFRS 12 B10 b, IFRS 12 B12 b iii
Non-current liabilities	X, instant, credit	IAS 1 69, IFRS 12 B10 b, IFRS 12 B12 b iv
Revenue	X, duration, credit	IFRS 8 28 a, IFRS 8 32, IAS 1 82 a, IFRS 8 34, IFRS 12 B10 b, IFRS 5 33 b i, Companies Regulation, 2011 26(2), IFRS 12 B12 b v, IFRS 8 33 a, IAS 1 103, IFRS 8 23 a, IAS 1 102
Profit (loss) from continuing operations	X, duration, credit	IAS 1 81A a, IFRS 8 28 b, IFRS 8 23, IFRS 12 B12 b vi
Profit (loss) from discontinued operations	X, duration, credit	IAS 1 82 ea, IAS 1 98 e, IFRS 5 33 a, IFRS 12 B12 b vii
Fair value of investments in associates for which there are quoted market prices	X, instant, debit	IFRS 12 21 b iii
Investments accounted for using equity method	X, instant, debit	IFRS 8 24 a, IFRS 12 B16, IAS 1 54 e
Share of profit (loss) from continuing operations of associates and joint ventures accounted for using equity method	X, duration, credit	IFRS 12 B16 a
Share of post-tax profit (loss) from discontinued operations of associates and joint ventures accounted for using equity method	X, duration, credit	IFRS 12 B16 b
Disclosure of reconciliation of summarised financial information of associate accounted for using equity method to carrying amount	text block	IFRS 12 B14 b
Description of nature and extent of significant restrictions on transfer of funds to entity	string	IFRS 12 19D a, IFRS 12 22 a
Date of end of reporting period of financial statements of associate	date	IFRS 12 22 b i
Description of reason why using different reporting date or period for associate	string	IFRS 12 22 b ii
Unrecognised share of losses of associates	X, duration, debit	IFRS 12 22 c
Cumulative unrecognised share of losses of associates	X, instant, credit	IFRS 12 22 c
Contingent liabilities incurred in relation to interests in associates	X, instant, credit	IFRS 12 23 b
Share of contingent liabilities of associates incurred jointly with other investors	X, instant, credit	IFRS 12 23 b
Disclosure of interests in joint arrangements [text block]	text block	IFRS 12 2 b ii
Disclosure of joint operations [text block]	text block	IFRS 12 B4 c
Disclosure of joint operations [abstract]	abstract	
Disclosure of joint operations [table]	table	IFRS 12 B4 c
Joint operations [axis]	axis	IFRS 12 B4 c
Entity's total for joint operations [member]	member	IFRS 12 B4 c
Joint operations [member]	member	IFRS 12 B4 c
Disclosure of joint operations [line items]	abstract	
Name of joint operation	string	IFRS 12 21 a i
Description of nature of entity's relationship with joint operation	string	IFRS 12 21 a ii
Principal place of business of joint operation	string	IFRS 12 21 a iii
Country of incorporation of joint operation	string	IFRS 12 21 a iii
Proportion of ownership interest in joint operation	X, duration	IFRS 12 21 a iv
Proportion of voting rights held in joint operation	X, duration	IFRS 12 21 a iv
Disclosure of joint ventures [text block]	text block	IAS 27 16 b, IAS 27 17 b, IFRS 12 B4 b
Disclosure of joint ventures [abstract]	abstract	
Disclosure of joint ventures [table]	table	IAS 27 16 b, IFRS 12 B4 b, IAS 27 17 b
Joint ventures [axis]	axis	IFRS 12 B4 b, Effective on first application of IFRS 9 IFRS 4 39M, IAS 27 17 b, IAS 27 16 b, Expiry date 2021-01-01 IFRS 4 39J
Entity's total for joint ventures [member]	member	IAS 27 17 b, IAS 27 16 b, Effective on first application of IFRS 9 IFRS 4 39M, IFRS 12 B4 b, Expiry date 2021-01-01 IFRS 4 39J
Joint ventures [member]	member	IAS 27 17 b, IFRS 12 B4 b, Effective on first application of IFRS 9 IFRS 4 39M a, Expiry date 2021-01-01 IFRS 4 39J a, IAS 27 16 b
Aggregated individually immaterial joint ventures [member]	member	IFRS 12 21 c i, Effective on first application of IFRS 9 IFRS 4 39M b, Expiry date 2021-01-01 IFRS 4 39J b
Disclosure of joint ventures [line items]	abstract	
Name of joint venture	string	IAS 27 17 b i, IFRS 12 21 a i, IAS 27 16 b i
Description of nature of entity's relationship with joint venture	string	IFRS 12 21 a ii
Principal place of business of joint venture	string	IFRS 12 21 a iii, IAS 27 16 b ii, IAS 27 17 b ii
Country of incorporation of joint venture	string	IAS 27 16 b ii, IFRS 12 21 a iii, IAS 27 17 b ii
Proportion of ownership interest in joint venture	X, duration	IFRS 12 21 a iv, IAS 27 16 b iii, IAS 27 17 b iii
Proportion of voting rights held in joint venture	X, duration	IAS 27 16 b iii, IFRS 12 21 a iv, IAS 27 17 b iii
Description of whether investment in joint venture is measured using equity method or at fair value	string	IFRS 12 21 b i
Description of basis of preparation of summarised financial information of joint venture	string	IFRS 12 B15
Dividends received	X, duration, debit	IFRS 12 B12 a
Current assets	X, instant, debit	IFRS 12 B12 b i, IFRS 12 B10 b, IAS 1 66
Non-current assets	X, instant, debit	IAS 1 66, IFRS 12 B12 b ii, IFRS 12 B10 b
Current liabilities	X, instant, credit	IAS 1 69, IFRS 12 B10 b, IFRS 12 B12 b iii
Non-current liabilities	X, instant, credit	IAS 1 69, IFRS 12 B10 b, IFRS 12 B12 b iv
Revenue	X, duration, credit	IFRS 8 28 a, IFRS 8 32, IAS 1 82 a, IFRS 8 34, IFRS 12 B10 b, IFRS 5 33 b i, Companies Regulation, 2011 26(2), IFRS 12 B12 b v, IFRS 8 33 a, IAS 1 103, IFRS 8 23 a, IAS 1 102
Profit (loss) from continuing operations	X, duration, credit	IAS 1 81A a, IFRS 8 28 b, IFRS 8 23, IFRS 12 B12 b vi
Profit (loss) from discontinued operations	X, duration, credit	IAS 1 82 ea, IAS 1 98 e, IFRS 5 33 a, IFRS 12 B12 b vii
Cash and cash equivalents	X, instant, debit	IFRS 12 B13 a, IAS 7 45, IAS 1 54 i
Other current financial liabilities	X, instant, credit	IFRS 12 B13 b, IAS 1 54 m
Other non-current financial liabilities	X, instant, credit	IFRS 12 B13 c, IAS 1 54 m
Depreciation and amortisation expense	X, duration, debit	IFRS 8 28 e, IAS 1 104, IAS 1 102, IFRS 12 B13 d, IAS 1 99, IFRS 8 23 e

Interest income	X, duration, credit	IFRS 8 23 c, IAS 1 112 c, IFRS 12 B13 e, IFRS 8 28 e
Interest expense	X, duration, debit	IFRS 8 23 d, IFRS 12 B13 f, IFRS 8 28 e
Tax expense (income)	X, duration, debit	IAS 1 82 d, IAS 12 79, IFRS 8 23 h, IAS 26 35 b viii, IAS 12 81 c i, IAS 12 81 c ii, IFRS 12 B13 g
Fair value of investments in joint ventures for which there are quoted market prices	X, instant, debit	IFRS 12 21 b iii
Investments accounted for using equity method	X, instant, debit	IFRS 8 24 a, IFRS 12 B16, IAS 1 54 e
Share of profit (loss) from continuing operations of associates and joint ventures accounted for using equity method	X, duration, credit	IFRS 12 B16 a
Share of post-tax profit (loss) from discontinued operations of associates and joint ventures accounted for using equity method	X, duration, credit	IFRS 12 B16 b
Disclosure of reconciliation of summarised financial information of joint venture accounted for using equity method to consolidated financial statements	text block	IFRS 12 B14 b
Description of nature and extent of significant restrictions on transfer of funds to entity	string	IFRS 12 19D a, IFRS 12 22 a
Date of end of reporting period of financial statements of joint venture	date	IFRS 12 22 b i
Description of reason why using different reporting date or period for joint venture	string	IFRS 12 22 b ii
Unrecognised share of losses of joint ventures	X, duration, debit	IFRS 12 22 c
Cumulative unrecognised share of losses of joint ventures	X, instant, credit	IFRS 12 22 c
Commitments in relation to joint ventures	X, instant, credit	IFRS 12 23 a
Contingent liabilities incurred in relation to interests in joint ventures	X, instant, credit	IFRS 12 23 b
Share of contingent liabilities of joint ventures incurred jointly with other investors	X, instant, credit	IFRS 12 23 b
Disclosure of interests in unconsolidated structured entities [text block]	text block	IFRS 12 2 b iii
Disclosure of unconsolidated structured entities [text block]	text block	IFRS 12 B4 e
Disclosure of unconsolidated structured entities [abstract]	abstract	
Disclosure of unconsolidated structured entities [table]	table	IFRS 12 B4 e
Unconsolidated structured entities [axis]	axis	IFRS 12 B4 e
Entity's total for unconsolidated structured entities [member]	member	IFRS 12 B4 e
Unconsolidated structured entities [member]	member	IFRS 12 B4 e
Securitisation vehicles [member]	member	IFRS 12 B23 a
Asset-backed financings [member]	member	IFRS 12 B23 b
Investment funds [member]	member	IFRS 12 B23 c
Disclosure of unconsolidated structured entities [line items]	abstract	
Disclosure of information about interests in structured entity [text block]	text block	IFRS 12 26
Description of how entity determined which structured entities it sponsored	string	IFRS 12 27 a
Income from structured entities	X, duration, credit	IFRS 12 27 b
Description of types of income from structured entities	string	IFRS 12 B26 c, IFRS 12 27 b
Assets transferred to structured entities, at time of transfer	X, duration, credit	IFRS 12 27 c
Assets recognised in entity's financial statements in relation to structured entities	X, instant, debit	IFRS 12 29 a
Liabilities recognised in entity's financial statements in relation to structured entities	X, instant, credit	IFRS 12 29 a
Description of line items in statement of financial position in which assets and liabilities recognised in relation to structured entities	string	IFRS 12 29 b
Maximum exposure to loss from interests in structured entities	X, instant	IFRS 12 29 c
Information about how maximum exposure to loss from interests in structured entities is determined	string	IFRS 12 29 c
Description of fact and reasons why maximum exposure to loss from interests in structured entities cannot be quantified	string	IFRS 12 29 c
Description of comparison between assets and liabilities recognised in relation to structured entities and maximum exposure to loss	string	IFRS 12 29 d
Description of type of support provided to structured entity without having contractual obligation to do so	string	IFRS 12 30 a, IFRS 12 15 a
Support provided to structured entity without having contractual obligation to do so	X, duration	IFRS 12 15 a, IFRS 12 30 a
Description of reasons for providing support to structured entity without having contractual obligation to do so	string	IFRS 12 15 b, IFRS 12 30 b
Description of intentions to provide support to structured entity	string	IFRS 12 17, IFRS 12 31
Additional information about nature of and changes in risks associated with interests in structured entities [text block]	text block	IFRS 12 B25
Description of terms of contractual arrangements that could require parent or subsidiaries to provide financial support to structured entities	string	IFRS 12 14, IFRS 12 B26 a
Losses incurred in relation to interests in structured entities	X, duration, debit	IFRS 12 B26 b
Description of whether entity is required to absorb losses of structured entities before other parties	string	IFRS 12 B26 d
Maximum limit of losses of structured entities which entity is required to absorb before other parties	X, instant, credit	IFRS 12 B26 d
Disclosure of ranking and amounts of potential losses in structured entities borne by parties whose interests rank below those of the structured entity	text block	IFRS 12 B26 d
Disclosure of information about liquidity arrangements, guarantees or other commitments with third parties that may affect the structured entity's ability to meet its obligations	text block	IFRS 12 B26 e
Description of difficulties structured entity experienced in financing its activities	string	IFRS 12 B26 f
Disclosure of forms of funding of structured entity and their weighted-average life [text block]	text block	IFRS 12 B26 g
Disclosure of investment entities [text block]	text block	IFRS 12 Investment entity status
Information about significant judgements and assumptions made in determining that entity is investment entity	string	IFRS 12 9A
Description of reasons for concluding that entity is investment entity if it does not have one or more typical characteristics	string	IFRS 12 9A
Description of change of investment entity status	string	IFRS 12 9B
Description of reasons for change of investment entity status	string	IFRS 12 9B
Disclosure of effect of change of investment entity status on financial statements [text block]	text block	IFRS 12 9B
Fair value of subsidiaries that cease to be consolidated as of date of change of investment entity status	X, instant, debit	IFRS 12 9B a
Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status	X, duration, credit	IFRS 12 9B b
Description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries is recognised	string	IFRS 12 9B c
Statement that investment entity is required to apply exception from consolidation	string	IFRS 12 19A
Disclosure of information about unconsolidated subsidiaries [text block]	text block	IFRS 12 19B
Disclosure of information about unconsolidated subsidiaries [abstract]	abstract	
Disclosure of information about unconsolidated subsidiaries [table]	table	IFRS 12 19B
Unconsolidated subsidiaries [axis]	axis	IFRS 12 19B
Entity's total for unconsolidated subsidiaries [member]	member	IFRS 12 19B
Unconsolidated subsidiaries [member]	member	IFRS 12 19B
Unconsolidated subsidiaries that investment entity controls directly [member]	member	IFRS 12 19B
Unconsolidated subsidiaries controlled by subsidiaries of investment entity [member]	member	IFRS 12 19C
Disclosure of information about unconsolidated subsidiaries [line items]	abstract	
Name of subsidiary	string	IFRS 12 12 a, IAS 27 16 b i, IAS 27 17 b i, IFRS 12 19B a
Principal place of business of subsidiary	string	IAS 27 17 b ii, IFRS 12 19B b, IAS 27 16 b ii, IFRS 12 12 b
Country of incorporation of subsidiary	string	IFRS 12 19B b, IFRS 12 12 b, IAS 27 17 b ii, IAS 27 16 b ii
Proportion of ownership interest in subsidiary	X, duration	IAS 27 16 b iii, IFRS 12 19B c, IAS 27 17 b iii
Proportion of voting rights held in subsidiary	X, duration	IFRS 12 19B c, IAS 27 17 b iii, IAS 27 16 b iii
Description of nature and extent of significant restrictions on transfer of funds to entity	string	IFRS 12 19D a, IFRS 12 22 a
Description of current commitments or intentions to provide support to subsidiary	string	IFRS 12 19D b
Description of type of support provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so	string	IFRS 12 19E a
Support provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so	X, duration	IFRS 12 19E a
Description of reasons for providing support to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so	string	IFRS 12 19E b

Disclosure of information about unconsolidated structured entities controlled by investment entity [text block]	text block	IFRS 12 19F
Disclosure of information about unconsolidated structured entities controlled by investment entity [abstract]	abstract	
Disclosure of information about unconsolidated structured entities controlled by investment entity [table]	table	IFRS 12 19F
Unconsolidated structured entities controlled by investment entity [axis]	axis	IFRS 12 19F
Unconsolidated structured entities controlled by investment entity [member]	member	IFRS 12 19F
Disclosure of information about unconsolidated structured entities controlled by investment entity [line items]	abstract	
Description of terms of contractual arrangements that could require investment entity or its subsidiaries to provide fina string		IFRS 12 19F
Explanation of relevant factors in reaching decision to provide support that resulted in controlling unconsolidated struc string		IFRS 12 19G
Description of fact that entity does not have legal or constructive obligation to negative net assets, transition from proportionate consi string		IFRS 11 C4
Cumulative unrecognised share of losses of joint ventures, transition from proportionate consolidation to equity method	X, instant, credit	IFRS 11 C4
Disclosure of breakdown of assets and liabilities aggregated into single line investment balance, transition from proportionate consoli text block		IFRS 11 C5
Disclosure of reconciliation between investment derecognised and assets and liabilities recognised, transition from equity method to : text block		IFRS 11 C10
Identification of unadjusted comparative information	string	IAS 38 130I, IFRS 11 C13B, IAS 27 18I, IAS 16 80A, IFRS 10 C6B, Effective 2021-01-01 IFRS 17 C27
Statement that unadjusted comparative information has been prepared on different basis	string	IAS 27 18I, IFRS 10 C6B, IAS 16 80A, Effective 2021-01-01 IFRS 17 C27, IAS 38 130I, IFRS 11 C13B
Explanation of basis of preparation of unadjusted comparative information	string	IFRS 10 C6B, IAS 38 130I, IAS 16 80A, Effective 2021-01-01 IFRS 17 C27, IFRS 11 C13B, IAS 27 18I

[802.900] Notes - Inventories

Label	Type	References
Disclosure of inventories [text block]	text block	IAS 2 Disclosure
Description of accounting policy for measuring inventories [text block]	text block	IAS 2 36 a
Description of inventory cost formulas	string	IAS 2 36 a
Inventories, at fair value less costs to sell	X, instant, debit	IAS 2 36 c
Inventories, at net realisable value	X, instant, debit	IAS 2 36
Inventory write-down	X, duration	IAS 2 36 e, IAS 1 98 a
Reversal of inventory write-down	X, duration	IAS 2 36 f, IAS 1 98 a
Description of circumstances leading to reversals of inventory write-down	string	IAS 2 36 g
Cost of inventories recognised as expense during period	X, duration, debit	IAS 2 36 d
Inventories pledged as security for liabilities	X, instant, debit	IAS 2 36 h

[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	IAS 37 Disclosure
Disclosure of other provisions [text block]	text block	IAS 37 84
Disclosure of other provisions [abstract]	abstract	
Disclosure of other provisions [table]	table	IAS 37 84
Classes of other provisions [axis]	axis	IAS 37 84
Other provisions [member]	member	IAS 37 84
Warranty provision [member]	member	IAS 37 87
Restructuring provision [member]	member	IAS 37 70
Legal proceedings provision [member]	member	IAS 37 Example 10 A court case, IAS 37 87
Refunds provision [member]	member	IAS 37 87, IAS 37 Example 4 Refunds policy
Onerous contracts provision [member]	member	IAS 37 66
Provision for decommissioning, restoration and rehabilitation costs [member]	member	IAS 37 D Examples: disclosures, IAS 37 87
Other environment related provision [member]	member	IAS 37 84
Provision for credit commitments [member]	member	IAS 37 84
Provision for taxes other than income tax [member]	member	IAS 37 84
Miscellaneous other provisions [member]	member	IAS 37 84
Disclosure of other provisions [line items]	abstract	
Reconciliation of changes in other provisions [abstract]	abstract	
Other provisions at beginning of period	X, instant, credit	IAS 1 78 d, IAS 37 84 a
Changes in other provisions [abstract]	abstract	
Additional provisions, other provisions [abstract]	abstract	
New provisions, other provisions	X, duration, credit	IAS 37 84 b
Increase in existing provisions, other provisions	X, duration, credit	IAS 37 84 b
Total additional provisions, other provisions	X, duration, credit	IAS 37 84 b
Acquisitions through business combinations, other provisions	X, duration, credit	IAS 37 84
Provision used, other provisions	X, duration, debit	IAS 37 84 c
Unused provision reversed, other provisions	X, duration, debit	IAS 37 84 d
Increase through adjustments arising from passage of time, other provisions	X, duration, credit	IAS 37 84 e
Increase (decrease) through change in discount rate, other provisions	X, duration, credit	IAS 37 84 e
Increase (decrease) through net exchange differences, other provisions	X, duration, credit	IAS 37 84
Decrease through loss of control of subsidiary, other provisions	X, duration, debit	IAS 37 84
Increase (decrease) through transfers and other changes, other provisions	X, duration, credit	IAS 37 84
Decrease through transfer to liabilities included in disposal groups classified as held for sale, other provisions	X, duration, debit	IAS 37 84
Total increase (decrease) in other provisions	X, duration, credit	IAS 37 84
Other provisions at end of period	X, instant, credit	IAS 1 78 d, IAS 37 84 a
Description of nature of obligation, other provisions	string	IAS 37 85 a
Description of expected timing of outflows, other provisions	string	IAS 37 85 a
Indication of uncertainties of amount or timing of outflows, other provisions	string	IAS 37 85 b
Description of major assumptions made concerning future events, other provisions	string	IAS 37 85 b
Asset recognised for expected reimbursement, other provisions	X, instant, debit	IAS 37 85 c
Expected reimbursement, other provisions	X, instant, debit	IAS 37 85 c
Disclosure of contingent liabilities [text block]	text block	IAS 37 86
Disclosure of contingent liabilities [abstract]	abstract	

Disclosure of contingent liabilities [table]	table	IAS 37 86
Classes of contingent liabilities [axis]	axis	IFRS 3 B67 c, IAS 37 86
Contingent liabilities [member]	member	IAS 37 88, IFRS 3 B67 c
Warranty contingent liability [member]	member	IAS 37 88
Restructuring contingent liability [member]	member	IAS 37 88
Legal proceedings contingent liability [member]	member	IAS 37 88
Onerous contracts contingent liability [member]	member	IAS 37 88
Contingent liability for decommissioning, restoration and rehabilitation costs [member]	member	IAS 37 88
Other environment related contingent liability [member]	member	IAS 37 88
Tax contingent liability [member]	member	IAS 37 88
Contingent liability for guarantees [member]	member	IAS 37 88
Contingent liabilities related to joint ventures [member]	member	IAS 37 88
Share of contingent liabilities of associates [member]	member	IAS 37 88
Contingent liability arising from post-employment benefit obligations [member]	member	IAS 19 152
Other contingent liabilities [member]	member	IAS 37 88
Disclosure of contingent liabilities [line items]	abstract	
Description of nature of obligation, contingent liabilities	string	IAS 37 86
Explanation of estimated financial effect of contingent liabilities	string	IAS 37 86 a
Estimated financial effect of contingent liabilities	X, instant, credit	IAS 37 86 a
Explanation of possibility of reimbursement, contingent liabilities	string	IAS 37 86 c
Indication of uncertainties of amount or timing of outflows, contingent liabilities	string	IAS 37 86 b
Description of nature of contingent assets	string	IAS 37 89
Explanation of estimated financial effect of contingent assets	string	IAS 37 89
Estimated financial effect of contingent assets	X, instant, debit	IAS 37 89
Information about contingent assets that disclosure is not practicable	string	IAS 37 91
Information about contingent liabilities that disclosure is not practicable	string	IAS 37 91
Explanation of general nature of dispute and of reason for non-disclosure of information regarding provision	string	IAS 37 92
Explanation of general nature of dispute and of reason for non-disclosure of information regarding contingent liability	string	IAS 37 92
Explanation of general nature of dispute and of reason for non-disclosure of information regarding contingent asset	string	IAS 37 92

[803.100] Notes - Revenue from contracts with customers

Label	Type	References
Disclosure of revenue from contracts with customers [text block]	text block	IFRS 15 Disclosure, IFRS 15 Presentation
Contract assets [abstract]	abstract	
Non-current contract assets	X, instant, debit	IFRS 15 105
Current contract assets	X, instant, debit	IFRS 15 105
Total contract assets	X, instant, debit	IFRS 15 105, IFRS 15 116 a
Contract liabilities [abstract]	abstract	
Non-current contract liabilities	X, instant, credit	IFRS 15 105
Current contract liabilities	X, instant, credit	IFRS 15 105
Total contract liabilities	X, instant, credit	IFRS 15 105, IFRS 15 116 a
Receivables from contracts with customers [abstract]	abstract	
Non-current receivables from contracts with customers	X, instant, debit	IFRS 15 105
Current receivables from contracts with customers	X, instant, debit	IFRS 15 105
Total receivables from contracts with customers	X, instant, debit	IFRS 15 105, IFRS 15 116 a
Revenue from contracts with customers	X, duration, credit	IFRS 15 113 a, IFRS 15 114
Impairment loss on receivables or contract assets arising from contracts with customers	X, duration, debit	IFRS 15 113 b
Disclosure of disaggregation of revenue from contracts with customers [text block]	text block	IFRS 15 114
Disclosure of disaggregation of revenue from contracts with customers [abstract]	abstract	
Disclosure of disaggregation of revenue from contracts with customers [table]	table	IFRS 15 114
Products and services [axis]	axis	IFRS 8 32, IFRS 15 B89 a
Products and services [member]	member	IFRS 8 32, IFRS 15 B89 a
Geographical areas [axis]	axis	IFRS 8 33, IAS 19 138 a, Effective 2021-01-01 IFRS 17 96 b, IFRS 15 B89 b
Geographical areas [member]	member	IFRS 15 B89 b, IAS 19 138 a, Effective 2021-01-01 IFRS 17 96 b, IFRS 8 33
Markets of customers [axis]	axis	IFRS 15 B89 c
Markets of customers [member]	member	IFRS 15 B89 c
Types of customers [axis]	axis	IFRS 15 B89 c
Types of customers [member]	member	IFRS 15 B89 c
Government customers [member]	member	IFRS 15 B89 c
Non-government customers [member]	member	IFRS 15 B89 c
Types of contracts [axis]	axis	Effective 2021-01-01 IFRS 17 96 a, IFRS 15 B89 d
Types of contracts [member]	member	Effective 2021-01-01 IFRS 17 96 a, IFRS 15 B89 d
Fixed-price contracts [member]	member	IFRS 15 B89 d
Time-and-materials contracts [member]	member	IFRS 15 B89 d
Contract duration [axis]	axis	IFRS 15 B89 e
Contract duration [member]	member	
Short-term contracts [member]	member	IFRS 15 B89 e
Long-term contracts [member]	member	IFRS 15 B89 e
Timing of transfer of goods or services [axis]	axis	IFRS 15 B89 f
Timing of transfer of goods or services [member]	member	IFRS 15 B89 f
Goods or services transferred at point in time [member]	member	IFRS 15 B89 f
Goods or services transferred over time [member]	member	IFRS 15 B89 f
Sales channels [axis]	axis	IFRS 15 B89 g
Sales channels [member]	member	IFRS 15 B89 g
Goods sold directly to consumers [member]	member	IFRS 15 B89 g
Goods sold through intermediaries [member]	member	IFRS 15 B89 g
Segments [axis]	axis	IFRS 8 23, Effective 2021-01-01 IFRS 17 96 c, IFRS 15 115, IAS 36 130 d ii, IAS 19 138 d

Segments [member]	member	Effective 2021-01-01 IFRS 17 96 c, IFRS 15 115, IAS 36 130 d ii, IFRS 8 28, IAS 19 138 d
Reportable segments [member]	member	IFRS 15 115, IAS 19 138 d, IFRS 8 23, Effective 2021-01-01 IFRS 17 96 c
All other segments [member]	member	IFRS 8 16, IFRS 15 115
Disclosure of disaggregation of revenue from contracts with customers [line items]	abstract	
Revenue from contracts with customers	X, duration, credit	IFRS 15 113 a, IFRS 15 114
Information about relationship between disclosure of disaggregated revenue from contracts with customers and revenue information	text block	IFRS 15 115
Contract assets at beginning of period	X, instant, debit	IFRS 15 105, IFRS 15 116 a
Contract assets at end of period	X, instant, debit	IFRS 15 105, IFRS 15 116 a
Contract liabilities at beginning of period	X, instant, credit	IFRS 15 105, IFRS 15 116 a
Contract liabilities at end of period	X, instant, credit	IFRS 15 105, IFRS 15 116 a
Receivables from contracts with customers at beginning of period	X, instant, debit	IFRS 15 105, IFRS 15 116 a
Receivables from contracts with customers at end of period	X, instant, debit	IFRS 15 105, IFRS 15 116 a
Revenue that was included in contract liability balance at beginning of period	X, duration, credit	IFRS 15 116 b
Revenue from performance obligations satisfied or partially satisfied in previous periods	X, duration, credit	IFRS 15 116 c
Explanation of how timing of satisfaction of performance obligations relates to typical timing of payment	string	IFRS 15 117
Explanation of effect that timing of satisfaction of performance obligations and typical timing of payment have on contract assets and	text block	IFRS 15 117
Explanation of significant changes in contract assets and contract liabilities [text block]	text block	IFRS 15 118
Increase through business combinations, contract assets	X, duration, debit	IFRS 15 118 a
Increase (decrease) through cumulative catch-up adjustments to revenue, contract assets	X, duration, debit	IFRS 15 118 b
Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in measure of progress, contra	X, duration, debit	IFRS 15 118 b
Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in estimate of transaction price	X, duration, debit	IFRS 15 118 b
Increase (decrease) through cumulative catch-up adjustments to revenue arising from contract modification, contract assets	X, duration, debit	IFRS 15 118 b
Decrease through impairment, contract assets	X, duration, credit	IFRS 15 118 c
Decrease through right to consideration becoming unconditional, contract assets	X, duration, credit	IFRS 15 118 d
Increase through business combinations, contract liabilities	X, duration, credit	IFRS 15 118 a
Increase (decrease) through cumulative catch-up adjustments to revenue, contract liabilities	X, duration, credit	IFRS 15 118 b
Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in measure of progress, contra	X, duration, credit	IFRS 15 118 b
Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in estimate of transaction price	X, duration, credit	IFRS 15 118 b
Increase (decrease) through cumulative catch-up adjustments to revenue arising from contract modification, contract liabilities	X, duration, credit	IFRS 15 118 b
Decrease through performance obligation being satisfied, contract liabilities	X, duration, debit	IFRS 15 118 e
Disclosure of performance obligations [text block]	text block	IFRS 15 119
Disclosure of performance obligations [abstract]	abstract	
Disclosure of performance obligations [table]	table	IFRS 15 119
Performance obligations [axis]	axis	IFRS 15 119
Performance obligations [member]	member	IFRS 15 119
Performance obligations satisfied over time [member]	member	IFRS 15 124
Performance obligations satisfied at point in time [member]	member	IFRS 15 125
Disclosure of performance obligations [line items]	abstract	
Description of when entity typically satisfies performance obligations	string	IFRS 15 119 a
Description of significant payment terms in contracts with customers	string	IFRS 15 119 b
Description of nature of goods or services that entity has promised to transfer	string	IFRS 15 119 c
Description of performance obligations to arrange for another party to transfer goods or services	string	IFRS 15 119 c
Description of obligations for returns, refunds and other similar obligations	string	IFRS 15 119 d
Description of types of warranties and related obligations	string	IFRS 15 119 e
Description of methods used to recognise revenue from contracts with customers	string	IFRS 15 124 a
Explanation of why methods used to recognise revenue provide faithful depiction of transfer of goods or services	string	IFRS 15 124 b
Description of significant judgements made in evaluating when customer obtains control of promised goods or services	string	IFRS 15 125
Transaction price allocated to remaining performance obligations	X, instant, credit	IFRS 15 120 a
Explanation of when entity expects to recognise transaction price allocated to remaining performance obligations as revenue	string	IFRS 15 120 b ii
Disclosure of transaction price allocated to remaining performance obligations [text block]	text block	IFRS 15 120 b i
Disclosure of transaction price allocated to remaining performance obligations [abstract]	abstract	
Disclosure of transaction price allocated to remaining performance obligations [table]	table	IFRS 15 120 b i
Maturity [axis]	axis	IFRS 7 B11, IFRS 15 120 b i, IFRS 7 42E e, IAS 1 61, IFRS 7 23B a, Effective 2021-01-01 IFRS 17 132 b, Effective 2021-01-01 IFRS 17 120, Effective 2021-01-01 IFRS 17 109, IFRS 16 94, IFRS 16 97
Aggregated time bands [member]	member	IFRS 15 120 b i, IFRS 7 23B a, IFRS 7 B11, IFRS 16 97, Effective 2021-01-01 IFRS 17 120, IFRS 16 94, Effective 2021-01-01 IFRS 17 132 b, Effective 2021-01-01 IFRS 17 109, IFRS 7 B35, IAS 1 61
Disclosure of transaction price allocated to remaining performance obligations [line items]	abstract	
Transaction price allocated to remaining performance obligations	X, instant, credit	IFRS 15 120 a
Explanation of whether practical expedient is applied for disclosure of transaction price allocated to remaining performance obligation	string	IFRS 15 122
Explanation of whether any consideration from contracts with customers is not included in disclosure of transaction price allocated to	string	IFRS 15 122
Description of judgements, and changes in judgements, that significantly affect determination of amount and timing of revenue from	string	IFRS 15 123
Disclosure of information about methods, inputs and assumptions used for determining transaction price [text block]	text block	IFRS 15 126 a
Disclosure of information about methods, inputs and assumptions used for assessing whether estimate of variable consideration	text block	IFRS 15 126 b
Disclosure of information about methods, inputs and assumptions used for allocating transaction price [text block]	text block	IFRS 15 126 c
Disclosure of information about methods, inputs and assumptions used for measuring obligations for returns, refunds and other s	text block	IFRS 15 126 d
Description of judgements made in determining amount of costs to obtain or fulfil contracts with customers	string	IFRS 15 127 a
Description of method used to determine amortisation of assets recognised from costs to obtain or fulfil contracts with customers	string	IFRS 15 127 b
Disclosure of assets recognised from costs to obtain or fulfil contracts with customers [text block]	text block	IFRS 15 128 a
Disclosure of assets recognised from costs to obtain or fulfil contracts with customers [abstract]	abstract	
Disclosure of assets recognised from costs to obtain or fulfil contracts with customers [table]	table	IFRS 15 128 a
Categories of assets recognised from costs to obtain or fulfil contracts with customers [axis]	axis	IFRS 15 128 a
Categories of assets recognised from costs to obtain or fulfil contracts with customers [member]	member	IFRS 15 128 a
Costs to obtain contracts with customers [member]	member	IFRS 15 128 a
Pre-contract costs [member]	member	IFRS 15 128 a
Setup costs [member]	member	IFRS 15 128 a
Disclosure of assets recognised from costs to obtain or fulfil contracts with customers [line items]	abstract	
Assets recognised from costs to obtain or fulfil contracts with customers	X, instant, debit	IFRS 15 128 a
Amortisation, assets recognised from costs incurred to obtain or fulfil contracts with customers	X, duration, debit	IFRS 15 128 b
Impairment loss, assets recognised from costs incurred to obtain or fulfil contracts with customers	X, duration, debit	IFRS 15 128 b

Statement that practical expedient about existence of significant financing component has been used	string	IFRS 15 129
Statement that practical expedient about incremental costs of obtaining contract has been used	string	IFRS 15 129

[803.300] Notes - Government grants

Label	Type	References
Disclosure of government grants [text block]	text block	IAS 20 Disclosure
Description of accounting policy for government grants [text block]	text block	IAS 20 39 a
Description of nature and extent of government grants recognised in financial statements	string	IAS 20 39 b
Income from government grants	X, duration, credit	IAS 20 39 b
Indication of other forms of government assistance with direct benefits for entity	string	IAS 20 39 b
Explanation of unfulfilled conditions and other contingencies attaching to government assistance	string	IAS 20 39 c

[803.500] Notes - Impairment of assets

Label	Type	References
Disclosure of impairment of assets [text block]	text block	IAS 36 Disclosure
Disclosure of impairment loss and reversal of impairment loss [text block]	text block	IAS 36 126
Disclosure of impairment loss and reversal of impairment loss [abstract]	abstract	
Disclosure of impairment loss and reversal of impairment loss [table]	table	IAS 36 126
Classes of assets [axis]	axis	IFRS 16 53, IAS 36 130 d ii, IFRS 13 93, IAS 36 126
Assets [member]	member	IFRS 16 53, IAS 36 126, IFRS 13 93
Property, plant and equipment [member]	member	IFRS 16 53, IAS 36 127, IAS 16 73
Intangible assets other than goodwill [member]	member	IFRS 16 53, IAS 38 118, IAS 36 127
Right-of-use assets [member]	member	IFRS 16 33
Exploration and evaluation assets [member]	member	IAS 36 127
Investments accounted for using equity method [member]	member	IAS 36 127
Non-current assets or disposal groups classified as held for sale [member]	member	IAS 36 127
Other impaired assets [member]	member	IAS 36 127
Disclosure of impairment loss and reversal of impairment loss [line items]	abstract	
Impairment loss recognised in profit or loss	X, duration, debit	IAS 36 129 a, IAS 36 126 a
Reversal of impairment loss recognised in profit or loss	X, duration, credit	IAS 36 129 b, IAS 36 126 b
Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating unit [text block]	text block	IAS 36 130
Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating unit [abstract]	abstract	
Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating unit [table]	table	IAS 36 130
Individual assets or cash-generating units [axis]	axis	IAS 36 130
Entity's total for individual assets or cash-generating units [member]	member	IAS 36 130
Individual assets or cash-generating units [member]	member	IAS 36 130
Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating unit [line items]	abstract	
Explanation of main events and circumstances that led to recognition of impairment losses and reversals of impairment loss	string	IAS 36 130 a, IAS 36 131 b
Impairment loss	X, duration, debit	IAS 36 130 b, IAS 36 130 d ii
Reversal of impairment loss	X, duration, credit	IAS 36 130 d ii, IAS 36 130 b
Description of nature of individual asset	string	IAS 36 130 c i
Description of reportable segment to which individual asset belongs	string	IAS 36 130 c ii
Description of cash-generating unit	string	IAS 36 130 d i
Description of current and former way of aggregating assets	string	IAS 36 130 d iii
Description of reasons for changing way cash-generating unit is identified	string	IAS 36 130 d iii
Recoverable amount of asset or cash-generating unit	X, instant, debit	IAS 36 130 e
Information whether recoverable amount of asset is fair value less costs of disposal or value in use	string	IAS 36 130 e
Description of level of fair value hierarchy within which fair value measurement is categorised	string	IAS 36 134 e iIA, IAS 36 130 f i
Description of valuation techniques used to measure fair value less costs of disposal	string	IAS 36 134 e, IAS 36 130 f ii
Description of change in valuation technique used to measure fair value less costs of disposal	string	IAS 36 134 e iIB, IAS 36 130 f ii
Description of reasons for change in valuation technique used to measure fair value less costs of disposal	string	IAS 36 134 e iIB, IAS 36 130 f ii
Description of key assumptions on which management has based determination of fair value less costs of disposal	string	IAS 36 134 e i, IAS 36 130 f iii
Discount rate used in current measurement of fair value less costs of disposal	X, instant	IAS 36 130 f iii
Discount rate used in previous measurement of fair value less costs of disposal	X, instant	IAS 36 130 f iii
Discount rate used in current estimate of value in use	X, instant	IAS 36 130 g
Discount rate used in previous estimate of value in use	X, instant	IAS 36 130 g
Disclosure of impairment loss recognised or reversed for cash-generating unit [text block]	text block	IAS 36 130 d ii
Disclosure of impairment loss recognised or reversed for cash-generating unit [abstract]	abstract	
Disclosure of impairment loss recognised or reversed for cash-generating unit [table]	table	IAS 36 130 d ii
Individual assets or cash-generating units [axis]	axis	IAS 36 130
Entity's total for individual assets or cash-generating units [member]	member	IAS 36 130
Individual assets or cash-generating units [member]	member	IAS 36 130
Classes of assets [axis]	axis	IFRS 16 53, IAS 36 130 d ii, IFRS 13 93, IAS 36 126
Assets [member]	member	IFRS 16 53, IAS 36 126, IFRS 13 93
Property, plant and equipment [member]	member	IFRS 16 53, IAS 36 127, IAS 16 73
Intangible assets other than goodwill [member]	member	IFRS 16 53, IAS 38 118, IAS 36 127
Right-of-use assets [member]	member	IFRS 16 33
Exploration and evaluation assets [member]	member	IAS 36 127
Investments accounted for using equity method [member]	member	IAS 36 127
Non-current assets or disposal groups classified as held for sale [member]	member	IAS 36 127
Other impaired assets [member]	member	IAS 36 127
Segments [axis]	axis	IFRS 8 23, Effective 2021-01-01 IFRS 17 96 c, IFRS 15 115, IAS 36 130 d ii, IAS 19 138 d
Segments [member]	member	Effective 2021-01-01 IFRS 17 96 c, IFRS 15 115, IAS 36 130 d ii, IFRS 8 28, IAS 19 138 d
Reportable segments [member]	member	IFRS 15 115, IAS 19 138 d, IFRS 8 23, Effective 2021-01-01 IFRS 17 96 c

Disclosure of impairment loss recognised or reversed for cash-generating unit [line items]	abstract	
Impairment loss	X, duration, debit	IAS 36 130 b, IAS 36 130 d ii
Reversal of impairment loss	X, duration, credit	IAS 36 130 d ii, IAS 36 130 b
Explanation of main events and circumstances that led to recognition of impairment losses and reversals of impairment losses	string	IAS 36 130 a, IAS 36 131 b
Explanation of main classes of assets affected by impairment losses or reversals of impairment losses	string	IAS 36 131 a
Disclosure of information for cash-generating units [text block]	text block	IAS 36 134
Disclosure of information for cash-generating units [abstract]	abstract	
Disclosure of information for cash-generating units [table]	table	IAS 36 134
Cash-generating units [axis]	axis	IAS 36 134
Entity's total for cash-generating units [member]	member	IAS 36 135, IAS 36 134
Cash-generating units [member]	member	IAS 36 134
Aggregate cash-generating units for which amount of goodwill or intangible assets with indefinite useful lives is	member	IAS 36 135
Disclosure of information for cash-generating units [line items]	abstract	
Intangible assets with indefinite useful life	X, instant, debit	IAS 36 134 b, IAS 36 135 b, IAS 38 122 a
Description of basis on which unit's recoverable amount has been determined	string	IAS 36 134 c
Description of key assumptions on which management has based cash flow projections	string	IAS 36 135 c, IAS 36 134 d i
Description of valuation techniques used to measure fair value less costs of disposal	string	IAS 36 134 e, IAS 36 130 f ii
Description of key assumptions on which management has based determination of fair value less costs of disposal	string	IAS 36 134 e i, IAS 36 130 f iii
Description of management's approach to determining values assigned to key assumptions	string	IAS 36 135 d, IAS 36 134 d ii, IAS 36 134 e ii
Description of level of fair value hierarchy within which fair value measurement is categorised	string	IAS 36 134 e iiA, IAS 36 130 f i
Description of change in valuation technique used to measure fair value less costs of disposal	string	IAS 36 134 e iiB, IAS 36 130 f ii
Description of reasons for change in valuation technique used to measure fair value less costs of disposal	string	IAS 36 134 e iiB, IAS 36 130 f ii
Explanation of period over which management has projected cash flows	string	IAS 36 134 d iii, IAS 36 134 e iii
Growth rate used to extrapolate cash flow projections	X, instant	IAS 36 134 e iv, IAS 36 134 d iv
Description of justification for using growth rate that exceeds long-term average growth rate	string	IAS 36 134 d iv
Discount rate applied to cash flow projections	X, instant	IAS 36 134 e v, IAS 36 134 d v
Amount by which unit's recoverable amount exceeds its carrying amount	X, instant, debit	IAS 36 135 e i, IAS 36 134 f i
Explanation of value assigned to key assumption	string	IAS 36 135 e ii, IAS 36 134 f ii
Amount by which value assigned to key assumption must change in order for unit's recoverable amount to be equal to car	X, instant	IAS 36 135 e iii, IAS 36 134 f iii

[803.900] Notes - Service concession arrangements

Label	Type	References
Disclosure of service concession arrangements [text block]	text block	SIC 29 Consensus
Disclosure of detailed information about service concession arrangements [text block]	text block	SIC 29 6
Disclosure of detailed information about service concession arrangements [abstract]	abstract	
Disclosure of detailed information about service concession arrangements [table]	table	SIC 29 6
Service concession arrangements [axis]	axis	SIC 29 6
Service concession arrangements [member]	member	SIC 29 6
Disclosure of detailed information about service concession arrangements [line items]	abstract	
Description of service concession arrangement	string	SIC 29 6 a
Explanation of significant terms of service concession arrangement that may affect amount, timing and certainty of future	string	SIC 29 6 b
Explanation of nature and extent of rights to use specified assets	string	SIC 29 6 c i
Explanation of nature and extent of obligations to provide or rights to expect provision of services	string	SIC 29 6 c ii
Explanation of nature and extent of obligations to acquire or build items of property, plant and equipment	string	SIC 29 6 c iii
Explanation of nature and extent of obligations to deliver or rights to receive specified assets at end of concession period	string	SIC 29 6 c iv
Explanation of nature and extent of renewal and termination options	string	SIC 29 6 c v
Explanation of nature and extent of other rights and obligations	string	SIC 29 6 c vi
Description of changes in service concession arrangement	string	SIC 29 6 d
Explanation of how service concession arrangement has been classified	string	SIC 29 6 e
Revenue recognised on exchanging construction services for financial asset	X, duration, credit	SIC 29 6A
Revenue recognised on exchanging construction services for intangible asset	X, duration, credit	SIC 29 6A
Profit (loss) recognised on exchanging construction services for financial asset	X, duration, credit	SIC 29 6A
Profit (loss) recognised on exchanging construction services for intangible asset	X, duration, credit	SIC 29 6A

[804.100] Notes - Employee benefits

Label	Type	References
Disclosure of employee benefits [text block]	text block	IAS 19 Scope
Disclosure of information about defined benefit plans [abstract]	abstract	
Disclosure of defined benefit plans [text block]	text block	IAS 19 138
Disclosure of defined benefit plans [abstract]	abstract	
Disclosure of defined benefit plans [table]	table	IAS 19 138
Defined benefit plans [axis]	axis	IAS 19 138
Defined benefit plans [member]	member	IAS 19 138
Defined benefit plans other than multi-employer plans, state plans and plans that share risks between entities	member	IAS 19 138
Multi-employer defined benefit plans [member]	member	IAS 19 33 b, IAS 19 34 b
State defined benefit plans [member]	member	IAS 19 45
Defined benefit plans that share risks between entities under common control [member]	member	IAS 19 149
Geographical areas [axis]	axis	IFRS 8 33, IAS 19 138 a, Effective 2021-01-01 IFRS 17 96 b, IFRS 15 B89 b
Geographical areas [member]	member	IFRS 15 B89 b, IAS 19 138 a, Effective 2021-01-01 IFRS 17 96 b, IFRS 8 33
Characteristics of defined benefit plans [axis]	axis	IAS 19 138 b
Characteristics of defined benefit plans [member]	member	IAS 19 138 b
Pension defined benefit plans [member]	member	IAS 19 138 b
Flat salary pension defined benefit plans [member]	member	IAS 19 138 b
Final salary pension defined benefit plans [member]	member	IAS 19 138 b
Post-employment medical defined benefit plans [member]	member	IAS 19 138 b

Regulatory environments [axis]	axis	IAS 19 138 c
Regulatory environments [member]	member	IAS 19 138 c
Segments [axis]	axis	IFRS 8 23, Effective 2021-01-01 IFRS 17 96 c, IFRS 15 115, IAS 36 130 d ii, IAS 19 138 d
Segments [member]	member	Effective 2021-01-01 IFRS 17 96 c, IFRS 15 115, IAS 36 130 d ii, IFRS 8 28, IAS 19 138 d
Reportable segments [member]	member	IFRS 15 115, IAS 19 138 d, IFRS 8 23, Effective 2021-01-01 IFRS 17 96 c
Funding arrangements of defined benefit plans [axis]	axis	IAS 19 138 e
Funding arrangements of defined benefit plans [member]	member	IAS 19 138 e
Wholly unfunded defined benefit plans [member]	member	IAS 19 138 e
Wholly or partly funded defined benefit plans [member]	member	IAS 19 138 e
Disclosure of defined benefit plans [line items]	abstract	
Description of type of plan	string	IAS 19 139 a
Description of nature of benefits provided by plan	string	IAS 19 139 a i
Description of regulatory framework in which plan operates	string	IAS 19 139 a ii
Description of effect of regulatory framework on plan	string	IAS 19 139 a ii
Description of any other entity's responsibilities for governance of plan	string	IAS 19 139 a iii
Description of risks to which plan exposes entity	string	IAS 19 139 b
Description of significant concentrations of risk related to plan	string	IAS 19 139 b
Description of plan amendments, curtailments and settlements	string	IAS 19 139 c
Surplus (deficit) in plan [abstract]	abstract	
Defined benefit obligation, at present value	X, instant, credit	IAS 19 57 a
Plan assets, at fair value	X, instant, debit	IAS 19 57 a
Net surplus (deficit) in plan	X, instant, debit	IAS 19 57 a
Description of link between reimbursement right and related obligation	string	IAS 19 140 b
Description of how entity determined maximum economic benefit available	string	IAS 19 141 c iv
Entity's own financial instruments included in fair value of plan assets	X, instant, debit	IAS 19 143
Property occupied by entity included in fair value of plan assets	X, instant, debit	IAS 19 143
Other assets used by entity included in fair value of plan assets	X, instant, debit	IAS 19 143
Actuarial assumption of discount rates	X, instant	IAS 19 144
Actuarial assumption of expected rates of salary increases	X, instant	IAS 19 144
Actuarial assumption of medical cost trend rates	X, instant	IAS 19 144
Actuarial assumption of expected rates of pension increases	X, instant	IAS 19 144
Actuarial assumption of expected rates of inflation	X, instant	IAS 19 144
Actuarial assumption of mortality rates	X, instant	IAS 19 144
Actuarial assumption of retirement age	duration	IAS 19 144
Actuarial assumption of life expectancy after retirement	duration	IAS 19 144
Other material actuarial assumptions	X, instant	IAS 19 144
Description of asset-liability matching strategies used by plan or entity to manage risk	string	IAS 19 146
Description of funding arrangements and funding policy that affect future contributions	string	IAS 19 147 a, IAS 19 148 a
Estimate of contributions expected to be paid to plan for next annual reporting period	X, duration, credit	IAS 19 147 b, IAS 19 148 d iii
Disclosure of information about maturity profile of defined benefit obligation [text block]	text block	IAS 19 147 c
Weighted average duration of defined benefit obligation	duration	IAS 19 147 c
Description of extent to which entity can be liable to multi-employer or state plan for other entities' obligations	string	IAS 19 148 b
Description of agreed allocation of deficit or surplus of multi-employer or state plan on wind-up of plan	string	IAS 19 148 c i
Description of agreed allocation of deficit or surplus of multi-employer or state plan on entity's withdrawal from plan	string	IAS 19 148 c ii
Description of fact that multi-employer or state plan is defined benefit plan	string	IAS 19 148 d i
Description of reason why sufficient information is not available to account for multi-employer or state plan as defined	string	IAS 19 148 d ii
Description of information about surplus or deficit of multi-employer or state plan	string	IAS 19 148 d iv
Description of basis used to determine surplus or deficit of multi-employer or state plan	string	IAS 19 148 d iv
Description of implications of surplus or deficit on multi-employer or state plan for entity	string	IAS 19 148 d iv
Level of participation of entity compared with other participating entities	X, instant	IAS 19 148 d v
Description of contractual agreement or stated policy for charging net defined benefit cost	string	IAS 19 149 a
Description of policy for determining contribution of defined benefit plans that share risks between entities under common control	text block	IAS 19 149 b
Description of cross-reference to disclosures about plans that share risks between entities under common control in another financial statement	string	IAS 19 150
Disclosure of net defined benefit liability (asset) [text block]	text block	IAS 19 140 a
Disclosure of net defined benefit liability (asset) [abstract]	abstract	
Disclosure of net defined benefit liability (asset) [table]	table	IAS 19 140 a
Defined benefit plans [axis]	axis	IAS 19 138
Defined benefit plans [member]	member	IAS 19 138
Defined benefit plans other than multi-employer plans, state plans and plans that share risks between entities under common control [member]	member	IAS 19 138
Multi-employer defined benefit plans [member]	member	IAS 19 33 b, IAS 19 34 b
State defined benefit plans [member]	member	IAS 19 45
Defined benefit plans that share risks between entities under common control [member]	member	IAS 19 149
Geographical areas [axis]	axis	IFRS 8 33, IAS 19 138 a, Effective 2021-01-01 IFRS 17 96 b, IFRS 15 B89 b
Geographical areas [member]	member	IFRS 8 33, IAS 19 138 a, Effective 2021-01-01 IFRS 17 96 b, IFRS 8 33
Characteristics of defined benefit plans [axis]	axis	IAS 19 138 b
Characteristics of defined benefit plans [member]	member	IAS 19 138 b
Pension defined benefit plans [member]	member	IAS 19 138 b
Fiat salary pension defined benefit plans [member]	member	IAS 19 138 b
Final salary pension defined benefit plans [member]	member	IAS 19 138 b
Post-employment medical defined benefit plans [member]	member	IAS 19 138 b
Regulatory environments [axis]	axis	IAS 19 138 c
Regulatory environments [member]	member	IAS 19 138 c
Segments [axis]	axis	IFRS 8 23, Effective 2021-01-01 IFRS 17 96 c, IFRS 15 115, IAS 36 130 d ii, IAS 19 138 d
Segments [member]	member	Effective 2021-01-01 IFRS 17 96 c, IFRS 15 115, IAS 36 130 d ii, IFRS 8 28, IAS 19 138 d
Reportable segments [member]	member	IFRS 15 115, IAS 19 138 d, IFRS 8 23, Effective 2021-01-01 IFRS 17 96 c
Funding arrangements of defined benefit plans [axis]	axis	IAS 19 138 e
Funding arrangements of defined benefit plans [member]	member	IAS 19 138 e
Wholly unfunded defined benefit plans [member]	member	IAS 19 138 e

Wholly or partly funded defined benefit plans [member]	member	IAS 19 138 e
Net defined benefit liability (asset) [axis]	axis	IAS 19 140 a
Net defined benefit liability (asset) [member]	member	IAS 19 140 a
Present value of defined benefit obligation [member]	member	IAS 19 140 a ii
Plan assets [member]	member	IAS 19 140 a i
Effect of asset ceiling [member]	member	IAS 19 140 a iii
Disclosure of net defined benefit liability (asset) [line items]	abstract	
Net defined benefit liability (asset) at beginning of period	X, instant, credit	IAS 19 140 a
Changes in net defined benefit liability (asset) [abstract]	abstract	
Current service cost, net defined benefit liability (asset)	X, duration, credit	IAS 19 141 a
Interest expense (income), net defined benefit liability (asset)	X, duration, credit	IAS 19 141 b
Gain (loss) on remeasurement, net defined benefit liability (asset) [abstract]	abstract	
Return on plan assets excluding interest income or expense, net defined benefit liability (asset)	X, duration, debit	IAS 19 141 c i
Actuarial losses (gains) arising from changes in demographic assumptions, net defined benefit liability (asset)	X, duration, debit	IAS 19 141 c ii
Actuarial losses (gains) arising from changes in financial assumptions, net defined benefit liability (asset)	X, duration, debit	IAS 19 141 c iii
Actuarial losses (gains) arising from experience adjustments, net defined benefit liability (asset)	X, duration, debit	IAS 19 141 c
Loss (gain) on changes in effect of limiting net defined benefit asset to asset ceiling excluding interest income	X, duration, debit	IAS 19 141 c iv
Total loss (gain) on remeasurement, net defined benefit liability (asset)	X, duration, debit	IAS 19 141 c
Past service cost and gains (losses) arising from settlements, net defined benefit liability (asset) [abstract]	abstract	
Past service cost, net defined benefit liability (asset)	X, duration, credit	IAS 19 141 d
Losses (gains) arising from settlements, net defined benefit liability (asset)	X, duration, debit	IAS 19 141 d
Net past service cost and gains (losses) arising from settlements, net defined benefit liability (asset)	X, duration, credit	IAS 19 141 d
Increase (decrease) through changes in foreign exchange rates, net defined benefit liability (asset)	X, duration, credit	IAS 19 141 e
Contributions to plan, net defined benefit liability (asset) [abstract]	abstract	
Contributions to plan by employer, net defined benefit liability (asset)	X, duration, debit	IAS 19 141 f
Contributions to plan by plan participants, net defined benefit liability (asset)	X, duration, debit	IAS 19 141 f
Total contributions to plan, net defined benefit liability (asset)	X, duration, debit	IAS 19 141 f
Payments from plan, net defined benefit liability (asset)	X, duration, debit	IAS 19 141 g
Payments in respect of settlements, net defined benefit liability (asset)	X, duration, debit	IAS 19 141 g
Increase (decrease) through business combinations and disposals, net defined benefit liability (asset)	X, duration, credit	IAS 19 141 h
Increase (decrease) through other changes, net defined benefit liability (asset)	X, duration, credit	IAS 19 141
Total increase (decrease) in net defined benefit liability (asset)	X, duration, credit	IAS 19 141
Net defined benefit liability (asset) at end of period	X, instant, credit	IAS 19 140 a
Disclosure of reimbursement rights [text block]	text block	IAS 19 140 b
Disclosure of reimbursement rights [abstract]	abstract	
Disclosure of reimbursement rights [table]	table	IAS 19 140 b
Defined benefit plans [axis]	axis	IAS 19 138
Defined benefit plans [member]	member	IAS 19 138
Defined benefit plans other than multi-employer plans, state plans and plans that share risks between entities	member	IAS 19 138
Multi-employer defined benefit plans [member]	member	IAS 19 33 b, IAS 19 34 b
State defined benefit plans [member]	member	IAS 19 45
Defined benefit plans that share risks between entities under common control [member]	member	IAS 19 149
Geographical areas [axis]	axis	IFRS 8 33, IAS 19 138 a, Effective 2021-01-01 IFRS 17 96 b, IFRS 15 B89 b
Geographical areas [member]	member	IFRS 15 B89 b, IAS 19 138 a, Effective 2021-01-01 IFRS 17 96 b, IFRS 8 33
Characteristics of defined benefit plans [axis]	axis	IAS 19 138 b
Characteristics of defined benefit plans [member]	member	IAS 19 138 b
Pension defined benefit plans [member]	member	IAS 19 138 b
Flat salary pension defined benefit plans [member]	member	IAS 19 138 b
Final salary pension defined benefit plans [member]	member	IAS 19 138 b
Post-employment medical defined benefit plans [member]	member	IAS 19 138 b
Regulatory environments [axis]	axis	IAS 19 138 c
Regulatory environments [member]	member	IAS 19 138 c
Segments [axis]	axis	IFRS 8 23, Effective 2021-01-01 IFRS 17 96 c, IFRS 15 115, IAS 36 130 d ii, IAS 19 138 d
Segments [member]	member	Effective 2021-01-01 IFRS 17 96 c, IFRS 15 115, IAS 36 130 d ii, IFRS 8 28, IAS 19 138 d
Reportable segments [member]	member	IFRS 15 115, IAS 19 138 d, IFRS 8 23, Effective 2021-01-01 IFRS 17 96 c
Funding arrangements of defined benefit plans [axis]	axis	IAS 19 138 e
Funding arrangements of defined benefit plans [member]	member	IAS 19 138 e
Wholly unfunded defined benefit plans [member]	member	IAS 19 138 e
Wholly or partly funded defined benefit plans [member]	member	IAS 19 138 e
Disclosure of reimbursement rights [line items]	abstract	
Reimbursement rights, at fair value at beginning of period	X, instant, debit	IAS 19 140 b
Changes in reimbursement rights [abstract]	abstract	
Interest income, reimbursement rights	X, duration, debit	IAS 19 141 b
Gain (loss) on remeasurement, reimbursement rights [abstract]	abstract	
Return on reimbursement rights, excluding interest income or expense	X, duration, debit	IAS 19 141 c i
Gain (loss) on changes in effect of limiting reimbursement rights to asset ceiling excluding interest income or expense	X, duration, debit	IAS 19 141 c iv
Total gain (loss) on remeasurement, reimbursement rights	X, duration, debit	IAS 19 141 c
Increase (decrease) through net exchange differences, reimbursement rights, at fair value	X, duration, debit	IAS 19 141 e
Decrease through benefits paid, reimbursement rights, at fair value	X, duration, credit	IAS 19 141 g
Payments in respect of settlements, reimbursement rights	X, duration, credit	IAS 19 141 g
Increase (decrease) through business combinations and disposals, reimbursement rights	X, duration, debit	IAS 19 141 h
Total increase (decrease) in reimbursement rights, at fair value	X, duration, debit	IAS 19 141
Reimbursement rights, at fair value at end of period	X, instant, debit	IAS 19 140 b
Disclosure of fair value of plan assets [text block]	text block	IAS 19 142
Disclosure of fair value of plan assets [abstract]	abstract	
Disclosure of fair value of plan assets [table]	table	IAS 19 142
Defined benefit plans [axis]	axis	IAS 19 138
Defined benefit plans [member]	member	IAS 19 138
Defined benefit plans other than multi-employer plans, state plans and plans that share risks between entities	member	IAS 19 138

Multi-employer defined benefit plans [member]	member	IAS 19 33 b, IAS 19 34 b
State defined benefit plans [member]	member	IAS 19 45
Defined benefit plans that share risks between entities under common control [member]	member	IAS 19 149
Geographical areas [axis]	axis	IFRS 8 33, IAS 19 138 a, Effective 2021-01-01 IFRS 17 96 b, IFRS 15 B89 b
Geographical areas [member]	member	IFRS 15 B89 b, IAS 19 138 a, Effective 2021-01-01 IFRS 17 96 b, IFRS 8 33
Characteristics of defined benefit plans [axis]	axis	IAS 19 138 b
Characteristics of defined benefit plans [member]	member	IAS 19 138 b
Pension defined benefit plans [member]	member	IAS 19 138 b
Flat salary pension defined benefit plans [member]	member	IAS 19 138 b
Final salary pension defined benefit plans [member]	member	IAS 19 138 b
Post-employment medical defined benefit plans [member]	member	IAS 19 138 b
Regulatory environments [axis]	axis	IAS 19 138 c
Regulatory environments [member]	member	IAS 19 138 c
Segments [axis]	axis	IFRS 8 23, Effective 2021-01-01 IFRS 17 96 c, IFRS 15 115, IAS 36 130 d ii, IAS 19 138 d
Segments [member]	member	Effective 2021-01-01 IFRS 17 96 c, IFRS 15 115, IAS 36 130 d ii, IFRS 8 28, IAS 19 138 d
Reportable segments [member]	member	IFRS 15 115, IAS 19 138 d, IFRS 8 23, Effective 2021-01-01 IFRS 17 96 c
Funding arrangements of defined benefit plans [axis]	axis	IAS 19 138 e
Funding arrangements of defined benefit plans [member]	member	IAS 19 138 e
Wholly unfunded defined benefit plans [member]	member	IAS 19 138 e
Wholly or partly funded defined benefit plans [member]	member	IAS 19 138 e
Levels of fair value hierarchy [axis]	axis	IFRS 13 93 b, IAS 19 142
All levels of fair value hierarchy [member]	member	IFRS 13 93 b, IAS 19 142
Level 1 of fair value hierarchy [member]	member	IAS 19 142, IFRS 13 93 b
Level 2 and 3 of fair value hierarchy [member]	member	IAS 19 142
Disclosure of fair value of plan assets [line items]	abstract	
Cash and cash equivalents, amount contributed to fair value of plan assets	X, instant, debit	IAS 19 142 a
Equity instruments, amount contributed to fair value of plan assets	X, instant, debit	IAS 19 142 b
Debt instruments, amount contributed to fair value of plan assets	X, instant, debit	IAS 19 142 c
Real estate, amount contributed to fair value of plan assets	X, instant, debit	IAS 19 142 d
Derivatives, amount contributed to fair value of plan assets	X, instant, debit	IAS 19 142 e
Investment funds, amount contributed to fair value of plan assets	X, instant, debit	IAS 19 142 f
Asset-backed securities, amount contributed to fair value of plan assets	X, instant, debit	IAS 19 142 g
Structured debt, amount contributed to fair value of plan assets	X, instant, debit	IAS 19 142 h
Other assets, amount contributed to fair value of plan assets	X, instant, debit	IAS 19 142
Disclosure of sensitivity analysis for actuarial assumptions [text block]	text block	IAS 19 145
Disclosure of sensitivity analysis for actuarial assumptions [abstract]	abstract	
Disclosure of sensitivity analysis for actuarial assumptions [table]	table	IAS 19 145
Defined benefit plans [axis]	axis	IAS 19 138
Defined benefit plans [member]	member	IAS 19 138
Defined benefit plans other than multi-employer plans, state plans and plans that share risks between entities	member	IAS 19 138
Multi-employer defined benefit plans [member]	member	IAS 19 33 b, IAS 19 34 b
State defined benefit plans [member]	member	IAS 19 45
Defined benefit plans that share risks between entities under common control [member]	member	IAS 19 149
Geographical areas [axis]	axis	IFRS 8 33, IAS 19 138 a, Effective 2021-01-01 IFRS 17 96 b, IFRS 15 B89 b
Geographical areas [member]	member	IFRS 15 B89 b, IAS 19 138 a, Effective 2021-01-01 IFRS 17 96 b, IFRS 8 33
Characteristics of defined benefit plans [axis]	axis	IAS 19 138 b
Characteristics of defined benefit plans [member]	member	IAS 19 138 b
Pension defined benefit plans [member]	member	IAS 19 138 b
Flat salary pension defined benefit plans [member]	member	IAS 19 138 b
Final salary pension defined benefit plans [member]	member	IAS 19 138 b
Post-employment medical defined benefit plans [member]	member	IAS 19 138 b
Regulatory environments [axis]	axis	IAS 19 138 c
Regulatory environments [member]	member	IAS 19 138 c
Segments [axis]	axis	IFRS 8 23, Effective 2021-01-01 IFRS 17 96 c, IFRS 15 115, IAS 36 130 d ii, IAS 19 138 d
Segments [member]	member	Effective 2021-01-01 IFRS 17 96 c, IFRS 15 115, IAS 36 130 d ii, IFRS 8 28, IAS 19 138 d
Reportable segments [member]	member	IFRS 15 115, IAS 19 138 d, IFRS 8 23, Effective 2021-01-01 IFRS 17 96 c
Funding arrangements of defined benefit plans [axis]	axis	IAS 19 138 e
Funding arrangements of defined benefit plans [member]	member	IAS 19 138 e
Wholly unfunded defined benefit plans [member]	member	IAS 19 138 e
Wholly or partly funded defined benefit plans [member]	member	IAS 19 138 e
Actuarial assumptions [axis]	axis	IAS 19 145
Actuarial assumptions [member]	member	IAS 19 145
Actuarial assumption of discount rates [member]	member	IAS 19 145
Actuarial assumption of expected rates of salary increases [member]	member	IAS 19 145
Actuarial assumption of medical cost trend rates [member]	member	IAS 19 145
Actuarial assumption of expected rates of pension increases [member]	member	IAS 19 145
Actuarial assumption of expected rates of inflation [member]	member	IAS 19 145
Actuarial assumption of mortality rates [member]	member	IAS 19 145
Actuarial assumption of retirement age [member]	member	IAS 19 145
Actuarial assumption of life expectancy after retirement [member]	member	IAS 19 145
Other material actuarial assumptions [member]	member	IAS 19 145
Disclosure of sensitivity analysis for actuarial assumptions [line items]	abstract	
Percentage of reasonably possible increase in actuarial assumption	X, instant	IAS 19 145 a
Increase (decrease) in defined benefit obligation due to reasonably possible increase in actuarial assumption	X, instant, credit	IAS 19 145 a
Percentage of reasonably possible decrease in actuarial assumption	X, instant	IAS 19 145 a
Increase (decrease) in defined benefit obligation due to reasonably possible decrease in actuarial assumption	X, instant, credit	IAS 19 145 a

Description of methods and assumptions used in preparing sensitivity analysis for actuarial assumptions	string	IAS 19 145 b
Description of limitations of methods used in preparing sensitivity analysis for actuarial assumptions	string	IAS 19 145 b
Description of changes in methods and assumptions used in preparing sensitivity analysis for actuarial assumptions	string	IAS 19 145 c
Description of reasons for changes in methods and assumptions used in preparing sensitivity analysis for actuarial assumptions	string	IAS 19 145 c
Disclosure of additional information about defined benefit plans [text block]	text block	IAS 19 137
Disclosure of analysis of present value of defined benefit obligation that distinguishes nature, characteristics and risks [text block]	text block	IAS 19 137
Termination benefits expense	X, duration, debit	IAS 19 171

[804.300] Notes - Borrowing costs

Label	Type	References
Disclosure of borrowing costs [text block]	text block	IAS 23 Disclosure
Borrowing costs [abstract]	abstract	
Borrowing costs capitalised	X, duration	IAS 23 26 a
Borrowing costs recognised as expense	X, duration, debit	IAS 1 112 c
Total borrowing costs incurred	X, duration	IAS 1 112 c
Interest costs [abstract]	abstract	
Interest costs capitalised	X, duration	IAS 1 112 c
Interest expense	X, duration, debit	IFRS 8 23 d, IFRS 12 B13 f, IFRS 8 28 e
Total interest costs incurred	X, duration	IAS 1 112 c
Capitalisation rate of borrowing costs eligible for capitalisation	X, duration	IAS 23 26 b

[804.400] Notes - Insurance contracts

Label	Type	References
Disclosure of insurance contracts [text block]	text block	Expiry date 2021-01-01 IFRS 4 Disclosure, Effective 2021-01-01 IFRS 17 Disclosure
Disclosure of amounts arising from insurance contracts [text block]	text block	Expiry date 2021-01-01 IFRS 4 36
Description of accounting policy for insurance contracts and related assets, liabilities, income and expense [text block]	text block	Expiry date 2021-01-01 IFRS 4 37 a, IAS 1 117 b
Assets arising from insurance contracts	X, instant, debit	Expiry date 2021-01-01 IFRS 4 37 b
Assets under insurance contracts and reinsurance contracts issued	X, instant, debit	Expiry date 2021-01-01 IFRS 4 37 e, Expiry date 2021-01-01 IAS 1 55, Expiry date 2021-01-01 IFRS 4 37 b
Deferred acquisition costs arising from insurance contracts	X, instant, debit	Expiry date 2021-01-01 IFRS 4 37 e, Expiry date 2021-01-01 IFRS 4 37 b, Expiry date 2021-01-01 IFRS 4 IG23 a, Expiry date 2021-01-01 IFRS 4 IG39 a
Intangible assets relating to insurance contracts acquired in business combinations or portfolio transfers	X, instant, debit	Expiry date 2021-01-01 IFRS 4 IG23 b, Expiry date 2021-01-01 IFRS 4 37 b
Assets under reinsurance ceded	X, instant, debit	Expiry date 2021-01-01 IFRS 4 37 b, Expiry date 2021-01-01 IAS 1 55, Expiry date 2021-01-01 IFRS 4 IG20 c
Liabilities under insurance contracts and reinsurance contracts issued [abstract]	abstract	
Unearned premiums	X, instant, credit	Expiry date 2021-01-01 IFRS 4 37 b, Expiry date 2021-01-01 IFRS 4 IG22 a
Claims reported by policyholders	X, instant, credit	Expiry date 2021-01-01 IFRS 4 IG22 b, Expiry date 2021-01-01 IFRS 4 37 b
Claims incurred but not reported	X, instant, credit	Expiry date 2021-01-01 IFRS 4 IG22 c, Expiry date 2021-01-01 IFRS 4 37 b
Provisions arising from liability adequacy tests	X, instant, credit	Expiry date 2021-01-01 IFRS 4 IG22 d, Expiry date 2021-01-01 IFRS 4 37 b
Provisions for future non-participating benefits	X, instant, credit	Expiry date 2021-01-01 IFRS 4 37 b, Expiry date 2021-01-01 IFRS 4 IG22 e
Liabilities or components of equity relating to discretionary participation features	X, instant, credit	Expiry date 2021-01-01 IFRS 4 37 b, Expiry date 2021-01-01 IFRS 4 IG22 f
Receivables and payables related to insurance contracts	X, instant, credit	Expiry date 2021-01-01 IFRS 4 37 b, Expiry date 2021-01-01 IFRS 4 IG22 g
Non-insurance assets acquired by exercising rights to recoveries	X, instant, credit	Expiry date 2021-01-01 IFRS 4 37 b, Expiry date 2021-01-01 IFRS 4 IG22 h
Other liabilities under insurance contracts and reinsurance contracts issued	X, instant, credit	Expiry date 2021-01-01 IFRS 4 37 b, Expiry date 2021-01-01 IFRS 4 IG22
Total liabilities under insurance contracts and reinsurance contracts issued	X, instant, credit	Expiry date 2021-01-01 IFRS 4 IG37 a, Expiry date 2021-01-01 IAS 1 55, Expiry date 2021-01-01 IFRS 4 37 e, Expiry date 2021-01-01 IFRS 4 IG20 a, Expiry date 2021-01-01 IFRS 4 37 b
Income arising from insurance contracts	X, duration, credit	Expiry date 2021-01-01 IFRS 4 37 b
Expense arising from insurance contracts	X, duration, debit	Expiry date 2021-01-01 IFRS 4 37 b
Revenue from insurance contracts issued, without reduction for reinsurance held	X, duration, credit	Expiry date 2021-01-01 IFRS 4 37 b, Expiry date 2021-01-01 IAS 1 85, Expiry date 2021-01-01 IFRS 4 IG24 a
Income from contracts with reinsurers	X, duration, credit	Expiry date 2021-01-01 IFRS 4 37 b, Expiry date 2021-01-01 IAS 1 85, Expiry date 2021-01-01 IFRS 4 IG24 b
Expense for policyholder claims and benefits, without reduction for reinsurance held	X, duration, debit	Expiry date 2021-01-01 IAS 1 85, Expiry date 2021-01-01 IFRS 4 IG24 c, Expiry date 2021-01-01 IFRS 4 37 b
Expenses arising from reinsurance held	X, duration, debit	Expiry date 2021-01-01 IFRS 4 37 b, Expiry date 2021-01-01 IAS 1 85, Expiry date 2021-01-01 IFRS 4 IG24 d
Cash flows from (used in) insurance contracts	X, duration, debit	Expiry date 2021-01-01 IFRS 4 37 b
Gains (losses) recognised in profit or loss on buying reinsurance	X, duration, credit	Expiry date 2021-01-01 IFRS 4 37 b i
Amortisation of losses (gains) arising on buying reinsurance	X, duration, debit	Expiry date 2021-01-01 IFRS 4 37 b ii
Remaining unamortised gains (losses) arising on buying reinsurance at beginning of period	X, instant, credit	Expiry date 2021-01-01 IFRS 4 37 b ii
Remaining unamortised gains (losses) arising on buying reinsurance at end of period	X, instant, credit	Expiry date 2021-01-01 IFRS 4 37 b ii
Explanation of process used to determine assumptions to measure recognised assets, liabilities, income and expense arising from	string	Expiry date 2021-01-01 IFRS 4 37 c
Explanation of effect of changes in assumptions to measure insurance assets and insurance liabilities	string	Expiry date 2021-01-01 IFRS 4 37 d
Reconciliation of changes in liabilities under insurance contracts and reinsurance contracts issued [abstract]	abstract	
Liabilities under insurance contracts and reinsurance contracts issued at beginning of period	X, instant, credit	Expiry date 2021-01-01 IFRS 4 IG37 a, Expiry date 2021-01-01 IAS 1 55, Expiry date 2021-01-01 IFRS 4 37 e, Expiry date 2021-01-01 IFRS 4 IG20 a, Expiry date 2021-01-01 IFRS 4 37 b
Changes in liabilities under insurance contracts and reinsurance contracts issued [abstract]	abstract	
Additions other than through business combinations, liabilities under insurance contracts and reinsurance contracts issued	X, duration, credit	Expiry date 2021-01-01 IFRS 4 IG37 b, Expiry date 2021-01-01 IFRS 4 37 e
Acquisitions through business combinations, liabilities under insurance contracts and reinsurance contracts issued	X, duration, credit	Expiry date 2021-01-01 IFRS 4 37 e
Cash paid, liabilities under insurance contracts and reinsurance contracts issued	X, duration, debit	Expiry date 2021-01-01 IFRS 4 37 e, Expiry date 2021-01-01 IFRS 4 IG37 c

Expense (income) included in profit or loss, liabilities under insurance contracts and reinsurance contracts issued	X, duration, credit	Expiry date 2021-01-01 IFRS 4 IG37 d, Expiry date 2021-01-01 IFRS 4 37 e
Increase (decrease) through transfers, liabilities under insurance contracts and reinsurance contracts issued	X, duration, credit	Expiry date 2021-01-01 IFRS 4 IG37 e, Expiry date 2021-01-01 IFRS 4 37 e
Increase (decrease) through net exchange differences, liabilities under insurance contracts and reinsurance contracts issued	X, duration, credit	Expiry date 2021-01-01 IFRS 4 IG37 f, Expiry date 2021-01-01 IFRS 4 37 e
Increase (decrease) through adjustments arising from passage of time, liabilities under insurance contracts and reinsurance contracts issued	X, duration, credit	Expiry date 2021-01-01 IFRS 4 37 e
Increase (decrease) through other changes, liabilities under insurance contracts and reinsurance contracts issued	X, duration, credit	Expiry date 2021-01-01 IFRS 4 37 e, Expiry date 2021-01-01 IFRS 4 IG37
Total increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued	X, duration, credit	Expiry date 2021-01-01 IFRS 4 37 e, Expiry date 2021-01-01 IFRS 4 IG37
Liabilities under insurance contracts and reinsurance contracts issued at end of period	X, instant, credit	Expiry date 2021-01-01 IFRS 4 IG37 a, Expiry date 2021-01-01 IAS 1 55, Expiry date 2021-01-01 IFRS 4 37 e, Expiry date 2021-01-01 IFRS 4 IG20 a, Expiry date 2021-01-01 IFRS 4 37 b
Reconciliation of changes in deferred acquisition costs arising from insurance contracts [abstract]	abstract	
Deferred acquisition costs arising from insurance contracts at beginning of period	X, instant, debit	Expiry date 2021-01-01 IFRS 4 37 e, Expiry date 2021-01-01 IFRS 4 37 b, Expiry date 2021-01-01 IFRS 4 IG23 a, Expiry date 2021-01-01 IFRS 4 IG39 a
Changes in deferred acquisition costs arising from insurance contracts [abstract]	abstract	
Amounts incurred, deferred acquisition costs arising from insurance contracts	X, duration, debit	Expiry date 2021-01-01 IFRS 4 IG39 b, Expiry date 2021-01-01 IFRS 4 37 e
Acquisitions through business combinations, deferred acquisition costs arising from insurance contracts	X, duration, debit	Expiry date 2021-01-01 IFRS 4 37 e
Amortisation, deferred acquisition costs arising from insurance contracts	X, duration, credit	Expiry date 2021-01-01 IFRS 4 IG39 c, Expiry date 2021-01-01 IFRS 4 37 e
Impairment loss recognised in profit or loss, deferred acquisition costs arising from insurance contracts	X, duration, credit	Expiry date 2021-01-01 IFRS 4 37 e, Expiry date 2021-01-01 IFRS 4 IG39 d
Increase (decrease) through net exchange differences, deferred acquisition costs arising from insurance contracts	X, duration, debit	Expiry date 2021-01-01 IFRS 4 37 e
Increase (decrease) through shadow accounting, deferred acquisition costs arising from insurance contracts	X, duration, debit	Expiry date 2021-01-01 IFRS 4 37 e
Increase (decrease) through other changes, deferred acquisition costs arising from insurance contracts	X, duration, debit	Expiry date 2021-01-01 IFRS 4 IG39 e, Expiry date 2021-01-01 IFRS 4 37 e
Total increase (decrease) in deferred acquisition costs arising from insurance contracts	X, duration, debit	Expiry date 2021-01-01 IFRS 4 IG39, Expiry date 2021-01-01 IFRS 4 37 e
Deferred acquisition costs arising from insurance contracts at end of period	X, instant, debit	Expiry date 2021-01-01 IFRS 4 37 e, Expiry date 2021-01-01 IFRS 4 37 b, Expiry date 2021-01-01 IFRS 4 IG23 a, Expiry date 2021-01-01 IFRS 4 IG39 a
Reconciliation of changes in reinsurance assets [abstract]	abstract	
Reinsurance assets at beginning of period	X, instant, debit	Expiry date 2021-01-01 IFRS 4 37 e
Changes in reinsurance assets [abstract]	abstract	
Additions other than through business combinations, reinsurance assets	X, duration, debit	Expiry date 2021-01-01 IFRS 4 37 e
Acquisitions through business combinations, reinsurance assets	X, duration, debit	Expiry date 2021-01-01 IFRS 4 37 e
Increase (decrease) through net exchange differences, reinsurance assets	X, duration, debit	Expiry date 2021-01-01 IFRS 4 37 e
Increase (decrease) through adjustments arising from passage of time, reinsurance assets	X, duration, debit	Expiry date 2021-01-01 IFRS 4 37 e
Increase (decrease) through other changes, reinsurance assets	X, duration, debit	Expiry date 2021-01-01 IFRS 4 37 e
Total increase (decrease) in reinsurance assets	X, duration, debit	Expiry date 2021-01-01 IFRS 4 IG37, Expiry date 2021-01-01 IFRS 4 37 e
Reinsurance assets at end of period	X, instant, debit	Expiry date 2021-01-01 IFRS 4 37 e
Disclosure of nature and extent of risks arising from insurance contracts [text block]	text block	Expiry date 2021-01-01 IFRS 4 38
Description of objectives, policies and processes for managing risks arising from insurance contracts and methods used to manage risks	string	Expiry date 2021-01-01 IFRS 4 39 a
Disclosure of insurance risk [text block]	text block	Expiry date 2021-01-01 IFRS 4 39 c
Disclosure of sensitivity to insurance risk [text block]	text block	Expiry date 2021-01-01 IFRS 4 39 c i
Sensitivity analysis to insurance risk	string	Expiry date 2021-01-01 IFRS 4 39A a
Qualitative information about sensitivity and information about those terms and conditions of insurance contracts that have a material effect on the risk profile	string	Expiry date 2021-01-01 IFRS 4 39A b
Description of concentrations of insurance risk	string	Expiry date 2021-01-01 IFRS 4 39 c ii
Disclosure of actual claims compared with previous estimates [text block]	text block	Expiry date 2021-01-01 IFRS 4 39 c iii, Effective 2021-01-01 IFRS 17 130
Disclosure of credit risk of insurance contracts [text block]	text block	Expiry date 2021-01-01 IFRS 4 39 d
Disclosure of liquidity risk of insurance contracts [text block]	text block	Expiry date 2021-01-01 IFRS 4 39 d
Disclosure of market risk of insurance contracts [text block]	text block	Expiry date 2021-01-01 IFRS 4 39 d
Information about exposures to market risk arising from embedded derivatives contained in host insurance contract	string	Expiry date 2021-01-01 IFRS 4 39 e
Disclosure of types of insurance contracts [text block]	text block	Expiry date 2021-01-01 IFRS 4 Disclosure
Disclosure of types of insurance contracts [abstract]	abstract	
Disclosure of types of insurance contracts [table]	table	Expiry date 2021-01-01 IFRS 4 Disclosure
Types of insurance contracts [axis]	axis	Expiry date 2021-01-01 IFRS 4 Disclosure
Types of insurance contracts [member]	member	Expiry date 2021-01-01 IFRS 4 Disclosure
Life insurance contracts [member]	member	Expiry date 2021-01-01 IFRS 4 Disclosure
Non-life insurance contracts [member]	member	Expiry date 2021-01-01 IFRS 4 Disclosure
Disclosure of types of insurance contracts [line items]	abstract	
Income arising from insurance contracts	X, duration, credit	Expiry date 2021-01-01 IFRS 4 37 b
Expense arising from insurance contracts	X, duration, debit	Expiry date 2021-01-01 IFRS 4 37 b
Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [text block]	text block	Expiry date 2021-01-01 IFRS 4 Disclosure
Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [abstract]	abstract	
Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [table]	table	Expiry date 2021-01-01 IFRS 4 Disclosure
Amounts arising from insurance contracts [axis]	axis	Expiry date 2021-01-01 IFRS 4 Disclosure
Net amount arising from insurance contracts [member]	member	Expiry date 2021-01-01 IFRS 4 Disclosure
Gross amount arising from insurance contracts [member]	member	Expiry date 2021-01-01 IFRS 4 Disclosure
Reinsurer's share of amount arising from insurance contracts [member]	member	Expiry date 2021-01-01 IFRS 4 Disclosure
Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [line items]	abstract	
Income arising from insurance contracts	X, duration, credit	Expiry date 2021-01-01 IFRS 4 37 b
Expense arising from insurance contracts	X, duration, debit	Expiry date 2021-01-01 IFRS 4 37 b
Presentation of overlay approach [abstract]	abstract	
Reclassification adjustments on application of overlay approach, net of tax	X, duration, debit	Effective on first application of IFRS 9 IFRS 4 35D b
Reclassification adjustments on application of overlay approach, before tax	X, duration, debit	Effective on first application of IFRS 9 IFRS 4 35D b
Reserve of overlay approach	X, instant, credit	Effective on first application of IFRS 9 IFRS 4 35D b
Disclosures about overlay approach [abstract]	abstract	
Statement that insurer is applying overlay approach	string	Effective on first application of IFRS 9 IFRS 4 39L a
Description of basis for designating financial assets for overlay approach	string	Effective on first application of IFRS 9 IFRS 4 39L c
Reclassification adjustments on financial assets that have been de-designated from overlay approach, net of tax	X, duration, debit	Effective on first application of IFRS 9 IFRS 4 39L f iii
Reclassification adjustments on financial assets that have been de-designated from overlay approach, before tax	X, duration, debit	Effective on first application of IFRS 9 IFRS 4 39L f iii
Disclosure of financial assets to which overlay approach is applied [text block]	text block	Effective on first application of IFRS 9 IFRS 4 39L b
Disclosure of financial assets to which overlay approach is applied [abstract]	abstract	

Disclosure of financial assets to which overlay approach is applied [table]	table	Effective on first application of IFRS 9 IFRS 4 39L b
Classes of financial assets [axis]	axis	Effective 2021-01-01 IFRS 17 C32, IFRS 9 7.2.34, Effective on first application of IFRS 9 IFRS 4 39L b, IFRS 7 6, IFRS 7 421
Financial assets, class [member]	member	Effective 2021-01-01 IFRS 17 C32, Effective on first application of IFRS 9 IFRS 4 39L b, IFRS 7 421, IFRS 7 6, IFRS 9 7.2.34
Disclosure of financial assets to which overlay approach is applied [line items]	abstract	
Financial assets to which overlay approach is applied	X, instant, debit	Effective on first application of IFRS 9 IFRS 4 39L b
Disclosure of effect of overlay approach reclassification on profit or loss [text block]	text block	Effective on first application of IFRS 9 IFRS 4 39L e
Disclosure of effect of overlay approach reclassification on profit or loss [abstract]	abstract	
Disclosure of effect of overlay approach reclassification on profit or loss [table]	table	Effective on first application of IFRS 9 IFRS 4 39L e
Effect of overlay approach reclassification [axis]	axis	Effective on first application of IFRS 9 IFRS 4 39L e
Effect of overlay approach reclassification [member]	member	Effective on first application of IFRS 9 IFRS 4 39L e
Disclosure of effect of overlay approach reclassification on profit or loss [line items]	abstract	
Profit (loss)	X, duration, credit	Effective 2021-01-01 IFRS 17 113 b, IFRS 1 24 b, Effective on first application of IFRS 9 IFRS 4 39L e, IFRS 8 23, IAS 1 81A a, IFRS 1 32 a ii, IAS 7 18 b, IFRS 12 B10 b, IAS 1 106 d i, IFRS 8 28 b
Disclosure of information about overlay approach for associates [text block]	text block	Effective on first application of IFRS 9 IFRS 4 39M
Disclosure of information about overlay approach for associates [abstract]	abstract	
Disclosure of information about overlay approach for associates [table]	table	Effective on first application of IFRS 9 IFRS 4 39M
Associates [axis]	axis	IAS 27 16 b, Expiry date 2021-01-01 IFRS 4 39J, IAS 27 17 b, IFRS 12 B4 d, Effective on first application of IFRS 9 IFRS 4 39M
Entity's total for associates [member]	member	IAS 27 17 b, Effective on first application of IFRS 9 IFRS 4 39M, Expiry date 2021-01-01 IFRS 4 39J, IAS 27 16 b, IFRS 12 B4 d
Associates [member]	member	Effective on first application of IFRS 9 IFRS 4 39M a, IAS 27 17 b, IFRS 12 B4 d, IAS 24 19 d, Expiry date 2021-01-01 IFRS 4 39J a, IAS 27 16 b
Aggregated individually immaterial associates [member]	member	Expiry date 2021-01-01 IFRS 4 39J b, Effective on first application of IFRS 9 IFRS 4 39M b, IFRS 12 21 c ii
Disclosure of information about overlay approach for associates [line items]	abstract	
Statement that insurer is applying overlay approach	string	Effective on first application of IFRS 9 IFRS 4 39L a
Description of basis for designating financial assets for overlay approach	string	Effective on first application of IFRS 9 IFRS 4 39L c
Reclassification adjustments on financial assets that have been de-designated from overlay approach, net of tax	X, duration, debit	Effective on first application of IFRS 9 IFRS 4 39L f iii
Reclassification adjustments on financial assets that have been de-designated from overlay approach, before tax	X, duration, debit	Effective on first application of IFRS 9 IFRS 4 39L f iii
Share of amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which c	X, duration, debit	Effective on first application of IFRS 9 IFRS 4 39M b
Share of reclassification adjustments on financial assets that have been de-designated from overlay approach, net of i	X, duration, debit	Effective on first application of IFRS 9 IFRS 4 39M b
Share of reclassification adjustments on financial assets that have been de-designated from overlay approach, before	X, duration, debit	Effective on first application of IFRS 9 IFRS 4 39M b
Disclosure of financial assets to which overlay approach is applied for associates [text block]	text block	Effective on first application of IFRS 9 IFRS 4 39M
Disclosure of financial assets to which overlay approach is applied for associates [abstract]	abstract	
Disclosure of financial assets to which overlay approach is applied for associates [table]	table	Effective on first application of IFRS 9 IFRS 4 39M
Associates [axis]	axis	IAS 27 16 b, Expiry date 2021-01-01 IFRS 4 39J, IAS 27 17 b, IFRS 12 B4 d, Effective on first application of IFRS 9 IFRS 4 39M
Entity's total for associates [member]	member	IAS 27 17 b, Effective on first application of IFRS 9 IFRS 4 39M, Expiry date 2021-01-01 IFRS 4 39J, IAS 27 16 b, IFRS 12 B4 d
Associates [member]	member	Effective on first application of IFRS 9 IFRS 4 39M a, IAS 27 17 b, IFRS 12 B4 d, IAS 24 19 d, Expiry date 2021-01-01 IFRS 4 39J a, IAS 27 16 b
Aggregated individually immaterial associates [member]	member	Expiry date 2021-01-01 IFRS 4 39J b, Effective on first application of IFRS 9 IFRS 4 39M b, IFRS 12 21 c ii
Classes of financial assets [axis]	axis	Effective 2021-01-01 IFRS 17 C32, IFRS 9 7.2.34, Effective on first application of IFRS 9 IFRS 4 39L b, IFRS 7 6, IFRS 7 421
Financial assets, class [member]	member	Effective 2021-01-01 IFRS 17 C32, Effective on first application of IFRS 9 IFRS 4 39L b, IFRS 7 421, IFRS 7 6, IFRS 9 7.2.34
Disclosure of financial assets to which overlay approach is applied for associates [line items]	abstract	
Financial assets to which overlay approach is applied	X, instant, debit	Effective on first application of IFRS 9 IFRS 4 39L b
Share of financial assets to which overlay approach is applied	X, instant, debit	Effective on first application of IFRS 9 IFRS 4 39M b
Disclosure of effect of overlay approach reclassification on profit or loss for associates [text block]	text block	Effective on first application of IFRS 9 IFRS 4 39M
Disclosure of effect of overlay approach reclassification on profit or loss for associates [abstract]	abstract	
Disclosure of effect of overlay approach reclassification on profit or loss for associates [table]	table	Effective on first application of IFRS 9 IFRS 4 39M
Associates [axis]	axis	IAS 27 16 b, Expiry date 2021-01-01 IFRS 4 39J, IAS 27 17 b, IFRS 12 B4 d, Effective on first application of IFRS 9 IFRS 4 39M
Entity's total for associates [member]	member	IAS 27 17 b, Effective on first application of IFRS 9 IFRS 4 39M, Expiry date 2021-01-01 IFRS 4 39J, IAS 27 16 b, IFRS 12 B4 d
Associates [member]	member	Effective on first application of IFRS 9 IFRS 4 39M a, IAS 27 17 b, IFRS 12 B4 d, IAS 24 19 d, Expiry date 2021-01-01 IFRS 4 39J a, IAS 27 16 b
Aggregated individually immaterial associates [member]	member	Expiry date 2021-01-01 IFRS 4 39J b, Effective on first application of IFRS 9 IFRS 4 39M b, IFRS 12 21 c ii
Effect of overlay approach reclassification [axis]	axis	Effective on first application of IFRS 9 IFRS 4 39L e
Effect of overlay approach reclassification [member]	member	Effective on first application of IFRS 9 IFRS 4 39L e
Disclosure of effect of overlay approach reclassification on profit or loss for associates [line items]	abstract	
Profit (loss)	X, duration, credit	Effective 2021-01-01 IFRS 17 113 b, IFRS 1 24 b, Effective on first application of IFRS 9 IFRS 4 39L e, IFRS 8 23, IAS 1 81A a, IFRS 1 32 a ii, IAS 7 18 b, IFRS 12 B10 b, IAS 1 106 d i, IFRS 8 28 b
Share of profit (loss) of associates and joint ventures accounted for using equity method	X, duration, credit	Effective on first application of IFRS 9 IFRS 4 39M b, IAS 1 82 c, IFRS 8 23 g, IFRS 8 28 e
Disclosure of information about overlay approach for joint ventures [text block]	text block	Effective on first application of IFRS 9 IFRS 4 39M
Disclosure of information about overlay approach for joint ventures [abstract]	abstract	
Disclosure of information about overlay approach for joint ventures [table]	table	Effective on first application of IFRS 9 IFRS 4 39M
Joint ventures [axis]	axis	IFRS 12 B4 b, Effective on first application of IFRS 9 IFRS 4 39M, IAS 27 17 b, IAS 27 16 b, Expiry date 2021-01-01 IFRS 4 39J
Entity's total for joint ventures [member]	member	IAS 27 17 b, IAS 27 16 b, Effective on first application of IFRS 9 IFRS 4 39M, IFRS 12 B4 b, Expiry date 2021-01-01 IFRS 4 39J
Joint ventures [member]	member	IAS 27 17 b, IFRS 12 B4 b, Effective on first application of IFRS 9 IFRS 4 39M a, Expiry date 2021-01-01 IFRS 4 39J a, IAS 27 16 b
Aggregated individually immaterial joint ventures [member]	member	IFRS 12 21 c i, Effective on first application of IFRS 9 IFRS 4 39M b, Expiry date 2021-01-01 IFRS 4 39J b
Disclosure of information about overlay approach for joint ventures [line items]	abstract	
Statement that insurer is applying overlay approach	string	Effective on first application of IFRS 9 IFRS 4 39L a

Description of basis for designating financial assets for overlay approach	string	Effective on first application of IFRS 9 IFRS 4 39L c
Reclassification adjustments on financial assets that have been de-designated from overlay approach, net of tax	X, duration, debit	Effective on first application of IFRS 9 IFRS 4 39L f iii
Reclassification adjustments on financial assets that have been de-designated from overlay approach, before tax	X, duration, debit	Effective on first application of IFRS 9 IFRS 4 39L f iii
Share of amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which c	X, duration, debit	Effective on first application of IFRS 9 IFRS 4 39M b
Share of reclassification adjustments on financial assets that have been de-designated from overlay approach, net of l	X, duration, debit	Effective on first application of IFRS 9 IFRS 4 39M b
Share of reclassification adjustments on financial assets that have been de-designated from overlay approach, before	X, duration, debit	Effective on first application of IFRS 9 IFRS 4 39M b
Disclosure of financial assets to which overlay approach is applied for joint ventures [text block]	text block	Effective on first application of IFRS 9 IFRS 4 39M
Disclosure of financial assets to which overlay approach is applied for joint ventures [abstract]	abstract	
Disclosure of financial assets to which overlay approach is applied for joint ventures [table]	table	Effective on first application of IFRS 9 IFRS 4 39M
Joint ventures [axis]	axis	IFRS 12 B4 b, Effective on first application of IFRS 9 IFRS 4 39M, IAS 27 17 b, IAS 27 16 b, Expiry date 2021-01-01 IFRS 4 39J
Entity's total for joint ventures [member]	member	IAS 27 17 b, IAS 27 16 b, Effective on first application of IFRS 9 IFRS 4 39M, IFRS 12 B4 b, Expiry date 2021-01-01 IFRS 4 39J
Joint ventures [member]	member	IAS 27 17 b, IFRS 12 B4 b, Effective on first application of IFRS 9 IFRS 4 39M a, Expiry date 2021-01-01 IFRS 4 39J a, IAS 27 16 b
Aggregated individually immaterial joint ventures [member]	member	IFRS 12 21 c i, Effective on first application of IFRS 9 IFRS 4 39M b, Expiry date 2021-01-01 IFRS 4 39J b
Classes of financial assets [axis]	axis	Effective 2021-01-01 IFRS 17 C32, IFRS 9 7.2.34, Effective on first application of IFRS 9 IFRS 4 39L b, IFRS 7 6, IFRS 7 421
Financial assets, class [member]	member	Effective 2021-01-01 IFRS 17 C32, Effective on first application of IFRS 9 IFRS 4 39L b, IFRS 7 421, IFRS 7 6, IFRS 9 7.2.34
Disclosure of financial assets to which overlay approach is applied for joint ventures [line items]	abstract	
Financial assets to which overlay approach is applied	X, instant, debit	Effective on first application of IFRS 9 IFRS 4 39L b
Share of financial assets to which overlay approach is applied	X, instant, debit	Effective on first application of IFRS 9 IFRS 4 39M b
Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [text block]	text block	Effective on first application of IFRS 9 IFRS 4 39M
Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [abstract]	abstract	
Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [table]	table	Effective on first application of IFRS 9 IFRS 4 39M
Joint ventures [axis]	axis	IFRS 12 B4 b, Effective on first application of IFRS 9 IFRS 4 39M, IAS 27 17 b, IAS 27 16 b, Expiry date 2021-01-01 IFRS 4 39J
Entity's total for joint ventures [member]	member	IAS 27 17 b, IAS 27 16 b, Effective on first application of IFRS 9 IFRS 4 39M, IFRS 12 B4 b, Expiry date 2021-01-01 IFRS 4 39J
Joint ventures [member]	member	IAS 27 17 b, IFRS 12 B4 b, Effective on first application of IFRS 9 IFRS 4 39M a, Expiry date 2021-01-01 IFRS 4 39J a, IAS 27 16 b
Aggregated individually immaterial joint ventures [member]	member	IFRS 12 21 c i, Effective on first application of IFRS 9 IFRS 4 39M b, Expiry date 2021-01-01 IFRS 4 39J b
Effect of overlay approach reclassification [axis]	axis	Effective on first application of IFRS 9 IFRS 4 39L e
Effect of overlay approach reclassification [member]	member	Effective on first application of IFRS 9 IFRS 4 39L e
Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [line items]	abstract	
Profit (loss)	X, duration, credit	Effective 2021-01-01 IFRS 17 113 b, IFRS 1 24 b, Effective on first application of IFRS 9 IFRS 4 39L e, IFRS 8 23, IAS 1 81A a, IFRS 1 32 a ii, IAS 7 18 b, IFRS 12 B10 b, IAS 1 106 d i, IFRS 8 28 b
Share of profit (loss) of associates and joint ventures accounted for using equity method	X, duration, credit	Effective on first application of IFRS 9 IFRS 4 39M b, IAS 1 82 c, IFRS 8 23 g, IFRS 8 28 e

[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	IAS 21 Disclosure
Description of functional currency	string	IAS 21 53, IAS 21 57 c
Description of presentation currency	string	IAS 21 53, IAS 1 51 d
Description of reason why presentation currency is different from functional currency	string	IAS 21 53
Description of reason for change in functional currency	string	IAS 21 54
Description of currency in which supplementary information is displayed	string	IAS 21 57 b
Description of methods of translation used to determine supplementary information	string	IAS 21 57 c
Foreign exchange gain (loss)	X, duration, credit	IAS 21 52 a, IAS 7 A Statement of cash flows for an entity other than a financial institution
Net foreign exchange gain	X, duration, credit	IAS 21 52 a
Net foreign exchange loss	X, duration, debit	IAS 21 52 a
Reserve of exchange differences on translation	X, instant, credit	IAS 21 52 b
Foreign exchange rates [abstract]	abstract	
Closing foreign exchange rate	X, instant	IAS 1 112 c
Average foreign exchange rate	X, duration	IAS 1 112 c

[804.800] Notes - Cash flow statement

Label	Type	References
Disclosure of cash flow statement [text block]	text block	IAS 7 Presentation of a statement of cash flows
Consideration paid (received)	X, duration, credit	IAS 7 40 a
Portion of consideration paid (received) consisting of cash and cash equivalents	X, duration, credit	IAS 7 40 b
Cash and cash equivalents in subsidiary or businesses acquired or disposed	X, duration, debit	IAS 7 40 c
Assets other than cash or cash equivalents in subsidiary or businesses acquired or disposed	X, duration, debit	IAS 7 40 d
Liabilities in subsidiary or businesses acquired or disposed	X, duration, credit	IAS 7 40 d
Description of accounting policy for determining components of cash and cash equivalents [text block]	text block	IAS 7 46
Cash and cash equivalents if different from statement of financial position [abstract]	abstract	
Cash and cash equivalents	X, instant, debit	IFRS 12 B13 a, IAS 7 45, IAS 1 54 i
Bank overdrafts	X, instant, credit	IAS 7 45
Cash and cash equivalents classified as part of disposal group held for sale	X, instant, debit	IAS 7 45
Other differences to cash and cash equivalents in statement of cash flows	X, instant, credit	IAS 7 45
Total cash and cash equivalents if different from statement of financial position	X, instant, debit	IAS 7 45
Explanation of investing and financing transactions not requiring use of cash or cash equivalents	string	IAS 7 43

Description of acquisition of assets by assuming directly related liabilities or by means of lease	string	IAS 7 44 a
Description of acquisition of entity by means of equity issue	string	IAS 7 44 b
Description of conversion of debt to equity	string	IAS 7 44 c
Disclosure of information that enables users of financial statements to evaluate changes in liabilities arising from financing activities	text block	IAS 7 44A
Disclosure of reconciliation of liabilities arising from financing activities [text block]	text block	IAS 7 44D
Disclosure of reconciliation of liabilities arising from financing activities [abstract]	abstract	
Disclosure of reconciliation of liabilities arising from financing activities [table]	table	IAS 7 44D
Liabilities arising from financing activities [axis]	axis	IAS 7 44D
Liabilities arising from financing activities [member]	member	IAS 7 44D
Long-term borrowings [member]	member	IAS 7 44C, IAS 7 C Reconciliation of liabilities arising from financing activities
Short-term borrowings [member]	member	IAS 7 C Reconciliation of liabilities arising from financing activities, IAS 7 44C
Lease liabilities [member]	member	IAS 7 44C, IAS 7 C Reconciliation of liabilities arising from financing activities
Assets held to hedge liabilities arising from financing activities [member]	member	IAS 7 44C, IAS 7 C Reconciliation of liabilities arising from financing activities
Disclosure of reconciliation of liabilities arising from financing activities [line items]	abstract	
Liabilities arising from financing activities at beginning of period	X, instant, credit	IAS 7 44D
Changes in liabilities arising from financing activities [abstract]	abstract	
Increase (decrease) through financing cash flows, liabilities arising from financing activities	X, duration, credit	IAS 7 44B a
Increase (decrease) through obtaining or losing control of subsidiaries or other businesses, liabilities arising from	X, duration, credit	IAS 7 44B b
Increase (decrease) through effect of changes in foreign exchange rates, liabilities arising from financing activities	X, duration, credit	IAS 7 44B c
Increase (decrease) through changes in fair values, liabilities arising from financing activities	X, duration, credit	IAS 7 44B d
Increase through new leases, liabilities arising from financing activities	X, duration, credit	IAS 7 44B, IAS 7 A Statement of cash flows for an entity other than a financial institution
Increase (decrease) through other changes, liabilities arising from financing activities	X, duration, credit	IAS 7 44B e
Total increase (decrease) in liabilities arising from financing activities	X, duration, credit	IAS 7 44B
Liabilities arising from financing activities at end of period	X, instant, credit	IAS 7 44D
Cash and cash equivalents held by entity unavailable for use by group	X, instant, debit	IAS 7 48
Commentary by management on significant cash and cash equivalent balances held by entity that are not available for use by group	string	IAS 7 48
Disclosure of additional information about understanding financial position and liquidity of entity [text block]	text block	IAS 7 50
Undrawn borrowing facilities	X, instant, credit	IAS 7 50 a
Cash flows from (used in) increases in operating capacity	X, duration, debit	IAS 7 50 c
Cash flows from (used in) maintaining operating capacity	X, duration, debit	IAS 7 50 c
Income taxes paid (refund) [abstract]	abstract	
Income taxes paid (refund), classified as operating activities	X, duration, credit	IAS 7 14 f, IAS 7 35
Income taxes paid (refund), classified as investing activities	X, duration, credit	IAS 7 14 f, IAS 7 35
Income taxes paid (refund), classified as financing activities	X, duration, credit	IAS 7 35, IAS 7 14 f
Total income taxes paid (refund)	X, duration, credit	IAS 7 35

[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	IAS 1 79
Disclosure of classes of share capital [text block]	text block	IAS 1 79 a
Disclosure of classes of share capital [abstract]	abstract	
Disclosure of classes of share capital [table]	table	IAS 1 79 a
Classes of share capital [axis]	axis	IAS 1 79 a
Share capital [member]	member	IAS 1 79 a
Ordinary shares [member]	member	IAS 1 79 a, IAS 33 66
Preference shares [member]	member	IAS 1 79 a
Disclosure of classes of share capital [line items]	abstract	
Number of shares authorised	X, instant	IAS 1 79 a i
Number of shares issued [abstract]	abstract	
Number of shares issued and fully paid	X, instant	IAS 1 79 a ii
Number of shares issued but not fully paid	X, instant	IAS 1 79 a ii
Total number of shares issued	X, instant	IAS 1 106 d
Par value per share	X, instant	IAS 1 79 a iii
Explanation of fact that shares have no par value	string	IAS 1 79 a iii
Reconciliation of number of shares outstanding [abstract]	abstract	
Number of shares outstanding at beginning of period	X, instant	IAS 1 79 a iv
Changes in number of shares outstanding [abstract]	abstract	
Total increase (decrease) in number of shares outstanding	X, duration	IAS 1 79 a iv
Number of shares outstanding at end of period	X, instant	IAS 1 79 a iv
Rights, preferences and restrictions attaching to class of share capital	string	IAS 1 79 a v
Number of shares in entity held by entity or by its subsidiaries or associates	X, instant	IAS 1 79 a vi
Number of shares reserved for issue under options and contracts for sale of shares	X, instant	IAS 1 79 a vii
Description of terms of shares reserved for issue under options and contracts for sale of shares	string	IAS 1 79 a vii
Disclosure of reserves within equity [text block]	text block	IAS 1 79 b
Disclosure of reserves within equity [abstract]	abstract	
Disclosure of reserves within equity [table]	table	IAS 1 79 b
Reserves within equity [axis]	axis	IAS 1 79 b
Other reserves [member]	member	IAS 1 79 b, IAS 1 106
Revaluation surplus [member]	member	IFRS 1 IG10, IAS 16 39, IAS 1 108
Reserve of exchange differences on translation [member]	member	IAS 1 108, IAS 21 52 b
Reserve of cash flow hedges [member]	member	IFRS 9 6.5.11, IAS 1 108
Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]	member	IAS 1 108
Reserve of change in value of time value of options [member]	member	IAS 1 108, IFRS 9 6.5.15
Reserve of change in value of forward elements of forward contracts [member]	member	IFRS 9 6.5.16, IAS 1 108
Reserve of change in value of foreign currency basis spreads [member]	member	IAS 1 108, IFRS 9 6.5.16
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income [member]	member	IAS 1 108

Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that	member	Effective 2021-01-01 IAS 1 108
Reserve of insurance finance income (expenses) from insurance contracts issued excluded from profit or loss that	member	Effective 2021-01-01 IAS 1 108
Reserve of finance income (expenses) from reinsurance contracts held excluded from profit or loss [member]	member	Effective 2021-01-01 IAS 1 108
Reserve of gains and losses on remeasuring available-for-sale financial assets [member]	member	Expiry date 2021-01-01 IAS 1 108
Reserve of share-based payments [member]	member	IAS 1 108
Reserve of remeasurements of defined benefit plans [member]	member	IAS 1 108
Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or di	member	IFRS 5 Example 12, IFRS 5 38
Amount recognised in other comprehensive income and accumulated in equity relating to disposal of subsidiaries	member	
Reserve of gains and losses from investments in equity instruments [member]	member	IAS 1 108
Reserve of change in fair value of financial liability attributable to change in credit risk of liability [member]	member	IAS 1 108
Reserve for catastrophe [member]	member	Expiry date 2021-01-01 IAS 1 108, Expiry date 2021-01-01 IFRS 4 IG58
Reserve for equalisation [member]	member	Expiry date 2021-01-01 IFRS 4 IG58, Expiry date 2021-01-01 IAS 1 108
Reserve of discretionary participation features [member]	member	Expiry date 2021-01-01 IFRS 4 IG22 f, Expiry date 2021-01-01 IAS 1 108, Expiry date 2021-01-01 IFRS 4 34 b
Disclosure of reserves within equity [line items]	abstract	
Description of nature and purpose of reserves within equity	string	IAS 1 79 b
Description of rights, preferences and restrictions attaching to category of equity interest by entity without share capital	string	IAS 1 80
Summary quantitative data about puttable financial instruments classified as equity instruments	string	IAS 1 136A a
Information about objectives, policies and processes for managing entity's obligation to repurchase or redeem puttable financial instrn	string	IAS 1 136A b
Expected cash outflow on redemption or repurchase of puttable financial instruments	X, duration, credit	IAS 1 136A c
Information about how expected cash outflow on redemption or repurchase was determined	string	IAS 1 136A d

[805.100] Notes - Rights to interests arising from decommissioning, restoration and environmental rehabilitation funds

Label	Type	References
Disclosure of interest in funds [text block]	text block	IFRIC 5 Consensus
Description of nature of interest in funds	string	
Description of restrictions on access to assets in funds	string	IFRIC 5 11

[805.300] Notes - Operating segments

Label	Type	References
Disclosure of entity's operating segments [text block]	text block	IFRS 8 Disclosure
Description of factors used to identify entity's reportable segments	string	IFRS 8 22 a
Description of judgements made by management in applying aggregation criteria for operating segments	string	IFRS 8 22 aa
Description of types of products and services from which each reportable segment derives its revenues	string	IFRS 8 22 b
Description of sources of revenue for all other segments	string	IFRS 8 16
Description of basis of accounting for transactions between reportable segments	string	IFRS 8 27 a
Description of nature of differences between measurements of reportable segments' profits or losses and entity's profit or loss before	string	IFRS 8 27 b
Description of nature of differences between measurements of reportable segments' assets and entity's assets	string	IFRS 8 27 c
Description of nature of differences between measurements of reportable segments' liabilities and entity's liabilities	string	IFRS 8 27 d
Description of nature of changes from prior periods in measurement methods used to determine reported segment profit or loss and i	string	IFRS 8 27 e
Description of nature and effect of any asymmetrical allocations to reportable segments	string	IFRS 8 27 f
Disclosure of operating segments [text block]	text block	IFRS 8 23
Disclosure of operating segments [abstract]	abstract	
Disclosure of operating segments [table]	table	IFRS 8 23
Segment consolidation items [axis]	axis	IFRS 8 23
Entity's total for segment consolidation items [member]	member	IFRS 8 28
Operating segments [member]	member	IFRS 8 28
Material reconciling items [member]	member	IFRS 8 28
Elimination of intersegment amounts [member]	member	IFRS 8 28, IFRS 8 IG4
Unallocated amounts [member]	member	IFRS 8 28, IFRS 8 IG4
Segments [axis]	axis	IFRS 8 23, Effective 2021-01-01 IFRS 17 96 c, IFRS 15 115, IAS 36 130 d ii, IAS 19 138 d
Segments [member]	member	Effective 2021-01-01 IFRS 17 96 c, IFRS 15 115, IAS 36 130 d ii, IFRS 8 28, IAS 19 138 d
Reportable segments [member]	member	IFRS 15 115, IAS 19 138 d, IFRS 8 23, Effective 2021-01-01 IFRS 17 96 c
All other segments [member]	member	IFRS 8 16, IFRS 15 115
Disclosure of operating segments [line items]	abstract	
Revenue	X, duration, credit	IFRS 8 28 a, IFRS 8 32, IAS 1 82 a, IFRS 8 34, IFRS 12 B10 b, IFRS 5 33 b i, Companies Regulation, 2011 26(2), IFRS 12 B12 b v, IFRS 8 33 a, IAS 1 103, IFRS 8 23 a, IAS 1 102
Interest income	X, duration, credit	IFRS 8 23 c, IAS 1 112 c, IFRS 12 B13 e, IFRS 8 28 e
Interest expense	X, duration, debit	IFRS 8 23 d, IFRS 12 B13 f, IFRS 8 28 e
Interest income (expense)	X, duration, credit	IAS 1 85, IFRS 8 23, IFRS 8 28 e
Depreciation and amortisation expense	X, duration, debit	IFRS 8 28 e, IAS 1 104, IAS 1 102, IFRS 12 B13 d, IAS 1 99, IFRS 8 23 e
Share of profit (loss) of associates and joint ventures accounted for using equity method	X, duration, credit	Effective on first application of IFRS 9 IFRS 4 39M b, IAS 1 82 c, IFRS 8 23 g, IFRS 8 28 e
Tax expense (income)	X, duration, debit	IAS 1 82 d, IAS 12 79, IFRS 8 23 h, IAS 26 35 b viii, IAS 12 81 c i, IAS 12 81 c ii, IFRS 12 B13 g
Other material non-cash items	X, duration, debit	IFRS 8 28 e, IFRS 8 23 i
Profit (loss) before tax	X, duration, credit	IFRS 8 28 b, IFRS 5 33 b i, IFRS 8 23, IAS 1 102, IAS 1 103
Profit (loss) from continuing operations	X, duration, credit	IAS 1 81A a, IFRS 8 28 b, IFRS 8 23, IFRS 12 B12 b vi
Profit (loss)	X, duration, credit	Effective 2021-01-01 IFRS 17 113 b, IFRS 1 24 b, Effective on first application of IFRS 9 IFRS 4 39L e, IFRS 8 23, IAS 1 81A a, IFRS 1 32 a ii, IAS 7 18 b, IFRS 12 B10 b, IAS 1 106 d i, IFRS 8 28 b
Assets	X, instant, debit	IFRS 13 93 b, IFRS 13 93 e, IFRS 13 93 a, IAS 1 55, IFRS 8 23, IFRS 8 28 c
Investments accounted for using equity method	X, instant, debit	IFRS 8 24 a, IFRS 12 B16, IAS 1 54 e

Additions to non-current assets other than financial instruments, deferred tax assets, net defined benefit assets, and rights	X, duration, debit	IFRS 8 28 e, IFRS 8 24 b
Liabilities	X, instant, credit	IFRS 13 93 b, IFRS 13 93 a, IFRS 13 93 e, IAS 1 55, Companies Regulation, 2011 26(2), IFRS 8 28 d, IFRS 8 23
Impairment loss recognised in profit or loss	X, duration, debit	IAS 36 129 a, IAS 36 126 a
Reversal of impairment loss recognised in profit or loss	X, duration, credit	IAS 36 129 b, IAS 36 126 b
Impairment loss recognised in other comprehensive income	X, duration, debit	IAS 36 129 a, IAS 36 126 c
Reversal of impairment loss recognised in other comprehensive income	X, duration, credit	IAS 36 129 b, IAS 36 126 d
Net cash flows from (used in) operating activities	X, duration	IAS 7 10, IAS 7 50 d
Net cash flows from (used in) investing activities	X, duration, debit	IAS 7 10, IAS 7 50 d
Net cash flows from (used in) financing activities	X, duration, debit	IAS 7 50 d, IAS 7 10
Description of material reconciling items	string	IFRS 8 28
Disclosure of products and services [text block]	text block	IFRS 8 32
Disclosure of products and services [abstract]	abstract	
Disclosure of products and services [table]	table	IFRS 8 32
Products and services [axis]	axis	IFRS 8 32, IFRS 15 B89 a
Products and services [member]	member	IFRS 8 32, IFRS 15 B89 a
Disclosure of products and services [line items]	abstract	
Revenue	X, duration, credit	IFRS 8 28 a, IFRS 8 32, IAS 1 82 a, IFRS 8 34, IFRS 12 B10 b, IFRS 5 33 b i, Companies Regulation, 2011 26(2), IFRS 12 B12 b v, IFRS 8 33 a, IAS 1 103, IFRS 8 23 a, IAS 1 102
Disclosure of geographical areas [text block]	text block	IFRS 8 33
Disclosure of geographical areas [abstract]	abstract	
Disclosure of geographical areas [table]	table	IFRS 8 33
Geographical areas [axis]	axis	IFRS 8 33, IAS 19 138 a, Effective 2021-01-01 IFRS 17 96 b, IFRS 15 B89 b
Geographical areas [member]	member	IFRS 15 B89 b, IAS 19 138 a, Effective 2021-01-01 IFRS 17 96 b, IFRS 8 33
Country of domicile [member]	member	IFRS 8 33 a, IFRS 8 33 b
Foreign countries [member]	member	IFRS 8 33 b, IFRS 8 33 a
Disclosure of geographical areas [line items]	abstract	
Revenue	X, duration, credit	IFRS 8 28 a, IFRS 8 32, IAS 1 82 a, IFRS 8 34, IFRS 12 B10 b, IFRS 5 33 b i, Companies Regulation, 2011 26(2), IFRS 12 B12 b v, IFRS 8 33 a, IAS 1 103, IFRS 8 23 a, IAS 1 102
Non-current assets other than financial instruments, deferred tax assets, post-employment benefit assets, and rights arising	X, instant, debit	IFRS 8 33 b
Disclosure of major customers [text block]	text block	IFRS 8 34
Disclosure of major customers [abstract]	abstract	
Disclosure of major customers [table]	table	IFRS 8 34
Major customers [axis]	axis	IFRS 8 34
Customers [member]	member	IFRS 8 34
Government [member]	member	IFRS 8 34
Disclosure of major customers [line items]	abstract	
Revenue	X, duration, credit	IFRS 8 28 a, IFRS 8 32, IAS 1 82 a, IFRS 8 34, IFRS 12 B10 b, IFRS 5 33 b i, Companies Regulation, 2011 26(2), IFRS 12 B12 b v, IFRS 8 33 a, IAS 1 103, IFRS 8 23 a, IAS 1 102
Percentage of entity's revenue	X, duration	IFRS 8 34
Information about major customers	string	IFRS 8 34
Description of basis for attributing revenues from external customers to individual countries	string	IFRS 8 33 a
Explanation of interest income reported net of interest expense	string	IFRS 8 23
Explanation of why revenues from external customers for each product and service, or each group of similar products and services, a string		IFRS 8 32, IFRS 8 33

[805.400] Notes - Additional information

Label	Type	References
Disclosure of additional information [text block]	text block	IAS 1 112 c
Capital commitments [abstract]	abstract	
Contractual capital commitments	X, instant, credit	IAS 1 112 c
Authorised capital commitments but not contracted for	X, instant, credit	IAS 1 112 c
Total capital commitments	X, instant, credit	IAS 1 112 c
Auditor's remuneration [abstract]	abstract	
Auditor's remuneration for audit services	X, duration, debit	IAS 1 112 c
Auditor's remuneration for tax services	X, duration, debit	IAS 1 112 c
Auditor's remuneration for other services	X, duration, debit	IAS 1 112 c
Total auditor's remuneration	X, duration, debit	IAS 1 112 c
Number and average number of employees [abstract]	abstract	
Number of employees	X, instant	IAS 1 112 c
Average number of employees	X, duration	IAS 1 112 c
Miscellaneous time bands [abstract]	abstract	
On demand [member]	member	IAS 1 112 c
Later than one month and not later than two months [member]	member	IAS 1 112 c, IFRS 7 IG20D, Expiry date 2021-01-01 IFRS 7 37, IFRS 7 35N
Later than one month and not later than six months [member]	member	IFRS 7 IG31A, IFRS 7 B11
Later than two months and not later than three months [member]	member	IFRS 7 35N, Expiry date 2021-01-01 IFRS 7 37, IAS 1 112 c, IFRS 7 IG20D
Later than three months and not later than four months [member]	member	IAS 1 112 c
Later than four months [member]	member	IAS 1 112 c
Later than six months [member]	member	IAS 1 112 c
Later than one year and not later than two years [member]	member	IFRS 16 97, IFRS 7 B11, IAS 1 112 c, Effective 2021-01-01 IFRS 17 132 b, IFRS 16 94, IFRS 7 IG31A
Later than two years and not later than three years [member]	member	IFRS 7 B11, IFRS 16 97, IFRS 16 94, IFRS 7 IG31A, Effective 2021-01-01 IFRS 17 132 b, IAS 1 112 c
Later than three years and not later than four years [member]	member	IFRS 7 IG31A, IFRS 7 B11, IFRS 16 97, IAS 1 112 c, IFRS 16 94, Effective 2021-01-01 IFRS 17 132 b
Later than four years and not later than five years [member]	member	Effective 2021-01-01 IFRS 17 132 b, IFRS 16 97, IFRS 16 94, IAS 1 112 c, IFRS 7 IG31A, IFRS 7 B11
Later than two years and not later than five years [member]	member	IAS 1 112 c
Later than five years and not later than ten years [member]	member	IFRS 7 B11, IFRS 7 IG31A, IAS 1 112 c

Later than three years [member]	member	IFRS 7 IG31A, IFRS 7 B11
Later than ten years [member]	member	IFRS 7 IG31A, IFRS 7 B11, IAS 1 112 c

[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	Companies Act, No. 71 of 2008 30, International Standards of Auditing 230; 701
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	