

CIPC FAS

[000.200] Financial accountability supplement		
Label	Type	References
Financial accountability supplement [abstract]	abstract	Companies Regulation, 2011 30(4)
Submission date	date	Companies Regulation, 2011 168
Name of company	string	Companies Regulation, 2011 168
Registration no.	registrationNumber	Companies Regulation, 2011 168
Date of end of reporting period	date	
Designated personnel responsible for financial accountability of company [abstract]	abstract	
Designated personnel responsible for financial accountability of company [table]	table	
Personnel identification [axis]	axis	
Designated personnel responsible for financial accountability of company [line items]	abstract	
Name	string	
Identity	X, duration	
Registration no.	registrationNumber	
Telephone no.	string	
Responsibility for recording day to day financial transactions and maintaining company's financial records	boolean	
Responsibility for compiling financial information and preparing reports or statements	boolean	
Responsibility for providing advice to company concerning maintenance of financial records	boolean	
Responsibility for performing Independent review of Annual Financial Statements	boolean	
Recognised profession	enumeration	
Practice no.	string	
Manual maintenance of financial records (paper based)	boolean	Companies Act, No. 71 of 2008 24; 28
Electronic maintenance of financial records (computer based)	boolean	Companies Act, No. 71 of 2008 24; 28
Frequency of preparation of bank reconciliations, balance sheets and income and expense statements	enumeration	
Date of carry out stocktaking	date	
Hold of any assets in fiduciary capacity for persons not related to company	boolean	

CIPC IFRS-FULL

[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 company	string	Companies Regulation, 2011 168
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)
Liabilities	X, instant, credit	IFRS 8 28 d, IFRS 8 23, IFRS 13 93 e, Companies Regulation, 2011 26(2), IFRS 13 93 a, IFRS 13 93 b, IAS 1 55
Turnover	X, duration, credit	IAS 1 82 a, IFRS 8 28 a, Companies Regulation, 2011 26(2), Expiry date 2018-01-01 IAS 18 35 b, IFRS 12 B12 b v, IAS 1 102, IFRS 8 34, IFRS 8 32, IAS 1 103, IFRS 8 33 a, IFRS 8 23 a, IFRS 12 B10 b
Maximum number of individuals with beneficial interest in securities of company, or members in case of non profit company	X, instant	Companies Regulation, 2011 26(2)
Total score	X, instant	Companies Regulation, 2011 26(2)
Annual Financial Statements independently compiled and reported on	boolean	
Annual Financial Statements internally compiled	boolean	
Annual Financial Statements audited	boolean	

Date of audit of Annual Financial Statements	date	
Annual financial statements pursuant to exemption	boolean	Co-operatives Act, 2005 55
Date of independent review of Annual Financial Statement	date	
Financial Accountability Supplement attached	boolean	
Company contact information [abstract]	abstract	
Postal address	string	
Telephone number	string	
Email address	string	
Cell phone number	string	
Website	string	
Principal place of business	string	
Principal business	string	
Holding company	string	

[000.200] Financial accountability supplement

Label	Type	References
Financial accountability supplement [abstract]	abstract	Companies Regulation, 2011 30(4)
Submission date	date	Companies Regulation, 2011 168
Name of company	string	Companies Regulation, 2011 168
Registration no.	registrationNumber	Companies Regulation, 2011 168
Date of end of reporting period	date	IAS 1 51 c
Designated personnel responsible for financial accountability of company [abstract]	abstract	
Designated personnel responsible for financial accountability of company [table]	table	
Personnel identification [axis]	axis	
Designated personnel responsible for financial accountability of company [line items]	abstract	
Name	string	
Identity	X, duration	
Registration no.	registrationNumber	
Telephone no.	string	
Responsibility for recording day to day financial transactions and maintaining company's financial records	boolean	
Responsibility for compiling financial information and preparing reports or statements	boolean	
Responsibility for providing advice to company concerning maintenance of financial records	boolean	
Responsibility for performing Independent review of Annual Financial Statements	boolean	
Recognised profession	enumeration	
Practice no.	string	
Manual maintenance of financial records (paper based)	boolean	Companies Act, No. 71 of 2008 24; 28
Electronic maintenance of financial records (computer based)	boolean	Companies Act, No. 71 of 2008 24; 28
Frequency of preparation of bank reconciliations, balance sheets and income and expense statements	enumeration	
Date of carry out stocktaking	date	
Hold of any assets in fiduciary capacity for persons not related to company	boolean	

[000.300] Annual statistical information (primary co-operatives only)

Label	Type	References
Annual statistical information [abstract]	abstract	
Name of company	string	Companies Regulation, 2011 168
Number of female members	X, instant	
Number of male members	X, instant	
Number of members younger than 35 years	X, instant	
Number of members 35 years and older	X, instant	
Number of disabled persons who are members	X, instant	
Number of Black members	X, instant	
Number of members of other races	X, instant	
Number of members who are not natural persons	X, instant	
Size of co-operative [abstract]	abstract	
Total number of members as at foundation date	X, instant	
Total number of current members	X, instant	
Number of persons employed by co-operative	X, instant	

[100.000] General information about financial statements

Label	Type	References
Disclosure of general information about financial statements [text block]	text block	IAS 1 51
Information about company [abstract]	abstract	
Name of company	string	Companies Regulation, 2011 168
Full registered name	string	Companies Regulation, 2011 168
Trade name	string	
Type of company	enumeration	
Registration no.	registrationNumber	Companies Regulation, 2011 168
Legal Entity Identifier	legalEntityIdentifier	
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 1 51 b, IAS 27 17 a, IAS 27 16 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 1 51 d, IAS 21 53
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
Statement audited in compliance with Companies Act	boolean	Companies Act, No. 71 of 2008 29
Type of auditors' opinion	enumeration	
Statement independently reviewed in compliance with Companies Act	boolean	Companies Act, No. 71 of 2008 29
Statement not audited or independently reviewed	boolean	Companies Act, No. 71 of 2008 29
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	
Shares offered to public	boolean	Companies Act, No. 71 of 2008 95
Solvency and Liquidity tests satisfied	boolean	
Financial assistance for subscription of securities	enumeration	Companies Act, No. 71 of 2008 44
Loans granted or other financial assistance to directors	enumeration	Companies Act, No. 71 of 2008 45
Distributions to shareholders authorised by board	enumeration	Companies Act, No. 71 of 2008 46
Capitalization of shares	enumeration	Companies Act, No. 71 of 2008 47
Company or subsidiary acquiring company's shares	enumeration	Companies Act, No. 71 of 2008 48
Amalgamations or Mergers	enumeration	Companies Act, No. 71 of 2008 113
Transfer by company of money or other property other than own shares	enumeration	
Other reason	enumeration	
Description of other reason	string	

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

Label	Type	References
Statement of financial position [text block]	text block	
Statement of financial position [abstract]	abstract	
Assets [abstract]	abstract	
Non-current assets [abstract]	abstract	
Property, plant and equipment	X, instant, debit	IAS 16 73 e, IAS 1 54 a
Investment property	X, instant, debit	IAS 36 130, IAS 36 135 e iii, IAS 1 54 b, IAS 40 76, IAS 36 134, IAS 40 79 d
Goodwill	X, instant, debit	IFRS 3 B67 d, IAS 36 135 a, IAS 12 81 c ii, IAS 1 54 c, IAS 36 134 a
Intangible assets other than goodwill	X, instant, debit	IAS 38 118 e, IAS 1 54 c
Investments accounted for using equity method	X, instant, debit	IFRS 12 B16, IAS 1 54 e, IFRS 8 24 a
Investments in subsidiaries, joint ventures and associates	X, instant, debit	IAS 1 55
Non-current biological assets	X, instant, debit	IAS 1 54 f
Trade and other non-current receivables	X, instant, debit	IAS 1 54 h, IAS 1 78 b
Non-current inventories	X, instant, debit	IAS 1 54 g
Deferred tax assets	X, instant, debit	IAS 12 81 g i, IAS 1 54 o, IAS 1 56
Current tax assets, non-current	X, instant, debit	IAS 1 54 n
Other non-current financial assets	X, instant, debit	IAS 1 54 d
Other non-current non-financial assets	X, instant, debit	IAS 1 55
Non-current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	X, instant, debit	Expiry date 2018-01-01 IAS 39 37 a, Effective 2018-01-01 IFRS 9 3.2.23 a
Total non-current assets	X, instant, debit	IAS 1 66, IFRS 12 B10 b, IFRS 12 B12 b ii
Current assets [abstract]	abstract	
Current inventories	X, instant, debit	IAS 2 36 b, IAS 1 54 g, IAS 1 68
Trade and other current receivables	X, instant, debit	IAS 1 54 h, IAS 1 78 b
Current tax assets, current	X, instant, debit	IAS 1 54 n
Current biological assets	X, instant, debit	IAS 1 54 f
Other current financial assets	X, instant, debit	IAS 1 54 d
Other current non-financial assets	X, instant, debit	IAS 1 55
Cash and cash equivalents	X, instant, debit	IFRS 12 B13 a, IAS 1 54 i, IAS 7 45
Current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	X, instant, debit	Effective 2018-01-01 IFRS 9 3.2.23 a, Expiry date 2018-01-01 IAS 39 37 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 a, IFRS 8 23, IFRS 8 28 c, IFRS 13 93 e, IAS 1 55
Equity and liabilities [abstract]	abstract	
Equity [abstract]	abstract	
Issued capital	X, instant, credit	IAS 1 78 e
Retained earnings	X, instant, credit	IAS 1 IG6, IAS 1 78 e
Share premium	X, instant, credit	IAS 1 78 e
Treasury shares	X, instant, debit	IAS 32 34, IAS 1 78 e
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	IAS 1 54 q, IFRS 10 22, IFRS 12 12 f
Total equity	X, instant, credit	IFRS 1 24 a, IFRS 13 93 e, IFRS 1 32 a i, IFRS 13 93 b, IAS 1 55, IFRS 13 93 a, IAS 1 78 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
Other non-current provisions	X, instant, credit	IAS 1 78 d
Total non-current provisions	X, instant, credit	IAS 1 54 i
Trade and other non-current payables	X, instant, credit	IAS 1 54 k
Deferred tax liabilities	X, instant, credit	IAS 1 54 o, IAS 12 81 g i, IAS 1 56
Current tax liabilities, non-current	X, instant, credit	IAS 1 54 n
Other non-current financial liabilities	X, instant, credit	IAS 1 54 m, IFRS 12 B13 c
Other non-current non-financial liabilities	X, instant, credit	IAS 1 55
Total non-current liabilities	X, instant, credit	IFRS 12 B12 b iv, IAS 1 69, IFRS 12 B10 b
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 i
Trade and other current payables	X, instant, credit	IAS 1 54 k
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
Other current non-financial liabilities	X, instant, credit	IAS 1 55
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	IAS 1 54 p, IFRS 5 38
Total current liabilities	X, instant, credit	IFRS 12 B12 b iii, IAS 1 69, IFRS 12 B10 b
Total liabilities	X, instant, credit	IFRS 8 28 d, IFRS 8 23, IFRS 13 93 e, Companies Regulation, 2011 26(2), IFRS 13 93 a, IFRS 13 93 b, IAS 1 55
Total equity and liabilities	X, instant, credit	IAS 1 55
Consolidated and separate [table]	table	
Consolidated and separate financial statements [axis]	axis	IAS 27 4

[220.000] Statement of financial position, order of liquidity

Label	Type	References
Statement of financial position [text block]	text block	
Statement of financial position [abstract]	abstract	
Assets [abstract]	abstract	
Property, plant and equipment	X, instant, debit	IAS 16 73 e, IAS 1 54 a
Investment property	X, instant, debit	IAS 36 130, IAS 36 135 e iii, IAS 1 54 b, IAS 40 76, IAS 36 134, IAS 40 79 d
Goodwill	X, instant, debit	IFRS 3 B67 d, IAS 36 135 a, IAS 12 81 c ii, IAS 1 54 c, IAS 36 134 a
Intangible assets other than goodwill	X, instant, debit	IAS 38 118 e, IAS 1 54 c
Other financial assets	X, instant, debit	IAS 1 54 d
Other non-financial assets	X, instant, debit	IAS 1 55
Investments accounted for using equity method	X, instant, debit	IFRS 12 B16, IAS 1 54 e, IFRS 8 24 a
Investments in subsidiaries, joint ventures and associates	X, instant, debit	IAS 1 55
Biological assets	X, instant, debit	IAS 41 50, IAS 1 54 f, IAS 41 43
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
Inventories	X, instant, debit	IAS 1 54 g
Current tax assets	X, instant, debit	IAS 1 54 n
Deferred tax assets	X, instant, debit	IAS 12 81 g i, IAS 1 54 o, IAS 1 56
Trade and other receivables	X, instant, debit	IAS 1 78 b, IAS 1 54 h
Cash and cash equivalents	X, instant, debit	IFRS 12 B13 a, IAS 1 54 i, IAS 7 45
Non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	X, instant, debit	Effective 2018-01-01 IFRS 9 3.2.23 a, Expiry date 2018-01-01 IAS 39 37 a
Total assets	X, instant, debit	IFRS 13 93 b, IFRS 13 93 a, IFRS 8 23, IFRS 8 28 c, IFRS 13 93 e, IAS 1 55
Equity and liabilities [abstract]	abstract	
Equity [abstract]	abstract	
Issued capital	X, instant, credit	IAS 1 78 e
Retained earnings	X, instant, credit	IAS 1 IG6, IAS 1 78 e
Share premium	X, instant, credit	IAS 1 78 e

Treasury shares	X, instant, debit	IAS 32 34, IAS 1 78 e
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	IAS 1 54 q, IFRS 10 22, IFRS 12 12 f
Total equity	X, instant, credit	IFRS 1 24 a, IFRS 13 93 e, IFRS 1 32 a i, IFRS 13 93 b, IAS 1 55, IFRS 13 93 a, IAS 1 78 e
Liabilities [abstract]	abstract	
Trade and other payables	X, instant, credit	IAS 1 54 k
Provisions [abstract]	abstract	
Provisions for employee benefits	X, instant, credit	IAS 1 78 d
Other provisions	X, instant, credit	IAS 1 78 d, IAS 37 84 a
Total provisions	X, instant, credit	IAS 1 54 l
Other financial liabilities	X, instant, credit	IAS 1 54 m
Other non-financial liabilities	X, instant, credit	IAS 1 55
Current tax liabilities	X, instant, credit	IAS 1 54 n
Deferred tax liabilities	X, instant, credit	IAS 1 54 o, IAS 12 81 g i, IAS 1 56
Liabilities included in disposal groups classified as held for sale	X, instant, credit	IAS 1 54 p, IFRS 5 38
Total liabilities	X, instant, credit	IFRS 8 28 d, IFRS 8 23, IFRS 13 93 e, Companies Regulation, 2011 26(2), IFRS 13 93 a, IFRS 13 93 b, IAS 1 55
Total equity and liabilities	X, instant, credit	IAS 1 55
Consolidated and separate [table]	table	
Consolidated and separate financial statements [axis]	axis	IAS 27 4

[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	IAS 1 82 a, IFRS 8 28 a, Companies Regulation, 2011 26(2), Expiry date 2018-01-01 IAS 18 35 b, IFRS 12 B12 b v, IAS 1 102, IFRS 8 34, IFRS 8 32, IAS 1 103, IFRS 8 33 a, IFRS 8 23 a, IFRS 12 B10 b
Interest revenue calculated using effective interest method	X, duration, credit	Effective 2018-01-01 IAS 1 82 a
Cost of sales	X, duration, debit	IAS 1 103, IAS 1 99
Gross profit	X, duration, credit	IAS 1 103
Other income	X, duration, credit	IAS 1 102, IAS 26 35 b iv, IAS 1 103
Distribution costs	X, duration, debit	IAS 1 99, IAS 1 103
Administrative expenses	X, duration, debit	IAS 26 35 b vi, IAS 1 103, IAS 1 99
Other expense	X, duration, debit	IAS 26 35 b vii, IAS 1 99, IAS 1 103
Other gains (losses)	X, duration, credit	IAS 1 103, IAS 1 102
Profit (loss) from operating activities	X, duration, credit	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	
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	Effective 2018-01-01 IAS 1 82 ba
Share of profit (loss) of associates and joint ventures accounted for using equity method	X, duration, credit	IFRS 8 23 g, IFRS 8 28 e, IAS 1 82 c
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 amortised cost into fair value through profit or loss measurement category	X, duration, credit	Effective 2018-01-01 IAS 1 82 ca
Cumulative gain (loss) previously recognised in other comprehensive income arising from reclassification of financial assets out of fair value through other comprehensive income into fair value through profit or loss measurement category	X, duration, credit	Effective 2018-01-01 IAS 1 82 cb
Hedging gains (losses) for hedge of group of items with offsetting risk positions	X, duration, credit	Effective 2018-01-01 IFRS 9 6.6.4, Effective 2018-01-01 IFRS 7 24C b vi
Profit (loss) before tax	X, duration, credit	IFRS 8 23, IAS 1 102, IAS 1 103, IFRS 8 28 b
Tax income (expense)	X, duration, debit	IAS 1 82 d, IAS 12 81 c i, IAS 12 81 c ii, IAS 12 79, IFRS 8 23 h, IFRS 12 B13 g, IAS 26 35 b viii
Profit (loss) from continuing operations	X, duration, credit	IAS 1 81A a, IFRS 8 23, IFRS 12 B12 b vi, IFRS 8 28 b
Profit (loss) from discontinued operations	X, duration, credit	IAS 1 82 ea, IFRS 5 33 a, IFRS 12 B12 b vii
Profit (loss)	X, duration, credit	IFRS 1 24 b, IAS 1 106 d i, IAS 7 18 b, IFRS 8 23, IFRS 8 28 b, IFRS 12 B10 b, IFRS 1 32 a ii, IAS 1 81A a
Consolidated and separate [table]	table	
Consolidated and separate financial statements [axis]	axis	IAS 27 4
Profit (loss), attributable to [abstract]	abstract	
Profit (loss), attributable to owners of parent	X, duration, credit	IAS 1 81B a ii
Profit (loss), attributable to non-controlling interests	X, duration, credit	IAS 1 81B a i, IFRS 12 12 e
Consolidated and separate [table]	table	
Consolidated and separate financial statements [axis]	axis	IAS 27 4
Earnings per share [text block]	text block	IAS 33 66
Earnings per share [abstract]	abstract	
Earnings per share [table]	table	IAS 33 66
Classes of ordinary shares [axis]	axis	IAS 33 66
Ordinary shares [member]	member	IAS 1 79 a, IAS 33 66

Consolidated and separate financial statements [axis]	axis	IAS 27 4
Earnings per share [line items]	abstract	
Basic earnings per share [abstract]	abstract	
Basic earnings (loss) per share from continuing operations	X, duration	IAS 33 66
Basic earnings (loss) per share from discontinued operations	X, duration	IAS 33 68
Total basic earnings (loss) per share	X, duration	IAS 33 66
Diluted earnings per share [abstract]	abstract	
Diluted earnings (loss) per share from continuing operations	X, duration	IAS 33 66
Diluted earnings (loss) per share from discontinued operations	X, duration	IAS 33 68
Total diluted earnings (loss) per share	X, duration	IAS 33 66

[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	IAS 1 82 a, IFRS 8 28 a, Companies Regulation, 2011 26(2), Expiry date 2018-01-01 IAS 18 35 b, IFRS 12 B12 b v, IAS 1 102, IFRS 8 34, IFRS 8 32, IAS 1 103, IFRS 8 33 a, IFRS 8 23 a, IFRS 12 B10 b
Interest revenue calculated using effective interest method	X, duration, credit	Effective 2018-01-01 IAS 1 82 a
Other income	X, duration, credit	IAS 1 102, IAS 26 35 b iv, IAS 1 103
Increase (decrease) in inventories of finished goods and work in progress	X, duration, debit	IAS 1 102, IAS 1 99
Other work performed by entity and capitalised	X, duration, credit	IAS 1 IG6
Raw materials and consumables used	X, duration, debit	IAS 1 102, IAS 1 99
Employee benefits expense	X, duration, debit	IAS 1 102, IAS 1 104, IAS 1 99
Depreciation and amortisation expense	X, duration, debit	IFRS 12 B13 d, IAS 1 102, IAS 1 99, IAS 1 104, IFRS 8 23 e, IFRS 8 28 e
Reversal of impairment loss (impairment loss) recognised in profit or loss	X, duration, debit	IAS 1 99
Other expenses	X, duration, debit	IAS 1 102, IAS 1 99
Other gains (losses)	X, duration, credit	IAS 1 103, IAS 1 102
Profit (loss) from operating activities	X, duration, credit	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	
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	Effective 2018-01-01 IAS 1 82 ba
Share of profit (loss) of associates and joint ventures accounted for using equity method	X, duration, credit	IFRS 8 23 g, IFRS 8 28 e, IAS 1 82 c
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 amortised cost into fair value through profit or loss measurement category	X, duration, credit	Effective 2018-01-01 IAS 1 82 ca
Cumulative gain (loss) previously recognised in other comprehensive income arising from reclassification of financial assets out of fair value through other comprehensive income into fair value through profit or loss measurement category	X, duration, credit	Effective 2018-01-01 IAS 1 82 cb
Hedging gains (losses) for hedge of group of items with offsetting risk positions	X, duration, credit	Effective 2018-01-01 IFRS 9 6.6.4, Effective 2018-01-01 IFRS 7 24C b vi
Profit (loss) before tax	X, duration, credit	IFRS 8 23, IAS 1 102, IAS 1 103, IFRS 8 28 b
Tax income (expense)	X, duration, debit	IAS 1 82 d, IAS 12 81 c i, IAS 12 81 c ii, IAS 12 79, IFRS 8 23 h, IFRS 12 B13 g, IAS 26 35 b viii
Profit (loss) from continuing operations	X, duration, credit	IAS 1 81A a, IFRS 8 23, IFRS 12 B12 b vi, IFRS 8 28 b
Profit (loss) from discontinued operations	X, duration, credit	IAS 1 82 ea, IFRS 5 33 a, IFRS 12 B12 b vii
Profit (loss)	X, duration, credit	IFRS 1 24 b, IAS 1 106 d i, IAS 7 18 b, IFRS 8 23, IFRS 8 28 b, IFRS 12 B10 b, IFRS 1 32 a ii, IAS 1 81A a
Consolidated and separate [table]	table	
Consolidated and separate financial statements [axis]	axis	IAS 27 4
Profit (loss), attributable to [abstract]	abstract	
Profit (loss), attributable to owners of parent	X, duration, credit	IAS 1 81B a ii
Profit (loss), attributable to non-controlling interests	X, duration, credit	IAS 1 81B a i, IFRS 12 12 e
Consolidated and separate [table]	table	
Consolidated and separate financial statements [axis]	axis	IAS 27 4
Earnings per share [text block]	text block	IAS 33 66
Earnings per share [abstract]	abstract	
Earnings per share [table]	table	IAS 33 66
Classes of ordinary shares [axis]	axis	IAS 33 66
Ordinary shares [member]	member	IAS 1 79 a, IAS 33 66
Consolidated and separate financial statements [axis]	axis	IAS 27 4
Earnings per share [line items]	abstract	
Basic earnings per share [abstract]	abstract	
Basic earnings (loss) per share from continuing operations	X, duration	IAS 33 66
Basic earnings (loss) per share from discontinued operations	X, duration	IAS 33 68
Total basic earnings (loss) per share	X, duration	IAS 33 66
Diluted earnings per share [abstract]	abstract	
Diluted earnings (loss) per share from continuing operations	X, duration	IAS 33 66
Diluted earnings (loss) per share from discontinued operations	X, duration	IAS 33 68

Total diluted earnings (loss) per share	X, duration	IAS 33 66
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[410.000] Statement of comprehensive income, OCI components presented net of tax		
Label	Type	References
Statement of comprehensive income [text block]	text block	
Statement of comprehensive income [abstract]	abstract	
Profit (loss)	X, duration, credit	IFRS 1 24 b, IAS 1 106 d i, IAS 7 18 b, IFRS 8 23, IFRS 8 28 b, IFRS 12 B10 b, IFRS 1 32 a ii, IAS 1 81A a
Other comprehensive income [abstract]	abstract	
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]	abstract	
Other comprehensive income, net of tax, gains (losses) from investments in equity instruments	X, duration, credit	Effective 2018-01-01 IAS 1 91 a, Effective 2018-01-01 IAS 1 7
Other comprehensive income, net of tax, gains (losses) on revaluation	X, duration, credit	IAS 1 91 a, IAS 1 7
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	X, duration, credit	IAS 1 7, IAS 1 91 a
Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability	X, duration, credit	Effective 2018-01-01 IAS 1 7, Effective 2018-01-01 IAS 1 91 a
Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments	X, duration, credit	Effective 2018-01-01 IAS 1 7, Effective 2018-01-01 IAS 1 91 a
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax	X, duration, credit	IAS 1 82A
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	X, duration, credit	IAS 1 IG6
Components of other comprehensive income that will be reclassified to profit or loss, net of tax [abstract]	abstract	
Exchange differences on translation [abstract]	abstract	
Gains (losses) on exchange differences on translation, net of tax	X, duration, credit	IAS 1 91 a
Reclassification adjustments on exchange differences on translation, net of tax	X, duration, debit	IAS 21 48, IAS 1 92
Other comprehensive income, net of tax, exchange differences on translation	X, duration, credit	IAS 1 91 a, IAS 1 7
Available-for-sale financial assets [abstract]	abstract	
Gains (losses) on remeasuring available-for-sale financial assets, net of tax	X, duration, credit	Expiry date 2018-01-01 IFRS 7 20 a ii, Expiry date 2018-01-01 IAS 1 91 a
Reclassification adjustments on available-for-sale financial assets, net of tax	X, duration, debit	Expiry date 2018-01-01 IAS 1 92, Expiry date 2018-01-01 IFRS 7 20 a ii
Other comprehensive income, net of tax, available-for-sale financial assets	X, duration, credit	Expiry date 2018-01-01 IAS 1 7, Expiry date 2018-01-01 IAS 1 91 a
Cash flow hedges [abstract]	abstract	
Gains (losses) on cash flow hedges, net of tax	X, duration, credit	IAS 1 91 a, Effective 2018-01-01 IFRS 7 24C b i, Expiry date 2018-01-01 IFRS 7 23 c, Effective 2018-01-01 IFRS 7 24E a
Reclassification adjustments on cash flow hedges, net of tax	X, duration, debit	Effective 2018-01-01 IFRS 7 24E a, Expiry date 2018-01-01 IFRS 7 23 d, IAS 1 92, Effective 2018-01-01 IFRS 7 24C b iv
Amounts removed from equity and included in carrying amount of non-financial asset (liability) whose acquisition or incurrence was hedged highly probable forecast transaction, net of tax	X, duration, debit	Expiry date 2018-01-01 IFRS 7 23 e
Other comprehensive income, net of tax, cash flow hedges	X, duration, credit	IAS 1 7, IAS 1 91 a
Hedges of net investment in foreign operations [abstract]	abstract	
Gains (losses) on hedges of net investments in foreign operations, net of tax	X, duration, credit	Effective 2018-01-01 IFRS 7 24E a, Effective 2018-01-01 IFRS 9 6.5.13 a, IAS 1 91 a, Effective 2018-01-01 IFRS 7 24C b i, IAS 39 102 a
Reclassification adjustments on hedges of net investments in foreign operations, net of tax	X, duration, debit	Effective 2018-01-01 IFRS 7 24E a, Effective 2018-01-01 IFRS 9 6.5.14, IAS 39 102, Effective 2018-01-01 IFRS 7 24C b iv, IAS 1 92
Other comprehensive income, net of tax, hedges of net investments in foreign operations	X, duration, credit	IAS 39 102 a, IAS 1 91 a, Effective 2018-01-01 IFRS 9 6.5.13 a
Change in value of time value of options [abstract]	abstract	
Gains (losses) on change in value of time value of options, net of tax	X, duration, credit	Effective 2018-01-01 IAS 1 91 a
Reclassification adjustments on change in value of time value of options, net of tax	X, duration, debit	Effective 2018-01-01 IAS 1 92
Other comprehensive income, net of tax, change in value of time value of options	X, duration, credit	Effective 2018-01-01 IAS 1 91 a, Effective 2018-01-01 IAS 1 7
Change in value of forward elements of forward contracts [abstract]	abstract	
Gains (losses) on change in value of forward elements of forward contracts, net of tax	X, duration, credit	Effective 2018-01-01 IAS 1 91 a
Reclassification adjustments on change in value of forward elements of forward contracts, net of tax	X, duration, debit	Effective 2018-01-01 IAS 1 92
Other comprehensive income, net of tax, change in value of forward elements of forward contracts	X, duration, credit	Effective 2018-01-01 IAS 1 91 a, Effective 2018-01-01 IAS 1 7
Change in value of foreign currency basis spreads [abstract]	abstract	
Gains (losses) on change in value of foreign currency basis spreads, net of tax	X, duration, credit	Effective 2018-01-01 IAS 1 91 a
Reclassification adjustments on change in value of foreign currency basis spreads, net of tax	X, duration, debit	Effective 2018-01-01 IAS 1 92
Other comprehensive income, net of tax, change in value of foreign currency basis spreads	X, duration, credit	Effective 2018-01-01 IAS 1 7, Effective 2018-01-01 IAS 1 91 a
Financial assets measured at fair value through other comprehensive income [abstract]	abstract	
Gains (losses) on financial assets measured at fair value through other comprehensive income, net of tax	X, duration, credit	Effective 2018-01-01 IAS 1 91 a
Reclassification adjustments on financial assets measured at fair value through other comprehensive income, net of tax	X, duration, debit	Effective 2018-01-01 IAS 1 92
Amounts removed from equity and adjusted against fair value of financial assets on reclassification out of fair value through other comprehensive income measurement category, net of tax	X, duration, debit	Effective 2018-01-01 IFRS 9 5.6.5
Other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive income	X, duration, credit	Effective 2018-01-01 IAS 1 91 a, Effective 2018-01-01 IAS 1 7

Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, net of tax	X, duration, credit	IAS 1 82A
Total other comprehensive income that will be reclassified to profit or loss, net of tax	X, duration, credit	IAS 1 IG6
Total other comprehensive income	X, duration, credit	IAS 1 106 d ii, IFRS 12 B12 b viii, IAS 1 91 a, IAS 1 81A b
Total comprehensive income	X, duration, credit	IAS 1 106 a, IFRS 1 24 b, IFRS 12 B10 b, IFRS 1 32 a ii, IFRS 12 B12 b ix, IAS 1 81A c
Comprehensive income attributable to [abstract]	abstract	
Comprehensive income, attributable to owners of parent	X, duration, credit	IAS 1 106 a, IAS 1 81B b ii
Comprehensive income, attributable to non-controlling interests	X, duration, credit	IAS 1 106 a, IAS 1 81B b i
Consolidated and separate [table]	table	
Consolidated and separate financial statements [axis]	axis	IAS 27 4

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

Label	Type	References
Statement of comprehensive income [text block]	text block	
Statement of comprehensive income [abstract]	abstract	
Profit (loss)	X, duration, credit	IFRS 1 24 b, IAS 1 106 d i, IAS 7 18 b, IFRS 8 23, IFRS 8 28 b, IFRS 12 B10 b, IFRS 1 32 a ii, IAS 1 81A a
Other comprehensive income [abstract]	abstract	
Components of other comprehensive income that will not be reclassified to profit or loss, before tax [abstract]	abstract	
Other comprehensive income, before tax, gains (losses) from investments in equity instruments	X, duration, credit	Effective 2018-01-01 IAS 1 7, Effective 2018-01-01 IAS 1 91 b, Effective 2018-01-01 IFRS 7 20 a vii
Other comprehensive income, before tax, gains (losses) on revaluation	X, duration, credit	IAS 1 7, IAS 1 91 b
Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans	X, duration, credit	IAS 1 91 b, IAS 1 7
Other comprehensive income, before tax, change in fair value of financial liability attributable to change in credit risk of liability	X, duration, credit	Effective 2018-01-01 IAS 1 91 b, Effective 2018-01-01 IAS 1 7
Other comprehensive income, before tax, gains (losses) on hedging instruments that hedge investments in equity instruments	X, duration, credit	Effective 2018-01-01 IAS 1 7, Effective 2018-01-01 IAS 1 91 b
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, before tax	X, duration, credit	IAS 1 82A
Total other comprehensive income that will not be reclassified to profit or loss, before tax	X, duration, credit	IAS 1 IG6
Components of other comprehensive income that will be reclassified to profit or loss, before tax [abstract]	abstract	
Exchange differences on translation [abstract]	abstract	
Gains (losses) on exchange differences on translation, before tax	X, duration, credit	IAS 1 91 b
Reclassification adjustments on exchange differences on translation, before tax	X, duration, debit	IAS 21 48, IAS 1 92
Other comprehensive income, before tax, exchange differences on translation	X, duration, credit	IAS 1 7, IAS 1 91 b
Available-for-sale financial assets [abstract]	abstract	
Gains (losses) on remeasuring available-for-sale financial assets, before tax	X, duration, credit	Expiry date 2018-01-01 IAS 1 91 b, Expiry date 2018-01-01 IFRS 7 20 a ii
Reclassification adjustments on available-for-sale financial assets, before tax	X, duration, debit	Expiry date 2018-01-01 IFRS 7 20 a ii, Expiry date 2018-01-01 IAS 1 92
Other comprehensive income, before tax, available-for-sale financial assets	X, duration, credit	Expiry date 2018-01-01 IAS 1 7, Expiry date 2018-01-01 IAS 1 91 b
Cash flow hedges [abstract]	abstract	
Gains (losses) on cash flow hedges, before tax	X, duration, credit	Expiry date 2018-01-01 IFRS 7 23 c, IAS 1 91 b
Reclassification adjustments on cash flow hedges, before tax	X, duration, debit	IAS 1 92, Expiry date 2018-01-01 IFRS 7 23 d
Amounts removed from equity and included in carrying amount of non-financial asset (liability) whose acquisition or incurrence was hedged highly probable forecast transaction, before tax	X, duration, debit	Expiry date 2018-01-01 IFRS 7 23 e
Other comprehensive income, before tax, cash flow hedges	X, duration, credit	IAS 1 91 b, IAS 1 7
Hedges of net investment in foreign operations [abstract]	abstract	
Gains (losses) on hedges of net investments in foreign operations, before tax	X, duration, credit	Effective 2018-01-01 IFRS 9 6.5.13 a, IAS 39 102 a, IAS 1 91 b
Reclassification adjustments on hedges of net investments in foreign operations, before tax	X, duration, debit	Effective 2018-01-01 IFRS 9 6.5.14, IAS 39 102, IAS 1 92
Other comprehensive income, before tax, hedges of net investments in foreign operations	X, duration, credit	Effective 2018-01-01 IFRS 9 6.5.13 a, IAS 39 102 a, IAS 1 91 b
Change in value of time value of options [abstract]	abstract	
Gains (losses) on change in value of time value of options, before tax	X, duration, credit	Effective 2018-01-01 IAS 1 91 b
Reclassification adjustments on change in value of time value of options, before tax	X, duration, debit	Effective 2018-01-01 IAS 1 92
Other comprehensive income, before tax, change in value of time value of options	X, duration, credit	Effective 2018-01-01 IAS 1 91 b, Effective 2018-01-01 IAS 1 7
Change in value of forward elements of forward contracts [abstract]	abstract	
Gains (losses) on change in value of forward elements of forward contracts, before tax	X, duration, credit	Effective 2018-01-01 IAS 1 91 b
Reclassification adjustments on change in value of forward elements of forward contracts, before tax	X, duration, debit	Effective 2018-01-01 IAS 1 92
Other comprehensive income, before tax, change in value of forward elements of forward contracts	X, duration, credit	Effective 2018-01-01 IAS 1 7, Effective 2018-01-01 IAS 1 91 b
Change in value of foreign currency basis spreads [abstract]	abstract	
Gains (losses) on change in value of foreign currency basis spreads, before tax	X, duration, credit	Effective 2018-01-01 IAS 1 91 b
Reclassification adjustments on change in value of foreign currency basis spreads, before tax	X, duration, debit	Effective 2018-01-01 IAS 1 92
Other comprehensive income, before tax, change in value of foreign currency basis spreads	X, duration, credit	Effective 2018-01-01 IAS 1 91 b, Effective 2018-01-01 IAS 1 7
Financial assets measured at fair value through other comprehensive income [abstract]	abstract	

Gains (losses) on financial assets measured at fair value through other comprehensive income, before tax	X, duration, credit	Effective 2018-01-01 IAS 1 91 b, Effective 2018-01-01 IFRS 7 20 a viii
Reclassification adjustments on financial assets measured at fair value through other comprehensive income, before tax	X, duration, debit	Effective 2018-01-01 IAS 1 92, Effective 2018-01-01 IFRS 7 20 a viii
Amounts removed from equity and adjusted against fair value of financial assets on reclassification out of fair value through other comprehensive income measurement category, before tax	X, duration, debit	Effective 2018-01-01 IFRS 9 5.6.5
Other comprehensive income, before tax, financial assets measured at fair value through other comprehensive income	X, duration, credit	Effective 2018-01-01 IFRS 7 20 a viii, Effective 2018-01-01 IAS 1 7, Effective 2018-01-01 IAS 1 91 b
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, before tax	X, duration, credit	IAS 1 82A
Total other comprehensive income that will be reclassified to profit or loss, before tax	X, duration, credit	IAS 1 IG6
Total other comprehensive income, before tax	X, duration, credit	IAS 1 91 b
Income tax relating to components of other comprehensive income that will not be reclassified to profit or loss [abstract]	abstract	
Income tax relating to investments in equity instruments of other comprehensive income	X, duration, debit	Effective 2018-01-01 IAS 1 90, Effective 2018-01-01 IAS 12 81 ab
Income tax relating to changes in revaluation surplus of other comprehensive income	X, duration, debit	IAS 12 81 ab, IAS 1 90
Income tax relating to remeasurements of defined benefit plans of other comprehensive income	X, duration, debit	IAS 1 90, IAS 12 81 ab
Income tax relating to changes in fair value of financial liability attributable to change in credit risk of liability of other comprehensive income	X, duration, debit	Effective 2018-01-01 IAS 12 81 ab, Effective 2018-01-01 IAS 1 90
Income tax relating to hedges of investments in equity instruments of other comprehensive income	X, duration, debit	Effective 2018-01-01 IAS 1 90, Effective 2018-01-01 IAS 12 81 ab
Aggregated income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	X, duration, debit	IAS 1 91
Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss	X, duration, debit	IAS 1 91
Income tax relating to components of other comprehensive income that will be reclassified to profit or loss [abstract]	abstract	
Income tax relating to exchange differences on translation of other comprehensive income	X, duration, debit	IAS 1 90, IAS 12 81 ab
Income tax relating to available-for-sale financial assets of other comprehensive income	X, duration, debit	Expiry date 2018-01-01 IAS 1 90, Expiry date 2018-01-01 IAS 12 81 ab
Income tax relating to cash flow hedges of other comprehensive income	X, duration, debit	IAS 1 90, IAS 12 81 ab
Income tax relating to hedges of net investments in foreign operations of other comprehensive income	X, duration, debit	IAS 1 90, IAS 12 81 ab
Income tax relating to change in value of time value of options of other comprehensive income	X, duration, debit	Effective 2018-01-01 IAS 1 90, Effective 2018-01-01 IAS 12 81 ab
Income tax relating to change in value of forward elements of forward contracts of other comprehensive income	X, duration, debit	Effective 2018-01-01 IAS 1 90, Effective 2018-01-01 IAS 12 81 ab
Income tax relating to change in value of foreign currency basis spreads of other comprehensive income	X, duration, debit	Effective 2018-01-01 IAS 12 81 ab, Effective 2018-01-01 IAS 1 90
Income tax relating to financial assets measured at fair value through other comprehensive income	X, duration, debit	Effective 2018-01-01 IAS 1 90, Effective 2018-01-01 IAS 12 81 ab
Aggregated income tax relating to components of other comprehensive income that will be reclassified to profit or loss	X, duration, debit	IAS 1 91
Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss	X, duration, debit	IAS 1 91
Total other comprehensive income	X, duration, credit	IAS 1 106 d ii, IFRS 12 B12 b viii, IAS 1 91 a, IAS 1 81A b
Total comprehensive income	X, duration, credit	IAS 1 106 a, IFRS 1 24 b, IFRS 12 B10 b, IFRS 1 32 a ii, IFRS 12 B12 b ix, IAS 1 81A c
Comprehensive income attributable to [abstract]	abstract	
Comprehensive income, attributable to owners of parent	X, duration, credit	IAS 1 106 a, IAS 1 81B b ii
Comprehensive income, attributable to non-controlling interests	X, duration, credit	IAS 1 106 a, IAS 1 81B b i
Consolidated and separate [table]	table	
Consolidated and separate financial statements [axis]	axis	IAS 27 4

[510.000] Statement of cash flows, direct method

Label	Type	References
Statement of cash flows [text block]	text block	
Statement of cash flows [abstract]	abstract	
Cash flows from (used in) operating activities [abstract]	abstract	
Classes of cash receipts from operating activities [abstract]	abstract	
Receipts from sales of goods and rendering of services	X, duration, debit	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	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	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 cash flows from (used in) operations	X, duration	IAS 7 A Statement of cash flows for an entity other than a financial institution
Dividends paid	X, duration, credit	IAS 7 31
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 14
Net cash flows from (used in) operating activities	X, duration	IAS 7 50 d, IAS 7 10
Cash flows from (used in) investing activities [abstract]	abstract	
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
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	
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 42B, IAS 7 42A
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
Repayments of borrowings	X, duration, credit	IAS 7 17 d
Payments of finance lease liabilities	X, duration, credit	Expiry date 2019-01-01 IAS 7 17 e
Payments of lease liabilities	X, duration, credit	Effective 2019-01-01 IAS 7 17 e
Proceeds from government grants	X, duration, debit	IAS 20 28
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 14 f, IAS 7 35
Other inflows (outflows) of cash	X, duration, debit	IAS 7 21
Net cash flows from (used in) financing activities	X, duration, debit	IAS 7 10, IAS 7 50 d
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
Cash and cash equivalents at beginning of period	X, instant, debit	IFRS 12 B13 a, IAS 1 54 i, IAS 7 45
Cash and cash equivalents at end of period	X, instant, debit	IFRS 12 B13 a, IAS 1 54 i, IAS 7 45
Consolidated and separate [table]	table	
Consolidated and separate financial statements [axis]	axis	IAS 27 4

[520.000] Statement of cash flows, indirect method

Label	Type	References
Statement of cash flows [text block]	text block	
Statement of cash flows [abstract]	abstract	
Cash flows from (used in) operating activities [abstract]	abstract	
Profit (loss)	X, duration, credit	IFRS 1 24 b, IAS 1 106 d i, IAS 7 18 b, IFRS 8 23, IFRS 8 28 b, IFRS 12 B10 b, IFRS 1 32 a ii, IAS 1 81A a
Adjustments to reconcile profit (loss) [abstract]	abstract	
Adjustments for income tax expense	X, duration, debit	IAS 7 35
Adjustments for finance costs	X, duration, debit	IAS 7 20 c
Adjustments for decrease (increase) in inventories	X, duration, debit	IAS 7 20 a
Adjustments for decrease (increase) in trade accounts receivable	X, duration, debit	IAS 7 20 a
Adjustments for decrease (increase) in other operating receivables	X, duration, debit	IAS 7 20 a
Adjustments for increase (decrease) in trade accounts payable	X, duration, debit	IAS 7 20 a
Adjustments for increase (decrease) in other operating payables	X, duration, debit	IAS 7 20 a
Adjustments for depreciation and amortisation expense	X, duration, debit	IAS 7 20 b
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	X, duration, debit	IAS 7 20 b
Adjustments for provisions	X, duration, debit	IAS 7 20 b
Adjustments for unrealised foreign exchange losses (gains)	X, duration, debit	IAS 7 20 b
Adjustments for share-based payments	X, duration, debit	IAS 7 20 b

Adjustments for fair value losses (gains)	X, duration, debit	IAS 7 20 b
Adjustments for undistributed profits of associates	X, duration, credit	IAS 7 20 b
Other adjustments for non-cash items	X, duration, debit	IAS 7 20 b
Adjustments for losses (gains) on disposal of non-current assets	X, duration, debit	IAS 7 14
Other adjustments for which cash effects are investing or financing cash flow	X, duration, debit	IAS 7 20 c
Other adjustments to reconcile profit (loss)	X, duration, debit	IAS 7 20
Total adjustments to reconcile profit (loss)	X, duration, debit	IAS 7 20
Net cash flows from (used in) operations	X, duration	IAS 7 A Statement of cash flows for an entity other than a financial institution
Dividends paid	X, duration, credit	IAS 7 31
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 14
Net cash flows from (used in) operating activities	X, duration	IAS 7 50 d, IAS 7 10
Cash flows from (used in) investing activities [abstract]	abstract	
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
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	
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 42B, IAS 7 42A
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
Repayments of borrowings	X, duration, credit	IAS 7 17 d
Payments of finance lease liabilities	X, duration, credit	Expiry date 2019-01-01 IAS 7 17 e
Payments of lease liabilities	X, duration, credit	Effective 2019-01-01 IAS 7 17 e
Proceeds from government grants	X, duration, debit	IAS 20 28
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 14 f, IAS 7 35
Other inflows (outflows) of cash	X, duration, debit	IAS 7 21
Net cash flows from (used in) financing activities	X, duration, debit	IAS 7 10, IAS 7 50 d
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
Cash and cash equivalents at beginning of period	X, instant, debit	IFRS 12 B13 a, IAS 1 54 i, IAS 7 45
Cash and cash equivalents at end of period	X, instant, debit	IFRS 12 B13 a, IAS 1 54 i, IAS 7 45
Consolidated and separate [table]	table	
Consolidated and separate financial statements [axis]	axis	IAS 27 4

[610.000] Statement of changes in equity

Label	Type	References
Statement of changes in equity [text block]	text block	
Statement of changes in equity [abstract]	abstract	
Statement of changes in equity [table]	table	IAS 1 106
Components of equity [axis]	axis	IAS 1 106
Equity [member]	member	IAS 1 106
Equity attributable to owners of parent [member]	member	IAS 1 106
Issued capital [member]	member	IAS 1 106
Share premium [member]	member	IAS 1 106

Treasury shares [member]	member	IAS 1 106
Other equity interest [member]	member	IAS 1 106
Other reserves [member]	member	IAS 1 106, IAS 1 79 b
Revaluation surplus [member]	member	IAS 16 39, IAS 1 108, IFRS 1 IG10
Reserve of exchange differences on translation [member]	member	IAS 1 108, IAS 21 52 b
Reserve of cash flow hedges [member]	member	IAS 1 108, Effective 2018-01-01 IFRS 9 6.5.11
Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]	member	Effective 2018-01-01 IAS 1 108
Reserve of change in value of time value of options [member]	member	Effective 2018-01-01 IFRS 9 6.5.15, Effective 2018-01-01 IAS 1 108
Reserve of change in value of forward elements of forward contracts [member]	member	Effective 2018-01-01 IAS 1 108, Effective 2018-01-01 IFRS 9 6.5.16
Reserve of change in value of foreign currency basis spreads [member]	member	Effective 2018-01-01 IFRS 9 6.5.16, Effective 2018-01-01 IAS 1 108
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income [member]	member	Effective 2018-01-01 IAS 1 108
Reserve of gains and losses on remeasuring available-for-sale financial assets [member]	member	Expiry date 2018-01-01 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 disposal groups held for sale [member]	member	IFRS 5 Example 12, IFRS 5 38
Reserve of gains and losses from investments in equity instruments [member]	member	Effective 2018-01-01 IAS 1 108
Reserve of change in fair value of financial liability attributable to change in credit risk of liability [member]	member	Effective 2018-01-01 IAS 1 108
Reserve for catastrophe [member]	member	IFRS 4 IG58
Reserve for equalisation [member]	member	IFRS 4 IG58
Reserve of discretionary participation features [member]	member	IFRS 4 IG22 f
Retained earnings [member]	member	IAS 1 108, IAS 1 106
Non-controlling interests [member]	member	IAS 1 106
Retrospective application and retrospective restatement [axis]	axis	IAS 8 29 c i, IAS 1 106 b, IAS 8 28 f i, IAS 8 49 b i
Currently stated [member]	member	IAS 1 20 d, IAS 8 49 b i, IAS 1 106 b, IAS 8 29 c i, IAS 8 28 f i
Previously stated [member]	member	IAS 8 28 f i, IAS 8 29 c i, IAS 8 49 b i, IAS 1 106 b
Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]	member	IAS 8 49 b i, IAS 8 29 c i, IAS 1 106 b, IAS 8 28 f i
Increase (decrease) due to changes in accounting policy [member]	member	IAS 8 29 c i, IAS 8 28 f i
Increase (decrease) due to changes in accounting policy required by IFRSs [member]	member	IAS 8 28 g, IAS 8 28 f i
Increase (decrease) due to voluntary changes in accounting policy [member]	member	IAS 8 29 d, IAS 8 29 c i
Increase (decrease) due to corrections of prior period errors [member]	member	IAS 8 49 c, IAS 8 49 b i
Consolidated and separate financial statements [axis]	axis	IAS 27 4
Statement of changes in equity [line items]	abstract	
Equity at beginning of period	X, instant, credit	IFRS 1 24 a, IFRS 13 93 e, IFRS 1 32 a i, IFRS 13 93 b, IAS 1 55, IFRS 13 93 a, IAS 1 78 e
Changes in equity [abstract]	abstract	
Comprehensive income [abstract]	abstract	
Profit (loss)	X, duration, credit	IFRS 1 24 b, IAS 1 106 d i, IAS 7 18 b, IFRS 8 23, IFRS 8 28 b, IFRS 12 B10 b, IFRS 1 32 a ii, IAS 1 81A a
Other comprehensive income	X, duration, credit	IAS 1 106 d ii, IFRS 12 B12 b viii, IAS 1 91 a, IAS 1 81A b
Total comprehensive income	X, duration, credit	IAS 1 106 a, IFRS 1 24 b, IFRS 12 B10 b, IFRS 1 32 a ii, IFRS 12 B12 b ix, IAS 1 81A c
Issue of equity	X, duration, credit	IAS 1 106 d iii
Dividends recognised as distributions to owners	X, duration, debit	IAS 1 107
Increase through other contributions by owners, equity	X, duration, credit	IAS 1 106 d iii
Decrease through other distributions to owners, equity	X, duration, debit	IAS 1 106 d iii
Increase (decrease) through other changes, equity	X, duration, credit	IAS 1 106 d
Increase (decrease) through treasury share transactions, equity	X, duration, credit	IAS 1 106 d
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	X, duration, credit	IAS 1 106 d iii
Increase (decrease) through share-based payment transactions, equity	X, duration, credit	IAS 1 106 d iii
Amount removed from reserve of cash flow hedges and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	X, duration, debit	Effective 2018-01-01 IFRS 7 24E a, Effective 2018-01-01 IFRS 9 6.5.11 d i
Amount removed from reserve of change in value of time value of options and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	X, duration, debit	Effective 2018-01-01 IFRS 9 6.5.15 b i
Amount removed from reserve of change in value of forward elements of forward contracts and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	X, duration, debit	Effective 2018-01-01 IFRS 9 6.5.16
Amount removed from reserve of change in value of foreign currency basis spreads and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	X, duration, debit	Effective 2018-01-01 IFRS 9 6.5.16
Total increase (decrease) in equity	X, duration, credit	IAS 1 106 d
Equity at end of period	X, instant, credit	IFRS 1 24 a, IFRS 13 93 e, IFRS 1 32 a i, IFRS 13 93 b, IAS 1 55, IFRS 13 93 a, IAS 1 78 e

[700.000] Statement of changes in net assets available for benefits

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 or type of security	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 1 102, IAS 26 35 b iv, IAS 1 103
Benefits paid or payable	X, duration, debit	IAS 26 35 b v
Administrative expenses	X, duration, debit	IAS 26 35 b vi, IAS 1 103, IAS 1 99
Other expense	X, duration, debit	IAS 26 35 b vii, IAS 1 99, IAS 1 103
Tax income (expense)	X, duration, debit	IAS 1 82 d, IAS 12 81 c i, IAS 12 81 c ii, IAS 12 79, IFRS 8 23 h, IFRS 12 B13 g, IAS 26 35 b viii
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
Consolidated and separate [table]	table	
Consolidated and separate financial statements [axis]	axis	IAS 27 4

[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
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 and goodwill [abstract]	abstract	
Intangible assets other than goodwill [abstract]	abstract	
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
Total intangible assets other than goodwill	X, instant, debit	IAS 38 118 e, IAS 1 54 c
Goodwill	X, instant, debit	IFRS 3 B67 d, IAS 36 135 a, IAS 12 81 c ii, IAS 1 54 c, IAS 36 134 a
Total intangible assets and goodwill	X, instant, debit	IAS 1 55
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 36 130, IAS 36 135 e iii, IAS 1 54 b, IAS 40 76, IAS 36 134, 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 1 55
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 prepayments and non-current accrued income [abstract]	abstract	
Non-current prepayments	X, instant, debit	IAS 1 78 b
Non-current lease prepayments	X, instant, debit	IAS 1 55
Non-current accrued income	X, instant, debit	IAS 1 112 c
Total non-current prepayments and non-current accrued income	X, instant, debit	IAS 1 112 c
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 54 h, IAS 1 78 b
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
Investments in joint ventures accounted for using equity method	X, instant, debit	IAS 1 55
Investments in associates accounted for using equity method	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 prepayments and current accrued income [abstract]	abstract	
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 accrued income	X, instant, debit	IAS 1 112 c
Total current prepayments and current accrued income	X, instant, debit	IAS 1 112 c
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 54 h, IAS 1 78 b
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
Prepayments and accrued income [abstract]	abstract	
Prepayments	X, instant, debit	IAS 1 78 b
Accrued income	X, instant, debit	IAS 1 112 c
Total prepayments and accrued income	X, instant, debit	IAS 1 112 c
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 financial assets at fair value through profit or loss [abstract]	abstract	
Non-current financial assets at fair value through profit or loss, designated upon initial recognition or subsequently	X, instant, debit	IFRS 7 8 a
Non-current financial assets at fair value through profit or loss, classified as held for trading	X, instant, debit	Expiry date 2018-01-01 IFRS 7 8 a
Non-current financial assets at fair value through profit or loss, mandatorily measured at fair value	X, instant, debit	Effective 2018-01-01 IFRS 7 8 a
Total non-current financial assets at fair value through profit or loss	X, instant, debit	IFRS 7 8 a
Non-current financial assets available-for-sale	X, instant, debit	Expiry date 2018-01-01 IFRS 7 8 d
Non-current held-to-maturity investments	X, instant, debit	Expiry date 2018-01-01 IFRS 7 8 b
Non-current loans and receivables	X, instant, debit	Expiry date 2018-01-01 IFRS 7 8 c
Non-current financial assets at fair value through other comprehensive income [abstract]	abstract	
Non-current financial assets measured at fair value through other comprehensive income	X, instant, debit	Effective 2018-01-01 IFRS 7 8 h
Non-current investments in equity instruments designated at fair value through other comprehensive income	X, instant, debit	Effective 2018-01-01 IFRS 7 8 h

Total non-current financial assets at fair value through other comprehensive income	X, instant, debit	Effective 2018-01-01 IFRS 7 8 h
Non-current financial assets at amortised cost	X, instant, debit	Effective 2018-01-01 IFRS 7 8 f
Total non-current financial assets	X, instant, debit	IFRS 7 25
Categories of current financial assets [abstract]	abstract	
Current financial assets at fair value through profit or loss [abstract]	abstract	
Current financial assets at fair value through profit or loss, designated upon initial recognition or subsequently	X, instant, debit	IFRS 7 8 a
Current financial assets at fair value through profit or loss, classified as held for trading	X, instant, debit	Expiry date 2018-01-01 IFRS 7 8 a
Current financial assets at fair value through profit or loss, mandatorily measured at fair value	X, instant, debit	Effective 2018-01-01 IFRS 7 8 a
Total current financial assets at fair value through profit or loss	X, instant, debit	IFRS 7 8 a
Current financial assets available-for-sale	X, instant, debit	Expiry date 2018-01-01 IFRS 7 8 d
Current held-to-maturity investments	X, instant, debit	Expiry date 2018-01-01 IFRS 7 8 b
Current loans and receivables	X, instant, debit	Expiry date 2018-01-01 IFRS 7 8 c
Current financial assets at fair value through other comprehensive income [abstract]	abstract	
Current financial assets measured at fair value through other comprehensive income	X, instant, debit	Effective 2018-01-01 IFRS 7 8 h
Current investments in equity instruments designated at fair value through other comprehensive income	X, instant, debit	Effective 2018-01-01 IFRS 7 8 h
Total current financial assets at fair value through other comprehensive income	X, instant, debit	Effective 2018-01-01 IFRS 7 8 h
Current financial assets at amortised cost	X, instant, debit	Effective 2018-01-01 IFRS 7 8 f
Total current financial assets	X, instant, debit	IFRS 7 25
Categories of financial assets [abstract]	abstract	
Financial assets at fair value through profit or loss [abstract]	abstract	
Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently	X, instant, debit	IFRS 7 8 a
Financial assets at fair value through profit or loss, classified as held for trading	X, instant, debit	Expiry date 2018-01-01 IFRS 7 8 a
Financial assets at fair value through profit or loss, mandatorily measured at fair value	X, instant, debit	Effective 2018-01-01 IFRS 7 8 a
Total financial assets at fair value through profit or loss	X, instant, debit	IFRS 7 8 a
Financial assets available-for-sale	X, instant, debit	Expiry date 2018-01-01 IFRS 7 8 d
Held-to-maturity investments	X, instant, debit	Expiry date 2018-01-01 IFRS 7 8 b
Loans and receivables	X, instant, debit	Expiry date 2018-01-01 IFRS 7 8 c
Financial assets at fair value through other comprehensive income [abstract]	abstract	
Financial assets measured at fair value through other comprehensive income	X, instant, debit	Effective 2018-01-01 IFRS 7 8 h
Investments in equity instruments designated at fair value through other comprehensive income	X, instant, debit	Effective 2018-01-01 IFRS 7 8 h, Effective 2018-01-01 IFRS 7 11A c
Total financial assets at fair value through other comprehensive income	X, instant, debit	Effective 2018-01-01 IFRS 7 8 h
Financial assets at amortised cost	X, instant, debit	Effective 2018-01-01 IFRS 7 8 f
Total financial assets	X, instant, debit	Effective 2018-01-01 IFRS 7 35N, Effective 2018-01-01 IFRS 7 35M, Effective 2018-01-01 IFRS 7 35I, Effective 2018-01-01 IFRS 7 35H, IFRS 7 25
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 1 78 c, IAS 2 37
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 work in progress	X, instant, debit	IAS 1 78 c, IAS 2 37
Current finished goods	X, instant, debit	IAS 2 37, IAS 1 78 c
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 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 1 54 i, IAS 7 45

Non-current assets or disposal groups classified as held for sale or as held for distribution to owners [abstract]	abstract	
Non-current assets or disposal groups classified as held for sale	X, instant, debit	IFRS 5 38
Non-current assets or disposal groups classified as held for distribution to owners	X, instant, debit	IFRS 5 5A, IFRS 5 38
Total non-current assets or disposal groups classified as held for sale or as held for distribution to owners	X, instant, debit	IAS 1 54 j
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
Derivative financial assets	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 to banks	X, instant, debit	IAS 1 55
Loans and advances to customers	X, instant, debit	IAS 1 55
Corporate loans	X, instant, debit	IAS 1 112 c
Consumer loans	X, instant, debit	IAS 1 112 c
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
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 Example 1 Warranties
Current warranty provision	X, instant, credit	IAS 37 Example 1 Warranties
Total warranty provision	X, instant, credit	IAS 37 Example 1 Warranties
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 Example 10 A court case
Current legal proceedings provision	X, instant, credit	IAS 37 Example 10 A court case
Total legal proceedings provision	X, instant, credit	IAS 37 Example 10 A court case
Refunds provision [abstract]	abstract	
Non-current refunds provision	X, instant, credit	IAS 37 Example 4 Refunds policy
Current refunds provision	X, instant, credit	IAS 37 Example 4 Refunds policy
Total refunds provision	X, instant, credit	IAS 37 Example 4 Refunds policy
Onerous contracts provision [abstract]	abstract	
Non-current onerous contracts provision	X, instant, credit	IAS 37 66, Expiry date 2019-01-01 IAS 37 Example 8 An onerous contract
Current onerous contracts provision	X, instant, credit	Expiry date 2019-01-01 IAS 37 Example 8 An onerous contract, IAS 37 66
Total onerous contracts provision	X, instant, credit	IAS 37 66, Expiry date 2019-01-01 IAS 37 Example 8 An onerous contract
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
Current provision for decommissioning, restoration and rehabilitation costs	X, instant, credit	IAS 37 D Examples: disclosures
Total provision for decommissioning, restoration and rehabilitation costs	X, instant, credit	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 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 78, IAS 1 70
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 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 and deferred income [abstract]	abstract	
Deferred income	X, instant, credit	IAS 1 78
Rent deferred income	X, instant, credit	IAS 1 78
Accruals	X, instant, credit	IAS 1 78
Total accruals and deferred income	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
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 non-current financial liabilities [abstract]	abstract	
Non-current financial liabilities at fair value through profit or loss [abstract]	abstract	
Non-current financial liabilities at fair value through profit or loss, classified as held for trading	X, instant, credit	IFRS 7 8 e
Non-current financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	X, instant, credit	IFRS 7 8 e
Total non-current financial liabilities at fair value through profit or loss	X, instant, credit	IFRS 7 8 e
Non-current financial liabilities at amortised cost	X, instant, credit	Effective 2018-01-01 IFRS 7 8 g, Expiry date 2018-01-01 IFRS 7 8 f
Total non-current financial liabilities	X, instant, credit	IFRS 7 25
Categories of current financial liabilities [abstract]	abstract	
Current financial liabilities at fair value through profit or loss [abstract]	abstract	
Current financial liabilities at fair value through profit or loss, classified as held for trading	X, instant, credit	IFRS 7 8 e
Current financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	X, instant, credit	IFRS 7 8 e
Total current financial liabilities at fair value through profit or loss	X, instant, credit	IFRS 7 8 e
Current financial liabilities at amortised cost	X, instant, credit	Expiry date 2018-01-01 IFRS 7 8 f, Effective 2018-01-01 IFRS 7 8 g
Total current financial liabilities	X, instant, credit	IFRS 7 25
Categories of financial liabilities [abstract]	abstract	
Financial liabilities at fair value through profit or loss [abstract]	abstract	
Financial liabilities at fair value through profit or loss that meet definition of held for trading	X, instant, credit	IFRS 7 8 e
Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	X, instant, credit	IFRS 7 8 e
Total financial liabilities at fair value through profit or loss	X, instant, credit	IFRS 7 8 e
Financial liabilities at amortised cost	X, instant, credit	Effective 2018-01-01 IFRS 7 8 g, Expiry date 2018-01-01 IFRS 7 8 f
Total financial liabilities	X, instant, credit	IFRS 7 25
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 finance lease liabilities	X, instant, credit	Expiry date 2019-01-01 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
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 finance lease liabilities	X, instant, credit	Expiry date 2019-01-01 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 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
Government grants	X, instant, credit	IAS 1 55
Finance lease liabilities	X, instant, credit	Expiry date 2019-01-01 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
Deposits from customers [abstract]	abstract	
Balances on term deposits from customers	X, instant, credit	IAS 1 112 c
Balances on demand deposits from customers	X, instant, credit	IAS 1 112 c
Balances on current accounts from customers	X, instant, credit	IAS 1 112 c
Balances on other deposits from customers	X, instant, credit	IAS 1 112 c
Total deposits from customers	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
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
Accumulated other comprehensive income	X, instant, credit	IAS 1 55
Other reserves [abstract]	abstract	
Revaluation surplus	X, instant, credit	IAS 38 85, IAS 16 39
Reserve of exchange differences on translation	X, instant, credit	IAS 21 52 b
Reserve of cash flow hedges	X, instant, credit	IAS 1 78 e, Effective 2018-01-01 IFRS 9 6.5.11
Reserve of gains and losses on hedging instruments that hedge investments in equity instruments	X, instant, credit	Effective 2018-01-01 IAS 1 78 e
Reserve of change in value of time value of options	X, instant, credit	Effective 2018-01-01 IAS 1 78 e, Effective 2018-01-01 IFRS 9 6.5.15
Reserve of change in value of forward elements of forward contracts	X, instant, credit	Effective 2018-01-01 IAS 1 78 e, Effective 2018-01-01 IFRS 9 6.5.16
Reserve of change in value of foreign currency basis spreads	X, instant, credit	Effective 2018-01-01 IAS 1 78 e, Effective 2018-01-01 IFRS 9 6.5.16
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	X, instant, credit	Effective 2018-01-01 IAS 1 78 e
Reserve of gains and losses on remeasuring available-for-sale financial assets	X, instant, credit	Expiry date 2018-01-01 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
Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale	X, instant, credit	IFRS 5 38, IFRS 5 Example 12
Reserve of gains and losses from investments in equity instruments	X, instant, credit	Effective 2018-01-01 IAS 1 78 e
Reserve of change in fair value of financial liability attributable to change in credit risk of liability	X, instant, credit	Effective 2018-01-01 IAS 1 78 e
Reserve for catastrophe	X, instant, credit	IFRS 4 IG58
Reserve for equalisation	X, instant, credit	IFRS 4 IG58
Reserve of discretionary participation features	X, instant, credit	IFRS 4 IG22 f
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 a, IFRS 8 23, IFRS 8 28 c, IFRS 13 93 e, IAS 1 55
Liabilities	X, instant, credit	IFRS 8 28 d, IFRS 8 23, IFRS 13 93 e, Companies Regulation, 2011 26(2), IFRS 13 93 a, IFRS 13 93 b, IAS 1 55
Net assets (liabilities)	X, instant, debit	IFRS 1 IG63
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	IFRS 12 B12 b iii, IAS 1 69, IFRS 12 B10 b
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 a, IFRS 8 23, IFRS 8 28 c, IFRS 13 93 e, IAS 1 55
Current liabilities	X, instant, credit	IFRS 12 B12 b iii, IAS 1 69, IFRS 12 B10 b
Assets less current liabilities	X, instant, debit	IAS 1 55
Consolidated and separate [table]	table	
Consolidated and separate financial statements [axis]	axis	IAS 27 4

[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	Expiry date 2018-01-01 IAS 18 35 b i, IAS 1 112 c
Revenue from sale of copper	X, duration, credit	IAS 1 112 c, Expiry date 2018-01-01 IAS 18 35 b i
Revenue from sale of gold	X, duration, credit	Expiry date 2018-01-01 IAS 18 35 b i, IAS 1 112 c
Revenue from sale of silver	X, duration, credit	IAS 1 112 c, Expiry date 2018-01-01 IAS 18 35 b i
Revenue from sale of oil and gas products	X, duration, credit	IAS 1 112 c, Expiry date 2018-01-01 IAS 18 35 b i
Revenue from sale of crude oil	X, duration, credit	Expiry date 2018-01-01 IAS 18 35 b i, IAS 1 112 c
Revenue from sale of natural gas	X, duration, credit	IAS 1 112 c, Expiry date 2018-01-01 IAS 18 35 b i
Revenue from sale of petroleum and petrochemical products	X, duration, credit	IAS 1 112 c, Expiry date 2018-01-01 IAS 18 35 b i
Revenue from sale of telecommunication equipment	X, duration, credit	Expiry date 2018-01-01 IAS 18 35 b i, IAS 1 112 c
Revenue from sale of electricity	X, duration, credit	Expiry date 2018-01-01 IAS 18 35 b i, IAS 1 112 c
Revenue from sale of publications	X, duration, credit	Expiry date 2018-01-01 IAS 18 35 b i, IAS 1 112 c
Circulation revenue	X, duration, credit	Expiry date 2018-01-01 IAS 18 35 b i, IAS 1 112 c
Subscription circulation revenue	X, duration, credit	IAS 1 112 c, Expiry date 2018-01-01 IAS 18 35 b i
Non-subscription circulation revenue	X, duration, credit	Expiry date 2018-01-01 IAS 18 35 b i, IAS 1 112 c
Revenue from sale of books	X, duration, credit	IAS 1 112 c, Expiry date 2018-01-01 IAS 18 35 b i
Revenue from rendering of services	X, duration, credit	IAS 1 112 c, Expiry date 2018-01-01 IAS 18 35 b ii
Revenue from rendering of telecommunication services [abstract]	abstract	
Revenue from rendering of telephone services	X, duration, credit	Expiry date 2018-01-01 IAS 18 35 b ii, IAS 1 112 c
Revenue from rendering of land line telephone services	X, duration, credit	Expiry date 2018-01-01 IAS 18 35 b ii, IAS 1 112 c
Revenue from rendering of mobile telephone services	X, duration, credit	IAS 1 112 c, Expiry date 2018-01-01 IAS 18 35 b ii
Revenue from rendering of internet and data services [abstract]	abstract	
Revenue from rendering of internet services	X, duration, credit	IAS 1 112 c, Expiry date 2018-01-01 IAS 18 35 b ii
Revenue from rendering of data services	X, duration, credit	Expiry date 2018-01-01 IAS 18 35 b ii, IAS 1 112 c
Total revenue from rendering of internet and data services	X, duration, credit	Expiry date 2018-01-01 IAS 18 35 b ii, IAS 1 112 c
Revenue from rendering of interconnection services	X, duration, credit	IAS 1 112 c, Expiry date 2018-01-01 IAS 18 35 b ii
Revenue from rendering of other telecommunication services	X, duration, credit	Expiry date 2018-01-01 IAS 18 35 b ii, IAS 1 112 c
Total revenue from rendering of telecommunication services	X, duration, credit	Expiry date 2018-01-01 IAS 18 35 b ii, IAS 1 112 c

Revenue from rendering of transport services	X, duration, credit	IAS 1 112 c, Expiry date 2018-01-01 IAS 18 35 b ii
Revenue from rendering of passenger transport services	X, duration, credit	Expiry date 2018-01-01 IAS 18 35 b ii, IAS 1 112 c
Revenue from rendering of cargo and mail transport services	X, duration, credit	IAS 1 112 c, Expiry date 2018-01-01 IAS 18 35 b ii
Revenue from rendering of advertising services	X, duration, credit	Expiry date 2018-01-01 IAS 18 35 b ii, IAS 1 112 c
Revenue from rendering of printing services	X, duration, credit	IAS 1 112 c, Expiry date 2018-01-01 IAS 18 35 b ii
Revenue from rendering of information technology services	X, duration, credit	Expiry date 2018-01-01 IAS 18 35 b ii, IAS 1 112 c
Revenue from rendering of information technology maintenance and support services	X, duration, credit	IAS 1 112 c, Expiry date 2018-01-01 IAS 18 35 b ii
Revenue from rendering of information technology consulting services	X, duration, credit	IAS 1 112 c, Expiry date 2018-01-01 IAS 18 35 b ii
Revenue from construction contracts	X, duration, credit	Expiry date 2018-01-01 IFRIC 15 20 b, IAS 1 112 c, Expiry date 2018-01-01 IAS 18 35 b, Expiry date 2018-01-01 IAS 11 39 a
Royalty income	X, duration, credit	Expiry date 2018-01-01 IAS 18 35 b iv, IAS 1 112 c
Licence fee income	X, duration, credit	Expiry date 2018-01-01 IAS 18 35 b, IAS 1 112 c
Interest income	X, duration, credit	IFRS 12 B13 e, IAS 1 112 c, IFRS 8 23 c, Expiry date 2018-01-01 IAS 18 35 b iii, IFRS 8 28 e
Interest income on available-for-sale financial assets	X, duration, credit	IAS 1 112 c
Interest income on cash and bank balances at central banks	X, duration, credit	IAS 1 112 c
Interest income on cash and cash equivalents	X, duration, credit	IAS 1 112 c
Interest income on debt instruments held	X, duration, credit	IAS 1 112 c
Interest income on deposits	X, duration, credit	IAS 1 112 c
Interest income on financial assets designated at fair value through profit or loss	X, duration, credit	IAS 1 112 c
Interest income on financial assets held for trading	X, duration, credit	IAS 1 112 c
Interest income on held-to-maturity investments	X, duration, credit	IAS 1 112 c
Interest income on loans and advances to banks	X, duration, credit	IAS 1 112 c
Interest income on loans and advances to customers	X, duration, credit	IAS 1 112 c
Interest income on loans and receivables	X, duration, credit	IAS 1 112 c
Interest income on other financial assets	X, duration, credit	IAS 1 112 c
Interest income on reverse repurchase agreements and cash collateral on securities borrowed	X, duration, credit	IAS 1 112 c
Dividend income	X, duration, credit	Expiry date 2018-01-01 IAS 18 35 b v, IAS 1 112 c
Other revenue	X, duration, credit	Expiry date 2018-01-01 IAS 18 35 b, IAS 1 112 c
Total revenue	X, duration, credit	IAS 1 82 a, IFRS 8 28 a, Companies Regulation, 2011 26(2), Expiry date 2018-01-01 IAS 18 35 b, IFRS 12 B12 b v, IAS 1 102, IFRS 8 34, IFRS 8 32, IAS 1 103, IFRS 8 33 a, IFRS 8 23 a, IFRS 12 B10 b
Revenue arising from exchanges of goods or services [abstract]	abstract	
Revenue arising from exchanges of goods or services, sale of goods	X, duration, credit	Expiry date 2018-01-01 IAS 18 35 c
Revenue arising from exchanges of goods or services, rendering of services	X, duration, credit	Expiry date 2018-01-01 IAS 18 35 c
Revenue arising from exchanges of goods or services, construction contracts	X, duration, credit	Expiry date 2018-01-01 IAS 18 35 c
Income arising from exchanges of goods or services, royalties	X, duration, credit	Expiry date 2018-01-01 IAS 18 35 c
Income arising from exchanges of goods or services, interest	X, duration, credit	Expiry date 2018-01-01 IAS 18 35 c
Income arising from exchanges of goods or services, dividends	X, duration, credit	Expiry date 2018-01-01 IAS 18 35 c
Revenue arising from exchanges of goods or services, other revenue	X, duration, credit	Expiry date 2018-01-01 IAS 18 35 c
Total revenue arising from exchanges of goods or services	X, duration, credit	Expiry date 2018-01-01 IAS 18 35 c
Material income and expense [abstract]	abstract	
Write-downs (reversals of write-downs) of inventories [abstract]	abstract	
Inventory write-down	X, duration	IAS 1 98 a, IAS 2 36 e
Reversal of inventory write-down	X, duration	IAS 1 98 a, IAS 2 36 f
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 16 73 e vi, IAS 1 98 a
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
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
Expense (income) on discontinued operations	X, duration, debit	IAS 1 98 e

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
Income from continuing operations attributable to owners of parent	X, duration, credit	IFRS 5 33 d
Income from discontinued operations attributable to owners of parent	X, duration, credit	IFRS 5 33 d
Profit (loss) from continuing operations attributable to non-controlling interests	X, duration, credit	IFRS 5 Example 11
Profit (loss) from discontinued operations attributable to non-controlling interests	X, duration, credit	IFRS 5 Example 11
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
Investment income	X, duration, credit	IAS 1 85, IAS 26 35 b iii
Finance income (cost)	X, duration, credit	IAS 1 85
Other finance income (cost)	X, duration, credit	IAS 1 85
Other finance income	X, duration, credit	IAS 1 112 c
Other finance cost	X, duration, debit	IAS 1 112 c
Interest expense	X, duration, debit	IFRS 8 23 d, IFRS 8 28 e, IFRS 12 B13 f
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 finance leases	X, duration, debit	Expiry date 2019-01-01 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
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	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
Revenue and other operating income	X, duration, credit	IAS 1 85
Rental income	X, duration, credit	IAS 1 112 c
Rental expense	X, duration, debit	IAS 1 85
Property service charge income (expense) [abstract]	abstract	
Property service charge income	X, duration, credit	IAS 1 112 c
Property service charge expense	X, duration, debit	IAS 1 112 c
Net property service charge income (expense)	X, duration, credit	IAS 1 112 c
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
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
Fee and commission income (expense) [abstract]	abstract	
Fee and commission income [abstract]	abstract	
Brokerage fee income	X, duration, credit	IAS 1 112 c
Portfolio and other management fee income	X, duration, credit	IAS 1 112 c
Credit-related fee and commission income	X, duration, credit	IAS 1 112 c
Other fee and commission income	X, duration, credit	IAS 1 112 c
Total fee and commission income	X, duration, credit	IAS 1 85
Fee and commission expense [abstract]	abstract	
Brokerage fee expense	X, duration, debit	IAS 1 112 c
Other fee and commission expense	X, duration, debit	IAS 1 112 c
Total fee and commission expense	X, duration, debit	IAS 1 85
Net fee and commission income (expense)	X, duration, credit	IAS 1 85
Trading income (expense) [abstract]	abstract	
Trading income (expense) on debt instruments	X, duration, credit	IAS 1 112 c

Trading income (expense) on equity instruments	X, duration, credit	IAS 1 112 c
Trading income (expense) on derivative financial instruments	X, duration, credit	IAS 1 112 c
Trading income (expense) on foreign exchange contracts	X, duration, credit	IAS 1 112 c
Other trading income (expense)	X, duration, credit	IAS 1 112 c
Total trading income (expense)	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
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 12 B13 d, IAS 1 102, IAS 1 99, IAS 1 104, IFRS 8 23 e, IFRS 8 28 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 1 102, IAS 1 99
Total expenses, by nature	X, duration, debit	IAS 1 99
Earnings per share [abstract]	abstract	
Basic and diluted earnings per share [abstract]	abstract	
Basic and diluted earnings (loss) per share from continuing operations	X, duration	IAS 1 85
Basic and diluted earnings (loss) per share from discontinued operations	X, duration	IAS 1 85
Total basic and diluted earnings (loss) per share	X, duration	IAS 1 85
Miscellaneous other comprehensive income [abstract]	abstract	
Increase (decrease) in accumulated deferred tax recognised in other comprehensive income due to change in tax rate	X, duration, debit	IAS 1 85
Other comprehensive income, attributable to owners of parent	X, duration, credit	IAS 1 85
Other comprehensive income, attributable to non-controlling interests	X, duration, credit	IAS 1 85
Other individually immaterial components of other comprehensive income, net of tax	X, duration, credit	IAS 1 85
Other individually immaterial components of other comprehensive income, before tax	X, duration, credit	IAS 1 85
Income tax relating to other individually immaterial components of other comprehensive income	X, duration, debit	IAS 1 85
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
Share of profit (loss) of joint ventures accounted for using equity method	X, duration, credit	IAS 1 85
Total share of profit (loss) of associates and joint ventures accounted for using equity method	X, duration, credit	IFRS 8 23 g, IFRS 8 28 e, IAS 1 82 c
Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax [abstract]	abstract	
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax	X, duration, credit	IAS 1 82A
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, net of tax	X, duration, credit	IAS 1 82A
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	X, duration, credit	IAS 1 91 a, IFRS 12 B16 c
Share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax [abstract]	abstract	
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, before tax	X, duration, credit	IAS 1 82A

Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, before tax	X, duration, credit	IAS 1 82A
Total share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	X, duration, credit	IAS 1 91 b
Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method [abstract]	abstract	
Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss	X, duration, debit	IAS 1 91
Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss	X, duration, debit	IAS 1 91
Aggregated income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	X, duration, debit	IAS 1 90
Income tax relating to components of other comprehensive income [abstract]	abstract	
Income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	X, duration, debit	IAS 1 91
Income tax relating to components of other comprehensive income that will be reclassified to profit or loss	X, duration, debit	IAS 1 91
Aggregated income tax relating to components of other comprehensive income	X, duration	IAS 1 90, IAS 12 81 ab
Consolidated and separate [table]	table	
Consolidated and separate financial statements [axis]	axis	IAS 27 4

[800.300] List of notes

Label	Type	References
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 allowance for credit losses [text block]	text block	IAS 1 10 e
Disclosure of associates [text block]	text block	IAS 27 17 b, IAS 27 16 b, IFRS 12 B4 d
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	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 borrowings [text block]	text block	IAS 1 10 e
Disclosure of business combinations [text block]	text block	IFRS 3 Disclosures
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 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 contingent liabilities [text block]	text block	IAS 37 86
Disclosure of cost of sales [text block]	text block	IAS 1 10 e
Disclosure of credit risk [text block]	text block	IAS 1 10 e, Effective 2018-01-01 IFRS 7 Credit risk
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 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 discontinued operations [text block]	text block	IAS 1 10 e
Disclosure of dividends [text block]	text block	IAS 1 10 e
Disclosure of earnings per share [text block]	text block	IAS 33 Disclosure
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 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 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 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 goodwill [text block]	text block	IAS 1 10 e
Disclosure of government grants [text block]	text block	IAS 20 Disclosure
Disclosure of impairment of assets [text block]	text block	IAS 36 Disclosure
Disclosure of income tax [text block]	text block	IAS 12 Disclosure
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	IFRS 4 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 intangible assets and goodwill [text block]	text block	IAS 1 10 e
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 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 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 issued capital [text block]	text block	IAS 1 10 e
Disclosure of joint ventures [text block]	text block	IFRS 12 B4 b, IAS 27 16 b, IAS 27 17 b
Disclosure of lease prepayments [text block]	text block	IAS 1 10 e
Disclosure of leases [text block]	text block	Effective 2019-01-01 IFRS 16 Presentation, Expiry date 2019-01-01 IAS 17 Leases in the financial statements of lessors, Effective 2019-01-01 IFRS 16 Disclosure, Expiry date 2019-01-01 IAS 17 Leases in the financial statements of lessees
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 market risk [text block]	text block	IAS 1 10 e
Disclosure of net asset value attributable to unit-holders [text block]	text block	IAS 1 10 e
Disclosure of non-controlling interests [text block]	text block	IAS 1 10 e
Disclosure of non-current assets held for sale and discontinued operations [text block]	text block	IFRS 5 Presentation and disclosure
Disclosure of non-current assets or disposal groups classified as held for sale [text block]	text block	IAS 1 10 e
Disclosure of objectives, policies and processes for managing capital [text block]	text block	IAS 1 134
Disclosure of other assets [text block]	text block	IAS 1 10 e
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 prepayments and other assets [text block]	text block	IAS 1 10 e
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 recognised revenue from construction contracts [text block]	text block	Expiry date 2018-01-01 IAS 11 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 restricted cash and cash equivalents [text block]	text block	IAS 1 10 e
Disclosure of revenue [text block]	text block	IAS 1 10 e, Expiry date 2018-01-01 IAS 18 Disclosure
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 treasury shares [text block]	text block	IAS 1 10 e

[800.400] List of accounting policies

Label	Type	References
Disclosure of significant accounting policies [text block]	text block	IAS 1 117
Description of accounting policy for available-for-sale financial assets [text block]	text block	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 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 cash flows [text block]	text block	IAS 1 117 b
Description of accounting policy for collateral [text block]	text block	IAS 1 117 b
Description of accounting policy for construction in progress [text block]	text block	IAS 1 117 b
Description of accounting policy for contingent liabilities and contingent assets [text block]	text block	IAS 1 117 b
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 dividends [text block]	text block	IAS 1 117 b
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 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 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 foreign currency translation [text block]	text block	IAS 1 117 b
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 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	IAS 1 117 b
Description of accounting policy for impairment of assets [text block]	text block	IAS 1 117 b
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-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 insurance contracts and related assets, liabilities, income and expense [text block]	text block	IFRS 4 37 a
Description of accounting policy for intangible assets and goodwill [text block]	text block	IAS 1 117 b
Description of accounting policy for intangible assets other than goodwill [text block]	text block	IAS 1 117 b
Description of accounting policy for interest income and expense [text block]	text block	IAS 1 117 b
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 investments in joint ventures [text block]	text block	IAS 1 117 b
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 issued capital [text block]	text block	IAS 1 117 b
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	IAS 1 117 b
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 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 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 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, Expiry date 2018-01-01 IAS 18 35 a
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 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 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 share-based payment transactions [text block]	text block	IAS 1 117 b
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 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 treasury shares [text block]	text block	IAS 1 117 b
Description of accounting policy for warrants [text block]	text block	IAS 1 117 b
Description of other accounting policies relevant to understanding of financial statements [text block]	text block	IAS 1 117 b

[800.500] 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 [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	

[800.600] 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	

[800.700] 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	

[800.810] 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 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	

[800.820] 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	
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	

[800.900] Disclosures - Directors' functions and remuneration

Label	Type	References
Disclosure of directors' remuneration [text block]	text block	Companies Act, No. 71 of 2008 30(4)
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 payable	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	

[801.000] Disclosures - Corporate governance

Label	Type	References
Disclosure of corporate governance [text block]	text block	
Disclosure of compliance with King Code [text block]	text block	
Disclosure of King Code principles application [text block]	text block	
Disclosure of non-compliance with King 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	

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[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 company	string	Companies Regulation, 2011 168
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)
Liabilities	X, instant, credit	IFRS for SMEs 4.3
Turnover	X, duration, credit	IFRS for SMEs 5.5 a, IFRS for SMEs 23.30
Maximum number of individuals with beneficial interest in securities of company, or members in case of non profit company	X, instant	Companies Regulation, 2011 26(2)
Total score	X, instant	Companies Regulation, 2011 26(2)
Annual Financial Statements independently compiled and reported on	boolean	
Annual Financial Statements internally compiled	boolean	
Annual Financial Statements audited	boolean	
Date of audit of Annual Financial Statements	date	
Annual financial statements pursuant to exemption	boolean	Co-operatives Act, 2005 55
Date of independent review of Annual Financial Statement	date	
Financial Accountability Supplement attached	boolean	
Company contact information [abstract]	abstract	
Postal address	string	
Telephone number	string	
Email address	string	
Cell phone number	string	
Website	string	
Principal place of business	string	
Principal business	string	
Holding company	string	

[000.200] Financial accountability supplement

Label	Type	References
Financial accountability supplement [abstract]	abstract	Companies Regulation, 2011 30(4)
Submission date	date	Companies Regulation, 2011 168
Name of company	string	Companies Regulation, 2011 168
Registration no.	registrationNumber	Companies Regulation, 2011 168
Date of end of reporting period	date	
Designated personnel responsible for financial accountability of company [abstract]	abstract	
Designated personnel responsible for financial accountability of company [table]	table	
Personnel identification [axis]	axis	
Designated personnel responsible for financial accountability of company [line items]	abstract	
Name	string	
Identity	X, duration	
Registration no.	registrationNumber	
Telephone no.	string	
Responsibility for recording day to day financial transactions and maintaining company's financial records	boolean	
Responsibility for compiling financial information and preparing reports or statements	boolean	
Responsibility for providing advice to company concerning maintenance of financial records	boolean	
Responsibility for performing Independent review of Annual Financial Statements	boolean	
Recognised profession	enumeration	
Practice no.	string	
Manual maintenance of financial records (paper based)	boolean	Companies Act, No. 71 of 2008 24; 28
Electronic maintenance of financial records (computer based)	boolean	Companies Act, No. 71 of 2008 24; 28
Frequency of preparation of bank reconciliations, balance sheets and income and expense statements	enumeration	
Date of carry out stocktaking	date	
Hold of any assets in fiduciary capacity for persons not related to company	boolean	

[000.300] Annual statistical information (primary co-operatives only)

Label	Type	References
Annual statistical information [abstract]	abstract	
Name of company	string	Companies Regulation, 2011 168
Number of female members	X, instant	
Number of male members	X, instant	
Number of members younger than 35 years	X, instant	

Number of members 35 years and older	X, instant	
Number of disabled persons who are members	X, instant	
Number of Black members	X, instant	
Number of members of other races	X, instant	
Number of members who are not natural persons	X, instant	
Size of co-operative [abstract]	abstract	
Total number of members as at foundation date	X, instant	
Total number of current members	X, instant	
Number of persons employed by co-operative	X, instant	

[100.000] General information about financial statements

Label	Type	References
Disclosure of general information about financial statements [text block]	text block	IFRS for SMEs 3 Identification of the financial statements
Information about company [abstract]	abstract	
Name of company	string	Companies Regulation, 2011 168
Full registered name	string	Companies Regulation, 2011 168
Trade name	string	
Type of company	enumeration	
Registration no.	registrationNumber	Companies Regulation, 2011 168
Legal Entity Identifier	legalEntityIdentifier	
Business address of company [abstract]	abstract	
Street name	string	
Postal code	string	
City	string	
Country	isoCountryCode	
Postal address same as business address	boolean	
Postal address of company [abstract]	abstract	
Street name	string	
Postal code	string	
City	string	
Country	isoCountryCode	
Explanation of change in name of reporting entity or other means of identification from end of preceding reporting period	string	IFRS for SMEs 3.23 a
Description of nature of financial statements	string	IFRS for SMEs 9.27 a, IFRS for SMEs 3.23 b, IFRS for SMEs 9.23 a, IFRS for SMEs 9.30 a
Date of end of reporting period	date	IFRS for SMEs 3.23 c
Period covered by financial statements	string	IFRS for SMEs 3.23 c
Description of presentation currency	string	IFRS for SMEs 3.23 d, IFRS for SMEs 30.26
Level of rounding used in financial statements	string	IFRS for SMEs 3.23 e
Disclosure of summary of significant accounting policies [text block]	text block	IFRS for SMEs 8.4 b
Disclosure of notes and other explanatory information [text block]	text block	IFRS for SMEs 3.17 e
Date of publication of financial statements	date	Companies Act, No. 71 of 2008 29
Statement audited in compliance with Companies Act	boolean	Companies Act, No. 71 of 2008 29
Type of auditors' opinion	enumeration	
Statement independently reviewed in compliance with Companies Act	boolean	Companies Act, No. 71 of 2008 29
Statement not audited or independently reviewed	boolean	Companies Act, No. 71 of 2008 29
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	
Shares offered to public	boolean	Companies Act, No. 71 of 2008 95
Solvency and Liquidity tests satisfied	boolean	
Financial assistance for subscription of securities	enumeration	Companies Act, No. 71 of 2008 44
Loans granted or other financial assistance to directors	enumeration	Companies Act, No. 71 of 2008 45
Distributions to shareholders authorised by board	enumeration	Companies Act, No. 71 of 2008 46
Capitalization of shares	enumeration	Companies Act, No. 71 of 2008 47
Company or subsidiary acquiring company's shares	enumeration	Companies Act, No. 71 of 2008 48
Amalgamations or Mergers	enumeration	Companies Act, No. 71 of 2008 113
Transfer by company of money or other property other than own shares	enumeration	
Other reason	enumeration	
Description of other reason	string	

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

Label	Type	References
Statement of financial position [text block]	text block	
Statement of financial position [abstract]	abstract	
Assets [abstract]	abstract	
Non-current assets [abstract]	abstract	

Property, plant and equipment	X, instant, debit	IFRS for SMEs 4.2 e, IFRS for SMEs 4.11 a, IFRS for SMEs 17.31 e
Investment property at cost less accumulated depreciation and impairment	X, instant, debit	Effective 2017-01-01 IFRS for SMEs 17.31 e, Expiry date 2017-01-01 IFRS for SMEs 4.11 a, Effective 2017-01-01 IFRS for SMEs 4.2 ea
Investment property at fair value through profit or loss	X, instant, debit	IFRS for SMEs 4.2 f, IFRS for SMEs 16.10 e
Goodwill	X, instant, debit	IFRS for SMEs 4.3
Intangible assets other than goodwill	X, instant, debit	IFRS for SMEs 18.27 e, IFRS for SMEs 4.2 g
Investments in associates	X, instant, debit	IFRS for SMEs 4.2 j, IFRS for SMEs 14.12 b
Investments in joint ventures	X, instant, debit	IFRS for SMEs 4.2 k, IFRS for SMEs 15.19 b
Non-current biological assets, at cost less accumulated depreciation and impairment	X, instant, debit	IFRS for SMEs 4.2 h
Non-current biological assets, at fair value	X, instant, debit	IFRS for SMEs 4.2 i
Trade and other non-current receivables	X, instant, debit	IFRS for SMEs 4.11 b, IFRS for SMEs 4.2 b
Non-current inventories	X, instant, debit	IFRS for SMEs 4.2 d
Deferred tax assets	X, instant, debit	Expiry date 2017-01-01 IFRS for SMEs 29.32 d i, IFRS for SMEs 4.2 o, Effective 2017-01-01 IFRS for SMEs 29.40 e i
Current tax assets, non-current	X, instant, debit	IFRS for SMEs 4.2 n
Other non-current financial assets	X, instant, debit	IFRS for SMEs 4.2 c
Other non-current non-financial assets	X, instant, debit	IFRS for SMEs 4.3
Non-current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	X, instant, debit	IFRS for SMEs 11.35 a
Total non-current assets	X, instant, debit	IFRS for SMEs 4.6
Current assets [abstract]	abstract	
Current inventories	X, instant, debit	IFRS for SMEs 4.2 d, IFRS for SMEs 13.22 b, IFRS for SMEs 4.11 c
Trade and other current receivables	X, instant, debit	IFRS for SMEs 4.2 b, IFRS for SMEs 4.11 b
Current tax assets, current	X, instant, debit	IFRS for SMEs 4.2 n
Current biological assets, at cost less accumulated depreciation and impairment	X, instant, debit	IFRS for SMEs 4.2 h
Current biological assets, at fair value	X, instant, debit	IFRS for SMEs 4.2 i
Other current financial assets	X, instant, debit	IFRS for SMEs 4.2 c
Other current non-financial assets	X, instant, debit	IFRS for SMEs 4.3
Cash and cash equivalents	X, instant, debit	IFRS for SMEs 7.20, IFRS for SMEs 4.2 a
Current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	X, instant, debit	IFRS for SMEs 11.35 a
Total current assets	X, instant, debit	IFRS for SMEs 4.5
Total assets	X, instant, debit	IFRS for SMEs 4.3
Equity and liabilities [abstract]	abstract	
Equity [abstract]	abstract	
Issued capital	X, instant, credit	IFRS for SMEs 4.11 f
Retained earnings	X, instant, credit	IFRS for SMEs 6.5 e, IFRS for SMEs 4.11 f, IFRS for SMEs 6.5 a
Share premium	X, instant, credit	IFRS for SMEs 4.11 f
Treasury shares	X, instant, debit	IFRS for SMEs 4.11 f
Other equity interest	X, instant, credit	IFRS for SMEs 4.11 f
Other reserves	X, instant, credit	IFRS for SMEs 4.11 f
Total equity attributable to owners of parent	X, instant, credit	IFRS for SMEs 4.2 r
Non-controlling interests	X, instant, credit	IFRS for SMEs 4.2 q
Total equity	X, instant, credit	IFRS for SMEs 6.3 c, IFRS for SMEs 35.13 b, IFRS for SMEs 4.2 q
Liabilities [abstract]	abstract	
Non-current liabilities [abstract]	abstract	
Non-current provisions [abstract]	abstract	
Non-current provisions for employee benefits	X, instant, credit	IFRS for SMEs 4.11 e
Other non-current provisions	X, instant, credit	IFRS for SMEs 4.11 e
Total non-current provisions	X, instant, credit	IFRS for SMEs 4.2 p
Trade and other non-current payables	X, instant, credit	IFRS for SMEs 4.2 l, IFRS for SMEs 4.11 d
Deferred tax liabilities	X, instant, credit	Effective 2017-01-01 IFRS for SMEs 29.40 e i, IFRS for SMEs 4.2 o, Expiry date 2017-01-01 IFRS for SMEs 29.32 d i
Current tax liabilities, non-current	X, instant, credit	IFRS for SMEs 4.2 n
Other non-current financial liabilities	X, instant, credit	IFRS for SMEs 4.2 m
Non-current portion of non-current borrowings	X, instant, credit	IFRS for SMEs 4.3
Other non-current non-financial liabilities	X, instant, credit	IFRS for SMEs 4.3
Total non-current liabilities	X, instant, credit	IFRS for SMEs 4.8
Current liabilities [abstract]	abstract	
Current provisions [abstract]	abstract	
Current provisions for employee benefits	X, instant, credit	IFRS for SMEs 4.11 e
Other current provisions	X, instant, credit	IFRS for SMEs 4.11 e
Total current provisions	X, instant, credit	IFRS for SMEs 4.2 p
Trade and other current payables	X, instant, credit	IFRS for SMEs 4.11 d, IFRS for SMEs 4.2 l
Current tax liabilities, current	X, instant, credit	IFRS for SMEs 4.2 n
Other current financial liabilities	X, instant, credit	IFRS for SMEs 4.2 m
Current borrowings	X, instant, credit	IFRS for SMEs 4.3
Current portion of non-current borrowings	X, instant, credit	IFRS for SMEs 4.3
Other current non-financial liabilities	X, instant, credit	IFRS for SMEs 4.3
Total current liabilities	X, instant, credit	IFRS for SMEs 4.7
Total liabilities	X, instant, credit	IFRS for SMEs 4.3
Total equity and liabilities	X, instant, credit	IFRS for SMEs 4.3
Consolidated and separate [table]	table	
Consolidated and separate financial statements [axis]	axis	IFRS for SMEs 9.1

Label	Type	References
Statement of financial position [text block]	text block	
Statement of financial position [abstract]	abstract	
Assets [abstract]	abstract	
Property, plant and equipment	X, instant, debit	IFRS for SMEs 4.2 e, IFRS for SMEs 4.11 a, IFRS for SMEs 17.31 e
Investment property at cost less accumulated depreciation and impairment	X, instant, debit	Effective 2017-01-01 IFRS for SMEs 17.31 e, Expiry date 2017-01-01 IFRS for SMEs 4.11 a, Effective 2017-01-01 IFRS for SMEs 4.2 ea
Investment property at fair value through profit or loss	X, instant, debit	IFRS for SMEs 4.2 f, IFRS for SMEs 16.10 e
Goodwill	X, instant, debit	IFRS for SMEs 4.3
Intangible assets other than goodwill	X, instant, debit	IFRS for SMEs 18.27 e, IFRS for SMEs 4.2 g
Other financial assets	X, instant, debit	IFRS for SMEs 4.2 c
Other non-financial assets	X, instant, debit	IFRS for SMEs 4.3
Investments in associates	X, instant, debit	IFRS for SMEs 4.2 j, IFRS for SMEs 14.12 b
Investments in joint ventures	X, instant, debit	IFRS for SMEs 4.2 k, IFRS for SMEs 15.19 b
Biological assets, at cost less accumulated depreciation and impairment	X, instant, debit	IFRS for SMEs 4.2 h
Biological assets, at fair value	X, instant, debit	IFRS for SMEs 4.2 i
Inventories	X, instant, debit	IFRS for SMEs 4.2 d
Current tax assets	X, instant, debit	IFRS for SMEs 4.2 n
Deferred tax assets	X, instant, debit	Expiry date 2017-01-01 IFRS for SMEs 29.32 d i, IFRS for SMEs 4.2 o, Effective 2017-01-01 IFRS for SMEs 29.40 e i
Trade and other receivables	X, instant, debit	IFRS for SMEs 4.11 b, IFRS for SMEs 4.2 b
Cash and cash equivalents	X, instant, debit	IFRS for SMEs 7.20, IFRS for SMEs 4.2 a
Non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral	X, instant, debit	IFRS for SMEs 11.35 a
Total assets	X, instant, debit	IFRS for SMEs 4.3
Equity and liabilities [abstract]	abstract	
Equity [abstract]	abstract	
Issued capital	X, instant, credit	IFRS for SMEs 4.11 f
Retained earnings	X, instant, credit	IFRS for SMEs 6.5 e, IFRS for SMEs 4.11 f, IFRS for SMEs 6.5 a
Share premium	X, instant, credit	IFRS for SMEs 4.11 f
Treasury shares	X, instant, debit	IFRS for SMEs 4.11 f
Other equity interest	X, instant, credit	IFRS for SMEs 4.11 f
Other reserves	X, instant, credit	IFRS for SMEs 4.11 f
Total equity attributable to owners of parent	X, instant, credit	IFRS for SMEs 4.2 r
Non-controlling interests	X, instant, credit	IFRS for SMEs 4.2 q
Total equity	X, instant, credit	IFRS for SMEs 6.3 c, IFRS for SMEs 35.13 b, IFRS for SMEs 4.2 q
Liabilities [abstract]	abstract	
Trade and other payables	X, instant, credit	IFRS for SMEs 4.2 l, IFRS for SMEs 4.11 d
Provisions [abstract]	abstract	
Provisions for employee benefits	X, instant, credit	IFRS for SMEs 4.11 e
Other provisions	X, instant, credit	IFRS for SMEs 4.11 e, IFRS for SMEs 21.14 a i
Total provisions	X, instant, credit	IFRS for SMEs 4.2 p
Other financial liabilities	X, instant, credit	IFRS for SMEs 4.2 m
Borrowings	X, instant, credit	IFRS for SMEs 4.3
Other non-financial liabilities	X, instant, credit	IFRS for SMEs 4.3
Current tax liabilities	X, instant, credit	IFRS for SMEs 4.2 n
Deferred tax liabilities	X, instant, credit	Effective 2017-01-01 IFRS for SMEs 29.40 e i, IFRS for SMEs 4.2 o, Expiry date 2017-01-01 IFRS for SMEs 29.32 d i
Total liabilities	X, instant, credit	IFRS for SMEs 4.3
Total equity and liabilities	X, instant, credit	IFRS for SMEs 4.3
Consolidated and separate [table]	table	
Consolidated and separate financial statements [axis]	axis	IFRS for SMEs 9.1

[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 for SMEs 5.5 a, IFRS for SMEs 23.30
Cost of sales	X, duration, debit	IFRS for SMEs 5.11 b
Gross profit	X, duration, credit	IFRS for SMEs 5.11 b
Other income	X, duration, credit	IFRS for SMEs 5.9
Distribution costs	X, duration, debit	IFRS for SMEs 5.11 b
Administrative expenses	X, duration, debit	IFRS for SMEs 5.11 b
Other expense	X, duration, debit	IFRS for SMEs 5.11 b
Other gains (losses)	X, duration, credit	IFRS for SMEs 5.9
Finance income	X, duration, credit	IFRS for SMEs 5.9
Finance costs	X, duration, debit	IFRS for SMEs 5.5 b
Share of profit (loss) of associates and joint ventures accounted for using equity method	X, duration, credit	IFRS for SMEs 5.5 c
Profit (loss) before tax	X, duration, credit	IFRS for SMEs 5.5
Tax income (expense)	X, duration, debit	IFRS for SMEs 5.5 d, Expiry date 2017-01-01 IFRS for SMEs 29.31, Effective 2017-01-01 IFRS for SMEs 29.39
Profit (loss) from continuing operations	X, duration, credit	IFRS for SMEs 5.5
Profit (loss) from discontinued operations	X, duration, credit	IFRS for SMEs 5.5 e
Profit (loss)	X, duration, credit	IFRS for SMEs 35.13 c, IFRS for SMEs 6.3 c i, IFRS for SMEs 7.7 b, IFRS for SMEs 5.5 f

Profit (loss), attributable to [abstract]	abstract	
Profit (loss), attributable to owners of parent	X, duration, credit	IFRS for SMEs 5.6 a ii
Profit (loss), attributable to non-controlling interests	X, duration, credit	IFRS for SMEs 5.6 a i
Consolidated and separate [table]	table	
Consolidated and separate financial statements [axis]	axis	IFRS for SMEs 9.1

[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 for SMEs 5.5 a, IFRS for SMEs 23.30
Other income	X, duration, credit	IFRS for SMEs 5.9
Increase (decrease) in inventories of finished goods and work in progress	X, duration, debit	IFRS for SMEs 5.11 a
Other work performed by entity and capitalised	X, duration, credit	IFRS for SMEs 5.11 a
Raw materials and consumables used	X, duration, debit	IFRS for SMEs 5.11 a
Employee benefits expense	X, duration, debit	IFRS for SMEs 5.11 a
Depreciation and amortisation expense	X, duration, debit	IFRS for SMEs 5.11 a
Reversal of impairment loss (impairment loss) recognised in profit or loss	X, duration, debit	IFRS for SMEs 5.11 a
Other expenses	X, duration, debit	IFRS for SMEs 5.11 a
Other gains (losses)	X, duration, credit	IFRS for SMEs 5.9
Finance income	X, duration, credit	IFRS for SMEs 5.9
Finance costs	X, duration, debit	IFRS for SMEs 5.5 b
Share of profit (loss) of associates and joint ventures accounted for using equity method	X, duration, credit	IFRS for SMEs 5.5 c
Profit (loss) before tax	X, duration, credit	IFRS for SMEs 5.5
Tax income (expense)	X, duration, debit	IFRS for SMEs 5.5 d, Expiry date 2017-01-01 IFRS for SMEs 29.31, Effective 2017-01-01 IFRS for SMEs 29.39
Profit (loss) from continuing operations	X, duration, credit	IFRS for SMEs 5.5
Profit (loss) from discontinued operations	X, duration, credit	IFRS for SMEs 5.5 e
Profit (loss)	X, duration, credit	IFRS for SMEs 35.13 c, IFRS for SMEs 6.3 c i, IFRS for SMEs 7.7 b, IFRS for SMEs 5.5 f
Profit (loss), attributable to [abstract]	abstract	
Profit (loss), attributable to owners of parent	X, duration, credit	IFRS for SMEs 5.6 a ii
Profit (loss), attributable to non-controlling interests	X, duration, credit	IFRS for SMEs 5.6 a i
Consolidated and separate [table]	table	
Consolidated and separate financial statements [axis]	axis	IFRS for SMEs 9.1

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

Label	Type	References
Statement of comprehensive income [text block]	text block	
Statement of comprehensive income [abstract]	abstract	
Profit (loss)	X, duration, credit	IFRS for SMEs 35.13 c, IFRS for SMEs 6.3 c i, IFRS for SMEs 7.7 b, IFRS for SMEs 5.5 f
Other comprehensive income [abstract]	abstract	
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]	abstract	
Other comprehensive income, net of tax, exchange differences on translation	X, duration, credit	IFRS for SMEs 5.4 b i, IFRS for SMEs 5.5 g
Other comprehensive income, net of tax, actuarial gains (losses) on defined benefit plans	X, duration, credit	IFRS for SMEs 5.5 g, IFRS for SMEs 5.4 b ii
Other comprehensive income, net of tax, gains (losses) on revaluation	X, duration, credit	Effective 2017-01-01 IFRS for SMEs 5.5 g, Effective 2017-01-01 IFRS for SMEs 5.4 b iv
Components of other comprehensive income that will be reclassified to profit or loss, net of tax [abstract]	abstract	
Other comprehensive income, net of tax, cash flow hedges	X, duration, credit	IFRS for SMEs 5.5 g, IFRS for SMEs 5.4 b iii
Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax	X, duration, credit	IFRS for SMEs 5.5 h
Total other comprehensive income	X, duration, credit	IFRS for SMEs 5.4 b, IFRS for SMEs 6.3 c ii
Total comprehensive income	X, duration, credit	IFRS for SMEs 5.5 i, IFRS for SMEs 6.3 a
Comprehensive income attributable to [abstract]	abstract	
Comprehensive income, attributable to owners of parent	X, duration, credit	IFRS for SMEs 6.3 a, IFRS for SMEs 5.6 b ii
Comprehensive income, attributable to non-controlling interests	X, duration, credit	IFRS for SMEs 5.6 b i, IFRS for SMEs 6.3 a
Consolidated and separate [table]	table	
Consolidated and separate financial statements [axis]	axis	IFRS for SMEs 9.1

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

Label	Type	References
Statement of comprehensive income [text block]	text block	
Statement of comprehensive income [abstract]	abstract	
Profit (loss)	X, duration, credit	IFRS for SMEs 35.13 c, IFRS for SMEs 6.3 c i, IFRS for SMEs 7.7 b, IFRS for SMEs 5.5 f
Components of other comprehensive income that will not be reclassified to profit or loss, before tax [abstract]	abstract	
Other comprehensive income, before tax, exchange differences on translation	X, duration, credit	IFRS for SMEs 5.4 b i, IFRS for SMEs 5.5 g
Other comprehensive income, before tax, actuarial gains (losses) on defined benefit plans	X, duration, credit	IFRS for SMEs 5.5 g, IFRS for SMEs 28.41 b, IFRS for SMEs 5.4 b ii
Other comprehensive income, before tax, gains (losses) on revaluation	X, duration, credit	Effective 2017-01-01 IFRS for SMEs 5.5 g, Effective 2017-01-01 IFRS for SMEs 5.4 b iv
Components of other comprehensive income that will be reclassified to profit or loss, before tax [abstract]	abstract	
Other comprehensive income, before tax, cash flow hedges	X, duration, credit	IFRS for SMEs 5.4 b iii, IFRS for SMEs 5.5 g

Share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax	X, duration, credit	IFRS for SMEs 5.5 h
Total other comprehensive income, before tax	X, duration, credit	IFRS for SMEs 5.5
Income tax relating to components of other comprehensive income	X, duration	Effective 2017-01-01 IFRS for SMEs 29.40 a, Expiry date 2017-01-01 IFRS for SMEs 29.32 a
Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method	X, duration, debit	Effective 2017-01-01 IFRS for SMEs 29.40 a, Expiry date 2017-01-01 IFRS for SMEs 29.32 a
Total other comprehensive income	X, duration, credit	IFRS for SMEs 5.4 b, IFRS for SMEs 6.3 c ii
Total comprehensive income	X, duration, credit	IFRS for SMEs 5.5 i, IFRS for SMEs 6.3 a
Comprehensive income attributable to [abstract]	abstract	
Comprehensive income, attributable to owners of parent	X, duration, credit	IFRS for SMEs 6.3 a, IFRS for SMEs 5.6 b ii
Comprehensive income, attributable to non-controlling interests	X, duration, credit	IFRS for SMEs 5.6 b i, IFRS for SMEs 6.3 a
Consolidated and separate [table]	table	
Consolidated and separate financial statements [axis]	axis	IFRS for SMEs 9.1

[510.000] Statement of cash flows, direct method

Label	Type	References
Statement of cash flows [text block]	text block	
Statement of cash flows [abstract]	abstract	
Cash flows from (used in) operating activities [abstract]	abstract	
Classes of cash receipts from operating activities [abstract]	abstract	
Receipts from sales of goods and rendering of services	X, duration, debit	IFRS for SMEs 7.4 a
Receipts from royalties, fees, commissions and other revenue	X, duration, debit	IFRS for SMEs 7.4 b
Receipts from contracts held for dealing or trading purposes	X, duration, debit	IFRS for SMEs 7.4 f
Receipts from premiums and claims, annuities and other policy benefits	X, duration, debit	IFRS for SMEs 7.4
Other cash receipts from operating activities	X, duration, debit	IFRS for SMEs 7.4
Classes of cash payments from operating activities [abstract]	abstract	
Payments to suppliers for goods and services	X, duration, credit	IFRS for SMEs 7.4 c
Payments from contracts held for dealing or trading purpose	X, duration, credit	IFRS for SMEs 7.4 f
Payments to and on behalf of employees	X, duration, credit	IFRS for SMEs 7.4 d
Payments for premiums and claims, annuities and other policy benefits	X, duration, credit	IFRS for SMEs 7.4
Other cash payments from operating activities	X, duration, credit	IFRS for SMEs 7.4
Dividends paid	X, duration, credit	IFRS for SMEs 7.15
Dividends received	X, duration, debit	IFRS for SMEs 7.15
Interest paid	X, duration, credit	IFRS for SMEs 7.15
Interest received	X, duration, debit	IFRS for SMEs 7.15
Income taxes refund (paid)	X, duration, credit	IFRS for SMEs 7.17, IFRS for SMEs 7.4 e
Other inflows (outflows) of cash	X, duration, debit	IFRS for SMEs 7.4
Net cash flows from (used in) operating activities	X, duration	IFRS for SMEs 7.4
Cash flows from (used in) investing activities [abstract]	abstract	
Cash flows from losing control of subsidiaries or other businesses	X, duration, debit	IFRS for SMEs 7.5 d
Cash flows used in obtaining control of subsidiaries or other businesses	X, duration, credit	IFRS for SMEs 7.5 c
Other cash receipts from sales of equity or debt instruments of other entities	X, duration, debit	IFRS for SMEs 7.5 d
Other cash payments to acquire equity or debt instruments of other entities	X, duration, credit	IFRS for SMEs 7.5 c
Other cash receipts from sales of interests in joint ventures	X, duration, debit	IFRS for SMEs 7.5 d
Other cash payments to acquire interests in joint ventures	X, duration, credit	IFRS for SMEs 7.5 c
Proceeds from sales of property, plant and equipment	X, duration, debit	IFRS for SMEs 7.5 b
Purchase of property, plant and equipment	X, duration, credit	IFRS for SMEs 7.5 a
Proceeds from sales of intangible assets	X, duration, debit	IFRS for SMEs 7.5 b
Purchase of intangible assets	X, duration, credit	IFRS for SMEs 7.5 a
Proceeds from sales of other long-term assets	X, duration, debit	IFRS for SMEs 7.5 b
Purchase of other long-term assets	X, duration, credit	IFRS for SMEs 7.5 a
Cash advances and loans made to other parties	X, duration, credit	IFRS for SMEs 7.5 e
Cash receipts from repayment of advances and loans made to other parties	X, duration, debit	IFRS for SMEs 7.5 f
Cash payments for futures contracts, forward contracts, option contracts and swap contracts	X, duration, credit	IFRS for SMEs 7.5 g
Cash receipts from futures contracts, forward contracts, option contracts and swap contracts	X, duration, debit	IFRS for SMEs 7.5 h
Dividends received	X, duration, debit	IFRS for SMEs 7.14
Interest paid	X, duration, credit	IFRS for SMEs 7.14
Interest received	X, duration, debit	IFRS for SMEs 7.14
Income taxes refund (paid)	X, duration, credit	IFRS for SMEs 7.4 e, IFRS for SMEs 7.17
Other inflows (outflows) of cash	X, duration, debit	IFRS for SMEs 7.5
Net cash flows from (used in) investing activities	X, duration, debit	IFRS for SMEs 7.5
Cash flows from (used in) financing activities [abstract]	abstract	
Proceeds from issuing shares	X, duration, debit	IFRS for SMEs 7.6 a
Proceeds from issuing other equity instruments	X, duration, debit	IFRS for SMEs 7.6 a
Payments to acquire or redeem entity's shares	X, duration, credit	IFRS for SMEs 7.6 b
Payments of other equity instruments	X, duration, credit	IFRS for SMEs 7.6
Proceeds from borrowings	X, duration, debit	IFRS for SMEs 7.6 c
Repayments of borrowings	X, duration, credit	IFRS for SMEs 7.6 d
Payments of finance lease liabilities	X, duration, credit	IFRS for SMEs 7.6 e
Dividends paid	X, duration, credit	IFRS for SMEs 7.14
Interest paid	X, duration, credit	IFRS for SMEs 7.14
Income taxes refund (paid)	X, duration, credit	IFRS for SMEs 7.17, IFRS for SMEs 7.4 e
Other inflows (outflows) of cash	X, duration, debit	IFRS for SMEs 7.6
Net cash flows from (used in) financing activities	X, duration, debit	IFRS for SMEs 7.6
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	X, duration, debit	IFRS for SMEs 7.13
Effect of exchange rate changes on cash and cash equivalents [abstract]	abstract	
Effect of exchange rate changes on cash and cash equivalents	X, duration, debit	IFRS for SMEs 7.13

Net increase (decrease) in cash and cash equivalents	X, duration, debit	IFRS for SMEs 7.20
Cash and cash equivalents at beginning of period	X, instant, debit	IFRS for SMEs 7.20, IFRS for SMEs 4.2 a
Cash and cash equivalents at end of period	X, instant, debit	IFRS for SMEs 7.20, IFRS for SMEs 4.2 a
Consolidated and separate [table]	table	
Consolidated and separate financial statements [axis]	axis	IFRS for SMEs 9.1

[520.000] Statement of cash flows, indirect method

Label	Type	References
Statement of cash flows [text block]	text block	
Statement of cash flows [abstract]	abstract	
Cash flows from (used in) operating activities [abstract]	abstract	
Profit (loss)	X, duration, credit	IFRS for SMEs 35.13 c, IFRS for SMEs 6.3 c.i, IFRS for SMEs 7.7 b, IFRS for SMEs 5.5 f
Adjustments to reconcile profit (loss) [abstract]	abstract	
Adjustments for non-cash income tax expense	X, duration, debit	IFRS for SMEs F5
Adjustments for non-cash finance costs	X, duration, debit	IFRS for SMEs F5
Adjustments for income tax expense	X, duration, debit	IFRS for SMEs 7.17
Adjustments for finance costs	X, duration, debit	IFRS for SMEs 7.8 c
Adjustments for decrease (increase) in inventories	X, duration, debit	IFRS for SMEs 7.8 a
Adjustments for decrease (increase) in trade accounts receivable	X, duration, debit	IFRS for SMEs 7.8 a
Adjustments for decrease (increase) in other operating receivables	X, duration, debit	IFRS for SMEs 7.8 a
Adjustments for increase (decrease) in trade accounts payable	X, duration, debit	IFRS for SMEs 7.8 a
Adjustments for increase (decrease) in other operating payables	X, duration, debit	IFRS for SMEs 7.8 a
Adjustments for depreciation and amortisation expense	X, duration, debit	IFRS for SMEs 7.8 b
Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss	X, duration, debit	IFRS for SMEs 7.8 b
Adjustments for provisions	X, duration, debit	IFRS for SMEs 7.8 b
Adjustments for unrealised foreign exchange losses (gains)	X, duration, debit	IFRS for SMEs 7.8 b
Adjustments for share-based payments	X, duration, debit	IFRS for SMEs 7.8 b
Adjustments for fair value losses (gains)	X, duration, debit	IFRS for SMEs 7.8 b
Adjustments for undistributed profits of associates	X, duration, credit	IFRS for SMEs 7.8 b
Adjustments for non-controlling interests	X, duration, debit	IFRS for SMEs 7.8 b
Adjustments for accrued expenses (income) not yet paid (received)	X, duration, credit	IFRS for SMEs 7.8 b
Other adjustments for non-cash items	X, duration, debit	IFRS for SMEs 7.8 b
Adjustments for losses (gains) on disposal of non-current assets	X, duration, debit	IFRS for SMEs 7.8 b
Other adjustments for which cash effects are investing or financing cash flow	X, duration, debit	IFRS for SMEs 7.8 c
Other adjustments to reconcile profit (loss)	X, duration, debit	IFRS for SMEs 7.8
Total adjustments to reconcile profit (loss)	X, duration, debit	IFRS for SMEs 7.8
Dividends paid	X, duration, credit	IFRS for SMEs 7.15
Dividends received	X, duration, debit	IFRS for SMEs 7.15
Interest paid	X, duration, credit	IFRS for SMEs 7.15
Interest received	X, duration, debit	IFRS for SMEs 7.15
Income taxes refund (paid)	X, duration, credit	IFRS for SMEs 7.17, IFRS for SMEs 7.4 e
Other inflows (outflows) of cash	X, duration, debit	IFRS for SMEs 7.4
Net cash flows from (used in) operating activities	X, duration	IFRS for SMEs 7.4
Cash flows from (used in) investing activities [abstract]	abstract	
Cash flows from losing control of subsidiaries or other businesses	X, duration, debit	IFRS for SMEs 7.5 d
Cash flows used in obtaining control of subsidiaries or other businesses	X, duration, credit	IFRS for SMEs 7.5 c
Other cash receipts from sales of equity or debt instruments of other entities	X, duration, debit	IFRS for SMEs 7.5 d
Other cash payments to acquire equity or debt instruments of other entities	X, duration, credit	IFRS for SMEs 7.5 c
Other cash receipts from sales of interests in joint ventures	X, duration, debit	IFRS for SMEs 7.5 d
Other cash payments to acquire interests in joint ventures	X, duration, credit	IFRS for SMEs 7.5 c
Proceeds from sales of property, plant and equipment	X, duration, debit	IFRS for SMEs 7.5 b
Purchase of property, plant and equipment	X, duration, credit	IFRS for SMEs 7.5 a
Proceeds from sales of intangible assets	X, duration, debit	IFRS for SMEs 7.5 b
Purchase of intangible assets	X, duration, credit	IFRS for SMEs 7.5 a
Proceeds from sales of other long-term assets	X, duration, debit	IFRS for SMEs 7.5 b
Purchase of other long-term assets	X, duration, credit	IFRS for SMEs 7.5 a
Cash advances and loans made to other parties	X, duration, credit	IFRS for SMEs 7.5 e
Cash receipts from repayment of advances and loans made to other parties	X, duration, debit	IFRS for SMEs 7.5 f
Cash payments for futures contracts, forward contracts, option contracts and swap contracts	X, duration, credit	IFRS for SMEs 7.5 g
Cash receipts from futures contracts, forward contracts, option contracts and swap contracts	X, duration, debit	IFRS for SMEs 7.5 h
Dividends received	X, duration, debit	IFRS for SMEs 7.14
Interest paid	X, duration, credit	IFRS for SMEs 7.14
Interest received	X, duration, debit	IFRS for SMEs 7.14
Income taxes refund (paid)	X, duration, credit	IFRS for SMEs 7.4 e, IFRS for SMEs 7.17
Other inflows (outflows) of cash	X, duration, debit	IFRS for SMEs 7.5
Net cash flows from (used in) investing activities	X, duration, debit	IFRS for SMEs 7.5
Cash flows from (used in) financing activities [abstract]	abstract	
Proceeds from issuing shares	X, duration, debit	IFRS for SMEs 7.6 a
Proceeds from issuing other equity instruments	X, duration, debit	IFRS for SMEs 7.6 a
Payments to acquire or redeem entity's shares	X, duration, credit	IFRS for SMEs 7.6 b
Payments of other equity instruments	X, duration, credit	IFRS for SMEs 7.6
Proceeds from borrowings	X, duration, debit	IFRS for SMEs 7.6 c
Repayments of borrowings	X, duration, credit	IFRS for SMEs 7.6 d
Payments of finance lease liabilities	X, duration, credit	IFRS for SMEs 7.6 e
Dividends paid	X, duration, credit	IFRS for SMEs 7.14
Interest paid	X, duration, credit	IFRS for SMEs 7.14

Income taxes refund (paid)	X, duration, credit	IFRS for SMEs 7.17, IFRS for SMEs 7.4 e
Other inflows (outflows) of cash	X, duration, debit	IFRS for SMEs 7.6
Net cash flows from (used in) financing activities	X, duration, debit	IFRS for SMEs 7.6
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	X, duration, debit	IFRS for SMEs 7.13
Effect of exchange rate changes on cash and cash equivalents [abstract]	abstract	
Effect of exchange rate changes on cash and cash equivalents	X, duration, debit	IFRS for SMEs 7.13
Net increase (decrease) in cash and cash equivalents	X, duration, debit	IFRS for SMEs 7.20
Cash and cash equivalents at beginning of period	X, instant, debit	IFRS for SMEs 7.20, IFRS for SMEs 4.2 a
Cash and cash equivalents at end of period	X, instant, debit	IFRS for SMEs 7.20, IFRS for SMEs 4.2 a
Consolidated and separate [table]	table	
Consolidated and separate financial statements [axis]	axis	IFRS for SMEs 9.1

[610.000] Statement of changes in equity

Label	Type	References
Statement of changes in equity [text block]	text block	
Statement of changes in equity [abstract]	abstract	
Statement of changes in equity [table]	table	IFRS for SMEs 6.3
Components of equity [axis]	axis	IFRS for SMEs 6.3
Equity [member]	member	IFRS for SMEs 6.3
Equity attributable to owners of parent [member]	member	IFRS for SMEs 6.3
Issued capital [member]	member	IFRS for SMEs 6.3
Share premium [member]	member	IFRS for SMEs 6.3
Treasury shares [member]	member	IFRS for SMEs 6.3
Other equity interest [member]	member	IFRS for SMEs 6.3
Other reserves [member]	member	IFRS for SMEs 4.12 b, IFRS for SMEs 6.3
Reserve of exchange differences on translation [member]	member	IFRS for SMEs 6.3
Reserve of cash flow hedges [member]	member	IFRS for SMEs 6.3
Revaluation surplus [member]	member	Effective 2017-01-01 IFRS for SMEs 6.3, Effective 2017-01-01 IFRS for SMEs 17.15C
Retained earnings [member]	member	IFRS for SMEs 6.3
Non-controlling interests [member]	member	IFRS for SMEs 6.3
Retrospective application and retrospective restatement [axis]	axis	IFRS for SMEs 6.3 b, IFRS for SMEs 10.13 b, IFRS for SMEs 10.14 c, IFRS for SMEs 10.23 b
Currently stated [member]	member	IFRS for SMEs 10.23 b, IFRS for SMEs 10.14 c, IFRS for SMEs 10.13 b, IFRS for SMEs 6.3 b
Previously stated [member]	member	IFRS for SMEs 6.3 b, IFRS for SMEs 10.13 b, IFRS for SMEs 10.23 b, IFRS for SMEs 10.14 c
Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]	member	IFRS for SMEs 6.3 b, IFRS for SMEs 10.14 c, IFRS for SMEs 10.23 b, IFRS for SMEs 10.13 b
Increase (decrease) due to changes in accounting policy [member]	member	IFRS for SMEs 10.13 b, IFRS for SMEs 10.14 c
Increase (decrease) due to changes in accounting policy required by IFRS for SMEs [member]	member	IFRS for SMEs 10.13 b, IFRS for SMEs 10.13 c
Increase (decrease) due to voluntary changes in accounting policy [member]	member	IFRS for SMEs 10.14 c
Increase (decrease) due to corrections of prior period errors [member]	member	IFRS for SMEs 10.23 b, IFRS for SMEs 10.23 c
Consolidated and separate financial statements [axis]	axis	IFRS for SMEs 9.1
Statement of changes in equity [line items]	abstract	
Equity at beginning of period	X, instant, credit	IFRS for SMEs 6.3 c, IFRS for SMEs 35.13 b, IFRS for SMEs 4.2 q
Changes in equity [abstract]	abstract	
Comprehensive income [abstract]	abstract	
Profit (loss)	X, duration, credit	IFRS for SMEs 35.13 c, IFRS for SMEs 6.3 c i, IFRS for SMEs 7.7 b, IFRS for SMEs 5.5 f
Other comprehensive income	X, duration, credit	IFRS for SMEs 5.4 b, IFRS for SMEs 6.3 c ii
Total comprehensive income	X, duration, credit	IFRS for SMEs 5.5 i, IFRS for SMEs 6.3 a
Issue of equity	X, duration, credit	IFRS for SMEs 6.3 c iii
Dividends recognised as distributions to owners	X, duration, debit	IFRS for SMEs 6.3 c iii
Increase through other contributions by owners, equity	X, duration, credit	IFRS for SMEs 6.3 c iii
Decrease through other distributions to owners, equity	X, duration, debit	IFRS for SMEs 6.3 c iii
Increase (decrease) through other changes, equity	X, duration, credit	IFRS for SMEs 6.3 c
Increase (decrease) through treasury share transactions, equity	X, duration, credit	IFRS for SMEs 6.3 c iii
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	X, duration, credit	IFRS for SMEs 6.3 c iii
Increase (decrease) through share-based payment transactions, equity	X, duration, credit	IFRS for SMEs 6.3 c iii
Total increase (decrease) in equity	X, duration, credit	IFRS for SMEs 6.3 c
Equity at end of period	X, instant, credit	IFRS for SMEs 6.3 c, IFRS for SMEs 35.13 b, IFRS for SMEs 4.2 q

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

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

[800.100] Subclassifications of assets, liabilities and equities

Label	Type	References
Subclassifications of assets, liabilities and equities [abstract]	abstract	
Property, plant and equipment [abstract]	abstract	
Land and buildings [abstract]	abstract	
Land	X, instant, debit	IFRS for SMEs 4.11 a
Buildings	X, instant, debit	IFRS for SMEs 4.11 a
Total land and buildings	X, instant, debit	IFRS for SMEs 4.11 a
Machinery	X, instant, debit	IFRS for SMEs 4.11 a
Vehicles [abstract]	abstract	
Ships	X, instant, debit	IFRS for SMEs 4.11 a
Aircraft	X, instant, debit	IFRS for SMEs 4.11 a
Motor vehicles	X, instant, debit	IFRS for SMEs 4.11 a
Total vehicles	X, instant, debit	IFRS for SMEs 4.11 a
Fixtures and fittings	X, instant, debit	IFRS for SMEs 4.11 a
Office equipment	X, instant, debit	IFRS for SMEs 4.11 a
Tangible exploration and evaluation assets	X, instant, debit	IFRS for SMEs 4.11 a
Construction in progress	X, instant, debit	IFRS for SMEs 4.11 a
Investment property at cost less accumulated depreciation and impairment	X, instant, debit	Effective 2017-01-01 IFRS for SMEs 17.31 e, Expiry date 2017-01-01 IFRS for SMEs 4.11 a, Effective 2017-01-01 IFRS for SMEs 4.2 ea
Other property, plant and equipment	X, instant, debit	IFRS for SMEs 4.11 a
Total property, plant and equipment	X, instant, debit	IFRS for SMEs 4.2 e, IFRS for SMEs 4.11 a, IFRS for SMEs 17.31 e
Intangible assets and goodwill [abstract]	abstract	
Intangible assets other than goodwill [abstract]	abstract	
Brand names	X, instant, debit	IFRS for SMEs 4.11
Intangible exploration and evaluation assets	X, instant, debit	IFRS for SMEs 4.11
Mastheads and publishing titles	X, instant, debit	IFRS for SMEs 4.11
Computer software	X, instant, debit	IFRS for SMEs 4.11
Licences and franchises	X, instant, debit	IFRS for SMEs 4.11
Copyrights, patents and other industrial property rights, service and operating rights	X, instant, debit	IFRS for SMEs 4.11
Recipes, formulae, models, designs and prototypes	X, instant, debit	IFRS for SMEs 4.11
Intangible assets under development	X, instant, debit	IFRS for SMEs 4.11
Service concession arrangements, classified as intangible assets	X, instant, debit	IFRS for SMEs 34.15
Other intangible assets	X, instant, debit	IFRS for SMEs 4.11
Total intangible assets other than goodwill	X, instant, debit	IFRS for SMEs 18.27 e, IFRS for SMEs 4.2 g
Goodwill	X, instant, debit	IFRS for SMEs 4.3
Total intangible assets and goodwill	X, instant, debit	IFRS for SMEs 4.3
Classes of current inventories [abstract]	abstract	
Current inventories held for sale	X, instant, debit	IFRS for SMEs 4.11 c i
Current work in progress	X, instant, debit	IFRS for SMEs 4.11 c ii
Current materials and supplies to be consumed in production process or rendering services	X, instant, debit	IFRS for SMEs 4.11 c iii
Total current inventories	X, instant, debit	IFRS for SMEs 4.2 d, IFRS for SMEs 13.22 b, IFRS for SMEs 4.11 c
Trade and other non-current receivables [abstract]	abstract	
Non-current receivables due from related parties	X, instant, debit	IFRS for SMEs 4.11 b
Non-current receivables due from other parties	X, instant, debit	IFRS for SMEs 4.11 b
Non-current receivables arising from accrued income not yet billed	X, instant, debit	IFRS for SMEs 4.11 b
Total trade and other non-current receivables	X, instant, debit	IFRS for SMEs 4.11 b, IFRS for SMEs 4.2 b
Trade and other current receivables [abstract]	abstract	
Current receivables due from related parties	X, instant, debit	IFRS for SMEs 4.11 b
Current receivables due from other parties	X, instant, debit	IFRS for SMEs 4.11 b
Current receivables arising from accrued income not yet billed	X, instant, debit	IFRS for SMEs 4.11 b
Total trade and other current receivables	X, instant, debit	IFRS for SMEs 4.2 b, IFRS for SMEs 4.11 b
Trade and other receivables [abstract]	abstract	
Receivables due from related parties	X, instant, debit	IFRS for SMEs 4.11 b
Receivables due from other parties	X, instant, debit	IFRS for SMEs 4.11 b
Receivables arising from accrued income not yet billed	X, instant, debit	IFRS for SMEs 4.11 b
Total trade and other receivables	X, instant, debit	IFRS for SMEs 4.11 b, IFRS for SMEs 4.2 b
Cash and cash equivalents [abstract]	abstract	
Cash [abstract]	abstract	
Cash on hand	X, instant, debit	IFRS for SMEs 7.20
Balances with banks	X, instant, debit	IFRS for SMEs 7.20
Total cash	X, instant, debit	IFRS for SMEs 7.20
Cash equivalents [abstract]	abstract	
Short-term deposits, classified as cash equivalents	X, instant, debit	IFRS for SMEs 7.20
Short-term investments, classified as cash equivalents	X, instant, debit	IFRS for SMEs 7.20
Other banking arrangements, classified as cash equivalents	X, instant, debit	IFRS for SMEs 7.20
Total cash equivalents	X, instant, debit	IFRS for SMEs 7.20
Other cash and cash equivalents	X, instant, debit	IFRS for SMEs 7.20
Total cash and cash equivalents	X, instant, debit	IFRS for SMEs 7.20, IFRS for SMEs 4.2 a
Classes of other provisions [abstract]	abstract	
Warranty provision [abstract]	abstract	
Non-current warranty provision	X, instant, credit	IFRS for SMEs 21A.4
Current warranty provision	X, instant, credit	IFRS for SMEs 21A.4
Total warranty provision	X, instant, credit	IFRS for SMEs 21A.4

Restructuring provision [abstract]	abstract	
Non-current restructuring provision	X, instant, credit	IFRS for SMEs 21A.3
Current restructuring provision	X, instant, credit	IFRS for SMEs 21A.3
Total restructuring provision	X, instant, credit	IFRS for SMEs 21A.3
Legal proceedings provision [abstract]	abstract	
Non-current legal proceedings provision	X, instant, credit	IFRS for SMEs 21A.9
Current legal proceedings provision	X, instant, credit	IFRS for SMEs 21A.9
Total legal proceedings provision	X, instant, credit	IFRS for SMEs 21A.9
Refunds provision [abstract]	abstract	
Non-current refunds provision	X, instant, credit	IFRS for SMEs 21A.5
Current refunds provision	X, instant, credit	IFRS for SMEs 21A.5
Total refunds provision	X, instant, credit	IFRS for SMEs 21A.5
Onerous contracts provision [abstract]	abstract	
Non-current onerous contracts provision	X, instant, credit	IFRS for SMEs 21A.2
Current onerous contracts provision	X, instant, credit	IFRS for SMEs 21A.2
Total onerous contracts provision	X, instant, credit	IFRS for SMEs 21A.2
Miscellaneous other provisions [abstract]	abstract	
Non-current miscellaneous other provisions	X, instant, credit	IFRS for SMEs 4.11 e
Current miscellaneous other provisions	X, instant, credit	IFRS for SMEs 4.11 e
Total miscellaneous other provisions	X, instant, credit	IFRS for SMEs 4.11 e
Other provisions [abstract]	abstract	
Other non-current provisions	X, instant, credit	IFRS for SMEs 4.11 e
Other current provisions	X, instant, credit	IFRS for SMEs 4.11 e
Total other provisions	X, instant, credit	IFRS for SMEs 4.11 e, IFRS for SMEs 21.14 a i
Trade and other non-current payables [abstract]	abstract	
Non-current trade payables	X, instant, credit	IFRS for SMEs 4.11 d
Non-current payables to related parties	X, instant, credit	IFRS for SMEs 4.11 d
Deferred income classified as non-current	X, instant, credit	IFRS for SMEs 4.11 d
Accruals classified as non-current	X, instant, credit	IFRS for SMEs 4.11 d
Total trade and other non-current payables	X, instant, credit	IFRS for SMEs 4.2 I, IFRS for SMEs 4.11 d
Trade and other current payables [abstract]	abstract	
Current trade payables	X, instant, credit	IFRS for SMEs 4.11 d
Current payables to related parties	X, instant, credit	IFRS for SMEs 4.11 d
Deferred income classified as current	X, instant, credit	IFRS for SMEs 4.11 d
Accruals classified as current	X, instant, credit	IFRS for SMEs 4.11 d
Total trade and other current payables	X, instant, credit	IFRS for SMEs 4.11 d, IFRS for SMEs 4.2 I
Trade and other payables [abstract]	abstract	
Trade payables	X, instant, credit	IFRS for SMEs 4.11 d
Payables to related parties	X, instant, credit	IFRS for SMEs 4.11 d
Deferred income	X, instant, credit	IFRS for SMEs 4.11 d
Accruals	X, instant, credit	IFRS for SMEs 4.11 d
Total trade and other payables	X, instant, credit	IFRS for SMEs 4.2 I, IFRS for SMEs 4.11 d
Categories of non-current financial assets and non-current financial liabilities [abstract]	abstract	
Non-current financial assets at fair value through profit or loss	X, instant, debit	IFRS for SMEs 11.41 a
Non-current financial assets that are debt instruments, at amortised cost	X, instant, debit	IFRS for SMEs 11.41 b
Non-current financial assets that are equity instruments, at cost	X, instant, debit	IFRS for SMEs 11.41 c
Non-current financial liabilities at fair value through profit or loss	X, instant, credit	IFRS for SMEs 11.41 d
Non-current financial liabilities at amortised cost	X, instant, credit	IFRS for SMEs 11.41 e
Non-current loan commitments, at cost	X, instant, credit	IFRS for SMEs 11.41 f
Categories of current financial assets and current financial liabilities [abstract]	abstract	
Current financial assets at fair value through profit or loss	X, instant, debit	IFRS for SMEs 11.41 a
Current financial assets that are debt instruments, at amortised cost	X, instant, debit	IFRS for SMEs 11.41 b
Current financial assets that are equity instruments, at cost	X, instant, debit	IFRS for SMEs 11.41 c
Current financial liabilities at fair value through profit or loss	X, instant, credit	IFRS for SMEs 11.41 d
Current financial liabilities at amortised cost	X, instant, credit	IFRS for SMEs 11.41 e
Current loan commitments, at cost	X, instant, credit	IFRS for SMEs 11.41 f
Categories of financial assets and financial liabilities [abstract]	abstract	
Financial assets at fair value through profit or loss	X, instant, debit	IFRS for SMEs 11.41 a
Financial assets that are debt instruments, at amortised cost	X, instant, debit	IFRS for SMEs 11.41 b
Financial assets that are equity instruments, at cost	X, instant, debit	IFRS for SMEs 11.41 c
Financial liabilities at fair value through profit or loss	X, instant, credit	IFRS for SMEs 11.41 d
Financial liabilities at amortised cost	X, instant, credit	IFRS for SMEs 11.41 e
Loan commitments, at cost	X, instant, credit	IFRS for SMEs 11.41 f
Other reserves [abstract]	abstract	
Reserve of exchange differences on translation	X, instant, credit	IFRS for SMEs 4.3, IFRS for SMEs 30.25 b
Reserve of cash flow hedges	X, instant, credit	IFRS for SMEs 4.3
Revaluation surplus	X, instant, credit	Effective 2017-01-01 IFRS for SMEs 17.15C
Total other reserves	X, instant, credit	IFRS for SMEs 4.11 f
Consolidated and separate [table]	table	
Consolidated and separate financial statements [axis]	axis	IFRS for SMEs 9.1

[800.200] Analysis of income and expense

Label	Type	References
Analysis of income and expense [abstract]	abstract	
Revenue [abstract]	abstract	
Revenue from sale of goods	X, duration, credit	IFRS for SMEs 23.30 b i
Revenue from rendering of services	X, duration, credit	IFRS for SMEs 23.30 b ii
Revenue from construction contracts	X, duration, credit	IFRS for SMEs 23.31 a, IFRS for SMEs 23.30 b viii

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

[800.300] List of notes

Label	Type	References
Disclosure of notes and other explanatory information [text block]	text block	IFRS for SMEs 3.17 e
Disclosure of binding sale agreement for major disposal of assets or group of assets and liabilities [text block]	text block	IFRS for SMEs 4.14
Disclosure of biological assets [text block]	text block	IFRS for SMEs 34 Agriculture
Disclosure of business combinations [text block]	text block	IFRS for SMEs 19 Disclosures
Disclosure of cash flow statement [text block]	text block	IFRS for SMEs 7.1
Disclosure of changes in accounting policies, accounting estimates and errors [text block]	text block	IFRS for SMEs 10 Scope of this section
Disclosure of consolidated, separate and combined financial statements [text block]	text block	IFRS for SMEs 9 Disclosures in consolidated financial statements, IFRS for SMEs 9 Separate financial statements, IFRS for SMEs 9 Combined financial statements
Disclosure of effect of changes in foreign exchange rates [text block]	text block	IFRS for SMEs 30 Disclosures
Disclosure of employee benefits [text block]	text block	IFRS for SMEs 28 Disclosures
Disclosure of events after reporting period [text block]	text block	IFRS for SMEs 32 Disclosures
Disclosure of financial instruments [text block]	text block	IFRS for SMEs 11 Disclosures
Disclosure of first-time adoption [text block]	text block	IFRS for SMEs 35 Disclosures
Disclosure of government grants [text block]	text block	IFRS for SMEs 24 Disclosures
Disclosure of hyperinflationary reporting [text block]	text block	IFRS for SMEs 31 Disclosures
Disclosure of impairment of assets [text block]	text block	IFRS for SMEs 27 Disclosures
Disclosure of income tax [text block]	text block	Effective 2017-01-01 IFRS for SMEs 29.38, Expiry date 2017-01-01 IFRS for SMEs 29.30
Disclosure of intangible assets [text block]	text block	IFRS for SMEs 18 Disclosures
Disclosure of interests in joint ventures [text block]	text block	IFRS for SMEs 15 Disclosures
Disclosure of inventories [text block]	text block	IFRS for SMEs 13 Disclosures
Disclosure of investment in associates [text block]	text block	IFRS for SMEs 14 Disclosures
Disclosure of investment property at fair value through profit or loss [text block]	text block	IFRS for SMEs 16 Disclosures
Disclosure of leases [text block]	text block	IFRS for SMEs 20 Scope of this section
Disclosure of other provisions, contingent liabilities and contingent assets [text block]	text block	IFRS for SMEs 21 Disclosures
Disclosure of property, plant and equipment and investment property at cost less accumulated depreciation and impairment [text block]	text block	IFRS for SMEs 17 Disclosures
Disclosure of recognised revenue from construction contracts [text block]	text block	IFRS for SMEs 23.31
Disclosure of related party [text block]	text block	IFRS for SMEs 33 Disclosures
Disclosure of revenue [text block]	text block	IFRS for SMEs 23 Disclosures
Disclosure of share capital, reserves and other equity interest [text block]	text block	IFRS for SMEs 4.12
Disclosure of share-based payment arrangements [text block]	text block	IFRS for SMEs 26 Disclosures

[800.400] List of accounting policies

Label	Type	References
Disclosure of summary of significant accounting policies [text block]	text block	IFRS for SMEs 8.4 b
Description of accounting policy for recognising actuarial gains and losses [text block]	text block	IFRS for SMEs 8.5 b, IFRS for SMEs 28.41 b
Description of accounting policy for investment in associates [text block]	text block	IFRS for SMEs 14.12 a, IFRS for SMEs 8.5 b
Description of accounting policy for investments in joint ventures [text block]	text block	IFRS for SMEs 8.5 b, IFRS for SMEs 15.19 a
Description of accounting policy for measuring inventories [text block]	text block	IFRS for SMEs 13.22 a, IFRS for SMEs 8.5 b
Description of accounting policy for recognition of revenue [text block]	text block	IFRS for SMEs 23.30 a, IFRS for SMEs 8.5 b
Description of accounting policy for termination benefits [text block]	text block	Expiry date 2017-01-01 IFRS for SMEs 28.43
Description of other accounting policies relevant to understanding of financial statements [text block]	text block	IFRS for SMEs 8.5 b

[800.500] 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 [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	

[800.600] 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	

[800.700] 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	

[800.810] 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 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	

[800.820] 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	

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	

[800.900] Disclosures - Directors' functions and remuneration

Label	Type	References
Disclosure of directors' remuneration [text block]	text block	Companies Act, No. 71 of 2008 30(4)
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 payable	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	

[801.000] Disclosures - Corporate governance

Label	Type	References
Disclosure of corporate governance [text block]	text block	
Disclosure of compliance with King Code [text block]	text block	
Disclosure of King Code principles application [text block]	text block	
Disclosure of non-compliance with King 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	