



Council of the  
European Union

048766/EU XXVI. GP  
Eingelangt am 20/12/18

Brussels, 20 December 2018  
(OR. en)

15831/18  
ADD 1

EF 354  
ECOFIN 1250  
DELACT 194

## COVER NOTE

---

From: Secretary-General of the European Commission,  
signed by Mr Jordi AYET PUIGARNAU, Director

To: Mr Jeppe TRANHOLM-MIKKELSEN, Secretary-General of the Council of  
the European Union

---

No. Cion doc.: C(2018) 8612 final

---

Subject: ANNEXES to the COMMISSION DELEGATED REGULATION (EU) .../..  
supplementing Directive 2004/109/EC of the European Parliament and of  
the Council with regard to regulatory technical standards on the  
specification of a single electronic reporting format

---

Delegations will find attached document C(2018) 8612 final ANNEX.

---

Encl.: C(2018) 8612 final

---

15831/18 ADD 1

CS/jk

ECOMP.1.B

EN



EUROPEAN  
COMMISSION

Brussels, 17.12.2018  
C(2018) 8612 final

ANNEXES 1 to 6

## ANNEXES

*to the*

### COMMISSION DELEGATED REGULATION (EU) .../..

**supplementing Directive 2004/109/EC of the European Parliament and of the Council  
with regard to regulatory technical standards on the specification of a single electronic  
reporting format**

**EN**

**EN**

## ANNEX I

### Legend for Tables 1 and 2 of Annex II, and for the Tables of Annexes IV and VI

#### DATA/ATTRIBUTE DEFINITION TYPE/PREFIX

|                     |  |
|---------------------|--|
| text block          | denotes that the element type is a block of text; it is used to mark up larger pieces of information, such as notes, accounting policies or tables; text blocks are non-numeric line items |
| text                | denotes that the element type is text (a sequence of alphanumeric characters); it is used to mark up short pieces of narrative information; text elements are non-numeric line items       |
| yyyy-mm-dd          | denotes that the element type is a date; these elements are line items and non-numeric   |
| X                   | denotes that the element type is monetary (a number in a declared currency); these elements are numeric line items   |
| X.XX                | denotes that the element type is a decimalised value (such as a percentage or a ‘per share’ value); these elements are numeric line items  |
| shares              | denotes that the element type is a number of shares; these elements are numeric line items   |
| table               | denotes the beginning of a structure represented by a table where rows and columns contribute to definition of an financial concept on their intersection                                  |
| axis                | denotes a dimensional property in a tabular structure  |
| member              | denotes a member of a dimension on an axis   |
| guidance            | denotes an element that supports browsing of taxonomy content  |
| role                | denotes an element representing a section of a taxonomy, e.g. statement of financial position, income statement, each individual note, etc.  |
| abstract            | denotes a grouping element or a header   |
| instant or duration | denotes that the monetary value represents a stock (if instant) or a flow (if duration)  |
| credit or debit     | denotes the ‘natural’ balance of the disclosure  |
| esef_cor            | prefix applied in the Tables of Annexes IV and VI for  |

|                |  |
|----------------|--|
|                | elements defined in the namespace<br>‘ <a href="http://www.esma.europa.eu/taxonomy/2017-03-31/esef_cor">http://www.esma.europa.eu/taxonomy/2017-03-31/esef_cor</a> ’   |
| esef_all       | prefix applied in the Table of Annex VI for elements defined in the namespace<br>‘ <a href="http://www.esma.europa.eu/taxonomy/2017-03-31/esef_all">http://www.esma.europa.eu/taxonomy/2017-03-31/esef_all</a> ’   |
| esma_technical | prefix applied in the Table of Annex VI for elements defined in the namespace<br>‘ <a href="http://www.esma.europa.eu/taxonomy/ext/technical">http://www.esma.europa.eu/taxonomy/ext/technical</a> ’               |
| ifrs-full      | prefix applied in the Tables of Annexes IV and VI for elements defined in the namespace<br>‘ <a href="http://xbrl.ifrs.org/taxonomy/2017-03-09/ifrs-full">http://xbrl.ifrs.org/taxonomy/2017-03-09/ifrs-full</a> ’ |

## **ANNEX II**

### **Mandatory markups**

1. Issuers shall mark up all numbers in a declared currency disclosed in the statement of financial position, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows in IFRS consolidated financial statements.
2. Issuers shall mark up all disclosures made in IFRS consolidated financial statements or made by cross-reference therein to other parts of the annual financial reports for financial years beginning on or after 1 January 2020 that correspond to the elements in Table 1 of this Annex.
3. Issuers shall mark up all disclosures made in IFRS consolidated financial statements or made by cross-reference therein to other parts of the annual financial reports for financial years beginning on or after 1 January 2022 that correspond to the elements in Table 2 of this Annex.

Table 1

Mandatory elements of the core taxonomy to be marked up for financial years beginning on or after 1 January 2020

| Label   | Data type and other attributes | References to IFRSs |
|---|--------------------------------|---------------------|
| Name of reporting entity or other means of identification   | text                           | IAS 1 51 a          |
| Explanation of change in name of reporting entity or other means of identification from end of preceding reporting period | text                           | IAS 1 51 a          |
| Domicile of entity  | text                           | IAS 1 138 a         |
| Legal form of entity  | text                           | IAS 1 138 a         |
| Country of incorporation  | text                           | IAS 1 138 a         |
| Address of entity's registered office   | text                           | IAS 1 138 a         |

|   |      |                       |
|---|------|-----------------------|
| Principal place of business   | text | IAS 1138 a            |
| Description of nature of entity's operations and principal activities | text | IAS 1138 b            |
| Name of parent entity   | text | IAS 1138 c, IAS 24 13 |
| Name of ultimate parent of group                                      | text | IAS 24 13, IAS 1138 c |

Table 2

Mandatory elements of the core taxonomy to be marked up for financial years beginning on or after 1 January 2022

| Label   | Type        | References to IFRSs   |
|---|-------------|-----------------------|
| Name of reporting entity or other means of identification   | text        | IAS 151 a             |
| Explanation of change in name of reporting entity or other means of identification from end of preceding reporting period | text        | IAS 151 a             |
| Domicile of entity  | text        | IAS 1138 a            |
| Legal form of entity  | text        | IAS 1138 a            |
| Country of incorporation  | text        | IAS 1138 a            |
| Address of entity's registered office   | text        | IAS 1138 a            |
| Principal place of business   | text        | IAS 1138 a            |
| Description of nature of entity's operations and principal activities   | text        | IAS 1138 b            |
| Name of parent entity   | text        | IAS 1138 c, IAS 24 13 |
| Name of ultimate parent of group  | text        | IAS 24 13, IAS 1138 c |
| Length of life of limited life entity   | text        | IAS 1138 d            |
| Statement of IFRS compliance [text block]   | text block  | IAS 116               |
| Explanation of departure from IFRS  | text        | IAS 120 b, IAS 120 c  |
| Explanation of financial effect of departure from IFRS  | text        | IAS 120 d             |
| Disclosure of uncertainties of entity's ability to continue as going concern [text block]                                 | text block  | IAS 125               |
| Explanation of fact and basis for preparation of financial statements when not going concern basis                        | text        | IAS 125               |
| Explanation of why entity not regarded as going concern   | text        | IAS 125               |
| Description of reason for using longer or shorter reporting period  | text        | IAS 136 a             |
| Description of fact that amounts presented in financial statements are not entirely comparable                            | text        | IAS 136 b             |
| Disclosure of reclassifications or changes in presentation [text block]   | text block  | IAS 141               |
| Explanation of sources of estimation uncertainty with significant risk of causing material adjustment                     | text        | IFRIC 14 10, IAS 1125 |
| Disclosure of assets and liabilities with significant risk of material adjustment [text block]                            | text block  | IAS 1125              |
| Dividends recognised as distributions to owners per share   | X, duration | IAS 1107              |

|  |               |  |
|--|---------------|--|
| Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners             | X duration    | IAS 10 13, IAS 1 137                                   |
| Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners per share   | X.XX duration | IAS 1 137 a  |
| Disclosure 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    | IFRS 12 B4 d, IAS 27 17 b, IAS 27 16 b                 |
| Disclosure of auditors' remuneration [text block]  | text block    | IAS 1 10 e   |
| Disclosure of authorisation of financial statements [text block]   | text block    | IAS 1 10 e   |
| Disclosure of available-for-sale financial assets [text block]   | text block    | 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    | Effective 2018-01-01<br>IFRS 7 Credit risk, IAS 1 10 e |
| 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 110 e                          |
| Disclosure of deferred taxes [text block]  | text block | IAS 110 e                          |
| Disclosure of deposits from banks [text block]   | text block | IAS 110 e                          |
| Disclosure of deposits from customers [text block]   | text block | IAS 110 e                          |
| Disclosure of depreciation and amortisation expense [text block]                                 | text block | IAS 110 e                          |
| Disclosure of derivative financial instruments [text block]                                      | text block | IAS 110 e                          |
| Disclosure of discontinued operations [text block]   | text block | IAS 110 e                          |
| Disclosure of dividends [text block]   | text block | IAS 110 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 110 e                          |
| Disclosure of expenses by nature [text block]  | text block | IAS 110 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 110 e                          |
| Disclosure of fee and commission income (expense) [text block]                                   | text block | IAS 110 e                          |
| Disclosure of finance cost [text block]  | text block | IAS 110 e                          |
| Disclosure of finance income (cost) [text block]   | text block | IAS 110 e                          |
| Disclosure of finance income [text block]  | text block | IAS 110 e                          |
| Disclosure of financial assets held for trading [text block]                                     | text block | IAS 110 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 110 e                          |
| Disclosure of financial instruments designated at fair value through profit or loss [text block] | text block | IAS 110 e                          |
| Disclosure of financial instruments held for trading [text block]                                | text block | IAS 110 e                          |
| Disclosure of financial liabilities held for trading [text block]                                | text block | IAS 110 e                          |
| Disclosure of financial risk management [text block]   | text block | IAS 110 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 110 e                          |
| Disclosure of general information about financial statements [text block]                        | text block | IAS 151                            |
| Disclosure of going concern [text block]   | text block | IAS 110 e                          |

|   |            |  |
|---|------------|--|
| Disclosure of goodwill [text block]   | text block | IAS 110 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 110 e  |
| Disclosure of information about key management personnel [text block]                           | text block | IAS 110 e  |
| Disclosure of insurance contracts [text block]  | text block | IFRS 4 Disclosure  |
| Disclosure of insurance premium revenue [text block]  | text block | IAS 110 e  |
| Disclosure of intangible assets [text block]  | text block | IAS 38 Disclosure  |
| Disclosure of intangible assets and goodwill [text block]                                       | text block | IAS 110 e  |
| Disclosure of interest expense [text block]   | text block | IAS 110 e  |
| Disclosure of interest income [text block]  | text block | IAS 110 e  |
| Disclosure of interest income (expense) [text block]  | text block | IAS 110 e  |
| Disclosure of inventories [text block]  | text block | IAS 2 Disclosure   |
| Disclosure of investment contracts liabilities [text block]                                     | text block | IAS 110 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 110 e  |
| Disclosure of investments other than investments accounted for using equity method [text block] | text block | IAS 110 e  |
| Disclosure of issued capital [text block]   | text block | IAS 110 e  |
| Disclosure of joint ventures [text block]   | text block | IAS 27 17 b, IFRS 12 B4 b, IAS 27 16 b   |
| Disclosure of lease prepayments [text block]  | text block | IAS 110 e  |
| Disclosure of leases [text block]   | text block | Effective 2019-01-01<br>IFRS 16 Presentation,<br>Expiry date 2019-01-01<br>IAS 17 Leases in the<br>financial statements of<br>lessors, Expiry date<br>2019-01-01 IAS 17<br>Leases in the financial<br>statements of lessees,<br>Effective 2019-01-01<br>IFRS 16 Disclosure |
| Disclosure of liquidity risk [text block]   | text block | IAS 110 e  |
| Disclosure of loans and advances to banks [text block]  | text block | IAS 110 e  |
| Disclosure of loans and advances to customers [text block]                                      | text block | IAS 110 e  |
| Disclosure of market risk [text block]  | text block | IAS 110 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<br>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                             |
| 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 discounts and rebates [text block]                                       | text block | IAS 1 117 b                            |
| Description of accounting policy for dividends [text block]   | text block | IAS 1 117 b                            |

|   |            |             |
|---|------------|-------------|
| Description of accounting policy for earnings per share [text block]  | text block | IAS 1 117 b |
| Description of accounting policy for emission rights [text block]   | text block | IAS 1 117 b |
| Description of accounting policy for employee benefits [text block]   | text block | IAS 1 117 b |
| Description of accounting policy for environment related expense [text block]   | text block | IAS 1 117 b |
| Description of accounting policy for exceptional items [text block]   | text block | IAS 1 117 b |
| Description of accounting policy for 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 franchise fees [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 | Expiry date 2018-01-01<br>IAS 18 35 a, IAS 1 117 b |
| Description of accounting policy for regulatory deferral accounts [text block]   | text block | IAS 1 117 b  |
| Description of accounting policy for reinsurance [text block]  | text block | IAS 1 117 b  |
| Description of accounting policy for 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 |

### **ANNEX III** **Applicable Inline XBRL specifications**

1. Issuers shall ensure that the Inline XBRL instance document is valid with respect to the Inline XBRL 1.1 specification and is conform to the XBRL Units Registry.
2. Issuers shall ensure that the issuer's XBRL extension taxonomy files are valid with respect to the XBRL 2.1 and the XBRL Dimensions 1.0 specifications.
3. Issuers shall submit the Inline XBRL instance document and the issuer's XBRL extension taxonomy files as a single reporting package where XBRL taxonomy files are packaged according to the Taxonomy Packages specifications.
4. Issuers shall ensure that both the Inline XBRL instance document and the issuer's extension taxonomy respect the requirements of the marking up and filing rules set out in Annex IV.

### **ANNEX IV** **Marking up and filing rules**

1. Issuers shall ensure that the Inline XBRL instance document contains data of a single issuer, so that all entity identifiers in contexts shall have identical content.
2. Issuers shall identify themselves in the Inline XBRL instance document using ISO 17442 legal entity identifiers on the XBRL context entity identifiers and schemes.
3. When marking up disclosures, issuers shall use the core taxonomy element with the closest accounting meaning to the disclosure being marked up. Where there appears to be a choice of core taxonomy elements, issuers should select the element with the narrowest accounting meaning and/or scope.

4. If the closest core taxonomy element would misrepresent the accounting meaning of the disclosure being marked up as required by point 3, issuers shall create an extension taxonomy element and use that to mark up the disclosure concerned. All extension taxonomy elements created shall:
  - (a) not duplicate the meaning and scope of any core taxonomy element;
  - (b) identify the creator of the element;
  - (c) be assigned with an appropriate balance attribute;
  - (d) have standard labels in the language corresponding to the language of the annual financial report. Labels in additional languages are recommended to be added. All labels shall correspond to the accounting meaning and scope of the described underlying business concepts.
5. Issuers shall ensure that each extension taxonomy element used to mark up a disclosure in the annual financial report is included in at least one hierarchy of the presentation linkbase and of the definition linkbase of the extension taxonomy.
6. Issuers shall use the calculation linkbases of their extension taxonomies to document arithmetical relationships between numeric core and/or extension taxonomy elements, in particular for arithmetic relationships between core and/or extension taxonomy elements from the statement of financial position, statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows.
7. To identify to which part of the financial statements the markups relate, issuers shall use dedicated root taxonomy elements as starting points for the respective parts of the financial statements in their extension taxonomy's presentation linkbases. The element names, labels and prefixes of these root taxonomy elements shall be as set out in the Table 1.

Table  
Element names, labels and prefixes of the root elements

| Prefix    | Element name                           | Label   |
|-----------|--|---|
| ifrs-full | StatementOfFinancialPositionAbstract   | Statement of financial position placeholder - this item MUST be used as a starting point for the statement of financial position  |
| ifrs-full | IncomeStatementAbstract                | Profit or loss placeholder - this item MUST be used as a starting point for the statement of profit or loss if the statement of profit or loss is disclosed separately  |
| ifrs-full | StatementOfComprehensiveIncomeAbstract | Statement of comprehensive income placeholder - this item MUST be used as a starting point for the statement of comprehensive income if it is disclosed separately or when the statement of profit or loss and other comprehensive income statements are combined in a single statement |
| ifrs-full | StatementOfCashFlowsAbstract           | Statement of cash flows placeholder - this item MUST be used as a starting point for the statement of cash flows  |
| ifrs-full | StatementOfChangesInEquityAbstract     | Statement of changes in equity placeholder - this item MUST be used as a starting point for the statement of changes in equity  |

|          |   |  |
|----------|---|--|
| esef_cor | NotesAccountingPolicies<br>AndMandatoryTags | Notes, accounting policies and mandatory core taxonomy elements placeholder – this item MUST be used as a starting point for markups of disclosures in the notes to the financial statements |
|----------|---|--|

The dedicated root taxonomy elements shall also be included in the XBRL taxonomy files prepared by ESMA.

8. In their extension taxonomies, issuers shall not replace the labels or references of core taxonomy elements. Issuer specific labels may be added to the core taxonomy elements.
9. Issuers shall ensure that the issuer's extension taxonomy elements marking up the IFRS consolidated financial statements' statement of financial position, statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows are anchored to one or more core taxonomy elements. In particular:
  - (a) the issuer shall anchor its extension taxonomy element to the core taxonomy element having the closest wider accounting meaning and/or scope to that extension taxonomy element of the issuer. The issuer shall identify the relationship of the extension taxonomy element concerned with the core taxonomy element concerned in the issuer's extension taxonomy's definition linkbase. The extension taxonomy element shall appear as the target of the relationship;
  - (b) the issuer may anchor the extension taxonomy element to the core taxonomy element or elements having the closest narrower accounting meaning and/or scope to that extension taxonomy element concerned. The issuer shall identify the relationship of the extension taxonomy element concerned with the core taxonomy element or elements concerned in the issuer's extension taxonomy's definition linkbase. The extension taxonomy element shall appear as the source of the relationship or relationships. Where the extension taxonomy element combines a number of core taxonomy elements, the issuer shall anchor that extension taxonomy element to each of those core taxonomy elements except any such core taxonomy element or elements, which are reasonably deemed to be insignificant.
10. Notwithstanding point 9, issuers do not need to anchor to another core taxonomy element an extension taxonomy element that is used to mark up a disclosure in the statement of financial position, statement of profit or loss and other comprehensive income, statement of changes in equity or the statement of cash flows that is a subtotal of other disclosures in the same statement.
11. Issuers shall ensure that the data type and period type of a taxonomy element used to mark up a disclosure reflects the accounting meaning of the marked up disclosure. Issuers shall not define and apply a custom type for a taxonomy element, if a suitable type is already defined by the XBRL specifications or in the XBRL Data Types Registry.
12. When marking up disclosures, issuers shall not use numeric taxonomy elements to mark up different values for a given context (entity, period and dimensional breakdowns) unless the difference is a result of rounding related to presentation of the same information with different scale in more than one place in the same annual financial report.

13. When marking up disclosures, issuers shall use non-numeric taxonomy elements in a way that it marks up all disclosures that match the definition of the respective element. Issuers shall not apply the markups only partially or selectively.
14. Issuers shall ensure that the Inline XBRL instance document does not contain executable code.

**Annex V**  
**XBRL taxonomy files**

XBRL taxonomy files published by ESMA shall:

- (a) identify, as XBRL elements, all core taxonomy elements;
- (b) set attributes of core taxonomy elements following their type as prescribed in Annex I;
- (c) provide the human readable labels, as set out in the Table of Annex VI, documenting the meaning of the core taxonomy elements as well as references;
- (d) define structures facilitating browsing of taxonomy content and understanding of the definition of a core taxonomy element in the context of other core taxonomy elements;
- (e) define relationships that allow issuers to anchor extension taxonomy elements to core taxonomy elements;
- (f) be valid according to XBRL 2.1. specifications, XBRL Dimensions 1.0 specifications and be packaged according to the Taxonomy Packages specifications as set out in Annex III;
- (g) contain the technical information necessary for developing IT solutions supporting the production of harmonised annual financial reports;
- (h) identify to which periods they refer.

**Annex VI**  
**Schema of the core taxonomy**

Table

Schema of the core taxonomy to mark up IFRS consolidated financial statements

| Prefix    | Element name/role URI   | Element type and attributes | Label   | Documentation label  | References  |
|-----------|---|-----------------------------|---|--|---|
| ifrs-full | AbnormallyLargeChangesInAssetPricesOrForeignExchangeRatesMember | member                      | Abnormally large changes in asset prices or foreign exchange rates [member] | This member stands for abnormally large changes in asset prices or foreign exchange rates.   | example: IAS 10 22 g                                  |
| ifrs-full | AccountingEstimates Axis  | axis                        | Accounting estimates [axis]   | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | disclosure: IAS 8 39                                  |
| ifrs-full | AccountingEstimates Member                                      | member                      | Accounting estimates [member]   | This member stands for an asset, a liability or a periodic consumption of an asset, subject to adjustments that result from the assessment of the present status of, and expected future benefits and obligations associated with, assets and liabilities. It also represents the standard value for the 'Accounting estimates' axis if no other member is used. | disclosure: IAS 8 39                                  |
| ifrs-full | AccountingProfit  | X duration credit           | Accounting profit   | The amount of profit (loss) for a period before deducting tax expense. [Refer: Profit (loss)]  | disclosure: IAS 12 81 c ii, disclosure: IAS 12 81 c i |
| ifrs-full | Accruals  | X instant credit            | Accruals  | The amount of liabilities to pay for goods or services that have been received or supplied but have not been paid, invoiced or formally agreed with the supplier, including amounts due to employees.  | common practice: IAS 1 78                             |
| ifrs-full | AccrualsAndDeferred Income                                      | X instant credit            | Accruals and deferred income  | The amount of accruals and deferred income. [Refer: Accruals; Deferred income]   | common practice: IAS 1 78                             |
| ifrs-full | AccrualsAndDeferred IncomeAbstract                              |                             | Accruals and deferred income [abstract]                                     |  |   |
| ifrs-full | AccrualsAndDeferred IncomeClassifiedAsCurrent                   | X instant credit            | Accruals and deferred income classified as current                          | The amount of accruals and deferred income classified as current. [Refer: Accruals and deferred income]  | common practice: IAS 1 78                             |
| ifrs-full | AccrualsAndDeferred IncomeClassifiedAsCurrentAbstract           |                             | Accruals and deferred income classified as current [abstract]               |  |   |
| ifrs-full | AccrualsAndDeferred IncomeClassifiedAsNoncurrent                | X instant credit            | Accruals and deferred income classified as non-                             | The amount of accruals and deferred income classified as non-current. [Refer: Accruals and deferred income]  | common practice: IAS 1 78                             |

|           |  |                  |   |   |  |  |
|-----------|--|------------------|---|---|--|--|
|           |  |                  | current   |   |  |  |
| ifrs-full | AccrualsAndDeferredIncomeClassifiedAsNoncurrentAbstract  |                  | Accruals and deferred income classified as non-current [abstract]   |   |  |  |
| ifrs-full | AccrualsClassifiedAsCurrent  | X instant credit | Accruals classified as current  | The amount of accruals classified as current. [Refer: Accruals]   | common practice: IAS 1 78                        |  |
| ifrs-full | AccrualsClassifiedAsNoncurrent   | X instant credit | Accruals classified as non-current  | The amount of accruals classified as non-current. [Refer: Accruals]   | common practice: IAS 1 78                        |  |
| ifrs-full | AccruedIncome  | X instant debit  | Accrued income  | The amount of asset representing income that has been earned but is not yet received.   | common practice: IAS 1 112 c                     |  |
| ifrs-full | AccumulatedAllowanceForUncollectibleMinimumLeasePaymentsReceivable                               | X instant credit | Accumulated allowance for uncollectible minimum lease payments receivable   | The amount of accumulated allowance for uncollectible minimum lease payments receivable. Minimum lease payments are payments over the lease term that the lessee is or can be required to make, excluding contingent rent, costs for services and taxes to be paid by and reimbursed to the lessor, together with: (a) for a lessee, any amounts guaranteed by the lessee or by a party related to the lessee; or (b) for a lessor, any residual value guaranteed to the lessor by: (i) the lessee; (ii) a party related to the lessee; or (iii) a third party unrelated to the lessor that is financially capable of discharging the obligations under the guarantee.  | disclosure: IAS 17 47 d - Expiry date 2019-01-01 |  |
| ifrs-full | AccumulatedChangesInFairValueOfFinancialAssetsAttributableToChangesInCreditRiskOfFinancialAssets | X instant debit  | Accumulated increase (decrease) in fair value of financial assets designated as measured at fair value through profit or loss, attributable to changes in credit risk of financial assets | The accumulated increase (decrease) in the fair value of financial assets designated as measured at fair value through profit or loss that is attributable to changes in the credit risk of the assets determined either: (a) as the amount of change in their fair value that is not attributable to changes in market conditions that gave rise to market risk; or (b) using an alternative method that the entity believes more faithfully represents the amount of change in its fair value that is attributable to changes in the credit risk of the asset. [Refer: Credit risk [member]; Market risk [member]; Increase (decrease) in fair value of financial assets designated as measured at fair value through profit or loss, attributable to changes in credit risk of financial assets] | disclosure: IFRS 7 9 c - Effective 2018-01-01    |  |
| ifrs-full | AccumulatedChangesInFairValueOfFinancialAssetsRelatedCreditDerivativesOrSimilarInstruments       | X instant        | Accumulated increase (decrease) in fair value of financial assets designated as   | The accumulated increase (decrease) in fair value of credit derivatives or similar instruments related to financial assets designated as measured at fair value through profit or loss. [Refer: Derivatives [member]; Increase (decrease) in fair value of financial assets designated as measured at fair value through profit or loss   | disclosure: IFRS 7 9 d - Effective 2018-01-01    |  |

|           |   |                  |   |   |  |
|-----------|---|------------------|---|---|--|
|           |   |                  | measured at fair value through profit or loss related credit derivatives or similar instruments                                 | related credit derivatives or similar instruments; Financial assets]  |  |
| ifrs-full | AccumulatedChangesInFairValueOfFinancialLiabilityAttributableToChangesInCreditRiskOfLiability     | X instant credit | Accumulated increase (decrease) in fair value of financial liability, attributable to changes in credit risk of liability       | The accumulated increase (decrease) in the fair value of financial liabilities that is attributable to changes in the credit risk of the liabilities. [Refer: Credit risk [member]; Market risk [member]; Increase (decrease) in fair value of financial liability, attributable to changes in credit risk of liability]  | disclosure: IFRS 7 10 a, disclosure: IFRS 7 10A a - Effective 2018-01-01   |
| ifrs-full | AccumulatedChangesInFairValueOfLoanOrReceivableAttributableToChangesInCreditRiskOfFinancialAssets | X instant debit  | Accumulated increase (decrease) in fair value of loan or receivable, attributable to changes in credit risk of financial assets | The accumulated increase (decrease) in the fair value of loans or receivables that is attributable to changes in the credit risk of the assets determined either: (a) as the amount of change in their fair value that is not attributable to changes in the market conditions that gave rise to the market risk; or (b) using an alternative method the entity believes more faithfully represents the amount of change in its fair value that is attributable to changes in the credit risk of the asset. [Refer: Market risk [member]] | disclosure: IFRS 7 9 c - Expiry date 2018-01-01  |
| ifrs-full | AccumulatedChangesInFairValueOfLoansOrReceivablesRelatedCreditDerivativesOrSimilarInstruments     | X instant        | Accumulated increase (decrease) in fair value of loans or receivables related credit derivatives or similar instruments         | The aggregate increase (decrease) in the fair value of credit derivatives or similar instruments related to loans or receivables. [Refer: Derivatives [member]; Increase (decrease) in fair value of loans or receivables related credit derivatives or similar instruments]  | disclosure: IFRS 7 9 d - Expiry date 2018-01-01  |
| ifrs-full | AccumulatedDepreciationAmortisationAndImpairmentMember  | member           | Accumulated depreciation, amortisation and impairment [member]  | This member stands for accumulated depreciation, amortisation and impairment. [Refer: Impairment loss; Depreciation and amortisation expense]   | disclosure: IAS 16 73 d, disclosure: IAS 16 75 b, disclosure: IAS 17 32 - Expiry date 2019-01-01, disclosure: IAS 38 118 c, disclosure: IAS 40 79 c, disclosure: IAS 41 54 f |

|           |  |                  |  |  |   |
|-----------|--|------------------|--|--|---|
| ifrs-full | AccumulatedDepreciationAndAmortisationMember   | member           | Accumulated depreciation and amortisation [member]   | This member stands for accumulated depreciation and amortisation. [Refer: Depreciation and amortisation expense]   | common practice: IAS 16 73 d, disclosure: IAS 16 75 b, common practice: IAS 17 32 - Expiry date 2019-01-01, common practice: IAS 38 118 c, common practice: IAS 40 79 c, common practice: IAS 41 54 f |
| ifrs-full | AccumulatedFairValueHedgeAdjustmentOnHedgedItemIncludedInCarryingAmountAssets  | X instant debit  | Accumulated fair value hedge adjustment on hedged item included in carrying amount, assets   | The accumulated amount of fair value hedge adjustment on a hedged item that is included in the carrying amount of the hedged item, recognised in the statement of financial position as an asset. [Refer: Hedged items [member]]   | disclosure: IFRS 7 24B a ii - Effective 2018-01-01  |
| ifrs-full | AccumulatedFairValueHedgeAdjustmentOnHedgedItemIncludedInCarryingAmountLiabilities   | X instant credit | Accumulated fair value hedge adjustment on hedged item included in carrying amount, liabilities  | The accumulated amount of fair value hedge adjustment on a hedged item that is included in the carrying amount of the hedged item, recognised in the statement of financial position as a liability. [Refer: Hedged items [member]]  | disclosure: IFRS 7 24B a ii - Effective 2018-01-01  |
| ifrs-full | AccumulatedFairValueHedgeAdjustmentRemainingInStatementOfFinancialPositionForHedgedItemThatClearedToBeAdjustedForHedgingGainsAndLossesAssets | X instant debit  | Accumulated fair value hedge adjustment remaining in statement of financial position for hedged item that ceased to be adjusted for hedging gains and losses, assets | The accumulated amount of fair value hedge adjustment remaining in the statement of financial position for a hedged item that is a financial asset measured at amortised cost and has ceased to be adjusted for hedging gains and losses. [Refer: Financial assets at amortised cost; Hedged items [member]] | disclosure: IFRS 7 24B a v - Effective 2018-01-01   |

|           |   |                  |   |   |   |
|-----------|---|------------------|---|---|---|
| ifrs-full | AccumulatedFairValueHedgeAdjustmentRemainingInStatementOfFinancialPositionForHedgedItemThatCesedToBeAdjustedForHedgingGainsAndLossesLiabilities | X instant credit | Accumulated fair value hedge adjustment remaining in statement of financial position for hedged item that ceased to be adjusted for hedging gains and losses, liabilities | The accumulated amount of fair value hedge adjustment remaining in the statement of financial position for a hedged item that is a financial liability measured at amortised cost and has ceased to be adjusted for hedging gains and losses. [Refer: Financial liabilities at amortised cost; Hedged items [member]] | disclosure: IFRS 7 24B a v - Effective 2018-01-01   |
| ifrs-full | AccumulatedImpairmentMember   | member           | Accumulated impairment [member]   | This member stands for accumulated impairment. [Refer: Impairment loss]   | common practice: IAS 16 73 d, common practice: IAS 17 32 - Expiry date 2019-01-01, common practice: IAS 38 118 c, common practice: IAS 40 79 c, common practice: IAS 41 54 f, disclosure: IFRS 3 B67 d, disclosure: IFRS 7 35H - Effective 2018-01-01, example: IFRS 7 35N - Effective 2018-01-01, example: IFRS 7 IG29 b - Expiry date 2018-01-01, example: IFRS 7 37 b - Expiry date 2018-01-01 |
| ifrs-full | AccumulatedOtherComprehensiveIncome   | X instant credit | Accumulated other comprehensive income  | The amount of accumulated items of income and expense (including reclassification adjustments) that are not recognised in profit or loss as required or permitted by other IFRSs. [Refer: IFRSs [member]; Other comprehensive income]   | common practice: IAS 1 55   |

|           |  |                  |  |   |                            |
|-----------|--|------------------|--|---|----------------------------|
| ifrs-full | AccumulatedOtherComprehensiveIncomeMember  | member           | Accumulated other comprehensive income [member]  | This member stands for accumulated other comprehensive income. [Refer: Other comprehensive income]  | common practice: IAS 1 108 |
| ifrs-full | AcquisitionAndAdministrationExpenseRelatedToInsuranceContracts   | X duration debit | Acquisition and administration expense related to insurance contracts  | The amount of acquisition and administration expense relating to insurance contracts. [Refer: Types of insurance contracts [member]]  | common practice: IAS 1 85  |
| ifrs-full | AcquisitiondateFairValueOfEquityInterestInAcquireeHeldByAcquirerImmediatelyBeforeAcquisitionDate   | X instant credit | Acquisition-date fair value of equity interest in acquiree held by acquirer immediately before acquisition date  | The acquisition-date fair value of equity interest in the acquiree held by the acquirer immediately before the acquisition date in a business combination achieved in stages. [Refer: Business combinations [member]]                               | disclosure: IFRS 3 B64 p i |
| ifrs-full | AcquisitiondateFairValueOfTotalConsiderationTransferred  | X instant credit | Consideration transferred, acquisition-date fair value   | The fair value, at acquisition date, of the consideration transferred in a business combination. [Refer: Business combinations [member]]  | disclosure: IFRS 3 B64 f   |
| ifrs-full | AcquisitiondateFairValueOfTotalConsiderationTransferredAbstract  |                  | Acquisition-date fair value of total consideration transferred [abstract]  |   |                            |
| ifrs-full | AcquisitionrelatedCostsForTransactionRecognisedSeparatelyFromAcquisitionOfAssetsAndAssumptionOfLiabilitiesInBusinessCombination                    | X duration debit | Acquisition-related costs for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination           | The amount of acquisition-related costs for transactions recognised separately from the acquisition of assets and the assumption of liabilities in business combinations. [Refer: Business combinations [member]]                                   | disclosure: IFRS 3 B64 m   |
| ifrs-full | AcquisitionrelatedCostsRecognisedAsExpenseForTransactionRecognisedSeparatelyFromAcquisitionOfAssetsAndAssumptionOfLiabilitiesInBusinessCombination | X duration debit | Acquisition-related costs recognised as expense for transaction recognised separately from acquisition of assets and assumption of liabilities in business | The amount of acquisition-related costs recognised as an expense for transactions that are recognised separately from the acquisition of assets and the assumption of liabilities in business combinations. [Refer: Business combinations [member]] | disclosure: IFRS 3 B64 m   |

|           |  |                   |  |   |   |  |
|-----------|--|-------------------|--|---|---|--|
|           |  |                   | combination  |   |   |  |
| ifrs-full | AcquisitionsThroughBusinessCombinationsBiologicalAssets  | X duration debit  | Acquisitions through business combinations, biological assets  | The increase in biological assets resulting from acquisitions through business combinations. [Refer: Business combinations [member]; Biological assets]   | disclosure: IAS 41 50 e                             |  |
| ifrs-full | AcquisitionsThroughBusinessCombinationsDeferredAcquisitionCostsArisingFromInsuranceContracts           | X duration debit  | Acquisitions through business combinations, deferred acquisition costs arising from insurance contracts            | The increase in deferred acquisition costs arising from insurance contracts resulting from acquisitions through business combinations. [Refer: Business combinations [member]; Deferred acquisition costs arising from insurance contracts]                       | common practice: IFRS 4 37 e                        |  |
| ifrs-full | AcquisitionsThroughBusinessCombinationsIntangibleAssetsAndGoodwill                                     | X duration debit  | Acquisitions through business combinations, intangible assets and goodwill   | The increase in intangible assets and goodwill resulting from acquisitions through business combinations. [Refer: Business combinations [member]; Intangible assets and goodwill]   | common practice: IAS 38 118 e i                     |  |
| ifrs-full | AcquisitionsThroughBusinessCombinationsIntangibleAssetsOtherThanGoodwill                               | X duration debit  | Acquisitions through business combinations, intangible assets other than goodwill                                  | The increase in intangible assets other than goodwill resulting from acquisitions through business combinations. [Refer: Business combinations [member]; Intangible assets other than goodwill]   | disclosure: IAS 38 118 e i                          |  |
| ifrs-full | AcquisitionsThroughBusinessCombinationsInvestmentProperty  | X duration debit  | Acquisitions through business combinations, investment property  | The increase in investment property resulting from acquisitions through business combinations. [Refer: Business combinations [member]; Investment property]   | disclosure: IAS 40 76 b, disclosure: IAS 40 79 d ii |  |
| ifrs-full | AcquisitionsThroughBusinessCombinationsLiabilitiesUnderInsuranceContractsAndReinsuranceContractsIssued | X duration credit | Acquisitions through business combinations, liabilities under insurance contracts and reinsurance contracts issued | The increase in liabilities under insurance contracts and reinsurance contracts issued resulting from acquisitions through business combinations. [Refer: Business combinations [member]; Liabilities under insurance contracts and reinsurance contracts issued] | common practice: IFRS 4 37 e                        |  |
| ifrs-full | AcquisitionsThroughBusinessCombinations  | X duration credit | Acquisitions through business  | The increase in other provisions resulting from acquisitions through business combinations. [Refer: Business combinations [member];   | common practice: IAS 37 84                          |  |

|           |  |                  |   |  |                              |
|-----------|--|------------------|---|--|------------------------------|
|           | nsOtherProvisions  |                  | combinations, other provisions  | Other provisions]  |                              |
| ifrs-full | AcquisitionsThroughBusinessCombinationsPropertyPlantAndEquipment | X duration debit | Acquisitions through business combinations, property, plant and equipment | The increase in property, plant and equipment resulting from acquisitions through business combinations. [Refer: Business combinations [member]; Property, plant and equipment]  | disclosure: IAS 16 73 e iii  |
| ifrs-full | AcquisitionsThroughBusinessCombinationsReinsuranceAssets         | X duration debit | Acquisitions through business combinations, reinsurance assets            | The increase in reinsurance assets resulting from acquisitions through business combinations. [Refer: Business combinations [member]; Reinsurance assets]  | common practice: IFRS 4 37 e |
| ifrs-full | ActuarialAssumptionOfDiscountRates                               | X.XX instant     | Actuarial assumption of discount rates                                    | The discount rate used as the significant actuarial assumption to determine the present value of a defined benefit obligation. [Refer: Defined benefit obligation, at present value; Actuarial assumptions [member]]   | common practice: IAS 19 144  |
| ifrs-full | ActuarialAssumptionOfDiscountRatesMember                         | member           | Actuarial assumption of discount rates [member]                           | This member stands for the discount rates used as actuarial assumptions. [Refer: Actuarial assumptions [member]]   | common practice: IAS 19 145  |
| ifrs-full | ActuarialAssumptionOfExpectedRatesOfInflation                    | X.XX instant     | Actuarial assumption of expected rates of inflation                       | The expected rate of inflation that is used as a significant actuarial assumption to determine the present value of a defined benefit obligation. [Refer: Defined benefit plans [member]; Defined benefit obligation, at present value; Actuarial assumptions [member]]            | common practice: IAS 19 144  |
| ifrs-full | ActuarialAssumptionOfExpectedRatesOfInflationMember              | member           | Actuarial assumption of expected rates of inflation [member]              | This member stands for the expected rates of inflation used as actuarial assumptions. [Refer: Actuarial assumptions [member]]  | common practice: IAS 19 145  |
| ifrs-full | ActuarialAssumptionOfExpectedRatesOfPensionIncreases             | X.XX instant     | Actuarial assumption of expected rates of pension increases               | The expected rate of increases in pension that is used as a significant actuarial assumption to determine the present value of a defined benefit obligation. [Refer: Defined benefit plans [member]; Defined benefit obligation, at present value; Actuarial assumptions [member]] | common practice: IAS 19 144  |
| ifrs-full | ActuarialAssumptionOfExpectedRatesOfPensionIncreasesMember       | member           | Actuarial assumption of expected rates of pension increases [member]      | This member stands for the expected rates of pension increases used as actuarial assumptions. [Refer: Actuarial assumptions [member]]  | common practice: IAS 19 145  |
| ifrs-full | ActuarialAssumptionOfExpectedRatesOfSalaryIncreases              | X.XX instant     | Actuarial assumption of expected rates of salary increases                | The expected rate of salary increases used as a significant actuarial assumption to determine the present value of a defined benefit obligation. [Refer: Defined benefit plans [member]; Defined benefit obligation, at present value; Actuarial assumptions [member]]             | common practice: IAS 19 144  |

|           |   |              |  |   |                                |
|-----------|---|--------------|--|---|--------------------------------|
| ifrs-full | ActuarialAssumption<br>OfExpectedRatesOf<br>SalaryIncreasesMem<br>ber | member       | Actuarial assumption<br>of expected rates of<br>salary increases<br>[member] | This member stands for the expected rates of salary increases used as actuarial assumptions. [Refer: Actuarial assumptions [member]]  | common practice:<br>IAS 19 145 |
| ifrs-full | ActuarialAssumption<br>OfLifeExpectancyAft<br>erRetirement            |              | Actuarial assumption<br>of life expectancy<br>after retirement               | The life expectancy after retirement used as a significant actuarial assumption to determine the present value of a defined benefit obligation. [Refer: Defined benefit obligation, at present value; Actuarial assumptions [member]] | common practice:<br>IAS 19 144 |
| ifrs-full | ActuarialAssumption<br>OfLifeExpectancyAft<br>erRetirementMember      | member       | Actuarial assumption<br>of life expectancy<br>after retirement<br>[member]   | This member stands for the life expectancy after retirement used as actuarial assumptions. [Refer: Actuarial assumptions [member]]  | common practice:<br>IAS 19 145 |
| ifrs-full | ActuarialAssumption<br>OfMedicalCostTrend<br>Rates                    | X.XX instant | Actuarial assumption<br>of medical cost trend<br>rates                       | Medical cost trend rate used as significant actuarial assumption to determine the present value of a defined benefit obligation. [Refer: Defined benefit obligation, at present value; Actuarial assumptions [member]]                | common practice:<br>IAS 19 144 |
| ifrs-full | ActuarialAssumption<br>OfMedicalCostTrend<br>RatesMember              | member       | Actuarial assumption<br>of medical cost trend<br>rates [member]              | This member stands for the medical cost trend rates used as actuarial assumptions. [Refer: Actuarial assumptions [member]]  | common practice:<br>IAS 19 145 |
| ifrs-full | ActuarialAssumption<br>OfMortalityRates                               |              | Actuarial assumption<br>of mortality rates                                   | The mortality rate used as a significant actuarial assumption to determine the present value of a defined benefit obligation. [Refer: Defined benefit obligation, at present value; Actuarial assumptions [member]]                   | common practice:<br>IAS 19 144 |
| ifrs-full | ActuarialAssumption<br>OfMortalityRatesMe<br>mber                     | member       | Actuarial assumption<br>of mortality rates<br>[member]                       | This member stands for the mortality rates used as actuarial assumptions. [Refer: Actuarial assumptions [member]]   | common practice:<br>IAS 19 145 |
| ifrs-full | ActuarialAssumption<br>OfRetirementAge                                |              | Actuarial assumption<br>of retirement age                                    | The retirement age used as a significant actuarial assumption to determine the present value of a defined benefit obligation. [Refer: Defined benefit obligation, at present value; Actuarial assumptions [member]]                   | common practice:<br>IAS 19 144 |
| ifrs-full | ActuarialAssumption<br>OfRetirementAgeMe<br>mber                      | member       | Actuarial assumption<br>of retirement age<br>[member]                        | This member stands for the retirement age used as actuarial assumptions. [Refer: Actuarial assumptions [member]]  | common practice:<br>IAS 19 145 |
| ifrs-full | ActuarialAssumption<br>sAxis  | axis         | Actuarial<br>assumptions [axis]  | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.  | disclosure: IAS 19<br>145      |

|           |   |                     |   |  |                                  |
|-----------|---|---------------------|---|--|----------------------------------|
| ifrs-full | ActuarialAssumption<br>sMember  | member              | Actuarial<br>assumptions<br>[member]  | This member stands for all actuarial assumptions. Actuarial assumptions are the entity's unbiased and mutually compatible best estimates of the demographic and financial variables that will determine the ultimate cost of providing post-employment benefits. It also represents the standard value for the 'Actuarial assumptions' axis if no other member is used.  | disclosure: IAS 19<br>145        |
| ifrs-full | ActuarialGainsLosse<br>sArisingFromChange<br>sInDemographicAssu<br>mptionsNetDefinedB<br>enefitLiabilityAsset | X duration<br>debit | Actuarial gains<br>(losses) arising from<br>changes in<br>demographic<br>assumptions, net<br>defined benefit<br>liability (asset) | The decrease (increase) in a net defined benefit liability (asset) resulting from actuarial gains (losses) arising from changes in demographic assumptions that result in remeasurements of the net defined benefit liability (asset). Demographic assumptions deal with matters such as: (a) mortality; (b) rates of employee turnover, disability and early retirement; (c) the proportion of plan members with dependants who will be eligible for benefits; (d) the proportion of plan members who will select each form of payment option available under the plan terms; and (e) claim rates under medical plans. [Refer: Net defined benefit liability (asset)]   | disclosure: IAS 19<br>141 c ii   |
| ifrs-full | ActuarialGainsLosse<br>sArisingFromChange<br>sInFinancialAssumpti<br>onsNetDefinedBenefi<br>tLiabilityAsset   | X duration<br>debit | Actuarial gains<br>(losses) arising from<br>changes in financial<br>assumptions, net<br>defined benefit<br>liability (asset)      | The decrease (increase) in a net defined benefit liability (asset) resulting from actuarial gains (losses) arising from changes in financial assumptions that result in remeasurements of the net defined benefit liability (asset). Financial assumptions deal with items such as: (a) the discount rate; (b) benefit levels, excluding any cost of the benefits to be met by employees, and future salary; (c) in the case of medical benefits, future medical costs, including claim handling costs (ie the costs that will be incurred in processing and resolving claims, including legal and adjuster's fees); and (d) taxes payable by the plan on contributions relating to service before the reporting date or on benefits resulting from that service. [Refer: Net defined benefit liability (asset)] | disclosure: IAS 19<br>141 c iii  |
| ifrs-full | ActuarialGainsLosse<br>sArisingFromExperie<br>nceAdjustmentsNetD<br>efinedBenefitLiability<br>Asset           | X duration<br>debit | Actuarial gains<br>(losses) arising from<br>experience<br>adjustments, net<br>defined benefit<br>liability (asset)                | The decrease (increase) in a net defined benefit liability (asset) resulting from actuarial gains (losses) arising from experience adjustments that result in remeasurements of the net defined benefit liability (asset). Experience adjustments deal with the effects of differences between the previous actuarial assumptions and what has actually occurred. [Refer: Net defined benefit liability (asset)]   | common practice:<br>IAS 19 141 c |
| ifrs-full | ActuarialPresentValu<br>eOfPromisedRetirem<br>entBenefits   | X instant<br>credit | Actuarial present<br>value of promised<br>retirement benefits   | The present value of the expected payments by a retirement benefit plan to existing and past employees, attributable to the service already rendered.  | disclosure: IAS 26<br>35 d       |

|           |  |            |   |  |   |
|-----------|--|------------|---|--|---|
| ifrs-full | AdditionalAllowanceRecognisedInProfitOrLossAllowanceAccountForCreditLossesOffinancialAssets                                | X duration | Additional allowance recognised in profit or loss, allowance account for credit losses of financial assets                                      | The amount of additional allowance for credit losses of financial assets recognised in profit or loss. [Refer: Allowance account for credit losses of financial assets]      | common practice: IFRS 7 16 - Expiry date 2018-01-01 |
| ifrs-full | AdditionalDisclosuresForAmountsRecognisedAsOfAcquisitionDateForEachMajorClassOfAssetsAcquiredAndLiabilitiesAssumedAbstract |            | Additional disclosures for amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [abstract] |  |   |
| ifrs-full | AdditionalDisclosuresRelatedToRegulatoryDeferralAccountsAbstract   |            | Additional disclosures related to regulatory deferral accounts [abstract]   |  |   |
| ifrs-full | AdditionalInformationAboutEntityExposureToRisk   | text       | Additional information about entity exposure to risk  | Additional information about the entity's exposure to risk when the quantitative data disclosed are unrepresentative.  | disclosure: IFRS 7 35                               |
| ifrs-full | AdditionalInformationAboutNatureAndFinancialEffectOfBusinessCombination  | text       | Additional information about nature and financial effect of business combination  | Additional information about the nature and financial effects of business combinations necessary to meet the objectives of IFRS 3. [Refer: Business combinations [member]]   | disclosure: IFRS 3 63                               |
| ifrs-full | AdditionalInformationAboutNatureOfAndChangesInRisksAssociatedWithInterestsInStructuredEntitiesExploratory                  | text block | Additional information about nature of and changes in risks associated with interests in structured entities [text block]                       | The disclosure of additional information about the nature of, and changes in, risks associated with interests in structured entities.  | disclosure: IFRS 12 B25                             |
| ifrs-full | AdditionalInformationAboutSharebasedPaymentArrangements  | text block | Additional information about share-based payment arrangements [text block]  | Additional information about share-based payment arrangements necessary to satisfy the disclosure requirements of IFRS 2. [Refer: Share-based payment arrangements [member]] | disclosure: IFRS 2 52                               |
| ifrs-full | AdditionalInformationAbstract  |            | Additional information [abstract]   |  |   |

|           |   |                   |  |  |  |
|-----------|---|-------------------|--|--|--|
| ifrs-full | AdditionalLiabilitiesContingentLiabilitiesRecognisedInBusinessCombination         | X duration credit | Additional liabilities, contingent liabilities recognised in business combination            | The amount of additional contingent liabilities recognised in business combinations. [Refer: Contingent liabilities recognised in business combination; Business combinations [member]; Contingent liabilities [member]]   | disclosure: IFRS 3 B67 c                           |
| ifrs-full | AdditionalLiabilitiesContingentLiabilitiesRecognisedInBusinessCombinationAbstract |                   | Additional liabilities, contingent liabilities recognised in business combination [abstract] |  |  |
| ifrs-full | AdditionalPaidinCapital   | X instant credit  | Additional paid-in capital   | The amount received or receivable from the issuance of the entity's shares in excess of nominal value and amounts received from other transactions involving the entity's stock or stockholders.   | common practice: IAS 1 55                          |
| ifrs-full | AdditionalPaidinCapitalMember   | member            | Additional paid-in capital [member]  | This member stands for amounts received from issuance of the entity's shares in excess of nominal value and amounts received from other transactions involving the entity's stock or stockholders.   | common practice: IAS 1 108                         |
| ifrs-full | AdditionalProvisionsOtherProvisions   | X duration credit | Additional provisions, other provisions  | The amount of additional other provisions made. [Refer: Other provisions]  | disclosure: IAS 37 84 b                            |
| ifrs-full | AdditionalProvisionsOtherProvisionsAbstract                                       |                   | Additional provisions, other provisions [abstract]   |  |  |
| ifrs-full | AdditionalRecognitionGoodwill   | X duration debit  | Additional recognition, goodwill   | The amount of additional goodwill recognised, except goodwill included in a disposal group that, on acquisition, meets the criteria to be classified as held for sale in accordance with IFRS 5. [Refer: Goodwill; Disposal groups classified as held for sale [member]] | disclosure: IFRS 3 B67 d ii                        |
| ifrs-full | AdditionsFromAcquisitionsInvestmentProperty                                       | X duration debit  | Additions from acquisitions, investment property   | The amount of additions to investment property resulting from acquisitions. [Refer: Investment property]   | disclosure: IAS 40 76 a, disclosure: IAS 40 79 d i |
| ifrs-full | AdditionsFromPurchasesBiologicalAssets  | X duration debit  | Additions from purchases, biological assets  | The amount of additions to biological assets resulting from purchases. [Refer: Biological assets]  | disclosure: IAS 41 50 b                            |
| ifrs-full | AdditionsFromSubsequentExpenditureRecognisedAsAssetBiologicalAssets               | X duration debit  | Additions from subsequent expenditure recognised as asset, biological assets                 | The amount of additions to biological assets resulting from subsequent expenditure recognised as an asset. [Refer: Biological assets]  | common practice: IAS 41 50                         |
| ifrs-full | AdditionsFromSubsequentExpenditureRecognisedAsAssetInv                            | X duration debit  | Additions from subsequent expenditure  | The amount of additions to investment property resulting from subsequent expenditure recognised as an asset. [Refer: Investment property]  | disclosure: IAS 40 76 a, disclosure: IAS 40 79 d i |

|           |  |                   |  |  |  |
|-----------|--|-------------------|--|--|--|
|           | estmentProperty  |                   | recognised as asset, investment property   |  |  |
| ifrs-full | AdditionsInvestmentPropertyAbstract  |                   | Additions, investment property [abstract]  |  |  |
| ifrs-full | AdditionsLiabilitiesUnderInsuranceContractsAndReinsuranceContractsIssued       | X duration credit | Additions other than through business combinations, liabilities under insurance contracts and reinsurance contracts issued | The increase in liabilities under insurance contracts and reinsurance contracts issued, resulting from additions other than through business combinations. [Refer: Liabilities under insurance contracts and reinsurance contracts issued; Business combinations [member]] | example: IFRS 4 IG37 b, example: IFRS 4 37 e       |
| ifrs-full | AdditionsOtherThanThroughBusinessCombinationsBiologicalAssets                  | X duration debit  | Additions other than through business combinations, biological assets  | The amount of additions to biological assets, other than those acquired through business combinations. [Refer: Business combinations [member]; Biological assets]  | common practice: IAS 41 50                         |
| ifrs-full | AdditionsOtherThanThroughBusinessCombinationsBiologicalAssetsAbstract          |                   | Additions other than through business combinations, biological assets [abstract]   |  |  |
| ifrs-full | AdditionsOtherThanThroughBusinessCombinationsIntangibleAssetsOtherThanGoodwill | X duration debit  | Additions other than through business combinations, intangible assets other than goodwill                                  | The amount of additions to intangible assets other than goodwill, other than those acquired through business combinations. [Refer: Business combinations [member]; Intangible assets other than goodwill]  | disclosure: IAS 38 118 e i                         |
| ifrs-full | AdditionsOtherThanThroughBusinessCombinationsInvestmentProperty                | X duration debit  | Additions other than through business combinations, investment property  | The amount of additions to investment property other than those acquired through business combinations. [Refer: Business combinations [member]; Investment property]   | disclosure: IAS 40 76 a, disclosure: IAS 40 79 d i |
| ifrs-full | AdditionsOtherThanThroughBusinessCombinationsPropertyPlantAndEquipment         | X duration debit  | Additions other than through business combinations, property, plant and equipment  | The amount of additions to property, plant and equipment other than those acquired through business combinations. [Refer: Business combinations [member]; Property, plant and equipment]   | disclosure: IAS 16 73 e i                          |
| ifrs-full | AdditionsOtherThanThroughBusinessCombinationsReinsuranceAssets                 | X duration debit  | Additions other than through business combinations, reinsurance assets   | The amount of additions to reinsurance assets, other than those acquired through business combinations. [Refer: Business combinations [member]; Reinsurance assets]  | common practice: IFRS 4 37 e                       |

|           |  |                  |  |  |  |
|-----------|--|------------------|--|--|--|
| ifrs-full | AdditionsToNoncurrentAssets  | X duration debit | Additions to non-current assets other than financial instruments, deferred tax assets, net defined benefit assets and rights arising under insurance contracts. [Refer: Deferred tax assets; Financial instruments, class [member]; Non-current assets; Types of insurance contracts [member]] |  | disclosure: IFRS 8 24 b, disclosure: IFRS 8 28 e |
| ifrs-full | AdditionsToRightofuseAssets  | X duration debit | Additions to right-of-use assets   | The amount of additions to right-of-use assets. [Refer: Right-of-use assets]   | disclosure: IFRS 16 53 h - Effective 2019-01-01  |
| ifrs-full | AddressOfRegisteredOfficeOfEntity                                    | text             | Address of entity's registered office  | The address at which the entity's office is registered.  | disclosure: IAS 1 138 a                          |
| ifrs-full | AddressWhereConsolidatedFinancialStatementsAreObtainable             | text             | Address where consolidated financial statements are obtainable   | The address where consolidated financial statements that comply with IFRSs of the entity's ultimate or any intermediate parent are obtainable. [Refer: Consolidated [member]; IFRSs [member]]  | disclosure: IAS 27 16 a                          |
| ifrs-full | AdjustedWeightedAverageShares  | shares           | Adjusted weighted average number of ordinary shares outstanding  | The weighted average number of ordinary shares outstanding plus the weighted average number of ordinary shares that would be issued on the conversion of all the dilutive potential ordinary shares into ordinary shares. [Refer: Ordinary shares [member]; Weighted average [member]] | disclosure: IAS 33 70 b                          |
| ifrs-full | AdjustmentsForAmortisationExpense                                    | X duration debit | Adjustments for amortisation expense   | Adjustments for amortisation expense to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss); Depreciation and amortisation expense]  | common practice: IAS 7 20                        |
| ifrs-full | AdjustmentsForAmountsTransferredToInitialCarryingAmountOfHedgedItems | X duration debit | 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   | The amounts removed from equity and included in the initial cost or other carrying amount of a non-financial asset (liability) whose acquisition or incurrence was a hedged, highly probable forecast transaction, net of tax. [Refer: Carrying amount [member]]                       | disclosure: IFRS 7 23 e - Expiry date 2018-01-01 |
| ifrs-full | AdjustmentsForCurrentPeriod  | X duration       | Adjustments for  | Adjustments of tax expense (income) recognised in the period for   | example: IAS 12                                  |

|           |   |                  |  |   |                             |
|-----------|---|------------------|--|---|-----------------------------|
|           | ntTaxOfPriorPeriod  | debit            | current tax of prior periods   | current tax of prior periods.   | 80 b                        |
| ifrs-full | AdjustmentsForDecreaseIncreaseInBiologicalAssets              | X duration debit | Adjustments for decrease (increase) in biological assets                 | Adjustments for decrease (increase) in biological assets to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Biological assets; Profit (loss)]   | common practice: IAS 7 20   |
| ifrs-full | AdjustmentsForDecreaseIncreaseInDerivativeFinancialAssets     | X duration debit | Adjustments for decrease (increase) in derivative financial assets       | Adjustments for decrease (increase) in derivative financial assets to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Derivative financial assets; Profit (loss)]   | common practice: IAS 7 20   |
| ifrs-full | AdjustmentsForDecreaseIncreaseInFinancialAssetsHeldForTrading | X duration debit | Adjustments for decrease (increase) in financial assets held for trading | Adjustments for decrease (increase) in financial assets held for trading to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Financial assets; Financial assets at fair value through profit or loss, classified as held for trading; Profit (loss)] | common practice: IAS 7 20   |
| ifrs-full | AdjustmentsForDecreaseIncreaseInInventories                   | X duration debit | Adjustments for decrease (increase) in inventories                       | Adjustments for decrease (increase) in inventories to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Inventories; Profit (loss)]   | common practice: IAS 7 20 a |
| ifrs-full | AdjustmentsForDecreaseIncreaseInLoansAndAdvancesToBanks       | X duration debit | Adjustments for decrease (increase) in loans and advances to banks       | Adjustments for decrease (increase) in loans and advances to banks to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Loans and advances to banks; Profit (loss)]   | common practice: IAS 7 20   |
| ifrs-full | AdjustmentsForDecreaseIncreaseInLoansAndAdvancesToCustomers   | X duration debit | Adjustments for decrease (increase) in loans and advances to customers   | Adjustments for decrease (increase) in loans and advances to customers to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Loans and advances to customers; Profit (loss)]   | common practice: IAS 7 20   |
| ifrs-full | AdjustmentsForDecreaseIncreaseInOtherAssets                   | X duration debit | Adjustments for decrease (increase) in other assets                      | Adjustments for decrease (increase) in other assets to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Other assets; Profit (loss)]   | common practice: IAS 7 20   |
| ifrs-full | AdjustmentsForDecreaseIncreaseInOtherCurrentAssets            | X duration debit | Adjustments for decrease (increase) in other current assets              | Adjustments for decrease (increase) in other current assets to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Other current assets; Profit (loss)]   | common practice: IAS 7 20   |
| ifrs-full | AdjustmentsForDecreaseIncreaseInOtherOperatingReceivables     | X duration debit | Adjustments for decrease (increase) in other operating receivables       | Adjustments for decrease (increase) in other operating receivables to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]  | common practice: IAS 7 20 a |

|           |   |                   |  |   |                             |
|-----------|---|-------------------|--|---|-----------------------------|
| ifrs-full | AdjustmentsForDecreaseInReverseRepurchaseAgreementsAndCashCollateralOnSecuritiesBorrowed                          | X duration debit  | Adjustments for decrease (increase) in reverse repurchase agreements and cash collateral on securities borrowed                      | Adjustments for decrease (increase) in reverse repurchase agreements and cash collateral on securities borrowed to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Reverse repurchase agreements and cash collateral on securities borrowed; Profit (loss)]   | common practice: IAS 7 20   |
| ifrs-full | AdjustmentsForDecreaseInTradeAccountReceivable  | X duration debit  | Adjustments for decrease (increase) in trade accounts receivable   | Adjustments for decrease (increase) in trade accounts receivable to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]  | common practice: IAS 7 20 a |
| ifrs-full | AdjustmentsForDecreaseInTradeAndOtherReceivables  | X duration debit  | Adjustments for decrease (increase) in trade and other receivables   | Adjustments for decrease (increase) in trade and other receivables to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Trade and other receivables; Profit (loss)]   | common practice: IAS 7 20   |
| ifrs-full | AdjustmentsForDeferredTaxExpense  | X duration debit  | Adjustments for deferred tax expense   | Adjustments for deferred tax expense to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Deferred tax expense (income); Profit (loss)]   | common practice: IAS 7 20   |
| ifrs-full | AdjustmentsForDeferredTaxOfPriorPeriods   | X duration debit  | Adjustments for deferred tax of prior periods  | Adjustments of tax expense (income) recognised in the period for the deferred tax of prior periods.   | common practice: IAS 12 80  |
| ifrs-full | AdjustmentsForDepreciationAndAmortisationExpense  | X duration debit  | Adjustments for depreciation and amortisation expense  | Adjustments for depreciation and amortisation expense to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Depreciation and amortisation expense; Profit (loss)]  | common practice: IAS 7 20 b |
| ifrs-full | AdjustmentsForDepreciationAndAmortisationExpenseAndImpairmentLossReversalOrImpairmentLossRecognisedInProfitOrLoss | X duration debit  | Adjustments for depreciation and amortisation expense and impairment loss (reversal of impairment loss) recognised in profit or loss | Adjustments for depreciation and amortisation expense and impairment loss (reversal of impairment loss) to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Impairment loss; Depreciation and amortisation expense; Impairment loss (reversal of impairment loss) recognised in profit or loss; Profit (loss)] | common practice: IAS 7 20   |
| ifrs-full | AdjustmentsForDepreciationExpense   | X duration debit  | Adjustments for depreciation expense   | Adjustments for depreciation expense to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]  | common practice: IAS 7 20   |
| ifrs-full | AdjustmentsForDividendIncome  | X duration credit | Adjustments for dividend income  | Adjustments for dividend income to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Dividend income; Profit (loss)]  | common practice: IAS 7 20   |

|           |   |                   |   |  |                             |
|-----------|---|-------------------|---|--|-----------------------------|
| ifrs-full | AdjustmentsForFairValueGainsLosses  | X duration debit  | Adjustments for fair value losses (gains)   | Adjustments for fair value losses (gains) to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]  | common practice: IAS 7 20 b |
| ifrs-full | AdjustmentsForFinanceCosts  | X duration debit  | Adjustments for finance costs   | Adjustments for finance costs to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Finance costs; Profit (loss)]   | common practice: IAS 7 20 c |
| ifrs-full | AdjustmentsForFinanceIncome   | X duration credit | Adjustments for finance income  | Adjustments for finance income to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Finance income; Profit (loss)]   | common practice: IAS 7 20   |
| ifrs-full | AdjustmentsForFinanceIncomeCost   | X duration credit | Adjustments for finance income (cost)   | Adjustments for net finance income or cost to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Finance income (cost); Profit (loss)]  | common practice: IAS 7 20   |
| ifrs-full | AdjustmentsForGainLossOnDisposalOfInvestmentsInSubsidiariesJointVenturesAndAssociates | X duration credit | Adjustments for gain (loss) on disposal of investments in subsidiaries, joint ventures and associates | Adjustments for gain (loss) on disposals investments in subsidiaries, joint ventures and associates to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Associates [member]; Joint ventures [member]; Subsidiaries [member]; Investments in subsidiaries, joint ventures and associates; Profit (loss)] | common practice: IAS 7 20   |
| ifrs-full | AdjustmentsForGainLossOnDisposalsPropertyPlantAndEquipment                            | X duration credit | Adjustments for gain (loss) on disposals, property, plant and equipment                               | Adjustments for gain (loss) on disposals of property, plant and equipment to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss); Property, plant and equipment; Disposals, property, plant and equipment]   | common practice: IAS 7 20   |
| ifrs-full | AdjustmentsForGainLossesOnChangeInFairValueLessCostsToSellBiologicalAssets            | X duration credit | Adjustments for gains (losses) on change in fair value less costs to sell, biological assets          | Adjustments for gains (losses) on changes in the fair value less costs to sell of biological assets to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Biological assets; Profit (loss)]   | common practice: IAS 7 20   |
| ifrs-full | AdjustmentsForGainsLossesOnChangeInFairValueOfDerivatives                             | X duration credit | Adjustments for gains (losses) on change in fair value of derivatives                                 | Adjustments for gains (losses) on changes in the fair value of derivatives to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: At fair value [member]; Derivatives [member]; Profit (loss)]   | common practice: IAS 7 20   |
| ifrs-full | AdjustmentsForGainsLossesOnFairValueAdjustmentInvestmentProperty                      | X duration credit | Adjustments for gains (losses) on fair value adjustment, investment property                          | Adjustments for gains (losses) arising from a change in the fair value of investment property to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Investment property; Gains (losses) on fair value adjustment, investment property; Profit (loss)]   | common practice: IAS 7 20   |
| ifrs-full | AdjustmentsForImpairmentLossRecognisedInProfitOrLossGood                              | X duration debit  | Adjustments for impairment loss recognised in profit or   | Adjustments for impairment loss on goodwill recognised in profit or loss to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Goodwill; Impairment loss; Impairment  | common practice: IAS 7 20   |

|           |  |                  |   |   |                             |
|-----------|--|------------------|---|---|-----------------------------|
|           | will   |                  | loss, goodwill  | loss recognised in profit or loss]  |                             |
| ifrs-full | AdjustmentsForImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLoss                               | X duration debit | Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss                                    | Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Impairment loss (reversal of impairment loss) recognised in profit or loss]   | common practice: IAS 7 20 b |
| ifrs-full | AdjustmentsForImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLossExplorationAndEvaluationAssets | X duration debit | Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, exploration and evaluation assets | Adjustments for impairment loss (reversal of impairment loss) on exploration and evaluation assets recognised in profit or loss to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Exploration and evaluation assets [member]; Impairment loss; Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss; Impairment loss (reversal of impairment loss) recognised in profit or loss] | common practice: IAS 7 20   |
| ifrs-full | AdjustmentsForImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLossInventories                    | X duration debit | Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, inventories                       | Adjustments for impairment loss (reversal of impairment loss) on inventories recognised in profit or loss to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Inventories; Impairment loss; Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss; Impairment loss (reversal of impairment loss) recognised in profit or loss]  | common practice: IAS 7 20   |
| ifrs-full | AdjustmentsForImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLossLoansAndAdvances               | X duration debit | Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, loans and advances                | Adjustments for impairment loss (reversal of impairment loss) on loans and advances recognised in profit or loss to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss]   | common practice: IAS 7 20   |
| ifrs-full | AdjustmentsForImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLossPropertyPlantAndEquipment      | X duration debit | Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, property, plant and equipment     | Adjustments for impairment loss (reversal of impairment loss) on property, plant and equipment recognised in profit or loss to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss; Property, plant and equipment]   | common practice: IAS 7 20   |

|           |  |                  |   |  |                           |
|-----------|--|------------------|---|--|---------------------------|
| ifrs-full | AdjustmentsForImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLossTradeAndOtherReceivables | X duration debit | Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss, trade and other receivables | Adjustments for impairment loss (reversal of impairment loss) on trade and other receivables recognised in profit or loss to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Trade and other receivables; Impairment loss; Adjustments for impairment loss (reversal of impairment loss) recognised in profit or loss; Impairment loss (reversal of impairment loss) recognised in profit or loss] | common practice: IAS 7 20 |
| ifrs-full | AdjustmentsForIncomeTaxExpense   | X duration debit | Adjustments for income tax expense  | Adjustments for income tax expense to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]   | disclosure: IAS 7 35      |
| ifrs-full | AdjustmentsForIncreaseDecreaseInDeferredIncome   | X duration debit | Adjustments for increase (decrease) in deferred income  | Adjustments for increase (decrease) in deferred income to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Deferred income; Profit (loss)]  | common practice: IAS 7 20 |
| ifrs-full | AdjustmentsForIncreaseDecreaseInDepositsFromBanks  | X duration debit | Adjustments for increase (decrease) in deposits from banks  | Adjustments for increase (decrease) in deposits from banks to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Deposits from banks; Profit (loss)]  | common practice: IAS 7 20 |
| ifrs-full | AdjustmentsForIncreaseDecreaseInDepositsFromCustomers  | X duration debit | Adjustments for increase (decrease) in deposits from customers  | Adjustments for increase (decrease) in deposits from customers to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Deposits from customers; Profit (loss)]  | common practice: IAS 7 20 |
| ifrs-full | AdjustmentsForIncreaseDecreaseInDerivativeFinancialLiabilities                                       | X duration debit | Adjustments for increase (decrease) in derivative financial liabilities   | Adjustments for increase (decrease) in derivative financial liabilities to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Derivative financial liabilities; Profit (loss)]  | common practice: IAS 7 20 |
| ifrs-full | AdjustmentsForIncreaseDecreaseInEmployeeBenefitLiabilities   | X duration debit | Adjustments for increase (decrease) in employee benefit liabilities   | Adjustments for increase (decrease) in employee benefit liabilities to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]  | common practice: IAS 7 20 |
| ifrs-full | AdjustmentsForIncreaseDecreaseInFinancialLiabilitiesHeldForTrading                                   | X duration debit | Adjustments for increase (decrease) in financial liabilities held for trading   | Adjustments for increase (decrease) in financial liabilities held for trading to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Financial liabilities; Financial liabilities at fair value through profit or loss that meet definition of held for trading; Profit (loss)]  | common practice: IAS 7 20 |
| ifrs-full | AdjustmentsForIncreaseDecreaseInInsuranceReinsuranceAndInvestmentContractLiabilities                 | X duration debit | Adjustments for increase (decrease) in insurance, reinsurance and investment contract                                   | Adjustments for increase (decrease) in insurance, reinsurance and investment contract liabilities to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Investment contracts liabilities; Liabilities under insurance contracts and reinsurance contracts issued; Profit (loss)]  | common practice: IAS 7 20 |

|           |   |                   |   |   |                             |
|-----------|---|-------------------|---|---|-----------------------------|
|           |   |                   | liabilities   |   |                             |
| ifrs-full | AdjustmentsForIncreaseDecreaseInOtherCurrentLiabilities                               | X duration debit  | Adjustments for increase (decrease) in other current liabilities                                    | Adjustments for increase (decrease) in other current liabilities to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Other current liabilities; Profit (loss)]   | common practice: IAS 7 20   |
| ifrs-full | AdjustmentsForIncreaseDecreaseInOtherLiabilities                                      | X duration debit  | Adjustments for increase (decrease) in other liabilities  | Adjustments for increase (decrease) in other liabilities to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Other liabilities; Profit (loss)]   | common practice: IAS 7 20   |
| ifrs-full | AdjustmentsForIncreaseDecreaseInOtherOperatingPayables                                | X duration debit  | Adjustments for increase (decrease) in other operating payables                                     | Adjustments for increase (decrease) in other operating payables to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]   | common practice: IAS 7 20 a |
| ifrs-full | AdjustmentsForIncreaseDecreaseInRepurchaseAgreementsAndCashCollateralOnSecuritiesLent | X duration debit  | Adjustments for increase (decrease) in repurchase agreements and cash collateral on securities lent | Adjustments for increase (decrease) in repurchase agreements and cash collateral on securities lent to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Repurchase agreements and cash collateral on securities lent; Profit (loss)] | common practice: IAS 7 20   |
| ifrs-full | AdjustmentsForIncreaseDecreaseInTradeAccountPayable                                   | X duration debit  | Adjustments for increase (decrease) in trade accounts payable                                       | Adjustments for increase (decrease) in trade accounts payable to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]   | common practice: IAS 7 20 a |
| ifrs-full | AdjustmentsForIncreaseDecreaseInTradeAndOtherPayables                                 | X duration debit  | Adjustments for increase (decrease) in trade and other payables                                     | Adjustments for increase (decrease) in trade and other payables to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Trade and other payables; Profit (loss)]   | common practice: IAS 7 20   |
| ifrs-full | AdjustmentsForIncreaseInOtherProvisionsArisingFromPassageOfTime                       | X duration debit  | Adjustments for increase in other provisions arising from passage of time                           | Adjustments for increases in other provisions arising from the passage of time to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss); Other provisions [member]]   | common practice: IAS 7 20   |
| ifrs-full | AdjustmentsForInterestExpense   | X duration debit  | Adjustments for interest expense  | Adjustments for interest expense to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Interest expense; Profit (loss)]  | common practice: IAS 7 20   |
| ifrs-full | AdjustmentsForInterestIncome  | X duration credit | Adjustments for interest income   | Adjustments for interest income expense to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Interest income; Profit (loss)]  | common practice: IAS 7 20   |

|           |  |                   |  |   |                             |
|-----------|--|-------------------|--|---|-----------------------------|
| ifrs-full | AdjustmentsForLossesGainsOnDisposalOfNoncurrentAssets                        | X duration debit  | Adjustments for losses (gains) on disposal of non-current assets                           | Adjustments for losses (gains) on disposal of non-current assets to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Non-current assets; Profit (loss)]  | common practice: IAS 7 14   |
| ifrs-full | AdjustmentsForProvisions   | X duration debit  | Adjustments for provisions   | Adjustments for provisions to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Provisions; Profit (loss)]  | common practice: IAS 7 20 b |
| ifrs-full | AdjustmentsForReconcileProfitLoss  | X duration debit  | Adjustments to reconcile profit (loss)   | Adjustments to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]   | disclosure: IAS 7 20        |
| ifrs-full | AdjustmentsForReconcileProfitLossAbstract                                    |                   | Adjustments to reconcile profit (loss) [abstract]  |   |                             |
| ifrs-full | AdjustmentsForSharebasedPayments   | X duration debit  | Adjustments for share-based payments   | Adjustments for share-based payments to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]  | common practice: IAS 7 20 b |
| ifrs-full | AdjustmentsForUndistributedProfitsOfAssociates                               | X duration credit | Adjustments for undistributed profits of associates  | Adjustments for undistributed profits of associates to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Associates [member]; Profit (loss)]  | common practice: IAS 7 20 b |
| ifrs-full | AdjustmentsForUndistributedProfitsOfInvestmentsAccountedForUsingEquityMethod | X duration credit | Adjustments for undistributed profits of investments accounted for using the equity method | Adjustments for undistributed profits of investments accounted for using the equity method to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Investments accounted for using equity method; Profit (loss)]   | common practice: IAS 7 20   |
| ifrs-full | AdjustmentsForUnrealisedForeignExchangeLossesGains                           | X duration debit  | Adjustments for unrealised foreign exchange losses (gains)                                 | Adjustments for unrealised foreign exchange losses (gains) to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]  | common practice: IAS 7 20 b |
| ifrs-full | AdjustmentsToReconcileProfitLossOtherThanChangesInWorkingCapital             | X duration debit  | Adjustments to reconcile profit (loss) other than changes in working capital               | Adjustments, other than changes in working capital, to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Profit (loss)]   | common practice: IAS 7 20   |
| ifrs-full | AdjustmentToCarryingAmountsReportedUnderPreviousGAAP                         | X instant debit   | Aggregate adjustment to carrying amounts of investments reported under previous GAAP       | The amount of aggregate adjustments to the carrying amounts reported under previous GAAP of investments in subsidiaries, joint ventures or associates in the entity's first IFRS financial statements. [Refer: Associates [member]; Carrying amount [member]; Joint ventures [member]; Previous GAAP [member]; Subsidiaries [member]; Investments in subsidiaries, joint ventures and associates; IFRSs [member]] | disclosure: IFRS 1 31 c     |

|           |   |                  |  |  |   |
|-----------|---|------------------|--|--|---|
| ifrs-full | AdjustmentToMidmarketConsensusPriceSignificantUnobservableInputsAssets                      | X.XX duration    | Adjustment to mid-market consensus price, significant unobservable inputs, assets                          | Adjustment to a mid-market consensus (non-binding) price used as a significant Level 3 unobservable input for assets. [Refer: Level 3 of fair value hierarchy [member]]  | example: IFRS 13 B36 c  |
| ifrs-full | AdjustmentToMidmarketConsensusPriceSignificantUnobservableInputsEntitysOwnEquityInstruments | X.XX duration    | Adjustment to mid-market consensus price, significant unobservable inputs, entity's own equity instruments | Adjustment to a mid-market consensus (non-binding) price used as a significant Level 3 unobservable input for entity's own equity instruments. [Refer: Level 3 of fair value hierarchy [member]; Entity's own equity instruments [member]] | example: IFRS 13 B36 c  |
| ifrs-full | AdjustmentToMidmarketConsensusPriceSignificantUnobservableInputsLiabilities                 | X.XX duration    | Adjustment to mid-market consensus price, significant unobservable inputs, liabilities                     | Adjustment to a mid-market consensus (non-binding) price used as a significant Level 3 unobservable input for liabilities. [Refer: Level 3 of fair value hierarchy [member]]   | example: IFRS 13 B36 c  |
| ifrs-full | AdjustmentToProfitLossForPreferenceSharesDividends  | X duration debit | Adjustment to profit (loss) for preference share dividends   | Adjustment to profit (loss) for preference share dividends to calculate profit (loss) attributable to ordinary equity holders of the parent equity. [Refer: Preference shares [member]; Profit (loss)]                                     | example: IAS 33 Example 12 Calculation and presentation of basic and diluted earnings per share (comprehensive example), example: IAS 33 70 a |
| ifrs-full | AdministrativeExpense   | X duration debit | Administrative expenses  | The amount of expenses that the entity classifies as being administrative.   | example: IAS 1 103, disclosure: IAS 1 99, disclosure: IAS 26 35 b vi  |
| ifrs-full | Advances  | X instant credit | Advances received  | The amount of payments received for goods or services to be provided in the future.  | common practice: IAS 1 55   |
| ifrs-full | AdvancesReceivedForContractsInProgress  | X instant credit | Advances received for contracts in progress  | The amount of advances received by the entity before the related work is performed on construction contracts.  | disclosure: IFRIC 15 21 b - Expiry date 2018-01-01, disclosure: IAS 11 40 b - Expiry date   |

|           |  |                  |   |   |   |
|-----------|--|------------------|---|---|---|
|           |  |                  |   |   | 2018-01-01  |
| ifrs-full | AdvertisingExpense   | X duration debit | Advertising expense   | The amount of expense arising from advertising.   | common practice: IAS 1 112 c  |
| ifrs-full | AggregateAdjustmentToCarryingValueReportedUnderPreviousGAAPMember  | member           | Aggregate adjustment to carrying amounts reported under previous GAAP [member]  | This member stands for the aggregate adjustment to the carrying amounts reported under previous GAAP. [Refer: Carrying amount [member]; Previous GAAP [member]]   | disclosure: IFRS 1 30 b   |
| ifrs-full | AggregateContinuingAndDiscontinuedOperationsMember   | member           | Aggregate continuing and discontinued operations [member]   | This member stands for the aggregate of continuing and discontinued operations. It also represents the standard value for the 'Continuing and discontinued operations' axis if no other member is used. [Refer: Discontinued operations [member]; Continuing operations [member]] | disclosure: IFRS 5 Presentation and disclosure  |
| ifrs-full | AggregateDifferenceBetweenFairValueAtInitialRecognitionAndAmountDeterminedUsingValuationTechniqueYetToBeRecognised | X instant        | Aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss | The aggregate difference between the fair value at initial recognition and the transaction price for financial instruments that is yet to be recognised in profit or loss. [Refer: Financial instruments, class [member]]   | disclosure: IFRS 7 28 b   |
| ifrs-full | AggregatedIndividualImmaterialAssociatesMember   | member           | Aggregated individually immaterial associates [member]  | This member stands for the aggregation of associates that are individually immaterial. [Refer: Associates [member]]   | disclosure: IFRS 12 21 c ii,<br>disclosure: IFRS 4 39M b - Effective on first application of IFRS 9 |
| ifrs-full | AggregatedIndividualImmaterialBusinessCombinationsMember   | member           | Aggregated individually immaterial business combinations [member]   | This member stands for the aggregation of business combinations that are individually immaterial. [Refer: Business combinations [member]]   | disclosure: IFRS 3 B65  |
| ifrs-full | AggregatedIndividualImmaterialJointVenturesMember  | member           | Aggregated individually immaterial joint ventures [member]  | This member stands for the aggregation of joint ventures that are individually immaterial. [Refer: Joint ventures [member]]   | disclosure: IFRS 12 21 c i,<br>disclosure: IFRS 4 39M b - Effective                                 |

|           |                             |        |                                 |   |   |
|-----------|-----------------------------|--------|---------------------------------|---|---|
|           |                             |        |                                 |   | on first application of IFRS 9  |
| ifrs-full | AggregatedMeasurementMember | member | Aggregated measurement [member] | This member stands for all types of measurement. It also represents the standard value for the 'Measurement' axis if no other member is used. | disclosure: IAS 40 32A, disclosure: IAS 41 50, disclosure: IFRS 13 93 a   |
| ifrs-full | AggregatedTimeBandsMember   | member | Aggregated time bands [member]  | This member stands for aggregated time bands. It also represents the standard value for the 'Maturity' axis if no other member is used.       | disclosure: IAS 1 61, disclosure: IAS 17 31 b - Expiry date 2019-01-01, disclosure: IAS 17 35 a - Expiry date 2019-01-01, disclosure: IAS 17 47 a - Expiry date 2019-01-01, disclosure: IAS 17 56 a - Expiry date 2019-01-01, disclosure: IFRS 15 120 b i - Effective 2018-01-01, disclosure: IFRS 16 97 - Effective 2019-01-01, disclosure: IFRS 16 94 - Effective 2019-01-01, example: IFRS 7 B11, example: IFRS 7 B35, disclosure: IFRS 7 23B a - Effective 2018-01-01 |

|           |  |                  |  |   |   |
|-----------|--|------------------|--|---|---|
| ifrs-full | AggregateNotSignificantIndividualAssetsOrCashgeneratingUnitsMember | member           | Aggregate cash-generating units for which amount of goodwill or intangible assets with indefinite useful lives is not significant [member] | This member stands for the aggregate of cash-generating units for which the amount of goodwill or intangible assets with indefinite useful lives is not significant. [Refer: Cash-generating units [member]; Goodwill; Intangible assets other than goodwill] | disclosure: IAS 36 135  |
| ifrs-full | AggregateOfFairValuesMember  | member           | Aggregate of fair values [member]  | This member stands for the aggregate of fair values. It also represents the standard value for the 'Fair value as deemed cost' axis if no other member is used.   | disclosure: IFRS 130 a  |
| ifrs-full | AgriculturalProduceByGroupAxis                                     | axis             | Agricultural produce by group [axis]   | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.  | common practice: IAS 41 46 b ii                                       |
| ifrs-full | AgriculturalProduceGroupMember                                     | member           | Agricultural produce, group [member]   | This member stands for all agricultural produce when disaggregated by group. It also represents the standard value for the 'Agricultural produce by group' axis if no other member is used. [Refer: Current agricultural produce]                             | common practice: IAS 41 46 b ii                                       |
| ifrs-full | Aircraft   | X instant debit  | Aircraft   | The amount of property, plant and equipment representing aircraft used in the entity's operations.  | example: IAS 16 37 e  |
| ifrs-full | AircraftMember   | member           | Aircraft [member]  | This member stands for a class of property, plant and equipment representing aircraft used in entity's operations. [Refer: Property, plant and equipment]   | example: IAS 16 37 e  |
| ifrs-full | AircraftUnderFinanceLeaseMember                                    | member           | Aircraft under finance lease [member]  | This member stands for aircraft held by the entity under a finance lease. [Refer: Aircraft [member]]  | common practice: IAS 16 37 e - Expiry date 2019-01-01                 |
| ifrs-full | AirportLandingRightsMember   | member           | Airport landing rights [member]  | This member stands for airport landing rights.  | common practice: IAS 38 119   |
| ifrs-full | AllLevelsOfFairValueHierarchyMember                                | member           | All levels of fair value hierarchy [member]  | This member stands for all levels of the fair value hierarchy. It also represents the standard value for the 'Levels of fair value hierarchy' axis if no other member is used.  | disclosure: IAS 19 142, disclosure: IFRS 13 93 b                      |
| ifrs-full | AllOtherSegmentsMember   | member           | All other segments [member]  | This member stands for business activities and operating segments that are not reportable.  | disclosure: IFRS 15 115 - Effective 2018-01-01, disclosure: IFRS 8 16 |
| ifrs-full | AllowanceAccountForCreditLossesOfFinancialAssets                   | X instant credit | Allowance account for credit losses of financial assets  | The amount of an allowance account used to record impairments to financial assets due to credit losses. [Refer: Financial assets]   | disclosure: IFRS 7 16 - Expiry date                                   |

|           |   |                   |   |   |  |            |
|-----------|---|-------------------|---|---|--|------------|
|           | ncialAssets   |                   | financial assets  |   |  | 2018-01-01 |
| ifrs-full | AllowanceForCreditLossesMember  | member            | Allowance for credit losses [member]  | This member stands for an allowance account used to record impairments to financial assets due to credit losses.  | common practice: IAS 12 81 g                     |            |
| ifrs-full | AmortisationAssetsRecognisedFromCostsIncurredToObtainOrFulfilContractsWithCustomers                         | X duration debit  | Amortisation, assets recognised from costs incurred to obtain or fulfil contracts with customers  | The amount of amortisation for assets recognised from the costs incurred to obtain or fulfil contracts with customers. [Refer: Assets recognised from costs to obtain or fulfil contracts with customers; Amortisation expense]   | disclosure: IFRS 15 128 b - Effective 2018-01-01 |            |
| ifrs-full | AmortisationDeferredAcquisitionCostsArisingFromInsuranceContracts   | X duration credit | Amortisation, deferred acquisition costs arising from insurance contracts   | The amount of amortisation of deferred acquisition costs arising from insurance contracts. [Refer: Deferred acquisition costs arising from insurance contracts; Depreciation and amortisation expense; Types of insurance contracts [member]]   | example: IFRS 4 IG39 c, example: IFRS 4 37 e     |            |
| ifrs-full | AmortisationExpense   | X duration debit  | Amortisation expense  | The amount of amortisation expense. Amortisation is the systematic allocation of depreciable amounts of intangible assets over their useful lives.  | common practice: IAS 1 112 c                     |            |
| ifrs-full | AmortisationIntangibleAssetsOtherThanGoodwill   | X duration        | Amortisation, intangible assets other than goodwill   | The amount of amortisation of intangible assets other than goodwill. [Refer: Depreciation and amortisation expense; Intangible assets other than goodwill]  | disclosure: IAS 38 118 e vi                      |            |
| ifrs-full | AmortisationMethodOfIntangibleAssetsOtherThanGoodwill   | text              | Amortisation method, intangible assets other than goodwill  | The amortisation method used for intangible assets other than goodwill with finite useful lives. [Refer: Intangible assets other than goodwill; Depreciation and amortisation expense]  | disclosure: IAS 38 118 b                         |            |
| ifrs-full | AmortisationOfGainsAndLossesArisingOnBuyingReinsurance  | X duration debit  | Amortisation of losses (gains) arising on buying reinsurance  | The amount of amortisation of deferred losses (gains) arising from the purchase of reinsurance. [Refer: Depreciation and amortisation expense; Gains (losses) recognised in profit or loss on buying reinsurance]   | disclosure: IFRS 4 37 b ii                       |            |
| ifrs-full | AmountByWhichFinancialAssetsRelatedCreditDerivativesOrSimilarInstrumentsMitigateMaximumExposureToCreditRisk | X instant         | Amount by which financial assets designated as measured at fair value through profit or loss related credit derivatives or similar instruments mitigate maximum exposure to credit risk | The amount by which credit derivatives or similar instruments related to financial assets designated as measured at fair value through profit or loss mitigate maximum exposure to credit risk. [Refer: Loans and receivables; Credit risk [member]; Derivatives [member]; Maximum exposure to credit risk; Financial assets] | disclosure: IFRS 7 9 b - Effective 2018-01-01    |            |

|           |  |                  |  |   |  |
|-----------|--|------------------|--|---|--|
| ifrs-full | AmountByWhichLoansOrReceivablesRelatedCreditDerivativesOrSimilarInstrumentsMitigateMaximumExposureToCreditRisk | X instant        | Amount by which loans or receivables related credit derivatives or similar instruments mitigate maximum exposure to credit risk    | The amount by which credit derivatives or similar instruments related to loans or receivables mitigate maximum exposure to credit risk. [Refer: Loans and receivables; Credit risk [member]; Maximum exposure to credit risk; Derivatives [member]] | disclosure: IFRS 7<br>9 b - Expiry date<br>2018-01-01      |
| ifrs-full | AmountByWhichRegulatoryDeferralAccountCreditBalanceHasBeenReducedBecauseItIsNoLongerFullyReversible            | X instant debit  | Amount by which regulatory deferral account credit balance has been reduced because it is no longer fully reversible               | The amount by which a regulatory deferral account credit balance has been reduced because it is no longer fully reversible. [Refer: Regulatory deferral account credit balances]  | disclosure: IFRS 14 36                                     |
| ifrs-full | AmountByWhichRegulatoryDeferralAccountDebitBalanceHasBeenReducedBecauseItIsNoLongerFullyRecoverable            | X instant credit | Amount by which regulatory deferral account debit balance has been reduced because it is no longer fully recoverable               | The amount by which a regulatory deferral account debit balance has been reduced because it is no longer fully recoverable. [Refer: Regulatory deferral account debit balances]   | disclosure: IFRS 14 36                                     |
| ifrs-full | AmountByWhichUnit'sRecoverableAmountExceedsItsCarryingAmount   | X instant debit  | Amount by which unit's recoverable amount exceeds its carrying amount  | The amount by which a cash-generating unit's (group of units') recoverable amount exceeds its carrying amount. [Refer: Carrying amount [member]; Cash-generating units [member]]  | disclosure: IAS 36 134 f i, disclosure: IAS 36 135 e i     |
| ifrs-full | AmountByWhichValueAssignedToKeyAssumptionMustChangeInOrderForUnitsRecoverableAmountToBeEqualToCarryingAmount   | X.XX instant     | Amount by which value assigned to key assumption must change in order for unit's recoverable amount to be equal to carrying amount | The amount by which value that has been assigned to a key assumption must change in order for a unit's recoverable amount to be equal to its carrying amount. [Refer: Carrying amount [member]]   | disclosure: IAS 36 134 f iii, disclosure: IAS 36 135 e iii |
| ifrs-full | AmountIncurredByEntityForProvisionOfKeyManagementPersonnelServicesProvidedBySeparateManagementEntity           | X duration debit | Amount incurred by entity for provision of key management personnel services provided by separate management entity                | The amount incurred by the entity for provision of key management personnel services that are provided by a separate management entity. [Refer: Key management personnel of entity or parent [member]; Separate management entities [member]]       | disclosure: IAS 24 18A                                     |

|           |   |                   |  |   |   |
|-----------|---|-------------------|--|---|---|
| ifrs-full | AmountOfReclassificationsOrChangesInPresentation  | X duration        | Amount of reclassifications or changes in presentation   | The amount that is reclassified when the entity changes classification or presentation in its financial statements.   | disclosure: IAS 1 41 b  |
| ifrs-full | AmountPresentedInOtherComprehensiveIncomeRealisedAtDerecognition  | X duration        | Amount presented in other comprehensive income realised at derecognition of financial liability                                    | The amount presented in other comprehensive income that was realised at derecognition of financial liabilities designated at fair value through profit or loss. [Refer: Other comprehensive income] | disclosure: IFRS 7 10 d - Effective 2018-01-01                        |
| ifrs-full | AmountReclassifiedFromProfitOrLossToOtherComprehensiveIncomeApplyingOverlayApproach                               | X duration debit  | Amount reclassified from profit or loss to other comprehensive income applying overlay approach                                    | The amount reclassified from profit or loss to other comprehensive income when applying the overlay approach, presented as a separate line item in profit or loss.                                  | disclosure: IFRS 4 35D a - Effective on first application of IFRS 9   |
| ifrs-full | AmountReclassifiedFromProfitOrLossToOtherComprehensiveIncomeApplyingOverlayApproachNewlyDesignatedFinancialAssets | X duration debit  | Amount reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated financial assets | The amount reclassified from profit or loss to other comprehensive income relating to newly designated financial assets applying the overlay approach.  | disclosure: IFRS 4 39L f i - Effective on first application of IFRS 9 |
| ifrs-full | AmountReclassifiedToOtherComprehensiveIncomeFromProfitOrLossApplyingOverlayApproachBeforeTax                      | X duration credit | Amount reclassified to other comprehensive income from profit or loss applying overlay approach, before tax                        | The amount recognised in other comprehensive income on reclassification from profit or loss when applying the overlay approach, before tax. [Refer: Other comprehensive income]                     | disclosure: IFRS 4 35D b - Effective on first application of IFRS 9   |
| ifrs-full | AmountReclassifiedToOtherComprehensiveIncomeFromProfitOrLossApplyingOverlayApproachNetOfTax                       | X duration credit | Amount reclassified to other comprehensive income from profit or loss applying overlay approach, net of tax                        | The amount recognised in other comprehensive income on reclassification from profit or loss when applying the overlay approach, net of tax. [Refer: Other comprehensive income]                     | disclosure: IFRS 4 35D b - Effective on first application of IFRS 9   |
| ifrs-full | AmountRecognisedAsIncomeFromArrangementInvolvingLegalFormOfLease  | X duration credit | Amount recognised as income from arrangement involving legal form of lease   | The amount recognised as income from arrangements involving the legal form of a lease.  | disclosure: SIC 27 10 b - Expiry date 2019-01-01                      |

|           |  |                  |  |  |   |
|-----------|--|------------------|--|--|---|
| ifrs-full | AmountRecognisedInOtherComprehensiveIncomeAndAccumulatedInEquityRelatingToNoncurrentAssetsOrDisposalGroupsHeldForSale  | X instant credit | Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale  | The amount recognised in other comprehensive income and accumulated in equity, relating to non-current assets or disposal groups held for sale. [Refer: Non-current assets or disposal groups classified as held for sale; Other reserves; Other comprehensive income; Disposal groups classified as held for sale [member]]     | disclosure: IFRS 5 38, example: IFRS 5 Example 12   |
| ifrs-full | AmountRecognisedInOtherComprehensiveIncomeAndAccumulatedInEquityRelatingToNoncurrentAssetsOrDisposalGroupsHeldForSaleMember  | member           | Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale [member]   | This member stands for a component of equity resulting from amounts that are recognised in other comprehensive income and accumulated in equity that relate to non-current assets or disposal groups held for sale. [Refer: Non-current assets or disposal groups classified as held for sale; Other comprehensive income]       | disclosure: IFRS 5 38, example: IFRS 5 Example 12   |
| ifrs-full | AmountRemovedFromReserveOfCashFlowHedgesAndIncludedInInitialCostOrOtherCarryingAmountOfNonfinancialAssetLiabilityOrFirmCommitmentForWhichFairValueHedgeAccountingIsApplied | X duration debit | Amount removed from reserve of cash flow hedges and included in initial cost or other carrying amount of a non-financial asset (liability) or a firm commitment for which fair value hedge accounting is applied.                                  | The amount removed from reserve of cash flow hedges and included in the initial cost or other carrying amount of a non-financial asset (liability) or a firm commitment for which fair value hedge accounting is applied. [Refer: Reserve of cash flow hedges]   | disclosure: IFRS 9 6.5.11 d i - Effective 2018-01-01, disclosure: IFRS 7 24E a - Effective 2018-01-01 |
| ifrs-full | AmountRemovedFromReserveOfChangeInValueOfForeignCurrencyBasisSpreadsAndIncludedInInitialCostOrOtherCarryingAmountOfNonfinancialAssetLiabilityOrFirmCommitmentForWhich      | X duration debit | Amount removed from reserve of change in value of foreign currency basis spreads and included in initial cost or other carrying amount of a non-financial asset (liability) or a firm commitment for which fair value hedge accounting is applied. | The amount removed from reserve of change in value of foreign currency basis spreads and included in the initial cost or other carrying amount of a non-financial asset (liability) or a firm commitment for which fair value hedge accounting is applied. [Refer: Reserve of change in value of foreign currency basis spreads] | disclosure: IFRS 9 6.5.16 - Effective 2018-01-01  |

|           |  |                  |  |   |   |
|-----------|--|------------------|--|---|---|
|           | FairValueHedgeAccountingIsApplied  |                  | (liability) or firm commitment for which fair value hedge accounting is applied  |   |   |
| ifrs-full | AmountRemovedFromReserveOfChangeInValueOfForwardElementsOfForwardContractsAndIncludedInInitialCostOrOtherCarryingAmountOfNonfinancialAssetLiabilityOrFirmCommitmentForWhichFairValueHedgeAccountingIsApplied | X duration debit | 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 | The amount removed from reserve of change in value of forward elements of forward contracts and included in the initial cost or other carrying amount of a non-financial asset (liability) or a firm commitment for which fair value hedge accounting is applied.<br>[Refer: Reserve of change in value of forward elements of forward contracts] | disclosure: IFRS 9 6.5.16 - Effective 2018-01-01                      |
| ifrs-full | AmountRemovedFromReserveOfChangeInValueOfTimeValueOfOptionsAndIncludedInInitialCostOrOtherCarryingAmountOfNonfinancialAssetLiabilityOrFirmCommitmentForWhichFairValueHedgeAccountingIsApplied                | X duration debit | 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                 | The amount removed from reserve of change in value of time value of options and included in the initial cost or other carrying amount of a non-financial asset (liability) or a firm commitment for which fair value hedge accounting is applied. [Refer: Reserve of change in value of time value of options]                                    | disclosure: IFRS 9 6.5.15 b i - Effective 2018-01-01                  |
| ifrs-full | AmountReportedInProfitOrLossApplyingIFRS9FinancialAssetsToWhichOverlayApproachIsApplied  | X duration debit | Amount reported in profit or loss applying IFRS 9 for financial assets to which the overlay approach is applied  | The amount reported in profit or loss applying IFRS 9 for financial assets to which the overlay approach is applied.  | disclosure: IFRS 4 39L d i - Effective on first application of IFRS 9 |

|           |   |                  |  |  |  |
|-----------|---|------------------|--|--|--|
|           |   |                  | applied  |  |  |
| ifrs-full | AmountsArisingFrom InsuranceContractsA xis  | axis             | Amounts arising from insurance contracts [axis]  | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | common practice: IFRS 4 Disclosure             |
| ifrs-full | AmountsIncurredDef erredAcquisitionCost sArisingFromInsuran ceContracts   | X duration debit | Amounts incurred, deferred acquisition costs arising from insurance contracts  | The increase in deferred acquisition costs arising from insurance contracts resulting from amounts of those costs incurred. [Refer: Deferred acquisition costs arising from insurance contracts]   | example: IFRS 4 IG39 b, example: IFRS 4 37 e   |
| ifrs-full | AmountsPayableRel atedPartyTransac tions  | X instant credit | Amounts payable, related party transactions  | The amounts payable resulting from related party transactions. [Refer: Related parties [member]]   | disclosure: IAS 24 20, disclosure: IAS 24 18 b |
| ifrs-full | AmountsPayableToT ransfereeInRespectO fTransferredAssets  | X instant credit | Other amounts payable to transferee in respect of transferred assets   | The amounts payable to the transferee in respect of transferred financial assets other than the undiscounted cash outflows that would or may be required to repurchase derecognised financial assets (for example, the strike price in an option agreement). [Refer: Financial assets] | disclosure: IFRS 7 42E d                       |
| ifrs-full | AmountsReceivable RelatedPartyTransac tions   | X instant debit  | Amounts receivable, related party transactions   | The amounts receivable resulting from related party transactions. [Refer: Related parties [member]]  | disclosure: IAS 24 20, disclosure: IAS 24 18 b |
| ifrs-full | AmountsRecognised AsOfAcquisitionDate ForEachMajorClass OfAssetsAcquiredAn dLiabilitiesAssumedA bstract                         |                  | Amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [abstract]                           |  |  |
| ifrs-full | AmountsRecognised ForTransactionReco gnisedSeparatelyFro mAcquisitionOfAsset sAndAssumptionOfLi abilitiesInBusinessCo mbination | X duration       | Amounts recognised for transaction recognised separately from acquisition of assets and the assumption of liabilities in business combinations | The amounts recognised for transaction recognised separately from the acquisition of assets and the assumption of liabilities in business combinations. [Refer: Business combinations [member]]  | disclosure: IFRS 3 B64 I iii                   |

|           |   |                  |   |  |  |
|-----------|---|------------------|---|--|--|
| ifrs-full | AmountsRemovedFromEquityAndAdjustedAgainstFairValueOfFinancialAssetsOnReclassificationOutOfFairValueThroughOtherComprehensiveIncomeMeasurementCategoryBeforeTax | X duration debit | 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     | The amounts removed from equity and adjusted against the fair value of financial assets on reclassification out of the fair value through other comprehensive income measurement category, before tax. [Refer: Financial assets]                                 | disclosure: IFRS 9 5.6.5 - Effective 2018-01-01  |
| ifrs-full | AmountsRemovedFromEquityAndAdjustedAgainstFairValueOfFinancialAssetsOnReclassificationOutOfFairValueThroughOtherComprehensiveIncomeMeasurementCategoryNetOfTax  | X duration debit | 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     | The amounts removed from equity and adjusted against the fair value of financial assets on reclassification out of the fair value through other comprehensive income measurement category, net of tax. [Refer: Financial assets]                                 | disclosure: IFRS 9 5.6.5 - Effective 2018-01-01  |
| ifrs-full | AmountsRemovedFromEquityAndIncludedInCarryingAmountOfNonfinancialAssetLiabilityWhoseAcquisitionOrIncurrenceWasHedgedHighlyProbableForecastTransactionBeforeTax  | X duration debit | Amounts removed from equity and included in carrying amount of non-financial asset (liability) whose acquisition or incurrence was a hedged, highly probable forecast transaction, before tax | The amounts removed from equity and included in the initial cost or other carrying amount of a non-financial asset (liability) whose acquisition or incurrence was a hedged, highly probable forecast transaction, before tax. [Refer: Carrying amount [member]] | disclosure: IFRS 7 23 e - Expiry date 2018-01-01 |
| ifrs-full | AmountsSubjectToEnforceableMasterNettingArrangementOrSimilarAgreementNotSetOffAgainstFinancialAssets  | X instant credit | Amounts subject to enforceable master netting arrangement or similar agreement not set off against financial assets   | The amounts that are subject to an enforceable master netting arrangement or similar agreement and that are not set off against financial assets. [Refer: Financial assets]  | disclosure: IFRS 7 13C d                         |

|           |   |                  |   |   |   |
|-----------|---|------------------|---|---|---|
| ifrs-full | AmountsSubjectToEnforceableMasterNettingArrangementOrSimilarAgreementNotSetOffAgainstFinancialAssetsAbstract                                |                  | Amounts subject to enforceable master netting arrangement or similar agreement not set off against financial assets [abstract]                                      |   |   |
| ifrs-full | AmountsSubjectToEnforceableMasterNettingArrangementOrSimilarAgreementNotSetOffAgainstFinancialLiabilities                                   | X instant debit  | Amounts subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities  | The amounts that are subject to an enforceable master netting arrangement or similar agreement and that are not set off against financial liabilities. [Refer: Financial liabilities] | disclosure: IFRS 7<br>13C d   |
| ifrs-full | AmountsSubjectToEnforceableMasterNettingArrangementOrSimilarAgreementNotSetOffAgainstFinancialLiabilitiesAbstract                           |                  | Amounts subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities [abstract]                                 |   |   |
| ifrs-full | AmountThatWouldHaveBeenReclassifiedFromProfitOrLossToOtherComprehensiveIncomeApplyingOverlayApproachIfFinancialAssetsHadNotBeenDedesignated | X duration debit | Amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach if financial assets had not been de-designated | The amount that would have been reclassified from profit or loss to other comprehensive income if financial assets had not been de-designated from the overlay approach.              | disclosure: IFRS 4<br>39L f ii - Effective on first application of IFRS 9 |
| ifrs-full | AmountThatWouldHaveBeenReportedInProfitOrLossIfIAS39HadBeenAppliedFinancialAssetsToWhichOverlayApproachIsApplied                            | X duration debit | Amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach is applied                            | The amount that would have been reported in profit or loss for financial assets to which the overlay approach is applied if IAS 39 had been applied.                                  | disclosure: IFRS 4<br>39L d ii - Effective on first application of IFRS 9 |

|           |  |               |   |   |   |
|-----------|--|---------------|---|---|---|
| ifrs-full | AnalysisOfAgeOfFinancialAssetsThatArePastDueButNotImpaired           | text block    | Analysis of age of financial assets that are past due but not impaired [text block]       | Analysis of the age of financial assets that are past due but not impaired. [Refer: Financial assets]   | disclosure: IFRS 7<br>37 a - Expiry date<br>2018-01-01  |
| ifrs-full | AnalysisOfCreditExposuresUsingExternalCreditGradingSystemExplanatory | text block    | Analysis of credit exposures using external credit grading system [text block]            | The disclosure of an analysis of credit exposures using an external credit grading system. [Refer: Credit exposure; External credit grades [member]]  | example: IFRS 7<br>IG23 a - Expiry date 2018-01-01,<br>example: IFRS 7<br>36 c - Expiry date 2018-01-01 |
| ifrs-full | AnalysisOfCreditExposuresUsingInternalCreditGradingSystemExplanatory | text block    | Analysis of credit exposures using internal credit grading system [text block]            | The disclosure of an analysis of credit exposures using an internal credit grading system. [Refer: Credit exposure; Internal credit grades [member]]  | example: IFRS 7<br>IG23 a - Expiry date 2018-01-01,<br>example: IFRS 7<br>36 c - Expiry date 2018-01-01 |
| ifrs-full | AnalysisOfFinancialAssetsThatAreIndividuallyDeterminedToBeImpaired   | text block    | Analysis of financial assets that are individually determined to be impaired [text block] | Analysis of financial assets that are individually determined to be impaired, including the factors that the entity considered when determining that they are impaired. [Refer: Financial assets] | disclosure: IFRS 7<br>37 b - Expiry date<br>2018-01-01  |
| ifrs-full | AnalysisOfIncomeAndExpenseAbstract                                   |               | Analysis of income and expense [abstract]   |   |   |
| ifrs-full | AnnouncementOfPlanToDiscontinueOperationMember                       | member        | Announcement of plan to discontinue operation [member]                                    | This member stands for the announcement of a plan to discontinue an operation.  | example: IAS 10<br>22 b   |
| ifrs-full | AnnouncingOrCommencingImplementationOfMajorRestructuringMember       | member        | Announcing or commencing implementation of major restructuring [member]                   | This member stands for announcing or commencing implementation of major restructuring.  | example: IAS 10<br>22 e   |
| ifrs-full | ApplicableTaxRate  | X.XX duration | Applicable tax rate   | The applicable income tax rate.   | disclosure: IAS 12<br>81 c ii   |
| ifrs-full | AreaOfLandUsedForAgriculture   | area          | Area of land used for agriculture   | The area of land used for agriculture by the entity.  | common practice:<br>IAS 41 46 b i   |
| ifrs-full | ArrangementsInvolvingLegalFormOfLeas                                 | axis          | Arrangements involving legal form   | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts   | disclosure: SIC 27<br>10 - Expiry date  |

|           |   |                 |   |  |  |            |
|-----------|---|-----------------|---|--|--|------------|
|           | eAxis   |                 | of lease [axis]   | that complete the table.   |  | 2019-01-01 |
| ifrs-full | ArrangementsInvolvingLegalFormOfLeaseMember                                       | member          | Arrangements involving legal form of lease [member]   | This member stands for all arrangements involving legal forms of lease. For example, an entity may lease assets to an investor and lease the same assets back, or alternatively, legally sell assets and lease the same assets back. The form of each arrangement and its terms and conditions can vary significantly. It also represents the standard value for the 'Arrangements involving legal form of lease' axis if no other member is used. | disclosure: SIC 27 10 - Expiry date 2019-01-01   |            |
| ifrs-full | AssetbackedDebtInstrumentsHeld  | X instant debit | Asset-backed debt instruments held  | The amount of debt instruments held that are backed by underlying assets. [Refer: Debt instruments held]   | common practice: IAS 1 112 c   |            |
| ifrs-full | AssetbackedFinancingsMember   | member          | Asset-backed financings [member]  | This member stands for asset-backed financings.  | example: IFRS 12 B23 b   |            |
| ifrs-full | AssetbackedSecuritiesAmountContributedToFairValueOfPlanAssets                     | X instant debit | Asset-backed securities, amount contributed to fair value of plan assets                    | The amount that securities that are backed by underlying assets constitute of the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]]   | example: IAS 19 142 g  |            |
| ifrs-full | AssetRecognisedForExpectedReimbursementContingentLiabilitiesInBusinessCombination | X instant debit | Asset recognised for expected reimbursement, contingent liabilities in business combination | The amount of assets that have been recognised for the expected reimbursement of contingent liabilities recognised in a business combination. [Refer: Contingent liabilities [member]; Expected reimbursement, contingent liabilities in business combination; Business combinations [member]]   | disclosure: IFRS 3 B67 c, disclosure: IFRS 3 B64 j   |            |
| ifrs-full | AssetRecognisedForExpectedReimbursementOtherProvisions                            | X instant debit | Asset recognised for expected reimbursement, other provisions                               | The amount of assets that have been recognised for the expected reimbursement of other provisions. [Refer: Expected reimbursement, other provisions; Other provisions]   | disclosure: IAS 37 85 c  |            |
| ifrs-full | Assets  | X instant debit | Assets  | The amount of resources: (a) controlled by the entity as a result of past events; and (b) from which future economic benefits are expected to flow to the entity.  | disclosure: IAS 1 55, disclosure: IFRS 13 93 a, disclosure: IFRS 13 93 b, disclosure: IFRS 13 93 e, disclosure: IFRS 8 28 c, disclosure: IFRS 8 23 |            |
| ifrs-full | AssetsAbstract  |                 | Assets [abstract]   |  |  |            |

|           |  |                 |   |   |                         |
|-----------|--|-----------------|---|---|-------------------------|
| ifrs-full | AssetsAndLiabilities Axis                                      | axis            | Assets and liabilities [axis]   | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.  | disclosure: IAS 1 125   |
| ifrs-full | AssetsAndLiabilities ClassifiedAsHeldFor SaleAxis              | axis            | Assets and liabilities classified as held for sale [axis]   | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.  | disclosure: IFRS 5 38   |
| ifrs-full | AssetsAndLiabilities ClassifiedAsHeldFor SaleMember            | member          | Assets and liabilities classified as held for sale [member]   | This member stands for assets and liabilities that are classified as held for sale. [Refer: Non-current assets held for sale [member]; Liabilities included in disposal groups classified as held for sale; Disposal groups classified as held for sale [member]]   | disclosure: IFRS 5 38   |
| ifrs-full | AssetsAndLiabilities Member                                    | member          | Assets and liabilities [member]   | This member stands for assets and liabilities. It also represents the standard value for the 'Assets and liabilities' axis if no other member is used. [Refer: Assets; Liabilities]   | disclosure: IAS 1 125   |
| ifrs-full | AssetsAndLiabilities NotClassifiedAsHeld ForSaleMember         | member          | Assets and liabilities not classified as held for sale [member]   | This member stands for assets and liabilities that are not classified as held for sale. It also represents the standard value for the 'Assets and liabilities classified as held for sale' axis if no other member is used. [Refer: Non-current assets held for sale [member]; Liabilities included in disposal groups classified as held for sale; Disposal groups classified as held for sale [member]] | disclosure: IFRS 5 38   |
| ifrs-full | AssetsAndRegulatoryDeferralAccountDebitBalances                | X instant debit | Assets and regulatory deferral account debit balances   | The amount of assets and regulatory deferral account debit balances. [Refer: Assets; Regulatory deferral account debit balances]  | disclosure: IFRS 14 21  |
| ifrs-full | AssetsArisingFromExplorationForAndEvaluationOfMineralResources | X instant debit | Assets arising from exploration for and evaluation of mineral resources                                       | The amount of assets arising from the search for mineral resources, including minerals, oil, natural gas and similar non-regenerative resources after the entity has obtained legal rights to explore in a specific area, as well as the determination of the technical feasibility and commercial viability of extracting the mineral resource.  | disclosure: IFRS 6 24 b |
| ifrs-full | AssetsArisingFromInsuranceContracts                            | X instant debit | Assets arising from insurance contracts   | The amount of recognised assets arising from insurance contracts. [Refer: Types of insurance contracts [member]]  | disclosure: IFRS 4 37 b |
| ifrs-full | AssetsHeldAsCollateralPermittedToBeSoldOrRepledgedAtFairValue  | X instant debit | Collateral held permitted to be sold or repledged in absence of default by owner of collateral, at fair value | The fair value of collateral held that is permitted to be sold or repledged in the absence of default by the owner of the collateral. [Refer: At fair value [member]]   | disclosure: IFRS 7 15 a |

|           |   |                  |   |   |  |
|-----------|---|------------------|---|---|--|
| ifrs-full | AssetsHeldToHedgeLiabilitiesArisingFromFinancingActivitiesMember                  | member           | Assets held to hedge liabilities arising from financing activities [member]                 | This member stands for assets held to hedge liabilities arising from financing activities. [Refer: Assets; Liabilities arising from financing activities]   | example: IAS 7 C Reconciliation of liabilities arising from financing activities, example: IAS 7 44C |
| ifrs-full | AssetsLessCurrentLiabilities  | X instant debit  | Assets less current liabilities   | The amount of assets less the amount of current liabilities.  | common practice: IAS 1 55  |
| ifrs-full | AssetsLessCurrentLiabilitiesAbstract  |                  | Assets less current liabilities [abstract]  |   |  |
| ifrs-full | AssetsLiabilitiesOfBenefitPlan  | X instant credit | Assets (liabilities) of benefit plan  | The amount of assets of a retirement benefit plan less liabilities other than the actuarial present value of promised retirement benefits.  | disclosure: IAS 26 35 a  |
| ifrs-full | AssetsObtained  | X instant debit  | Assets obtained by taking possession of collateral or calling on other credit enhancements  | The amount of assets obtained by the entity taking possession of the collateral it holds as security or calling on other credit enhancements (for example, guarantees). [Refer: Guarantees [member]]  | disclosure: IFRS 7 38 a  |
| ifrs-full | AssetsOfBenefitPlan   | X instant debit  | Assets of benefit plan  | The amount of assets held by retirement benefit plans. [Refer: Defined benefit plans [member]]  | disclosure: IAS 26 35 a i  |
| ifrs-full | AssetsOtherThanCashOrCashEquivalentInSubsidiaryOrBusinessesAcquiredOrDisposed2013 | X duration debit | Assets other than cash or cash equivalents in subsidiary or businesses acquired or disposed | The amount of assets, other than cash or cash equivalents, in subsidiaries or other businesses over which control is obtained or lost. [Refer: Subsidiaries [member]]   | disclosure: IAS 7 40 d   |
| ifrs-full | AssetsRecognisedFromCostsToObtainOrFulfilContractsWithCustomers                   | X instant debit  | Assets recognised from costs to obtain or fulfil contracts with customers                   | The amount of assets recognised from the costs to obtain or fulfil contracts with customers. The costs to obtain a contract with a customer are the incremental costs of obtaining the contract that the entity would not have incurred if the contract had not been obtained. The costs to fulfil a contract with a customer are the costs that relate directly to a contract or to an anticipated contract that the entity can specifically identify. | disclosure: IFRS 15 128 a - Effective 2018-01-01   |
| ifrs-full | AssetsRecognisedInEntitysFinancialStatementsInRelationToStructuredEntities        | X instant debit  | Assets recognised in entity's financial statements in relation to structured entities       | The amount of assets recognised in the entity's financial statements relating to its interests in structured entities. [Refer: Assets; Unconsolidated structured entities [member]]   | disclosure: IFRS 12 29 a   |

|           |   |                   |  |   |   |
|-----------|---|-------------------|--|---|---|
| ifrs-full | AssetsSoldOrRepledgedAsCollateralAtFairValue                          | X instant debit   | Collateral sold or repledged in absence of default by owner of collateral, at fair value | The fair value of collateral sold or repledged that was permitted to be sold or repledged in the absence of default by the owner of the collateral. [Refer: At fair value [member]]   | disclosure: IFRS 7 15 b   |
| ifrs-full | AssetsThatEntityContinuesToRecognise                                  | X instant debit   | Assets that entity continues to recognise  | The amount of transferred financial assets that the entity continues to recognise in full. [Refer: Financial assets]  | disclosure: IFRS 7 42D e  |
| ifrs-full | AssetsThatEntityContinuesToRecogniseToExtentOfContinuingInvolvement   | X instant debit   | Assets that entity continues to recognise to extent of continuing involvement            | The amount of transferred financial assets that the entity continues to recognise to the extent of its continuing involvement. [Refer: Financial assets]  | disclosure: IFRS 7 42D f  |
| ifrs-full | AssetsToWhichSignificantRestrictionsApply                             | X instant debit   | Assets to which significant restrictions apply   | The amount in the consolidated financial statements of the assets of the group to which significant restrictions (for example, statutory, contractual and regulatory restrictions) apply on the entity's ability to access or use the assets. | disclosure: IFRS 12 13 c  |
| ifrs-full | AssetsTransferredToStructuredEntitiesAtTimeOfTransfer                 | X duration credit | Assets transferred to structured entities, at time of transfer                           | The amount, at the time of transfer, of all assets transferred to structured entities. [Refer: Unconsolidated structured entities [member]]   | disclosure: IFRS 12 27 c  |
| ifrs-full | AssetsUnderInsuranceContractsAndReinsuranceContractsIssued            | X instant debit   | Assets under insurance contracts and reinsurance contracts issued                        | The amount of assets under insurance contracts and reinsurance contracts issued. [Refer: Types of insurance contracts [member]]   | example: IAS 1 55, example: IFRS 4 IG20 b, example: IFRS 4 37 b |
| ifrs-full | AssetsUnderReinsuranceCeded   | X instant debit   | Assets under reinsurance ceded   | The amount of assets under reinsurance contracts in which the entity is the policyholder.   | example: IAS 1 55, example: IFRS 4 IG20 c, example: IFRS 4 37 b |
| ifrs-full | AssetsWithSignificantRiskOfMaterialAdjustmentsWithinNextFinancialYear | X instant debit   | Assets with significant risk of material adjustments within next financial year          | The amount of assets subject to assumptions that have a significant risk of resulting in a material adjustment to the amounts of those assets within the next financial year.   | disclosure: IAS 1 125 b   |
| ifrs-full | AssociatedLiabilitiesThatEntityContinuesToRecognise                   | X instant credit  | Associated liabilities that entity continues to recognise                                | The amount of liabilities associated with transferred financial assets that the entity continues to recognise in full. [Refer: Financial assets]  | disclosure: IFRS 7 42D e  |

|           |  |                  |   |  |   |
|-----------|--|------------------|---|--|---|
| ifrs-full | AssociatedLiabilitiesThatEntityContinuesToRecogniseToExtentOfContinuingInvolvement | X instant credit | Associated liabilities that entity continues to recognise to extent of continuing involvement | The amount of liabilities associated with transferred financial assets that the entity continues to recognise to the extent of its continuing involvement. [Refer: Financial assets]   | disclosure: IFRS 7 42D f  |
| ifrs-full | AssociatesMember   | member           | Associates [member]   | This member stands for the entities over which the investor has significant influence.   | disclosure: IAS 19 d, disclosure: IAS 27 17 b, disclosure: IAS 27 16 b, disclosure: IFRS 12 B4 d, disclosure: IFRS 4 39M a - Effective on first application of IFRS 9 |
| ifrs-full | AtCostMember   | member           | At cost [member]  | This member stands for measurement based on cost. Cost is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire an asset at the time of its acquisition or construction, or, when applicable, the amount attributed to that asset when initially recognised in accordance with the specific requirements of other IFRSs. | disclosure: IAS 40 32A, disclosure: IAS 41 50, disclosure: IAS 41 55  |
| ifrs-full | AtCostOrInAccordanceWithIFRS16WithinFairValueModelMember                           | member           | At cost or in accordance with IFRS 16 within fair value model [member]                        | This member stands for measurement based on cost or IFRS 16 when the fair value model is generally used by the entity to measure a class of assets. [Refer: At cost [member]]  | disclosure: IAS 40 78 - Effective 2019-01-01  |
| ifrs-full | AtCostWithinFairValueModelMember   | member           | At cost within fair value model [member]  | This member stands for measurement based on cost when the fair value model is generally used by the entity to measure a class of assets. [Refer: At cost [member]]   | disclosure: IAS 40 78 - Expiry date 2019-01-01  |
| ifrs-full | AtFairValueMember  | member           | At fair value [member]  | This member stands for measurement based on fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.   | disclosure: IAS 40 32A, disclosure: IAS 41 50, disclosure: IFRS 13 93 a   |
| ifrs-full | AuditorsRemuneration   | X duration debit | Auditor's remuneration  | The amount of fees paid or payable to the entity's auditors.   | common practice: IAS 1 112 c  |
| ifrs-full | AuditorsRemunerationAbstract   |                  | Auditor's remuneration  |  |   |

|           |   |                  |   |   |   |  |
|-----------|---|------------------|---|---|---|--|
|           |   |                  | [abstract]  |   |   |  |
| ifrs-full | AuditorsRemunerationForAuditServices            | X duration debit | Auditor's remuneration for audit services             | The amount of fees paid or payable to the entity's auditors for auditing services.  | common practice: IAS 1 112 c                    |  |
| ifrs-full | AuditorsRemunerationForOtherServices            | X duration debit | Auditor's remuneration for other services             | The amount of fees paid or payable to the entity's auditors for services that the entity does not separately disclose in the same statement or note.              | common practice: IAS 1 112 c                    |  |
| ifrs-full | AuditorsRemunerationForTaxServices              | X duration debit | Auditor's remuneration for tax services               | The amount of fees paid or payable to the entity's auditors for tax services.   | common practice: IAS 1 112 c                    |  |
| ifrs-full | AuthorisedCapitalCommitmentsButNotContractedFor | X instant credit | Authorised capital commitments but not contracted for | The amount of capital commitments that have been authorised by the entity, but for which the entity has not entered into a contract. [Refer: Capital commitments] | common practice: IAS 1 112 c                    |  |
| ifrs-full | AvailableforSaleFinancialAssetsAbstract         |                  | Available-for-sale financial assets [abstract]        |   |   |  |
| ifrs-full | AverageEffectiveTaxRate                         | X.XX duration    | Average effective tax rate                            | The tax expense (income) divided by the accounting profit. [Refer: Accounting profit]   | disclosure: IAS 12 81 c ii                      |  |
| ifrs-full | AverageForeignExchangeRate                      | X.XX duration    | Average foreign exchange rate                         | The average exchange rate used by the entity. Exchange rate is the ratio of exchange for two currencies.  | common practice: IAS 1 112 c                    |  |
| ifrs-full | AverageNumberOfEmployees                        | X.XX duration    | Average number of employees                           | The average number of personnel employed by the entity during a period.   | common practice: IAS 1 112 c                    |  |
| ifrs-full | AveragePriceOfHedgingInstrument                 | X.XX instant     | Average price of hedging instrument                   | The average price of a hedging instrument. [Refer: Hedging instruments [member]]  | disclosure: IFRS 7 23B b - Effective 2018-01-01 |  |
| ifrs-full | AverageRateOfHedgingInstrument                  | X.XX instant     | Average rate of hedging instrument                    | The average rate of a hedging instrument. [Refer: Hedging instruments [member]]   | disclosure: IFRS 7 23B b - Effective 2018-01-01 |  |
| ifrs-full | BalancesOnCurrentAccountsFromCustomers          | X instant credit | Balances on current accounts from customers           | The amount of balances in customers' current accounts held by the entity.   | common practice: IAS 1 112 c                    |  |
| ifrs-full | BalancesOnDemandDepositsFromCustomers           | X instant credit | Balances on demand deposits from customers            | The amount of balances in customers' demand deposits held by the entity.  | common practice: IAS 1 112 c                    |  |
| ifrs-full | BalancesOnOtherDepositsFromCustomers            | X instant credit | Balances on other deposits from customers             | The amount of balances in customers' deposit accounts held by the entity that the entity does not separately disclose in the same statement or note.              | common practice: IAS 1 112 c                    |  |

|           |   |                  |  |   |  |
|-----------|---|------------------|--|---|--|
| ifrs-full | BalancesOnTermDepositsFromCustomers                         | X instant credit | Balances on term deposits from customers                               | The amount of balances in customers' term deposits held by the entity.  | common practice: IAS 1 112 c                                       |
| ifrs-full | BalancesWithBanks   | X instant debit  | Balances with banks  | The amount of cash balances held at banks.  | common practice: IAS 7 45  |
| ifrs-full | BankAcceptanceAssets  | X instant debit  | Bank acceptance assets   | The amount of bank acceptances recognised as assets.  | common practice: IAS 1 55  |
| ifrs-full | BankAcceptanceLiabilities                                   | X instant credit | Bank acceptance liabilities  | The amount of bank acceptances recognised as liabilities.   | common practice: IAS 1 55  |
| ifrs-full | BankAndSimilarCharges                                       | X duration debit | Bank and similar charges   | The amount of bank and similar charges recognised by the entity as an expense.  | common practice: IAS 1 112 c                                       |
| ifrs-full | BankBalancesAtCentralBanksOtherThanMandatoryReserveDeposits | X instant debit  | Bank balances at central banks other than mandatory reserve deposits   | The amount of bank balances held at central banks other than mandatory reserve deposits. [Refer: Mandatory reserve deposits at central banks]   | common practice: IAS 1 112 c                                       |
| ifrs-full | BankBorrowingsUndiscountedCashFlows                         | X instant credit | Bank borrowings, undiscounted cash flows                               | The amount of contractual undiscounted cash flows in relation to bank borrowings. [Refer: Borrowings]   | example: IFRS 7 IG31A - Effective 2019-01-01, example: IFRS 7 B11D |
| ifrs-full | BankDebtInstrumentHeld                                      | X instant debit  | Bank debt instruments held   | The amount of debt instruments held by the entity that were issued by a bank. [Refer: Debt instruments held]  | common practice: IAS 1 112 c                                       |
| ifrs-full | BankingArrangementsClassifiedAsCashEquivalents              | X instant debit  | Other banking arrangements, classified as cash equivalents             | A classification of cash equivalents representing banking arrangements that the entity does not separately disclose in the same statement or note. [Refer: Cash equivalents]                | common practice: IAS 7 45  |
| ifrs-full | BankOverdraftsClassifiedAsCashEquivalents                   | X instant credit | Bank overdrafts  | The amount that has been withdrawn from an account in excess of existing cash balances. This is considered a short-term extension of credit by the bank. [Refer: Cash and cash equivalents] | common practice: IAS 7 45  |
| ifrs-full | BasicAndDilutedEarningsLossPerShare                         | X.XX duration    | Basic and diluted earnings (loss) per share                            | The amount of earnings per share when the basic and diluted measurements are equal. [Refer: Basic earnings (loss) per share; Diluted earnings (loss) per share]                             | common practice: IAS 1 85  |
| ifrs-full | BasicAndDilutedEarningsLossPerShareFromContinuingOperations | X.XX duration    | Basic and diluted earnings (loss) per share from continuing operations | Basic and diluted earnings (loss) per share from continuing operations. [Refer: Basic and diluted earnings (loss) per share]  | common practice: IAS 1 85  |

|           |  |               |   |  |                           |
|-----------|--|---------------|---|--|---------------------------|
| ifrs-full | BasicAndDilutedEarningsLossPerShareFromContinuingOperationsIncludingNetMovementInRegulatoryDeferralAccountBalancesAndNetMovementInRelatedDeferredTax   | X.XX duration | Basic and diluted earnings (loss) per share from continuing operations, including net movement in regulatory deferral account balances and net movement in related deferred tax   | Basic and diluted earnings (loss) per share from continuing operations that include the net movement in regulatory deferral account balances and the net movement in related deferred tax. [Refer: Basic and diluted earnings (loss) per share; Net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax; Continuing operations [member]]     | disclosure: IFRS 14 26    |
| ifrs-full | BasicAndDilutedEarningsLossPerShareFromDiscontinuedOperations  | X.XX duration | Basic and diluted earnings (loss) per share from discontinued operations  | Basic and diluted earnings (loss) per share from discontinued operations. [Refer: Basic and diluted earnings (loss) per share]   | common practice: IAS 1 85 |
| ifrs-full | BasicAndDilutedEarningsLossPerShareFromDiscontinuedOperationsIncludingNetMovementInRegulatoryDeferralAccountBalancesAndNetMovementInRelatedDeferredTax | X.XX duration | Basic and diluted earnings (loss) per share from discontinued operations, including net movement in regulatory deferral account balances and net movement in related deferred tax | Basic and diluted earnings (loss) per share from discontinued operations that include the net movement in regulatory deferral account balances and the net movement in related deferred tax. [Refer: Basic and diluted earnings (loss) per share; Net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax; Discontinued operations [member]] | disclosure: IFRS 14 26    |
| ifrs-full | BasicAndDilutedEarningsLossPerShareIncludingNetMovementInRegulatoryDeferralAccountBalancesAndNetMovementInRelatedDeferredTax                           | X.XX duration | Basic and diluted earnings (loss) per share, including net movement in regulatory deferral account balances and net movement in related deferred tax                              | Basic and diluted earnings (loss) per share that include the net movement in regulatory deferral account balances and the net movement in related deferred tax. [Refer: Basic and diluted earnings (loss) per share; Net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax]  | disclosure: IFRS 14 26    |
| ifrs-full | BasicAndDilutedEarningsPerShareAbstract  |               | Basic and diluted earnings per share [abstract]   |  |                           |
| ifrs-full | BasicEarningsLossPerShare  | X.XX duration | Basic earnings (loss) per share   | The amount of profit (loss) attributable to ordinary equity holders of the parent entity (the numerator) divided by the weighted average number of ordinary shares outstanding during the period (the  | disclosure: IAS 33 66     |

|           |  |               |   |  |                        |
|-----------|--|---------------|---|--|------------------------|
|           |  |               |   | denominator).  |                        |
| ifrs-full | BasicEarningsLossPerShareFromContinuingOperations  | X.XX duration | Basic earnings (loss) per share from continuing operations  | Basic earnings (loss) per share from continuing operations. [Refer: Basic earnings (loss) per share; Continuing operations [member]]   | disclosure: IAS 33 66  |
| ifrs-full | BasicEarningsLossPerShareFromContinuingOperationsIncludingNetMovementInRegulatoryDeferralAccountBalancesAndNetMovementInRelatedDeferredTax   | X.XX duration | Basic earnings (loss) per share from continuing operations, including net movement in regulatory deferral account balances and net movement in related deferred tax   | Basic earnings (loss) per share from continuing operations that include the net movement in regulatory deferral account balances and the net movement in related deferred tax. [Refer: Basic earnings (loss) per share; Net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax; Continuing operations [member]]     | disclosure: IFRS 14 26 |
| ifrs-full | BasicEarningsLossPerShareFromDiscontinuedOperations  | X.XX duration | Basic earnings (loss) per share from discontinued operations  | Basic earnings (loss) per share from discontinued operations. [Refer: Basic earnings (loss) per share; Discontinued operations [member]]   | disclosure: IAS 33 68  |
| ifrs-full | BasicEarningsLossPerShareFromDiscontinuedOperationsIncludingNetMovementInRegulatoryDeferralAccountBalancesAndNetMovementInRelatedDeferredTax | X.XX duration | Basic earnings (loss) per share from discontinued operations, including net movement in regulatory deferral account balances and net movement in related deferred tax | Basic earnings (loss) per share from discontinued operations that include the net movement in regulatory deferral account balances and the net movement in related deferred tax. [Refer: Basic earnings (loss) per share; Net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax; Discontinued operations [member]] | disclosure: IFRS 14 26 |
| ifrs-full | BasicEarningsLossPerShareIncludingNetMovementInRegulatoryDeferralAccountBalancesAndNetMovementInRelatedDeferredTax                           | X.XX duration | Basic earnings (loss) per share, including net movement in regulatory deferral account balances and net movement in related deferred tax                              | Basic earnings (loss) per share that include the net movement in regulatory deferral account balances and the net movement in related deferred tax. [Refer: Basic earnings (loss) per share; Net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax]  | disclosure: IFRS 14 26 |
| ifrs-full | BasicEarningsPerShareAbstract  |               | Basic earnings per share [abstract]   |  |                        |

|           |   |                  |  |   |   |
|-----------|---|------------------|--|---|---|
| ifrs-full | BasisForAttributingRevenuesFromExternalCustomersToIndividualCountries                             | text             | Description of basis for attributing revenues from external customers to individual countries  | The description of the basis for attributing revenues from external customers to individual countries. [Refer: Revenue]   | disclosure: IFRS 8 33 a   |
| ifrs-full | BearerBiologicalAssetsMember  | member           | Bearer biological assets [member]  | This member stands for bearer biological assets. Bearer biological assets are those other than consumable biological assets. [Refer: Biological assets; Consumable biological assets [member]]  | example: IAS 41 43  |
| ifrs-full | BearerPlants  | X instant debit  | Bearer plants  | The amount of property, plant and equipment representing bearer plants. Bearer plant is a living plant that (a) is used in the production or supply of agricultural produce; (b) is expected to bear produce for more than one period; and (c) has a remote likelihood of being sold as agricultural produce, except for incidental scrap sales. [Refer: Property, plant and equipment]                     | example: IAS 16 37 i  |
| ifrs-full | BearerPlantsMember  | member           | Bearer plants [member]   | This member stands for a class of property, plant and equipment representing bearer plants. Bearer plant is a living plant that (a) is used in the production or supply of agricultural produce; (b) is expected to bear produce for more than one period; and (c) has a remote likelihood of being sold as agricultural produce, except for incidental scrap sales. [Refer: Property, plant and equipment] | example: IAS 16 37 i  |
| ifrs-full | BenefitsPaidOrPayable   | X duration debit | Benefits paid or payable   | The amount of benefits paid or payable for retirement benefit plans.  | disclosure: IAS 26 35 b v   |
| ifrs-full | BestEstimateAtAcquisitionDateOfContractualCashFlowsNotExpectedToBeCollectedForAcquiredReceivables | X instant debit  | Best estimate at acquisition date of contractual cash flows not expected to be collected for receivables acquired in business combinations | [Refer: Business combinations [member]]   | disclosure: IFRS 3 B64 h iii                                      |
| ifrs-full | BiologicalAssets  | X instant debit  | Biological assets  | The amount of living animals or plants recognised as assets.  | disclosure: IAS 1 54 f, disclosure: IAS 41 50, example: IAS 41 43 |
| ifrs-full | BiologicalAssetsAgeMember   | member           | Biological assets, age [member]  | This member stands for all biological assets when disaggregated by age. It also represents the standard value for the 'Biological assets by age' axis if no other member is used. [Refer: Biological assets]  | example: IAS 41 43  |
| ifrs-full | BiologicalAssetsAxis  | axis             | Biological assets [axis]   | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts   | common practice: IAS 41 50  |

|           |   |                  |   |  |  |
|-----------|---|------------------|---|--|--|
|           |   |                  |   | that complete the table.   |  |
| ifrs-full | BiologicalAssetsByAgeAxis                       | axis             | Biological assets by age [axis]                       | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | example: IAS 41 43   |
| ifrs-full | BiologicalAssetsByGroupAxis                     | axis             | Biological assets by group [axis]                     | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | disclosure: IAS 41 41  |
| ifrs-full | BiologicalAssetsByTypeAxis                      | axis             | Biological assets by type [axis]                      | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | example: IAS 41 43   |
| ifrs-full | BiologicalAssetsGroupMember                     | member           | Biological assets, group [member]                     | This member stands for all biological assets when disaggregated by group. It also represents the standard value for the 'Biological assets by group' axis if no other member is used. [Refer: Biological assets] | disclosure: IAS 41 41  |
| ifrs-full | BiologicalAssetsMember                          | member           | Biological assets [member]                            | This member stands for living animals or plants. It also represents the standard value for the 'Biological assets' axis if no other member is used.  | disclosure: IAS 17 31 a - Expiry date 2019-01-01, common practice: IAS 41 50 |
| ifrs-full | BiologicalAssetsPledgedAsSecurityForLiabilities | X instant debit  | Biological assets pledged as security for liabilities | The amount of biological assets pledged as security for liabilities. [Refer: Biological assets]  | disclosure: IAS 41 49 a  |
| ifrs-full | BiologicalAssetsTypeMember                      | member           | Biological assets, type [member]                      | This member stands for all biological assets when disaggregated by type. It also represents the standard value for the 'Biological assets by type' axis if no other member is used. [Refer: Biological assets]   | example: IAS 41 43   |
| ifrs-full | BiologicalAssetsWhoseTitleIsRestricted          | X instant debit  | Biological assets whose title is restricted           | The amount of biological assets whose title is restricted. [Refer: Biological assets]  | disclosure: IAS 41 49 a  |
| ifrs-full | BondsIssued                                     | X instant credit | Bonds issued  | The amount of bonds issued by the entity.  | common practice: IAS 1 112 c   |
| ifrs-full | BondsIssuedUndiscountedCashFlows                | X instant credit | Bonds issued, undiscounted cash flows                 | The amount of contractual undiscounted cash flows in relation to bonds issued. [Refer: Bonds issued]   | example: IFRS 7 IG31A - Effective 2019-01-01, example: IFRS 7 B11D           |
| ifrs-full | BorrowingCostsAbstract                          |                  | Borrowing costs [abstract]                            |  |  |

|           |   |                  |   |   |                               |
|-----------|---|------------------|---|---|-------------------------------|
| ifrs-full | BorrowingCostsCapitalised               | X duration       | Borrowing costs capitalised                   | The amount of interest and other costs that an entity incurs in connection with the borrowing of funds that are directly attributable to the acquisition, construction or production of a qualifying asset and which form part of the cost of that asset. | disclosure: IAS 23 26 a       |
| ifrs-full | BorrowingCostsIncurred                  | X duration       | Borrowing costs incurred                      | The amount of interest and other costs that an entity incurs in connection with the borrowing of funds.   | common practice: IAS 1 112 c  |
| ifrs-full | BorrowingCostsRecognisedAsExpense       | X duration debit | Borrowing costs recognised as expense         | The amount of interest and other costs that an entity incurs in connection with the borrowing of funds that are recognised as an expense.   | common practice: IAS 1 112 c  |
| ifrs-full | Borrowings                              | X instant credit | Borrowings                                    | The amount of outstanding funds that the entity is obligated to repay.  | common practice: IAS 1 55     |
| ifrs-full | BorrowingsAbstract                      |                  | Borrowings [abstract]                         |   |                               |
| ifrs-full | BorrowingsAdjustmentToInterestRateBasis | X.XX instant     | Borrowings, adjustment to interest rate basis | The adjustment to the basis (reference rate) used for calculation of the interest rate on borrowings. [Refer: Borrowings]   | common practice: IFRS 7 7     |
| ifrs-full | BorrowingsByNameAxis                    | axis             | Borrowings by name [axis]                     | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.  | common practice: IFRS 7 7     |
| ifrs-full | BorrowingsByNameMember                  | member           | Borrowings by name [member]                   | This member stands for all borrowings when disaggregated by name. It also represents the standard value for the 'Borrowings by name' axis if no other member is used. [Refer: Borrowings]   | common practice: IFRS 7 7     |
| ifrs-full | BorrowingsByTypeAbstract                |                  | Borrowings, by type [abstract]                |   |                               |
| ifrs-full | BorrowingsInterestRate                  | X.XX instant     | Borrowings, interest rate                     | The interest rate on borrowings. [Refer: Borrowings]  | common practice: IFRS 7 7     |
| ifrs-full | BorrowingsInterestRateBasis             | text             | Borrowings, interest rate basis               | The basis (reference rate) used for calculation of the interest rate on borrowings. [Refer: Borrowings]   | common practice: IFRS 7 7     |
| ifrs-full | BorrowingsMaturity                      | text             | Borrowings, maturity                          | The maturity of borrowings. [Refer: Borrowings]   | common practice: IFRS 7 7     |
| ifrs-full | BorrowingsOriginalCurrency              | text             | Borrowings, original currency                 | The currency in which the borrowings are denominated. [Refer: Borrowings]   | common practice: IFRS 7 7     |
| ifrs-full | BorrowingsRecognisedAsOfAcquisitionDate | X instant credit | Borrowings recognised as of acquisition date  | The amount recognised as of the acquisition date for borrowings assumed in a business combination. [Refer: Borrowings; Business combinations [member]]  | common practice: IFRS 3 B64 i |

|           |                              |                   |                                 |  |  |
|-----------|------------------------------|-------------------|---------------------------------|--|--|
| ifrs-full | BottomOfRangeMember          | member            | Bottom of range [member]        | This member stands for the bottom of a range.  | example: IFRS 13 IE63, example: IFRS 13 B6, disclosure: IFRS 14 33 b, disclosure: IFRS 2 45 d, common practice: IFRS 7 7 |
| ifrs-full | BrandNames                   | X instant debit   | Brand names                     | The amount of intangible assets representing rights to a group of complementary assets such as a trademark (or service mark) and its related trade name, formulas, recipes and technological expertise. [Refer: Intangible assets other than goodwill]                     | example: IAS 38 119 a  |
| ifrs-full | BrandNamesMember             | member            | Brand names [member]            | This member stands for a class of intangible assets representing rights to a group of complementary assets such as a trademark (or service mark) and its related trade name, formulas, recipes and technological expertise. [Refer: Intangible assets other than goodwill] | example: IAS 38 119 a  |
| ifrs-full | BroadcastingRightsMember     | member            | Broadcasting rights [member]    | This member stands for broadcasting rights.  | common practice: IAS 38 119  |
| ifrs-full | BrokerageFeeExpense          | X duration debit  | Brokerage fee expense           | The amount of expense recognised for brokerage fees charged to the entity.   | common practice: IAS 1 112 c   |
| ifrs-full | BrokerageFeeIncome           | X duration credit | Brokerage fee income            | The amount of income recognised for brokerage fees charged by the entity.  | common practice: IAS 1 112 c   |
| ifrs-full | Buildings                    | X instant debit   | Buildings                       | The amount of property, plant and equipment representing depreciable buildings and similar structures for use in operations. [Refer: Property, plant and equipment]  | common practice: IAS 16 37   |
| ifrs-full | BuildingsMember              | member            | Buildings [member]              | This member stands for a class of plant, property and equipment representing depreciable buildings and similar structures for use in operations. [Refer: Property, plant and equipment]  | common practice: IAS 16 37   |
| ifrs-full | BusinessCombinationsAxis     | axis              | Business combinations [axis]    | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | disclosure: IFRS 3 B64   |
| ifrs-full | BusinessCombinationsMember   | member            | Business combinations [member]  | This member stands for transactions or other events in which an acquirer obtains control of one or more businesses. Transactions sometimes referred to as 'true mergers' or 'mergers of equals' are also business combinations as that term is used in IFRS 3.             | disclosure: IFRS 3 B64   |
| ifrs-full | CancellationOfTreasuryShares | X duration credit | Cancellation of treasury shares | The amount of treasury stock cancelled during the period. [Refer: Treasury shares]   | common practice: IAS 1 106 d   |

|           |   |                  |  |   |                              |
|-----------|---|------------------|--|---|------------------------------|
| ifrs-full | CapitalCommitments  | X instant credit | Capital commitments  | The amount of future capital expenditures that the entity is committed to make.   | common practice: IAS 1 112 c |
| ifrs-full | CapitalCommitmentsAbstract                                  |                  | Capital commitments [abstract]                                     |   |                              |
| ifrs-full | CapitalisationRateOfBorrowingCostsEligibleForCapitalisation | X.XX duration    | Capitalisation rate of borrowing costs eligible for capitalisation | The weighted average of interest and other costs that an entity incurs in connection with the borrowing of funds applicable to the borrowings of the entity that are outstanding during the period, other than borrowings made specifically for the purpose of obtaining a qualifying asset. [Refer: Weighted average [member]; Borrowings]   | disclosure: IAS 23 26 b      |
| ifrs-full | CapitalisedDevelopmentExpenditureMember                     | member           | Capitalised development expenditure [member]                       | This member stands for a class of intangible assets arising from development expenditure capitalised before the start of commercial production or use. An intangible asset shall only be recognised if the entity can demonstrate all of the following: (a) the technical feasibility of completing the intangible asset so that it will be available for use or sale; (b) its intention to complete the intangible asset and use or sell it; (c) its ability to use or sell the intangible asset; (d) how the intangible asset will generate probable future economic benefits. Among other things, the entity can demonstrate the existence of a market for the output of the intangible asset or the intangible asset itself or, if it is to be used internally, the usefulness of the intangible asset; (e) the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and (f) its ability to measure reliably the expenditure attributable to the intangible asset during its development. | common practice: IAS 38 119  |
| ifrs-full | CapitalRedemptionReserve                                    | X instant credit | Capital redemption reserve   | A component of equity representing the reserve for the redemption of the entity's own shares.   | common practice: IAS 1 55    |
| ifrs-full | CapitalRedemptionReserveMember                              | member           | Capital redemption reserve [member]                                | This member stands for a component of equity representing the reserve for the redemption of the entity's own shares.  | common practice: IAS 1 108   |
| ifrs-full | CapitalRequirementsAxis                                     | axis             | Capital requirements [axis]  | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.  | disclosure: IAS 1 136        |
| ifrs-full | CapitalRequirementsMember                                   | member           | Capital requirements [member]                                      | This member stands for capital requirements that the entity is subject to. It also represents the standard value for the 'Capital requirements' axis if no other member is used.  | disclosure: IAS 1 136        |
| ifrs-full | CapitalReserve  | X instant credit | Capital reserve  | A component of equity representing the capital reserves.  | common practice: IAS 1 55    |

|           |  |                 |   |   |   |
|-----------|--|-----------------|---|---|---|
| ifrs-full | CapitalReserveMember   | member          | Capital reserve [member]  | This member stands for a component of equity representing capital reserves.   | common practice: IAS 1 108  |
| ifrs-full | CarryingAmountAccumulatedDepreciationAmortisationAndImpairmentAndGrossCarryingAmountAxis | axis            | Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount [axis] | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.  | disclosure: IAS 16 73 d, disclosure: IAS 16 73 e, disclosure: IAS 17 32 - Expiry date 2019-01-01, disclosure: IAS 38 118 c, disclosure: IAS 38 118 e, disclosure: IAS 40 76, disclosure: IAS 40 79 c, disclosure: IAS 40 79 d, disclosure: IAS 41 50, disclosure: IAS 41 54 f, disclosure: IFRS 3 B67 d, disclosure: IFRS 7 35H - Effective 2018-01-01, disclosure: IFRS 7 35I - Effective 2018-01-01, common practice: IFRS 7 IG29 - Expiry date 2018-01-01, common practice: IFRS 7 37 b - Expiry date 2018-01-01 |
| ifrs-full | CarryingAmountAtTimeOfSaleOfInvestmentPropertyCarriedAtCostWithinFairValueModel          | X instant debit | Investment property carried at cost within fair value model, at time of sale                            | The amount at the time of the sale of investment property carried at cost within fair value model. [Refer: At cost within fair value model [member]; Carrying amount [member]; Investment property] | disclosure: IAS 40 78 d ii - Expiry date 2019-01-01   |

|           |   |                   |   |  |  |
|-----------|---|-------------------|---|--|--|
| ifrs-full | CarryingAmountMember  | member            | Carrying amount [member]  | This member stands for the amount at which an asset is recognised in the statement of financial position (after deducting any accumulated depreciation or amortisation and accumulated impairment losses). It also represents the standard value for the 'Carrying amount, accumulated depreciation, amortisation and impairment and gross carrying amount' axis if no other member is used. [Refer: Depreciation and amortisation expense; Impairment loss] | disclosure: IAS 16 73 e, disclosure: IAS 17 32 - Expiry date 2019-01-01, disclosure: IAS 38 118 e, disclosure: IAS 40 76, disclosure: IAS 40 79 d, disclosure: IAS 41 50, disclosure: IFRS 3 B67 d, disclosure: IFRS 7 35H - Effective 2018-01-01, disclosure: IFRS 7 35I - Effective 2018-01-01, example: IFRS 7 IG29 a - Expiry date 2018-01-01, example: IFRS 7 37 b - Expiry date 2018-01-01 |
| ifrs-full | Cash  | X instant debit   | Cash  | The amount of cash on hand and demand deposits. [Refer: Cash on hand]  | common practice: IAS 7 45  |
| ifrs-full | CashAbstract  |                   | Cash [abstract]   |  |  |
| ifrs-full | CashAdvancesAndLoansFromRelatedParties                                | X duration debit  | Cash advances and loans from related parties                                      | The cash inflow from advances and loans from related parties. [Refer: Related parties [member]; Advances received]   | common practice: IAS 7 17  |
| ifrs-full | CashAdvancesAndLoansMadeToOtherPartiesClassifiedAsInvestingActivities | X duration credit | Cash advances and loans made to other parties, classified as investing activities | The amount of cash advances and loans made to other parties (other than advances and loans made by a financial institution), classified as investing activities.   | example: IAS 7 16 e  |
| ifrs-full | CashAdvancesAndLoansMadeToRelatedParties                              | X duration credit | Cash advances and loans made to related parties                                   | The cash outflow for loans and advances made to related parties. [Refer: Related parties [member]]   | common practice: IAS 7 16  |
| ifrs-full | CashAndBankBalancesAtCentralBanks                                     | X instant debit   | Cash and bank balances at central   | The amount of cash and bank balances held at central banks.  | common practice: IAS 1 55  |

|           |   |                  |  |   |   |
|-----------|---|------------------|--|---|---|
|           |   |                  | banks  |   |   |
| ifrs-full | CashAndCashEquivalents  | X instant debit  | Cash and cash equivalents  | The amount of cash on hand and demand deposits, along with short-term, highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value. [Refer: Cash; Cash equivalents] | disclosure: IAS 1 54 i, disclosure: IAS 7 45, disclosure: IFRS 12 B13 a |
| ifrs-full | CashAndCashEquivalentsAbstract  |                  | Cash and cash equivalents [abstract]   |   |   |
| ifrs-full | CashAndCashEquivalentsAmountContributedToFairValueOfPlanAssets            | X instant debit  | Cash and cash equivalents, amount contributed to fair value of plan assets             | The amount that cash and cash equivalents constitute of the fair value of defined benefit plan assets. [Refer: Cash and cash equivalents; Plan assets, at fair value; Defined benefit plans [member]]   | example: IAS 19 142 a   |
| ifrs-full | CashAndCashEquivalentsClassifiedAsPartOfDisposalGroupHeldForSale          | X instant debit  | Cash and cash equivalents classified as part of disposal group held for sale           | The amount of cash and cash equivalents that are classified as a part of a disposal group held for sale. [Refer: Cash and cash equivalents; Disposal groups classified as held for sale [member]]   | common practice: IAS 7 45   |
| ifrs-full | CashAndCashEquivalentsHeldByEntityUnavailableForUseByGroup                | X instant debit  | Cash and cash equivalents held by entity unavailable for use by group                  | The amount of significant cash and cash equivalent balances held by the entity that are not available for use by the group. [Refer: Cash and cash equivalents]  | disclosure: IAS 7 48  |
| ifrs-full | CashAndCashEquivalentsIfDifferentFromStatementOfFinancialPosition         | X instant debit  | Cash and cash equivalents if different from statement of financial position            | The amount of cash and cash equivalents in the statement of cash flows when different from the amount of cash and cash equivalents in the statement of financial position. [Refer: Cash and cash equivalents]   | common practice: IAS 7 45   |
| ifrs-full | CashAndCashEquivalentsIfDifferentFromStatementOfFinancialPositionAbstract |                  | Cash and cash equivalents if different from statement of financial position [abstract] |   |   |
| ifrs-full | CashAndCashEquivalentsInSubsidiaryOrBusinessesAcquiredOrDisposed2013      | X duration debit | Cash and cash equivalents in subsidiary or businesses acquired or disposed             | The amount of cash and cash equivalents in subsidiaries or other businesses over which control is obtained or lost. [Refer: Subsidiaries [member]; Cash and cash equivalents]   | disclosure: IAS 7 40 c  |
| ifrs-full | CashAndCashEquivalentsRecognisedAsOf                                      | X instant debit  | Cash and cash equivalents  | The amount recognised as of the acquisition date for cash and cash equivalents acquired in a business combination. [Refer: Cash and   | common practice: IFRS 3 B64 i   |

|           |   |                  |  |   |  |
|-----------|---|------------------|--|---|--|
|           | fAcquisitionDate  |                  | recognised as of acquisition date  | cash equivalents; Business combinations [member]]   |  |
| ifrs-full | CashCollateralPledgedSubjectToEnforceableMasterNettingArrangementOrSimilarAgreementNotSetOffAgainstFinancialLiabilities | X instant debit  | Cash collateral pledged subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities | The amount of cash collateral pledged that is subject to an enforceable master netting arrangement or similar agreement and that is not set off against financial liabilities. [Refer: Financial liabilities]   | example: IFRS 7 IG40D, example: IFRS 7 13C d ii  |
| ifrs-full | CashCollateralReceivedSubjectToEnforceableMasterNettingArrangementOrSimilarAgreementNotSetOffAgainstFinancialAssets     | X instant credit | Cash collateral received subject to enforceable master netting arrangement or similar agreement not set off against financial assets     | The amount of cash collateral received that is subject to an enforceable master netting arrangement or similar agreement and that is not set off against financial assets. [Refer: Financial assets]  | example: IFRS 7 IG40D, example: IFRS 7 13C d ii  |
| ifrs-full | CashEquivalents   | X instant debit  | Cash equivalents   | The amount of short-term, highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value.  | common practice: IAS 7 45  |
| ifrs-full | CashEquivalentsAbstract   |                  | Cash equivalents [abstract]  |   |  |
| ifrs-full | CashFlowHedgesAbstract  |                  | Cash flow hedges [abstract]  |   |  |
| ifrs-full | CashFlowHedgesMember  | member           | Cash flow hedges [member]  | This member stands for hedges of the exposure to variability in cash flows that (a) are attributable to a particular risk associated with a recognised asset or liability (such as all or some future interest payments on variable rate debt) or a highly probable forecast transaction; and (b) could affect profit or loss. [Refer: Hedges [member]] | disclosure: IAS 39 86 b, disclosure: IFRS 7 24A - Effective 2018-01-01, disclosure: IFRS 7 24B - Effective 2018-01-01, disclosure: IFRS 7 24C - Effective 2018-01-01 |
| ifrs-full | CashFlowsFromContinuingAndDiscontinuedOperationsAbstract  |                  | Cash flows from continuing and discontinued operations [abstract]  |   |  |

|           |   |                  |   |  |  |
|-----------|---|------------------|---|--|--|
| ifrs-full | CashFlowsFromLosingControlOfSubsidiariesOrOtherBusinessesClassifiedAsInvestingActivities        | X duration debit | Cash flows from losing control of subsidiaries or other businesses, classified as investing activities            | The aggregate cash flows arising from losing control of subsidiaries or other businesses, classified as investing activities. [Refer: Subsidiaries [member]]   | disclosure: IAS 7 39                         |
| ifrs-full | CashFlowsFromUsedInDecreaseIncreaseInRestrictedCashAndCashEquivalents                           | X duration debit | Cash flows from (used in) decrease (increase) in restricted cash and cash equivalents                             | The cash inflow (outflow) due to a decrease (increase) in restricted cash and cash equivalents. [Refer: Restricted cash and cash equivalents]  | common practice: IAS 7 16                    |
| ifrs-full | CashFlowsFromUsedInDecreaseIncreaseInShorttermDepositsAndInvestments                            | X duration debit | Cash flows from (used in) decrease (increase) in short-term deposits and investments                              | The cash inflow (outflow) due to a decrease (increase) in short-term deposits and investments.   | common practice: IAS 7 16                    |
| ifrs-full | CashFlowsFromUsedInExplorationForAndEvaluationOfMineralResourcesClassifiedAsInvestingActivities | X duration debit | Cash flows from (used in) exploration for and evaluation of mineral resources, classified as investing activities | The cash flows from (used in) the search for mineral resources, including minerals, oil, natural gas and similar non-regenerative resources after the entity has obtained legal rights to explore in a specific area, as well as the determination of the technical feasibility and commercial viability of extracting the mineral resource, classified as investing activities. | disclosure: IFRS 6 24 b                      |
| ifrs-full | CashFlowsFromUsedInExplorationForAndEvaluationOfMineralResourcesClassifiedAsOperatingActivities | X duration debit | Cash flows from (used in) exploration for and evaluation of mineral resources, classified as operating activities | The cash flows from (used in) the search for mineral resources, including minerals, oil, natural gas and similar non-regenerative resources after the entity has obtained legal rights to explore in a specific area, as well as the determination of the technical feasibility and commercial viability of extracting the mineral resource, classified as operating activities. | disclosure: IFRS 6 24 b                      |
| ifrs-full | CashFlowsFromUsedInFinancingActivities  | X duration debit | Cash flows from (used in) financing activities  | The cash flows from (used in) financing activities, which are activities that result in changes in the size and composition of the contributed equity and borrowings of the entity.  | disclosure: IAS 7 10, disclosure: IAS 7 50 d |
| ifrs-full | CashFlowsFromUsedInFinancingActivitiesAbstract  |                  | Cash flows from (used in) financing activities [abstract]   |  |  |
| ifrs-full | CashFlowsFromUsedInFinancingActivitiesContinuingOperations                                      | X duration debit | Cash flows from (used in) financing activities, continuing operations   | The cash flows from (used in) the entity's financing activities, related to continuing operations. [Refer: Continuing operations [member]; Cash flows from (used in) financing activities]   | disclosure: IFRS 5 33 c                      |

|           |  |                  |   |  |  |
|-----------|--|------------------|---|--|--|
| ifrs-full | CashFlowsFromUsedInFinancingActivitiesDiscontinuedOperations | X duration debit | Cash flows from (used in) financing activities, discontinued operations | The cash flows from (used in) the entity's financing activities, related to discontinued operations. [Refer: Discontinued operations [member]; Cash flows from (used in) financing activities]               | disclosure: IFRS 5 33 c                      |
| ifrs-full | CashFlowsFromUsedInIncreaseDecreaseInCurrentBorrowings       | X duration debit | Cash flows from (used in) increase (decrease) in current borrowings     | The cash inflow (outflow) due to a decrease (increase) in current borrowings. [Refer: Current borrowings]  | common practice: IAS 7 17                    |
| ifrs-full | CashFlowsFromUsedInIncreasesInOperatingCapacity              | X duration debit | Cash flows from (used in) increases in operating capacity               | The aggregate amount of cash flows that represent increases in the entity's ability to execute operating activities (for example, measured by units of output per day).                                      | example: IAS 7 50 c                          |
| ifrs-full | CashFlowsFromUsedInInsuranceContracts                        | X duration debit | Cash flows from (used in) insurance contracts                           | The cash flows from (used in) insurance contracts. [Refer: Types of insurance contracts [member]]  | disclosure: IFRS 4 37 b                      |
| ifrs-full | CashFlowsFromUsedInInvestingActivities                       | X duration debit | Cash flows from (used in) investing activities                          | The cash flows from (used in) investing activities, which are the acquisition and disposal of long-term assets and other investments not included in cash equivalents.                                       | disclosure: IAS 7 10, disclosure: IAS 7 50 d |
| ifrs-full | CashFlowsFromUsedInInvestingActivitiesAbstract               |                  | Cash flows from (used in) investing activities [abstract]               |  |  |
| ifrs-full | CashFlowsFromUsedInInvestingActivitiesContinuingOperations   | X duration debit | Cash flows from (used in) investing activities, continuing operations   | The cash flows from (used in) the entity's investing activities, related to continuing operations. [Refer: Continuing operations [member]; Cash flows from (used in) investing activities]                   | disclosure: IFRS 5 33 c                      |
| ifrs-full | CashFlowsFromUsedInInvestingActivitiesDiscontinuedOperations | X duration debit | Cash flows from (used in) investing activities, discontinued operations | The cash flows from (used in) the entity's investing activities, related to discontinued operations. [Refer: Discontinued operations [member]; Cash flows from (used in) investing activities]               | disclosure: IFRS 5 33 c                      |
| ifrs-full | CashFlowsFromUsedInMaintainingOperatingCapacity              | X duration debit | Cash flows from (used in) maintaining operating capacity                | The aggregate amount of cash flows that are required to maintain the entity's current ability to execute operating activities (for example, measured by units of output per day).                            | example: IAS 7 50 c                          |
| ifrs-full | CashFlowsFromUsedInOperatingActivities                       | X duration       | Cash flows from (used in) operating activities                          | The cash flows from (used in) operating activities, which are the principal revenue-producing activities of the entity and other activities that are not investing or financing activities. [Refer: Revenue] | disclosure: IAS 7 10, disclosure: IAS 7 50 d |

|           |   |                   |  |  |  |
|-----------|---|-------------------|--|--|--|
| ifrs-full | CashFlowsFromUsedInOperatingActivitiesAbstract  |                   | Cash flows from (used in) operating activities [abstract]  |  |  |
| ifrs-full | CashFlowsFromUsedInOperatingActivitiesContinuingOperations                                    | X duration debit  | Cash flows from (used in) operating activities, continuing operations  | The cash flows from (used in) the entity's operating activities, related to continuing operations. [Refer: Continuing operations [member]; Cash flows from (used in) operating activities]     | disclosure: IFRS 5 33 c  |
| ifrs-full | CashFlowsFromUsedInOperatingActivitiesDiscontinuedOperations                                  | X duration debit  | Cash flows from (used in) operating activities, discontinued operations                                      | The cash flows from (used in) the entity's operating activities, related to discontinued operations. [Refer: Discontinued operations [member]; Cash flows from (used in) operating activities] | disclosure: IFRS 5 33 c  |
| ifrs-full | CashFlowsFromUsedInOperations   | X duration        | Cash flows from (used in) operations   | The cash from (used in) the entity's operations.   | example: IAS 7 A Statement of cash flows for an entity other than a financial institution, example: IAS 7 20         |
| ifrs-full | CashFlowsFromUsedInOperationsBeforeChangesInWorkingCapital                                    | X duration        | Cash flows from (used in) operations before changes in working capital                                       | The cash inflow (outflow) from the entity's operations before changes in working capital.  | example: IAS 7 A Statement of cash flows for an entity other than a financial institution, common practice: IAS 7 20 |
| ifrs-full | CashFlowsUsedInExplorationAndDevelopmentActivities  | X duration credit | Cash flows used in exploration and development activities  | The cash outflow for exploration and development activities.   | common practice: IAS 7 16  |
| ifrs-full | CashFlowsUsedInObtainingControlOfSubsidiariesOrOtherBusinessesClassifiedAsInvestingActivities | X duration credit | Cash flows used in obtaining control of subsidiaries or other businesses, classified as investing activities | The aggregate cash flows used in obtaining control of subsidiaries or other businesses, classified as investing activities. [Refer: Subsidiaries [member]]                                     | disclosure: IAS 7 39   |
| ifrs-full | CashOnHand  | X instant debit   | Cash on hand   | The amount of cash held by the entity. This does not include demand deposits.  | common practice: IAS 7 45  |

|           |   |                   |  |   |   |
|-----------|---|-------------------|--|---|---|
| ifrs-full | CashOutflowForLeases  | X duration credit | Cash outflow for leases  | The cash outflow for leases.  | disclosure: IFRS 16 53 g - Effective 2019-01-01 |
| ifrs-full | CashPaidLiabilitiesUnderInsuranceContractsAndReinsuranceContractsIssued                                       | X duration debit  | Cash paid, liabilities under insurance contracts and reinsurance contracts issued  | The decrease in liabilities under insurance contracts and reinsurance contracts issued resulting from cash paid. [Refer: Liabilities under insurance contracts and reinsurance contracts issued]                          | example: IFRS 4 IG37 c, example: IFRS 4 37 e    |
| ifrs-full | CashPaymentsForFutureContractsForwardContractsOptionContractsAndSwapContractsClassifiedAsInvestingActivities  | X duration credit | Cash payments for futures contracts, forward contracts, option contracts and swap contracts, classified as investing activities  | The cash outflow for futures contracts, forward contracts, option contracts and swap contracts except when the contracts are held for dealing or trading purposes or the payments are classified as financing activities. | example: IAS 7 16 g                             |
| ifrs-full | CashReceiptsFromFutureContractsForwardContractsOptionContractsAndSwapContractsClassifiedAsInvestingActivities | X duration debit  | Cash receipts from futures contracts, forward contracts, option contracts and swap contracts, classified as investing activities | The cash inflow from futures contracts, forward contracts, option contracts and swap contracts except when the contracts are held for dealing or trading purposes or the receipts are classified as financing activities. | example: IAS 7 16 h                             |
| ifrs-full | CashReceiptsFromRepaymentOfAdvancesAndLoansMadeToOtherPartiesClassifiedAsInvestingActivities                  | X duration debit  | Cash receipts from repayment of advances and loans made to other parties, classified as investing activities                     | The cash inflow from the repayment of advances and loans made to other parties (other than advances and loans of a financial institution), classified as investing activities.  | example: IAS 7 16 f                             |
| ifrs-full | CashReceiptsFromRepaymentOfAdvancesAndLoansMadeToRelatedParties   | X duration debit  | Cash receipts from repayment of advances and loans made to related parties   | The cash inflow from repayment to the entity of loans and advances made to related parties. [Refer: Related parties [member]]   | common practice: IAS 7 16                       |
| ifrs-full | CashRepaymentsOfAdvancesAndLoansFromRelatedParties  | X duration credit | Cash repayments of advances and loans from related parties   | The cash outflow for repayments of advances and loans from related parties. [Refer: Related parties [member]; Advances received]  | common practice: IAS 7 17                       |
| ifrs-full | CashTransferred   | X instant credit  | Cash transferred   | The fair value, at acquisition date, of cash transferred as consideration in a business combination. [Refer: Business   | disclosure: IFRS 3 B64 f i                      |

|           |   |        |  |   |  |
|-----------|---|--------|--|---|--|
|           |   |        |  | combinations [member]]  |  |
| ifrs-full | CategoriesOfAssetsRecognisedFromCostsToObtainOrFulfilContractsWithCustomersAxis   | axis   | Categories of assets recognised from costs to obtain or fulfil contracts with customers [axis]   | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.  | disclosure: IFRS 15 128 a - Effective 2018-01-01 |
| ifrs-full | CategoriesOfAssetsRecognisedFromCostsToObtainOrFulfilContractsWithCustomersMember | member | Categories of assets recognised from costs to obtain or fulfil contracts with customers [member] | This member stands for all categories of assets recognised from the costs to obtain or fulfil contracts with customers. It also represents the standard value for the 'Categories of assets recognised from costs to obtain or fulfil contracts with customers' axis if no other member is used. [Refer: Assets recognised from costs to obtain or fulfil contracts with customers] | disclosure: IFRS 15 128 a - Effective 2018-01-01 |
| ifrs-full | CategoriesOfCurrentFinancialAssetsAbstract  |        | Categories of current financial assets [abstract]  |   |  |
| ifrs-full | CategoriesOfCurrentFinancialLiabilitiesAbstract                                   |        | Categories of current financial liabilities [abstract]   |   |  |
| ifrs-full | CategoriesOfFinancialAssetsAbstract   |        | Categories of financial assets [abstract]  |   |  |
| ifrs-full | CategoriesOfFinancialAssetsAxis   | axis   | Categories of financial assets [axis]  | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.  | disclosure: IFRS 7 8                             |
| ifrs-full | CategoriesOfFinancialLiabilitiesAbstract  |        | Categories of financial liabilities [abstract]   |   |  |
| ifrs-full | CategoriesOfFinancialLiabilitiesAxis  | axis   | Categories of financial liabilities [axis]   | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.  | disclosure: IFRS 7 8                             |
| ifrs-full | CategoriesOfNoncurrentFinancialAssetsAbstract                                     |        | Categories of non-current financial assets [abstract]  |   |  |
| ifrs-full | CategoriesOfNoncurrentFinancialLiabilitiesAbstract                                |        | Categories of non-current financial liabilities [abstract]                                       |   |  |

|           |   |                  |   |   |                         |
|-----------|---|------------------|---|---|-------------------------|
| ifrs-full | CategoriesOfRelatedPartiesAxis  | axis             | Categories of related parties [axis]  | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.  | disclosure: IAS 24 19   |
| ifrs-full | ChangeInAmountRecognisedForPreacquisitionDeferredTaxAsset   | X duration debit | Increase (decrease) in amount recognised for pre-acquisition deferred tax asset   | The increase (decrease) in a pre-acquisition deferred tax asset of the acquirer as a result of a business combination that changes the probability of realising the asset by the acquirer. [Refer: Deferred tax assets; Business combinations [member]] | disclosure: IAS 12 81 j |
| ifrs-full | ChangeInValueOfForeignCurrencyBasisSpreadsAbstract  |                  | Change in value of foreign currency basis spreads [abstract]  |   |                         |
| ifrs-full | ChangeInValueOfForwardElementsOfForwardContractsAbstract  |                  | Change in value of forward elements of forward contracts [abstract]   |   |                         |
| ifrs-full | ChangeInValueOfTimeValueOfOptionsAbstract   |                  | Change in value of time value of options [abstract]   |   |                         |
| ifrs-full | ChangesInAggregateDifferenceBetweenFairValueAtInitialRecognitionAndAmountDeterminedinUsingValuationTechniqueYetToBeRecognisedAbstract |                  | Changes in aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss [abstract] |   |                         |
| ifrs-full | ChangesInAllowanceAccountForCreditLossesOfFinancialAssetsAbstract   |                  | Changes in allowance account for credit losses of financial assets [abstract]   |   |                         |
| ifrs-full | ChangesInBiologicalAssets   | X duration debit | Increase (decrease) in biological assets  | The increase (decrease) in biological assets. [Refer: Biological assets]  | disclosure: IAS 41 50   |
| ifrs-full | ChangesInBiologicalAssetsAbstract   |                  | Changes in biological assets [abstract]   |   |                         |
| ifrs-full | ChangesInContingentLiabilitiesRecognisedInBusinessCombina   |                  | Changes in contingent liabilities recognised in   |   |                         |

|           |   |                   |  |  |   |
|-----------|---|-------------------|--|--|---|
|           | tionAbstract  |                   | business combination [abstract]  |  |   |
| ifrs-full | ChangesInDeferredAcquisitionCostsArisingFromInsuranceContractsAbstract                |                   | Changes in deferred acquisition costs arising from insurance contracts [abstract]  |  |   |
| ifrs-full | ChangesInDeferredTaxLiabilityAssetAbstract  |                   | Changes in deferred tax liability (asset) [abstract]   |  |   |
| ifrs-full | ChangesInEquity   | X duration credit | Increase (decrease) in equity  | The increase (decrease) in equity. [Refer: Equity]   | disclosure: IAS 1 106 d                       |
| ifrs-full | ChangesInEquityAbstract   |                   | Changes in equity [abstract]   |  |   |
| ifrs-full | ChangesInExposureToRisk   | text              | Description of changes in exposure to risk   | The description of changes in the exposure to risks arising from financial instruments. [Refer: Financial instruments, class [member]]   | disclosure: IFRS 7 33 c                       |
| ifrs-full | ChangesInFairValueMeasurementAssetsAbstract   |                   | Changes in fair value measurement, assets [abstract]   |  |   |
| ifrs-full | ChangesInFairValueMeasurementEntitysOwnEquityInstrumentsAbstract                      |                   | Changes in fair value measurement, entity's own equity instruments [abstract]  |  |   |
| ifrs-full | ChangesInFairValueMeasurementLiabilitiesAbstract                                      |                   | Changes in fair value measurement, liabilities [abstract]  |  |   |
| ifrs-full | ChangesInFairValueOfCreditDerivativeAbstract  |                   | Changes in fair value of credit derivative [abstract]  |  |   |
| ifrs-full | ChangesInFairValueOfFinancialAssetsAttributableToChangesInCreditRiskOfFinancialAssets | X duration debit  | Increase (decrease) in fair value of financial assets designated as measured at fair value through profit or loss, attributable to | The increase (decrease) in the fair value of a financial asset (or group of financial assets) designated as measured at fair value through profit or loss that is attributable to changes in the credit risk of that asset determined either: (a) as the amount of change in its fair value that is not attributable to changes in market conditions that give rise to market risk ; or (b) using an alternative method the entity believes more faithfully represents the amount of change in its | disclosure: IFRS 7 9 c - Effective 2018-01-01 |

|           |  |                   |   |   |   |
|-----------|--|-------------------|---|---|---|
|           |  |                   | changes in credit risk of financial assets  | fair value that is attributable to changes in the credit risk of the asset. [Refer: Credit risk [member]; Financial assets]   |   |
| ifrs-full | ChangesInFairValueOfFinancialAssetsRelatedCreditDerivativesOrSimilarInstruments          | X duration        | Increase (decrease) in fair value of financial assets designated as measured at fair value through profit or loss related credit derivatives or similar instruments | The increase (decrease) in the fair value of credit derivatives or similar instruments related to financial assets designated as measured at fair value through profit or loss. [Refer: Derivatives [member]; Financial assets]   | disclosure: IFRS 7 9 d - Effective 2018-01-01   |
| ifrs-full | ChangesInFairValueOfFinancialLiabilityAttributableToChangesInCreditRiskOfLiability       | X duration credit | Increase (decrease) in fair value of financial liability, attributable to changes in credit risk of liability   | The increase (decrease) in the fair value of a financial liability that is attributable to changes in the credit risk of that liability. [Refer: Credit risk [member]]  | disclosure: IFRS 7 10 a - Expiry date 2018-01-01, disclosure: IFRS 7 10A a - Effective 2018-01-01 |
| ifrs-full | ChangesInFairValueOfLoansOrReceivablesAttributableToChangesInCreditRiskOfFinancialAssets | X duration debit  | Increase (decrease) in fair value of loans or receivables, attributable to changes in credit risk of financial assets   | The increase (decrease) in the fair value of loans or receivables that is attributable to changes in the credit risk of the loans and receivables determined either: (a) as the amount of change in their fair value that is not attributable to changes in market conditions that gave rise to market risk; or (b) using an alternative method that the entity believes more faithfully represents the amount of change in its fair value that is attributable to changes in the credit risk of the asset. [Refer: Credit risk [member]; Market risk [member]] | disclosure: IFRS 7 9 c - Expiry date 2018-01-01   |
| ifrs-full | ChangesInFairValueOfLoansOrReceivablesRelatedCreditDerivativesOrSimilarInstruments       | X duration        | Increase (decrease) in fair value of loans or receivables related credit derivatives or similar instruments   | The increase (decrease) in the fair value of credit derivatives or similar instruments related to loans or receivables. [Refer: Derivatives [member]]   | disclosure: IFRS 7 9 d - Expiry date 2018-01-01   |
| ifrs-full | ChangesInGoodwill  | X duration debit  | Increase (decrease) in goodwill   | The increase (decrease) in goodwill. [Refer: Goodwill]  | disclosure: IFRS 3 B67 d  |
| ifrs-full | ChangesInGoodwillAbstract  |                   | Changes in goodwill [abstract]  |   |   |

|           |  |                  |  |   |  |
|-----------|--|------------------|--|---|--|
| ifrs-full | ChangesInIntangibleAssetsAndGoodwillAbstract                                     |                  | Changes in intangible assets and goodwill [abstract]   |   |  |
| ifrs-full | ChangesInIntangibleAssetsOtherThanGoodwill                                       | X duration debit | Increase (decrease) in intangible assets other than goodwill                                 | The increase (decrease) in intangible assets other than goodwill. [Refer: Intangible assets other than goodwill]  | disclosure: IAS 38 118 e                       |
| ifrs-full | ChangesInIntangibleAssetsOtherThanGoodwillAbstract                               |                  | Changes in intangible assets other than goodwill [abstract]                                  |   |  |
| ifrs-full | ChangesInInventoriesOfFinishedGoodsAndWorkInProgress                             | X duration debit | Decrease (increase) in inventories of finished goods and work in progress.                   | The decrease (increase) in inventories of finished goods and work in progress. [Refer: Inventories; Current finished goods; Current work in progress]   | example: IAS 1 102, disclosure: IAS 1 99       |
| ifrs-full | ChangesInInvestmentProperty  | X duration debit | Increase (decrease) in investment property   | The increase (decrease) in investment property. [Refer: Investment property]  | disclosure: IAS 40 79 d, disclosure: IAS 40 76 |
| ifrs-full | ChangesInInvestmentPropertyAbstract  |                  | Changes in investment property [abstract]  |   |  |
| ifrs-full | ChangesInLiabilitiesArisingFromFinancingActivitiesAbstract                       |                  | Changes in liabilities arising from financing activities [abstract]                          |   |  |
| ifrs-full | ChangesInLiabilitiesUnderInsuranceContractsAndReinsuranceContractsIssuedAbstract |                  | Changes in liabilities under insurance contracts and reinsurance contracts issued [abstract] |   |  |
| ifrs-full | ChangesInMethodsAndAssumptionsUsedInPreparingSensitivityAnalysis                 | text             | Description of changes in methods and assumptions used in preparing sensitivity analysis     | The description of changes in the methods and assumptions used in preparing a sensitivity analysis for the types of market risk to which the entity is exposed. [Refer: Market risk [member]] | disclosure: IFRS 7 40 c                        |
| ifrs-full | ChangesInMethodsUsedToMeasureRisk  | text             | Description of changes in methods used to measure risk                                       | The description of changes in methods used to measure risks arising from financial instruments. [Refer: Financial instruments, class [member]]  | disclosure: IFRS 7 33 c                        |
| ifrs-full | ChangesInNetAssetsAvailableForBenefitsAbstract                                   |                  | Changes in net assets available for benefits [abstract]                                      |   |  |

|           |  |                   |  |  |                         |
|-----------|--|-------------------|--|--|-------------------------|
| ifrs-full | ChangesInNetDefinedBenefitLiabilityAssetAbstract         |                   | Changes in net defined benefit liability (asset) [abstract]  |  |                         |
| ifrs-full | ChangesInNominalAmountOfCreditDerivativeAbstract         |                   | Changes in nominal amount of credit derivative [abstract]  |  |                         |
| ifrs-full | ChangesInNumberOfSharesOutstandingAbstract               |                   | Changes in number of shares outstanding [abstract]   |  |                         |
| ifrs-full | ChangesInObjectivesPoliciesAndProcessesForManagingRisk   | text              | Description of changes in objectives, policies and processes for managing risks arising from financial instruments. [Refer: Financial instruments, class [member]] | The description of changes in objectives, policies and processes for managing risks arising from financial instruments. [Refer: Financial instruments, class [member]] | disclosure: IFRS 7 33 c |
| ifrs-full | ChangesInOtherProvisions                                 | X duration credit | Increase (decrease) in other provisions  | The increase (decrease) in other provisions. [Refer: Other provisions]   | disclosure: IAS 37 84   |
| ifrs-full | ChangesInOtherProvisionsAbstract                         |                   | Changes in other provisions [abstract]   |  |                         |
| ifrs-full | ChangesInPropertyPlantAndEquipment                       | X duration debit  | Increase (decrease) in property, plant and equipment   | The increase (decrease) in property, plant and equipment. [Refer: Property, plant and equipment]   | disclosure: IAS 16 73 e |
| ifrs-full | ChangesInPropertyPlantAndEquipmentAbstract               |                   | Changes in property, plant and equipment [abstract]  |  |                         |
| ifrs-full | ChangesInRegulatoryDeferralAccountCreditBalancesAbstract |                   | Changes in regulatory deferral account credit balances [abstract]  |  |                         |
| ifrs-full | ChangesInRegulatoryDeferralAccountDebitBalancesAbstract  |                   | Changes in regulatory deferral account debit balances [abstract]   |  |                         |
| ifrs-full | ChangesInReimbursementRightsAbstract                     |                   | Changes in reimbursement rights [abstract]   |  |                         |
| ifrs-full | ChangesInReimbursementRightsAtFairValue                  | X duration debit  | Increase (decrease) in reimbursement   | The increase (decrease) in the fair value of reimbursement rights. [Refer: At fair value [member]; Reimbursement rights, at fair value]                                | disclosure: IAS 19 141  |

|           |   |                   |   |   |   |
|-----------|---|-------------------|---|---|---|
|           | lue   |                   | rights, at fair value   |   |   |
| ifrs-full | ChangesInReinsuranceAssetsAbstract                    |                   | Changes in reinsurance assets [abstract]                                  |   |   |
| ifrs-full | ChangesInTaxRatesOrTaxLawsEnactedOrAnnouncedMember    | member            | Changes in tax rates or tax laws enacted or announced [member]            | This member stands for changes in tax rates or tax laws enacted or announced.   | example: IAS 10 22 h  |
| ifrs-full | CirculationRevenue                                    | X duration credit | Circulation revenue   | The amount of revenue arising from the sale of newspapers, magazines, periodicals as well as digital applications and formats. [Refer: Revenue]   | common practice: IAS 1 112 c, common practice: IAS 18 35 b i - Expiry date 2018-01-01 |
| ifrs-full | CircumstancesLeadingToReversalsOfInventoryWrittenDown | text              | Description of circumstances leading to reversals of inventory write-down | The description of the circumstances or events that led to the reversal of a write-down of inventories to net realisable value. [Refer: Inventories; Reversal of inventory write-down]  | disclosure: IAS 2 36 g  |
| ifrs-full | ClaimsAndBenefitsPaidNetOfReinsuranceRecoveries       | X duration debit  | Claims and benefits paid, net of reinsurance recoveries                   | The amount of claims and benefits paid to policyholders, net of reinsurance recoveries.   | common practice: IAS 1 85   |
| ifrs-full | ClaimsIncurredButNotReported                          | X instant credit  | Claims incurred but not reported  | The amount of liability for insured events that have occurred but for which claims have yet not been reported by policyholders.   | example: IFRS 4 IG22 c, example: IFRS 4 37 b  |
| ifrs-full | ClaimsReportedByPolicyholders                         | X instant credit  | Claims reported by policyholders  | The amount of liability for claims reported by policyholders as the result of the occurrence of insured events. [Refer: Types of insurance contracts [member]]  | example: IFRS 4 IG22 b, example: IFRS 4 37 b  |
| ifrs-full | ClassesOfAcquiredReceivablesAxis                      | axis              | Classes of acquired receivables [axis]                                    | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.  | disclosure: IFRS 3 B64 h  |
| ifrs-full | ClassesOfAcquiredReceivablesMember                    | member            | Classes of acquired receivables [member]                                  | This member stands for classes of receivables acquired in business combinations. It also represents the standard value for the 'Classes of acquired receivables' axis if no other member is used. [Refer: Business combinations [member]] | disclosure: IFRS 3 B64 h  |

|           |  |        |   |  |  |
|-----------|--|--------|---|--|--|
| ifrs-full | ClassesOfAssetsAxis                                  | axis   | Classes of assets [axis]                                      | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | disclosure: IAS 17 31 a - Expiry date 2019-01-01, disclosure: IAS 36 126, disclosure: IAS 36 130 d ii, disclosure: IFRS 13 93, disclosure: IFRS 16 53 - Effective 2019-01-01 |
| ifrs-full | ClassesOfAssetsMember                                | member | Assets [member]   | This member stands for resources: (a) controlled by an entity as a result of past events; and (b) from which future economic benefits are expected to flow to the entity. It also represents the standard value for the 'Classes of assets' axis if no other member is used. | disclosure: IAS 17 31 a - Expiry date 2019-01-01, disclosure: IAS 36 126, disclosure: IFRS 13 93, disclosure: IFRS 16 53 - Effective 2019-01-01                              |
| ifrs-full | ClassesOfCashPaymentsAbstract                        |        | Classes of cash payments from operating activities [abstract] |  |  |
| ifrs-full | ClassesOfCashReceiptsFromOperatingActivitiesAbstract |        | Classes of cash receipts from operating activities [abstract] |  |  |
| ifrs-full | ClassesOfContingentLiabilitiesAxis                   | axis   | Classes of contingent liabilities [axis]                      | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | disclosure: IAS 37 86, disclosure: IFRS 3 B67 c  |
| ifrs-full | ClassesOfCurrentInventoriesAlternativeAbstract       |        | Classes of current inventories, alternative [abstract]        |  |  |
| ifrs-full | ClassesOfEmployeeBenefitsExpenseAbstract             |        | Classes of employee benefits expense [abstract]               |  |  |
| ifrs-full | ClassesOfEntitysOwn                                  | axis   | Classes of entity's   | The axis of a table defines the relationship between the domain  | disclosure: IFRS   |

|           |  |        |  |   |   |
|-----------|--|--------|--|---|---|
|           | nEquityInstrumentsA<br>xis                       |        | own equity<br>instruments [axis]                       | members or categories in the table and the line items or concepts<br>that complete the table.   | 13 93   |
| ifrs-full | ClassesOfFinancialA<br>ssetsAxis                 | axis   | Classes of financial<br>assets [axis]                  | The axis of a table defines the relationship between the domain<br>members or categories in the table and the line items or concepts<br>that complete the table.  | disclosure: IFRS 4<br>39L b - Effective<br>on first application<br>of IFRS 9,<br>disclosure: IFRS 7<br>6  |
| ifrs-full | ClassesOfFinancialIn<br>strumentsAxis            | axis   | Classes of financial<br>instruments [axis]             | The axis of a table defines the relationship between the domain<br>members or categories in the table and the line items or concepts<br>that complete the table.  | disclosure: IFRS 7<br>36, disclosure:<br>IFRS 7 35K -<br>Effective 2018-01-<br>01, disclosure:<br>IFRS 7 35H -<br>Effective 2018-01-<br>01, disclosure:<br>IFRS 7 35M -<br>Effective 2018-01-<br>01 |
| ifrs-full | ClassesOfFinancialIn<br>strumentsMember          | member | Financial<br>instruments, class<br>[member]            | This member stands for aggregated classes of financial<br>instruments. Financial instruments are contracts that give rise to a<br>financial asset of one entity and a financial liability or equity<br>instrument of another entity. It also represents the standard value<br>for the 'Classes of financial instruments' axis if no other member is<br>used. [Refer: Financial assets; Financial liabilities] | disclosure: IFRS 7<br>36, disclosure:<br>IFRS 7 35K -<br>Effective 2018-01-<br>01, disclosure:<br>IFRS 7 35H -<br>Effective 2018-01-<br>01, disclosure:<br>IFRS 7 35M -<br>Effective 2018-01-<br>01 |
| ifrs-full | ClassesOfFinancialLi<br>abilitiesAxis            | axis   | Classes of financial<br>liabilities [axis]             | The axis of a table defines the relationship between the domain<br>members or categories in the table and the line items or concepts<br>that complete the table.  | disclosure: IFRS 7<br>6   |
| ifrs-full | ClassesOfIntangible<br>AssetsAndGoodwillA<br>xis | axis   | Classes of intangible<br>assets and goodwill<br>[axis] | The axis of a table defines the relationship between the domain<br>members or categories in the table and the line items or concepts<br>that complete the table.  | common practice:<br>IAS 38 118  |
| ifrs-full | ClassesOfIntangible<br>AssetsOtherThanGo         | axis   | Classes of intangible<br>assets other than             | The axis of a table defines the relationship between the domain<br>members or categories in the table and the line items or concepts  | disclosure: IAS 38<br>118   |

|           |  |        |  |  |   |
|-----------|--|--------|--|--|---|
|           | odwillAxis                                       |        | goodwill [axis]  | that complete the table.   |   |
| ifrs-full | ClassesOfInventoriesAbstract                     |        | Classes of current inventories [abstract]                |  |   |
| ifrs-full | ClassesOfLiabilitiesAxis                         | axis   | Classes of liabilities [axis]                            | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | disclosure: IFRS 13 93                              |
| ifrs-full | ClassesOfOrdinarySharesAxis                      | axis   | Classes of ordinary shares [axis]                        | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | disclosure: IAS 33 66                               |
| ifrs-full | ClassesOfOtherProvisionsAbstract                 |        | Classes of other provisions [abstract]                   |  |   |
| ifrs-full | ClassesOfPropertyPlantAndEquipmentAxes           | axis   | Classes of property, plant and equipment [axis]          | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | disclosure: IAS 16 73                               |
| ifrs-full | ClassesOfProvisionsAxis                          | axis   | Classes of other provisions [axis]                       | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | disclosure: IAS 37 84                               |
| ifrs-full | ClassesOfRegulatoryDeferralAccountBalancesAxis   | axis   | Classes of regulatory deferral account balances [axis]   | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | disclosure: IFRS 14 30 c,<br>disclosure: IFRS 14 33 |
| ifrs-full | ClassesOfRegulatoryDeferralAccountBalancesMember | member | Classes of regulatory deferral account balances [member] | This member stands for all classes (ie types of cost or income) of regulatory deferral account balances. It also represents the standard value for the 'Classes of regulatory deferral account balances' axis if no other member is used. [Refer: Regulatory deferral account balances [member]] | disclosure: IFRS 14 30 c,<br>disclosure: IFRS 14 33 |
| ifrs-full | ClassesOfShareCapitalAxis                        | axis   | Classes of share capital [axis]                          | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | disclosure: IAS 1 79 a                              |
| ifrs-full | ClassesOfShareCapitalMember                      | member | Share capital [member]                                   | This member stands for share capital of the entity. It also represents the standard value for the 'Classes of share capital' axis if no other member is used.  | disclosure: IAS 1 79 a                              |
| ifrs-full | ClassificationOfAssetsAsHeldForSaleMember        | member | Classification of assets as held for sale [member]       | This member stands for classification of assets as held for sale. [Refer: Non-current assets held for sale [member]]   | example: IAS 10 22 c                                |

|           |  |                  |  |  |  |
|-----------|--|------------------|--|--|--|
| ifrs-full | ClosingForeignExchangeRate   | X.XX instant     | Closing foreign exchange rate  | The spot exchange rate at the end of the reporting period. Exchange rate is the ratio of exchange for two currencies. Spot exchange rate is the exchange rate for immediate delivery.  | common practice: IAS 1 112 c               |
| ifrs-full | CommencementOfMajorLitigationMember  | member           | Commencement of major litigation [member]  | This member stands for the commencement of major litigation.   | example: IAS 10 22 j                       |
| ifrs-full | CommentaryByManagementOnSignificantCashAndCashEquivalentBalancesHeldByEntityThatAreNotAvailableForUseByGroup | text             | Commentary by management on significant cash and cash equivalent balances held by the entity that are not available for use by the group. [Refer: Cash and cash equivalents] |  | disclosure: IAS 7 48                       |
| ifrs-full | CommercialPapersIssued   | X instant credit | Commercial papers issued   | The amount of commercial paper issued by the entity.   | common practice: IAS 1 112 c               |
| ifrs-full | CommitmentsForDevelopmentOrAcquisitionOfBiologicalAssets   | X instant credit | Commitments for development or acquisition of biological assets  | The amount of commitments for the development or acquisition of biological assets. [Refer: Biological assets]  | disclosure: IAS 41 49 b                    |
| ifrs-full | CommitmentsInRelationToJointVentures   | X instant credit | Commitments in relation to joint ventures  | The commitments that the entity has relating to its joint ventures as specified in paragraphs B18-B20 of IFRS 12. [Refer: Joint ventures [member]]   | disclosure: IFRS 12 23 a                   |
| ifrs-full | CommitmentsMadeByEntityRelatedPartyTransactions  | X duration       | Commitments made by entity, related party transactions   | The amount of related-party commitments made by the entity to do something if a particular event occurs or does not occur in the future, including executory contracts (recognised and unrecognised). [Refer: Related parties [member]]                          | example: IAS 24 21 i                       |
| ifrs-full | CommitmentsMadeOnBehalfOfEntityRelatedPartyTransactions  | X duration       | Commitments made on behalf of entity, related party transactions   | The amount of related-party commitments made on behalf of the entity to do something if a particular event occurs or does not occur in the future, including executory contracts (recognised and unrecognised). [Refer: Related parties [member]]                | example: IAS 24 21 i                       |
| ifrs-full | CommodityPriceRiskMember   | member           | Commodity price risk [member]  | This member stands for a component of other price risk that represents the type of risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in commodity prices. [Refer: Financial instruments, class [member]] | example: IFRS 7 IG32, example: IFRS 7 40 a |
| ifrs-full | CommunicationAndNetworkEquipmentMember   | member           | Communication and network equipment [member]   | This member stands for a class of property, plant and equipment representing communications and network equipment. [Refer: Property, plant and equipment]  | common practice: IAS 16 37                 |

|           |  |                   |   |   |                              |
|-----------|--|-------------------|---|---|------------------------------|
| ifrs-full | CommunicationExpense   | X duration debit  | Communication expense   | The amount of expense arising from communication.   | common practice: IAS 1 112 c |
| ifrs-full | CompensationFromThirdPartiesForItemsOfPropertyPlantAndEquipment                              | X duration credit | Compensation from third parties for items of property, plant and equipment that were impaired, lost or given up | The amount of compensation from third parties for items of property, plant and equipment that were impaired, lost or given up that is included in profit or loss. [Refer: Profit (loss); Property, plant and equipment] | disclosure: IAS 16 74 d      |
| ifrs-full | ComponentsOfEquityAxis   | axis              | Components of equity [axis]   | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.  | disclosure: IAS 1 106        |
| ifrs-full | ComponentsOfOtherComprehensiveIncomeThatWillBeReclassifiedToProfitOrLossBeforeTaxAbstract    |                   | Components of other comprehensive income that will be reclassified to profit or loss, before tax [abstract]     |   |                              |
| ifrs-full | ComponentsOfOtherComprehensiveIncomeThatWillBeReclassifiedToProfitOrLossNetOfTaxAbstract     |                   | Components of other comprehensive income that will be reclassified to profit or loss, net of tax [abstract]     |   |                              |
| ifrs-full | ComponentsOfOtherComprehensiveIncomeThatWillNotBeReclassifiedToProfitOrLossBeforeTaxAbstract |                   | Components of other comprehensive income that will not be reclassified to profit or loss, before tax [abstract] |   |                              |
| ifrs-full | ComponentsOfOtherComprehensiveIncomeThatWillNotBeReclassifiedToProfitOrLossNetOfTaxAbstract  |                   | Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract] |   |                              |

|           |  |                   |   |  |   |
|-----------|--|-------------------|---|--|---|
| ifrs-full | ComprehensiveIncome                                      | X duration credit | Comprehensive income  | The amount of change in equity resulting from transactions and other events, other than those changes resulting from transactions with owners in their capacity as owners.   | disclosure: IAS 1 106 a, disclosure: IAS 1 81A c, disclosure: IFRS 1 32 a ii, disclosure: IFRS 1 24 b, disclosure: IFRS 12 B12 b ix, example: IFRS 12 B10 b |
| ifrs-full | ComprehensiveIncomeAbstract                              |                   | Comprehensive income [abstract]                                 |  |   |
| ifrs-full | ComprehensiveIncomeAttributableToAbstract                |                   | Comprehensive income attributable to [abstract]                 |  |   |
| ifrs-full | ComprehensiveIncomeAttributableToNoncontrollingInterests | X duration credit | Comprehensive income, attributable to non-controlling interests | The amount of comprehensive income attributable to non-controlling interests. [Refer: Comprehensive income; Non-controlling interests]   | disclosure: IAS 1 106 a, disclosure: IAS 1 81B b i  |
| ifrs-full | ComprehensiveIncomeAttributableToOwnersOfParent          | X duration credit | Comprehensive income, attributable to owners of parent          | The amount of comprehensive income attributable to owners of the parent. [Refer: Comprehensive income]   | disclosure: IAS 1 106 a, disclosure: IAS 1 81B b ii   |
| ifrs-full | ComputerEquipmentMember                                  | member            | Computer equipment [member]                                     | This member stands for a class of property, plant and equipment representing computer equipment. [Refer: Property, plant and equipment]  | common practice: IAS 16 37  |
| ifrs-full | ComputerSoftware   | X instant debit   | Computer software   | The amount of intangible assets representing computer software. [Refer: Intangible assets other than goodwill]   | example: IAS 38 119 c   |
| ifrs-full | ComputerSoftwareMember                                   | member            | Computer software [member]                                      | This member stands for a class of intangible assets representing computer software. [Refer: Intangible assets other than goodwill]   | example: IAS 38 119 c   |
| ifrs-full | ConcentrationsOfRisk                                     | text              | Description of concentrations of risk                           | The description of concentrations of risks arising from financial instruments. [Refer: Financial instruments, class [member]]  | disclosure: IFRS 7 34 c   |
| ifrs-full | ConsensusPricingMember                                   | member            | Consensus pricing [member]                                      | This member stands for a specific valuation technique consistent with the market approach that involves analysing inputs from consensus prices (for example, offered quotes, comparability adjustments) in the market. [Refer: Market approach [member]] | example: IFRS 13 IE63, example: IFRS 13 B5  |
| ifrs-full | ConsiderationPaidReceived                                | X duration credit | Consideration paid (received)                                   | The amount of consideration paid or received in respect of both obtaining and losing control of subsidiaries or other businesses. [Refer: Subsidiaries [member]]   | disclosure: IAS 7 40 a  |

|           |  |                 |  |   |   |
|-----------|--|-----------------|--|---|---|
| ifrs-full | ConsolidatedAndSeparateFinancialStatementsAxis                                 | axis            | Consolidated and separate financial statements [axis]                                      | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.  | disclosure: IAS 27 4  |
| ifrs-full | ConsolidatedMember   | member          | Consolidated [member]  | This member stands for the financial statements of a group in which the assets, liabilities, equity, income, expenses and cash flows of the parent and its subsidiaries are presented as those of a single economic entity. It also represents the standard value for the 'Consolidated and separate financial statements' axis if no other member is used.   | disclosure: IAS 27 4  |
| ifrs-full | ConsolidatedStructuredEntitiesAxis   | axis            | Consolidated structured entities [axis]  | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.  | disclosure: IFRS 12 Nature of the risks associated with an entity's interests in consolidated structured entities |
| ifrs-full | ConsolidatedStructuredEntitiesMember   | member          | Consolidated structured entities [member]  | This member stands for consolidated structured entities. A structured entity is an entity that has been designed so that voting or similar rights are not the dominant factor in deciding who controls the entity, such as when any voting rights relate to administrative tasks only and the relevant activities are directed by means of contractual arrangements. [Refer: Consolidated [member]] | disclosure: IFRS 12 Nature of the risks associated with an entity's interests in consolidated structured entities |
| ifrs-full | ConstantPrepaymentRateSignificantUnobservableInputsAssets                      | X.XX duration   | Constant prepayment rate, significant unobservable inputs, assets                          | Constant prepayment rate used as a significant Level 3 unobservable input for assets. [Refer: Level 3 of fair value hierarchy [member]]   | example: IFRS 13 IE63, example: IFRS 13 93 d  |
| ifrs-full | ConstantPrepaymentRateSignificantUnobservableInputsEntitysOwnEquityInstruments | X.XX duration   | Constant prepayment rate, significant unobservable inputs, entity's own equity instruments | Constant prepayment rate used as a significant Level 3 unobservable input for the entity's own equity instruments. [Refer: Entity's own equity instruments [member]; Level 3 of fair value hierarchy [member]]  | example: IFRS 13 IE63, example: IFRS 13 93 d  |
| ifrs-full | ConstantPrepaymentRateSignificantUnobservableInputsLiabilities                 | X.XX duration   | Constant prepayment rate, significant unobservable inputs, liabilities                     | Constant prepayment rate used as a significant Level 3 unobservable input for liabilities. [Refer: Level 3 of fair value hierarchy [member]]  | example: IFRS 13 IE63, example: IFRS 13 93 d  |
| ifrs-full | ConstructionInProgress   | X instant debit | Construction in progress   | The amount of expenditure capitalised during the construction of non-current assets that are not yet available for use. [Refer: Non-  | common practice: IAS 16 37  |

|           |  |                  |  |   |  |
|-----------|--|------------------|--|---|--|
|           |  |                  |  | current assets]   |  |
| ifrs-full | ConstructionInProgresMember  | member           | Construction in progress [member]  | This member stands for expenditure capitalised during the construction of items of property, plant and equipment that are not yet available for use (ie not yet in the location and condition necessary for it to be capable of operating in the manner intended by the management). [Refer: Property, plant and equipment] | common practice: IAS 16 37   |
| ifrs-full | ConsumableBiologicalAssetsMember   | member           | Consumable biological assets [member]  | This member stands for consumable biological assets. Consumable biological assets are those that are to be harvested as agricultural produce or sold as biological assets. [Refer: Biological assets]   | example: IAS 41 43   |
| ifrs-full | ConsumerLoans  | X instant debit  | Loans to consumers   | The amount of consumer loans made by the entity. [Refer: Loans to consumers [member]]   | common practice: IAS 1 112 c   |
| ifrs-full | ConsumerLoansMember  | member           | Loans to consumers [member]  | This member stands for loans that are made to individuals for personal use.   | example: IFRS 7 IG40B, example: IFRS 7 IG20C - Effective 2018-01-01, example: IFRS 7 6 |
| ifrs-full | ContingentConsiderationArrangementsAndIndemnificationAssetsRecognisedAsOfAcquisitionDate | X instant debit  | Contingent consideration arrangements and indemnification assets recognised as of acquisition date | The amount recognised as of the acquisition date for contingent consideration arrangements assumed and indemnification assets acquired in a business combination. [Refer: Business combinations [member]]   | disclosure: IFRS 3 B64 g i   |
| ifrs-full | ContingentLiabilitiesIncurredByVenturerInRelationToInterestsInJointVentures              | X instant credit | Contingent liabilities incurred in relation to interests in joint ventures                         | The amount of contingent liabilities incurred in relation to interests in joint ventures. [Refer: Contingent liabilities [member]; Joint ventures [member]]   | disclosure: IFRS 12 23 b   |
| ifrs-full | ContingentLiabilitiesIncurredInRelationToInterestsInAssociates                           | X instant credit | Contingent liabilities incurred in relation to interests in associates                             | The amount of contingent liabilities incurred relating to the entity's interests in associates. [Refer: Associates [member]; Contingent liabilities [member]]   | disclosure: IFRS 12 23 b   |

|           |  |                  |   |   |  |
|-----------|--|------------------|---|---|--|
| ifrs-full | ContingentLiabilitiesMember  | member           | Contingent liabilities [member]   | This member stands for possible obligations that arise from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or, present obligations that arise from past events but are not recognised because (a) it is probable that an outflow of resources embodying economic benefits will be required to settle the obligations; or (b) the amount of the obligations cannot be measured with sufficient reliability. It also represents the standard value for the 'Classes of contingent liabilities' axis if no other member is used. | disclosure: IAS 37 88, disclosure: IFRS 3 B67 c  |
| ifrs-full | ContingentLiabilitiesOfJointVentureMember                                    | member           | Contingent liabilities related to joint ventures [member]                               | This member stands for contingent liabilities that are related to joint ventures. [Refer: Contingent liabilities [member]; Joint ventures [member]]   | example: IAS 37 88   |
| ifrs-full | ContingentLiabilitiesRecognisedAsOfAcquisitionDate                           | X instant credit | Contingent liabilities recognised as of acquisition date                                | The amount of contingent liabilities recognised as of the acquisition date in a business combination. [Refer: Contingent liabilities [member]; Business combinations [member]]  | example: IFRS 3 B64 i, example: IFRS 3 IE72  |
| ifrs-full | ContingentLiabilitiesRecognisedInBusinessCombination                         | X instant credit | Contingent liabilities recognised in business combination                               | The amount of contingent liabilities recognised in a business combination. [Refer: Contingent liabilities [member]; Business combinations [member]]   | disclosure: IFRS 3 B67 c   |
| ifrs-full | ContingentLiabilityArisingFromPostemploymentBenefitObligationsMember         | member           | Contingent liability arising from post-employment benefit obligations [member]          | This member stands for a contingent liability arising from post-employment benefit obligations. Post-employment benefits are employee benefits (other than termination benefits and short-term employee benefits) that are payable after the completion of employment. [Refer: Contingent liabilities [member]]   | disclosure: IAS 19 152   |
| ifrs-full | ContingentLiabilityForDecommissioningRestorationAndRehabilitationCostsMember | member           | Contingent liability for decommissioning, restoration and rehabilitation costs [member] | This member stands for a contingent liability relating to decommissioning, restoration and rehabilitation costs. [Refer: Contingent liabilities [member]]   | example: IAS 37 88   |
| ifrs-full | ContingentLiabilityForGuaranteesMember                                       | member           | Contingent liability for guarantees [member]  | This member stands for a contingent liability for guarantees. [Refer: Contingent liabilities [member]; Guarantees [member]]   | common practice: IAS 37 88   |
| ifrs-full | ContingentRentsRecognisedAsExpense   | X duration debit | Contingent rents recognised as expense  | The portion of lease payments recognised as an expense that is not fixed in amount but is based on the future amount of a factor that changes other than with the passage of time (for example, percentage of future sales, amount of future use, future price indices, future market rates of interest).   | disclosure: IAS 17 35 c - Expiry date 2019-01-01, disclosure: IAS 17 31 c - Expiry date 2019-01-01 |

|           |  |                   |  |   |  |
|-----------|--|-------------------|--|---|--|
| ifrs-full | ContingentRentsRecognisedAsExpenseClassifiedAsFinanceLease               | X duration debit  | Contingent rents recognised as expense, classified as finance lease                  | The amount of contingent rents recognised as an expense for finance leases. [Refer: Contingent rents recognised as expense]   | disclosure: IAS 17 31 c - Expiry date 2019-01-01   |
| ifrs-full | ContingentRentsRecognisedAsExpenseClassifiedAsOperatingLease             | X duration debit  | Contingent rents recognised as expense, classified as operating lease                | The amount of contingent rents recognised as an expense for operating leases. [Refer: Contingent rents recognised as expense]   | disclosure: IAS 17 35 c - Expiry date 2019-01-01   |
| ifrs-full | ContingentRentsRecognisedAsIncome  | X duration credit | Contingent rents recognised as income  | The portion of lease payments recognised as income that is not fixed in amount but is based on the future amount of a factor that changes other than with the passage of time (for example, percentage of future sales, amount of future use, future price indices, future market rates of interest). | disclosure: IAS 17 47 e - Expiry date 2019-01-01, disclosure: IAS 17 56 b - Expiry date 2019-01-01 |
| ifrs-full | ContingentRentsRecognisedAsIncomeAbstract                                |                   | Contingent rents recognised as income [abstract]                                     |   |  |
| ifrs-full | ContingentRentsRecognisedAsIncomeClassifiedAsFinanceLease                | X duration credit | Contingent rents recognised as income, classified as finance lease                   | The amount of contingent rents recognised as income for finance leases. [Refer: Contingent rents recognised as income]  | disclosure: IAS 17 47 e - Expiry date 2019-01-01   |
| ifrs-full | ContingentRentsRecognisedAsIncomeClassifiedAsOperatingLease              | X duration credit | Contingent rents recognised as income, classified as operating lease                 | The amount of contingent rents recognised as income for operating leases. [Refer: Contingent rents recognised as income]  | disclosure: IAS 17 56 b - Expiry date 2019-01-01   |
| ifrs-full | ContinuingAndDiscontinuedOperationsAxis                                  | axis              | Continuing and discontinued operations [axis]  | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.  | disclosure: IFRS 5 Presentation and disclosure   |
| ifrs-full | ContinuingInvolvementInDerecognisedFinancialAssetsByTypeOfInstrumentAxis | axis              | Continuing involvement in derecognised financial assets by type of instrument [axis] | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.  | example: IFRS 7 B33  |
| ifrs-full | ContinuingInvolvementInDerecognisedFinancialAssetsByTypeOfTransferAxis   | axis              | Continuing involvement in derecognised financial assets by                           | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.  | example: IFRS 7 B33  |

|           |                             |                  | type of transfer [axis]        |  |  |
|-----------|-----------------------------|------------------|--------------------------------|--|--|
| ifrs-full | ContinuingOperation sMember | member           | Continuing operations [member] | This member stands for components of the entity that are not discontinued operations. A component of an entity comprises operations and cash flows that can be clearly distinguished, operationally and for financial reporting purposes, from the rest of the entity. [Refer: Discontinued operations [member]] | disclosure: IFRS 5 Presentation and disclosure   |
| ifrs-full | ContractAssets              | X instant debit  | Contract assets                | The amount of an entity's right to consideration in exchange for goods or services that the entity has transferred to a customer, when that right is conditioned on something other than the passage of time (for example, the entity's future performance).   | disclosure: IFRS 15 105 - Effective 2018-01-01, disclosure: IFRS 15 116 a - Effective 2018-01-01   |
| ifrs-full | ContractAssetsAbstr act     |                  | Contract assets [abstract]     |  |  |
| ifrs-full | ContractAssetsMem ber       | member           | Contract assets [member]       | This member stands for contract assets. [Refer: Contract assets]   | disclosure: IFRS 7 35H b iii - Effective 2018-01-01, disclosure: IFRS 7 35M b iii - Effective 2018-01-01, example: IFRS 7 35N - Effective 2018-01-01 |
| ifrs-full | ContractDurationAxis        | axis             | Contract duration [axis]       | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | example: IFRS 15 B89 e - Effective 2018-01-01  |
| ifrs-full | ContractDurationMe mber     | member           | Contract duration [member]     | This member stands for all durations of contracts with customers. It also represents the standard value for the 'Contract duration' axis if no other member is used.   | example: IFRS 15 B89 e - Effective 2018-01-01  |
| ifrs-full | ContractLiabilities         | X instant credit | Contract liabilities           | The amount of an entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.   | disclosure: IFRS 15 105 - Effective 2018-01-01, disclosure: IFRS 15 116 a - Effective 2018-01-01   |

|           |  |                  |   |  |                              |
|-----------|--|------------------|---|--|------------------------------|
| ifrs-full | ContractLiabilitiesAbstract  |                  | Contract liabilities [abstract]   |  |                              |
| ifrs-full | ContractualAmountsToBeExchangedInDerivativeFinancialInstrumentForWhichGrossCashFlowsAreExchanged | X instant credit | Contractual amounts to be exchanged in derivative financial instrument for which gross cash flows are exchanged | The amount of contractual undiscounted cash flows in relation to contractual amounts to be exchanged in a derivative financial instrument for which gross cash flows are exchanged. [Refer: Derivatives [member]]                | example: IFRS 7 B11D d       |
| ifrs-full | ContractualCapitalCommitments  | X instant credit | Contractual capital commitments   | The amount of capital commitments for which the entity has entered into a contract. [Refer: Capital commitments]   | common practice: IAS 1 112 c |
| ifrs-full | ContractualCommitmentsForAcquisitionOfIntangibleAssets   | X instant credit | Contractual commitments for acquisition of intangible assets  | The amount of contractual commitments for the acquisition of intangible assets.  | disclosure: IAS 38 122 e     |
| ifrs-full | ContractualCommitmentsForAcquisitionOfPropertyPlantAndEquipment                                  | X instant credit | Contractual commitments for acquisition of property, plant and equipment  | The amount of contractual commitments for the acquisition of property, plant and equipment. [Refer: Property, plant and equipment]   | disclosure: IAS 16 74 c      |
| ifrs-full | ContributionsToPlanByEmployerNetDefinedBenefitLiabilityAsset                                     | X duration debit | Contributions to plan by employer, net defined benefit liability (asset)  | The decrease (increase) in net defined benefit liability (asset) resulting from contributions to a defined benefit plan by the employer. [Refer: Net defined benefit liability (asset); Defined benefit plans [member]]          | disclosure: IAS 19 141 f     |
| ifrs-full | ContributionsToPlanByPlanParticipantsNetDefinedBenefitLiabilityAsset                             | X duration debit | Contributions to plan by plan participants, net defined benefit liability (asset)                               | The decrease (increase) in the net defined benefit liability (asset) resulting from contributions to a defined benefit plan by plan participants. [Refer: Net defined benefit liability (asset); Defined benefit plans [member]] | disclosure: IAS 19 141 f     |
| ifrs-full | ContributionsToPlanNetDefinedBenefitLiabilityAsset   | X duration debit | Contributions to plan, net defined benefit liability (asset)  | The decrease (increase) in the net defined benefit liability (asset) resulting from contributions to a defined benefit plan. [Refer: Net defined benefit liability (asset); Defined benefit plans [member]]                      | disclosure: IAS 19 141 f     |
| ifrs-full | ContributionsToPlanNetDefinedBenefitLiabilityAssetAbstract                                       |                  | Contributions to plan, net defined benefit liability (asset) [abstract]   |  |                              |
| ifrs-full | CopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRights                       | X instant debit  | Copyrights, patents and other industrial property rights, service and operating                                 | The amount of intangible assets representing copyrights, patents and other industrial property rights, service and operating rights. [Refer: Intangible assets other than goodwill]  | example: IAS 38 119 e        |

|           |  |                  |   |  |   |
|-----------|--|------------------|---|--|---|
|           |  |                  | rights  |  |   |
| ifrs-full | CopyrightsPatentsAndOtherIndustrialPropertyRightsServiceAndOperatingRightsMember | member           | Copyrights, patents and other industrial property rights, service and operating rights [member] | This member stands for a class of intangible assets representing copyrights, patents and other industrial property rights, service and operating rights. [Refer: Intangible assets other than goodwill]  | example: IAS 38 119 e   |
| ifrs-full | CorporateDebtInstrumentsHeld   | X instant debit  | Corporate debt instruments held   | The amount of debt instruments held by the entity that were issued by a corporate entity. [Refer: Debt instruments held]   | common practice: IAS 1 112 c  |
| ifrs-full | CorporateLoans   | X instant debit  | Loans to corporate entities   | The amount of corporate loans made by the entity. [Refer: Loans to corporate entities [member]]  | common practice: IAS 1 112 c  |
| ifrs-full | CorporateLoansMember   | member           | Loans to corporate entities [member]  | This member stands for loans made to corporate entities.   | common practice: IAS 1 112 c, example: IFRS 7 IG20C - Effective 2018-01-01, example: IFRS 7 6 |
| ifrs-full | CostApproachMember   | member           | Cost approach [member]  | This member stands for a valuation technique that reflects the amount that would be required currently to replace the service capacity of an asset (often referred to as 'current replacement cost').  | example: IFRS 13 62   |
| ifrs-full | CostOfInventoriesRecognisedAsExpenseDuringPeriod                                 | X duration debit | Cost of inventories recognised as expense during period   | The amount of inventories recognised as an expense during the period. [Refer: Inventories]   | disclosure: IAS 2 36 d  |
| ifrs-full | CostOfMerchandiseSold  | X duration debit | Cost of merchandise sold  | The amount of merchandise that was sold during the period and recognised as an expense.  | common practice: IAS 1 85   |
| ifrs-full | CostOfPurchasedEnergySold  | X duration debit | Cost of purchased energy sold   | The amount of purchased energy that was sold during the period and recognised as an expense.   | common practice: IAS 1 112 c  |
| ifrs-full | CostOfSales  | X duration debit | Cost of sales   | The amount of costs relating to expenses directly or indirectly attributed to the goods or services sold, which may include, but are not limited to, costs previously included in the measurement of inventory that has now been sold, unallocated production overheads and abnormal amounts of production costs of inventories. | disclosure: IAS 1 99, disclosure: IAS 1 103   |
| ifrs-full | CostOfSalesFoodAndBeverage   | X duration debit | Cost of sales, food and beverage  | The amount of cost of sales attributed to food and beverage. [Refer: Cost of sales]  | common practice: IAS 1 85   |

|           |  |                  |  |  |  |
|-----------|--|------------------|--|--|--|
| ifrs-full | CostOfSalesHotelOperations   | X duration debit | Cost of sales, hotel operations  | The amount of cost of sales attributed to hotel operations. [Refer: Cost of sales]   | common practice: IAS 1 85  |
| ifrs-full | CostOfSalesRoomOccupancyServices   | X duration debit | Cost of sales, room occupancy services   | The amount of cost of sales attributed to room occupancy services. [Refer: Cost of sales]  | common practice: IAS 1 85  |
| ifrs-full | CostsIncurredAndRecognisedProfitsLessRecognisedLosses  | X instant        | Costs incurred and recognised profits (less recognised losses)   | The aggregate amount of costs incurred and recognised profits, less recognised losses, to date on construction contracts in progress.  | disclosure: IFRIC 15 21 a - Expiry date 2018-01-01, disclosure: IAS 11 40 a - Expiry date 2018-01-01 |
| ifrs-full | CostsToObtainContractsWithCustomersMember  | member           | Costs to obtain contracts with customers [member]  | This member stands for a category of assets recognised from the costs to obtain or fulfil contracts with customers representing the costs to obtain contracts with customers. [Refer: Assets recognised from costs to obtain or fulfil contracts with customers] | example: IFRS 15 128 a - Effective 2018-01-01  |
| ifrs-full | CounterpartiesAxis   | axis             | Counterparties [axis]  | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | disclosure: IFRS 7 B52   |
| ifrs-full | CounterpartiesMember   | member           | Counterparties [member]  | This member stands for the parties to the transaction other than the entity. It also represents the standard value for the 'Counterparties' axis if no other member is used.   | disclosure: IFRS 7 B52   |
| ifrs-full | CountryOfDomicileMember  | member           | Country of domicile [member]   | This member stands for the country in which the entity is registered and where it has its legal address or registered office.  | disclosure: IFRS 8 33 b, disclosure: IFRS 8 33 a   |
| ifrs-full | CountryOfIncorporation   | text             | Country of incorporation   | The country in which the entity is incorporated.   | disclosure: IAS 1 138 a  |
| ifrs-full | CountryOfIncorporationOfEntityWhoseConsolidatedFinancialStatementsHaveBeenProducedForPublicUse | text             | Country of incorporation of entity whose consolidated financial statements have been produced for public use | The country in which the entity's ultimate, or any intermediate, parent, whose consolidated financial statements that comply with IFRSs have been produced for public use, has been incorporated. [Refer: Consolidated [member]; IFRSs [member]]                 | disclosure: IAS 27 16 a  |
| ifrs-full | CountryOfIncorporationOfJointOperation   | text             | Country of incorporation of joint operation  | The country in which a joint operation of the entity is incorporated. [Refer: Joint operations [member]]   | disclosure: IFRS 12 21 a iii   |
| ifrs-full | CountryOfIncorporationOfJointVenture   | text             | Country of incorporation of joint venture  | The country in which a joint venture of the entity is incorporated. [Refer: Joint ventures [member]]   | disclosure: IAS 27 16 b ii, disclosure: IAS 27 17 b ii, disclosure: IFRS                             |

|           |   |                 |   |  |   |
|-----------|---|-----------------|---|--|---|
|           |   |                 |   |  | 12 21 a iii   |
| ifrs-full | CountryOfIncorporationOrResidenceOfAssociate  | text            | Country of incorporation of associate             | The country in which an associate of the entity is incorporated. [Refer: Associates [member]]  | disclosure: IAS 27 16 b ii, disclosure: IAS 27 17 b ii, disclosure: IFRS 12 21 a iii  |
| ifrs-full | CountryOfIncorporationOrResidenceOfSubsidiary | text            | Country of incorporation of subsidiary            | The country in which a subsidiary of the entity is incorporated. [Refer: Subsidiaries [member]]  | disclosure: IAS 27 16 b ii, disclosure: IAS 27 17 b ii, disclosure: IFRS 12 12 b, disclosure: IFRS 12 19B b                                     |
| ifrs-full | CreationDateAxis                              | axis            | Creation date [axis]                              | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table. | disclosure: IAS 8 28 f i, disclosure: IAS 8 29 c i, disclosure: IAS 8 49 b i  |
| ifrs-full | CreditDerivativeFairValue                     | X instant debit | Credit derivative, fair value                     | The fair value of a credit derivative. [Refer: At fair value [member]; Derivatives [member]]   | disclosure: IFRS 7 24G a - Effective 2018-01-01   |
| ifrs-full | CreditDerivativeNominalAmount                 | X instant       | Credit derivative, nominal amount                 | The nominal amount of a credit derivative. [Refer: Derivatives [member]]   | disclosure: IFRS 7 24G a - Effective 2018-01-01   |
| ifrs-full | CreditExposure                                | X instant       | Credit exposure                                   | The amount of exposure to loss resulting from credit risk. [Refer: Credit risk [member]]   | example: IFRS 7 IG24 a - Expiry date 2018-01-01, example: IFRS 7 IG25 b - Expiry date 2018-01-01, example: IFRS 7 36 c - Expiry date 2018-01-01 |
| ifrs-full | CreditImpairmentOfFinancialInstrumentsAxis    | axis            | Credit impairment of financial instruments [axis] | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table. | disclosure: IFRS 7 35H - Effective 2018-01-01, disclosure: IFRS 7   |

|           |  |                   |   |   |   |
|-----------|--|-------------------|---|---|---|
|           |  |                   |   |   | 35M - Effective<br>2018-01-01   |
| ifrs-full | CreditImpairmentOfFinancialInstrumentsMember   | member            | Credit impairment of financial instruments [member]   | This member stands for all statuses of credit impairment of financial instruments. A financial instrument is credit-impaired when one or more events that have a detrimental impact on the estimated future cash flows of that financial instrument have occurred. This member also represents the standard value for the 'Credit impairment of financial instruments' axis if no other member is used. | disclosure: IFRS 7<br>35H - Effective<br>2018-01-01,<br>disclosure: IFRS 7<br>35M - Effective<br>2018-01-01 |
| ifrs-full | CreditrelatedFeeAndCommissionIncome  | X duration credit | Credit-related fee and commission income  | The amount of income recognised from credit-related fees and commissions. [Refer: Fee and commission income]  | common practice:<br>IAS 1 112 c   |
| ifrs-full | CreditRiskMember   | member            | Credit risk [member]  | This member stands for the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. [Refer: Financial instruments, class [member]]  | example: IFRS 7<br>32   |
| ifrs-full | CumulativeChangeInFairValueRecognisedInProfitOrLossOnSalesOfInvestmentPropertyBetweenPoolsOfAssetsMeasuredUsingDifferentModels | X duration credit | Cumulative change in fair value recognised in profit or loss on sales of investment property from a pool of assets in which the cost model is used into a pool in which the fair value model is used. [Refer: Fair value model [member]; Investment property] |   | disclosure: IAS 40<br>75 f iv   |
| ifrs-full | CumulativeGainLossOnDisposalOfInvestmentsInEquityInstrumentsDesignatedAsMeasuredAtFairValueThroughOtherComprehensiveIncome     | X duration credit | Cumulative gain (loss) on disposal of investments in equity instruments that the entity has designated at fair value through other comprehensive income. [Refer: At fair value [member]; Other comprehensive income]  |   | disclosure: IFRS 7<br>11B c - Effective<br>2018-01-01   |

|           |  |                   |   |   |  |
|-----------|--|-------------------|---|---|--|
| ifrs-full | CumulativeGainLossPreviouslyRecognisedInOtherComprehensiveIncomeArisingFromReclassificationOfFinancialAssetsOutOfFairValueThroughOtherComprehensiveIncomeIntoFairValueThroughProfitOrLossMeasurementCategory | X duration credit | 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 | The cumulative gain (loss) previously recognised in other comprehensive income arising from the reclassification of financial assets out of the fair value through other comprehensive income into the fair value through profit or loss measurement category. [Refer: Financial assets measured at fair value through other comprehensive income; Financial assets at fair value through profit or loss; Other comprehensive income] | disclosure: IAS 1 82 cb - Effective 2018-01-01 |
| ifrs-full | CumulativePreferenceDividendsNotRecognised   | X duration        | Cumulative preference dividends not recognised  | The amount of cumulative preference dividends not recognised.   | disclosure: IAS 1 137 b                        |
| ifrs-full | CumulativeUnrecognisedShareOfLossesOfAssociates  | X instant credit  | Cumulative unrecognised share of losses of associates   | The cumulative amount of the unrecognised share of losses of associates if the entity has stopped recognising its share of losses when applying the equity method. [Refer: Associates [member]; Unrecognised share of losses of associates]   | disclosure: IFRS 12 22 c                       |
| ifrs-full | CumulativeUnrecognisedShareOfLossesOfJointVentures   | X instant credit  | Cumulative unrecognised share of losses of joint ventures   | The cumulative amount of the unrecognised share of losses of joint ventures if the entity has stopped recognising its share of losses when applying the equity method. [Refer: Joint ventures [member]; Unrecognised share of losses of joint ventures]   | disclosure: IFRS 12 22 c                       |
| ifrs-full | CumulativeUnrecognisedShareOfLossesOfJointVenturesTransitionFromProportionateConsolidationToEquityMethod   | X instant credit  | Cumulative unrecognised share of losses of joint ventures, transition from proportionate consolidation to equity method   | The entity's cumulative unrecognised share of losses of its joint ventures for which transition from proportionate consolidation to the equity method was performed. [Refer: Joint ventures [member]; Cumulative unrecognised share of losses of joint ventures]  | disclosure: IFRS 11 C4                         |
| ifrs-full | CurrencyRiskMember   | member            | Currency risk [member]  | This member stands for a type of market risk representing the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. [Refer: Financial instruments, class [member]]   | disclosure: IFRS 7 Defined terms               |
| ifrs-full | CurrencySwapContractMember   | member            | Currency swap contract [member]   | This member stands for a currency swap contract. [Refer: Swap contract [member]]  | common practice: IAS 1 112 c                   |
| ifrs-full | CurrentAccruedExpense  | X instant         | Current accrued   | The amount of current accrued expenses and other current  | common practice:                               |

|           |   |                  |  |   |   |
|-----------|---|------------------|--|---|---|
|           | nsesAndOtherCurren tLiabilities   | credit           | expenses and other current liabilities   | liabilities. [Refer: Accruals; Other current liabilities]   | IAS 1 55  |
| ifrs-full | CurrentAccruedInco me   | X instant debit  | Current accrued income   | The amount of current accrued income. [Refer: Accrued income]   | common practice: IAS 1 112 c  |
| ifrs-full | CurrentAdvances   | X instant credit | Current advances received  | The amount of current payments received for goods or services to be provided in the future. [Refer: Advances received]  | common practice: IAS 1 55   |
| ifrs-full | CurrentAdvancesTo Suppliers   | X instant debit  | Current advances to suppliers  | The amount of current advances made to suppliers before goods or services are received.   | common practice: IAS 1 112 c  |
| ifrs-full | CurrentAgriculturalPr oduce   | X instant debit  | Current agricultural produce   | A classification of current inventory representing the amount of harvested produce of the entity's biological assets. [Refer: Biological assets; Inventories]   | common practice: IAS 2 37   |
| ifrs-full | CurrentAndDeferred TaxRelatingToItems ChargedOrCreditedD irectlyToEquity          | X duration debit | Current and deferred tax relating to items credited (charged) directly to equity             | The aggregate current and deferred tax relating to particular items that are charged or credited directly to equity, for example: (a) an adjustment to the opening balance of retained earnings resulting from either a change in accounting policy that is applied retrospectively or the correction of an error; and (b) amounts arising on initial recognition of the equity component of a compound financial instrument. [Refer: Deferred tax relating to items credited (charged) directly to equity; Retained earnings; Financial instruments, class [member]] | disclosure: IAS 12 81 a   |
| ifrs-full | CurrentAndDeferred TaxRelatingToItems ChargedOrCreditedD irectlyToEquityAbstra ct |                  | Current and deferred tax relating to items charged or credited directly to equity [abstract] |   |   |
| ifrs-full | CurrentAssets   | X instant debit  | Current assets   | The amount of assets that the entity (a) expects to realise or intends to sell or consume in its normal operating cycle; (b) holds primarily for the purpose of trading; (c) expects to realise within twelve months after the reporting period; or (d) classifies as cash or cash equivalents (as defined in IAS 7) unless the asset is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period. [Refer: Assets]   | disclosure: IAS 1 66, disclosure: IFRS 12 B12 b i, example: IFRS 12 B10 b |
| ifrs-full | CurrentAssetsAbstra ct  |                  | Current assets [abstract]  |   |   |
| ifrs-full | CurrentAssetsLiabiliti es   | X instant debit  | Current assets (liabilities)   | The amount of current assets less the amount of current liabilities.  | common practice: IAS 1 55   |

|           |  |                  |   |  |                               |
|-----------|--|------------------|---|--|-------------------------------|
| ifrs-full | CurrentAssetsOtherThanAssetsOrDisposalGroupsClassifiedAsHeldForSaleOrAsHeldForDistributionToOwners | X instant debit  | Current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners | The amount of current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners. [Refer: Current assets; Disposal groups classified as held for sale [member]; Non-current assets or disposal groups classified as held for sale; Non-current assets or disposal groups classified as held for distribution to owners] | disclosure: IAS 1 66          |
| ifrs-full | CurrentAssetsRecognisedAsOfAcquisitionDate   | X instant debit  | Current assets recognised as of acquisition date  | The amount recognised as of the acquisition date for current assets acquired in a business combination. [Refer: Current assets; Business combinations [member]]  | common practice: IFRS 3 B64 i |
| ifrs-full | CurrentBiologicalAssets  | X instant debit  | Current biological assets   | The amount of current biological assets. [Refer: Biological assets]  | disclosure: IAS 1 54 f        |
| ifrs-full | CurrentBiologicalAssetsMember  | member           | Current biological assets [member]  | This member stands for current biological assets. [Refer: Biological assets]   | common practice: IAS 41 50    |
| ifrs-full | CurrentBondsIssuedAndCurrentPortionOfNoncurrentBondsIssued   | X instant credit | Current bonds issued and current portion of non-current bonds issued  | The amount of current bonds issued and the current portion of non-current bonds issued. [Refer: Bonds issued]  | common practice: IAS 1 112 c  |
| ifrs-full | CurrentBorrowingsAndCurrentPortionOfNoncurrentBorrowings   | X instant credit | Current borrowings and current portion of non-current borrowings  | The amount of current borrowings and current portion of non-current borrowings. [Refer: Borrowings]  | common practice: IAS 1 55     |
| ifrs-full | CurrentBorrowingsAndCurrentPortionOfNoncurrentBorrowingsAbstract                                   |                  | Current borrowings and current portion of non-current borrowings [abstract]   |  |                               |
| ifrs-full | CurrentBorrowingsAndCurrentPortionOfNoncurrentBorrowingsByTypeAbstract                             |                  | Current borrowings and current portion of non-current borrowings, by type [abstract]  |  |                               |
| ifrs-full | CurrentCommercialPapersIssuedAndCurrentPortionOfNoncurrentCommercialPaperIssued                    | X instant credit | Current commercial papers issued and current portion of non-current commercial papers issued                                      | The amount of current commercial paper issued and the current portion of non-current commercial paper issued. [Refer: Commercial papers issued]  | common practice: IAS 1 112 c  |

|           |   |                  |  |   |  |
|-----------|---|------------------|--|---|--|
| ifrs-full | CurrentContractAssets   | X instant debit  | Current contract assets  | The amount of current contract assets. [Refer: Contract assets]   | disclosure: IFRS 15 105 - Effective 2018-01-01 |
| ifrs-full | CurrentContractLiabilities  | X instant credit | Current contract liabilities   | The amount of current contract liabilities. [Refer: Contract liabilities]   | disclosure: IFRS 15 105 - Effective 2018-01-01 |
| ifrs-full | CurrentCrudeOil   | X instant debit  | Current crude oil  | A classification of current inventory representing the amount of unrefined, unprocessed oil. [Refer: Inventories]   | common practice: IAS 2 37                      |
| ifrs-full | CurrentDebtInstrumentsIssued  | X instant credit | Current debt instruments issued  | The amount of current debt instruments issued. [Refer: Debt instruments issued]   | common practice: IAS 1 55                      |
| ifrs-full | CurrentDepositsFromCustomers  | X instant credit | Current deposits from customers  | The amount of current deposits from customers. [Refer: Deposits from customers]   | common practice: IAS 1 55                      |
| ifrs-full | CurrentDerivativeFinancialAssets  | X instant debit  | Current derivative financial assets  | The amount of current derivative financial assets. [Refer: Derivative financial assets]   | common practice: IAS 1 55                      |
| ifrs-full | CurrentDerivativeFinancialLiabilities   | X instant credit | Current derivative financial liabilities   | The amount of current derivative financial liabilities. [Refer: Derivative financial liabilities]   | common practice: IAS 1 55                      |
| ifrs-full | CurrentDividendPayables   | X instant credit | Current dividend payables  | The amount of current dividend payables. [Refer: Dividend payables]   | common practice: IAS 1 55                      |
| ifrs-full | CurrentEstimateOfFutureCashOutflowsToBePaidToFulfilObligationSignificantUnobservableInputsAssets                      | X duration       | Current estimate of future cash outflows to be paid to fulfil obligation, significant unobservable inputs, assets                          | A current estimate using the entity's own data about the future cash outflows to be paid to fulfil an obligation if there is no reasonably available information that indicates that market participants would use different assumptions. This is used as a significant Level 3 unobservable input for assets. [Refer: Level 3 of fair value hierarchy [member]]  | example: IFRS 13 B36 d                         |
| ifrs-full | CurrentEstimateOfFutureCashOutflowsToBePaidToFulfilObligationSignificantUnobservableInputsEntitysOwnEquityInstruments | X duration       | Current estimate of future cash outflows to be paid to fulfil obligation, significant unobservable inputs, entity's own equity instruments | A current estimate using the entity's own data about the future cash outflows to be paid to fulfil an obligation if there is no reasonably available information that indicates that market participants would use different assumptions. This is used as a significant Level 3 unobservable input for the entity's own equity instruments. [Refer: Entity's own equity instruments [member]; Level 3 of fair value hierarchy [member]] | example: IFRS 13 B36 d                         |
| ifrs-full | CurrentEstimateOfFutureCashOutflowsToBePaidToFulfilObligationSignificantUnobservableInputsLiabilities                 | X duration       | Current estimate of future cash outflows to be paid to fulfil obligation, significant unobservable inputs, liabilities                     | A current estimate using the entity's own data about the future cash outflows to be paid to fulfil an obligation if there is no reasonably available information that indicates that market participants would use different assumptions. This is used as a significant Level 3 unobservable input for liabilities. [Refer: Level 3 of fair value hierarchy [member]]   | example: IFRS 13 B36 d                         |

|           |  |                  |   |   |  |
|-----------|--|------------------|---|---|--|
| ifrs-full | CurrentExciseTaxPayables   | X instant credit | Current excise tax payables   | The amount of current excise tax payables. [Refer: Excise tax payables]   | common practice: IAS 1 78  |
| ifrs-full | CurrentFinanceLeaseLiabilities   | X instant credit | Current finance lease liabilities   | The amount of current finance lease liabilities. [Refer: Finance lease liabilities]   | common practice: IAS 1 55 - Expiry date 2019-01-01                         |
| ifrs-full | CurrentFinanceLeaseReceivables   | X instant debit  | Current finance lease receivables   | The amount of current finance lease receivables. [Refer: Finance lease receivables]   | common practice: IAS 1 55  |
| ifrs-full | CurrentFinancialAssets   | X instant debit  | Current financial assets  | The amount of current financial assets. [Refer: Financial assets]   | disclosure: IFRS 7 25  |
| ifrs-full | CurrentFinancialAssetsAtAmortisedCost  | X instant debit  | Current financial assets at amortised cost  | The amount of current financial assets measured at amortised cost. [Refer: Financial assets at amortised cost]  | disclosure: IFRS 7 8 f - Effective 2018-01-01                              |
| ifrs-full | CurrentFinancialAssetsAtFairValueThroughOtherComprehensiveIncome                     | X instant debit  | Current financial assets at fair value through other comprehensive income                     | The amount of current financial assets at fair value through other comprehensive income. [Refer: Financial assets at fair value through other comprehensive income]   | disclosure: IFRS 7 8 h - Effective 2018-01-01                              |
| ifrs-full | CurrentFinancialAssetsAtFairValueThroughOtherComprehensiveIncomeAbstract             |                  | Current financial assets at fair value through other comprehensive income [abstract]          |   |  |
| ifrs-full | CurrentFinancialAssetsAtFairValueThroughProfitOrLoss                                 | X instant debit  | Current financial assets at fair value through profit or loss                                 | The amount of current financial assets measured at fair value through profit or loss. [Refer: Financial assets at fair value through profit or loss]  | disclosure: IFRS 7 8 a   |
| ifrs-full | CurrentFinancialAssetsAtFairValueThroughProfitOrLossAbstract                         |                  | Current financial assets at fair value through profit or loss [abstract]                      |   |  |
| ifrs-full | CurrentFinancialAssetsAtFairValueThroughProfitOrLossClassifiedAsHeldForTrading       | X instant debit  | Current financial assets at fair value through profit or loss, classified as held for trading | The amount of current financial assets measured at fair value through profit or loss classified as held for trading. [Refer: Financial assets at fair value through profit or loss, classified as held for trading]   | common practice: IAS 1 55, disclosure: IFRS 7 8 a - Expiry date 2018-01-01 |
| ifrs-full | CurrentFinancialAssetsAtFairValueThroughProfitOrLossDesignatedUponInitialRecognition | X instant debit  | Current financial assets at fair value through profit or loss, designated upon                | The amount of current financial assets measured at fair value through profit or loss that were designated as such upon initial recognition or subsequently. [Refer: Financial assets at fair value through profit or loss, designated upon initial recognition or | disclosure: IFRS 7 8 a   |

|           |   |                  |  |  |  |
|-----------|---|------------------|--|--|--|
|           | ognition  |                  | initial recognition or subsequently]   |  |  |
| ifrs-full | CurrentFinancialAssetsAtFairValueThroughProfitOrLossMandatorilyMeasuredAtFairValue  | X instant debit  | Current financial assets at fair value through profit or loss, mandatorily measured at fair value  | The amount of current financial assets mandatorily measured at fair value through profit or loss in accordance with IFRS 9. [Refer: Financial assets at fair value through profit or loss, mandatorily measured at fair value] | disclosure: IFRS 7 8 a - Effective 2018-01-01  |
| ifrs-full | CurrentFinancialAssetsAvailableforSale  | X instant debit  | Current financial assets available-for-sale  | The amount of current financial assets available-for-sale. [Refer: Financial assets available-for-sale; Current financial assets]  | disclosure: IFRS 7 8 d - Expiry date 2018-01-01  |
| ifrs-full | CurrentFinancialAssetsMeasuredAtFairValueThroughOtherComprehensiveIncome            | X instant debit  | Current financial assets measured at fair value through other comprehensive income                 | The amount of current financial assets measured at fair value through other comprehensive income. [Refer: Financial assets measured at fair value through other comprehensive income]  | disclosure: IFRS 7 8 h - Effective 2018-01-01  |
| ifrs-full | CurrentFinancialLiabilities   | X instant credit | Current financial liabilities  | The amount of current financial liabilities. [Refer: Financial liabilities]  | disclosure: IFRS 7 25  |
| ifrs-full | CurrentFinancialLiabilitiesAtAmortisedCost  | X instant credit | Current financial liabilities at amortised cost  | The amount of current financial liabilities measured at amortised cost. [Refer: Financial liabilities at amortised cost]   | disclosure: IFRS 7 8 f - Expiry date 2018-01-01, disclosure: IFRS 7 8 g - Effective 2018-01-01 |
| ifrs-full | CurrentFinancialLiabilitiesAtFairValueThroughProfitOrLoss                           | X instant credit | Current financial liabilities at fair value through profit or loss                                 | The amount of current financial liabilities measured at fair value through profit or loss. [Refer: Financial liabilities at fair value through profit or loss]   | disclosure: IFRS 7 8 e   |
| ifrs-full | CurrentFinancialLiabilitiesAtFairValueThroughProfitOrLossAbstract                   |                  | Current financial liabilities at fair value through profit or loss [abstract]                      |  |  |
| ifrs-full | CurrentFinancialLiabilitiesAtFairValueThroughProfitOrLossClassifiedAsHeldForTrading | X instant credit | Current financial liabilities at fair value through profit or loss, classified as held for trading | The amount of current financial liabilities measured at fair value through profit or loss classified as held for trading. [Refer: Financial liabilities at fair value through profit or loss; Current financial liabilities]   | disclosure: IFRS 7 8 e   |

|           |   |                  |   |   |   |
|-----------|---|------------------|---|---|---|
| ifrs-full | CurrentFinancialLiabilitiesAtFairValueThroughProfitOrLossDesignatedUponInitialRecognition | X instant credit | Current financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently | The amount of current financial liabilities measured at fair value through profit or loss that were designated as such upon initial recognition or subsequently. [Refer: Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently] | disclosure: IFRS 7 8 e                          |
| ifrs-full | CurrentFoodAndBeverage  | X instant debit  | Current food and beverage   | A classification of current inventory representing the amount of food and beverage. [Refer: Inventories]  | common practice: IAS 2 37                       |
| ifrs-full | CurrentFuel   | X instant debit  | Current fuel  | A classification of current inventory representing the amount of fuel. [Refer: Inventories]   | common practice: IAS 2 37                       |
| ifrs-full | CurrentGovernmentGrants   | X instant credit | Current government grants   | The amount of current government grants recognised in the statement of financial position as deferred income. [Refer: Government [member]; Deferred income; Government grants]  | common practice: IAS 1 55                       |
| ifrs-full | CurrentHeldtomaturityInvestments  | X instant debit  | Current held-to-maturity investments  | The amount of current held-to-maturity investments. [Refer: Held-to-maturity investments]   | disclosure: IFRS 7 8 b - Expiry date 2018-01-01 |
| ifrs-full | CurrentInterestPayable  | X instant credit | Current interest payable  | The amount of current interest payable. [Refer: Interest payable]   | common practice: IAS 1 112 c                    |
| ifrs-full | CurrentInterestReceivable   | X instant debit  | Current interest receivable   | The amount of current interest receivable. [Refer: Interest receivable]   | common practice: IAS 1 112 c                    |
| ifrs-full | CurrentInventoriesArisingFromExtractiveActivitiesAbstract                                 |                  | Current inventories arising from extractive activities [abstract]   |   |   |
| ifrs-full | CurrentInventoriesHeldForSale   | X instant debit  | Current inventories held for sale   | A classification of current inventory representing the amount of inventories held for sale in the ordinary course of business. [Refer: Inventories]   | common practice: IAS 2 37                       |
| ifrs-full | CurrentInventoriesInTransit   | X instant debit  | Current inventories in transit  | A classification of current inventory representing the amount of inventories in transit. [Refer: Inventories]   | common practice: IAS 2 37                       |
| ifrs-full | CurrentInvestments  | X instant debit  | Current investments   | The amount of current investments.  | common practice: IAS 1 55                       |
| ifrs-full | CurrentInvestmentsInEquityInstrumentsDesignatedAtFairValueThroughOtherComprehensiveIncome | X instant debit  | Current investments in equity instruments designated at fair value through other comprehensive income                   | The amount of current investments in equity instruments that the entity has designated at fair value through other comprehensive income. [Refer: Investments in equity instruments designated at fair value through other comprehensive income]   | disclosure: IFRS 7 8 h - Effective 2018-01-01   |

|           |   |                  |  |   |  |
|-----------|---|------------------|--|---|--|
| ifrs-full | CurrentLeaseLiabilities   | X instant credit | Current lease liabilities  | The amount of current lease liabilities. [Refer: Lease liabilities]   | disclosure: IFRS 16 47 b - Effective 2019-01-01  |
| ifrs-full | CurrentLiabilities  | X instant credit | Current liabilities  | The amount of liabilities that: (a) the entity expects to settle in its normal operating cycle; (b) the entity holds primarily for the purpose of trading; (c) are due to be settled within twelve months after the reporting period; or (d) the entity does not have an unconditional right to defer settlement for at least twelve months after the reporting period. | disclosure: IAS 1 69, disclosure: IFRS 12 B12 b iii, example: IFRS 12 B10 b  |
| ifrs-full | CurrentLiabilitiesAbstract  |                  | Current liabilities [abstract]   |   |  |
| ifrs-full | CurrentLiabilitiesOtherThanLiabilitiesIncludedInDisposalGroupsClassifiedAsHeldForSale | X instant credit | Current liabilities other than liabilities included in disposal groups classified as held for sale | The amount of current liabilities other than liabilities included in disposal groups classified as held for sale. [Refer: Current liabilities; Disposal groups classified as held for sale [member]; Liabilities included in disposal groups classified as held for sale]   | disclosure: IAS 1 69   |
| ifrs-full | CurrentLiabilitiesRecognisedAsOfAcquisitionDate                                       | X instant credit | Current liabilities recognised as of acquisition date  | The amount recognised as of the acquisition date for current liabilities assumed in a business combination. [Refer: Current liabilities; Business combinations [member]]  | common practice: IFRS 3 B64 i  |
| ifrs-full | CurrentLoansAndReceivables  | X instant debit  | Current loans and receivables  | The amount of current loans and receivables. [Refer: Loans and receivables]   | disclosure: IFRS 7 8 c - Expiry date 2018-01-01  |
| ifrs-full | CurrentLoansReceivedAndCurrentPortionOfNoncurrentLoansReceived                        | X instant credit | Current loans received and current portion of non-current loans received                           | The amount of current loans received and the current portion of non-current loans received. [Refer: Loans received]   | common practice: IAS 1 112 c   |
| ifrs-full | CurrentMaterialsAndSuppliesToBeConsumedInProductionProcessOrRenderingServices         | X instant debit  | Current materials and supplies to be consumed in production process or rendering services          | A classification of current inventory representing the amount of materials and supplies to be consumed in a production process or while rendering services. [Refer: Inventories]  | common practice: IAS 2 37  |
| ifrs-full | CurrentMember   | member           | Current [member]   | This member stands for a current time band.   | example: IFRS 7 IG20D - Effective 2018-01-01, common practice: IFRS 7 37 - Expiry date 2018-01-01, example: IFRS 7 |

|           |   |                  |   |  |   |
|-----------|---|------------------|---|--|---|
|           |   |                  |   |  | 35N - Effective<br>2018-01-01   |
| ifrs-full | CurrentNaturalGas   | X instant debit  | Current natural gas   | A classification of current inventory representing the amount of a naturally occurring hydrocarbon gas mixture. [Refer: Inventories]   | common practice:<br>IAS 2 37  |
| ifrs-full | CurrentNoncashAssetsPledgedAsCollateralForWhichTransfereeHasRightByContractOrCustomToSellOrRepledgeCollateral | X instant debit  | Current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral | The amount of current non-cash collateral assets (such as debt or equity instruments) provided to a transferee, for which the transferee has the right by contract or custom to sell or repledge the collateral. | disclosure: IAS 39<br>37 a - Expiry date<br>2018-01-01,<br>disclosure: IFRS 9<br>3.2.23 a - Effective<br>2018-01-01 |
| ifrs-full | CurrentNotesAndDebenturesIssuedAndCurrentPortionOfNoncurrentNotesAndDebenturesIssued                          | X instant credit | Current notes and debentures issued and current portion of non-current notes and debentures issued                                | The amount of current notes and debentures issued and the current portion of non-current notes and debentures issued. [Refer: Notes and debentures issued]   | common practice:<br>IAS 1 112 c   |
| ifrs-full | CurrentOreStockpiles  | X instant debit  | Current ore stockpiles  | A classification of current inventory representing the amount of ore stockpiles. [Refer: Inventories]  | common practice:<br>IAS 2 37  |
| ifrs-full | CurrentPackagingAndStorageMaterials   | X instant debit  | Current packaging and storage materials   | A classification of current inventory representing the amount of packaging and storage materials. [Refer: Inventories]   | common practice:<br>IAS 2 37  |
| ifrs-full | CurrentPayablesForPurchaseOfEnergy  | X instant credit | Current payables for purchase of energy   | The amount of current payables for the purchase of energy. [Refer: Payables for purchase of energy]  | common practice:<br>IAS 1 78  |
| ifrs-full | CurrentPayablesForPurchaseOfNoncurrentAssets  | X instant credit | Current payables for purchase of non-current assets   | The amount of current payables for the purchase of non-current assets. [Refer: Payables for purchase of non-current assets]  | common practice:<br>IAS 1 78  |
| ifrs-full | CurrentPayablesOnSocialSecurityAndTaxesOtherThanIncomeTax   | X instant credit | Current payables on social security and taxes other than incomes tax  | The amount of current payables on social security and taxes other than incomes tax. [Refer: Payables on social security and taxes other than income tax]   | common practice:<br>IAS 1 78  |
| ifrs-full | CurrentPetroleumAndPetrochemicalProducts  | X instant debit  | Current petroleum and petrochemical products  | A classification of current inventory representing the amount of products derived from crude oil and natural gas. [Refer: Current crude oil; Current natural gas]  | common practice:<br>IAS 2 37  |
| ifrs-full | CurrentPortionOfLongtermBorrowings  | X instant credit | Current portion of non-current  | The current portion of non-current borrowings. [Refer: Borrowings]   | common practice:<br>IAS 1 55  |

|           |   |                  |  |   |                              |
|-----------|---|------------------|--|---|------------------------------|
|           |   |                  | borrowings   |   |                              |
| ifrs-full | CurrentPrepaidExpenses                                  | X instant debit  | Current prepaid expenses   | The amount recognised as a current asset for expenditures made prior to the period when the economic benefit will be realised.  | common practice: IAS 1 112 c |
| ifrs-full | CurrentPrepayments                                      | X instant debit  | Current prepayments  | The amount of current prepayments. [Refer: Prepayments]   | example: IAS 1 78 b          |
| ifrs-full | CurrentPrepaymentsAbstract                              |                  | Current prepayments [abstract]                                   |   |                              |
| ifrs-full | CurrentPrepaymentsAndCurrentAccruedIncome               | X instant debit  | Current prepayments and current accrued income                   | The amount of current prepayments and current accrued income. [Refer: Prepayments; Accrued income]  | common practice: IAS 1 112 c |
| ifrs-full | CurrentPrepaymentsAndCurrentAccruedIncomeAbstract       |                  | Current prepayments and current accrued income [abstract]        |   |                              |
| ifrs-full | CurrentPrepaymentsAndOtherCurrentAssets                 | X instant debit  | Current prepayments and other current assets                     | The amount of current prepayments and other current assets. [Refer: Other current assets; Current prepayments]  | common practice: IAS 1 55    |
| ifrs-full | CurrentProgrammingAssets                                | X instant debit  | Current programming assets                                       | The amount of current programming assets. [Refer: Programming assets]   | common practice: IAS 1 55    |
| ifrs-full | CurrentProvisions                                       | X instant credit | Current provisions   | The amount of current provisions. [Refer: Provisions]   | disclosure: IAS 1 54 I       |
| ifrs-full | CurrentProvisionsAbstract                               |                  | Current provisions [abstract]                                    |   |                              |
| ifrs-full | CurrentProvisionsForEmployeeBenefits                    | X instant credit | Current provisions for employee benefits                         | The amount of current provisions for employee benefits. [Refer: Provisions for employee benefits]   | disclosure: IAS 1 78 d       |
| ifrs-full | CurrentRawMaterialsAndCurrentProductionSupplies         | X instant debit  | Current raw materials and current production supplies            | A classification of current inventory representing the amount of current raw materials and current production supplies. [Refer: Current production supplies; Current raw materials] | common practice: IAS 2 37    |
| ifrs-full | CurrentRawMaterialsAndCurrentProductionSuppliesAbstract |                  | Current raw materials and current production supplies [abstract] |   |                              |
| ifrs-full | CurrentReceivablesDueFromAssociates                     | X instant debit  | Current receivables due from associates                          | The amount of current receivables due from associates. [Refer: Associates [member]]   | common practice: IAS 1 78 b  |
| ifrs-full | CurrentReceivablesDueFromJointVentures                  | X instant debit  | Current receivables due from joint ventures                      | The amount of current receivables due from joint ventures. [Refer: Joint ventures [member]]   | common practice: IAS 1 78 b  |

|           |  |                   |  |  |  |
|-----------|--|-------------------|--|--|--|
| ifrs-full | CurrentReceivablesFromContractsWithCustomers   | X instant debit   | Current receivables from contracts with customers  | The amount of current receivables from contracts with customers. [Refer: Receivables from contracts with customers]  | disclosure: IFRS 15 105 - Effective 2018-01-01               |
| ifrs-full | CurrentReceivablesFromRentalOfProperties   | X instant debit   | Current receivables from rental of properties  | The amount of current receivables from rental of properties. [Refer: Receivables from rental of properties]  | common practice: IAS 1 78 b                                  |
| ifrs-full | CurrentReceivablesFromSaleOfProperties   | X instant debit   | Current receivables from sale of properties  | The amount of current receivables from sale of properties. [Refer: Receivables from sale of properties]  | common practice: IAS 1 78 b                                  |
| ifrs-full | CurrentReceivablesFromTaxesOtherThanIncomeTax  | X instant debit   | Current receivables from taxes other than income tax   | The amount of current receivables from taxes other than income tax. [Refer: Receivables from taxes other than income tax]  | common practice: IAS 1 78 b                                  |
| ifrs-full | CurrentRecognisedAssetsDefinedBenefitPlan  | X instant debit   | Current net defined benefit asset  | The amount of current net defined benefit asset. [Refer: Net defined benefit asset]  | common practice: IAS 1 55                                    |
| ifrs-full | CurrentRecognisedLiabilitiesDefinedBenefitPlan                                       | X instant credit  | Current net defined benefit liability  | The amount of current net defined benefit liability. [Refer: Net defined benefit liability]  | common practice: IAS 1 55                                    |
| ifrs-full | CurrentRefundsProvision  | X instant credit  | Current refunds provision  | The amount of current provision for refunds. [Refer: Refunds provision]  | example: IAS 37 Example 4 Refunds policy, example: IAS 37 87 |
| ifrs-full | CurrentRestrictedCashAndCashEquivalents  | X instant debit   | Current restricted cash and cash equivalents   | The amount of current restricted cash and cash equivalents. [Refer: Restricted cash and cash equivalents]  | common practice: IAS 1 55                                    |
| ifrs-full | CurrentRetentionPayables   | X instant credit  | Current retention payables   | The amount of current retention payables. [Refer: Retention payables]  | common practice: IAS 1 78                                    |
| ifrs-full | CurrentSecuredBankLoansReceivedAndCurrentPortionOfNoncurrentSecuredBankLoansReceived | X instant credit  | Current secured bank loans received and current portion of non-current secured bank loans received | The amount of current secured bank loans received and the current portion of non-current secured bank loans received. [Refer: Secured bank loans received]                 | common practice: IAS 1 112 c                                 |
| ifrs-full | CurrentServiceCostNetDefinedBenefitLiabilityAsset                                    | X duration credit | Current service cost, net defined benefit liability (asset)  | The increase (decrease) in the net defined benefit liability (asset) resulting from employee service in the current period. [Refer: Net defined benefit liability (asset)] | disclosure: IAS 19 141 a                                     |

|           |  |                  |  |  |  |
|-----------|--|------------------|--|--|--|
| ifrs-full | CurrentTaxAssets   | X instant debit  | Current tax assets   | The excess of amount paid for current tax in respect of current and prior periods over the amount due for those periods. Current tax is the amount of income taxes payable (recoverable) in respect of the taxable profit (tax loss) for a period.   | disclosure: IAS 1 54 n                 |
| ifrs-full | CurrentTaxAssetsCurrent  | X instant debit  | Current tax assets, current  | The current amount of current tax assets. [Refer: Current tax assets]  | disclosure: IAS 1 54 n                 |
| ifrs-full | CurrentTaxAssetsNoncurrent   | X instant debit  | Current tax assets, non-current  | The non-current amount of current tax assets. [Refer: Current tax assets]  | disclosure: IAS 1 54 n                 |
| ifrs-full | CurrentTaxExpenseIncome  | X duration debit | Current tax expense (income)   | The amount of income taxes payable (recoverable) in respect of the taxable profit (tax loss) for a period.   | example: IAS 12 80 a                   |
| ifrs-full | CurrentTaxExpenseIncomeAndAdjustmentsForCurrentTaxOfPriorPeriods         | X duration debit | Current tax expense (income) and adjustments for current tax of prior periods            | The amount of current tax expense (income) and adjustments for the current tax of prior periods. [Refer: Current tax expense (income); Adjustments for current tax of prior periods]   | common practice: IAS 12 80             |
| ifrs-full | CurrentTaxExpenseIncomeAndAdjustmentsForCurrentTaxOfPriorPeriodsAbstract |                  | Current tax expense (income) and adjustments for current tax of prior periods [abstract] |  |  |
| ifrs-full | CurrentTaxLiabilities  | X instant credit | Current tax liabilities  | The amount of current tax for current and prior periods to the extent unpaid. Current tax is the amount of income taxes payable (recoverable) in respect of the taxable profit (tax loss) for a period.  | disclosure: IAS 1 54 n                 |
| ifrs-full | CurrentTaxLiabilitiesCurrent   | X instant credit | Current tax liabilities, current   | The current amount of current tax liabilities. [Refer: Current tax liabilities]  | disclosure: IAS 1 54 n                 |
| ifrs-full | CurrentTaxLiabilitiesNoncurrent  | X instant credit | Current tax liabilities, non-current   | The non-current amount of current tax liabilities. [Refer: Current tax liabilities]  | disclosure: IAS 1 54 n                 |
| ifrs-full | CurrentTaxRelatingToItemsChargedOrCreditedDirectlyToEquity               | X duration debit | Current tax relating to items credited (charged) directly to equity                      | The amount of current tax relating to particular items that are charged or credited directly to equity, for example: (a) an adjustment to the opening balance of retained earnings resulting from either a change in accounting policy that is applied retrospectively or the correction of an error; and (b) amounts arising on initial recognition of the equity component of a compound financial instrument. [Refer: Retained earnings; Financial instruments, class [member]] | disclosure: IAS 12 81 a                |
| ifrs-full | CurrentTradeReceivables  | X instant debit  | Current trade receivables  | The amount of current trade receivables. [Refer: Trade receivables]  | example: IAS 1 78 b, example: IAS 1 68 |

|           |  |                  |  |   |                               |
|-----------|--|------------------|--|---|-------------------------------|
| ifrs-full | CurrentUnsecuredBankLoansReceivedAndCurrentPortionOfNoncurrentUnsecuredBankLoansReceived | X instant credit | Current unsecured bank loans received and current portion of non-current unsecured bank loans received | The amount of current unsecured bank loans received and the current portion of non-current unsecured bank loans received. [Refer: Unsecured bank loans received]  | common practice: IAS 1 112 c  |
| ifrs-full | CurrentValueAddedTaxPayables   | X instant credit | Current value added tax payables   | The amount of current value added tax payables. [Refer: Value added tax payables]   | common practice: IAS 1 78     |
| ifrs-full | CurrentValueAddedTaxReceivables  | X instant debit  | Current value added tax receivables  | The amount of current value added tax receivables. [Refer: Value added tax receivables]   | common practice: IAS 1 78 b   |
| ifrs-full | CustomerrelatedIntangibleAssetsMember  | member           | Customer-related intangible assets [member]  | This member stands for a class of intangible assets representing assets related to customers. Such assets may include customer lists, order or production backlog, customer contracts and related customer relationships as well as non-contractual customer relationships. | common practice: IAS 38 119   |
| ifrs-full | CustomerrelatedIntangibleAssetsRecognisedAsOfAcquisitionDate                             | X instant debit  | Customer-related intangible assets recognised as of acquisition date                                   | The amount recognised as of the acquisition date for customer-related intangible assets acquired in a business combination. [Refer: Customer-related intangible assets [member]; Business combinations [member]]  | common practice: IFRS 3 B64 i |
| ifrs-full | DateAsAtWhichEntityPlansToApplyNewIFRSInitially  | yyyy-mm-dd       | Date as at which entity plans to apply new IFRS initially  | The date on which the entity plans to apply a new IFRS that has been issued but is not yet effective.   | example: IAS 8 31 d           |
| ifrs-full | DateByWhichApplicationOfNewIFRSIsRequired  | yyyy-mm-dd       | Date by which application of new IFRS is required  | The date by which the entity is required to apply a new IFRS that has been issued but is not yet effective.   | example: IAS 8 31 c           |
| ifrs-full | DatedSubordinatedLiabilities   | X instant credit | Dated subordinated liabilities   | The amount of subordinated liabilities that have a specified repayment date. [Refer: Subordinated liabilities]  | common practice: IAS 1 112 c  |
| ifrs-full | DateOfAcquisition2013  | yyyy-mm-dd       | Date of acquisition  | The date on which the acquirer obtains control of the acquiree in a business combination.   | disclosure: IFRS 3 B64 b      |
| ifrs-full | DateOfAuthorisationForIssueOfFinancialStatements2013                                     | yyyy-mm-dd       | Date of authorisation for issue of financial statements  | The date on which financial statements are authorised for issue.  | disclosure: IAS 10 17         |
| ifrs-full | DateOfEndOfReportingPeriod2013   | yyyy-mm-dd       | Date of end of reporting period  | The date of the end of the reporting period.  | disclosure: IAS 1 51 c        |
| ifrs-full | DateOfEndOfReportingPeriodOfFinancialStatementsOfAssociate                               | yyyy-mm-dd       | Date of end of reporting period of financial statements of associate                                   | The date of the end of the reporting period of the financial statements of an associate.  | disclosure: IFRS 12 22 b i    |

|           |   |                   |  |  |   |
|-----------|---|-------------------|--|--|---|
| ifrs-full | DateOfEndOfReportingPeriodOfFinancialStatementsOfJointVenture2013 | yyyy-mm-dd        | Date of end of reporting period of financial statements of joint venture     | The date of the end of the reporting period of the financial statements of a joint venture.  | disclosure: IFRS 12 22 b i                      |
| ifrs-full | DateOfEndOfReportingPeriodOfFinancialStatementsOfSubsidiary       | yyyy-mm-dd        | Date of end of reporting period of financial statements of subsidiary        | The date of the end of the reporting period of the financial statements of a subsidiary.   | disclosure: IFRS 12 11 a                        |
| ifrs-full | DateOfGrantOfSharebasedPaymentArrangement                         | text              | Date of grant of share-based payment arrangement                             | The date on which share-based payment arrangements are granted. [Refer: Share-based payment arrangements [member]]   | example: IFRS 2 IG23, example: IFRS 2 45 a      |
| ifrs-full | DateOfReclassificationOfFinancialAssetsDueToChangeInBusinessModel | yyyy-mm-dd        | Date of reclassification of financial assets due to change in business model | The date of the reclassification of financial assets due to a change in the entity's business model for managing financial assets. [Refer: Financial assets]   | disclosure: IFRS 7 12B a - Effective 2018-01-01 |
| ifrs-full | DebtInstrumentsAmountContributedToFairValueOfPlanAssets           | X instant debit   | Debt instruments, amount contributed to fair value of plan assets            | The amount that instruments representing debt (rather than equity) constitute of the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]]  | example: IAS 19 142 c                           |
| ifrs-full | DebtInstrumentsHeld   | X instant debit   | Debt instruments held  | The amount of instruments representing indebtedness held by the entity.  | common practice: IAS 1 55                       |
| ifrs-full | DebtInstrumentsHeldAbstract                                       |                   | Debt instruments held [abstract]   |  |   |
| ifrs-full | DebtSecurities  | X instant credit  | Debt instruments issued  | The amount of instruments issued by the entity that represent indebtedness.  | common practice: IAS 1 55                       |
| ifrs-full | DebtSecuritiesMember  | member            | Debt securities [member]   | This member stands for instruments held by the entity that represent indebtedness.   | example: IFRS 13 IE60, example: IFRS 13 94      |
| ifrs-full | DecreaseDueToHarvestBiologicalAssets                              | X duration credit | Decrease due to harvest, biological assets                                   | The decrease in biological assets due to the detachment of produce from the assets or the cessation of the assets' life processes. [Refer: Biological assets]  | disclosure: IAS 41 50 d                         |
| ifrs-full | DecreaseIncreaseThroughTaxOnSharebasedPaymentTransactions         | X duration debit  | Decrease (increase) through tax on share-based payment transactions, equity  | The decrease (increase) in equity resulting from tax on transactions in which the entity: (a) receives goods or services from the supplier of those goods or services (including an employee) in a share-based payment arrangement; or (b) incurs an obligation to settle the transaction with the supplier in a share-based payment | common practice: IAS 1 106 d                    |

|           |  |                   |   |  |                             |
|-----------|--|-------------------|---|--|-----------------------------|
|           |  |                   |   | arrangement when another group entity receives those goods or services. [Refer: Share-based payment arrangements [member]]   |                             |
| ifrs-full | DecreaseInFairValueMeasurementDueToChangeInOneOrMoreUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsAssets                      | X duration credit | Decrease in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, assets                          | The amount of decrease in the fair value measurement of assets due to a change in one or more unobservable inputs to reflect reasonably possible alternative assumptions.  | disclosure: IFRS 13 93 h ii |
| ifrs-full | DecreaseInFairValueMeasurementDueToChangeInOneOrMoreUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsEntitysOwnEquityInstruments | X duration debit  | Decrease in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, entity's own equity instruments | The amount of decrease in the fair value measurement of the entity's own equity instruments due to a change in one or more unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Entity's own equity instruments [member]] | disclosure: IFRS 13 93 h ii |
| ifrs-full | DecreaseInFairValueMeasurementDueToChangeInOneOrMoreUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsLiabilities                 | X duration debit  | Decrease in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, liabilities                     | The amount of decrease in the fair value measurement of liabilities due to a change in one or more unobservable inputs to reflect reasonably possible alternative assumptions.   | disclosure: IFRS 13 93 h ii |
| ifrs-full | DecreaseThroughBalancesRecoveredInCurrentPeriodRegulatoryDeferralAccountDebitBalances  | X duration credit | Decrease through balances recovered in current period, regulatory deferral account debit balances   | The decrease in regulatory deferral account debit balances resulting from balances recovered in the current period. [Refer: Regulatory deferral account debit balances]  | example: IFRS 14 33 a ii    |

|           |   |                   |   |   |  |
|-----------|---|-------------------|---|---|--|
| ifrs-full | DecreaseThroughBalancesReversedInCurrentPeriodRegulatoryDeferralAccountCreditBalances | X duration debit  | Decrease through balances reversed in current period, regulatory deferral account credit balances | The decrease in regulatory deferral account credit balances resulting from balances reversed in the current period. [Refer: Regulatory deferral account credit balances]  | example: IFRS 14 33 a ii                             |
| ifrs-full | DecreaseThroughBenefitsPaidReimbursementRightsAtFairValue                             | X duration credit | Decrease through benefits paid, reimbursement rights, at fair value                               | The decrease in the fair value of reimbursement rights resulting from benefits paid. [Refer: At fair value [member]; Reimbursement rights, at fair value]   | disclosure: IAS 19 141 g                             |
| ifrs-full | DecreaseThroughClassifiedAsHeldForSaleBiologicalAssets                                | X duration credit | Decrease through classified as held for sale, biological assets                                   | The decrease in biological assets through classification as held for sale or inclusion in a disposal group classified as held for sale. [Refer: Disposal groups classified as held for sale [member]; Biological assets]  | disclosure: IAS 41 50 c                              |
| ifrs-full | DecreaseThroughClassifiedAsHeldForSaleGoodwill  | X duration credit | Decrease through classified as held for sale, goodwill  | The decrease in goodwill due to classification as held for sale. [Refer: Goodwill; Disposal groups classified as held for sale [member]]  | disclosure: IFRS 3 B67 d iv                          |
| ifrs-full | DecreaseThroughClassifiedAsHeldForSaleIntangibleAssetsAndGoodwill                     | X duration credit | Decrease through classified as held for sale, intangible assets and goodwill                      | The decrease in intangible assets and goodwill resulting from classification as held for sale or inclusion in a disposal group classified as held for sale. [Refer: Disposal groups classified as held for sale [member]; Intangible assets and goodwill]   | common practice: IAS 38 118 e ii                     |
| ifrs-full | DecreaseThroughClassifiedAsHeldForSaleIntangibleAssetsOtherThanGoodwill               | X duration credit | Decrease through classified as held for sale, intangible assets other than goodwill               | The decrease in intangible assets other than goodwill resulting from classification as held for sale or inclusion in a disposal group classified as held for sale. [Refer: Disposal groups classified as held for sale [member]; Intangible assets other than goodwill]   | disclosure: IAS 38 118 e ii                          |
| ifrs-full | DecreaseThroughClassifiedAsHeldForSaleInvestmentProperty                              | X duration credit | Decrease through classified as held for sale, investment property                                 | The decrease in investment property through classification as held for sale or inclusion in a disposal group classified as held for sale. [Refer: Disposal groups classified as held for sale [member]; Property, plant and equipment; Investment property; Disposal groups classified as held for sale [member]] | disclosure: IAS 40 76 c, disclosure: IAS 40 79 d iii |
| ifrs-full | DecreaseThroughClassifiedAsHeldForSalePropertyPlantAndEquipment                       | X duration credit | Decrease through classified as held for sale, property, plant and equipment                       | The decrease in property, plant and equipment through classification as held for sale or inclusion in a disposal group classified as held for sale. [Refer: Disposal groups classified as held for sale [member]; Property, plant and equipment; Disposal groups classified as held for sale [member]]            | disclosure: IAS 16 73 e ii                           |

|           |  |                      |   |  |  |
|-----------|--|----------------------|---|--|--|
| ifrs-full | DecreaseThroughDe<br>recognitionExposure<br>ToCreditRiskOnLoan<br>CommitmentsAndFin<br>ancialGuaranteeCont<br>tracts | X duration<br>debit  | Decrease through<br>derecognition,<br>exposure to credit<br>risk on loan<br>commitments and<br>financial guarantee<br>contracts | The decrease in exposure to credit risk on loan commitments and financial guarantee contracts resulting from derecognition. [Refer: Exposure to credit risk on loan commitments and financial guarantee contracts] | example: IFRS 7<br>IG20B - Effective<br>2018-01-01,<br>example: IFRS 7<br>35I c - Effective<br>2018-01-01,<br>example: IFRS 7<br>35H - Effective<br>2018-01-01 |
| ifrs-full | DecreaseThroughDe<br>recognitionFinancial<br>Assets  | X duration<br>credit | Decrease through<br>derecognition,<br>financial assets  | The decrease in financial assets resulting from derecognition.<br>[Refer: Financial assets]  | example: IFRS 7<br>IG20B - Effective<br>2018-01-01,<br>example: IFRS 7<br>35I c - Effective<br>2018-01-01,<br>example: IFRS 7<br>35H - Effective<br>2018-01-01 |
| ifrs-full | DecreaseThroughDis<br>posalsRegulatoryDef<br>erralAccountCreditBa<br>ances   | X duration<br>debit  | Decrease through<br>disposals, regulatory<br>deferral account<br>credit balances  | The decrease in regulatory deferral account credit balances resulting from disposals. [Refer: Regulatory deferral account credit balances]   | example: IFRS 14<br>33 a iii   |
| ifrs-full | DecreaseThroughDis<br>posalsRegulatoryDef<br>erralAccountDebitBal<br>ances   | X duration<br>credit | Decrease through<br>disposals, regulatory<br>deferral account debit<br>balances   | The decrease in regulatory deferral account debit balances resulting from disposals. [Refer: Regulatory deferral account debit balances]   | example: IFRS 14<br>33 a iii   |
| ifrs-full | DecreaseThroughIm<br>pairmentContractAss<br>ets  | X duration<br>credit | Decrease through<br>impairment, contract<br>assets  | The decrease in contract assets resulting from impairment. [Refer: Contract assets; Impairment loss]   | example: IFRS 15<br>118 c - Effective<br>2018-01-01  |
| ifrs-full | DecreaseThroughIm<br>pairmentsRegulatory<br>DeferralAccountDebit<br>Balances   | X duration<br>credit | Decrease through<br>impairments,<br>regulatory deferral<br>account debit<br>balances  | The decrease in regulatory deferral account debit balances resulting from impairments. [Refer: Impairment loss; Regulatory deferral account debit balances]  | example: IFRS 14<br>33 a iii   |
| ifrs-full | DecreaseThroughLo<br>ssOfControlOfSubsid<br>iaryIntangibleAssets<br>AndGoodwill                                      | X duration<br>credit | Decrease through<br>loss of control of<br>subsidiary, intangible<br>assets and goodwill   | The decrease in intangible assets and goodwill resulting from the loss of control of a subsidiary. [Refer: Intangible assets and goodwill]   | common practice:<br>IAS 38 118 e   |

|           |  |                   |  |  |  |
|-----------|--|-------------------|--|--|--|
| ifrs-full | DecreaseThroughLossOfControlOfSubsidiaryIntangibleAssetsOtherThanGoodwill                          | X duration credit | Decrease through loss of control of subsidiary, intangible assets other than goodwill                              | The decrease in intangible assets other than goodwill resulting from the loss of control of a subsidiary. [Refer: Intangible assets other than goodwill]   | common practice: IAS 38 118 e  |
| ifrs-full | DecreaseThroughLossOfControlOfSubsidiaryOtherProvisions  | X duration debit  | Decrease through loss of control of subsidiary, other provisions   | The decrease in other provisions resulting from the loss of control of a subsidiary. [Refer: Other provisions]   | common practice: IAS 37 84   |
| ifrs-full | DecreaseThroughLossOfControlOfSubsidiaryPropertyPlantAndEquipment                                  | X duration credit | Decrease through loss of control of subsidiary, property, plant and equipment                                      | The decrease in property, plant and equipment resulting from the loss of control of a subsidiary. [Refer: Property, plant and equipment]   | common practice: IAS 16 73 e   |
| ifrs-full | DecreaseThroughPerformanceObligationBeingSatisfiedContractLiabilities                              | X duration debit  | Decrease through performance obligation being satisfied, contract liabilities                                      | The decrease in contract liabilities resulting from the performance obligation being satisfied. [Refer: Contract liabilities; Performance obligations [member]]  | example: IFRS 15 118 e - Effective 2018-01-01  |
| ifrs-full | DecreaseThroughRightToConsiderationBecomingUnconditionalContractAssets                             | X duration credit | Decrease through right to consideration becoming unconditional, contract assets                                    | The decrease in contract assets resulting from the right to consideration becoming unconditional. [Refer: Contract assets]   | example: IFRS 15 118 d - Effective 2018-01-01  |
| ifrs-full | DecreaseThroughTransferToLiabilitiesIncludedInDisposalGroupsClassifiedAsHeldForSaleOtherProvisions | X duration debit  | Decrease through transfer to liabilities included in disposal groups classified as held for sale, other provisions | The decrease in other provisions resulting from the transfer of those provisions to liabilities included in disposal groups classified as held for sale. [Refer: Other provisions; Disposal groups classified as held for sale [member]] | common practice: IAS 37 84   |
| ifrs-full | DecreaseThroughWriteoffFinancialAssets   | X duration credit | Decrease through write-off, financial assets   | The decrease in financial assets resulting from write-off. [Refer: Financial assets]   | example: IFRS 7 IG20B - Effective 2018-01-01, example: IFRS 7 35I c - Effective 2018-01-01, example: IFRS 7 35H - Effective 2018-01-01 |

|           |   |                  |   |   |   |
|-----------|---|------------------|---|---|---|
| ifrs-full | DeductibleTemporaryDifferencesForWhichNoDeferredTaxAssetIsRecognised  | X instant        | Deductible temporary differences for which no deferred tax asset is recognised              | The amount of deductible temporary differences for which no deferred tax asset is recognised in the statement of financial position. [Refer: Temporary differences [member]]  | disclosure: IAS 12 81 e   |
| ifrs-full | DeemedCostOfInvestmentsForWhichDeemedCostIsFairValue                  | X instant debit  | Aggregate deemed cost of investments for which deemed cost is fair value                    | The amount of aggregate deemed cost of investments in subsidiaries, joint ventures or associates for which deemed cost is fair value in the entity's first IFRS financial statements. [Refer: Associates [member]; Joint ventures [member]; Subsidiaries [member]; Investments in subsidiaries, joint ventures and associates; IFRSs [member]]  | disclosure: IFRS 1 31 b   |
| ifrs-full | DeemedCostOfInvestmentsForWhichDeemedCostIsPreviousGAAPCarryingAmount | X instant debit  | Aggregate deemed cost of investments for which deemed cost is previous GAAP carrying amount | The amount of aggregate deemed cost of investments in subsidiaries, joint ventures or associates for which deemed cost is their previous GAAP carrying amount in the entity's first IFRS financial statements. [Refer: Associates [member]; Carrying amount [member]; Joint ventures [member]; Previous GAAP [member]; Subsidiaries [member]; Investments in subsidiaries, joint ventures and associates; IFRSs [member]] | disclosure: IFRS 1 31 a   |
| ifrs-full | DefaultFinancialStatementsDateMember                                  | member           | Default financial statements date [member]  | This member stands for the standard value for the 'Creation date' axis if no other member is used.  | disclosure: IAS 8 28 f i, disclosure: IAS 8 29 c i, disclosure: IAS 8 49 b i                  |
| ifrs-full | DeferredAcquisitionCostsArisingFromInsuranceContracts                 | X instant debit  | Deferred acquisition costs arising from insurance contracts                                 | The amount of costs that an insurer incurs to sell, underwrite and initiate a new insurance contract whose recognition as an expense has been deferred. [Refer: Types of insurance contracts [member]]  | disclosure: IFRS 4 37 e, example: IFRS 4 IG39 a, example: IFRS 4 IG23 a, example: IFRS 4 37 b |
| ifrs-full | DeferredIncome  | X instant credit | Deferred income   | The amount of liability representing income that has been received but is not yet earned. [Refer: Revenue]  | common practice: IAS 1 78   |
| ifrs-full | DeferredIncomeClassifiedAsCurrent                                     | X instant credit | Deferred income classified as current   | The amount of deferred income classified as current. [Refer: Deferred income]   | common practice: IAS 1 78   |
| ifrs-full | DeferredIncomeClassifiedAsNoncurrent                                  | X instant credit | Deferred income classified as non-current   | The amount of deferred income classified as non-current. [Refer: Deferred income]   | common practice: IAS 1 78   |
| ifrs-full | DeferredIncomeRecognisedAsOfAcquisitionDate                           | X instant credit | Deferred income recognised as of acquisition date   | The amount recognised as of the acquisition date for deferred income assumed in a business combination. [Refer: Deferred income; Business combinations [member]]  | common practice: IFRS 3 B64 i   |

|           |  |                  |   |   |  |
|-----------|--|------------------|---|---|--|
| ifrs-full | DeferredTaxAssetAssociatedWithRegulatoryDeferralAccountBalances  | X instant debit  | Deferred tax asset associated with regulatory deferral account balances   | The amount of deferred tax asset associated with regulatory deferral account balances. [Refer: Deferred tax assets; Regulatory deferral account balances [member]]  | disclosure: IFRS 14 24, disclosure: IFRS 14 B11 b                    |
| ifrs-full | DeferredTaxAssets  | X instant debit  | Deferred tax assets   | The amounts of income taxes recoverable in future periods in respect of: (a) deductible temporary differences; (b) the carryforward of unused tax losses; and (c) the carryforward of unused tax credits. [Refer: Temporary differences [member]; Unused tax credits [member]; Unused tax losses [member]]  | disclosure: IAS 154 o, disclosure: IAS 156, disclosure: IAS 1281 g i |
| ifrs-full | DeferredTaxAssetsAndLiabilitiesAbstract  |                  | Deferred tax assets and liabilities [abstract]  |   |  |
| ifrs-full | DeferredTaxAssetsRecognisedAsOfAcquisitionDate   | X instant debit  | Deferred tax assets recognised as of acquisition date   | The amount recognised as of the acquisition date for deferred tax assets acquired in a business combination. [Refer: Deferred tax assets; Business combinations [member]]   | common practice: IFRS 3 B64 i  |
| ifrs-full | DeferredTaxAssetWhenUtilisationIsDependentOnFutureTaxableProfitsInExcessOfProfitsFromReversalOfTaxableTemporaryDifferencesAndEntityHasSufferedLossInJurisdictionToWhichDeferredTaxAssetRelates | X instant debit  | Deferred tax asset when utilisation is dependent on future taxable profits in excess of profits from reversal of taxable temporary differences and entity has suffered loss in jurisdiction to which deferred tax asset relates | The amount of deferred tax asset when: (a) the utilisation of the deferred tax asset is dependent on future taxable profits in excess of the profits arising from the reversal of existing taxable temporary differences; and (b) the entity has suffered a loss in either the current or preceding period in the tax jurisdiction to which the deferred tax asset relates. [Refer: Temporary differences [member]] | disclosure: IAS 1282   |
| ifrs-full | DeferredTaxExpenseArisingFromWrittenDownOrReversalOfWrittenDownOfDeferredTaxAsset  | X duration debit | Deferred tax expense arising from write-down or reversal of write-down of deferred tax asset  | The amount of deferred tax expense arising from the write-down, or reversal of a previous write-down, of a deferred tax asset. [Refer: Deferred tax assets]   | example: IAS 1280 g  |
| ifrs-full | DeferredTaxExpenseIncome   | X duration debit | Deferred tax expense (income)   | The amount of tax expense (income) relating to changes in deferred tax liabilities and deferred tax assets. [Refer: Deferred tax assets; Deferred tax liabilities]  | disclosure: IAS 1281 g ii  |
| ifrs-full | DeferredTaxExpenseIncomeAbstract   |                  | Deferred tax expense (income) [abstract]  |   |  |

|           |  |                  |   |  |   |
|-----------|--|------------------|---|--|---|
| ifrs-full | DeferredTaxExpenseIncomeRecognisedInProfitOrLoss                               | X duration       | Deferred tax expense (income) recognised in profit or loss                                  | The amount of tax expense or income relating to changes in deferred tax liabilities and deferred tax assets, recognised in profit or loss. [Refer: Deferred tax assets; Deferred tax expense (income); Deferred tax liabilities] | disclosure: IAS 12 81 g ii  |
| ifrs-full | DeferredTaxExpenseIncomeRelatingToOriginationAndReversalOfTemporaryDifferences | X duration debit | Deferred tax expense (income) relating to origination and reversal of temporary differences | The amount of deferred tax expense or income relating to the creation or reversal of temporary differences. [Refer: Temporary differences [member]; Deferred tax expense (income)]   | example: IAS 12 80 c  |
| ifrs-full | DeferredTaxExpenseIncomeRelatingToTaxRateChangesOrImpositionOfNewTaxes         | X duration debit | Deferred tax expense (income) relating to tax rate changes or imposition of new taxes       | The amount of deferred tax expense or income relating to tax rate changes or the imposition of new taxes. [Refer: Deferred tax expense (income)]   | example: IAS 12 80 d  |
| ifrs-full | DeferredTaxLiabilities   | X instant credit | Deferred tax liabilities  | The amounts of income taxes payable in future periods in respect of taxable temporary differences. [Refer: Temporary differences [member]]   | disclosure: IAS 1 54 o, disclosure: IAS 1 56, disclosure: IAS 12 81 g i |
| ifrs-full | DeferredTaxLiabilitiesRecognisedAsOfAcquisitionDate                            | X instant credit | Deferred tax liabilities recognised as of acquisition date                                  | The amount recognised as of the acquisition date for deferred tax liabilities assumed in a business combination. [Refer: Deferred tax liabilities; Business combinations [member]]   | common practice: IFRS 3 B64 i   |
| ifrs-full | DeferredTaxLiabilityAsset  | X instant credit | Deferred tax liability (asset)  | The amount of deferred tax liabilities or assets. [Refer: Deferred tax liabilities; Deferred tax assets]   | disclosure: IAS 12 81 g i   |
| ifrs-full | DeferredTaxLiabilityAssociatedWithRegulatoryDeferralAccountBalances            | X instant credit | Deferred tax liability associated with regulatory deferral account balances                 | The amount of deferred tax liability associated with regulatory deferral account balances. [Refer: Deferred tax liabilities; Regulatory deferral account balances [member]]  | disclosure: IFRS 14 24, disclosure: IFRS 14 B11 b                       |
| ifrs-full | DeferredTaxRelatingToItemsChargedOrCreditedDirectlyToEquity                    | X duration       | Deferred tax relating to items credited (charged) directly to equity                        | The amount of deferred tax related to items credited (charged) directly to equity. [Refer: Deferred tax expense (income)]  | disclosure: IAS 12 81 a   |
| ifrs-full | DefinedBenefitObligationAtPresentValue   | X instant credit | Defined benefit obligation, at present value  | The present value, without deducting any plan assets, of expected future payments required to settle the obligation resulting from employee service in the current and prior periods. [Refer: Plan assets, at fair value]        | common practice: IAS 19 57 a  |
| ifrs-full | DefinedBenefitPlansAxis  | axis             | Defined benefit plans [axis]  | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts  | disclosure: IAS 19 138  |

|           |   |                  |   |   |                              |
|-----------|---|------------------|---|---|------------------------------|
|           |   |                  |   | that complete the table.  |                              |
| ifrs-full | DefinedBenefitPlans Member  | member           | Defined benefit plans [member]  | This member stands for post-employment benefit plans other than defined contribution plans. Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. It also represents the standard value for the 'Defined benefit plans' axis if no other member is used. | disclosure: IAS 19 138       |
| ifrs-full | DefinedBenefitPlans ThatShareRisksBetweenEntitiesUnderCommonControlMember                         | member           | Defined benefit plans that share risks between entities under common control [member]                     | This member stands for defined benefit plans that share risks between entities under common control such as a parent and its subsidiaries. [Refer: Defined benefit plans [member]; Subsidiaries [member]; Parent [member]]  | disclosure: IAS 19 149       |
| ifrs-full | DepartureFromRequirementOfIFRSAxis  | axis             | Departure from requirement of IFRS [axis]   | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.  | disclosure: IAS 1 20 d       |
| ifrs-full | DepositsFromBanks   | X instant credit | Deposits from banks   | The amount of deposit liabilities from banks held by the entity.  | common practice: IAS 1 55    |
| ifrs-full | DepositsFromCustomers   | X instant credit | Deposits from customers   | The amount of deposit liabilities from customers held by the entity.  | common practice: IAS 1 55    |
| ifrs-full | DepositsFromCustomersAbstract   |                  | Deposits from customers [abstract]  |   |                              |
| ifrs-full | DepreciationAmortisationAndImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLoss         | X duration debit | Depreciation, amortisation and impairment loss (reversal of impairment loss) recognised in profit or loss | The amount of depreciation expense, amortisation expense and impairment loss (reversal of impairment loss) recognised in profit or loss. [Refer: Depreciation and amortisation expense; Impairment loss (reversal of impairment loss) recognised in profit or loss]   | common practice: IAS 1 112 c |
| ifrs-full | DepreciationAmortisationAndImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLossAbstract |                  | Depreciation, amortisation and impairment loss (reversal of impairment loss) recognised in profit or      |   |                              |

|           |   |                  |  |   |  |
|-----------|---|------------------|--|---|--|
|           |   |                  | loss [abstract]                                      |   |  |
| ifrs-full | DepreciationAndAmortisationExpense            | X duration debit | Depreciation and amortisation expense                | The amount of depreciation and amortisation expense. Depreciation and amortisation are the systematic allocations of depreciable amounts of assets over their useful lives. | example: IAS 1 102, disclosure: IAS 1 99, disclosure: IAS 1 104, disclosure: IFRS 12 B13 d, disclosure: IFRS 8 23 e, disclosure: IFRS 8 28 e |
| ifrs-full | DepreciationAndAmortisationExpenseAbstract    |                  | Depreciation and amortisation expense [abstract]     |   |  |
| ifrs-full | DepreciationBiologicalAssets                  | X duration       | Depreciation, biological assets                      | The amount of depreciation recognised on biological assets. [Refer: Depreciation and amortisation expense; Biological assets]   | disclosure: IAS 41 55 c  |
| ifrs-full | DepreciationExpense                           | X duration debit | Depreciation expense                                 | The amount of depreciation expense. Depreciation is the systematic allocation of depreciable amounts of tangible assets over their useful lives.                            | common practice: IAS 1 112 c   |
| ifrs-full | DepreciationInvestmentProperty                | X duration       | Depreciation, investment property                    | The amount of depreciation recognised on investment property. [Refer: Depreciation and amortisation expense; Investment property]   | disclosure: IAS 40 79 d iv, disclosure: IAS 40 76  |
| ifrs-full | DepreciationMethodBiologicalAssetsAtCost      | text             | Depreciation method, biological assets, at cost      | The depreciation method used for biological assets measured at their cost less any accumulated depreciation and accumulated impairment losses. [Refer: Biological assets]   | disclosure: IAS 41 54 d  |
| ifrs-full | DepreciationMethodInvestmentPropertyCostModel | text             | Depreciation method, investment property, cost model | The depreciation method used for investment property measured using the cost model. [Refer: Investment property]  | disclosure: IAS 40 79 a  |
| ifrs-full | DepreciationMethodPropertyPlantAndEquipment   | text             | Depreciation method, property, plant and equipment   | The depreciation method used for property, plant and equipment. [Refer: Property, plant and equipment]  | disclosure: IAS 16 73 b  |
| ifrs-full | DepreciationPropertyPlantAndEquipment         | X duration       | Depreciation, property, plant and equipment          | The amount of depreciation of property, plant and equipment. [Refer: Depreciation and amortisation expense; Property, plant and equipment]                                  | disclosure: IAS 16 73 e vii, disclosure: IAS 16 75 a   |
| ifrs-full | DepreciationRightofuseAssets                  | X duration       | Depreciation, right-of-use assets                    | The amount of depreciation of right-of-use assets. [Refer: Depreciation and amortisation expense; Right-of-use assets]  | disclosure: IFRS 16 53 a - Effective   |

|           |   |                  |  |  |  |
|-----------|---|------------------|--|--|--|
|           |   |                  |  |  | 2019-01-01   |
| ifrs-full | DerivativeFinancialAssets                           | X instant debit  | Derivative financial assets                                  | The amount of financial assets classified as derivative instruments. [Refer: Financial assets; Derivatives [member]]   | common practice: IAS 1 55  |
| ifrs-full | DerivativeFinancialAssetsHeldForHedging             | X instant debit  | Derivative financial assets held for hedging                 | The amount of derivative financial assets held for hedging. [Refer: Derivative financial assets]   | common practice: IAS 1 55  |
| ifrs-full | DerivativeFinancialAssetsHeldForTrading             | X instant debit  | Derivative financial assets held for trading                 | The amount of derivative financial assets held for trading. [Refer: Derivative financial assets; Financial assets at fair value through profit or loss, classified as held for trading]  | common practice: IAS 1 55  |
| ifrs-full | DerivativeFinancialLiabilities                      | X instant credit | Derivative financial liabilities                             | The amount of financial liabilities classified as derivative instruments. [Refer: Financial assets; Derivatives [member]]  | common practice: IAS 1 55  |
| ifrs-full | DerivativeFinancialLiabilitiesHeldForHedging        | X instant credit | Derivative financial liabilities held for hedging            | The amount of derivative financial liabilities held for hedging. [Refer: Derivative financial liabilities]   | common practice: IAS 1 55  |
| ifrs-full | DerivativeFinancialLiabilitiesHeldForTrading        | X instant credit | Derivative financial liabilities held for trading            | The amount of derivative financial liabilities held for trading. [Refer: Derivative financial liabilities; Financial liabilities at fair value through profit or loss that meet definition of held for trading]  | common practice: IAS 1 55  |
| ifrs-full | DerivativeFinancialLiabilitiesUndiscountedCashFlows | X instant credit | Derivative financial liabilities, undiscounted cash flows    | The amount of contractual undiscounted cash flows in relation to derivative financial liabilities. [Refer: Derivative financial liabilities]   | disclosure: IFRS 7 39 b  |
| ifrs-full | DerivativesAmountContributedToFairValueOfPlanAssets | X instant debit  | Derivatives, amount contributed to fair value of plan assets | The amount that derivatives constitute of the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]; Derivatives [member]]   | example: IAS 19 142 e  |
| ifrs-full | DerivativesMember                                   | member           | Derivatives [member]   | This member stands for financial instruments or other contracts within the scope of IFRS 9 with all three of the following characteristics: (a) Their value changes in response to the change in a specified interest rate, financial instrument price, commodity price, foreign exchange rate, index of prices or rates, credit rating or credit index, or other variable, provided in the case of a non-financial variable that the variable is not specific to a party to the contract (sometimes called the 'underlying'); (b) They require no initial net investment or an initial net investment that is smaller than would be required for other types of contracts that would be expected to have a similar response to changes in market factors; (c) They are settled at a future date. [Refer: Financial instruments, class [member]] | example: IFRS 13 IE60, example: IFRS 13 94, example: IFRS 7 IG40B, example: IFRS 7 6 |

|           |   |            |  |   |                              |
|-----------|---|------------|--|---|------------------------------|
| ifrs-full | DescriptionAndCarryingAmountOfIntangibleAssetsMaterialToEntity  | text       | Description of intangible assets material to entity  | The description of intangible assets that are material to the entity's financial statements. [Refer: Intangible assets other than goodwill]   | disclosure: IAS 38 122 b     |
| ifrs-full | DescriptionAndCarryingAmountOfIntangibleAssetsWithIndefiniteUsefulLife  | text       | Description of intangible assets with indefinite useful life supporting assessment of indefinite useful life                                       | The description of intangible assets with indefinite useful life, supporting the assessment of indefinite useful life. [Refer: Intangible assets other than goodwill]   | disclosure: IAS 38 122 a     |
| ifrs-full | DescriptionOfAccountingForTransactionRecognisedSeparatelyFromAcquisitionOfAssetsAndAssumptionOfLiabilitiesInBusinessCombination | text       | Description of accounting for transaction recognised separately from acquisition of assets and assumption of liabilities in a business combination | The description of how the acquirer accounted for a transaction recognised separately from the acquisition of assets and assumption of liabilities in a business combination. [Refer: Business combinations [member]] | disclosure: IFRS 3 B64 I ii  |
| ifrs-full | DescriptionOfAccountingPolicyDecisionToUseExceptionInIFRS1348Assets   | text       | Description of accounting policy decision to use exception in IFRS 13.48, assets   | The description of the fact that the entity made an accounting policy decision to use the exception in paragraph 48 of IFRS 13 for assets.  | disclosure: IFRS 13 96       |
| ifrs-full | DescriptionOfAccountingPolicyDecisionToUseExceptionInIFRS1348Liabilities  | text       | Description of accounting policy decision to use exception in IFRS 13.48, liabilities  | The description of the fact that the entity made an accounting policy decision to use the exception in paragraph 48 of IFRS 13 for liabilities.   | disclosure: IFRS 13 96       |
| ifrs-full | DescriptionOfAccountingPolicyForAvailableforSaleFinancialAssetsExplanatory  | text block | Description of accounting policy for available-for-sale financial assets [text block]  | The description of the entity's accounting policy for available-for-sale financial assets. [Refer: Financial assets available-for-sale]   | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForBiologicalAssetsExplanatory   | text block | Description of accounting policy for biological assets [text block]  | The description of the entity's accounting policy for biological assets. [Refer: Biological assets]   | common practice: IAS 1 117 b |

|           |   |            |  |  |                              |
|-----------|---|------------|--|--|------------------------------|
| ifrs-full | DescriptionOfAccountingPolicyForBorrowingCostsExplanatory                           | text block | Description of accounting policy for borrowing costs [text block]                              | The description of the entity's accounting policy for interest and other costs that the entity incurs in connection with the borrowing of funds.   | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForBorrowingsExplanatory                               | text block | Description of accounting policy for borrowings [text block]                                   | The description of the entity's accounting policy for borrowings. [Refer: Borrowings]  | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForBusinessCombinationsAndGoodwillExplanatory          | text block | Description of accounting policy for business combinations and goodwill [text block]           | The description of the entity's accounting policy for business combinations and goodwill. [Refer: Business combinations [member]; Goodwill]  | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForBusinessCombinationsExplanatory                     | text block | Description of accounting policy for business combinations [text block]                        | The description of the entity's accounting policy for business combinations. [Refer: Business combinations [member]]   | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForCashFlowsExplanatory                                | text block | Description of accounting policy for cash flows [text block]                                   | The description of the entity's accounting policy for cash flows.  | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForCollateralExplanatory                               | text block | Description of accounting policy for collateral [text block]                                   | The description of the entity's accounting policy for collateral.  | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForConstructionInProgressExplanatory                   | text block | Description of accounting policy for construction in progress [text block]                     | The description of the entity's accounting policy for construction in progress. [Refer: Construction in progress]  | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForContingentLiabilitiesAndContingentAssetsExplanatory | text block | Description of accounting policy for contingent liabilities and contingent assets [text block] | The description of the entity's accounting policy for contingent liabilities and contingent assets. [Refer: Contingent liabilities [member]; Description of nature of contingent assets] | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForCustomerAcquisitionCostsExplanatory                 | text block | Description of accounting policy for customer acquisition costs [text block]                   | The description of the entity's accounting policy for costs related to acquisition of customers.   | common practice: IAS 1 117 b |

|           |  |            |   |  |                              |
|-----------|--|------------|---|--|------------------------------|
| ifrs-full | DescriptionOfAccountingPolicyForCustomerLoyaltyProgrammesExplanatory                             | text block | Description of accounting policy for customer loyalty programmes [text block]                                 | The description of the entity's accounting policy for customer loyalty programmes.   | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForDecommissioningRestorationAndRehabilitationProvisionsExplanatory | text block | Description of accounting policy for decommissioning, restoration and rehabilitation provisions [text block]  | The description of the entity's accounting policy for decommissioning, restoration and rehabilitation provisions. [Refer: Provision for decommissioning, restoration and rehabilitation costs] | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForDeferredAcquisitionCostsArisingFromInsuranceContractsExplanatory | text block | Description of accounting policy for deferred acquisition costs arising from insurance contracts [text block] | The description of the entity's accounting policy for deferred acquisition costs arising from insurance contracts. [Refer: Deferred acquisition costs arising from insurance contracts]        | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForDeferredIncomeTaxExplanatory                                     | text block | Description of accounting policy for deferred income tax [text block]   | The description of the entity's accounting policy for deferred income tax. [Refer: Deferred tax expense (income)]  | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForDepreciationExpenseExplanatory                                   | text block | Description of accounting policy for depreciation expense [text block]  | The description of the entity's accounting policy for depreciation expense. [Refer: Depreciation and amortisation expense]   | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForDerecognitionOfFinancialInstrumentsExplanatory                   | text block | Description of accounting policy for derecognition of financial instruments [text block]                      | The description of the entity's accounting policy for the derecognition of financial instruments. [Refer: Financial instruments, class [member]]   | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForDerivativeFinancialInstrumentsAndHedgingExplanatory              | text block | Description of accounting policy for derivative financial instruments and hedging [text block]                | The description of the entity's accounting policy for derivative financial instruments and hedging. [Refer: Financial instruments, class [member]; Derivatives [member]]                       | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForDerivativeFinancialInstrumentsExplanatory                        | text block | Description of accounting policy for derivative financial   | The description of the entity's accounting policy for derivative financial instruments. [Refer: Financial instruments, class [member]; Derivatives [member]]                                   | common practice: IAS 1 117 b |

|           |  |            |   |   |                              |
|-----------|--|------------|---|---|------------------------------|
|           | tsExplanatory  |            | instruments [text block]  |   |                              |
| ifrs-full | DescriptionOfAccountingPolicyForDiscontinuedOperationsExplanatory    | text block | Description of accounting policy for discontinued operations [text block]     | The description of the entity's accounting policy for discontinued operations. [Refer: Discontinued operations [member]]  | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForDiscountsAndRebatesExplanatory       | text block | Description of accounting policy for discounts and rebates [text block]       | The description of the entity's accounting policy for discounts and rebates.  | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForDividendsExplanatory                 | text block | Description of accounting policy for dividends [text block]                   | The description of the entity's accounting policy for dividends. Dividends are distributions of profits to holders of equity investments in proportion to their holdings of a particular class of capital.                        | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForEarningsPerShareExplanatory          | text block | Description of accounting policy for earnings per share [text block]          | The description of the entity's accounting policy for earnings per share.   | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForEmissionRightsExplanatory            | text block | Description of accounting policy for emission rights [text block]             | The description of the entity's accounting policy for emission rights.  | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForEmployeeBenefitsExplanatory          | text block | Description of accounting policy for employee benefits [text block]           | The description of the entity's accounting policy for employee benefits. Employee benefits are all forms of consideration given by an entity in exchange for services rendered by employees or for the termination of employment. | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForEnvironmentRelatedExpenseExplanatory | text block | Description of accounting policy for environment related expense [text block] | The description of the entity's accounting policy for environment related expense.  | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForExceptionalItemsExplanatory          | text block | Description of accounting policy for exceptional items [text block]           | The description of the entity's accounting policy for exceptional items.  | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForExpenses                             | text block | Description of accounting policy for  | The description of the entity's accounting policy for expenses.   | common practice: IAS 1 117 b |

|           |  |            |   |  |                              |
|-----------|--|------------|---|--|------------------------------|
|           | esExplanatory  |            | expenses [text block]   |  |                              |
| ifrs-full | DescriptionOfAccountingPolicyForExplorationAndEvaluationExpeditures            | text block | Description of accounting policy for exploration and evaluation expenditures [text block] | The description of the entity's accounting policy for exploration and evaluation assets. [Refer: Exploration and evaluation assets [member]]   | disclosure: IFRS 6 24 a      |
| ifrs-full | DescriptionOfAccountingPolicyForFairValueMeasurementExplanatory                | text block | Description of accounting policy for fair value measurement [text block]                  | The description of the entity's accounting policy for fair value measurement. [Refer: At fair value [member]]  | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForFeeAndCommissionIncomeAndExpenseExplanatory    | text block | Description of accounting policy for fee and commission income and expense [text block]   | The description of the entity's accounting policy for fee and commission income and expense. [Refer: Fee and commission income (expense)]  | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForFinanceCostsExplanatory                        | text block | Description of accounting policy for finance costs [text block]                           | The description of the entity's accounting policy for finance costs. [Refer: Finance costs]  | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForFinanceIncomeAndCostsExplanatory               | text block | Description of accounting policy for finance income and costs [text block]                | The description of the entity's accounting policy for finance income and costs. [Refer: Finance income (cost)]   | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForFinancialAssetsExplanatory                     | text block | Description of accounting policy for financial assets [text block]                        | The description of the entity's accounting policy for financial assets. [Refer: Financial assets]  | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForFinancialGuaranteesExplanatory                 | text block | Description of accounting policy for financial guarantees [text block]                    | The description of the entity's accounting policy for financial guarantees. [Refer: Guarantees [member]]   | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForFinancialInstrumentsAtFairValueThroughProfitOr | text block | Description of accounting policy for financial instruments at fair value through          | The description of the entity's accounting policy for financial instruments at fair value through profit or loss. [Refer: At fair value [member]; Financial instruments, class [member]] | common practice: IAS 1 117 b |

|           |   |            |  |   |                              |
|-----------|---|------------|--|---|------------------------------|
|           | LossExplanatory   |            | profit or loss [text block]  |   |                              |
| ifrs-full | DescriptionOfAccountingPolicyForFinancialInstrumentsExplanatory       | text block | Description of accounting policy for financial instruments [text block]        | The description of the entity's accounting policy for financial instruments. [Refer: Financial instruments, class [member]]   | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForFinancialLiabilitiesExplanatory       | text block | Description of accounting policy for financial liabilities [text block]        | The description of the entity's accounting policy for financial liabilities. [Refer: Financial liabilities]   | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForForeignCurrencyTranslationExplanatory | text block | Description of accounting policy for foreign currency translation [text block] | The description of the entity's accounting policy for foreign currency translation.   | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForFranchiseFeesExplanatory              | text block | Description of accounting policy for franchise fees [text block]               | The description of the entity's accounting policy for franchise fees.   | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForFunctionalCurrencyExplanatory         | text block | Description of accounting policy for functional currency [text block]          | The description of the entity's accounting policy for the currency of the primary economic environment in which the entity operates.  | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForGoodwillExplanatory                   | text block | Description of accounting policy for goodwill [text block]                     | The description of the entity's accounting policy for goodwill. [Refer: Goodwill]   | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForGovernmentGrants                      | text block | Description of accounting policy for government grants [text block]            | The description of the entity's accounting policy for government grants, including the methods of presentation adopted in the financial statements. [Refer: Government [member]; Government grants] | disclosure: IAS 20 39 a      |
| ifrs-full | DescriptionOfAccountingPolicyForHedgingExplanatory                    | text block | Description of accounting policy for hedging [text block]                      | The description of the entity's accounting policy for hedging.  | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForHeldtomaturityInvestmentsExplanatory  | text block | Description of accounting policy for held-to-maturity investments [text        | The description of the entity's accounting policy for held-to-maturity investments. [Refer: Held-to-maturity investments]   | common practice: IAS 1 117 b |

|           |  |            |   |   |                              |
|-----------|--|------------|---|---|------------------------------|
|           |  |            | block]  |   |                              |
| ifrs-full | DescriptionOfAccountingPolicyForImpairmentOfAssetsExplanatory                | text block | Description of accounting policy for impairment of assets [text block]  | The description of the entity's accounting policy for the impairment of assets.   | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForImpairmentOfFinancialAssetsExplanatory       | text block | Description of accounting policy for impairment of financial assets [text block]  | The description of the entity's accounting policy for the impairment of financial assets. [Refer: Financial assets]   | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForImpairmentOfNonfinancialAssetsExplanatory    | text block | Description of accounting policy for impairment of non-financial assets [text block]                                      | The description of the entity's accounting policy for the impairment of non-financial assets. [Refer: Financial assets]   | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForIncomeTaxExplanatory                         | text block | Description of accounting policy for income tax [text block]  | The description of the entity's accounting policy for income tax.   | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForInsuranceContracts                           | text block | Description of accounting policy for insurance contracts and related assets, liabilities, income and expense [text block] | The description of the entity's accounting policy for insurance contracts and related assets, liabilities, income and expense. [Refer: Types of insurance contracts [member]] | disclosure: IFRS 4 37 a      |
| ifrs-full | DescriptionOfAccountingPolicyForIntangibleAssetsAndGoodwillExplanatory       | text block | Description of accounting policy for intangible assets and goodwill [text block]  | The description of the entity's accounting policy for intangible assets and goodwill. [Refer: Intangible assets and goodwill]   | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForIntangibleAssetsOtherThanGoodwillExplanatory | text block | Description of accounting policy for intangible assets other than goodwill [text block]                                   | The description of the entity's accounting policy for intangible assets other than goodwill. [Refer: Intangible assets other than goodwill]                                   | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForInterestIncomeAndExpenseE                    | text block | Description of accounting policy for interest income and  | The description of the entity's accounting policy for income and expense arising from interest.   | common practice: IAS 1 117 b |

|           |   |            |  |  |                              |
|-----------|---|------------|--|--|------------------------------|
|           | xplanatory  |            | expense [text block]   |  |                              |
| ifrs-full | DescriptionOfAccountingPolicyForInvestmentInAssociates  | text block | Description of accounting policy for investment in associates [text block]   | The description of the entity's accounting policy for investments in associates. [Refer: Associates [member]]  | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForInvestmentInAssociatesAndJointVenturesExplanatory                       | text block | Description of accounting policy for investment in associates and joint ventures [text block]                          | The description of the entity's accounting policy for investment in associates and joint ventures. [Refer: Associates [member]; Joint ventures [member]]   | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForInvestmentPropertyExplanatory   | text block | Description of accounting policy for investment property [text block]  | The description of the entity's accounting policy for investment property. [Refer: Investment property]  | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForInvestmentsInJointVentures  | text block | Description of accounting policy for investments in joint ventures [text block]  | The description of the entity's accounting policy for investments in joint ventures. [Refer: Joint ventures [member]]  | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForInvestmentsOtherThanInvestmentsAccountedForUsingEquityMethodExplanatory | text block | Description of accounting policy for investments other than investments accounted for using equity method [text block] | The description of the entity's accounting policy for investments other than investments accounted for using the equity method. [Refer: Investments accounted for using equity method; Investments other than investments accounted for using equity method] | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForIssuedCapitalExplanatory  | text block | Description of accounting policy for issued capital [text block]   | The description of the entity's accounting policy for issued capital. [Refer: Issued capital]  | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForLeasesExplanatory   | text block | Description of accounting policy for leases [text block]   | The description of the entity's accounting policy for leases. A lease is an agreement whereby the lessor conveys to the lessee in return for a payment or series of payments the right to use an asset for an agreed period of time.                         | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForLoansAndReceivablesExplana  | text block | Description of accounting policy for loans and   | The description of the entity's accounting policy for loans and receivables. [Refer: Loans and receivables]  | common practice: IAS 1 117 b |

|           |   |            |   |   |                              |
|-----------|---|------------|---|---|------------------------------|
|           | natory  |            | receivables [text block]  |   |                              |
| ifrs-full | DescriptionOfAccountingPolicyForMeasuringInventories  | text block | Description of accounting policy for measuring inventories [text block]   | The description of the entity's accounting policy for measuring inventories. [Refer: Inventories]   | disclosure: IAS 236 a        |
| ifrs-full | DescriptionOfAccountingPolicyForMiningAssetsExplanatory   | text block | Description of accounting policy for mining assets [text block]   | The description of the entity's accounting policy for mining assets. [Refer: Mining assets]   | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForMiningRightsExplanatory   | text block | Description of accounting policy for mining rights [text block]   | The description of the entity's accounting policy for mining rights. [Refer: Mining rights [member]]  | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForNoncurrentAssetsOrDisposalGroupsClassifiedAsHeldForSaleAndDiscontinuedOperationsExplanatory | text block | Description of accounting policy for non-current assets or disposal groups classified as held for sale and discontinued operations [text block] | The description of the entity's accounting policy for non-current assets or disposal groups classified as held for sale and discontinued operations. [Refer: Discontinued operations [member]; Non-current assets or disposal groups classified as held for sale] | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForNoncurrentAssetsOrDisposalGroupsClassifiedAsHeldForSaleExplanatory                          | text block | Description of accounting policy for non-current assets or disposal groups classified as held for sale [text block]                             | The description of the entity's accounting policy for non-current assets or disposal groups classified as held for sale. [Refer: Non-current assets or disposal groups classified as held for sale]   | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForOffsettingOfFinancialInstrumentsExplanatory   | text block | Description of accounting policy for offsetting of financial instruments [text block]   | The description of the entity's accounting policy for the offsetting of financial instruments. [Refer: Financial instruments, class [member]]   | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForOilAndGasAssetsExplanatory  | text block | Description of accounting policy for oil and gas assets   | The description of the entity's accounting policy for oil and gas assets. [Refer: Oil and gas assets]   | common practice: IAS 1 117 b |

|           |  |            |  |   |  |
|-----------|--|------------|--|---|--|
|           | ry   |            | [text block]   |   |  |
| ifrs-full | DescriptionOfAccountingPolicyForProgrammingAssetsExplanatory   | text block | Description of accounting policy for programming assets [text block]   | The description of the entity's accounting policy for programming assets. [Refer: Programming assets]   | common practice: IAS 1 117 b   |
| ifrs-full | DescriptionOfAccountingPolicyForPropertyPlantAndEquipmentExplanatory   | text block | Description of accounting policy for property, plant and equipment [text block]  | The description of the entity's accounting policy for property, plant and equipment. [Refer: Property, plant and equipment]   | common practice: IAS 1 117 b   |
| ifrs-full | DescriptionOfAccountingPolicyForProvisionsExplanatory  | text block | Description of accounting policy for provisions [text block]   | The description of the entity's accounting policy for provisions. [Refer: Provisions]   | common practice: IAS 1 117 b   |
| ifrs-full | DescriptionOfAccountingPolicyForReclassificationOfFinancialInstrumentsExplanatory  | text block | Description of accounting policy for reclassification of financial instruments [text block]  | The description of the entity's accounting policy for the reclassification of financial instruments. [Refer: Financial instruments, class [member]]   | common practice: IAS 1 117 b   |
| ifrs-full | DescriptionOfAccountingPolicyForRecognisingDifferenceBetweenFairValueAtInitialRecognitionAndAmountDeterminedUsingValuationTechniqueExplanatory | text block | Description of accounting policy for recognising in profit or loss the difference between the fair value at initial recognition and the transaction price to reflect a change in factors (including time) that market participants would take into account when pricing the asset or liability. [Refer: Financial instruments, class [member]] | The description of the entity's accounting policy for recognising in profit or loss the difference between the fair value at initial recognition and the transaction price to reflect a change in factors (including time) that market participants would take into account when pricing the asset or liability. [Refer: Financial instruments, class [member]] | disclosure: IFRS 7 28 a  |
| ifrs-full | DescriptionOfAccountingPolicyForRecognitionOfRevenue   | text block | Description of accounting policy for recognition of revenue [text block]   | The description of the entity's accounting policy for recognising revenue. [Refer: Revenue]   | common practice: IAS 1 117 b, disclosure: IAS 18 35 a - Expiry date 2018-01-01 |
| ifrs-full | DescriptionOfAccountingPolicyForRegulatoryDeferralAccountsExplanatory  | text block | Description of accounting policy for regulatory deferral accounts [text block]   | The description of the entity's accounting policy for regulatory deferral accounts. [Refer: Regulatory deferral account balances [member]]  | common practice: IAS 1 117 b   |
| ifrs-full | DescriptionOfAccountingPolicyForReinsurance  | text block | Description of accounting policy for   | The description of the entity's accounting policy for reinsurance.  | common practice: IAS 1 117 b   |

|           |   |            |  |  |                              |
|-----------|---|------------|--|--|------------------------------|
|           | anceExplanatory   |            | reinsurance [text block]   |  |                              |
| ifrs-full | DescriptionOfAccountingPolicyForRepairsAndMaintenanceExplanatory                    | text block | Description of accounting policy for repairs and maintenance [text block]                      | The description of the entity's accounting policy for repairs and maintenance. [Refer: Repairs and maintenance expense]  | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForRepurchaseAndReverseRepurchaseAgreementsExplanatory | text block | Description of accounting policy for repurchase and reverse repurchase agreements [text block] | The description of the entity's accounting policy for repurchase and reverse repurchase agreements.  | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForResearchAndDevelopmentExpenseExplanatory            | text block | Description of accounting policy for research and development expense [text block]             | The description of the entity's accounting policy for research and development expense. [Refer: Research and development expense]  | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForRestrictedCashAndCashEquivalentsExplanatory         | text block | Description of accounting policy for restricted cash and cash equivalents [text block]         | The description of the entity's accounting policy for restricted cash and cash equivalents. [Refer: Restricted cash and cash equivalents]  | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForSegmentReportingExplanatory                         | text block | Description of accounting policy for segment reporting [text block]                            | The description of the entity's accounting policy for segment reporting.   | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForServiceConcessionArrangementsExplanatory            | text block | Description of accounting policy for service concession arrangements [text block]              | The description of the entity's accounting policy for service concession arrangements. [Refer: Service concession arrangements [member]]   | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForSharebasedPaymentTransactionsExplanatory            | text block | Description of accounting policy for share-based payment transactions [text block]             | The description of the entity's accounting policy for transactions in which the entity: (a) receives goods or services from the supplier of those goods or services (including an employee) in a share-based payment arrangement; or (b) incurs an obligation to settle the transaction with the supplier in a share-based payment arrangement when another group entity receives those goods or | common practice: IAS 1 117 b |

|           |   |            |  |   |                              |
|-----------|---|------------|--|---|------------------------------|
|           |   |            |  | services. [Refer: Share-based payment arrangements [member]]  |                              |
| ifrs-full | DescriptionOfAccountingPolicyForStrippingCostsExplanatory               | text block | Description of accounting policy for stripping costs [text block]                | The description of the entity's accounting policy for waste removal costs that are incurred in mining activity.                       | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForSubsidiariesExplanatory                 | text block | Description of accounting policy for subsidiaries [text block]                   | The description of the entity's accounting policy for subsidiaries. [Refer: Subsidiaries [member]]                                    | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForTaxesOtherThanIncomeTaxExplanatory      | text block | Description of accounting policy for taxes other than income tax [text block]    | The description of the entity's accounting policy for taxes other than income tax. [Refer: Tax expense other than income tax expense] | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForTerminationBenefits                     | text block | Description of accounting policy for termination benefits [text block]           | The description of the entity's accounting policy for termination benefits. [Refer: Termination benefits expense]                     | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForTradeAndOtherPayablesExplanatory        | text block | Description of accounting policy for trade and other payables [text block]       | The description of the entity's accounting policy for trade and other payables. [Refer: Trade and other payables]                     | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForTradeAndOtherReceivablesExplanatory     | text block | Description of accounting policy for trade and other receivables [text block]    | The description of the entity's accounting policy for trade and other receivables. [Refer: Trade and other receivables]               | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForTradingIncomeAndExpenseExplanatory      | text block | Description of accounting policy for trading income and expense [text block]     | The description of the entity's accounting policy for trading income and expense. [Refer: Trading income (expense)]                   | common practice: IAS 1 117 b |
| ifrs-full | DescriptionOfAccountingPolicyForTransactionsWithNoncontrollingInterests | text block | Description of accounting policy for transactions with non-controlling interests | The description of the entity's accounting policy for transactions with non-controlling interests. [Refer: Non-controlling interests] | common practice: IAS 1 117 b |

|           |   |            |   |  |  |
|-----------|---|------------|---|--|--|
|           | ngInterestsExplanatory  |            | non-controlling interests [text block]  |  |  |
| ifrs-full | DescriptionOfAccountingPolicyForTransactionsWithRelatedPartiesExplanatory                 | text block | Description of accounting policy for transactions with related parties [text block]                     | The description of the entity's accounting policy for transactions with related parties. [Refer: Related parties [member]]                                     | common practice: IAS 1 117 b                 |
| ifrs-full | DescriptionOfAccountingPolicyForTreasurySharesExplanatory                                 | text block | Description of accounting policy for treasury shares [text block]                                       | The description of the entity's accounting policy for treasury shares. [Refer: Treasury shares]  | common practice: IAS 1 117 b                 |
| ifrs-full | DescriptionOfAccountingPolicyForWarrantsExplanatory                                       | text block | Description of accounting policy for warrants [text block]  | The description of the entity's accounting policy for warrants. Warrants are financial instruments that give the holder the right to purchase ordinary shares. | common practice: IAS 1 117 b                 |
| ifrs-full | DescriptionOfAccountingPolicyToDetermineComponentsOfCashAndCashEquivalents                | text block | Description of accounting policy for determining components of cash and cash equivalents [text block]   | The description of the entity's accounting policy used to determine the components of cash and cash equivalents. [Refer: Cash and cash equivalents]            | disclosure: IAS 7 46                         |
| ifrs-full | DescriptionOfAcquiree   | text       | Description of acquiree   | The description of the business or businesses that the acquirer obtains control of in a business combination. [Refer: Business combinations [member]]          | disclosure: IFRS 3 B64 a                     |
| ifrs-full | DescriptionOfAcquisitionOfAssetsByAssumingDirectlyRelatedLiabilitiesOrByMeansOfLease      | text       | Description of acquisition of assets by assuming directly related liabilities or by means of lease      | The description of the non-cash acquisition of assets either by assuming directly related liabilities or by means of a lease.                                  | example: IAS 7 44 a - Effective 2019-01-01   |
| ifrs-full | DescriptionOfAcquisitionOfAssetsByAssumingDirectlyRelatedLiabilitiesOrMeansOfFinanceLease | text       | Description of acquisition of assets by assuming directly related liabilities or means of finance lease | The description of the non-cash acquisition of assets either by assuming directly related liabilities or by means of a finance lease.                          | example: IAS 7 44 a - Expiry date 2019-01-01 |
| ifrs-full | DescriptionOfAcquisitionOfEntityByMeansOfEquityIssue                                      | text       | Description of acquisition of entity by means of equity issue   | The description of the non-cash acquisition of an entity by means of an equity issue.  | example: IAS 7 44 b                          |

|           |   |                 |   |  |                              |
|-----------|---|-----------------|---|--|------------------------------|
| ifrs-full | DescriptionOfAgreedAllocationOfDeficitOrSurplusOfMultiemployerOrStatePlanOnEntitysWithdrawalFromPlan              | text            | Description of agreed allocation of deficit or surplus of multi-employer or state plan on entity's withdrawal from plan   | The description of any agreed allocation of a deficit or surplus on the entity's withdrawal from a multi-employer or state defined benefit plan. [Refer: Multi-employer defined benefit plans [member]; State defined benefit plans [member]]                  | disclosure: IAS 19 148 c ii  |
| ifrs-full | DescriptionOfAgreedAllocationOfDeficitOrSurplusOfMultiemployerOrStatePlanOnWindupOfPlan                           | text            | Description of agreed allocation of deficit or surplus of multi-employer or state plan on wind-up of plan                 | The description of any agreed allocation of a deficit or surplus on the wind-up of a multi-employer or state defined benefit plan. [Refer: Multi-employer defined benefit plans [member]; State defined benefit plans [member]]                                | disclosure: IAS 19 148 c i   |
| ifrs-full | DescriptionOfAmountsOfAssetsLiabilitiesEquityInterestsOrItemsOfConsiderationForWhichInitialAccountingIsIncomplete | text            | Description of assets, liabilities, equity interests or items of consideration for which initial accounting is incomplete | The description of the assets, liabilities, equity interests or items of consideration for which the initial accounting for a business combination is incomplete. [Refer: Business combinations [member]]  | disclosure: IFRS 3 B67 a ii  |
| ifrs-full | DescriptionOfAmountsOfEntitysOwnFinancialInstrumentsIncludedInFairValueOfPlanAssets                               | X instant debit | Entity's own financial instruments included in fair value of plan assets  | The fair value of the entity's own transferable financial instruments that are included in the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Financial instruments, class [member]; Defined benefit plans [member]]           | disclosure: IAS 19 143       |
| ifrs-full | DescriptionOfAmountsOfOtherAssetsUsedByEntityIncludedInFairValueOfPlanAssets                                      | X instant debit | Other assets used by entity included in fair value of plan assets   | The fair value of other assets used by the entity that are included in the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]]  | disclosure: IAS 19 143       |
| ifrs-full | DescriptionOfAmountsOfPropertyOccupiedByEntityIncludedInFairValueOfPlanAssets                                     | X instant debit | Property occupied by entity included in fair value of plan assets   | The fair value of property occupied by the entity that are included in the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]]  | disclosure: IAS 19 143       |
| ifrs-full | DescriptionOfAnyOtherEntitysResponsibilitiesForGovernanceOfPlan   | text            | Description of any other entity's responsibilities for governance of plan   | The description of the entity's responsibilities for the governance of a defined benefit plan that the entity does not separately describe, for example, responsibilities of trustees or of board members of the plan. [Refer: Defined benefit plans [member]] | disclosure: IAS 19 139 a iii |
| ifrs-full | DescriptionOfAnyRet   | text            | Description of any  | The description of the termination terms of a retirement benefit plan.   | disclosure: IAS 26           |

|           |   |      |   |   |   |
|-----------|---|------|---|---|---|
|           | irementBenefitPlanTerminationTerms  |      | retirement benefit plan termination terms   |   | 36 f  |
| ifrs-full | DescriptionOfArrangementForContingentConsiderationArrangementsAndIndemnificationAssets                            | text | Description of arrangement for contingent consideration arrangements and indemnification assets                                     | The description of the contingent consideration arrangements and the arrangements for indemnification assets.   | disclosure: IFRS 3 B64 g ii   |
| ifrs-full | DescriptionOfArrangementInvolvingLegalFormOfLease   | text | Description of arrangement involving legal form of lease  | The description of the arrangements involving the legal form of a lease. [Refer: Arrangements involving legal form of lease [member]]   | disclosure: SIC 27 10 a - Expiry date 2019-01-01                    |
| ifrs-full | DescriptionOfAssetliabilityMatchingStrategiesUsedByPlanOrEntityToManageRisk                                       | text | Description of asset-liability matching strategies used by plan or entity to manage risk  | The description of asset-liability matching strategies used by the defined benefit plan or the entity, including the use of annuities and other techniques, such as longevity swaps, to manage risk. [Refer: Defined benefit plans [member]]  | disclosure: IAS 19 146  |
| ifrs-full | DescriptionOfAssetUnderlyingArrangementInvolvingLegalFormOfLeaseAndAnyRestrictionsOnItsUse                        | text | Description of asset underlying arrangement involving legal form of lease and any restrictions on its use                           | The description of the asset underlying an arrangement that involves the legal form of a lease and any restrictions on its use. [Refer: Arrangements involving legal form of lease [member]]  | disclosure: SIC 27 10 a i - Expiry date 2019-01-01                  |
| ifrs-full | DescriptionOfBasesOfFinancialStatementsThatHaveBeenRestatedForChangesInGeneralPurchasingPowerOfFunctionalCurrency | text | Description of bases of financial statements that have been restated for changes in general purchasing power of functional currency | The description of whether the financial statements that have been restated for changes in the general purchasing power of the functional currency are based on a historical cost approach or a current cost approach in hyperinflationary reporting. [Refer: Cost approach [member]] | disclosure: IAS 29 39 b   |
| ifrs-full | DescriptionOfBasisForDesignatingFinancialAssetsForOverlayApproach   | text | Description of basis for designating financial assets for overlay approach  | The description of the basis for designating financial assets for the overlay approach.   | disclosure: IFRS 4 39L c - Effective on first application of IFRS 9 |

|           |  |      |  |   |   |
|-----------|--|------|--|---|---|
| ifrs-full | DescriptionOfBasisForDeterminingAmountOfPaymentForContingentConsiderationArrangementsAndIndemnificationAssets  | text | Description of basis for determining amount of payment for contingent consideration arrangements and indemnification assets  | The description of the basis for determining the amount of the payment for contingent consideration arrangements and indemnification assets.  | disclosure: IFRS 3 B64 g ii                         |
| ifrs-full | DescriptionOfBasisOfAccountingForTransactionsBetweenReportableSegments   | text | Description of basis of accounting for transactions between reportable segments  | The description of the basis of accounting for transactions between the entity's reportable segments. [Refer: Reportable segments [member]]   | disclosure: IFRS 8 27 a                             |
| ifrs-full | DescriptionOfBasisOfInputsAndAssumptionsAndEstimationTechniquesUsedToDetermineWhetherCreditRiskOfFinancialInstrumentsHaveIncreasedSignificantlySinceInitialRecognition | text | Description of basis of inputs and assumptions and estimation techniques used to determine whether credit risk of financial instruments have increased significantly since initial recognition | The description of the basis of inputs and assumptions and the estimation techniques used to determine whether the credit risk of financial instruments have increased significantly since initial recognition. | disclosure: IFRS 7 35G a ii - Effective 2018-01-01  |
| ifrs-full | DescriptionOfBasisOfInputsAndAssumptionsAndEstimationTechniquesUsedToDetermineWhetherFinancialAssetIsCreditImpairedFinancialAsset                                      | text | Description of basis of inputs and assumptions and estimation techniques used to determine whether financial asset is credit-impaired financial asset  | The description of the basis of inputs and assumptions and the estimation techniques used to determine whether a financial asset is a credit-impaired financial asset.  | disclosure: IFRS 7 35G a iii - Effective 2018-01-01 |
| ifrs-full | DescriptionOfBasisOfInputsAndAssumptionsAndEstimationTechniquesUsedToMeasure12monthAndLifetimeExpectedCreditLosses   | text | Description of basis of inputs and assumptions and estimation techniques used to measure 12-month and lifetime expected  | The description of the basis of inputs and assumptions and the estimation techniques used to measure the 12-month and lifetime expected credit losses.  | disclosure: IFRS 7 35G a i - Effective 2018-01-01   |

|           |   |      |  |   |  |
|-----------|---|------|--|---|--|
|           |   |      | credit losses  |   |  |
| ifrs-full | DescriptionOfBasisOfPreparationOfSummarisedFinancialInformationOfAssociate  | text | Description of basis of preparation of summarised financial information of associate   | The description of the basis of preparation of summarised financial information of an associate. [Refer: Associates [member]]   | disclosure: IFRS 12 B15                        |
| ifrs-full | DescriptionOfBasisOfPreparationOfSummarisedFinancialInformationOfJointVenture   | text | Description of basis of preparation of summarised financial information of joint venture   | The description of the basis of preparation of summarised financial information of a joint venture. [Refer: Joint ventures [member]]  | disclosure: IFRS 12 B15                        |
| ifrs-full | DescriptionOfBasisOfValuationOfAssetsAvailableForBenefits   | text | Description of basis of valuation of assets available for benefits   | The description of the basis of valuation of assets available for benefits in retirement benefit plans.   | disclosure: IAS 26 35 a ii                     |
| ifrs-full | DescriptionOfBasisOnWhichRegulatoryDeferralAccountBalancesAreRecognisedAndDerecognisedAndHowTheyAreMeasuredInitiallyAndSubsequently | text | Description of basis on which regulatory deferral account balances are recognised and derecognised, and how they are measured initially and subsequently | The description of the basis on which regulatory deferral account balances are recognised and derecognised, and how they are measured initially and subsequently, including how regulatory deferral account balances are assessed for recoverability and how any impairment loss is allocated. [Refer: Regulatory deferral account balances [member]] | disclosure: IFRS 14 32                         |
| ifrs-full | DescriptionOfBasisOnWhichUnitsRecoverableAmountHasBeenDetermined  | text | Description of basis on which unit's recoverable amount has been determined  | The description of the basis on which the cash-generating unit's (group of units') recoverable amount has been determined (ie value in use or fair value less costs of disposal). [Refer: Cash-generating units [member]]   | disclosure: IAS 36 134 c                       |
| ifrs-full | DescriptionOfBasisUsedToDetermineSurplusOrDeficitOfMultiemployerPlan  | text | Description of basis used to determine surplus or deficit of multi-employer or state plan  | The description of the basis used to determine a surplus or deficit in a multi-employer or state plan that may affect the amount of future contributions. [Refer: Multi-employer defined benefit plans [member]; State defined benefit plans [member]]  | disclosure: IAS 19 148 d iv                    |
| ifrs-full | DescriptionOfBasisUsedToPrepareComparativeInformationTh   | text | Description of basis used to prepare comparative   | The description of the basis used to prepare comparative information that does not comply with IFRS 7 and IFRS 9.   | disclosure: IFRS 1 E2 b - Effective 2018-01-01 |

|           |  |      |  |  |  |
|-----------|--|------|--|--|--|
|           | atDoesNotComplyWithIFRS7AndIFRS9   |      | information that does not comply with IFRS 7 and IFRS 9  |  |  |
| ifrs-full | DescriptionOfBiologicalAssets  | text | Description of biological assets   | The description of biological assets. [Refer: Biological assets]   | disclosure: IAS 41 41                            |
| ifrs-full | DescriptionOfBiologicalAssetsPreviouslyMeasuredAtCost  | text | Description of biological assets previously measured at cost   | The description of biological assets previously measured at their cost less any accumulated depreciation and impairment losses, which have become reliably measurable at fair value during the current period. [Refer: At fair value [member]; At cost [member]; Biological assets; Impairment loss]   | disclosure: IAS 41 56 a                          |
| ifrs-full | DescriptionOfBiologicalAssetsWhereFairValueInformationIsUnreliable                           | text | Description of biological assets where fair value information is unreliable                                  | The description of biological assets where fair value information is unreliable and the entity measures them at their cost less any accumulated depreciation and accumulated impairment losses. [Refer: Biological assets; Impairment loss]  | disclosure: IAS 41 54 a                          |
| ifrs-full | DescriptionOfCashgeneratingUnit  | text | Description of cash-generating unit  | The description of a cash-generating unit (such as whether it is a product line, a plant, a business operation, a geographical area or a reportable segment as defined in IFRS 8). [Refer: Cash-generating units [member]]   | disclosure: IAS 36 130 d i                       |
| ifrs-full | DescriptionOfChangeInValuationTechniqueUsedInFairValueMeasurementAssets                      | text | Description of change in valuation technique used in fair value measurement, assets                          | The description of a change in valuation technique (for example, changing from a market approach to an income approach or the use of an additional valuation technique) for the fair value measurement of assets. [Refer: Income approach [member]; Market approach [member]]  | disclosure: IFRS 13 93 d                         |
| ifrs-full | DescriptionOfChangeInValuationTechniqueUsedInFairValueMeasurementEntitysOwnEquityInstruments | text | Description of change in valuation technique used in fair value measurement, entity's own equity instruments | The description of a change in valuation technique (for example, changing from a market approach to an income approach or the use of an additional valuation technique) for the fair value measurement of the entity's own equity instruments. [Refer: Entity's own equity instruments [member]; Income approach [member]; Market approach [member]] | disclosure: IFRS 13 93 d                         |
| ifrs-full | DescriptionOfChangeInValuationTechniqueUsedInFairValueMeasurementLiabilities                 | text | Description of change in valuation technique used in fair value measurement, liabilities                     | The description of a change in valuation technique (for example, changing from a market approach to an income approach or the use of an additional valuation technique) for the fair value measurement of liabilities. [Refer: Income approach [member]; Market approach [member]]   | disclosure: IFRS 13 93 d                         |
| ifrs-full | DescriptionOfChangeInValuationTechniqueUsedToMeasureF  | text | Description of change in valuation technique used to   | The description of a change in valuation technique used to measure fair value less costs of disposal. [Refer: Valuation techniques [member]]   | disclosure: IAS 36 134 e iiB, disclosure: IAS 36 |

|           |   |      |   |   |   |
|-----------|---|------|---|---|---|
|           | airValueLessCostsOfDisposal   |      | measure fair value less costs of disposal   |   | 130 f ii  |
| ifrs-full | DescriptionOfChangeOfInvestmentEntityStatus   | text | Description of change of investment entity status   | The description of the change of investment entity status. [Refer: Disclosure of investment entities [text block]]  | disclosure: IFRS 12 9B                          |
| ifrs-full | DescriptionOfChangesInEntitysObjectivesPoliciesAndProcessesForManagingCapitalAndWhatEntityManagesAsCapital                        | text | Description of changes in entity's objectives, policies and processes for managing capital and what the entity manages as capital.                  |   | disclosure: IAS 1 135 c                         |
| ifrs-full | DescriptionOfChangesInEstimationTechniquesOrSignificantAssumptionsMadeWhenApplyingImpairmentRequirementsAndReasonsForThoseChanges | text | Description of changes in estimation techniques or significant assumptions made when applying impairment requirements and reasons for those changes | The description of changes in the estimation techniques or significant assumptions made when applying impairment requirements and the reasons for those changes.  | disclosure: IFRS 7 35G c - Effective 2018-01-01 |
| ifrs-full | DescriptionOfChangesInMethodsAndAssumptionsUsedInPreparingSensitivityAnalysisForActuarialAssumptions                              | text | Description of changes in methods and assumptions used in preparing sensitivity analysis for actuarial assumptions                                  | The description of changes in the methods and assumptions used in preparing a sensitivity analysis for significant actuarial assumptions. [Refer: Actuarial assumptions [member]]   | disclosure: IAS 19 145 c                        |
| ifrs-full | DescriptionOfChangesInPlanToSellNoncurrentAssetOrDisposalGroupHeldForSale   | text | Description of changes in plan to sell non-current asset or disposal group held for sale  | The description of the facts and circumstances leading to the decision to change the plan to sell non-current assets or disposal groups. [Refer: Non-current assets or disposal groups classified as held for sale; Disposal groups classified as held for sale [member]] | disclosure: IFRS 5 42                           |
| ifrs-full | DescriptionOfChangesInServiceConcessionArrangement  | text | Description of changes in service concession  | The description of changes in a service concession arrangement. [Refer: Service concession arrangements [member]]   | disclosure: SIC 29 6 d                          |

|           |  |      | arrangement   |  |  |
|-----------|--|------|---|--|--|
| ifrs-full | DescriptionOfCollateralHeldAndOtherCreditEnhancementsFinancialAssetsThatAreIndividuallyDeterminedToBeImpaired  | text | Description of collateral held and other credit enhancements, financial assets that are individually determined to be impaired  | The description of the nature of collateral available and other credit enhancements obtained for financial assets that are individually determined to be impaired. [Refer: Financial assets]   | example: IFRS 7 IG29 c - Expiry date 2018-01-01, example: IFRS 7 37 b - Expiry date 2018-01-01 |
| ifrs-full | DescriptionOfCollateralHeldAsSecurityAndOtherCreditEnhancements  | text | Description of collateral held as security and other credit enhancements and their financial effect in respect of amount that best represents maximum exposure  | The description of collateral held as security and other credit enhancements, and their financial effect (for example, a quantification of the extent to which collateral and other credit enhancements mitigate credit risk) in respect of the amount that best represents the maximum exposure to credit risk. [Refer: Credit risk [member]; Maximum exposure to credit risk]  | disclosure: IFRS 7 36 b - Expiry date 2018-01-01   |
| ifrs-full | DescriptionOfCollateralHeldAsSecurityAndOtherCreditEnhancements2014  | text | Description of collateral held as security and other credit enhancements  | The description of collateral held as security and other credit enhancements in respect of the amount that best represents the maximum exposure to credit risk. This includes a description of the nature and quality of the collateral held, an explanation of any significant changes in the quality of that collateral or credit enhancements and information about financial instruments for which an entity has not recognised a loss allowance because of the collateral. [Refer: Credit risk [member]; Maximum exposure to credit risk] | disclosure: IFRS 7 35K b - Effective 2018-01-01  |
| ifrs-full | DescriptionOfCollateralHeldAsSecurityAndOtherCreditEnhancementsAndTheirFinancialEffectInRespectOfAmountThatBestRepresentsMaximumExposureFinancialInstrumentsToWhichImpairmentRequirementsInIFRS9AreNotApplicable | text | Description of collateral held as security and other credit enhancements and their financial effect in respect of amount that best represents maximum exposure, financial instruments to which impairment | The description of collateral held as security and other credit enhancements, and their financial effect (for example, a quantification of the extent to which collateral and other credit enhancements mitigate credit risk) in respect of the amount that best represents the maximum exposure to credit risk of financial instruments to which impairment requirements in IFRS 9 are not applied. [Refer: Credit risk [member]; Maximum exposure to credit risk]  | disclosure: IFRS 7 36 b - Effective 2018-01-01   |

|           |   |      |   |  |                            |
|-----------|---|------|---|--|----------------------------|
|           | d   |      | requirements in IFRS 9 are not applied  |  |                            |
| ifrs-full | DescriptionOfCollateralPermittedToSellOrRepledgedInAbsenceOfDefaultByOwnerOfCollateral  | text | Description of terms and conditions associated with entity's use of collateral permitted to be sold or repledged in absence of default by owner of collateral             | The description of the terms and conditions associated with the entity's use of collateral permitted to be sold or repledged in absence of default by the owner of collateral.   | disclosure: IFRS 7 15 c    |
| ifrs-full | DescriptionOfComparisonBetweenAssetsAndLiabilitiesRecognisedInRelationToStructuredEntitiesAndMaximumExposureToLossFromInterestsInStructuredEntities | text | Description of comparison between assets and liabilities recognised in relation to structured entities and maximum exposure to loss from interests in structured entities | The description of the comparison of the carrying amount of assets and liabilities of the entity that relate to its interests in structured entities and the entity's maximum exposure to loss from those entities. [Refer: Carrying amount [member]; Unconsolidated structured entities [member]; Maximum exposure to loss from interests in structured entities] | disclosure: IFRS 12 29 d   |
| ifrs-full | DescriptionOfComplianceWithIFRSsIfAppliedForInterimFinancialReport  | text | Description of compliance with IFRSs if applied for interim financial report  | The description of the compliance of the entity's interim financial report with IFRSs. [Refer: IFRSs [member]]   | disclosure: IAS 34 19      |
| ifrs-full | DescriptionOfConcentrationsOfInsuranceRisk  | text | Description of concentrations of insurance risk   | The description of concentrations of insurance risk, including a description of how management determined concentrations and a description of the shared characteristic that identifies each concentration (for example, type of insured event, geographical area or currency).  | disclosure: IFRS 4 39 c ii |
| ifrs-full | DescriptionOfConclusionWhyTransactionPriceWasNotBestEvidenceOfFairValue   | text | Description of conclusion why transaction price was not best evidence of  | The description of why the entity concluded that the transaction price was not the best evidence of fair value, including a description of the evidence that supports fair value.  | disclosure: IFRS 7 28 c    |

|           |  |      |   |  |   |
|-----------|--|------|---|--|---|
|           |  |      | fair value  |  |   |
| ifrs-full | DescriptionOfContractualAgreementOrStatedPolicyForChargingNetDefinedBenefitCost  | text | Description of contractual agreement or stated policy for charging net defined benefit cost   | The description of the contractual agreement or stated policy for charging the net defined benefit cost, or the fact that there is no such policy, for an entity participating in defined benefit plans that share risks between various entities under common control. [Refer: Defined benefit plans that share risks between entities under common control [member]] | disclosure: IAS 19 149 a                      |
| ifrs-full | DescriptionOfConversionOfDebtToEquity  | text | Description of conversion of debt to equity   | The description of the non-cash conversion of debt to equity.  | example: IAS 7 44 c                           |
| ifrs-full | DescriptionOfCriteriaUsedToDistinguishInvestmentPropertyFromOwnerOccupiedPropertyAndFromPropertyHeldSaleInOrdinaryCourseOfBusiness | text | Description of criteria used to distinguish investment property from owner-occupied property and from property held for sale in the ordinary course of business when the classification of property as investment property is difficult. [Refer: Investment property] |  | disclosure: IAS 40 75 c                       |
| ifrs-full | DescriptionOfCrossReferenceToDisclosuresAboutActivitiesSubjectToRateRegulation   | text | Description of cross-reference to disclosures about activities subject to rate regulation   | The description of cross-reference to disclosures about activities subject to rate regulation.   | disclosure: IFRS 14 31                        |
| ifrs-full | DescriptionOfCrossReferenceToDisclosuresAboutCreditRiskPresentedOutsideFinancialStatements   | text | Description of cross-reference to disclosures about credit risk presented outside financial statements  | The description of cross-reference to disclosures about credit risk presented outside the financial statements.  | disclosure: IFRS 7 35C - Effective 2018-01-01 |
| ifrs-full | DescriptionOfCrossReferenceToDisclosuresAboutHedgeAccountingPresentedOutsideFinancialStatements                                    | text | Description of cross-reference to disclosures about hedge accounting presented outside financial statements   | The description of cross-reference to disclosures about hedge accounting presented outside financial statements.   | disclosure: IFRS 7 21B - Effective 2018-01-01 |
| ifrs-full | DescriptionOfCrossReferenceToDisclosuresAboutLeases  | text | Description of cross-reference to   | The description of cross-reference to disclosures about leases.  | disclosure: IFRS 16 52 - Effective            |

|           |   |      |   |  |                              |            |
|-----------|---|------|---|--|------------------------------|------------|
|           | esAboutLeases   |      | disclosures about leases  |  |                              | 2019-01-01 |
| ifrs-full | DescriptionOfCrossReferenceToDisclosuresAboutNatureAndExtentOfRisksArisingFromFinancialInstruments  | text | Description of cross-reference to disclosures about nature and extent of risks arising from financial instruments   | The description of cross-reference to disclosures about nature and extent of risks arising from financial instruments. [Refer: Financial instruments, class [member]]  | disclosure: IFRS 7 B6        |            |
| ifrs-full | DescriptionOfCrossReferenceToDisclosuresAboutPlansThatShareRisksBetweenEntitiesUnderCommonControlInAnotherGroupEntitysFinancialStatements | text | Description of cross-reference to disclosures about plans that share risks between entities under common control in another group entity's financial statements | The description of cross-references to disclosures about defined benefit plans that share risks between entities under common control in another group entity's financial statements. [Refer: Defined benefit plans that share risks between entities under common control [member]]                           | disclosure: IAS 19 150       |            |
| ifrs-full | DescriptionOfCrossReferenceToDisclosuresPresentedOutsideInterimFinancialStatements  | text | Description of cross-reference to disclosures presented outside interim financial statements  | The description of cross-reference to disclosures presented outside interim financial statements.  | disclosure: IAS 34 16A       |            |
| ifrs-full | DescriptionOfCurrencyInWhichSupplementaryInformationIsDisplayed   | text | Description of currency in which supplementary information is displayed   | The description of the currency in which the entity's supplementary information is displayed.  | disclosure: IAS 21 57 b      |            |
| ifrs-full | DescriptionOfCurrentAndFormerWayOfAggregatingAssets   | text | Description of current and former way of aggregating assets   | The description of the current and former way of aggregating assets for cash-generating units if the aggregation of assets for identifying the cash-generating unit has changed since the previous estimate of the cash-generating unit's recoverable amount (if any). [Refer: Cash-generating units [member]] | disclosure: IAS 36 130 d iii |            |
| ifrs-full | DescriptionOfCurrentCommitmentsOrIntentionsToProvideSupportToSubsidiary   | text | Description of current commitments or intentions to provide support to subsidiary   | The description of current commitments or intentions to provide support to a subsidiary. [Refer: Subsidiaries [member]]  | disclosure: IFRS 12 19D b    |            |

|           |   |              |  |   |   |
|-----------|---|--------------|--|---|---|
| ifrs-full | DescriptionOfDetailsOfBreachesWhichPermittedLenderToDemandAcceleratedRepaymentDuringPeriodOfPrincipalInterestSinkingFundOrRedemptionTermsOfLoansPayable | text         | Description of details of breaches which permitted lender to demand accelerated repayment during period of principal, interest, sinking fund, or redemption terms of loans payable | The description of the details of breaches during the period of principal, interest, sinking fund or redemption terms of loans payable that permitted the lender to demand accelerated repayment.   | disclosure: IFRS 7 19                                     |
| ifrs-full | DescriptionOfDetailsOfDefaultsDuringPeriodOfPrincipalInterestSinkingFundOrRedemptionTermsOfLoansPayable   | text         | Description of details of defaults during period of principal, interest, sinking fund, or redemption terms of loans payable  | The description of details of defaults during the period of principal, interest, sinking fund or redemption terms of loans payable.   | disclosure: IFRS 7 18 a                                   |
| ifrs-full | DescriptionOfDifficultiesStructuredEntityExperiencedInFinancingItsActivities  | text         | Description of difficulties structured entity experienced in financing its activities  | The description of the difficulties that a structured entity has experienced in financing its activities.   | example: IFRS 12 B26 f                                    |
| ifrs-full | DescriptionOfDiscountRatesAppliedToCashFlowProjections  | X.XX instant | Discount rate applied to cash flow projections   | The discount rate applied to cash flow projections for a cash-generating unit (group of units). [Refer: Cash-generating units [member]]   | disclosure: IAS 36 134 d v,<br>disclosure: IAS 36 134 e v |
| ifrs-full | DescriptionOfDiscountRatesUsedInCurrentEstimateOfValueInUse   | X.XX instant | Discount rate used in current estimate of value in use   | The discount rate used in the current estimate of the present value of the future cash flows expected to be derived from an asset or cash-generating unit.  | disclosure: IAS 36 130 g                                  |
| ifrs-full | DescriptionOfDiscountRatesUsedInPreviousEstimateOfValueInUse  | X.XX instant | Discount rate used in previous estimate of value in use  | The discount rate used in the previous estimate of the present value of the future cash flows expected to be derived from an asset or cash-generating unit.   | disclosure: IAS 36 130 g                                  |
| ifrs-full | DescriptionOfEffectiveInterestRateDeterminedOnDateOfReclassification  | X.XX instant | Effective interest rate determined on date of reclassification for assets reclassified out of fair value through profit or loss category into                                      | The effective interest rate for financial assets reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category as of the date of reclassification. [Refer: Financial assets] | disclosure: IFRS 7 12C a - Effective 2018-01-01           |

|           |  |      |  |  |   |
|-----------|--|------|--|--|---|
|           |  |      | amortised cost or fair value through other comprehensive income category   |  |   |
| ifrs-full | DescriptionOfEffectOfChangingBusinessModelForManagingFinancialAssetsOnFinancialStatements  | text | Description of effect of changing business model for managing financial assets on financial statements   | The description of the effect on the financial statements of changing the entity's business model for managing financial assets. [Refer: Financial assets]   | disclosure: IFRS 7 12B b - Effective 2018-01-01 |
| ifrs-full | DescriptionOfEffectOfRegulatoryFrameworkOnPlan   | text | Description of effect of regulatory framework on plan  | The description of the effect of the regulatory framework on a defined benefit plan, such as the asset ceiling. [Refer: Defined benefit plans [member]]  | disclosure: IAS 19 139 a ii                     |
| ifrs-full | DescriptionOfEstimateOfRangeOfOutcomesFromContingentConsiderationArrangementsAndIndemnificationAssets                                | text | Description of estimate of range of undiscounted outcomes from contingent consideration arrangements and indemnification assets                          | The description of the estimate of the range of undiscounted outcomes from contingent consideration arrangements and indemnification assets.   | disclosure: IFRS 3 B64 g iii                    |
| ifrs-full | DescriptionOfEventOrChangeInCircumstancesThatCausedRecognitionOfDeferredTaxBenefitsAcquiredInBusinessCombinationAfterAcquisitionDate | text | Description of event or change in circumstances that caused recognition of deferred tax benefits acquired in business combination after acquisition date | The description of the event or change in circumstances that caused the recognition of deferred tax benefits that were acquired in a business combination but not recognised until after the acquisition date. [Refer: Business combinations [member]] | disclosure: IAS 12 81 k                         |
| ifrs-full | DescriptionOfExistenceOfRestrictionsOnTitlePropertyPlantAndEquipment   | text | Description of existence of restrictions on title, property, plant and equipment   | The description of the existence of restrictions on the title of property, plant and equipment. [Refer: Property, plant and equipment]   | disclosure: IAS 16 74 a                         |
| ifrs-full | DescriptionOfExistenceOfThirdpartyCreditEnhancement  | text | Description of existence of third-party credit enhancement   | The description of the existence of third-party credit enhancement for liabilities measured at fair value and issued with an inseparable third-party credit enhancement. [Refer: At fair value [member]]   | disclosure: IFRS 13 98                          |

|           |   |            |   |   |  |
|-----------|---|------------|---|---|--|
|           |   |            | enhancement   |   |  |
| ifrs-full | DescriptionOfExpectedImpactOfInitialApplicationOfNewStandardsOrInterpretations          | text block | Disclosure of expected impact of initial application of new standards or interpretations [text block] | The disclosure of the known or reasonably estimable information relevant to assessing the possible impact that the application of a new IFRS, that has been issued but is not yet effective, will have.           | disclosure: IAS 8 30 b                             |
| ifrs-full | DescriptionOfExpectedImpactOfInitialApplicationOfNewStandardsOrInterpretationsAbstract  |            | Disclosure of expected impact of initial application of new standards or interpretations [abstract]   |   |  |
| ifrs-full | DescriptionOfExpectedImpactOfInitialApplicationOfNewStandardsOrInterpretationsLineItems |            | Disclosure of expected impact of initial application of new standards or interpretations [line items] | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.                            |  |
| ifrs-full | DescriptionOfExpectedImpactOfInitialApplicationOfNewStandardsOrInterpretationsTable     | table      | Disclosure of expected impact of initial application of new standards or interpretations [table]      | Schedule disclosing information related to the expected impact of the initial application of new standards or interpretations.  | disclosure: IAS 8 30 b                             |
| ifrs-full | DescriptionOfExpectedTimingOfOutflowsContingentLiabilitiesInBusinessCombination         | text       | Description of expected timing of outflows, contingent liabilities in business combination            | The description of the expected timing of outflows of economic benefits for contingent liabilities recognised in a business combination. [Refer: Contingent liabilities [member]; Business combinations [member]] | disclosure: IFRS 3 B67 c, disclosure: IFRS 3 B64 j |
| ifrs-full | DescriptionOfExpectedTimingOfOutflowsOtherProvisions                                    | text       | Description of expected timing of outflows, other provisions  | The description of the expected timing of outflows of economic benefits related to other provisions. [Refer: Other provisions]  | disclosure: IAS 37 85 a                            |

|           |  |               |  |   |                              |
|-----------|--|---------------|--|---|------------------------------|
| ifrs-full | DescriptionOfExpectedVolatilityShareOptionsGranted   | X.XX duration | Expected volatility, share options granted   | The expected volatility of the share price used to calculate the fair value of the share options granted. Expected volatility is a measure of the amount by which a price is expected to fluctuate during a period. The measure of volatility used in option pricing models is the annualised standard deviation of the continuously compounded rates of return on the share over a period of time. | disclosure: IFRS 2 47 a i    |
| ifrs-full | DescriptionOfExpiryDateOfTemporaryDifferencesUnusedTaxLossesAndUnusedTaxCredits  | text          | Description of expiry date of deductible temporary differences, unused tax losses and unused tax credits   | The description of the expiry date (if any) of deductible temporary differences, unused tax losses and unused tax credits for which no deferred tax asset is recognised in the statement of financial position. [Refer: Temporary differences [member]; Unused tax credits [member]; Unused tax losses [member]]  | disclosure: IAS 12 81 e      |
| ifrs-full | DescriptionOfExplanationOfFactAndReasonsWhyRangeOfOutcomesFromContingentConsiderationArrangementsAndIndemnificationAssetsCannotBeEstimated | text          | Description of explanation of fact and reasons why range of outcomes from contingent consideration arrangements and indemnification assets cannot be estimated | The description of the fact and reasons why the range of outcomes from contingent consideration arrangements and indemnification assets cannot be estimated.  | disclosure: IFRS 3 B64 g iii |
| ifrs-full | DescriptionOfExposureToRisk  | text          | Description of exposure to risk  | The description of exposures to risks arising from financial instruments. [Refer: Financial instruments, class [member]]  | disclosure: IFRS 7 33 a      |
| ifrs-full | DescriptionOfExtentToWhichEntityCanBeLiableToMultiemployerOrStatePlanForOtherEntitiesObligations   | text          | Description of extent to which entity can be liable to multi-employer or state plan for other entities' obligations  | The description of the extent to which the entity can be liable for other entities' obligations under the terms and conditions of a multi-employer or state defined benefit plan. [Refer: Multi-employer defined benefit plans [member]; State defined benefit plans [member]]  | disclosure: IAS 19 148 b     |
| ifrs-full | DescriptionOfExtentToWhichFairValueOfInvestmentPropertyIsBasedOnValuationByIndependentValuer   | text          | Description of extent to which fair value of investment property is based on valuation by independent valuer   | The description of the extent to which the fair value of investment property (as measured or disclosed in the financial statements) is based on a valuation by an independent valuer who holds a recognised and relevant professional qualification and has recent experience in the location and category of the investment property being valued. [Refer: Investment property]                    | disclosure: IAS 40 75 e      |

|           |  |      |   |  |   |
|-----------|--|------|---|--|---|
| ifrs-full | DescriptionOfFactAndBasisOnWhichCarryingAmountsDeterminedUnderPreviousGAAPWereAllocatedIfEntityUsesExemptionInIFRS1D8Ab      | text | Description of fact and basis on which carrying amounts determined under previous GAAP were allocated if entity uses exemption in IFRS 1.D8A(b)   | The description of the fact and basis on which carrying amounts determined under previous GAAP were allocated if the entity applies the exemption in paragraph D8A(b) of IFRS 1 for oil and gas assets.  | disclosure: IFRS 1 31A                        |
| ifrs-full | DescriptionOfFactAndBasisOnWhichCarryingAmountsWereDeterminedIfEntityUsesExemptionInIFRS1D8B                                 | text | Description of fact and basis on which carrying amounts were determined under previous GAAP if entity uses exemption in IFRS 1.D8B                | The description of the fact and basis on which carrying amounts were determined under previous GAAP if the entity applies the exemption in paragraph D8B of IFRS 1 for operations subject to rate regulation.  | disclosure: IFRS 1 31B                        |
| ifrs-full | DescriptionOfFactAndReasonsWhyMaximumExposureToLossFromInterestsInStructuredEntitiesCannotBeQuantified                       | text | Description of fact and reasons why maximum exposure to loss from interests in structured entities cannot be quantified                           | The description of the fact and reasons why the entity cannot quantify its maximum exposure to loss from its interests in structured entities. [Refer: Maximum exposure to loss from interests in structured entities; Unconsolidated structured entities [member]]        | disclosure: IFRS 12 29 c                      |
| ifrs-full | DescriptionOfFactAndReasonWhySensitivityAnalysisAreUnrepresentative  | text | Description of fact and reason why sensitivity analyses are unrepresentative  | The description of the fact and reason why sensitivity analyses are unrepresentative of risks inherent in financial instruments (for example, because the year-end exposure does not reflect the exposure during the year). [Refer: Financial instruments, class [member]] | disclosure: IFRS 7 42                         |
| ifrs-full | DescriptionOfFactAndReasonWhyVolumeOfHedgingRelationshipsToWhichExemptionInIFRS723CAAppliesIsUnrepresentativeOfNormalVolumes | text | Description of fact and reason why volume of hedging relationships to which exemption in IFRS 7.23C applies is unrepresentative of normal volumes | The description of the fact and reason why the volume of the hedging relationships to which the exemption in paragraph 23C of IFRS 7 applies is unrepresentative of the normal volumes.  | disclosure: IFRS 7 24D - Effective 2018-01-01 |
| ifrs-full | DescriptionOfFactorsThatMakeUpGoodwillRecognised   | text | Description of factors that make up goodwill recognised   | The qualitative description of the factors that make up the goodwill recognised, such as expected synergies from combining operations of the acquiree and the acquirer, intangible assets that do not  | disclosure: IFRS 3 B64 e                      |

|           |   |            |   |   |                             |
|-----------|---|------------|---|---|-----------------------------|
|           |   |            |   | qualify for separate recognition or other factors. [Refer: Goodwill]  |                             |
| ifrs-full | DescriptionOfFactThatAmountOfChangeInAccountingEstimateIsImpracticable  | text block | Description of fact that amount of change in accounting estimate is impracticable [text block]  | The description of the fact that the amount of the effect in future periods due to changes in accounting estimates is not disclosed because estimating it is impracticable.   | disclosure: IAS 8 40        |
| ifrs-full | DescriptionOfFactThatChangingOneOrMoreUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsWouldChangeFairValueSignificantlyAssets                      | text       | Description of fact that changing one or more unobservable inputs to reflect reasonably possible alternative assumptions would change fair value significantly, assets                          | The description of the fact that changing one or more unobservable inputs for the fair value measurement of assets to reflect reasonably possible alternative assumptions would change fair value significantly.  | disclosure: IFRS 13 93 h ii |
| ifrs-full | DescriptionOfFactThatChangingOneOrMoreUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsWouldChangeFairValueSignificantlyEntitysOwnEquityInstruments | text       | Description of fact that changing one or more unobservable inputs to reflect reasonably possible alternative assumptions would change fair value significantly, entity's own equity instruments | The description of the fact that changing one or more unobservable inputs for the fair value measurement of the entity's own equity instruments to reflect reasonably possible alternative assumptions would change the fair value significantly. [Refer: Entity's own equity instruments [member]] | disclosure: IFRS 13 93 h ii |
| ifrs-full | DescriptionOfFactThatChangingOneOrMoreUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsWouldChangeFairValueSignificantlyLiabilities                 | text       | Description of fact that changing one or more unobservable inputs to reflect reasonably possible alternative assumptions would change fair value significantly, liabilities                     | The description of the fact that changing one or more unobservable inputs for the fair value measurement of liabilities to reflect reasonably possible alternative assumptions would change the fair value significantly.   | disclosure: IFRS 13 93 h ii |

|           |  |      |   |  |  |
|-----------|--|------|---|--|--|
| ifrs-full | DescriptionOfFactThatEntityDoesNotHaveLegalOrConstructiveObligationToNegativeNetAssetsTransitionFromProportionateConsolidationToEquityMethod | text | Description of fact that entity does not have legal or constructive obligation to negative net assets, transition from proportionate consolidation to equity method | The description of the fact that the entity does not have a legal or constructive obligation in relation to the negative net assets, if aggregating all previously proportionately consolidated assets and liabilities on transition from proportionate consolidation to equity method results in negative net assets.   | disclosure: IFRS 11 C4                           |
| ifrs-full | DescriptionOfFactThatHighestAndBestUseOfNonfinancialAssetDiffersFromCurrentUse   | text | Description of fact that highest and best use of non-financial asset differs from current use   | The description of the fact that the use of a non-financial asset that would maximise the value of the asset or the group of assets and liabilities (for example, a business) within which the asset would be used differs from its current use.   | disclosure: IFRS 13 93 i                         |
| ifrs-full | DescriptionOfFactThatImpactIsNotKnownOrReasonablyEstimable   | text | Description of fact that impact of initial application of new IFRS is not known or reasonably estimable   | The description of the fact that the impact of the initial application of a new IFRS is not known or reasonably estimable. [Refer: IFRSs [member]]   | example: IAS 8 31 e ii                           |
| ifrs-full | DescriptionOfFactThatMultiemployerPlansDefinedBenefitPlan  | text | Description of fact that multi-employer or state plan is a defined benefit plan   | The description of the fact that a multi-employer or state plan is a defined benefit plan. [Refer: Multi-employer defined benefit plans [member]; State defined benefit plans [member]]  | disclosure: IAS 19 148 d i                       |
| ifrs-full | DescriptionOfFinancialInstrumentsDesignatedAsHedgingInstrument   | text | Description of financial instruments designated as hedging instruments  | The description of financial instruments designated as hedging instruments. Hedging instruments are designated derivatives or (for a hedge of the risk of changes in foreign currency exchange rates only) designated non-derivative financial assets or non-derivative financial liabilities whose fair value or cash flows are expected to offset changes in the fair value or cash flows of a designated hedged item. [Refer: Derivatives [member]; Derivative financial assets; Derivative financial liabilities; Financial instruments, class [member]; Financial assets] | disclosure: IFRS 7 22 b - Expiry date 2018-01-01 |
| ifrs-full | DescriptionOfFinancialInstrumentsTheirCarryingAmountAndExplanationOfWhyFairValueCannotBeMeasuredReliably                                     | text | Description of financial instruments, their carrying amount, and explanation of why fair value cannot be  | The description of financial instruments, their carrying amount and an explanation of why fair value cannot be measured reliably for financial instruments for which disclosures of fair value are not required. [Refer: Financial instruments, class [member]]  | disclosure: IFRS 7 30 b                          |

|           |  |      |  |   |   |
|-----------|--|------|--|---|---|
|           |  |      | measured reliably  |   |   |
| ifrs-full | DescriptionOfFinancialRiskManagementRelatedToAgriculturalActivity                              | text | Description of financial risk management related to agricultural activity  | The description of financial risk management related to agricultural activity.  | disclosure: IAS 41 49 c   |
| ifrs-full | DescriptionOfForecastTransactionHedgeAccountingPreviouslyUsedButNoLongerExpectedToOccur        | text | Description of forecast transactions for which hedge accounting had previously been used but which are no longer expected to occur | The description of forecast transactions for which hedge accounting had previously been used but which are no longer expected to occur.   | disclosure: IFRS 7 23 b - Expiry date 2018-01-01, disclosure: IFRS 7 23F - Effective 2018-01-01 |
| ifrs-full | DescriptionOfFrequencyAndMethodsForTestingProceduresOfPricingModelsAssets                      | text | Description of frequency and methods for testing procedures of pricing models, assets  | The description of the frequency and methods for calibration, back testing and other testing procedures of fair value measurement pricing models for assets.  | example: IFRS 13 IE65 b, example: IFRS 13 93 g  |
| ifrs-full | DescriptionOfFrequencyAndMethodsForTestingProceduresOfPricingModelsEntitysOwnEquityInstruments | text | Description of frequency and methods for testing procedures of pricing models, entity's own equity instruments                     | The description of the frequency and methods for calibration, back testing and other testing procedures of fair value measurement pricing models for the entity's own equity instruments. [Refer: Entity's own equity instruments [member]] | example: IFRS 13 IE65 b, example: IFRS 13 93 g  |
| ifrs-full | DescriptionOfFrequencyAndMethodsForTestingProceduresOfPricingModelsLiabilities                 | text | Description of frequency and methods for testing procedures of pricing models, liabilities   | The description of the frequency and methods for calibration, back testing and other testing procedures of fair value measurement pricing models for liabilities.   | example: IFRS 13 IE65 b, example: IFRS 13 93 g  |
| ifrs-full | DescriptionOfFullyAmortisedIntangibleAssets  | text | Description of fully amortised intangible assets   | The description of fully amortised intangible assets that are still in use. [Refer: Intangible assets other than goodwill]  | example: IAS 38 128 a   |
| ifrs-full | DescriptionOfFunctionalCurrency  | text | Description of functional currency   | The description of the currency of the primary economic environment in which the entity operates.   | disclosure: IAS 21 53, disclosure: IAS 21 57 c  |

|           |   |              |   |   |  |
|-----------|---|--------------|---|---|--|
| ifrs-full | DescriptionOfFundingArrangementsAndFundingPolicyThatAffectsFutureContributions                            | text         | Description of funding arrangements and funding policy that affect future contributions                                     | The description of funding arrangements and the funding policy that affect future contributions to defined benefit plans. [Refer: Defined benefit plans [member]]   | disclosure: IAS 19 147 a, disclosure: IAS 19 148 a       |
| ifrs-full | DescriptionOfFundingPolicy  | text         | Description of funding policy   | The description of the policy for the transfer of assets to an entity (the fund) separate from the employer's entity to meet future obligations for the payment of retirement benefits.                       | disclosure: IAS 26 35 c                                  |
| ifrs-full | DescriptionOfGroupWithinEntityThatDecidesEntitysValuationPoliciesAndProceduresAssets                      | text         | Description of group within entity that decides entity's valuation policies and procedures, assets                          | The description of the group within the entity that decides the entity's fair value measurement valuation policies and procedures for assets.   | example: IFRS 13 IE65 a i, example: IFRS 13 93 g         |
| ifrs-full | DescriptionOfGroupWithinEntityThatDecidesEntitysValuationPoliciesAndProceduresEntitysOwnEquityInstruments | text         | Description of group within entity that decides entity's valuation policies and procedures, entity's own equity instruments | The description of the group within the entity that decides the entity's fair value measurement valuation policies and procedures for the entity's own equity instruments.                                    | example: IFRS 13 IE65 a i, example: IFRS 13 93 g         |
| ifrs-full | DescriptionOfGroupWithinEntityThatDecidesEntitysValuationPoliciesAndProceduresLiabilities                 | text         | Description of group within entity that decides entity's valuation policies and procedures, liabilities                     | The description of the group within the entity that decides the entity's fair value measurement valuation policies and procedures for liabilities.  | example: IFRS 13 IE65 a i, example: IFRS 13 93 g         |
| ifrs-full | DescriptionOfGrowthRateUsedToExtrapolateCashFlowProjections   | X.XX instant | Growth rate used to extrapolate cash flow projections   | The growth rate used to extrapolate cash flow projections beyond the period covered by the most recent budgets/forecasts for a cash-generating unit (group of units). [Refer: Cash-generating units [member]] | disclosure: IAS 36 134 d iv, disclosure: IAS 36 134 e iv |
| ifrs-full | DescriptionOfHedgingInstrumentsUsedToHedgeRiskExposuresAndHowTheyAreUsed                                  | text         | Description of hedging instruments used to hedge risk exposures and how they are used                                       | The description of hedging instruments used to hedge risk exposures and how they are used. [Refer: Hedging instruments [member]]  | disclosure: IFRS 7 22B a - Effective 2018-01-01          |
| ifrs-full | DescriptionOfHistoricalInformationAboutCounterpartyDefaultRa  | text         | Description of historical information about counterparty  | The description of historical information about default rates of the party to the transaction other than the entity.  | example: IFRS 7 IG23 c - Expiry date 2018-01-01,         |

|           |   |      |   |  |   |
|-----------|---|------|---|--|---|
|           | tes   |      | default rates   |  | example: IFRS 7<br>36 c - Expiry date<br>2018-01-01 |
| ifrs-full | DescriptionOfHowAcquirerObtainedControlOfAcquiree   | text | Description of how acquirer obtained control of acquiree  | The description of how the acquirer obtained the power to govern the financial and operating policies of the acquiree so as to obtain benefits from its activities.  | disclosure: IFRS 3<br>B64 d                         |
| ifrs-full | DescriptionOfHowEffectOnFairValueMeasurementDueToChangeInOneOrMoreUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsWasCalculatedAssets                      | text | Description of how effect on fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions was calculated, assets                          | The description of how the effect on fair value measurement of assets due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions was calculated.  | disclosure: IFRS 13 93 h ii                         |
| ifrs-full | DescriptionOfHowEffectOnFairValueMeasurementDueToChangeInOneOrMoreUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsWasCalculatedEntitysOwnEquityInstruments | text | Description of how effect on fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions was calculated, entity's own equity instruments | The description of how the effect on fair value measurement of the entity's own equity instruments due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions was calculated. [Refer: Entity's own equity instruments [member]] | disclosure: IFRS 13 93 h ii                         |
| ifrs-full | DescriptionOfHowEffectOnFairValueMeasurementDueToChangeInOneOrMoreUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsWasCalculatedLiabilities                 | text | Description of how effect on fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions was calculated, liabilities                     | The description of how the effect on the fair value measurement of liabilities due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions was calculated.   | disclosure: IFRS 13 93 h ii                         |

|           |  |      |  |   |  |
|-----------|--|------|--|---|--|
| ifrs-full | DescriptionOfHowEntityDeterminedMaximumEconomicBenefitAvailable  | text | Description of how entity determined maximum economic benefit available  | The description of how the entity determined the maximum economic benefit available in relation to a defined benefit plan, ie whether those benefits would be in the form of refunds, reductions in future contributions or a combination of both. [Refer: Defined benefit plans [member]]  | disclosure: IAS 19 141 c iv                    |
| ifrs-full | DescriptionOfHowEntityDeterminedThatThirdpartyInformationUsedInFairValueMeasurementWasDevelopedInAccordanceWithIFRS13Assets                      | text | Description of how entity determined that third-party information used in fair value measurement was developed in accordance with IFRS 13, assets                          | The description of how the entity determined that third-party information, such as broker quotes or pricing services, used in the fair value measurement of assets, was developed in accordance with IFRS 13.   | example: IFRS 13 IE65 d, example: IFRS 13 93 g |
| ifrs-full | DescriptionOfHowEntityDeterminedThatThirdpartyInformationUsedInFairValueMeasurementWasDevelopedInAccordanceWithIFRS13EntitysOwnEquityInstruments | text | Description of how entity determined that third-party information used in fair value measurement was developed in accordance with IFRS 13, entity's own equity instruments | The description of how the entity determined that third-party information, such as broker quotes or pricing services, used in the fair value measurement of the entity's own equity instruments was developed in accordance with IFRS 13. [Refer: Entity's own equity instruments [member]] | example: IFRS 13 IE65 d, example: IFRS 13 93 g |
| ifrs-full | DescriptionOfHowEntityDeterminedThatThirdpartyInformationUsedInFairValueMeasurementWasDevelopedInAccordanceWithIFRS13Liabilities                 | text | Description of how entity determined that third-party information used in fair value measurement was developed in accordance with IFRS 13, liabilities                     | The description of how the entity determined that third-party information, such as broker quotes or pricing services, used in the fair value measurement of liabilities, was developed in accordance with IFRS 13.  | example: IFRS 13 IE65 d, example: IFRS 13 93 g |
| ifrs-full | DescriptionOfHowEntityDeterminedWhichStructuredEntitiesItSpnsored  | text | Description of how entity determined which structured entities it sponsored  | The description of how the entity has determined which structured entities it has sponsored.  | disclosure: IFRS 12 27 a                       |

|           |   |      |   |  |  |
|-----------|---|------|---|--|--|
| ifrs-full | DescriptionOfHowEntityDeterminesEconomicRelationshipBetweenHedgedItemAndHedgingInstrumentForPurposeOfAssessingHedgeEffectiveness      | text | Description of how entity determines economic relationship between hedged item and hedging instrument for purpose of assessing hedge effectiveness        | The description of how the entity determines the economic relationship between the hedged item and the hedging instrument for the purpose of assessing the hedge effectiveness. Hedge effectiveness is the extent to which changes in the fair value or the cash flows of the hedging instrument offset changes in the fair value or the cash flows of the hedged item. [Refer: Hedging instruments [member]; Hedged items [member]] | disclosure: IFRS 7<br>22B b - Effective<br>2018-01-01    |
| ifrs-full | DescriptionOfHowEntityEstablishesHedgeRatioAndWhatSourcesOfHedgeIneffectivenessAre  | text | Description of how entity establishes hedge ratio and what sources of hedge ineffectiveness are   | The description of how the entity establishes the hedge ratio and what are the sources of hedge ineffectiveness. Hedge ratio is the relationship between the quantity of the hedging instrument and the quantity of the hedged item in terms of their relative weighting. [Refer: Gain (loss) on hedge ineffectiveness]  | disclosure: IFRS 7<br>22B c - Effective<br>2018-01-01    |
| ifrs-full | DescriptionOfHowEntityReflectsItsRiskManagementStrategyByUsingHedgeAccountingAndDesignatingHedgingRelationshipsThatItFrequentlyResets | text | Description of how entity reflects its risk management strategy by using hedge accounting and designating hedging relationships that it frequently resets | The description of how the entity reflects its risk management strategy by using hedge accounting and designating hedging relationships that it frequently resets.   | disclosure: IFRS 7<br>23C b ii - Effective<br>2018-01-01 |
| ifrs-full | DescriptionOfHowForwardlookingInformationHasBeenIncorporatedIntoDeterminationOfExpectedCreditLosses                                   | text | Description of how forward-looking information has been incorporated into determination of expected credit losses   | The description of how forward-looking information has been incorporated into the determination of expected credit losses, including the use of macroeconomic information.   | disclosure: IFRS 7<br>35G b - Effective<br>2018-01-01    |
| ifrs-full | DescriptionOfHowFutureRecoveryOrReversalOfRegulatoryDeferralAccountBalancesIsAffectedByRisksAndUncertainty                            | text | Description of how future recovery or reversal of regulatory deferral account balances is affected by risks and uncertainty                               | The description of how the future recovery or reversal of regulatory deferral account balances is affected by risks and uncertainty. [Refer: Regulatory deferral account balances [member]]  | disclosure: IFRS<br>14 30 c                              |

|           |  |      |   |  |  |
|-----------|--|------|---|--|--|
| ifrs-full | DescriptionOfHowIssueCostsNotRecognisedAsExpenseWereRecognisedForTransactionRecognisedSeparatelyFromAcquisitionOfAssetsAndAssumptionOfLiabilitiesInBusinessCombination | text | Description of how issue costs not recognised as expense were recognised for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination | The description of how issue costs not recognised as an expense were recognised for transactions recognised separately from the acquisition of assets and assumption of liabilities in business combinations. [Refer: Business combinations [member]]                              | disclosure: IFRS 3 B64 m                     |
| ifrs-full | DescriptionOfHowManagementDeterminesConcentrations   | text | Description of how management determines concentrations   | The description of how management determines concentrations of risks arising from financial instruments. [Refer: Financial instruments, class [member]]  | disclosure: IFRS 7 B8 a                      |
| ifrs-full | DescriptionOfHowThirdpartyInformationWasTakenIntoAccountWhenMeasuringFairValueAssets   | text | Description of how third-party information was taken into account when measuring fair value, assets   | The description of how third-party information, such as broker quotes, pricing services, net asset values and relevant market data, was taken into account when measuring the fair value of assets.  | example: IFRS 13 IE64 b, example: IFRS 13 92 |
| ifrs-full | DescriptionOfHowThirdpartyInformationWasTakenIntoAccountWhenMeasuringFairValueEntitysOwnEquityInstruments  | text | Description of how third-party information was taken into account when measuring fair value, entity's own equity instruments  | The description of how third-party information, such as broker quotes, pricing services, net asset values and relevant market data, was taken into account when measuring the fair value of the entity's own equity instruments. [Refer: Entity's own equity instruments [member]] | example: IFRS 13 IE64 b, example: IFRS 13 92 |
| ifrs-full | DescriptionOfHowThirdpartyInformationWasTakenIntoAccountWhenMeasuringFairValueLiabilities  | text | Description of how third-party information was taken into account when measuring fair value, liabilities  | The description of how third-party information, such as broker quotes, pricing services, net asset values and relevant market data, was taken into account when measuring the fair value of liabilities.   | example: IFRS 13 IE64 b, example: IFRS 13 92 |
| ifrs-full | DescriptionOfIdentificationOfFinancialStatementsToWhichSeparatedFinancialStatementsRelate  | text | Description of identification of financial statements   | The description of the identity of financial statements to which separate financial statements relate.   | disclosure: IAS 27 17                        |

|           |  |            |  |   |                             |
|-----------|--|------------|--|---|-----------------------------|
|           | arateFinancialStatementsRelate                                   |            | to which separate financial statements relate  |   |                             |
| ifrs-full | DescriptionOfIdentityOfRateRegulators                            | text       | Description of identity of rate regulator(s)   | The description of the identity of the rate regulator(s). A rate regulator is an authorised body that is empowered by statute or regulation to establish the rate or a range of rates that bind an entity. The rate regulator may be a third-party body or a related party of the entity, including the entity's own governing board, if that body is required by statute or regulation to set rates both in the interest of the customers and to ensure the overall financial viability of the entity. | disclosure: IFRS 14 30 b    |
| ifrs-full | DescriptionOfImpactOfRateRegulationOnCurrentAndDeferredTax       | text       | Description of impact of rate regulation on current and deferred tax   | The description of the impact of the rate regulation on the current and deferred tax. Rate regulation is a framework for establishing the prices that can be charged to customers for goods or services and that framework is subject to oversight and/or approval by a rate regulator.   | disclosure: IFRS 14 34      |
| ifrs-full | DescriptionOfInformationAboutSurplusOrDeficitOfMultiemployerPlan | text       | Description of information about surplus or deficit of multi-employer or state plan  | The description of available information about a surplus or deficit in a multi-employer or state plan that may affect the amount of future contributions. [Refer: Multi-employer defined benefit plans [member]; State defined benefit plans [member]]  | disclosure: IAS 19 148 d iv |
| ifrs-full | DescriptionOfInformationWhereFairValueDisclosuresNotRequired     | text       | Description of fact that fair value information has not been disclosed because fair value of instruments cannot be measured reliably | The description of the fact that fair value information has not been disclosed because the fair value of instruments cannot be measured reliably.   | disclosure: IFRS 7 30 a     |
| ifrs-full | DescriptionOfInitialApplicationOfStandardsOrInterpretations      | text block | Disclosure of initial application of standards or interpretations [text block]   | The disclosure of the initial application of an IFRS. [Refer: IFRSs [member]]   | disclosure: IAS 8 28        |
| ifrs-full | DescriptionOfInputsToOptionPricingModelShareOptionsGranted       | text       | Description of inputs to option pricing model for share options granted  | The description of inputs to the option pricing model for share options granted. [Refer: Option pricing model [member]]   | disclosure: IFRS 2 47 a i   |

|           |  |      |   |   |  |
|-----------|--|------|---|---|--|
| ifrs-full | DescriptionOfInputsUsedInFairValueMeasurementAssets  | text | Description of inputs used in fair value measurement, assets  | The description of inputs used in the fair value measurement of assets. Inputs are the assumptions that market participants would use when pricing the asset, including assumptions about risk such as the risk inherent in a particular valuation technique used to measure fair value (such as a pricing model) and the risk inherent in the inputs to the valuation technique.   | disclosure: IFRS 13 93 d   |
| ifrs-full | DescriptionOfInputsUsedInFairValueMeasurementEntitysOwnEquityInstruments                     | text | Description of inputs used in fair value measurement, entity's own equity instruments                     | The description of inputs used in the fair value measurement of the entity's own equity instruments. Inputs are the assumptions that market participants would use when pricing the entity's own equity instrument, including assumptions about risk such as the risk inherent in a particular valuation technique used to measure fair value (such as a pricing model) and the risk inherent in the inputs to the valuation technique. | disclosure: IFRS 13 93 d   |
| ifrs-full | DescriptionOfInputsUsedInFairValueMeasurementLiabilities                                     | text | Description of inputs used in fair value measurement, liabilities   | The description of inputs used in the fair value measurement of liabilities. Inputs are the assumptions that market participants would use when pricing the liability, including assumptions about risk such as the risk inherent in a particular valuation technique used to measure fair value (such as a pricing model) and the risk inherent in the inputs to the valuation technique.  | disclosure: IFRS 13 93 d   |
| ifrs-full | DescriptionOfIntentionsToProvideSupportToStructuredEntity                                    | text | Description of intentions to provide support to structured entity   | The description of the entity's current intentions to provide financial or other support to a structured entity, including intentions to assist the structured entity in obtaining financial support.   | disclosure: IFRS 12 17, disclosure: IFRS 12 31   |
| ifrs-full | DescriptionOfInternalCreditRatingsProcess  | text | Description of internal credit ratings process  | The description of the entity's process for internal credit ratings. [Refer: Internal credit grades [member]]   | example: IFRS 7 IG25 a - Expiry date 2018-01-01, example: IFRS 7 36 c - Expiry date 2018-01-01 |
| ifrs-full | DescriptionOfInternalReportingProceduresForDiscussingAndAssessingFairValueMeasurementsAssets | text | Description of internal reporting procedures for discussing and assessing fair value measurements, assets | The description of the internal reporting procedures in place (for example, whether and, if so, how, pricing, risk management or audit committees discuss and assess the fair value measurements) for the group within the entity that decides the entity's fair value measurement valuation policies and procedures for assets.  | example: IFRS 13 IE65 a iii, example: IFRS 13 93 g   |

|           |  |      |   |   |  |
|-----------|--|------|---|---|--|
| ifrs-full | DescriptionOfInternalReportingProceduresForDiscussingAndAssessingFairValueMeasurementsEntitysOwnEquityInstruments  | text | Description of internal reporting procedures for discussing and assessing fair value measurements, entity's own equity instruments  | The description of the internal reporting procedures in place (for example, whether and, if so, how, pricing, risk management or audit committees discuss and assess the fair value measurements) for the group within the entity that decides the entity's fair value measurement valuation policies and procedures for the entity's own equity instruments. [Refer: Entity's own equity instruments [member]] | example: IFRS 13 IE65 a iii, example: IFRS 13 93 g |
| ifrs-full | DescriptionOfInternalReportingProceduresForDiscussingAndAssessingFairValueMeasurementsLiabilities  | text | Description of internal reporting procedures for discussing and assessing fair value measurements, liabilities  | The description of the internal reporting procedures in place (for example, whether and, if so, how, pricing, risk management or audit committees discuss and assess the fair value measurements) for the group within the entity that decides the entity's fair value measurement valuation policies and procedures for liabilities.   | example: IFRS 13 IE65 a iii, example: IFRS 13 93 g |
| ifrs-full | DescriptionOfInterrelationshipsBetweenUnobservableInputsAndOfHowTheyMightMagnifyOrMitigateEffectOfChangesInUnobservableInputsOnFairValueMeasurementAssets                      | text | Description of interrelationships between unobservable inputs and of how they might magnify or mitigate effect of changes in unobservable inputs on fair value measurement, assets                          | The description of the interrelationships between unobservable inputs and of how they might magnify or mitigate the effect of changes in the unobservable inputs on the fair value measurement of assets. [Refer: Disclosure of significant unobservable inputs used in fair value measurement of assets [text block]]  | disclosure: IFRS 13 93 h i                         |
| ifrs-full | DescriptionOfInterrelationshipsBetweenUnobservableInputsAndOfHowTheyMightMagnifyOrMitigateEffectOfChangesInUnobservableInputsOnFairValueMeasurementEntitysOwnEquityInstruments | text | Description of interrelationships between unobservable inputs and of how they might magnify or mitigate effect of changes in unobservable inputs on fair value measurement, entity's own equity instruments | The description of the interrelationships between unobservable inputs and of how they might magnify or mitigate the effect of changes in the unobservable inputs on the fair value measurement of the entity's own equity instruments. [Refer: Disclosure of significant unobservable inputs used in fair value measurement of equity [text block]]   | disclosure: IFRS 13 93 h i                         |

|           |  |      |   |  |  |
|-----------|--|------|---|--|--|
| ifrs-full | DescriptionOfInterrelationshipsBetweenUnobservableInputsAndOfHowTheyMightMagnifyOrMitigateEffectOfChangesInUnobservableInputsOnFairValueMeasurementLiabilities | text | Description of interrelationships between unobservable inputs and of how they might magnify or mitigate effect of changes in unobservable inputs on fair value measurement, liabilities | The description of the interrelationships between unobservable inputs and of how they might magnify or mitigate the effect of changes in the unobservable inputs on the fair value measurement of liabilities. [Refer: Disclosure of significant unobservable inputs used in fair value measurement of liabilities [text block]] | disclosure: IFRS 13 93 h i                       |
| ifrs-full | DescriptionOfInvestmentPropertyAtCostOrInAccordanceWithIFRS16WithinFairValueModel  | text | Description of investment property, at cost or in accordance with IFRS 16 within fair value model   | The description of investment property measured at cost or in accordance with IFRS 16 within the fair value model, because the entity cannot measure the fair value reliably. [Refer: Investment property]   | disclosure: IAS 40 78 a - Effective 2019-01-01   |
| ifrs-full | DescriptionOfInvestmentPropertyAtCostWithinFairValueModel  | text | Description of investment property, at cost within fair value model   | The description of investment property measured at cost within the fair value model, because the entity cannot measure the fair value reliably. [Refer: Investment property]   | disclosure: IAS 40 78 a - Expiry date 2019-01-01 |
| ifrs-full | DescriptionOfInvestmentPropertyWhereFairValueInformationIsUnreliableCostModel  | text | Description of investment property where fair value information is unreliable, cost model   | The description of investment property accounted for using the cost model for which the entity cannot measure the fair value reliably. [Refer: Investment property]  | disclosure: IAS 40 79 e i                        |
| ifrs-full | DescriptionOfInvestmentsInEquityDesignatedAsMeasuredAtFairThroughOtherComprehensiveIncome  | text | Description of investments in equity instruments designated at fair value through other comprehensive income  | The description of the investments in equity instruments that have been designated at fair value through other comprehensive income. [Refer: Other comprehensive income]   | disclosure: IFRS 7 11A a - Effective 2018-01-01  |

|           |   |      |   |   |  |
|-----------|---|------|---|---|--|
| ifrs-full | DescriptionOfJudgementsAndChangesInJudgementsThatSignificantlyAffectDeterminationOfAmountAndTimingOfRevenueFromContractsWithCustomers | text | Description of judgements, and changes in judgements, that significantly affect determination of amount and timing of revenue from contracts with customers | The description of the judgements, and changes in the judgements, that significantly affect the determination of the amount and timing of revenue from contracts with customers. [Refer: Revenue from contracts with customers]   | disclosure: IFRS 15 123 - Effective 2018-01-01           |
| ifrs-full | DescriptionOfJudgementsMadeByManagementInApplyingAggregationCriteriaForOperatingSegments  | text | Description of judgements made by management in applying aggregation criteria for operating segments  | The description of judgements made by the management in applying the aggregation criteria for operating segments. [Refer: Operating segments [member]]  | disclosure: IFRS 8 22 aa                                 |
| ifrs-full | DescriptionOfJudgementsMadeInDeterminingAmountOfCostsToObtainOrFulfilContractsWithCustomers   | text | Description of judgements made in determining amount of costs to obtain or fulfil contracts with customers  | The description of the judgements made in determining the amount of the costs to obtain or fulfil contracts with customers. [Refer: Assets recognised from costs to obtain or fulfil contracts with customers]  | disclosure: IFRS 15 127 a - Effective 2018-01-01         |
| ifrs-full | DescriptionOfJustificationForUsingGrowthRateThatExceedsLongtermAverageGrowthRate  | text | Description of justification for using growth rate that exceeds long-term average growth rate   | The description of the justification for using any growth rate to extrapolate cash flow projections that exceeds the long-term average growth rate for the products, industries or country (countries) in which the entity operates, or for the market to which a cash-generating unit (group of units) is dedicated. [Refer: Cash-generating units [member]] | disclosure: IAS 36 134 d iv                              |
| ifrs-full | DescriptionOfKeyAssumptionsOnWhichManagementHasBasedCashFlowProjections   | text | Description of key assumptions on which management has based cash flow projections  | The description of key assumptions on which management has based its cash flow projections for the period covered by the most recent budgets/forecasts for a cash-generating unit (group of units). Key assumptions are those to which the unit's (group of units') recoverable amount is most sensitive. [Refer: Cash-generating units [member]]             | disclosure: IAS 36 134 d i, disclosure: IAS 36 135 c     |
| ifrs-full | DescriptionOfKeyAssumptionsOnWhichManagementHasBasedDeterminationOfFairValueLessCostsOfDisposal                                       | text | Description of key assumptions on which management has based  | The description of key assumptions on which management has based its determination of fair value less costs of disposal for a cash-generating unit (group of units). Key assumptions are those to which the unit's (group of units') recoverable amount is most   | disclosure: IAS 36 134 e i, disclosure: IAS 36 130 f iii |

|           |  |      |  |   |  |
|-----------|--|------|--|---|--|
|           | rValueLessCostsOfDisposal  |      | determination of fair value less costs of disposal   | sensitive. [Refer: Cash-generating units [member]]  |  |
| ifrs-full | DescriptionOfLevelOfFairValueHierarchyWithinWhichFairValueMeasurementsIsCategorised  | text | Description of level of fair value hierarchy within which fair value measurement is categorised  | The description of the level of the fair value hierarchy within which the fair value measurement is categorised in its entirety (without giving regard to the observability of 'costs of disposal') for a cash-generating unit (group of units'). [Refer: Cash-generating units [member]]                     | disclosure: IAS 36 134 e iiA, disclosure: IAS 36 130 f i                                     |
| ifrs-full | DescriptionOfLifeAndOtherSignificantTermsOfArrangementInvolvingLegalFormOfLease  | text | Description of life and other significant terms of arrangement involving legal form of lease   | The description of the life and other significant terms of an arrangement involving the legal form of a lease. [Refer: Arrangements involving legal form of lease [member]]   | disclosure: SIC 27 10 a ii - Expiry date 2019-01-01  |
| ifrs-full | DescriptionOfLimitationsOfMethodsUsedInPreparingSensitivityAnalysisForActuarialAssumptions                                       | text | Description of limitations of methods used in preparing sensitivity analysis for actuarial assumptions   | The description of the limitations of the methods used in preparing a sensitivity analysis for significant actuarial assumptions. [Refer: Actuarial assumptions [member]]   | disclosure: IAS 19 145 b   |
| ifrs-full | DescriptionOfLineItemInStatementOfComprehensiveIncomeInWhichGainOrLossAsResultOfRemeasuringToFairValueEquityInterestIsRecognised | text | Description of line item of statement of comprehensive income in which gain or loss is recognised as a result of remeasuring to fair value the equity interest in the acquiree held by the acquirer before the business combination. [Refer: Business combinations [member]] |   | disclosure: IFRS 3 B64 p ii  |
| ifrs-full | DescriptionOfLineItemInStatementOfComprehensiveIncomeThatIncludesReclassificationAdjustments                                     | text | Description of line item in statement of comprehensive income that includes reclassification adjustments   | The description of the line item in the statement of comprehensive income that includes the reclassification adjustments. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. | disclosure: IFRS 7 24C b v - Effective 2018-01-01  |
| ifrs-full | DescriptionOfLineItemInStatementOfComprehensiveIncomeThatIncludesRecognisedHedgeIneffectiveness                                  | text | Description of line item in statement of comprehensive income that includes recognised hedge ineffectiveness   | The description of the line item in the statement of comprehensive income that includes the recognised hedge ineffectiveness. [Refer: Gain (loss) on hedge ineffectiveness]   | disclosure: IFRS 7 24C a ii - Effective 2018-01-01, disclosure: IFRS 7 24C b iii - Effective |

|           |   |      |   |   |   |            |
|-----------|---|------|---|---|---|------------|
|           | ss  |      | ineffectiveness   |   |   | 2018-01-01 |
| ifrs-full | DescriptionOfLineItemInStatementOfFinancialPositionThatIncludesHedgedItem   | text | Description of line item in statement of financial position that includes hedged item   | The description of the line item in the statement of financial position that includes the hedged item. [Refer: Hedged items [member]]   | disclosure: IFRS 7<br>24B a iii - Effective<br>2018-01-01 |            |
| ifrs-full | DescriptionOfLineItemInStatementOfFinancialPositionThatIncludesHedgingInstrument  | text | Description of line item in statement of financial position that includes hedging instrument  | The description of the line item in the statement of financial position that includes the hedging instrument. [Refer: Hedging instruments [member]]   | disclosure: IFRS 7<br>24A b - Effective<br>2018-01-01     |            |
| ifrs-full | DescriptionOfLineItemOfStatementOfComprehensiveIncomeInWhichAmountRecognisedAsIncomeFromArrangementInvolvingLegalFormOfLeasesIncluded                                       | text | Description of line item of statement of comprehensive income in which amount recognised as income from arrangement involving legal form of lease is included   | The description of the line item of the statement of comprehensive income in which the amount recognised as income from arrangements involving the legal form of a lease is included. [Refer: Amount recognised as income from arrangement involving legal form of lease] | disclosure: SIC 27<br>10 b - Expiry date<br>2019-01-01    |            |
| ifrs-full | DescriptionOfLineItemsForAcquisitionRelatedCostsRecognisedAsExpenseForTransactionRecognisedSeparatelyFromAcquisitionOfAssetsAndAssumptionOfLiabilitiesInBusinessCombination | text | Description of line items in statement of comprehensive income for amounts of acquisition-related costs recognised as expense for transactions recognised separately from the acquisition of assets and assumption of liabilities in business combinations. | [Refer: Business combinations [member]; Acquisition-related costs recognised as expense for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination]   | disclosure: IFRS 3<br>B64 m                               |            |

|           |   |      |   |  |                              |
|-----------|---|------|---|--|------------------------------|
| ifrs-full | DescriptionOfLineItemsInFinancialStatementsForAmountsRecognisedForTransactionRecognisedSeparatelyFromAcquisitionOfAssetsAndAssumptionOfLiabilitiesInBusinessCombination | text | Description of line items in financial statements for amounts recognised for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination | The description of the line items in the financial statements where amounts recognised for transactions recognised separately from the acquisition of assets and assumption of liabilities in business combinations are included. [Refer: Business combinations [member]; Amounts recognised for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination] | disclosure: IFRS 3 B64 I iii |
| ifrs-full | DescriptionOfLineItemsInOtherComprehensiveIncomeWhereGainsLossesAreRecognisedFairValueMeasurementAssets   | text | Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, assets   | The description of the line item(s) in other comprehensive income in which the gains (losses) during the period for assets measured at fair value are recognised. [Refer: At fair value [member]; Other comprehensive income]  | disclosure: IFRS 13 93 e ii  |
| ifrs-full | DescriptionOfLineItemsInOtherComprehensiveIncomeWhereGainsLossesAreRecognisedFairValueMeasurementEntitysOwnEquityInstruments  | text | Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, entity's own equity instruments  | The description of the line item(s) in other comprehensive income in which the gains (losses) during the period for the entity's own equity instruments measured at fair value are recognised. [Refer: At fair value [member]; Entity's own equity instruments [member]; Other comprehensive income]   | disclosure: IFRS 13 93 e ii  |
| ifrs-full | DescriptionOfLineItemsInOtherComprehensiveIncomeWhereGainsLossesAreRecognisedFairValueMeasurementLiabilities  | text | Description of line items in other comprehensive income where gains (losses) are recognised, fair value measurement, liabilities  | The description of the line item(s) in other comprehensive income in which the gains (losses) during the period for liabilities measured at fair value are recognised. [Refer: At fair value [member]; Other comprehensive income]   | disclosure: IFRS 13 93 e ii  |
| ifrs-full | DescriptionOfLineItemsInProfitOrLossInWhichGainLossOnCessationOfConsolidation   | text | Description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status is recognised                        | The description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status is recognised. [Refer: Disclosure of investment entities [text block]; Subsidiaries [member]]   | disclosure: IFRS 12 9B c     |

|           |  |      |   |  |                            |
|-----------|--|------|---|--|----------------------------|
|           | nOfSubsidiariesIsRecognised  |      | consolidation of subsidiaries is recognised   |  |                            |
| ifrs-full | DescriptionOfLineItemsInProfitOrLossWhereGainsLossesAreRecognisedFairValueMeasurementAssets  | text | Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, assets   | The description of the line item(s) in profit or loss in which the gains (losses) during the period for assets measured at fair value are recognised. [Refer: At fair value [member]]  | disclosure: IFRS 13 93 e i |
| ifrs-full | DescriptionOfLineItemsInProfitOrLossWhereGainsLossesAreRecognisedFairValueMeasurementEntitysOwnEquityInstruments   | text | Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, entity's own equity instruments  | The description of the line item(s) in profit or loss in which the gains (losses) during the period for the entity's own equity instruments measured at fair value are recognised. [Refer: Entity's own equity instruments [member]]   | disclosure: IFRS 13 93 e i |
| ifrs-full | DescriptionOfLineItemsInProfitOrLossWhereGainsLossesAreRecognisedFairValueMeasurementLiabilities   | text | Description of line items in profit or loss where gains (losses) are recognised, fair value measurement, liabilities  | The description of the line item(s) in profit or loss in which the gains (losses) during the period for liabilities measured at fair value are recognised. [Refer: At fair value [member]]   | disclosure: IFRS 13 93 e i |
| ifrs-full | DescriptionOfLineItemsInProfitOrLossWhereGainsLossesAttributableToChangeInUnrealisedGainsOrLossesForAssetsHeldAtEndOfPeriodAreRecognisedFairValueMeasurement | text | Description of line items in profit or loss where gains (losses) attributable to change in unrealised gains or losses for assets held at end of period are recognised, fair value measurement | The description of the line item(s) in profit or loss in which gains (losses) for the period recognised in profit or loss are reported for assets measured at fair value that are attributable to the change in unrealised gains (losses) relating to those assets held at the end of the reporting period. [Refer: At fair value [member]]  | disclosure: IFRS 13 93 f   |
| ifrs-full | DescriptionOfLineItemsInProfitOrLossWhereGainsLossesAttributableToChangeInUnrealisedGainsOrLossesForEntitysOwnEquityInstrumentsHeldA                         | text | Description of line items in profit or loss where gains (losses) attributable to change in unrealised gains or losses for entity's own equity   | The description of the line item(s) in profit or loss in which gains (losses) for the period recognised in profit or loss are reported for the entity's own equity instruments measured at fair value that are attributable to the change in unrealised gains or losses relating to those instruments held at the end of the reporting period. [Refer: At fair value [member]; Entity's own equity instruments [member]] | disclosure: IFRS 13 93 f   |

|           |   |      |  |   |                          |
|-----------|---|------|--|---|--------------------------|
|           | tEndOfPeriodAreRecognisedFairValueMeasurement   |      | instruments held at end of period are recognised, fair value measurement   |   |                          |
| ifrs-full | DescriptionOfLineItemsInProfitOrLossWhereGainsLossesAttributableToChangeInUnrealisedGainsOrLossesForLiabilitiesHeldAtEndOfPeriodAreRecognisedFairValueMeasurement | text | Description of line items in profit or loss where gains (losses) attributable to change in unrealised gains or losses for liabilities held at end of period are recognised, fair value measurement                         | The description of the line item(s) in profit or loss in which gains (losses) for the period recognised in profit or loss are reported for liabilities measured at fair value that are attributable to the change in unrealised gains (losses) relating to those liabilities held at the end of the reporting period. [Refer: At fair value [member]] | disclosure: IFRS 13 93 f |
| ifrs-full | DescriptionOfLineItemsInStatementOfComprehensiveIncomeInWhichImpairmentLossesRecognisedInProfitOrLossAreIncluded  | text | Description of line item(s) in statement of comprehensive income in which impairment losses recognised in profit or loss are included. [Refer: Impairment loss (reversal of impairment loss) recognised in profit or loss] |   | disclosure: IAS 36 126 a |
| ifrs-full | DescriptionOfLineItemsInStatementOfComprehensiveIncomeInWhichImpairmentLossesRecognisedInProfitOrLossAreReversed  | text | Description of line item(s) in statement of comprehensive income in which impairment losses recognised in profit or loss are reversed. [Refer: Impairment loss (reversal of impairment loss) recognised in profit or loss] |   | disclosure: IAS 36 126 b |
| ifrs-full | DescriptionOfLineItemsInStatementOfFinancialPositionInWhichAssetsAndLiabilitiesRecognisedInRelationToStructuredEntitiesAreRecognised                              | text | Description of line items in statement of financial position in which assets and liabilities recognised in relation to structured entities are recognised.   |   | disclosure: IFRS 12 29 b |

|           |   |            |  |   |  |
|-----------|---|------------|--|---|--|
| ifrs-full | DescriptionOfLineItemsInStatementOfFinancialPositionWhichIncludeLeaseLiabilities                  | text       | Description of line items in statement of financial position which include lease liabilities                   | The description of the line items in the statement of financial position that include the lease liabilities. [Refer: Lease liabilities]   | disclosure: IFRS 16 47 b - Effective 2019-01-01                                    |
| ifrs-full | DescriptionOfLineItemsInStatementOfFinancialPositionWhichIncludeRightofuseAssets                  | text       | Description of line items in statement of financial position which include right-of-use assets                 | The description of the line items in the statement of financial position that include the right-of-use assets. [Refer: Right-of-use assets]   | disclosure: IFRS 16 47 a ii - Effective 2019-01-01                                 |
| ifrs-full | DescriptionOfLinkBetweenReimbursementRightAndRelatedObligation                                    | text       | Description of link between reimbursement right and related obligation   | The description of the link between a reimbursement right and the related obligation. [Refer: Reimbursement rights, at fair value]  | disclosure: IAS 19 140 b   |
| ifrs-full | DescriptionOfMajorAssumptionsMadeConcerningFutureEventsContingentLiabilitiesInBusinessCombination | text       | Description of major assumptions made concerning future events, contingent liabilities in business combination | The description of the major assumptions made concerning future events that may affect the amount required to settle a contingent liability recognised in a business combination. [Refer: Contingent liabilities [member]; Business combinations [member]]  | disclosure: IFRS 3 B67 c, disclosure: IFRS 3 B64 j                                 |
| ifrs-full | DescriptionOfMajorAssumptionsMadeConcerningFutureEventsOtherProvisions                            | text       | Description of major assumptions made concerning future events, other provisions                               | The description of the major assumptions made concerning future events that may affect the amount required to settle a provision. [Refer: Other provisions]   | disclosure: IAS 37 85 b  |
| ifrs-full | DescriptionOfManagementsApproachToDeterminingValuesAssignedToKeyAssumptions                       | text       | Description of management's approach to determining values assigned to key assumptions                         | The description of management's approach to determining the value (or values) assigned to key assumptions, whether those value(s) reflect past experience or, if appropriate, are consistent with external sources of information and, if not, how and why they differ from past experience or external sources of information. Key assumptions are those to which the unit's (group of units') recoverable amount is most sensitive. | disclosure: IAS 36 134 d ii, disclosure: IAS 36 135 d, disclosure: IAS 36 134 e ii |
| ifrs-full | DescriptionOfManagingLiquidityRisk  | text block | Disclosure of how entity manages liquidity risk [text block]   | The disclosure of how the entity manages its liquidity risk. [Refer: Liquidity risk [member]]   | disclosure: IFRS 7 39 c  |

|           |   |      |  |  |  |
|-----------|---|------|--|--|--|
| ifrs-full | DescriptionOfMaterialLeasingArrangementsByLesseeClassifiedAsFinanceLease                    | text | Description of material leasing arrangements by lessee classified as finance lease                       | The general description of the lessee's material leasing arrangements for finance leases including, but not limited to: (a) the basis on which contingent rent payable is determined; (b) the existence and terms of renewal or purchase options and escalation clauses; and (c) restrictions imposed by lease arrangements, such as those concerning dividends, additional debt and further leasing.      | disclosure: IAS 17 31 e - Expiry date 2019-01-01 |
| ifrs-full | DescriptionOfMaterialLeasingArrangementsByLesseeClassifiedAsOperatingLease                  | text | Description of material leasing arrangements by lessee classified as operating lease                     | The general description of the lessee's significant leasing arrangements for operating leases including, but not limited to: (a) the basis on which contingent rent payable is determined; (b) the existence and terms of renewal or purchase options and escalation clauses; and (c) restrictions imposed by lease arrangements, such as those concerning dividends, additional debt and further leasing. | disclosure: IAS 17 35 d - Expiry date 2019-01-01 |
| ifrs-full | DescriptionOfMaterialLeasingArrangementsByLessorClassifiedAsFinanceLease                    | text | Description of material leasing arrangements by lessor classified as finance lease                       | The general description of the lessor's material leasing arrangements related to finance leases.   | disclosure: IAS 17 47 f - Expiry date 2019-01-01 |
| ifrs-full | DescriptionOfMaterialLeasingArrangementsByLessorClassifiedAsOperatingLease                  | text | Description of material leasing arrangements by lessor classified as operating lease                     | The general description of the lessor's leasing arrangements related to operating leases.  | disclosure: IAS 17 56 c - Expiry date 2019-01-01 |
| ifrs-full | DescriptionOfMaterialReconcilingItems   | text | Description of material reconciling items  | The description of all material reconciling items. [Refer: Material reconciling items [member]]  | disclosure: IFRS 8 28                            |
| ifrs-full | DescriptionOfMaximumTermOfOptionsGrantedForSharebasedPaymentArrangement                     | text | Description of maximum term of options granted for share-based payment arrangement                       | The description of the maximum term of options granted for a type of share-based payment arrangement that existed at any time during the period. An entity with substantially similar types of share-based payment arrangements may aggregate this information. [Refer: Share-based payment arrangements [member]]   | disclosure: IFRS 2 45 a                          |
| ifrs-full | DescriptionOfMeasurementBasisForNoncontrollingInterestInAcquireeRecognisedAtAcquisitionDate | text | Description of measurement basis for non-controlling interest in acquiree recognised at acquisition date | The description of the measurement basis for a non-controlling interest in an acquiree recognised at the acquisition date for business combinations in which the acquirer holds less than 100 per cent of the equity interests in the acquiree at the acquisition date. [Refer: Business combinations [member]; Non-controlling interest in acquiree recognised at acquisition date]                       | disclosure: IFRS 3 B64 o i                       |

|           |  |      |  |   |  |
|-----------|--|------|--|---|--|
| ifrs-full | DescriptionOfMeasurementDifferencesForFinancialAssetsSubjectToOffsettingEnforceableMasterNettingArrangementsOrSimilarAgreements  | text | Description of measurement differences for financial assets subject to offsetting, enforceable master netting arrangements or similar agreements   | The description of any measurement differences for financial assets that are offset or that are subject to an enforceable master netting arrangement or similar agreement. [Refer: Financial assets]  | disclosure: IFRS 7 B42                         |
| ifrs-full | DescriptionOfMeasurementDifferencesForFinancialLiabilitiesSubjectToOffsettingEnforceableMasterNettingArrangementsOrSimilarAgreements   | text | Description of measurement differences for financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements  | The description of any measurement differences for financial liabilities that are offset or that are subject to an enforceable master netting arrangement or similar agreement. [Refer: Financial liabilities]  | disclosure: IFRS 7 B42                         |
| ifrs-full | DescriptionOfMethodOfSettlementForSharebasedPaymentArrangement   | text | Description of method of settlement for share-based payment arrangement  | The description of the method of settlement (for example, whether in cash or equity) for a type of share-based payment arrangement that existed at any time during the period. An entity with substantially similar types of share-based payment arrangements may aggregate this information. [Refer: Share-based payment arrangements [member]]  | disclosure: IFRS 2 45 a                        |
| ifrs-full | DescriptionOfMethodologyUsedToDetermineWhetherPresentingEffectsOfChangesInLiabilitysCreditRiskInOtherComprehensiveIncomeWouldCreateOrEnlargeAccountingMismatchInProfitOrLoss | text | Description of methodology or methodologies used to determine whether presenting effects of changes in liability's credit risk in other comprehensive income would create or enlarge accounting mismatch in profit or loss | The description of the methodology or methodologies used to determine whether presenting the effects of changes in a financial liability's credit risk in other comprehensive income would create or enlarge an accounting mismatch in profit or loss. If an entity is required to present the effects of changes in a liability's credit risk in profit or loss, the disclosure must include a detailed description of the economic relationship described between the characteristics of the liability and the characteristics of the other financial instruments measured at fair value through profit or loss whose value was changed as a result of changes in the liability's credit risk. [Refer: Credit risk [member]; Financial instruments, class [member]; Other comprehensive income] | disclosure: IFRS 7 11 c - Effective 2018-01-01 |
| ifrs-full | DescriptionOfMethodsAndAssumptionsUsedInPreparingSensitivityAnalysisForActuarialAssumptions  | text | Description of methods and assumptions used in preparing sensitivity analysis for actuarial  | The description of the methods and assumptions used when preparing a sensitivity analysis for significant actuarial assumptions. [Refer: Actuarial assumptions [member]]  | disclosure: IAS 19 145 b                       |

|           |   |      |   |  |  |
|-----------|---|------|---|--|--|
|           |   |      | assumptions   |  |  |
| ifrs-full | DescriptionOfMethodsUsedToDevelopAndSubstantiateUnobservableInputsUsedInFairValueMeasurementAssets                                  | text | Description of methods used to develop and substantiate unobservable inputs used in fair value measurement, assets  | The description of the methods used to develop and substantiate the unobservable inputs used in the fair value measurement of assets.  | example: IFRS 13 IE65 e, example: IFRS 13 93 g |
| ifrs-full | DescriptionOfMethodsUsedToDevelopAndSubstantiateUnobservableInputsUsedInFairValueMeasurementEntitysOwnEquityInstruments             | text | Description of methods used to develop and substantiate unobservable inputs used in fair value measurement, entity's own equity instruments   | The description of the methods used to develop and substantiate the unobservable inputs used in the fair value measurement of the entity's own equity instruments. [Refer: Entity's own equity instruments [member]] | example: IFRS 13 IE65 e, example: IFRS 13 93 g |
| ifrs-full | DescriptionOfMethodsUsedToDevelopAndSubstantiateUnobservableInputsUsedInFairValueMeasurementLiabilities                             | text | Description of methods used to develop and substantiate unobservable inputs used in fair value measurement, liabilities   | The description of the methods used to develop and substantiate the unobservable inputs used in the fair value measurement of liabilities.   | example: IFRS 13 IE65 e, example: IFRS 13 93 g |
| ifrs-full | DescriptionOfMethodsUsedToMeasureFairValueOfNoncashAssetsDeclaredForDistributionToOwnersBeforeFinancialStatementsAuthorisedForIssue | text | Description of methods used to measure fair value of non-cash assets declared to be distributed as a dividend, when the declaration date is after the end of the reporting period but before the financial statements are authorised for issue. [Refer: Non-cash assets declared for distribution to owners before financial statements authorised for issue] |  | disclosure: IFRIC 17 17 c                      |

|           |  |            |  |   |  |
|-----------|--|------------|--|---|--|
| ifrs-full | DescriptionOfMethodsUsedToRecogniseRevenueFromContractsWithCustomers   | text       | Description of methods used to recognise revenue from contracts with customers   | The description of the methods used to recognise revenue from contracts with customers. [Refer: Revenue from contracts with customers]  | disclosure: IFRS 15 124 a - Effective 2018-01-01 |
| ifrs-full | DescriptionOfMethodsUsedAndAssumptionsMadeToIncorporateEffectsOfExpectedEarlyExerciseShareOptionsGranted   | text       | Description of method used and assumptions made to incorporate effects of expected early exercise, share options granted                                       | The description of the method used and the assumptions made to incorporate the effects of exercising granted share options early.   | disclosure: IFRS 2 47 a i                        |
| ifrs-full | DescriptionOfMethodUsedToDetermineAmortisationOfAssetsRecognisedFromCostsToObtainOrFulfilContractsWithCustomers                                    | text       | Description of method used to determine amortisation of assets recognised from costs to obtain or fulfil contracts with customers                              | The description of the method used to determine the amortisation of the assets recognised from the costs to obtain or fulfil contracts with customers. [Refer: Assets recognised from costs to obtain or fulfil contracts with customers]   | disclosure: IFRS 15 127 b - Effective 2018-01-01 |
| ifrs-full | DescriptionOfNatureAmountAndCorrectionOfAccountingErrorsInPriorPeriodsEstimate   | text block | Description of nature of accounting errors in prior periods [text block]   | The description of the nature of accounting errors in prior periods.  | disclosure: IAS 8 49 a                           |
| ifrs-full | DescriptionOfNatureAndAmountOfAnyMeasurementPeriodAdjustmentsRecognisedForParticularAssetsLiabilitiesNoncontrollingInterestsOrItemsOfConsideration | text       | Description of nature of any measurement period adjustments recognised for particular assets, liabilities, non-controlling interests or items of consideration | The description of the nature of the measurement period adjustments recognised for particular assets, liabilities, non-controlling interests or items of consideration for which initial accounting for a business combination is incomplete. [Refer: Non-controlling interests; Measurement period adjustments recognised for particular assets, liabilities, non-controlling interests or items of consideration; Business combinations [member]] | disclosure: IFRS 3 B67 a iii                     |
| ifrs-full | DescriptionOfNatureAndAmountOfChangeInAccountingEstimate   | text block | Description of nature of change in accounting estimate [text block]  | The description of the nature of changes in accounting estimates that have effects in the current period or are expected to have effects in future periods.   | disclosure: IAS 8 39                             |

|           |  |      |   |  |  |
|-----------|--|------|---|--|--|
| ifrs-full | DescriptionOfNatureAndAmountOfChangeInEstimateDuringFinalInterimPeriod                               | text | Description of nature and amount of change in estimate during final interim period                                  | The description of the nature and amount of change in an estimate of an amount reported in an interim period that is changed significantly during the final interim period of the financial year.  | disclosure: IAS 34 26                                  |
| ifrs-full | DescriptionOfNatureAndCarryingAmountOfAssetsObtained   | text | Description of nature of assets obtained by taking possession of collateral or calling on other credit enhancements | The description of the nature of financial or non-financial assets obtained by the entity taking possession of the collateral it holds as security or calling on other credit enhancements (for example, guarantees). [Refer: Guarantees [member]; Assets obtained by taking possession of collateral or calling on other credit enhancements; Financial assets] | disclosure: IFRS 7 38 a                                |
| ifrs-full | DescriptionOfNatureAndEffectOfAnyAsymmetricalAllocationsToReportableSegments                         | text | Description of nature and effect of any asymmetrical allocations to reportable segments                             | The description of the nature and effect of any asymmetrical allocations to reportable segments. For example, an entity might allocate depreciation expense to a segment without allocating the related depreciable assets to that segment. [Refer: Reportable segments [member]]  | disclosure: IFRS 8 27 f                                |
| ifrs-full | DescriptionOfNatureAndExtentOfGovernmentGrantsForAgriculturalActivityRecognisedInFinancialStatements | text | Description of nature and extent of government grants for agricultural activity recognised in financial statements  | The description of the nature and extent of government grants for agricultural activity recognised in the financial statements. [Refer: Government [member]; Government grants]  | disclosure: IAS 41 57 a                                |
| ifrs-full | DescriptionOfNatureAndExtentOfGovernmentGrantsRecognisedInFinancialStatements                        | text | Description of nature and extent of government grants recognised in financial statements                            | The description of the nature and extent of government grants recognised in the financial statements. [Refer: Government grants]   | disclosure: IAS 20 39 b                                |
| ifrs-full | DescriptionOfNatureAndExtentOfRateregulatedActivity  | text | Description of nature and extent of rate-regulated activity   | The description of the nature and extent of the rate-regulated activity. [Refer: Rate-regulated activities [member]]   | disclosure: IFRS 14 30 a                               |
| ifrs-full | DescriptionOfNatureAndExtentOfSignificantRestrictionsOnTransferOfFundsToParent                       | text | Description of nature and extent of significant restrictions on transfer of funds to entity                         | The description of the nature and extent of any significant restrictions (for example, resulting from borrowing arrangements or regulatory requirements) on the ability of other entities to transfer funds to the reporting entity in the form of cash dividends or to repay loans or advances.   | disclosure: IFRS 12 22 a,<br>disclosure: IFRS 12 19D a |

|           |  |      |  |  |                            |
|-----------|--|------|--|--|----------------------------|
| ifrs-full | DescriptionOfNatureAndExtentToWhichProtectiveRightsOfNoncontrollingInterestsCanSignificantlyRestrictEntitysAbilityToAccessOrUseAssetsAndSettleLiabilitiesOfGroup | text | Description of nature and extent to which protective rights of non-controlling interests can significantly restrict entity's ability to access or use assets and settle liabilities of group | The description of the nature and extent to which protective rights of non-controlling interests can significantly restrict the entity's ability to access or use the assets and settle the liabilities of the group (such as when a parent is obliged to settle the liabilities of a subsidiary before settling its own liabilities, or when approval of non-controlling interests is required either to access the assets or to settle the liabilities of a subsidiary). Protective rights are rights designed to protect the interest of the party holding those rights without giving that party power over the entity to which those rights relate. [Refer: Non-controlling interests; Subsidiaries [member]] | disclosure: IFRS 12 13 b   |
| ifrs-full | DescriptionOfNatureAndFinancialEffectOfBusinessCombinationsAfterReportingPeriodBeforeStatementsAuthorisedForIssue  | text | Description of nature and financial effect of business combinations after reporting period before statements authorised for issue  | The description of the nature and financial effect of business combinations after the end of the reporting period but before the financial statements are authorised for issue. [Refer: Business combinations [member]]  | disclosure: IFRS 3 59 b    |
| ifrs-full | DescriptionOfNatureAndFinancialEffectOfBusinessCombinationsDuringPeriod  | text | Description of nature and financial effect of business combinations during period  | The description of the nature and financial effect of business combinations during the current reporting period. [Refer: Business combinations [member]]   | disclosure: IFRS 3 59 a    |
| ifrs-full | DescriptionOfNatureAndPurposeOfReservesWithinEquity  | text | Description of nature and purpose of reserves within equity  | The description of the nature and purpose of reserves within equity. [Refer: Other reserves]   | disclosure: IAS 1 79 b     |
| ifrs-full | DescriptionOfNatureOfActivitiesOfBiologicalAssets  | text | Description of nature of activities of biological assets   | The description of the nature of activities involving biological assets. [Refer: Biological assets]  | disclosure: IAS 41 46 a    |
| ifrs-full | DescriptionOfNatureOfAssetsWithSignificantRiskOfMaterialAdjustmentsWithinNextFinancialYear   | text | Description of nature of assets with significant risk of material adjustments within next financial year   | The description of the nature of assets that are subject to assumptions that have a significant risk of resulting in a material adjustment to the amounts of those assets within the next financial year.  | disclosure: IAS 1 125 a    |
| ifrs-full | DescriptionOfNatureOfBenefitsProvidedByPlan  | text | Description of nature of benefits provided by plan   | The description of the nature of the benefits provided by a defined benefit plan (for example, final salary defined benefit plan or contribution-based plan with guarantee). [Refer: Defined benefit plans [member]]   | disclosure: IAS 19 139 a i |

|           |   |      |   |  |  |
|-----------|---|------|---|--|--|
| ifrs-full | DescriptionOfNatureOfChangeInAccountingPolicy   | text | Description of nature of change in accounting policy  | The description of the nature of a change in accounting policy related to an initial application of an IFRS. [Refer: IFRSs [member]]   | disclosure: IAS 8 28 c   |
| ifrs-full | DescriptionOfNatureOfChangesFromPriorPeriodsInMeasurementMethodsUsedToDetermineReportedSegmentProfitOrLossAndEffectOfThoseChangesOnMeasureOfSegmentProfitOrLoss | text | Description of nature of changes from prior periods in measurement methods used to determine reported segment profit or loss and effect of those changes on measure of segment profit or loss | The description of the nature of the changes from prior periods in the measurement methods used to determine reported segment profit or loss and the effect, if any, of those changes on the measure of segment profit (loss). [Refer: Reportable segments [member]]   | disclosure: IFRS 8 27 e  |
| ifrs-full | DescriptionOfNatureOfClassOfAssetsMeasuredAtFairValue   | text | Description of nature of class of assets measured at fair value   | The description of the nature of the class of assets being measured at fair value, including the characteristics of the items being measured, that are taken into account when determining the relevant inputs. [Refer: At fair value [member]]  | example: IFRS 13 IE64 a, example: IFRS 13 92   |
| ifrs-full | DescriptionOfNatureOfClassOfEntitysOwnEquityInstrumentsMeasuredAtFairValue  | text | Description of nature of class of entity's own equity instruments measured at fair value  | The description of the nature of the class of the entity's own equity instruments being measured at fair value, including the characteristics of the items being measured, that are taken into account when determining the relevant inputs. [Refer: At fair value [member]; Entity's own equity instruments [member]] | example: IFRS 13 IE64 a, example: IFRS 13 92   |
| ifrs-full | DescriptionOfNatureOfClassOfLiabilitiesMeasuredAtFairValue  | text | Description of nature of class of liabilities measured at fair value  | The description of the nature of the class of liabilities being measured at fair value, including the characteristics of the items being measured, that are taken into account when determining the relevant inputs. [Refer: At fair value [member]]   | example: IFRS 13 IE64 a, example: IFRS 13 92   |
| ifrs-full | DescriptionOfNatureOfContingentAssets   | text | Description of nature of contingent assets  | The description of the nature of possible assets that arise from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the entity's control.   | disclosure: IAS 37 89  |
| ifrs-full | DescriptionOfNatureOfCounterparty   | text | Description of nature of counterparty   | The description of the nature of the party to a transaction other than the entity.   | example: IFRS 7 IG23 b - Expiry date 2018-01-01, example: IFRS 7 36 c - Expiry date 2018-01-01 |

|           |   |      |   |   |                             |
|-----------|---|------|---|---|-----------------------------|
| ifrs-full | DescriptionOfNatureOfDifferencesBetweenMeasurementsOfReportableSegmentsAssetsAndEntitysAssets   | text | Description of nature of differences between measurements of reportable segments' assets and entity's assets  | The description of the nature of the differences between measurements of the reportable segments' assets and the entity's assets. Those differences could include accounting policies and policies for allocation of jointly used assets that are necessary for an understanding of the reported segment information. [Refer: Reportable segments [member]]   | disclosure: IFRS 8 27 c     |
| ifrs-full | DescriptionOfNatureOfDifferencesBetweenMeasurementsOfReportableSegmentsLiabilitiesAndEntitysLiabilities   | text | Description of nature of differences between measurements of reportable segments' liabilities and entity's liabilities  | The description of the nature of the differences between measurements of the reportable segments' liabilities and the entity's liabilities. Those differences could include accounting policies and policies for the allocation of jointly utilised liabilities that are necessary for an understanding of the reported segment information. [Refer: Reportable segments [member]]  | disclosure: IFRS 8 27 d     |
| ifrs-full | DescriptionOfNatureOfDifferencesBetweenMeasurementsOfReportableSegmentsProfitsOrLossesAndEntitysProfitOrLossBeforeIncomeTaxExpenseOrIncomeAndDiscontinuedOperations | text | Description of nature of differences between measurements of reportable segments' profits or losses and entity's profit or loss before income tax expense or income and discontinued operations | The description of the nature of the differences between measurements of the reportable segments' profits or losses and the entity's profit or loss before income tax expense or income and discontinued operations. Those differences could include accounting policies and policies for the allocation of centrally incurred costs that are necessary for an understanding of the reported segment information. [Refer: Discontinued operations [member]; Reportable segments [member]] | disclosure: IFRS 8 27 b     |
| ifrs-full | DescriptionOfNatureOfEntitysOperationsAndPrincipalActivities  | text | Description of nature of entity's operations and principal activities   | The description of the nature of the entity's operations and principal activities.  | disclosure: IAS 1 138 b     |
| ifrs-full | DescriptionOfNatureOfEntitysRelationshipWithAssociate   | text | Description of nature of entity's relationship with associate   | The description of the nature of the entity's relationship with an associate (for example, describing the nature of the activities of the associate and whether they are strategic to the entity's activities). [Refer: Associates [member]]  | disclosure: IFRS 12 21 a ii |
| ifrs-full | DescriptionOfNatureOfEntitysRelationshipWithJointOperation  | text | Description of nature of entity's relationship with joint operation   | The description of the nature of the entity's relationship with a joint operation (for example, describing the nature of the activities of the joint operation and whether they are strategic to the entity's activities). [Refer: Joint operations [member]]   | disclosure: IFRS 12 21 a ii |

|           |  |      |   |   |  |
|-----------|--|------|---|---|--|
| ifrs-full | DescriptionOfNatureOfEntitysRelationshipWithJointVenture   | text | Description of nature of entity's relationship with joint venture   | The description of the nature of the entity's relationship with a joint venture (for example, describing the nature of the activities of the joint venture and whether they are strategic to the entity's activities). [Refer: Joint ventures [member]] | disclosure: IFRS 12 21 a ii  |
| ifrs-full | DescriptionOfNatureOfFinancialStatements   | text | Description of nature of financial statements   | The description of the nature of financial statements (for example, whether the financial statements are of an individual entity or a group of entities).   | disclosure: IAS 1 51 b, disclosure: IAS 27 16 a, disclosure: IAS 27 17 a |
| ifrs-full | DescriptionOfNatureOfGoodsOrServicesThatEntityHasPromisedToTransfer  | text | Description of nature of goods or services that entity has promised to transfer   | The description of the nature of the goods or services that the entity has promised to transfer to customers.   | disclosure: IFRS 15 119 c - Effective 2018-01-01                         |
| ifrs-full | DescriptionOfNatureOfImpendingChangeInAccountingPolicy   | text | Description of nature of impending change in accounting policy  | The description of the nature of the impending change or changes in accounting policy due to a new IFRS that has been issued but is not yet effective.  | example: IAS 8 31 b  |
| ifrs-full | DescriptionOfNatureOfIndividualAsset   | text | Description of nature of individual asset   | The description of the nature of an individual asset for which material impairment loss is recognised or reversed during the period. [Refer: Impairment loss]   | disclosure: IAS 36 130 c i   |
| ifrs-full | DescriptionOfNatureOfInterestInFunds   | text | Description of nature of interest in funds  | The description of the nature of the entity's interest in decommissioning, restoration and environmental rehabilitation funds.  | disclosure: IFRIC 5 11   |
| ifrs-full | DescriptionOfNatureOfLiabilitiesWithSignificantRiskOfMaterialAdjustmentsWithinNextFinancialYear  | text | Description of nature of liabilities with significant risk of material adjustments within next financial year   | The description of the nature of liabilities that are subject to assumptions that have a significant risk of resulting in a material adjustment to the amounts of those liabilities within the next financial year.                                     | disclosure: IAS 1 125 a  |
| ifrs-full | DescriptionOfNatureOfMainAdjustmentsThatWouldMakeHistoricalSummariesOrComparativeInformationPresentedInAccordanceWithPreviousGAAPComplyWithIFRSs | text | Description of nature of main adjustments that would make historical summaries or comparative information presented in accordance with previous GAAP comply with IFRSs. [Refer: Previous GAAP [member]; IFRSs [member]] |   | disclosure: IFRS 1 22 b  |

|           |  |      |  |   |  |
|-----------|--|------|--|---|--|
| ifrs-full | DescriptionOfNatureOfNecessaryAdjustmentToProvideComparativeInformation  | text | Description of nature of necessary adjustments to provide comparative information  | The description, when it is impracticable to reclassify comparative amounts, of the nature of the adjustments that would have been made if the amounts had been reclassified.                                     | disclosure: IAS 1 42 b   |
| ifrs-full | DescriptionOfNatureOfNonadjustingEventAfterReportingPeriod   | text | Description of nature of non-adjusting event after reporting period  | The description of the nature of a non-adjusting event after the reporting period. [Refer: Non-adjusting events after reporting period [member]]  | disclosure: IAS 10 21 a  |
| ifrs-full | DescriptionOfNatureOfNoncashAssetsHeldForDistributionToOwnersDeclaredBeforeFinancialStatementsAuthorisedForIssue | text | Description of nature of non-cash assets held for distribution to owners declared before financial statements authorised for issue | The description of the nature of non-cash assets to be distributed as a dividend when the declaration date is after the end of the reporting period but before the financial statements are authorised for issue. | disclosure: IFRIC 17 17 a  |
| ifrs-full | DescriptionOfNatureOfObligationContingentLiabilities   | text | Description of nature of obligation, contingent liabilities  | The description of the nature of the obligation for contingent liabilities. [Refer: Contingent liabilities [member]]  | disclosure: IAS 37 86  |
| ifrs-full | DescriptionOfNatureOfObligationContingentLiabilitiesInBusinessCombination  | text | Description of nature of obligation, contingent liabilities in business combination  | The description of the nature of the obligation for contingent liabilities recognised in a business combination. [Refer: Contingent liabilities [member]; Business combinations [member]]                         | disclosure: IFRS 3 B67 c, disclosure: IFRS 3 B64 j, disclosure: IFRS 3 B64 j i |
| ifrs-full | DescriptionOfNatureOfObligationOtherProvisions   | text | Description of nature of obligation, other provisions  | The description of the nature of the obligation for other provisions. [Refer: Other provisions]   | disclosure: IAS 37 85 a  |
| ifrs-full | DescriptionOfNatureOfReclassificationOrChangesInPresentation   | text | Description of nature of reclassifications or changes in presentation  | The description of the nature of reclassifications or changes in presentation.  | disclosure: IAS 1 41 a   |
| ifrs-full | DescriptionOfNatureOfRegulatoryRatesettingProcess  | text | Description of nature of regulatory rate-setting process   | The description of the nature of the regulatory rate-setting process.   | disclosure: IFRS 14 30 a   |
| ifrs-full | DescriptionOfNatureOfRelatedPartyRelationship  | text | Description of nature of related party relationship  | The description of the nature of the related party relationships. [Refer: Related parties [member]]   | disclosure: IAS 24 18  |

|           |   |      |  |   |  |
|-----------|---|------|--|---|--|
| ifrs-full | DescriptionOfNatureOfRelationshipBetweenTransferredFinancialAssetsThatAreNotDerecognisedInTheirEntiretyAndAssociatedLiabilities | text | Description of nature of relationship between transferred financial assets that are not derecognised in their entirety and associated liabilities                  | The description of the nature of the relationship between transferred financial assets that are not derecognised in their entirety and associated liabilities, including restrictions arising from the transfer on the reporting entity's use of the transferred assets. [Refer: Transferred financial assets that are not derecognised in their entirety [member]; Financial assets] | disclosure: IFRS 7 42D c                         |
| ifrs-full | DescriptionOfNatureOfRelationshipWithSubsidiaryWhereParentHasDirectlyOrIndirectlyLessThanHalfOfVotingPower                      | text | Description of significant judgements and assumptions made in determining that entity controls another entity even though it holds less than half of voting rights | The description of significant judgements and assumptions made when the entity determines that it controls another entity even though it holds less than half of voting rights.   | example: IFRS 12 9 b                             |
| ifrs-full | DescriptionOfNatureOfRisksBeingHedged   | text | Description of nature of risks being hedged  | The description of the nature of risks being hedged.  | disclosure: IFRS 7 22 c - Expiry date 2018-01-01 |
| ifrs-full | DescriptionOfNatureOfVoluntaryChangeInAccountingPolicy  | text | Description of nature of voluntary change in accounting policy   | The description of the nature of a voluntary change in accounting policy.   | disclosure: IAS 8 29 a                           |
| ifrs-full | DescriptionOfNoncurrentAssetOrDisposalGroupHeldForSaleWhichWereSoldOrReclassified   | text | Description of non-current asset or disposal group held for sale which were sold or reclassified   | The description of non-current assets or disposal groups that have been either classified as held for sale or sold. [Refer: Non-current assets or disposal groups classified as held for sale; Disposal groups classified as held for sale [member]]  | disclosure: IFRS 5 41 a                          |
| ifrs-full | DescriptionOfNonfinancialMeasuresOrEstimatesOfBiologicalAssets  | text | Description of non-financial measures or estimates of physical quantities of biological assets and output of agricultural produce                                  | The description of non-financial measures, or estimates, of the physical quantities of biological assets, and the output of agricultural produce. [Refer: Biological assets]  | disclosure: IAS 41 46 b                          |
| ifrs-full | DescriptionOfObjectivesPoliciesAndProcessesForManagingRisks   | text | Description of objectives, policies and processes for  | The description of objectives, policies and processes for managing the risks that arise from financial instruments. [Refer: Financial instruments, class [member]]  | disclosure: IFRS 7 33 b                          |

|           |  |               |  |  |  |
|-----------|--|---------------|--|--|--|
|           | k  |               | managing risk  |  |  |
| ifrs-full | DescriptionOfObjectivesPoliciesAndProcessesForManagingRisksArisingFromInsuranceContractsAndMethodsUsedToManageThoseRisks | text          | Description of objectives, policies and processes for managing risks arising from insurance contracts and methods used to manage those risks | The description of the entity's objectives, policies and processes for managing the risks that arise from insurance contracts and the methods used to manage those risks. [Refer: Types of insurance contracts [member]]     | disclosure: IFRS 4 39 a  |
| ifrs-full | DescriptionOfObligationsForReturnsRefundsAndOtherSimilarObligations  | text          | Description of obligations for returns, refunds and other similar obligations  | The description of obligations for returns, refunds and other similar obligations in contracts with customers.   | disclosure: IFRS 15 119 d - Effective 2018-01-01   |
| ifrs-full | DescriptionOfOptionLifeShareOptionsGranted   | X.XX duration | Option life, share options granted   | The option life of share options granted.  | disclosure: IFRS 2 47 a i  |
| ifrs-full | DescriptionOfOptionPricingModelShareOptionsGranted   | text          | Description of option pricing model, share options granted   | The description of the option pricing model used for share options granted. [Refer: Option pricing model [member]]   | disclosure: IFRS 2 47 a i  |
| ifrs-full | DescriptionOfOtherAccountingPoliciesRelevantToUnderstandingOfFinancialStatements   | text block    | Description of other accounting policies relevant to understanding of financial statements [text block]                                      | The description of accounting policies relevant to an understanding of financial statements, which the entity does not separately disclose.  | disclosure: IAS 1 117 b  |
| ifrs-full | DescriptionOfOtherEquityInterest   | text          | Description of rights, preferences and restrictions attaching to category of equity interest by entity without share capital                 | The description of the rights, preferences and restrictions that are attached to a category of equity interest by an entity without share capital. [Refer: Share capital [member]; Other equity interest]                    | disclosure: IAS 1 80   |
| ifrs-full | DescriptionOfOtherInformationUsedToAssessCreditQuality   | text          | Description of other information used to assess credit quality   | The description of the information used to assess the credit quality of financial assets with credit risk that are neither past due nor impaired that the entity does not separately disclose. [Refer: Credit risk [member]] | example: IFRS 7 IG23 d - Expiry date 2018-01-01, example: IFRS 7 36 c - Expiry date 2018-01-01 |

|           |   |            |   |  |  |
|-----------|---|------------|---|--|--|
| ifrs-full | DescriptionOfOtherInputsToOptionsPricingModelShareOptionsGranted                                    | text       | Description of other inputs to options pricing model, share options granted   | The description of inputs to option pricing model for share options granted that the entity does not disclose separately. [Refer: Option pricing model [member]]   | disclosure: IFRS 2 47 a i                        |
| ifrs-full | DescriptionOfOtherTransactionsThatAreCollectivelySignificant  | text       | Description of other transactions that are collectively significant   | The description of transactions with government that has control, joint control or significant influence over the reporting entity and the entities under control, joint control or significant influence of that government that are collectively, but not individually, significant. | disclosure: IAS 24 26 b ii                       |
| ifrs-full | DescriptionOfPerformanceObligationsToArrangeForAnotherPartyToTransferGoodsOrServices                | text       | Description of performance obligations to arrange for another party to transfer goods or services   | The description of the performance obligations to arrange for another party to transfer goods or services to customers. [Refer: Performance obligations [member]]  | disclosure: IFRS 15 119 c - Effective 2018-01-01 |
| ifrs-full | DescriptionOfPeriodsWhenCashFlowsAffectProfitOrLoss   | text       | Description of periods when cash flows affect profit or loss  | The description of periods when cash flows are expected to affect profit or loss for cash flow hedges. [Refer: Cash flow hedges [member]]  | disclosure: IFRS 7 23 a - Expiry date 2018-01-01 |
| ifrs-full | DescriptionOfPeriodsWhenCashFlowsExpectedToOccur  | text       | Description of periods when cash flows expected to occur  | The description of periods when cash flows are expected to occur for cash flow hedges. [Refer: Cash flow hedges [member]]  | disclosure: IFRS 7 23 a - Expiry date 2018-01-01 |
| ifrs-full | DescriptionOfPlanAmendmentsCurtailmentsAndSettlements   | text       | Description of plan amendments, curtailments and settlements  | The description of defined benefit plan amendments, curtailments and settlements. [Refer: Defined benefit plans [member]]  | disclosure: IAS 19 139 c                         |
| ifrs-full | DescriptionOfPoliciesForDisposingOfAssetsNotReadilyConvertibleIntoCashOrForUsingThemInItsOperations | text block | Description of policies for disposal, or for use in operations, of assets obtained by the entity taking possession of the collateral it holds as security or calling on other credit enhancements (for example, guarantees) when the assets are not readily convertible into cash. [Refer: Guarantees [member]] |  | disclosure: IFRS 7 38 b                          |
| ifrs-full | DescriptionOfPolicyForDeterminingContributionOfDefinedBenefit                                       | text block | Description of policy for determining contribution of   | The description of the policy for determining the contribution to be paid by the entity for defined benefit plans that share risks between entities under common control. [Refer: Defined benefit plans  | disclosure: IAS 19 149 b                         |

|           |   |      |  |  |  |
|-----------|---|------|--|--|--|
|           | tPlansThatShareRisk<br>sBetweenVariousEnti<br>ties  |      | defined benefit plans<br>that share risks<br>between entities<br>under common<br>control [text block]  | [member]]  |  |
| ifrs-full | DescriptionOfPolicyF<br>orDeterminingWhenT<br>ransfersBetweenLev<br>elsAreDeemedToHa<br>veOccurredAssets                          | text | Description of policy<br>for determining when<br>transfers between<br>levels are deemed to<br>have occurred,<br>assets                             | The description of the policy for determining when transfers of assets between levels of the fair value hierarchy are deemed to have occurred. The policy about the timing of recognising transfers shall be the same for transfers into the levels as for transfers out of the levels.  | disclosure: IFRS<br>13 93 c,<br>disclosure: IFRS<br>13 93 e iv,<br>disclosure: IFRS<br>13 95 |
| ifrs-full | DescriptionOfPolicyF<br>orDeterminingWhenT<br>ransfersBetweenLev<br>elsAreDeemedToHa<br>veOccurredEntitysO<br>wnEquityInstruments | text | Description of policy<br>for determining when<br>transfers between<br>levels are deemed to<br>have occurred,<br>entity's own equity<br>instruments | The description of the policy for determining when transfers of the entity's own equity instruments between levels of the fair value hierarchy are deemed to have occurred. The policy about the timing of recognising transfers shall be the same for transfers into the levels as for transfers out of the levels. [Refer: Entity's own equity instruments [member]] | disclosure: IFRS<br>13 93 c,<br>disclosure: IFRS<br>13 93 e iv,<br>disclosure: IFRS<br>13 95 |
| ifrs-full | DescriptionOfPolicyF<br>orDeterminingWhenT<br>ransfersBetweenLev<br>elsAreDeemedToHa<br>veOccurredLiabilities                     | text | Description of policy<br>for determining when<br>transfers between<br>levels are deemed to<br>have occurred,<br>liabilities                        | The description of the policy for determining when transfers of liabilities between levels of the fair value hierarchy are deemed to have occurred. The policy about the timing of recognising transfers shall be the same for transfers into the levels as for transfers out of the levels.   | disclosure: IFRS<br>13 93 c,<br>disclosure: IFRS<br>13 93 e iv,<br>disclosure: IFRS<br>13 95 |
| ifrs-full | DescriptionOfPractic<br>alExpedientsUsedW<br>henApplyingIFRS15<br>Retrospectively   | text | Description of<br>practical expedients<br>used when applying<br>IFRS 15<br>retrospectively   | The description of the practical expedients that have been used when applying IFRS 15 retrospectively.   | disclosure: IFRS<br>15 C6 a - Effective<br>2018-01-01  |
| ifrs-full | DescriptionOfPresent<br>ationCurrency   | text | Description of<br>presentation currency  | The description of the currency in which the financial statements are presented.   | disclosure: IAS 1<br>51 d, disclosure:<br>IAS 21 53  |
| ifrs-full | DescriptionOfPrimary<br>ReasonsForBusiness<br>Combination   | text | Description of<br>primary reasons for<br>business combination  | The description of the primary reasons for a business combination. [Refer: Business combinations [member]]   | disclosure: IFRS 3<br>B64 d  |
| ifrs-full | DescriptionOfProces<br>sForAnalysingChang<br>esInFairValueMeasur  | text | Description of<br>process for analysing<br>changes in fair value   | The description of the process for analysing changes in the fair value measurements of assets from period to period.   | example: IFRS 13<br>IE65 c, example:<br>IFRS 13 93 g   |

|           |   |      |   |   |   |
|-----------|---|------|---|---|---|
|           | ementsAssets  |      | measurements,<br>assets   |   |   |
| ifrs-full | DescriptionOfProces<br>sForAnalysingChang<br>esInFairValueMeasur<br>ementsEntitysOwnE<br>quityInstruments                                 | text | Description of<br>process for analysing<br>changes in fair value<br>measurements,<br>entity's own equity<br>instruments                                   | The description of the process for analysing changes in the fair value measurements of the entity's own equity instruments from period to period. [Refer: Entity's own equity instruments [member]]   | example: IFRS 13<br>IE65 c, example:<br>IFRS 13 93 g  |
| ifrs-full | DescriptionOfProces<br>sForAnalysingChang<br>esInFairValueMeasur<br>ementsLiabilities   | text | Description of<br>process for analysing<br>changes in fair value<br>measurements,<br>liabilities  | The description of the process for analysing changes in the fair value measurements of liabilities from period to period.   | example: IFRS 13<br>IE65 c, example:<br>IFRS 13 93 g  |
| ifrs-full | DescriptionOfRating<br>AgenciesUsed   | text | Description of rating<br>agencies used  | The description of credit rating agencies used to evaluate the credit quality of the entity's financial assets. [Refer: Financial assets]   | example: IFRS 7<br>IG24 b - Expiry<br>date 2018-01-01,<br>example: IFRS 7<br>36 c - Expiry date<br>2018-01-01 |
| ifrs-full | DescriptionOfReason<br>ForChangeInFunc<br>tionalCurrency  | text | Description of reason<br>for change in<br>functional currency   | The description of the reason for a change in the entity's functional currency. The functional currency is the currency of the primary economic environment in which the entity operates.   | disclosure: IAS 21<br>54  |
| ifrs-full | DescriptionOfReason<br>ForChangeInMethod<br>sAndAssumptionsUs<br>edInPreparingSensiti<br>vityAnalysis                                     | text | Description of<br>reasons for changes<br>in methods and<br>assumptions used in<br>preparing sensitivity<br>analysis                                       | The description of reasons for changes in the methods and assumptions used in preparing a sensitivity analysis for types of market risk to which the entity is exposed. [Refer: Market risk [member]]   | disclosure: IFRS 7<br>40 c  |
| ifrs-full | DescriptionOfReason<br>ForDisposingOfInv<br>estmentsInEquityInstru<br>mentsMeasuredAtFai<br>rValueThroughOther<br>ComprehensiveInco<br>me | text | Description of reason<br>for disposing of<br>investments in equity<br>instruments<br>designated at fair<br>value through other<br>comprehensive<br>income | The description of the reason for disposing of investments in equity instruments that the entity has designated at fair value through other comprehensive income. [Refer: Investments in equity instruments designated at fair value through other comprehensive income [member]] | disclosure: IFRS 7<br>11B a - Effective<br>2018-01-01   |

|           |  |      |   |  |   |
|-----------|--|------|---|--|---|
| ifrs-full | DescriptionOfReasonForReclassificationOrChangesInPresentation  | text | Description of reason for reclassifications or changes in presentation  | The description of the reason for the reclassifications or changes in presentation.  | disclosure: IAS 1 41 c                          |
| ifrs-full | DescriptionOfReasonForUsingLongerOrShorterReportingPeriod  | text | Description of reason for using longer or shorter reporting period  | The description of the reason for using a longer or shorter reporting period when the entity changes the end of its reporting period and presents financial statements for a period longer or shorter than one year.   | disclosure: IAS 1 36 a                          |
| ifrs-full | DescriptionOfReasonForUsingPresentationAlternative   | text | Description of reason for using presentation alternative  | The description of the reasons for making the irrevocable election to present subsequent changes in the fair value of an investment in an equity instrument that is not held for trading in other comprehensive income. [Refer: At fair value [member]; Other comprehensive income]  | disclosure: IFRS 7 11A b - Effective 2018-01-01 |
| ifrs-full | DescriptionOfReasonOfDerecognitionOfFinancialAssetsMeasuredAtAmortisedCost   | text | Description of reason for derecognition of financial assets measured at amortised cost  | The description of the reason for the derecognition of financial assets measured at amortised cost. [Refer: Financial assets at amortised cost]  | disclosure: IFRS 7 20A - Effective 2018-01-01   |
| ifrs-full | DescriptionOfReasonsAndFactorsWhyAmountOfChangesInFairValueOfFinancialAssetsAndFinancialLiabilitiesAttributableToChangesInCreditRiskNotFaithfullyRepresented | text | Description of reasons and relevant factors why amount of changes in fair value of financial assets and financial liabilities attributable to changes in credit risk are not faithfully represented | The description of the reasons and relevant factors why the disclosure for changes in the fair value of financial assets and financial liabilities attributable to changes in credit risk does not faithfully represent those changes. [Refer: Credit risk [member]; Financial assets; Financial liabilities]                    | disclosure: IFRS 7 11 b                         |
| ifrs-full | DescriptionOfReasonsForChangeInValuationTechniqueUsedInFairValueMeasurementAssets  | text | Description of reasons for change in valuation technique used in fair value measurement, assets   | The description of the reasons for a change in valuation technique (for example, changing from a market approach to an income approach or the use of an additional valuation technique) for the fair value measurement of assets. [Refer: Income approach [member]; Market approach [member]]                                    | disclosure: IFRS 13 93 d                        |
| ifrs-full | DescriptionOfReasonsForChangeInValuationTechniqueUsedInFairValueMeasurementEntitysOwnEquity  | text | Description of reasons for change in valuation technique used in fair value measurement,  | The description of the reasons for a change in valuation technique (for example, changing from a market approach to an income approach or the use of an additional valuation technique) for the fair value measurement of the entity's own equity instruments. [Refer: Entity's own equity instruments [member]; Income approach | disclosure: IFRS 13 93 d                        |

|           |  |      |  |   |   |
|-----------|--|------|--|---|---|
|           | instruments  |      | entity's own equity instruments  | [member]; Market approach [member]]   |   |
| ifrs-full | DescriptionOfReasonsForChangeInValuationTechniqueUsedInFairValueMeasurementLiabilities                         | text | Description of reasons for change in valuation technique used in fair value measurement, liabilities                           | The description of the reasons for a change in valuation technique (for example, changing from a market approach to an income approach or the use of an additional valuation technique) for the fair value measurement of liabilities. [Refer: Income approach [member]; Market approach [member]]        | disclosure: IFRS 13 93 d                                  |
| ifrs-full | DescriptionOfReasonsForChangeInValuationTechniqueUsedToMeasureFairValueLessCostsOfDisposal                     | text | Description of reasons for change in valuation technique used to measure fair value less costs of disposal                     | The description of the reasons for a change in valuation technique used to measure fair value less costs of disposal. [Refer: Valuation techniques [member]]  | disclosure: IAS 36 134 e iiB, disclosure: IAS 36 130 f ii |
| ifrs-full | DescriptionOfReasonsForChangeOfInvestmentEntityStatus  | text | Description of reasons for change of investment entity status  | The description of the reasons for the change of investment entity status. [Refer: Disclosure of investment entities [text block]]  | disclosure: IFRS 12 9B                                    |
| ifrs-full | DescriptionOfReasonsForChangesInMethodsAndAssumptionsUsedInPreparingSensitivityAnalysisForActuarialAssumptions | text | Description of reasons for changes in methods and assumptions used in preparing sensitivity analysis for actuarial assumptions | The description of the reason for changes in the methods and assumptions used when preparing a sensitivity analysis for significant actuarial assumptions. [Refer: Actuarial assumptions [member]]  | disclosure: IAS 19 145 c                                  |
| ifrs-full | DescriptionOfReasonsForChangingWayCashgeneratingUnitIsIdentified   | text | Description of reasons for changing way cash-generating unit is identified   | The description of the reasons for changing the way a cash-generating unit is identified if the aggregation of assets for identifying the cash-generating unit has changed since the previous estimate of the cash-generating unit's recoverable amount (if any). [Refer: Cash-generating units [member]] | disclosure: IAS 36 130 d iii                              |
| ifrs-full | DescriptionOfReasonsForConcludingThatEntityIsInvestmentEntityIfItDoesNotHaveOneOrMoreTypicalCharacteristics    | text | Description of reasons for concluding that entity is investment entity if it does not have one or more typical                 | The description of the reasons for concluding that the entity is an investment entity if it does not have one or more typical characteristics of an investment entity. [Refer: Disclosure of investment entities [text block]]  | disclosure: IFRS 12 9A                                    |

|           |   |      |  |   |   |
|-----------|---|------|--|---|---|
|           |   |      | characteristics  |   |   |
| ifrs-full | DescriptionOfReasonsForFairValueMeasurementAssets   | text | Description of reasons for fair value measurement, assets  | The description of the reasons for the fair value measurement of assets.  | disclosure: IFRS 13 93 a                              |
| ifrs-full | DescriptionOfReasonsForFairValueMeasurementEntitysOwnEquityInstruments                            | text | Description of reasons for fair value measurement, entity's own equity instruments   | The description of the reasons for the fair value measurement of the entity's own equity instruments. [Refer: Entity's own equity instruments [member]]   | disclosure: IFRS 13 93 a                              |
| ifrs-full | DescriptionOfReasonsForFairValueMeasurementLiabilities  | text | Description of reasons for fair value measurement, liabilities   | The description of the reasons for the fair value measurement of liabilities.   | disclosure: IFRS 13 93 a                              |
| ifrs-full | DescriptionOfReasonsForProvidingSupportToStructuredEntityWithoutHavingContractualObligationToDoSo | text | Description of reasons for providing support to structured entity without having contractual obligation to do so                                   | The description of reasons for providing financial or other support (for example, purchasing assets of, or instruments issued by, the structured entity) to a structured entity without having a contractual obligation to do so, including situations in which the entity assisted the structured entity in obtaining financial support. | disclosure: IFRS 12 15 b,<br>disclosure: IFRS 12 30 b |
| ifrs-full | DescriptionOfReasonsForProvidingSupportToSubsidiaryWithoutHavingContractualObligationToDoSo       | text | Description of reasons for providing support to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so | The description of the reasons for providing support to a subsidiary by the investment entity or its subsidiaries without having a contractual obligation to do so. [Refer: Disclosure of investment entities [text block]; Subsidiaries [member]]  | disclosure: IFRS 12 19E b                             |
| ifrs-full | DescriptionOfReasonsForTransfersIntoLevel3OfFairValueHierarchyAssets                              | text | Description of reasons for transfers into Level 3 of fair value hierarchy, assets  | The description of the reasons for transfers of assets into Level 3 of the fair value hierarchy. [Refer: Level 3 of fair value hierarchy [member]]  | disclosure: IFRS 13 93 e iv                           |
| ifrs-full | DescriptionOfReasonsForTransfersIntoLevel3OfFairValueHierarchyEntitysOwnEquity                    | text | Description of reasons for transfers into Level 3 of fair value hierarchy, entity's own equity   | The description of the reasons for transfers of the entity's own equity instruments into Level 3 of the fair value hierarchy. [Refer: Entity's own equity instruments [member]; Level 3 of fair value hierarchy [member]]   | disclosure: IFRS 13 93 e iv                           |

|           |  |      |  |  |  |
|-----------|--|------|--|--|--|
|           | Instruments  |      | entity's own equity instruments  |  |  |
| ifrs-full | DescriptionOfReasonsForTransfersIntoLevel3OfFairValueHierarchyLiabilities                            | text | Description of reasons for transfers into Level 3 of fair value hierarchy, liabilities   | The description of the reasons for transfers of liabilities into Level 3 of the fair value hierarchy. [Refer: Level 3 of fair value hierarchy [member]]  | disclosure: IFRS 13 93 e iv                    |
| ifrs-full | DescriptionOfReasonsForTransfersOfCumulativeGainLossWithinEquity                                     | text | Description of reasons for transfers of cumulative gain (loss) within equity when changes in liability's credit risk are presented in other comprehensive income | The description of the reasons for transfers within equity of the cumulative gain (loss) on a financial liability designated as at fair value through profit or loss when the entity is required to present the effects of changes in that liability's credit risk in other comprehensive income. [Refer: Financial liabilities at fair value through profit or loss; Transfers of cumulative gain (loss) within equity when changes in liability's credit risk are presented in other comprehensive income] | disclosure: IFRS 7 10 c - Effective 2018-01-01 |
| ifrs-full | DescriptionOfReasonsForTransfersOutOfLevel1IntoLevel2OfFairValueHierarchyAssets                      | text | Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, assets   | The description of the reasons for transfers out of Level 1 and into Level 2 of the fair value hierarchy of assets held at the end of the reporting period. [Refer: Level 1 of fair value hierarchy [member]; Level 2 of fair value hierarchy [member]]  | disclosure: IFRS 13 93 c                       |
| ifrs-full | DescriptionOfReasonsForTransfersOutOfLevel1IntoLevel2OfFairValueHierarchyEntitysOwnEquityInstruments | text | Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, entity's own equity instruments  | The description of the reasons for transfers out of Level 1 and into Level 2 of the fair value hierarchy of the entity's own equity instruments held at the end of the reporting period. [Refer: Level 1 of fair value hierarchy [member]; Level 2 of fair value hierarchy [member]]   | disclosure: IFRS 13 93 c                       |
| ifrs-full | DescriptionOfReasonsForTransfersOutOfLevel1IntoLevel2OfFairValueHierarchyLiabilities                 | text | Description of reasons for transfers out of Level 1 into Level 2 of fair value hierarchy, liabilities  | The description of the reasons for transfers out of Level 1 and into Level 2 of the fair value hierarchy of liabilities held at the end of the reporting period. [Refer: Level 1 of fair value hierarchy [member]; Level 2 of fair value hierarchy [member]]   | disclosure: IFRS 13 93 c                       |
| ifrs-full | DescriptionOfReasonsForTransfersOutOfLevel2IntoLevel1OfFairValueHierarchyAssets                      | text | Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, assets   | The description of the reasons for transfers out of Level 2 and into Level 1 of the fair value hierarchy of assets held at the end of the reporting period. [Refer: Level 1 of fair value hierarchy [member]; Level 2 of fair value hierarchy [member]]  | disclosure: IFRS 13 93 c                       |

|           |  |      |   |  |                             |
|-----------|--|------|---|--|-----------------------------|
| ifrs-full | DescriptionOfReasonsForTransfersOutOfLevel2IntoLevel1OfFairValueHierarchyEntitysOwnEquityInstruments | text | Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, entity's own equity instruments | The description of the reasons for transfers out of Level 2 and into Level 1 of the fair value hierarchy of entity's own equity instruments held at the end of the reporting period. [Refer: Level 1 of fair value hierarchy [member]; Level 2 of fair value hierarchy [member]] | disclosure: IFRS 13 93 c    |
| ifrs-full | DescriptionOfReasonsForTransfersOutOfLevel2IntoLevel1OfFairValueHierarchyLiabilities                 | text | Description of reasons for transfers out of Level 2 into Level 1 of fair value hierarchy, liabilities                     | The description of the reasons for transfers out of Level 2 and into Level 1 of the fair value hierarchy of liabilities held at the end of the reporting period. [Refer: Level 1 of fair value hierarchy [member]; Level 2 of fair value hierarchy [member]]                     | disclosure: IFRS 13 93 c    |
| ifrs-full | DescriptionOfReasonsForTransfersOutOfLevel3OfFairValueHierarchyAssets                                | text | Description of reasons for transfers out of Level 3 of fair value hierarchy, assets                                       | The description of the reasons for transfers of assets out of Level 3 of the fair value hierarchy. [Refer: Level 3 of fair value hierarchy [member]]   | disclosure: IFRS 13 93 e iv |
| ifrs-full | DescriptionOfReasonsForTransfersOutOfLevel3OfFairValueHierarchyEntitysOwnEquityInstruments           | text | Description of reasons for transfers out of Level 3 of fair value hierarchy, entity's own equity instruments              | The description of the reasons for transfers of the entity's own equity instruments out of Level 3 of the fair value hierarchy. [Refer: Entity's own equity instruments [member]; Level 3 of fair value hierarchy [member]]  | disclosure: IFRS 13 93 e iv |
| ifrs-full | DescriptionOfReasonsForTransfersOutOfLevel3OfFairValueHierarchyLiabilities                           | text | Description of reasons for transfers out of Level 3 of fair value hierarchy, liabilities                                  | The description of the reasons for transfers of liabilities out of Level 3 of the fair value hierarchy. [Refer: Level 3 of fair value hierarchy [member]]  | disclosure: IFRS 13 93 e iv |
| ifrs-full | DescriptionOfReasonsWhyApplyingNewAccountingPolicyProvidesReliableAndMoreRelevantInformation         | text | Description of reasons why applying new accounting policy provides reliable and more relevant information                 | The description of reasons why applying a new accounting policy provides reliable and more relevant information.   | disclosure: IAS 8 29 b      |
| ifrs-full | DescriptionOfReasonsWhyInitialAccountingForBusinessCombinationsIncomplete                            | text | Description of reasons why initial accounting for business combination  | The description of the reasons why initial accounting for business combination is incomplete. [Refer: Business combinations [member]]  | disclosure: IFRS 3 B67 a i  |

|           |   |      |  |  |                             |
|-----------|---|------|--|--|-----------------------------|
|           |   |      | is incomplete  |  |                             |
| ifrs-full | DescriptionOfReasonsWhyLiabilityCannotBeMeasuredReliably                                    | text | Description of reasons why liability cannot be measured reliably   | The description of reasons why the fair value of a contingent liability in a business combination cannot be measured reliably. [Refer: Contingent liabilities [member]; Business combinations [member]]                                  | disclosure: IFRS 3 B64 j ii |
| ifrs-full | DescriptionOfReasonsWhyPresumptionThatInterestOfLessThanTwentyPerCentInAssociatesIsOvercome | text | Description of reasons why presumption investor does not have significant influence is overcome when its interest in investee is less than twenty per cent | The description of significant judgements and assumptions made in determining that the entity has significant influence over another entity even though it holds less than 20 per cent of the voting rights of another entity.           | example: IFRS 12 9 e        |
| ifrs-full | DescriptionOfReasonsWhyPresumptionThatInterestOfMoreThanTwentyPerCentInAssociatesIsOvercome | text | Description of reasons why presumption investor has significant influence is overcome when its interest in investee is more than twenty per cent           | The description of significant judgements and assumptions made in determining that the entity does not have significant influence over another entity even though it holds more than 20 per cent of the voting rights of another entity. | example: IFRS 12 9 d        |
| ifrs-full | DescriptionOfReasonsWhySeparateFinancialStatementsArePreparedIfNotRequiredByLaw             | text | Description of reasons why separate financial statements are prepared if not required by law   | The description of the reasons why separate financial statements are prepared if not required by law. [Refer: Separate [member]]   | disclosure: IAS 27 17 a     |
| ifrs-full | DescriptionOfReasonsWhyTransactionResultedInGainInBargainPurchase                           | text | Description of reasons why bargain purchase transaction resulted in gain   | The description of the reasons why a bargain purchase transaction resulted in a gain. [Refer: Gain recognised in bargain purchase transaction]   | disclosure: IFRS 3 B64 n ii |
| ifrs-full | DescriptionOfReasonsWhyConsolidatedFinancialStatementsHaveNotBeenPrepared                   | text | Description of fact that exemption from consolidation has been used  | The description of the fact that exemption from consolidation has been used. [Refer: Consolidated [member]]  | disclosure: IAS 27 16 a     |

|           |   |      |  |  |                             |
|-----------|---|------|--|--|-----------------------------|
| ifrs-full | DescriptionOfReasonWhyEntityIsResumingApplicationOfIFRSs  | text | Description of reason why entity is resuming application of IFRSs  | The description of the reason why an entity that has applied IFRSs in a previous reporting period, but whose most recent previous annual financial statements did not contain an explicit and unreserved statement of compliance with IFRSs, is resuming application of IFRSs. | disclosure: IFRS 1<br>23A b |
| ifrs-full | DescriptionOfReasonWhyEntityStoppedApplyingIFRSs  | text | Description of reason why entity stopped applying IFRSs  | The description of the reason why an entity that has applied IFRSs in a previous reporting period, but whose most recent previous annual financial statements did not contain an explicit and unreserved statement of compliance with IFRSs, stopped applying IFRSs.           | disclosure: IFRS 1<br>23A a |
| ifrs-full | DescriptionOfReasonWhyEntityWithMoreThanHalfOfVotingPowerDirectlyOrIndirectlyOwnedWhichIsNotSubsidiaryDueToAbsenceOfControl | text | Description of significant judgements and assumptions made in determining that entity does not control another entity even though it holds more than half of voting rights | The description of significant judgements and assumptions made in determining that the entity does not control another entity even though it holds more than half of the voting rights.  | example: IFRS 12<br>9 a     |
| ifrs-full | DescriptionOfReasonWhyFairValueOfGoodsOrServicesReceivedCannotEstimateReliable  | text | Description of reason why fair value of goods or services received cannot be reliably estimated  | The description of the reason why the presumption that the fair value of goods or services received in equity-settled share-based payment transactions with parties other than employees can be estimated reliably was rebutted.   | disclosure: IFRS 2<br>49    |
| ifrs-full | DescriptionOfReasonWhyFinancialStatementsAreNotEntirelyComparable   | text | Description of fact that amounts presented in financial statements are not entirely comparable   | The description of the fact that amounts presented in the financial statements are not entirely comparable when an entity changes the end of its reporting period and presents financial statements for a period longer or shorter than one year.                              | disclosure: IAS 1<br>36 b   |
| ifrs-full | DescriptionOfReasonWhyNonfinancialAssetsBeingUsedInMannerDifferentFromHighestAndBestUse                                     | text | Description of reason why non-financial asset is being used in manner different from highest and best use  | The description of the reason why a non-financial asset is being used in a manner that is different from the use that would maximise the value of the asset or the group of assets and liabilities (for example, a business) within which the asset would be used.             | disclosure: IFRS 13<br>93 i |
| ifrs-full | DescriptionOfReasonWhyPresentationCurrencyIsDifferentFrom   | text | Description of reason why presentation currency is different   | The description of the reason why the currency in which the financial statements are presented is different from the currency of the primary economic environment in which the entity operates.  | disclosure: IAS 21<br>53    |

|           |  |      |   |   |                             |
|-----------|--|------|---|---|-----------------------------|
|           | FunctionalCurrency   |      | from functional currency  |   |                             |
| ifrs-full | DescriptionOfReasonWhyReclassificationOfComparativeAmountsIsImpracticable                                  | text | Description of reason why reclassification of comparative amounts is impracticable  | The description of the reason why the reclassification of comparative amounts is impracticable.   | disclosure: IAS 1 42 a      |
| ifrs-full | DescriptionOfReasonWhyRegulatoryDeferralAccountBalancesNoLongerFullyRecoverableOrReversible                | text | Description of reason why regulatory deferral account balance is no longer fully recoverable or reversible                            | The description of the reason why a regulatory deferral account balance is no longer fully recoverable or reversible. [Refer: Regulatory deferral account balances [member]]  | disclosure: IFRS 14 36      |
| ifrs-full | DescriptionOfReasonWhySufficientInformationIsNotAvailableToAccountForMultiemployerPlanAsDefinedBenefitPlan | text | Description of reason why sufficient information is not available to account for multi-employer or state plan as defined benefit plan | The description of the reason why sufficient information is not available to enable the entity to account for a multi-employer or state plan as a defined benefit plan. [Refer: Multi-employer defined benefit plans [member]; State defined benefit plans [member]]                                | disclosure: IAS 19 148 d ii |
| ifrs-full | DescriptionOfReasonWhyUsingDifferentReportingDateOrPeriodForAssociate                                      | text | Description of reason why using different reporting date or period for associate  | The description of the reason why the financial statements of an associate used in applying the equity method are as of a date or for a period that is different from that of the entity. [Refer: Associates [member]]  | disclosure: IFRS 12 22 b ii |
| ifrs-full | DescriptionOfReasonWhyUsingDifferentReportingDateOrPeriodForJointVenture                                   | text | Description of reason why using different reporting date or period for joint venture  | The description of the reason why the financial statements of a joint venture used in applying the equity method are as of a date or for a period that is different from that of the entity. [Refer: Joint ventures [member]]   | disclosure: IFRS 12 22 b ii |
| ifrs-full | DescriptionOfReasonWhyUsingDifferentReportingDateOrPeriodForSubsidiary                                     | text | Description of reason why using different reporting date or period for subsidiary   | The description of the reason why the financial statements of a subsidiary, when such financial statements are used to prepare consolidated financial statements, are as of a date or for a period that is different from that of the parent's financial statements. [Refer: Subsidiaries [member]] | disclosure: IFRS 12 11 b    |
| ifrs-full | DescriptionOfRedesignatedFinancialAssets   | text | Description of redesignated financial assets  | The description of financial assets that have been redesignated on transition to IFRSs. [Refer: IFRSs [member]; Financial assets]   | disclosure: IFRS 1 29       |

|           |  |      |   |  |  |
|-----------|--|------|---|--|--|
| ifrs-full | DescriptionOfRedesignatedFinancialLiabilities  | text | Description of redesignated financial liabilities   | The description of financial liabilities that have been redesignated on transition to IFRSs. [Refer: IFRSs [member]; Financial liabilities]  | disclosure: IFRS 1<br>29 - Expiry date<br>2018-01-01,<br>disclosure: IFRS 1<br>29A - Effective<br>2018-01-01   |
| ifrs-full | DescriptionOfRegulatoryFrameworkInWhichPlanOperates  | text | Description of regulatory framework in which plan operates  | The description of the regulatory framework in which a defined benefit plan operates, for example, the level of any minimum funding requirements. [Refer: Defined benefit plans [member]]                        | disclosure: IAS 19<br>139 a ii   |
| ifrs-full | DescriptionOfRelationshipBetweenInternalAndExternalRatings   | text | Description of relationship between internal and external ratings   | The description of the relationship between internal and external credit ratings. [Refer: Internal credit grades [member]; External credit grades [member]]  | example: IFRS 7<br>IG24 d - Expiry date 2018-01-01,<br>example: IFRS 7<br>IG25 c - Expiry date 2018-01-01,<br>example: IFRS 7<br>36 c - Expiry date 2018-01-01 |
| ifrs-full | DescriptionOfReportableSegmentToWhichIndividualAssetBelongs  | text | Description of reportable segment to which individual asset belongs   | The description of the reportable segment to which an individual asset belongs. [Refer: Impairment loss]   | disclosure: IAS 36<br>130 c ii   |
| ifrs-full | DescriptionOfRestrictionsOnDistributionOfRevaluationSurplusToShareholdersPropertyPlantAndEquipment | text | Description of restrictions on distribution of revaluation surplus to shareholders, property, plant and equipment | The description of any restrictions on the distribution to shareholders of the balance of the revaluation surplus for property, plant and equipment. [Refer: Revaluation surplus; Property, plant and equipment] | disclosure: IAS 16<br>77 f   |
| ifrs-full | DescriptionOfRestrictionsOnDistributionOfRevaluationSurplusToShareholdersRightofuseAssets          | text | Description of restrictions on distribution of revaluation surplus to shareholders, right-of-use assets           | The description of any restrictions on the distribution to shareholders of the balance of the revaluation surplus for right-of-use assets. [Refer: Revaluation surplus; Right-of-use assets]                     | disclosure: IFRS<br>16 57 - Effective<br>2019-01-01  |
| ifrs-full | DescriptionOfRetirementBenefitPlan   | text | Description of retirement benefit   | The description of a retirement benefit plan, either as part of the financial statements or in a separate report.  | disclosure: IAS 26<br>36   |

|           |   |               |   |  |                            |
|-----------|---|---------------|---|--|----------------------------|
|           |   |               | plan  |  |                            |
| ifrs-full | DescriptionOfRetirementBenefitsPromise dToParticipants  | text          | Description of retirement benefits promised to participants   | The description of the retirement benefits promised to participants in retirement benefit plans.   | disclosure: IAS 26 36 e    |
| ifrs-full | DescriptionOfRights OfSetoffAssociatedW ithFinancialAssetsSu bjectToEnforceableM asterNettingArrange mentOrSimilarAgree ment      | text          | Description of rights of set-off associated with financial assets subject to enforceable master netting arrangement or similar agreement      | The description of the rights of set-off associated with the entity's recognised financial assets subject to enforceable master netting arrangements and similar agreements, including the nature of those rights. [Refer: Financial assets]   | disclosure: IFRS 7 13E     |
| ifrs-full | DescriptionOfRights OfSetoffAssociatedW ithFinancialLiabilities SubjectToEnforceabl eMasterNettingArran gementOrSimilarAgr eement | text          | Description of rights of set-off associated with financial liabilities subject to enforceable master netting arrangement or similar agreement | The description of the rights of set-off associated with the entity's recognised financial liabilities subject to enforceable master netting arrangements and similar agreements, including the nature of those rights. [Refer: Financial liabilities]   | disclosure: IFRS 7 13E     |
| ifrs-full | DescriptionOfRiskFre elInterestRateShareO ptionsGranted   | X.XX duration | Risk free interest rate, share options granted  | The implied yield currently available on zero-coupon government issues of the country in whose currency the exercise price for share options granted is expressed, with a remaining term equal to the expected term of the option being valued (based on the option's remaining contractual life and taking into account the effects of expected early exercise). [Refer: Government [member]] | disclosure: IFRS 2 47 a i  |
| ifrs-full | DescriptionOfRisksT oWhichPlanExposes Entity  | text          | Description of risks to which plan exposes entity   | The description of the risks to which the defined benefit plan exposes the entity, focused on any unusual, entity-specific or plan-specific risks. [Refer: Defined benefit plans [member]]   | disclosure: IAS 19 139 b   |
| ifrs-full | DescriptionOfSensitivityOfFairValueMeas urementToChangesInUnobservableInputs Assets   | text          | Description of sensitivity of fair value measurement to changes in unobservable inputs, assets  | The description of the sensitivity of the fair value measurement of assets to changes in unobservable inputs if a change to those inputs might result in a higher or lower fair value measurement.   | disclosure: IFRS 13 93 h i |
| ifrs-full | DescriptionOfSensitivityOfFairValueMeas urementToChangesInUnobservableInputs  | text          | Description of sensitivity of fair value measurement to changes in  | The description of the sensitivity of the fair value measurement of the entity's own equity instruments to changes in unobservable inputs if a change in those inputs to a different amount might result in a higher or lower fair value measurement. [Refer: Entity's own   | disclosure: IFRS 13 93 h i |

|           |   |      |  |   |                            |
|-----------|---|------|--|---|----------------------------|
|           | EntitysOwnEquityInstruments   |      | unobservable inputs, entity's own equity instruments   | equity instruments [member]]  |                            |
| ifrs-full | DescriptionOfSensitivityOfFairValueMeasurementToChangesInUnobservableInputsLiabilities                                    | text | Description of sensitivity of fair value measurement to changes in unobservable inputs, liabilities  | The description of the sensitivity of the fair value measurement of liabilities to changes in unobservable inputs if a change in those inputs to a different amount might result in a higher or lower fair value measurement.   | disclosure: IFRS 13 93 h i |
| ifrs-full | DescriptionOfServiceConcessionArrangement   | text | Description of service concession arrangement  | The description of the service concession arrangement. [Refer: Service concession arrangements [member]]  | disclosure: SIC 29 6 a     |
| ifrs-full | DescriptionOfSharedCharacteristicForConcentration   | text | Description of shared characteristic for concentration   | The description of a shared characteristic for the concentration of risks arising from financial instruments (for example, counterparty, geographical area, currency or market). [Refer: Financial instruments, class [member]]   | disclosure: IFRS 7 B8 b    |
| ifrs-full | DescriptionOfSignificantActuarialAssumptionsMadeAndMethodUsedToCalculateActuarialPresentValueOfPromisedRetirementBenefits | text | Description of significant actuarial assumptions made and method used to calculate actuarial present value of promised retirement benefits | The description of significant actuarial assumptions made and the method used to calculate the actuarial present value of promised retirement benefits in retirement benefit plans. [Refer: Actuarial assumptions [member]; Actuarial present value of promised retirement benefits]  | disclosure: IAS 26 35 e    |
| ifrs-full | DescriptionOfSignificantConcentrationsOfRiskRelatedToPlan   | text | Description of significant concentrations of risk related to plan  | The description of the significant concentrations of risk in defined benefit plans. For example, if plan assets are invested primarily in one class of investments, such as property, the plan may expose the entity to a concentration of property market risk. [Refer: Defined benefit plans [member]; Market risk [member]]  | disclosure: IAS 19 139 b   |
| ifrs-full | DescriptionOfSignificantEventsAndTransactions   | text | Description of significant events and transactions   | The description, in the entity's interim financial report, of events and transactions that are significant to an understanding of the changes in the financial position and performance of the entity since the end of the last annual reporting period. Information disclosed in relation to those events and transactions shall update the relevant information presented in the most recent annual financial report. | disclosure: IAS 34 15      |

|           |   |      |  |   |  |
|-----------|---|------|--|---|--|
| ifrs-full | DescriptionOfSignificantIntangibleAssetsControlledByEntityButNotRecognised                            | text | Description of significant intangible assets controlled by entity but not recognised                                 | The description of significant intangible assets controlled by the entity but not recognised as assets because they did not meet the recognition criteria in IAS 38 or because they were acquired or generated before the version of IAS 38 issued in 1998 was effective. [Refer: Intangible assets other than goodwill]  | example: IAS 38 128 b                            |
| ifrs-full | DescriptionOfSignificantJudgementsAndAssumptionsMadeInDeterminingThatEntityIsAgentOrPrincipal         | text | Description of significant judgements and assumptions made in determining that entity is agent or principal          | The description of the significant judgements and assumptions made when determining that the entity is an agent or a principal.   | example: IFRS 12 9 c                             |
| ifrs-full | DescriptionOfSignificantJudgementsMadeInEvaluatingWhenCustomerObtainsControlOfPromisedGoodsOrServices | text | Description of significant judgements made in evaluating when customer obtains control of promised goods or services | The description of the significant judgements made in evaluating when a customer obtains control of promised goods or services.   | disclosure: IFRS 15 125 - Effective 2018-01-01   |
| ifrs-full | DescriptionOfSignificantPaymentTermsInContractsWithCustomers  | text | Description of significant payment terms in contracts with customers   | The description of the significant payment terms in contracts with customers.   | disclosure: IFRS 15 119 b - Effective 2018-01-01 |
| ifrs-full | DescriptionOfSignificantRestrictionsOnEntitysAbilityToAccessOrUseAssetsAndSettleLiabilitiesOfGroup    | text | Description of significant restrictions on entity's ability to access or use assets and settle liabilities of group  | The description of significant restrictions (for example, statutory, contractual and regulatory restrictions) on the entity's ability to access or use the assets and settle the liabilities of the group, such as (a) those that restrict the ability of a parent or its subsidiaries to transfer cash or other assets to (or from) other entities within the group; and (b) guarantees or other requirements that may restrict dividends and other capital distributions being paid, or loans and advances being made or repaid, to (or from) other entities within the group. [Refer: Subsidiaries [member]] | disclosure: IFRS 12 13 a                         |
| ifrs-full | DescriptionOfSourcesOfHedgeIneffectivenessExpectedToAffectHedgingRelationship                         | text | Description of sources of hedge ineffectiveness expected to affect hedging relationship                              | The description of the sources of hedge ineffectiveness that are expected to affect the hedging relationship. [Refer: Gain (loss) on hedge ineffectiveness]   | disclosure: IFRS 7 23D - Effective 2018-01-01    |

|           |   |      |  |   |  |
|-----------|---|------|--|---|--|
| ifrs-full | DescriptionOfSourcesOfHedgeIneffectivenessThatEmergedInHedgingRelationship  | text | Description of sources of hedge ineffectiveness that emerged in hedging relationship   | The description of the sources of hedge ineffectiveness that emerged in the hedging relationship. [Refer: Gain (loss) on hedge ineffectiveness]   | disclosure: IFRS 7<br>23E - Effective 2018-01-01     |
| ifrs-full | DescriptionOfSourcesOfRevenueForAllOtherSegments  | text | Description of sources of revenue for all other segments   | The description of the sources of the revenue included in the 'all other segments' category, which includes the combined information about other business activities and operating segments that are not reportable. [Refer: All other segments [member]; Revenue]  | disclosure: IFRS 8<br>16                             |
| ifrs-full | DescriptionOfTermsAndConditionsOfFinancialAssetsPledgedAsCollateralForLiabilitiesOrContingentLiabilities  | text | Description of terms and conditions of financial assets pledged as collateral for liabilities or contingent liabilities  | The description of the terms and conditions relating to financial assets pledged as collateral for liabilities or contingent liabilities. [Refer: Financial assets pledged as collateral for liabilities or contingent liabilities; Contingent liabilities [member]]  | disclosure: IFRS 7<br>14 b                           |
| ifrs-full | DescriptionOfTermsOfContractualArrangementsThatCouldRequireInvestmentEntityOrItsSubsidiariesToProvideFinancialSupportToUnconsolidatedStructuredEntityControlledByInvestmentEntity | text | Description of terms of contractual arrangements that could require investment entity or its subsidiaries to provide financial support to unconsolidated structured entity controlled by investment entity | The description of the terms of contractual arrangements that could require an investment entity or its subsidiaries to provide financial support to an unconsolidated structured entity controlled by the investment entity. [Refer: Disclosure of investment entities [text block]; Subsidiaries [member]; Unconsolidated structured entities [member]]   | disclosure: IFRS<br>12 19F                           |
| ifrs-full | DescriptionOfTermsOfContractualArrangementsThatCouldRequireParentOrSubsidiariesToProvideFinancialSupportToStructuredEntity  | text | Description of terms of contractual arrangements that could require parent or subsidiaries to provide financial support to structured entity   | The description of the terms of contractual arrangements that could require the parent or its subsidiaries to provide financial support to a structured entity, including events or circumstances that could expose the reporting entity to a loss (for example, liquidity arrangements or credit rating triggers associated with obligations to purchase assets of the structured entity or provide financial support). [Refer: Subsidiaries [member]] | disclosure: IFRS<br>12 14, example:<br>IFRS 12 B26 a |
| ifrs-full | DescriptionOfTermsOfSharesReservedForIssueUnderOptions  | text | Description of terms of shares reserved for issue under options  | The description of terms of shares reserved for issue under options and contracts for the sale of shares.   | disclosure: IAS 1<br>79 a vii                        |

|           |  |      |   |   |   |
|-----------|--|------|---|---|---|
|           | AndContractsForSaleOfShares  |      | options and contracts for sale of shares  |   |   |
| ifrs-full | DescriptionOfTimingAndReasonOfReclassificationBetweenFinancialLiabilitiesAndEquity                                     | text | Description of timing and reason of reclassification between financial liabilities and equity   | The description of the timing of, and the reason for, the reclassification of instruments between financial liabilities and equity. [Refer: Financial liabilities]  | disclosure: IAS 1 80A                             |
| ifrs-full | DescriptionOfToWhomGroupWithinEntityThatDecidesEntitysValuationPoliciesAndProceduresReportsAssets                      | text | Description of to whom group within entity that decides entity's valuation policies and procedures reports, assets                          | The description of who the group within the entity that decides the entity's fair value measurement valuation policies and procedures for assets reports to.  | example: IFRS 13 IE65 a ii, example: IFRS 13 93 g |
| ifrs-full | DescriptionOfToWhomGroupWithinEntityThatDecidesEntitysValuationPoliciesAndProceduresReportsEntitysOwnEquityInstruments | text | Description of to whom group within entity that decides entity's valuation policies and procedures reports, entity's own equity instruments | The description of who the group within the entity that decides the entity's fair value measurement valuation policies and procedures for the entity's own equity instruments reports to. [Refer: Entity's own equity instruments [member]]   | example: IFRS 13 IE65 a ii, example: IFRS 13 93 g |
| ifrs-full | DescriptionOfToWhomGroupWithinEntityThatDecidesEntitysValuationPoliciesAndProceduresReportsLiabilities                 | text | Description of to whom group within entity that decides entity's valuation policies and procedures reports, liabilities                     | The description of who the group within the entity that decides the entity's fair value measurement valuation policies and procedures for liabilities reports to.   | example: IFRS 13 IE65 a ii, example: IFRS 13 93 g |
| ifrs-full | DescriptionOfTransactionsAfterReportingPeriodWithSignificantChangeInNumberOfOrdinarySharesOutstanding                  | text | Description of transactions after reporting period that significantly change number of ordinary shares outstanding                          | The description of transactions after the reporting period, other than those accounted for in accordance with paragraph 64 of IAS 33, that would have significantly changed the number of ordinary shares outstanding at the end of the period if those transactions had occurred before the end of the reporting period. [Refer: Ordinary shares [member]] | disclosure: IAS 33 70 d                           |

|           |  |      |  |   |   |
|-----------|--|------|--|---|---|
| ifrs-full | DescriptionOfTransactionsAfterReportingPeriodWithSignificantChangeInNumberOfPotentialOrdinarySharesOutstanding | text | Description of transactions after reporting period that significantly change number of potential ordinary shares outstanding | The description of transactions after the reporting period, other than those accounted for in accordance with paragraph 64 of IAS 33, that would have significantly changed the number of potential ordinary shares outstanding at the end of the period if those transactions had occurred before the end of the reporting period. [Refer: Ordinary shares [member]; Potential ordinary share transactions [member]]   | disclosure: IAS 33 70 d                               |
| ifrs-full | DescriptionOfTransactionsWithRelatedParty  | text | Description of transactions with related party   | The description of related party transactions. [Refer: Related parties [member]]  | disclosure: IAS 24 18                                 |
| ifrs-full | DescriptionOfTransitionalProvisionsOfInitiallyAppliedIFRS  | text | Description of transitional provisions of initially applied IFRS   | The description of transitional provisions related to an initial application of an IFRS. [Refer: IFRSs [member]]  | disclosure: IAS 8 28 d                                |
| ifrs-full | DescriptionOfTransitionalProvisionsOfInitiallyAppliedIFRSThatMightHaveEffectOnFuturePeriods                    | text | Description of transitional provisions of initially applied IFRS that might have effect on future periods                    | The description of transitional provisions related to an initial application of an IFRS that might have an effect on future periods. [Refer: IFRSs [member]]  | disclosure: IAS 8 28 e                                |
| ifrs-full | DescriptionOfTypeOfHedge   | text | Description of type of hedge   | The description of the type of a hedge used by the entity.  | disclosure: IFRS 7 22 a - Expiry date 2018-01-01      |
| ifrs-full | DescriptionOfTypeOfPlan  | text | Description of type of plan  | The general description of the type of a defined benefit plan. [Refer: Defined benefit plans [member]]  | disclosure: IAS 19 139 a                              |
| ifrs-full | DescriptionOfTypeOfRetirementBenefitPlan   | text | Description of type of retirement benefit plan   | The description of the type of retirement benefit plans, ie defined contribution or defined benefit. [Refer: Defined benefit plans [member]]  | disclosure: IAS 26 36 c                               |
| ifrs-full | DescriptionOfTypeOfSupportProvidedToStructuredEntityWithoutHavingContractualObligationToDoSo                   | text | Description of type of support provided to structured entity without having contractual obligation to do so                  | The description of the type of financial or other support (for example, purchasing assets of, or instruments issued by, the structured entity) provided to a structured entity without having a contractual obligation to do so, including situations in which the entity assisted the structured entity in obtaining financial support. [Refer: Subsidiaries [member]; Support provided to structured entity without having contractual obligation to do so] | disclosure: IFRS 12 15 a,<br>disclosure: IFRS 12 30 a |

|           |   |            |   |   |  |
|-----------|---|------------|---|---|--|
| ifrs-full | DescriptionOfTypeOfSupportProvidedToSubsidiaryWithoutHavingContractualObligationToDoSo                  | text       | Description of type of support provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so | The description of the type of support provided to a subsidiary by the investment entity or its subsidiaries without having a contractual obligation to do so. [Refer: Disclosure of investment entities [text block]; Subsidiaries [member]]                       | disclosure: IFRS 12 19E a                        |
| ifrs-full | DescriptionOfTypesOfIncomeFromStructuredEntities  | text       | Description of types of income from structured entities   | The description of the types of income from structured entities. [Refer: Income from structured entities]   | example: IFRS 12 B26 c, disclosure: IFRS 12 27 b |
| ifrs-full | DescriptionOfTypesOfProductsAndServicesFromWhichEachReportableSegmentDerivesItsRevenues                 | text       | Description of types of products and services from which each reportable segment derives its revenues   | The description of the types of products and services from which a reportable segment derives its revenues. [Refer: Products and services [member]; Revenue]  | disclosure: IFRS 8 22 b                          |
| ifrs-full | DescriptionOfTypesOfWarrantiesAndRelatedObligations   | text       | Description of types of warranties and related obligations  | The description of types of warranties and related obligations in contracts with customers.   | disclosure: IFRS 15 119 e - Effective 2018-01-01 |
| ifrs-full | DescriptionOfUncertaintiesOfEntitysAbilityToContinueAsGoingConcern                                      | text block | Disclosure of uncertainties of entity's ability to continue as going concern [text block]   | The disclosure of material uncertainties related to events or conditions that may cast significant doubt upon the entity's ability to continue as a going concern.  | disclosure: IAS 1 25                             |
| ifrs-full | DescriptionOfUnfulfilledConditionsAndOtherContingenciesAttachedToGovernmentGrantForAgriculturalActivity | text       | Description of unfulfilled conditions and other contingencies attached to government grant for agricultural activity                          | The description of unfulfilled conditions and other contingencies attached to government grants for agricultural activity. [Refer: Government [member]; Government grants]  | disclosure: IAS 41 57 b                          |
| ifrs-full | DescriptionOfValuationProcessesUsedInFairValueMeasurementAssets   | text       | Description of valuation processes used in fair value measurement, assets   | The description of the valuation processes used by the entity for the fair value measurement of assets (including, for example, how an entity decides its valuation policies and procedures and analyses changes in fair value measurements from period to period). | disclosure: IFRS 13 93 g                         |

|           |  |      |  |  |                              |
|-----------|--|------|--|--|------------------------------|
| ifrs-full | DescriptionOfValuationProcessesUsedInFairValueMeasurementEntitysOwnEquityInstruments                                     | text | Description of valuation processes used in fair value measurement, entity's own equity instruments                                     | The description of the valuation processes used by the entity for the fair value measurement of its own equity instruments (including, for example, how an entity decides its valuation policies and procedures and analyses changes in fair value measurements from period to period).  | disclosure: IFRS 13 93 g     |
| ifrs-full | DescriptionOfValuationProcessesUsedInFairValueMeasurementLiabilities   | text | Description of valuation processes used in fair value measurement, liabilities   | The description of the valuation processes used by the entity for fair value measurement of liabilities (including, for example, how an entity decides its valuation policies and procedures and analyses changes in fair value measurements from period to period).   | disclosure: IFRS 13 93 g     |
| ifrs-full | DescriptionOfValuationTechniquesAndKeyModelInputsUsedForDeterminingNoncontrollingInterestInAnAcquireeMeasuredAtFairValue | text | Description of valuation techniques and significant inputs used to measure non-controlling interest in acquiree measured at fair value | The description of the valuation techniques and significant inputs used to measure non-controlling interest in an acquiree measured at fair value for business combinations in which the acquirer holds less than 100 per cent of the equity interests in the acquiree at the acquisition date. [Refer: At fair value [member]; Business combinations [member]; Valuation techniques [member]] | disclosure: IFRS 3 B64 o ii  |
| ifrs-full | DescriptionOfValuationTechniquesAndKeyModelInputsUsedToMeasureContingentConsideration                                    | text | Description of valuation techniques and key model inputs used to measure contingent consideration                                      | The description of valuation techniques and key model inputs used to measure contingent consideration assets or liabilities. [Refer: Valuation techniques [member]]  | disclosure: IFRS 3 B67 b iii |
| ifrs-full | DescriptionOfValuationTechniquesUsedInFairValueMeasurementAssets   | text | Description of valuation techniques used in fair value measurement, assets   | The description of the valuation techniques (for example, the market approach, cost approach and income approach) used for the fair value measurement of assets. [Refer: Valuation techniques [member]; Cost approach [member]; Income approach [member]; Market approach [member]]  | disclosure: IFRS 13 93 d     |
| ifrs-full | DescriptionOfValuationTechniquesUsedInFairValueMeasurementEntitysOwnEquityInstruments                                    | text | Description of valuation techniques used in fair value measurement, entity's own equity instruments                                    | The description of the valuation techniques (for example, the market approach, cost approach and income approach) used for the fair value measurement of the entity's own equity instruments. [Refer: Valuation techniques [member]; Cost approach [member]; Income approach [member]; Market approach [member]]   | disclosure: IFRS 13 93 d     |

|           |  |            |  |   |   |
|-----------|--|------------|--|---|---|
| ifrs-full | DescriptionOfValuationTechniquesUsedInFairValueMeasurementLiabilities                    | text       | Description of valuation techniques used in fair value measurement, liabilities                        | The description of the valuation techniques (for example, the market approach, cost approach and income approach) used for the fair value measurement of liabilities. [Refer: Valuation techniques [member]; Cost approach [member]; Income approach [member]; Market approach [member]]                | disclosure: IFRS 13 93 d                              |
| ifrs-full | DescriptionOfValuationTechniquesUsedToMeasureFairValueLessCostsOfDisposal                | text       | Description of valuation techniques used to measure fair value less costs of disposal                  | The description of the valuation techniques used to measure fair value less costs of disposal for a cash generating unit (group of units). [Refer: Valuation techniques [member]]   | disclosure: IAS 36 134 e, disclosure: IAS 36 130 f ii |
| ifrs-full | DescriptionOfVestingRequirementsForSharebasedPaymentArrangement                          | text       | Description of vesting requirements for share-based payment arrangement                                | The description of the vesting requirements for a type of share-based payment arrangement that existed at any time during the period. An entity with substantially similar types of share-based payment arrangements may aggregate this information. [Refer: Share-based payment arrangements [member]] | disclosure: IFRS 2 45 a                               |
| ifrs-full | DescriptionOfVoluntaryChangeInAccountingPolicy   | text block | Disclosure of voluntary change in accounting policy [text block]                                       | The disclosure of a voluntary change in accounting policy.  | disclosure: IAS 8 29                                  |
| ifrs-full | DescriptionOfWhenEntityTypicallySatisfiesPerformanceObligations                          | text       | Description of when entity typically satisfies performance obligations                                 | The description of when the entity typically satisfies its performance obligations. [Refer: Performance obligations [member]]   | disclosure: IFRS 15 119 a - Effective 2018-01-01      |
| ifrs-full | DescriptionOfWhetherEntityIsRequiredToAbsorbLossesOfStructuredEntitiesBeforeOtherParties | text       | Description of whether entity is required to absorb losses of structured entities before other parties | The description of whether the entity is required to absorb losses of structured entities before other parties.   | example: IFRS 12 B26 d                                |
| ifrs-full | DescriptionOfWhetherInvestmentInAssociatesMeasuredUsingEquityMethodOrAtFairValue         | text       | Description of whether investment in associate is measured using equity method or at fair value        | The description of whether the investment in an associate is measured using the equity method or at fair value. [Refer: At fair value [member]; Associates [member]]  | disclosure: IFRS 12 21 b i                            |
| ifrs-full | DescriptionOfWhetherInvestmentInJointVentureIsMeasuredUsing                              | text       | Description of whether investment in joint venture is  | The description of whether the investment in a joint venture is measured using the equity method or at fair value. [Refer: At fair value [member]; Joint ventures [member]]   | disclosure: IFRS 12 21 b i                            |

|           |  |        |  |  |                        |
|-----------|--|--------|--|--|------------------------|
|           | gEquityMethodOrAtFairValue   |        | measured using equity method or at fair value  |  |                        |
| ifrs-full | DescriptionOfWhetherThereArePotentialIncomeTaxConsequencesNotPracticallyDeterminable                         | text   | Description of whether there are potential income tax consequences not practically determinable                              | The description of whether there are potential income tax consequences not practically determinable that would result from the payment of dividends to the entity's shareholders in jurisdictions where income taxes are payable at a higher or lower rate if part or all of the net profit or retained earnings is paid out as a dividend to shareholders of the entity, or where income taxes may be refundable or payable if part or all of the net profit or retained earnings is paid out as a dividend to shareholders of the entity. [Refer: Retained earnings] | disclosure: IAS 12 82A |
| ifrs-full | DescriptionOfWhetherThirdpartyCreditEnhancementIsReflectedInFairValueMeasurement                             | text   | Description of whether third-party credit enhancement is reflected in fair value measurement                                 | The description of whether third-party credit enhancement is reflected in the fair value measurement of liabilities measured at fair value and issued with an inseparable third-party credit enhancement. [Refer: At fair value [member]]  | disclosure: IFRS 13 98 |
| ifrs-full | DescriptionWhetherChangeInAccountingPolicyIsMadeInAccordanceWithTransitionalProvisionsOfInitiallyAppliedIFRS | text   | Description whether change in accounting policy is made in accordance with transitional provisions of initially applied IFRS | The description that a change in accounting policy is made in accordance with the transitional provisions of an initially applied IFRS. [Refer: IFRSs [member]]  | disclosure: IAS 8 28 b |
| ifrs-full | DesignatedFinancialLiabilitiesAtFairValueThroughProfitOrLossAbstract   |        | Designated financial liabilities at fair value through profit or loss [abstract]   |  |                        |
| ifrs-full | DesignatedLoansOrReceivablesAtFairValueThroughProfitOrLossAbstract   |        | Designated loans or receivables at fair value through profit or loss [abstract]  |  |                        |
| ifrs-full | DestructionOfMajorProductionPlantMember  | member | Destruction of major production plant [member]   | This member stands for destruction of a major production plant.  | example: IAS 10 22 d   |
| ifrs-full | DeterminationOfFairValueOfGoodsOrServicesReceivedOrFair  | text   | Explanation of determination of fair value of goods or   | The explanation that enables users of financial statements to understand how the fair value of the goods or services received, or the fair value of the equity instruments granted, in share-based   | disclosure: IFRS 2 46  |

|           |  |                   |   |  |  |
|-----------|--|-------------------|---|--|--|
|           | ValueOfEquityInstrumentsGrantedOnSharebasedPayments  |                   | services received or fair value of equity instruments granted on share-based payments   | payment arrangements was determined. [Refer: Share-based payment arrangements [member]]  |  |
| ifrs-full | DifferenceBetweenCarryingAmountOfDividendsPayableAndCarryingAmountOfNoncashAssetsDistributed   | X duration credit | Difference between carrying amount of dividends payable and carrying amount of non-cash assets distributed  | The amount of difference between the carrying amount of dividends payable and the carrying amount of non-cash assets distributed when settling the dividends payable. [Refer: Carrying amount [member]]  | disclosure: IFRIC 17 15  |
| ifrs-full | DifferenceBetweenCarryingAmountOfFinancialLiabilityAndAmountContractuallyRequiredToPayAtMaturityToHolderOfObligation                         | X instant         | Difference between carrying amount of financial liability and amount contractually required to pay at maturity to holder of obligation                                | The amount by which the carrying amount of a financial liability is more (less) than the amount that the entity would be contractually required to pay at maturity to the holder of the obligation. [Refer: Carrying amount [member]]  | disclosure: IFRS 7 10 b, disclosure: IFRS 7 10A b - Effective 2018-01-01 |
| ifrs-full | DilutedEarningsLossPerShare  | X.XX duration     | Diluted earnings (loss) per share   | The amount of profit (loss) attributable to ordinary equity holders of the parent entity (the numerator), divided by the weighted average number of ordinary shares outstanding during the period (the denominator), both adjusted for the effects of all dilutive potential ordinary shares. [Refer: Ordinary shares [member]; Weighted average [member]]                           | disclosure: IAS 33 66  |
| ifrs-full | DilutedEarningsLossPerShareFromContinuingOperations  | X.XX duration     | Diluted earnings (loss) per share from continuing operations  | Diluted earnings (loss) per share from continuing operations. [Refer: Continuing operations [member]; Diluted earnings (loss) per share]   | disclosure: IAS 33 66  |
| ifrs-full | DilutedEarningsLossPerShareFromContinuingOperationsIncludingNetMovementInRegulatoryDeferralAccountBalancesAndNetMovementInRelatedDeferredTax | X.XX duration     | Diluted earnings (loss) per share from continuing operations, including net movement in regulatory deferral account balances and net movement in related deferred tax | Diluted earnings (loss) per share from continuing operations that include the net movement in regulatory deferral account balances and the net movement in related deferred tax. [Refer: Diluted earnings (loss) per share; Net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax; Continuing operations [member]] | disclosure: IFRS 14 26   |
| ifrs-full | DilutedEarningsLossPerShareFromDisco   | X.XX duration     | Diluted earnings (loss) per share from discontinued operations  | Diluted earnings (loss) per share from discontinued operations. [Refer: Diluted earnings (loss) per share; Discontinued operations]  | disclosure: IAS 33 68  |

|           |  |                  |   |  |                              |
|-----------|--|------------------|---|--|------------------------------|
|           | continuedOperations  |                  | discontinued operations   | [member]]  |                              |
| ifrs-full | DilutedEarningsLossPerShareFromDiscontinuedOperationsIncludingNetMovementInRegulatoryDeferralAccountBalancesAndNetMovementInRelatedDeferredTax | X.XX duration    | Diluted earnings (loss) per share from discontinued operations, including net movement in regulatory deferral account balances and net movement in related deferred tax | Diluted earnings (loss) per share from discontinued operations that include the net movement in regulatory deferral account balances and the net movement in related deferred tax. [Refer: Diluted earnings (loss) per share; Net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax; Discontinued operations [member]] | disclosure: IFRS 14 26       |
| ifrs-full | DilutedEarningsLossPerShareIncludingNetMovementInRegulatoryDeferralAccountBalancesAndNetMovementInRelatedDeferredTax                           | X.XX duration    | Diluted earnings (loss) per share, including net movement in regulatory deferral account balances and net movement in related deferred tax                              | Diluted earnings (loss) per share that include the net movement in regulatory deferral account balances and the net movement in related deferred tax. [Refer: Diluted earnings (loss) per share; Net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax]  | disclosure: IFRS 14 26       |
| ifrs-full | DilutedEarningsPerShareAbstract  |                  | Diluted earnings per share [abstract]   |  |                              |
| ifrs-full | DilutiveEffectOfConvertibleInstrumentsOnNumberOfOrdinaryShares   | shares           | Dilutive effect of convertible instruments on number of ordinary shares   | The number of dilutive potential ordinary shares that relate to the assumed conversion of the entity's convertible instruments.  | common practice: IAS 33 70 b |
| ifrs-full | DilutiveEffectOfShareOptionsOnNumberOfOrdinaryShares   | shares           | Dilutive effect of share options on number of ordinary shares   | The number of dilutive potential ordinary shares that relate to the assumed exercise of the entity's share options.  | common practice: IAS 33 70 b |
| ifrs-full | DirectFinanceLeasesAcquiredInBusinessCombinationMember   | member           | Direct finance leases acquired in business combination [member]   | This member stands for direct finance leases that are acquired in business combinations. [Refer: Business combinations [member]]   | example: IFRS 3 B64 h        |
| ifrs-full | DirectOperatingExpenseFromInvestmentProperty   | X duration debit | Direct operating expense from investment property   | The amount of direct operating expenses (including repairs and maintenance) arising from investment property. [Refer: Investment property]   | common practice: IAS 40 75 f |

|           |   |                  |  |   |                              |
|-----------|---|------------------|--|---|------------------------------|
| ifrs-full | DirectOperatingExpenseFromInvestmentPropertyAbstract                  |                  | Direct operating expense from investment property [abstract]                   |   |                              |
| ifrs-full | DirectOperatingExpenseFromInvestmentPropertyGeneratingRentalIncome    | X duration debit | Direct operating expense from investment property generating rental income     | The amount of direct operating expenses (including repairs and maintenance) arising from investment property that generated rental income during the period recognised in profit or loss. [Refer: Investment property]  | disclosure: IAS 40 75 f ii   |
| ifrs-full | DirectOperatingExpenseFromInvestmentPropertyNotGeneratingRentalIncome | X duration debit | Direct operating expense from investment property not generating rental income | The amount of direct operating expenses (including repairs and maintenance) arising from investment property that did not generate rental income during the period recognised in profit or loss. [Refer: Investment property]   | disclosure: IAS 40 75 f iii  |
| ifrs-full | DirectorsRemunerationExpense  | X duration debit | Directors' remuneration expense  | The amount of remuneration paid or payable to the entity's directors.   | common practice: IAS 1 112 c |
| ifrs-full | DisclosureOfAccountingJudgementsAndEstimatesExplanatory               | text block       | Disclosure of accounting judgements and estimates [text block]                 | The disclosure of judgements that management has made in the process of applying the entity's accounting policies that have the most significant effect on amounts recognised in the financial statements along with information about the assumptions that the entity makes about the future, and other major sources of estimation uncertainty at the end of the reporting period, that have a significant risk of resulting in a material adjustment to the carrying amounts of assets and liabilities within the next year. [Refer: Carrying amount [member]] | common practice: IAS 1 10 e  |
| ifrs-full | DisclosureOfAccruedExpensesAndOtherLiabilitiesExplanatory             | text block       | Disclosure of accrued expenses and other liabilities [text block]              | The disclosure of accrued expenses and other liabilities. [Refer: Accruals; Other liabilities]  | common practice: IAS 1 10 e  |
| ifrs-full | DisclosureOfAcquiredReceivablesAbstract                               |                  | Disclosure of acquired receivables [abstract]                                  |   |                              |
| ifrs-full | DisclosureOfAcquiredReceivablesExplanatory                            | text block       | Disclosure of acquired receivables [text block]                                | The disclosure of receivables acquired in a business combination. [Refer: Business combinations [member]]   | disclosure: IFRS 3 B64 h     |
| ifrs-full | DisclosureOfAcquiredReceivablesLineitems                              |                  | Disclosure of acquired receivables [line items]                                | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.  |                              |

|           |  |            |  |  |   |
|-----------|--|------------|--|--|---|
| ifrs-full | DisclosureOfAcquiredReceivablesTable   | table      | Disclosure of acquired receivables [table]   | Schedule disclosing information related to receivables acquired in business combinations.  | disclosure: IFRS 3 B64 h                      |
| ifrs-full | DisclosureOfActualClaimsComparedWithPreviousEstimatesExplanatory                                     | text block | Disclosure of actual claims compared with previous estimates [text block]  | The disclosure of actual claims compared with previous estimates (ie claims development). The disclosure about claims development shall go back to the period when the earliest material claim arose for which there is still uncertainty about the amount and timing of the claims payments, but need not go back more than ten years. An insurer need not disclose this information for claims for which uncertainty about the amount and timing of claims payments is typically resolved within one year. | disclosure: IFRS 4 39 c iii                   |
| ifrs-full | DisclosureOfAdditionalInformationAboutDefinedBenefitPlansExplanatory                                 | text block | Disclosure of additional information about defined benefit plans [text block]                                    | The disclosure of additional information about defined benefit plans necessary to meet the objectives of IAS 19. [Refer: Defined benefit plans [member]]   | disclosure: IAS 19 137                        |
| ifrs-full | DisclosureOfAdditionalInformationAboutLeasingActivitiesForLesseeExplanatory                          | text block | Disclosure of additional information about leasing activities for lessee [text block]                            | The disclosure of additional information about leasing activities of a lessee.   | disclosure: IFRS 16 59 - Effective 2019-01-01 |
| ifrs-full | DisclosureOfAdditionalInformationAboutLeasingActivitiesForLessorExplanatory                          | text block | Disclosure of additional information about leasing activities for lessor [text block]                            | The disclosure of additional information about leasing activities of a lessor.   | disclosure: IFRS 16 92 - Effective 2019-01-01 |
| ifrs-full | DisclosureOfAdditionalInformationAboutUnderstandingFinancialPositionsAndLiquidityOfEntityExplanatory | text block | Disclosure of additional information about understanding financial position and liquidity of entity [text block] | The disclosure of additional information that may be relevant to users of financial statements in understanding the financial position and liquidity of an entity.   | example: IAS 7 50                             |
| ifrs-full | DisclosureOfAdditionalInformationExplanatory   | text block | Disclosure of additional information [text block]  | The disclosure of additional information that is not presented elsewhere in the financial statements, but that is relevant to an understanding of them.  | disclosure: IAS 1 112 c                       |
| ifrs-full | DisclosureOfAllowanceForCreditLossesExplanatory  | text block | Disclosure of allowance for credit losses [text block]   | The disclosure of the allowance relating to impairments of financial assets due to credit losses. [Refer: Financial assets]  | common practice: IAS 1 10 e                   |

|           |  |            |   |  |                        |
|-----------|--|------------|---|--|------------------------|
| ifrs-full | DisclosureOfAmountsArisingFromInsuranceContractsExplanatory  | text block | Disclosure of amounts arising from insurance contracts [text block]   | The disclosure of information that identifies and explains the amounts in the entity's financial statements arising from insurance contracts. [Refer: Types of insurance contracts [member]]   | disclosure: IFRS 4 36  |
| ifrs-full | DisclosureOfAmountsIncurredByEntityForProvisionOfKeyManagementPersonnelServicesProvidedBySeparateManagementEntitiesAbstract    |            | Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [abstract]   |  |                        |
| ifrs-full | DisclosureOfAmountsIncurredByEntityForProvisionOfKeyManagementPersonnelServicesProvidedBySeparateManagementEntitiesExplanatory | text block | Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [text block] | The disclosure of amounts incurred by the entity for provision of key management personnel services that are provided by separate management entities. [Refer: Key management personnel of entity or parent [member]; Separate management entities [member]] | disclosure: IAS 24 18A |
| ifrs-full | DisclosureOfAmountsIncurredByEntityForProvisionOfKeyManagementPersonnelServicesProvidedBySeparateManagementEntitiesLineItems   |            | Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [line items] | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.   |                        |
| ifrs-full | DisclosureOfAmountsIncurredByEntityForProvisionOfKeyManagementPersonnelServicesProvidedBySeparateManagementEntitiesTable       | table      | Disclosure of amounts incurred by entity for provision of key management personnel services provided by separate management entities [table]      | Schedule disclosing information related to the amounts incurred by the entity for provision of key management personnel services that are provided by separate management entities.  | disclosure: IAS 24 18A |

|           |  |            |   |  |                        |
|-----------|--|------------|---|--|------------------------|
| ifrs-full | DisclosureOfAmountsOfPotentialIncomeTaxConsequencesPracticallyDeterminableExplanatory  | text       | Description of amounts of potential income tax consequences practically determinable  | The description of the amounts of the practically determinable potential income tax consequences that would result from the payment of dividends to the entity's shareholders in jurisdictions where income taxes are payable at a higher or lower rate if part or all of the net profit or retained earnings is paid out as a dividend to shareholders of the entity, or where income taxes may be refundable or payable if part or all of the net profit or retained earnings is paid out as a dividend to shareholders of the entity.<br>[Refer: Retained earnings] | disclosure: IAS 12 82A |
| ifrs-full | DisclosureOfAmountsToBeRecoveredOrSettledAfterTwelveMonthsForClassesOfAssetsAndLiabilitiesThatContainAmountsToBeRecoveredOrSettledBothNoMoreAndMoreThanTwelveMonthsAfterReportingDateAbstract    |            | Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [abstract]   |  |                        |
| ifrs-full | DisclosureOfAmountsToBeRecoveredOrSettledAfterTwelveMonthsForClassesOfAssetsAndLiabilitiesThatContainAmountsToBeRecoveredOrSettledBothNoMoreAndMoreThanTwelveMonthsAfterReportingDateExplanatory | text block | Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [text block] | The disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more, and more than, twelve months after reporting date.  | disclosure: IAS 1 61   |

|           |  |            |   |  |                           |
|-----------|--|------------|---|--|---------------------------|
| ifrs-full | DisclosureOfAmountsToBeRecoveredOrSettledAfterTwelveMonthsForClassesOfAssetsAndLiabilitiesThatContainAmountsToBeRecoveredOrSettledBothNoMoreAndMoreThanTwelveMonthsAfterReportingDateLineItems |            | Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [line items] | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.   |                           |
| ifrs-full | DisclosureOfAmountsToBeRecoveredOrSettledAfterTwelveMonthsForClassesOfAssetsAndLiabilitiesThatContainAmountsToBeRecoveredOrSettledBothNoMoreAndMoreThanTwelveMonthsAfterReportingDateTable     | table      | Disclosure of amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more and more than twelve months after reporting date [table]      | Schedule disclosing information related to amounts to be recovered or settled after twelve months for classes of assets and liabilities that contain amounts to be recovered or settled both no more, and more than, twelve months after reporting date. | disclosure: IAS 1<br>61   |
| ifrs-full | DisclosureOfAnalysisOfOtherComprehensiveIncomeByItemAbstract   |            | Disclosure of analysis of other comprehensive income by item [abstract]   |  |                           |
| ifrs-full | DisclosureOfAnalysisOfOtherComprehensiveIncomeByItemExplanatory  | text block | Disclosure of analysis of other comprehensive income by item [text block]   | The entire disclosure of the analysis of other comprehensive income by item.   | disclosure: IAS 1<br>106A |
| ifrs-full | DisclosureOfAnalysisOfOtherComprehensiveIncomeByItemLineItems  |            | Disclosure of analysis of other comprehensive income by item [line items]   | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.   |                           |

|           |   |            |   |   |  |
|-----------|---|------------|---|---|--|
|           |   |            | items]  |   |  |
| ifrs-full | DisclosureOfAnalysisOfOtherComprehensiveIncomeByItemTable   | table      | Disclosure of analysis of other comprehensive income by item [table]  | Schedule disclosing information related to the analysis of other comprehensive income by item.  | disclosure: IAS 1 106A                                 |
| ifrs-full | DisclosureOfAnalysisOfPresentValueOfDefinedBenefitObligationThatDistinguishesNatureCharacteristicsAndRisksExplanatory | text block | Disclosure of analysis of present value of defined benefit obligation that distinguishes nature, characteristics and risks [text block] | The disclosure of an analysis of the present value of a defined benefit obligation that distinguishes the nature, characteristics and risks of the obligation. Such a disclosure could distinguish: (a) between amounts owing to active members, deferred members, and pensioners; (b) between vested benefits and accrued but not vested benefits; and (c) between conditional benefits, amounts attributable to future salary increases and other benefits. [Refer: Defined benefit obligation, at present value] | example: IAS 19 137                                    |
| ifrs-full | DisclosureOfArrangementsInvolvingLegalFormOfLeaseAbstract   |            | Disclosure of detailed information about arrangements involving legal form of lease [abstract]  |   |  |
| ifrs-full | DisclosureOfArrangementsInvolvingLegalFormOfLeaseExplanatory  | text block | Disclosure of arrangements involving legal form of lease [text block]   | The entire disclosure for arrangements involving the legal form of a lease.   | disclosure: SIC 27 Disclosure - Expiry date 2019-01-01 |
| ifrs-full | DisclosureOfArrangementsInvolvingLegalFormOfLeaseLineItems  |            | Disclosure of detailed information about arrangements involving legal form of lease [line items]  | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.  |  |
| ifrs-full | DisclosureOfArrangementsInvolvingLegalFormOfLeaseTable  | table      | Disclosure of detailed information about arrangements involving legal form of lease [table]   | Schedule disclosing information related to details of arrangements involving the legal form of a lease.   | disclosure: SIC 27 10 - Expiry date 2019-01-01         |
| ifrs-full | DisclosureOfAssetsAndLiabilitiesWithSignificantRiskOfMaterialAdjustmentAbstract                                       |            | Disclosure of assets and liabilities with significant risk of material adjustment   |   |  |

|           |  |            |  |  |  |
|-----------|--|------------|--|--|--|
|           |  |            | [abstract]   |  |  |
| ifrs-full | DisclosureOfAssetsAndLiabilitiesWithSignificantRiskOfMaterialAdjustmentExplanatory     | text block | Disclosure of assets and liabilities with significant risk of material adjustment [text block]       | The disclosure of assets and liabilities for which there exists a significant risk of material adjustment within the next year.  | disclosure: IAS 1 125                            |
| ifrs-full | DisclosureOfAssetsAndLiabilitiesWithSignificantRiskOfMaterialAdjustmentLineItems       |            | Disclosure of assets and liabilities with significant risk of material adjustment [line items]       | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |  |
| ifrs-full | DisclosureOfAssetsAndLiabilitiesWithSignificantRiskOfMaterialAdjustmentTable           | table      | Disclosure of assets and liabilities with significant risk of material adjustment [table]            | Schedule disclosing information related to assets and liabilities with a significant risk of material adjustment.  | disclosure: IAS 1 125                            |
| ifrs-full | DisclosureOfAssetsRecognisedFromCostsToObtainOrFulfilContractsWithCustomersAbstract    |            | Disclosure of assets recognised from costs to obtain or fulfil contracts with customers [abstract]   |  |  |
| ifrs-full | DisclosureOfAssetsRecognisedFromCostsToObtainOrFulfilContractsWithCustomersExplanatory | text block | Disclosure of assets recognised from costs to obtain or fulfil contracts with customers [text block] | The disclosure of assets recognised from the costs to obtain or fulfil contracts with customers.   | disclosure: IFRS 15 128 a - Effective 2018-01-01 |
| ifrs-full | DisclosureOfAssetsRecognisedFromCostsToObtainOrFulfilContractsWithCustomersLineItems   |            | Disclosure of assets recognised from costs to obtain or fulfil contracts with customers [line items] | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |  |
| ifrs-full | DisclosureOfAssetsRecognisedFromCostsToObtainOrFulfilContractsWithCustomers            | table      | Disclosure of assets recognised from costs to obtain or fulfil contracts with                        | Schedule disclosing information related to assets recognised from the costs to obtain or fulfil contracts with customers.  | disclosure: IFRS 15 128 a - Effective 2018-01-01 |

|           |   |            |  |   |                               |
|-----------|---|------------|--|---|-------------------------------|
|           | Table   |            | customers [table]  |   |                               |
| ifrs-full | DisclosureOfAuditorsRemunerationExplanatory                                       | text block | Disclosure of auditors' remuneration [text block]  | The disclosure of compensation to the entity's auditors.  | common practice: IAS 1 10 e   |
| ifrs-full | DisclosureOfAuthorisationOfFinancialStatementsExplanatory                         | text block | Disclosure of authorisation of financial statements [text block]   | The disclosure of the authorisation of financial statements for issue.  | common practice: IAS 1 10 e   |
| ifrs-full | DisclosureOfAvailableforSaleAssetsExplanatory                                     | text block | Disclosure of available-for-sale financial assets [text block]   | The disclosure of financial assets classified as available for sale. [Refer: Financial assets available-for-sale]                         | common practice: IAS 1 10 e   |
| ifrs-full | DisclosureOfBasisOfConsolidationExplanatory                                       | text block | Disclosure of basis of consolidation [text block]  | The disclosure of the basis used for consolidation.   | common practice: IAS 1 10 e   |
| ifrs-full | DisclosureOfBasisOfPreparationOfFinancialStatementsExplanatory                    | text block | Disclosure of basis of preparation of financial statements [text block]  | The disclosure of the basis used for the preparation of the financial statements.   | common practice: IAS 1 10 e   |
| ifrs-full | DisclosureOfBiologicalAssetsAndGovernmentGrantsForAgriculturalActivityExplanatory | text block | Disclosure of biological assets, agriculture produce at point of harvest and government grants related to biological assets [text block] | The entire disclosure for biological assets, agricultural produce at point of harvest and government grants related to biological assets. | disclosure: IAS 41 Disclosure |
| ifrs-full | DisclosureOfBorrowingCostsExplanatory   | text block | Disclosure of borrowing costs [text block]   | The entire disclosure for borrowing costs.  | disclosure: IAS 23 Disclosure |
| ifrs-full | DisclosureOfBorrowingsExplanatory   | text block | Disclosure of borrowings [text block]  | The disclosure of borrowings. [Refer: Borrowings]   | common practice: IAS 1 10 e   |

|           |   |            |   |   |   |
|-----------|---|------------|---|---|---|
| ifrs-full | DisclosureOfBreakdownOfAssetsAndLiabilitiesAggregatedIntoSingleLineInvestmentBalanceTransitionFromProportionateConsolidationToEquityMethodExplanatory | text block | Disclosure of breakdown of assets and liabilities aggregated into single line investment balance, transition from proportionate consolidation to equity method [text block] | The disclosure of the breakdown of assets and liabilities that have been aggregated into the single line investment balance for the transition from proportionate consolidation to the equity method. | disclosure: IFRS 11 C5                                      |
| ifrs-full | DisclosureOfBusinessCombinationsAbstract  |            | Disclosure of detailed information about business combination [abstract]  |   |   |
| ifrs-full | DisclosureOfBusinessCombinationsExplanatory   | text block | Disclosure of business combinations [text block]  | The entire disclosure for business combinations.  | disclosure: IFRS 3 Disclosures                              |
| ifrs-full | DisclosureOfBusinessCombinationsLineItems   |            | Disclosure of detailed information about business combination [line items]  | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.                |   |
| ifrs-full | DisclosureOfBusinessCombinationsTable   | table      | Disclosure of detailed information about business combination [table]   | Schedule disclosing information related to details of business combinations.  | disclosure: IFRS 3 B64                                      |
| ifrs-full | DisclosureOfCashAndBankBalancesAtCentralBanksExplanatory  | text block | Disclosure of cash and bank balances at central banks [text block]  | The disclosure of cash and bank balances at central banks.  | common practice: IAS 1 10 e                                 |
| ifrs-full | DisclosureOfCashAndCashEquivalentsExplanatory   | text block | Disclosure of cash and cash equivalents [text block]  | The disclosure of cash and cash equivalents. [Refer: Cash and cash equivalents]   | common practice: IAS 1 10 e                                 |
| ifrs-full | DisclosureOfCashFlowStatementExplanatory  | text block | Disclosure of cash flow statement [text block]  | The entire disclosure for a statement of cash flows.  | disclosure: IAS 7 Presentation of a statement of cash flows |

|           |  |            |  |  |                                       |
|-----------|--|------------|--|--|---------------------------------------|
| ifrs-full | DisclosureOfChangesInAccountingEstimatesAbstract                               |            | Disclosure of changes in accounting estimates [abstract]                                   |  |                                       |
| ifrs-full | DisclosureOfChangesInAccountingEstimatesExplanatory                            | text block | Disclosure of changes in accounting estimates [text block]                                 | The disclosure of changes in accounting estimates.   | disclosure: IAS 8 39                  |
| ifrs-full | DisclosureOfChangesInAccountingEstimatesLineItems                              |            | Disclosure of changes in accounting estimates [line items]                                 | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |                                       |
| ifrs-full | DisclosureOfChangesInAccountingEstimatesTable                                  | table      | Disclosure of changes in accounting estimates [table]                                      | Schedule disclosing information related to the changes in accounting estimates.  | disclosure: IAS 8 39                  |
| ifrs-full | DisclosureOfChangesInAccountingPoliciesAccountingEstimatesAndErrorsExplanatory | text block | Disclosure of changes in accounting policies, accounting estimates and errors [text block] | The entire disclosure for changes in accounting policies, accounting estimates and errors.   | disclosure: IAS 8 Accounting policies |
| ifrs-full | DisclosureOfChangesInAccountingPoliciesExplanatory                             | text block | Disclosure of changes in accounting policies [text block]                                  | The disclosure of changes made to accounting policies by the entity.   | common practice: IAS 1 10 e           |
| ifrs-full | DisclosureOfClaimsAndBenefitsPaidExplanatory                                   | text block | Disclosure of claims and benefits paid [text block]  | The disclosure of claims and benefits paid to policyholders.   | common practice: IAS 1 10 e           |
| ifrs-full | DisclosureOfClassesOfShareCapitalAbstract                                      |            | Disclosure of classes of share capital [abstract]  |  |                                       |
| ifrs-full | DisclosureOfClassesOfShareCapitalExplanatory                                   | text block | Disclosure of classes of share capital [text block]  | The disclosure of classes of share capital. [Refer: Share capital [member]]  | disclosure: IAS 1 79 a                |
| ifrs-full | DisclosureOfClassesOfShareCapitalLineItems                                     |            | Disclosure of classes of share capital [line items]  | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |                                       |

|           |  |            |   |   |                                |
|-----------|--|------------|---|---|--------------------------------|
| ifrs-full | DisclosureOfClasses<br>OfShareCapitalTable   | table      | Disclosure of classes<br>of share capital<br>[table]  | Schedule disclosing information related to classes of share capital.  | disclosure: IAS 1<br>79 a      |
| ifrs-full | DisclosureOfCollater<br>alExplanatory  | text block | Disclosure of<br>collateral [text block]  | The disclosure of assets and liabilities used as collateral.  | common practice:<br>IAS 1 10 e |
| ifrs-full | DisclosureOfCommit<br>mentsAndContingent<br>LiabilitiesExplanatory                 | text block | Disclosure of<br>commitments and<br>contingent liabilities<br>[text block]                  | The disclosure of commitments and contingent liabilities. [Refer:<br>Contingent liabilities [member]]   | common practice:<br>IAS 1 10 e |
| ifrs-full | DisclosureOfCommit<br>mentsExplanatory   | text block | Disclosure of<br>commitments [text<br>block]  | The disclosure of commitments.  | common practice:<br>IAS 1 10 e |
| ifrs-full | DisclosureOfCompar<br>ativeInformationPre<br>paredUnderPreviousG<br>AAPAbstract    |            | Disclosure of<br>comparative<br>information prepared<br>under previous<br>GAAP [abstract]   |   |                                |
| ifrs-full | DisclosureOfCompar<br>ativeInformationPre<br>paredUnderPreviousG<br>AAPExplanatory | text block | Disclosure of<br>comparative<br>information prepared<br>under previous<br>GAAP [text block] | The disclosure, in the entity's first IFRS financial statements, of<br>comparative information prepared under previous GAAP.  | disclosure: IFRS 1<br>24       |
| ifrs-full | DisclosureOfCompar<br>ativeInformationPre<br>paredUnderPreviousG<br>AAPLineItems   |            | Disclosure of<br>comparative<br>information prepared<br>under previous<br>GAAP [line items] | Line items represent concepts included in a table. These concepts are used to disclose<br>reportable information associated with domain members defined in one or many axes of<br>the table.              |                                |
| ifrs-full | DisclosureOfCompar<br>ativeInformationPre<br>paredUnderPreviousG<br>AAPTable       | table      | Disclosure of<br>comparative<br>information prepared<br>under previous<br>GAAP [table]      | Schedule disclosing information related to comparative information<br>prepared under previous GAAP.   | disclosure: IFRS 1<br>24       |
| ifrs-full | DisclosureOfCompos<br>itionOfGroupExplana<br>tory                                  | text block | Disclosure of<br>composition of group<br>[text block]                                       | The disclosure of the composition of the group (the parent and all its<br>subsidiaries). [Refer: Subsidiaries [member]; Parent [member]]  | disclosure: IFRS<br>12 10 a i  |
| ifrs-full | DisclosureOfCompou<br>ndFinancialInstrume<br>ntsWithMultipleEmbe                   | text       | Description of<br>compound financial<br>instruments with                                    | The description of financial instruments with both a liability and an<br>equity component that have multiple embedded derivatives whose<br>values are interdependent (such as a callable convertible debt | disclosure: IFRS 7<br>17       |

|           |   |            |   |  |   |
|-----------|---|------------|---|--|---|
|           | ddedDerivativesExpl<br>anatory  |            | multiple embedded<br>derivatives  | instrument). [Refer: Derivatives [member]; Financial instruments,<br>class [member]]   |   |
| ifrs-full | DisclosureOfConsoli<br>datedAndSeparateFi<br>nancialStatementsEx<br>planatory | text block | Disclosure of<br>separate financial<br>statements [text<br>block]                     | The entire disclosure for separate financial statements.   | disclosure: IAS 27<br>Disclosure,<br>disclosure: IFRS<br>12 Objective |
| ifrs-full | DisclosureOfConting<br>entLiabilitiesAbstract                                 |            | Disclosure of<br>contingent liabilities<br>[abstract]                                 |  |   |
| ifrs-full | DisclosureOfConting<br>entLiabilitiesExplanat<br>ory                          | text block | Disclosure of<br>contingent liabilities<br>[text block]                               | The disclosure of contingent liabilities. [Refer: Contingent liabilities<br>[member]]  | disclosure: IAS 37<br>86  |
| ifrs-full | DisclosureOfConting<br>entLiabilitiesInBusine<br>ssCombinationAbstra<br>ct    |            | Disclosure of<br>contingent liabilities<br>in business<br>combination<br>[abstract]   |  |   |
| ifrs-full | DisclosureOfConting<br>entLiabilitiesInBusine<br>ssCombinationExpla<br>natory | text block | Disclosure of<br>contingent liabilities<br>in business<br>combination [text<br>block] | The disclosure of contingent liabilities in a business combination.<br>[Refer: Contingent liabilities [member]; Business combinations<br>[member]]   | disclosure: IFRS 3<br>B64 j   |
| ifrs-full | DisclosureOfConting<br>entLiabilitiesInBusine<br>ssCombinationLineIt<br>ems   |            | Disclosure of<br>contingent liabilities<br>in business<br>combination [line<br>items] | Line items represent concepts included in a table. These concepts are used to disclose<br>reportable information associated with domain members defined in one or many axes of<br>the table. |   |
| ifrs-full | DisclosureOfConting<br>entLiabilitiesInBusine<br>ssCombinationTable           | table      | Disclosure of<br>contingent liabilities<br>in business<br>combination [table]         | Schedule disclosing information related to contingent liabilities in<br>business combinations.   | disclosure: IFRS 3<br>B64 j, disclosure:<br>IFRS 3 B67 c              |
| ifrs-full | DisclosureOfConting<br>entLiabilitiesLineItem<br>s                            |            | Disclosure of<br>contingent liabilities<br>[line items]                               | Line items represent concepts included in a table. These concepts are used to disclose<br>reportable information associated with domain members defined in one or many axes of<br>the table. |   |
| ifrs-full | DisclosureOfConting<br>entLiabilitiesTable                                    | table      | Disclosure of<br>contingent liabilities<br>[table]                                    | Schedule disclosing information related to contingent liabilities.   | disclosure: IAS 37<br>86  |

|           |   |            |  |  |  |
|-----------|---|------------|--|--|--|
| ifrs-full | DisclosureOfContinuingInvolvementInDerecognisedFinancialAssetsAbstract    |            | Disclosure of continuing involvement in derecognised financial assets [abstract]   |  |  |
| ifrs-full | DisclosureOfContinuingInvolvementInDerecognisedFinancialAssetsExplanatory | text block | Disclosure of continuing involvement in derecognised financial assets [text block] | The disclosure of continuing involvement in derecognised financial assets. [Refer: Financial assets]   | disclosure: IFRS 7 42E, disclosure: IFRS 7 42G                                     |
| ifrs-full | DisclosureOfContinuingInvolvementInDerecognisedFinancialAssetsLineItems   |            | Disclosure of continuing involvement in derecognised financial assets [line items] | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |  |
| ifrs-full | DisclosureOfContinuingInvolvementInDerecognisedFinancialAssetsTable       | table      | Disclosure of continuing involvement in derecognised financial assets [table]      | Schedule disclosing information related to continuing involvement in derecognised financial assets.  | disclosure: IFRS 7 42E, disclosure: IFRS 7 42G                                     |
| ifrs-full | DisclosureOfCostOfSalesExplanatory  | text block | Disclosure of cost of sales [text block]   | The disclosure of the cost of sales. [Refer: Cost of sales]  | common practice: IAS 1 10 e  |
| ifrs-full | DisclosureOfCreditRiskExplanatory   | text block | Disclosure of credit risk [text block]   | The disclosure of credit risk. [Refer: Credit risk [member]]   | common practice: IAS 1 10 e, disclosure: IFRS 7 Credit risk - Effective 2018-01-01 |
| ifrs-full | DisclosureOfCreditRiskExposureAbstract                                    |            | Disclosure of credit risk exposure [abstract]                                      |  |  |
| ifrs-full | DisclosureOfCreditRiskExposureExplanatory                                 | text block | Disclosure of credit risk exposure [text block]                                    | The disclosure of the credit risk exposure. Credit risk exposure is the credit risk inherent in an entity's financial assets and commitments to extend credit.                         | disclosure: IFRS 7 35M - Effective 2018-01-01                                      |

|           |  |            |  |  |   |
|-----------|--|------------|--|--|---|
| ifrs-full | DisclosureOfCreditRiskExposureLineItems                                      |            | Disclosure of credit risk exposure [line items]  | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |   |
| ifrs-full | DisclosureOfCreditRiskExposureTable  | table      | Disclosure of credit risk exposure [table]   | Schedule disclosing information related to the credit risk exposure.   | disclosure: IFRS 7 35M - Effective 2018-01-01 |
| ifrs-full | DisclosureOfCreditRiskOfInsuranceContractsExplanatory                        | text block | Disclosure of credit risk of insurance contracts [text block]                          | The disclosure of information about the credit risk of insurance contracts. [Refer: Credit risk [member]; Types of insurance contracts [member]]                                       | disclosure: IFRS 4 39 d                       |
| ifrs-full | DisclosureOfDebtSecuritiesExplanatory  | text block | Disclosure of debt instruments [text block]  | The disclosure of debt instruments. [Refer: Debt instruments issued; Debt instruments held]  | common practice: IAS 1 10 e                   |
| ifrs-full | DisclosureOfDeferredAcquisitionCostsArisingFromInsuranceContractsExplanatory | text block | Disclosure of deferred acquisition costs arising from insurance contracts [text block] | The disclosure of deferred acquisition costs arising from insurance contracts. [Refer: Deferred acquisition costs arising from insurance contracts]                                    | common practice: IAS 1 10 e                   |
| ifrs-full | DisclosureOfDeferredIncomeExplanatory  | text block | Disclosure of deferred income [text block]   | The disclosure of deferred income. [Refer: Deferred income]  | common practice: IAS 1 10 e                   |
| ifrs-full | DisclosureOfDeferredTaxesExplanatory   | text block | Disclosure of deferred taxes [text block]  | The disclosure of deferred taxes. [Refer: Deferred tax liabilities; Deferred tax assets]   | common practice: IAS 1 10 e                   |
| ifrs-full | DisclosureOfDefinedBenefitPlansAbstract                                      |            | Disclosure of defined benefit plans [abstract]   |  |   |
| ifrs-full | DisclosureOfDefinedBenefitPlansExplanatory                                   | text block | Disclosure of defined benefit plans [text block]                                       | The disclosure of defined benefit plans. [Refer: Defined benefit plans [member]]   | disclosure: IAS 19 138                        |
| ifrs-full | DisclosureOfDefinedBenefitPlansLineItems                                     |            | Disclosure of defined benefit plans [line items]                                       | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |   |
| ifrs-full | DisclosureOfDefinedBenefitPlansTable   | table      | Disclosure of defined benefit plans [table]  | Schedule disclosing information related to defined benefit plans.  | disclosure: IAS 19 138                        |
| ifrs-full | DisclosureOfDepositsFromBanksExplanatory                                     | text block | Disclosure of deposits from banks [text block]   | The disclosure of deposits from banks. [Refer: Deposits from banks]  | common practice: IAS 1 10 e                   |

|           |  |            |  |  |  |
|-----------|--|------------|--|--|--|
| ifrs-full | DisclosureOfDepositsFromCustomersExplanatory   | text block | Disclosure of deposits from customers [text block]   | The disclosure of deposits from customers. [Refer: Deposits from customers]  | common practice: IAS 1 10 e                    |
| ifrs-full | DisclosureOfDepreciationAndAmortisationExpenseExplanatory                            | text block | Disclosure of depreciation and amortisation expense [text block]                                 | The disclosure of depreciation and amortisation expense. [Refer: Depreciation and amortisation expense]  | common practice: IAS 1 10 e                    |
| ifrs-full | DisclosureOfDerivativeFinancialInstrumentsExplanatory                                | text block | Disclosure of derivative financial instruments [text block]                                      | The disclosure of derivative financial instruments. [Refer: Derivatives [member]]  | common practice: IAS 1 10 e                    |
| ifrs-full | DisclosureOfDetailedInformationAboutArrangementsInvolvingLegalFormOfLeaseExplanatory | text block | Disclosure of detailed information about arrangements involving legal form of lease [text block] | The disclosure of detailed information about arrangements involving the legal form of a lease. [Refer: Arrangements involving legal form of lease [member]]                            | disclosure: SIC 27 10 - Expiry date 2019-01-01 |
| ifrs-full | DisclosureOfDetailedInformationAboutBiologicalAssetsAbstract                         |            | Disclosure of detailed information about biological assets [abstract]                            |  |  |
| ifrs-full | DisclosureOfDetailedInformationAboutBiologicalAssetsExplanatory                      | text block | Disclosure of detailed information about biological assets [text block]                          | The disclosure of detailed information about biological assets. [Refer: Biological assets]   | example: IAS 41 43                             |
| ifrs-full | DisclosureOfDetailedInformationAboutBiologicalAssetsLineItems                        |            | Disclosure of detailed information about biological assets [line items]                          | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |  |
| ifrs-full | DisclosureOfDetailedInformationAboutBiologicalAssetsTable                            | table      | Disclosure of detailed information about biological assets [table]                               | Schedule disclosing information related to details of biological assets.   | example: IAS 41 43                             |
| ifrs-full | DisclosureOfDetailedInformationAboutBorrowingsAbstract                               |            | Disclosure of detailed information about borrowings [abstract]                                   |  |  |
| ifrs-full | DisclosureOfDetailedInformationAboutBorrowings                                       | text block | Disclosure of detailed information about   | The disclosure of detailed information about borrowings. [Refer: Borrowings]   | common practice: IFRS 7 7                      |

|           |   |            |   |  |  |
|-----------|---|------------|---|--|--|
|           | owingsExplanatory   |            | borrowings [text block]   |  |  |
| ifrs-full | DisclosureOfDetailedInformationAboutBorrowingsLineItems             |            | Disclosure of detailed information about borrowings [line items]            | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |  |
| ifrs-full | DisclosureOfDetailedInformationAboutBorrowingsTable                 | table      | Disclosure of detailed information about borrowings [table]                 | Schedule disclosing information related to details of borrowings.  | common practice: IFRS 7 7  |
| ifrs-full | DisclosureOfDetailedInformationAboutBusinessCombinationsExplanatory | text block | Disclosure of detailed information about business combinations [text block] | The disclosure of detailed information about business combinations. [Refer: Business combinations [member]]  | disclosure: IFRS 3 Disclosures application of paragraphs 59 and 61                         |
| ifrs-full | DisclosureOfDetailedInformationAboutFinancialInstrumentsExplanatory | text block | Disclosure of detailed information about financial instruments [text block] | The disclosure of detailed information about financial instruments. [Refer: Financial instruments, class [member]]   | disclosure: IFRS 7 31, disclosure: IFRS 7 7, disclosure: IFRS 7 35K - Effective 2018-01-01 |
| ifrs-full | DisclosureOfDetailedInformationAboutHedgedItemsAbstract             |            | Disclosure of detailed information about hedged items [abstract]            |  |  |
| ifrs-full | DisclosureOfDetailedInformationAboutHedgedItemsExplanatory          | text block | Disclosure of detailed information about hedged items [text block]          | The disclosure of detailed information about hedged items. [Refer: Hedged items [member]]  | disclosure: IFRS 7 24B - Effective 2018-01-01  |
| ifrs-full | DisclosureOfDetailedInformationAboutHedgedItemsLineItems            |            | Disclosure of detailed information about hedged items [line items]          | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |  |
| ifrs-full | DisclosureOfDetailedInformationAboutHedgedItemsTable                | table      | Disclosure of detailed information about hedged items [table]               | Schedule disclosing information related to details of hedged items.  | disclosure: IFRS 7 24B - Effective 2018-01-01  |
| ifrs-full | DisclosureOfDetailedInformationAboutHedgesExplanatory               | text block | Disclosure of detailed information about hedges [text block]                | The disclosure of detailed information about hedges.   | disclosure: IFRS 7 22 - Expiry date 2018-01-01   |

|           |  |            |   |  |   |
|-----------|--|------------|---|--|---|
| ifrs-full | DisclosureOfDetailedInformationAboutHedgingInstrumentsAbstract               |            | Disclosure of detailed information about hedging instruments [abstract]               |  |   |
| ifrs-full | DisclosureOfDetailedInformationAboutHedgingInstrumentsExploratory            | text block | Disclosure of detailed information about hedging instruments [text block]             | The disclosure of detailed information about hedging instruments. [Refer: Hedging instruments [member]]  | disclosure: IFRS 7<br>24A - Effective<br>2018-01-01 |
| ifrs-full | DisclosureOfDetailedInformationAboutHedgingInstrumentsLineItems              |            | Disclosure of detailed information about hedging instruments [line items]             | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |   |
| ifrs-full | DisclosureOfDetailedInformationAboutHedgingInstrumentsTable                  | table      | Disclosure of detailed information about hedging instruments [table]                  | Schedule disclosing information related to details of hedging instruments.   | disclosure: IFRS 7<br>24A - Effective<br>2018-01-01 |
| ifrs-full | DisclosureOfDetailedInformationAboutIntangibleAssetsExploratory              | text block | Disclosure of detailed information about intangible assets [text block]               | The disclosure of detailed information about intangible assets. [Refer: Intangible assets other than goodwill]   | disclosure: IAS 38<br>118                           |
| ifrs-full | DisclosureOfDetailedInformationAboutInvestmentPropertyExploratory            | text block | Disclosure of detailed information about investment property [text block]             | The disclosure of detailed information about investment property. [Refer: Investment property]   | disclosure: IAS 40<br>32A                           |
| ifrs-full | DisclosureOfDetailedInformationAboutPropertyPlantAndEquipmentExplanatory     | text block | Disclosure of detailed information about property, plant and equipment [text block]   | The disclosure of detailed information about property, plant and equipment. [Refer: Property, plant and equipment]   | disclosure: IAS 16<br>73                            |
| ifrs-full | DisclosureOfDetailedInformationAboutServiceConcessionArrangementsExploratory | text block | Disclosure of detailed information about service concession arrangements [text block] | The disclosure of detailed information about service concession arrangements. [Refer: Service concession arrangements [member]]  | disclosure: SIC 29<br>6                             |
| ifrs-full | DisclosureOfDisaggregationOfRevenueFromContractsWithCustomersAbstract        |            | Disclosure of disaggregation of revenue from contracts with                           |  |   |

|           |  |            |   |  |  |
|-----------|--|------------|---|--|--|
|           |  |            | customers [abstract]  |  |  |
| ifrs-full | DisclosureOfDisaggregationOfRevenueFromContractsWithCustomersExplanatory           | text block | Disclosure of disaggregation of revenue from contracts with customers [text block]              | The disclosure of the disaggregation of revenue from contracts with customers. [Refer: Revenue from contracts with customers]  | disclosure: IFRS 15 114 - Effective 2018-01-01 |
| ifrs-full | DisclosureOfDisaggregationOfRevenueFromContractsWithCustomersLineItems             |            | Disclosure of disaggregation of revenue from contracts with customers [line items]              | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |  |
| ifrs-full | DisclosureOfDisaggregationOfRevenueFromContractsWithCustomersTable                 | table      | Disclosure of disaggregation of revenue from contracts with customers [table]                   | Schedule disclosing information related to the disaggregation of revenue from contracts with customers.  | disclosure: IFRS 15 114 - Effective 2018-01-01 |
| ifrs-full | DisclosureOfDiscontinuedOperationsExplanatory                                      | text block | Disclosure of discontinued operations [text block]  | The disclosure of discontinued operations. [Refer: Discontinued operations [member]]   | common practice: IAS 1 10 e                    |
| ifrs-full | DisclosureOfDividendsExplanatory   | text block | Disclosure of dividends [text block]  | The disclosure of dividends. Dividends are distributions of profits to holders of equity investments in proportion to their holdings of a particular class of capital.                 | common practice: IAS 1 10 e                    |
| ifrs-full | DisclosureOfEarningsPerShareExplanatory  | text block | Disclosure of earnings per share [text block]   | The entire disclosure for earnings per share.  | disclosure: IAS 33 Disclosure                  |
| ifrs-full | DisclosureOfEffectOfChangeOfInvestmentEntityStatusOnFinancialStatementsExplanatory | text block | Disclosure of effect of change of investment entity status on financial statements [text block] | The disclosure of the effect of the change of investment entity status on the financial statements. [Refer: Disclosure of investment entities [text block]]                            | disclosure: IFRS 12 9B                         |
| ifrs-full | DisclosureOfEffectOfChangesInForeignExchangeRatesExplanatory                       | text block | Disclosure of effect of changes in foreign exchange rates [text block]                          | The entire disclosure for the effect of changes in foreign exchange rates.   | disclosure: IAS 21 Disclosure                  |

|           |   |            |   |  |   |
|-----------|---|------------|---|--|---|
| ifrs-full | DisclosureOfEffectOfOverlayApproachReclassificationOnProfitOrLossAbstract                 |            | Disclosure of effect of overlay approach reclassification on profit or loss [abstract]                    |  |   |
| ifrs-full | DisclosureOfEffectOfOverlayApproachReclassificationOnProfitOrLossExplanatory              | text block | Disclosure of effect of overlay approach reclassification on profit or loss [text block]                  | The disclosure of the effect of the overlay approach reclassification on profit or loss.   | disclosure: IFRS 4 39L e - Effective on first application of IFRS 9 |
| ifrs-full | DisclosureOfEffectOfOverlayApproachReclassificationOnProfitOrLossForAssociatesAbstract    |            | Disclosure of effect of overlay approach reclassification on profit or loss for associates [abstract]     |  |   |
| ifrs-full | DisclosureOfEffectOfOverlayApproachReclassificationOnProfitOrLossForAssociatesExplanatory | text block | Disclosure of effect of overlay approach reclassification on profit or loss for associates [text block]   | The disclosure of the effect of the overlay approach reclassification on profit or loss for associates.  | disclosure: IFRS 4 39M - Effective on first application of IFRS 9   |
| ifrs-full | DisclosureOfEffectOfOverlayApproachReclassificationOnProfitOrLossForAssociatesLineItems   |            | Disclosure of effect of overlay approach reclassification on profit or loss for associates [line items]   | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |   |
| ifrs-full | DisclosureOfEffectOfOverlayApproachReclassificationOnProfitOrLossForAssociatesTable       | table      | Disclosure of effect of overlay approach reclassification on profit or loss for associates [table]        | Schedule disclosing information related to the effect of the overlay approach reclassification on profit or loss for associates.   | disclosure: IFRS 4 39M - Effective on first application of IFRS 9   |
| ifrs-full | DisclosureOfEffectOfOverlayApproachReclassificationOnProfitOrLossForJointVenturesAbstract |            | Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [abstract] |  |   |

|           |   |            |   |   |   |
|-----------|---|------------|---|---|---|
| ifrs-full | DisclosureOfEffectOfOverlayApproachReclassificationOnProfitOrLossForJointVenturesExplanatory  | text block | Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [text block]   | The disclosure of the effect of the overlay approach reclassification on profit or loss for joint ventures.   | disclosure: IFRS 4 39M - Effective on first application of IFRS 9   |
| ifrs-full | DisclosureOfEffectOfOverlayApproachReclassificationOnProfitOrLossForJointVenturesLineItems  |            | Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [line items]   | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.                            |   |
| ifrs-full | DisclosureOfEffectOfOverlayApproachReclassificationOnProfitOrLossForJointVenturesTable  | table      | Disclosure of effect of overlay approach reclassification on profit or loss for joint ventures [table]  | Schedule disclosing information related to the effect of the overlay approach reclassification on profit or loss for joint ventures.  | disclosure: IFRS 4 39M - Effective on first application of IFRS 9   |
| ifrs-full | DisclosureOfEffectOfOverlayApproachReclassificationOnProfitOrLossLineItems  |            | Disclosure of effect of overlay approach reclassification on profit or loss [line items]  | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.                            |   |
| ifrs-full | DisclosureOfEffectOfOverlayApproachReclassificationOnProfitOrLossTable  | table      | Disclosure of effect of overlay approach reclassification on profit or loss [table]   | Schedule disclosing information related to the effect of the overlay approach reclassification on profit or loss.   | disclosure: IFRS 4 39L e - Effective on first application of IFRS 9 |
| ifrs-full | DisclosureOfEffectsOfChangesInParentsOwnershipInterestInSubsidiaryThatDoNotResultInLossOfControlOnEquityAttributableToOwnersOfParentExplanatory | text block | Disclosure of effects of changes in parent's ownership interest in subsidiary that do not result in loss of control on equity attributable to owners of parent [text block] | The disclosure of a schedule that shows the effects of any changes in the parent's ownership interest in a subsidiary that do not result in a loss of control on the equity attributable to owners of the parent. | disclosure: IFRS 12 18  |
| ifrs-full | DisclosureOfEmployeeBenefitsExplanatory   | text block | Disclosure of employee benefits [text block]  | The entire disclosure for employee benefits.  | disclosure: IAS 19 Scope  |
| ifrs-full | DisclosureOfEntitysReportableSegmentsExplanatory  | text block | Disclosure of entity's operating segments   | The entire disclosure for operating segments.   | disclosure: IFRS 8 Disclosure                                       |

|           |   |            |   |  |  |
|-----------|---|------------|---|--|--|
|           | xplanatory  |            | [text block]  |  |  |
| ifrs-full | DisclosureOfEventsAfterReportingPeriodExplanatory   | text block | Disclosure of events after reporting period [text block]  | The entire disclosure for events after the reporting period.   | disclosure: IAS 10 Disclosure  |
| ifrs-full | DisclosureOfEvidenceSupportingRecognitionOfDeferredTaxAssetsDependentOnFutureTaxableProfitsAndEntityHasSufferedALossInCurrentOrPricingPeriodExplanatory | text       | Description of evidence supporting recognition of deferred tax asset when utilisation is dependent on future taxable profits in excess of profits from reversal of taxable temporary differences and entity has suffered loss in jurisdiction to which deferred tax asset relates | The description of the nature of the evidence supporting the recognition of a deferred tax asset when: (a) the utilisation of the deferred tax asset is dependent on future taxable profits in excess of the profits arising from the reversal of existing taxable temporary differences; and (b) the entity has suffered a loss in either the current or preceding period in the tax jurisdiction to which the deferred tax asset relates. [Refer: Temporary differences [member]; Deferred tax asset when utilisation is dependent on future taxable profits in excess of profits from reversal of taxable temporary differences and entity has suffered loss in jurisdiction to which deferred tax asset relates] | disclosure: IAS 12 82  |
| ifrs-full | DisclosureOfExpensesByNatureExplanatory   | text block | Disclosure of expenses by nature [text block]   | The disclosure of expenses by nature. [Refer: Expenses, by nature]   | common practice: IAS 1 10 e  |
| ifrs-full | DisclosureOfExpensesExplanatory   | text block | Disclosure of expenses [text block]   | The disclosure of expenses.  | common practice: IAS 1 10 e  |
| ifrs-full | DisclosureOfExplorationAndEvaluationAssetsExplanatory   | text block | Disclosure of exploration and evaluation assets [text block]  | The entire disclosure for exploration and evaluation assets.   | disclosure: IFRS 6 Disclosure  |
| ifrs-full | DisclosureOfExternalCreditExposuresAbstract   |            | Disclosure of external credit grades [abstract]   |  |  |
| ifrs-full | DisclosureOfExternalCreditExposuresExplainer  | text block | Disclosure of external credit grades [text block]   | The disclosure of external credit grades. [Refer: External credit grades [member]]   | example: IFRS 7 IG24 - Expiry date 2018-01-01, example: IFRS 7 36 c - Expiry date 2018-01-01 |

|           |   |            |  |  |  |
|-----------|---|------------|--|--|--|
| ifrs-full | DisclosureOfExternalCreditExposuresLineItems  |            | Disclosure of external credit grades [line items]  | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.   |  |
| ifrs-full | DisclosureOfExternalCreditExposuresTable  | table      | Disclosure of external credit grades [table]   | Schedule disclosing information related to external credit grades.   | example: IFRS 7 IG24 - Expiry date 2018-01-01, example: IFRS 7 36 c - Expiry date 2018-01-01 |
| ifrs-full | DisclosureOfFactAndExplanationWhyDisclosureOfInformationForEachBusinessCombinationIsImpracticable | text       | Explanation of fact and explanation of why disclosure of information on revenues and profit or loss is impracticable | The explanation of the fact and the reason why the disclosure of information on revenues and profit (loss) of the acquiree since the acquisition date and the combined entity as though the acquisition date for all business combinations that occurred had been as of the beginning of the reporting period is impracticable. [Refer: Business combinations [member]; Revenue] | disclosure: IFRS 3 B64 q   |
| ifrs-full | DisclosureOfFairValueMeasurementExplanatory   | text block | Disclosure of fair value measurement [text block]  | The entire disclosure for fair value measurement.  | disclosure: IFRS 13 Disclosure   |
| ifrs-full | DisclosureOfFairValueMeasurementOfAssetsAbstract  |            | Disclosure of fair value measurement of assets [abstract]  |  |  |
| ifrs-full | DisclosureOfFairValueMeasurementOfAssetsExplanatory   | text block | Disclosure of fair value measurement of assets [text block]  | The disclosure of the fair value measurement of assets.  | disclosure: IFRS 13 93   |
| ifrs-full | DisclosureOfFairValueMeasurementOfAssetsLineItems   |            | Disclosure of fair value measurement of assets [line items]  | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.   |  |
| ifrs-full | DisclosureOfFairValueMeasurementOfAssetsTable   | table      | Disclosure of fair value measurement of assets [table]   | Schedule disclosing information related to the fair value measurement of assets.   | disclosure: IFRS 13 93   |
| ifrs-full | DisclosureOfFairValueMeasurementOfEquityAbstract  |            | Disclosure of fair value measurement of equity [abstract]  |  |  |
| ifrs-full | DisclosureOfFairValueMeasurementOfEquityExplanatory   | text block | Disclosure of fair value measurement of equity [text block]  | The disclosure of the fair value measurement of equity.  | disclosure: IFRS 13 93   |

|           |   |            |   |   |   |
|-----------|---|------------|---|---|---|
| ifrs-full | <a href="#">DisclosureOfFairValueMeasurementOfEquityLineItems</a>   |            | <a href="#">Disclosure of fair value measurement of equity [line items]</a>   | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.  |   |
| ifrs-full | <a href="#">DisclosureOfFairValueMeasurementOfEquityTable</a>   | table      | <a href="#">Disclosure of fair value measurement of equity [table]</a>  | Schedule disclosing information related to the fair value measurement of equity.  | disclosure: IFRS 13 93                          |
| ifrs-full | <a href="#">DisclosureOfFairValueMeasurementOfLiabilitiesAbstract</a>   |            | <a href="#">Disclosure of fair value measurement of liabilities [abstract]</a>  |   |   |
| ifrs-full | <a href="#">DisclosureOfFairValueMeasurementOfLiabilitiesExplanatory</a>  | text block | <a href="#">Disclosure of fair value measurement of liabilities [text block]</a>  | The disclosure of the fair value measurement of liabilities.  | disclosure: IFRS 13 93                          |
| ifrs-full | <a href="#">DisclosureOfFairValueMeasurementOfLiabilitiesLineItems</a>  |            | <a href="#">Disclosure of fair value measurement of liabilities [line items]</a>  | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.  |   |
| ifrs-full | <a href="#">DisclosureOfFairValueMeasurementOfLiabilitiesTable</a>  | table      | <a href="#">Disclosure of fair value measurement of liabilities [table]</a>   | Schedule disclosing information related to the fair value measurement of liabilities.   | disclosure: IFRS 13 93                          |
| ifrs-full | <a href="#">DisclosureOfFairValueOfEachInvestmentInEquityInstrumentsDesignatedAsMeasuredAtFairValueThroughOtherComprehensiveIncomeExplanatory</a> | text block | <a href="#">Disclosure of fair value of investments in equity instruments that the entity has designated at fair value through other comprehensive income. [Refer: Investments in equity instruments designated at fair value through other comprehensive income]</a> | The disclosure of the fair value of investments in equity instruments that the entity has designated at fair value through other comprehensive income. [Refer: Investments in equity instruments designated at fair value through other comprehensive income]   | disclosure: IFRS 7 11A c - Effective 2018-01-01 |
| ifrs-full | <a href="#">DisclosureOfFairValueOfFinancialAssetsAndFinancialLiabilitiesAndReclassificationExplanatory</a>                                       | text block | <a href="#">Disclosure of information about possible differences between carrying amount and fair value of contracts described in IFRS 7.29 b and IFRS 7.29 c [text block]</a>  | The disclosure of information about the extent of possible differences between the carrying amount and fair value of: (a) investments in equity instruments that do not have a quoted market price in an active market (or derivatives linked to such equity instruments) that are measured at cost because their fair value cannot be measured reliably; and (b) contracts containing a discretionary participation feature if the fair value of that feature cannot be measured reliably. | disclosure: IFRS 7 30                           |
| ifrs-full | <a href="#">DisclosureOfFairValueOfFinancialInstruments</a>   | text block | <a href="#">Disclosure of fair value of financial</a>   | The disclosure of the fair value of financial instruments. [Refer: Financial instruments, class [member]; At fair value [member]]   | common practice: IAS 1 10 e                     |

|           |  |            |  |  |   |
|-----------|--|------------|--|--|---|
|           | ntsExplanatory   |            | instruments [text block]   |  |   |
| ifrs-full | DisclosureOfFairValueOfInvestmentsInEquityInstrumentsDesignatedAsMeasuredAtFairValueThroughOtherComprehensiveIncomeAbstract  |            | Disclosure of fair value of investments in equity instruments designated at fair value through other comprehensive income [abstract]   |  |   |
| ifrs-full | DisclosureOfFairValueOfInvestmentsInEquityInstrumentsDesignatedAsMeasuredAtFairValueThroughOtherComprehensiveIncomeLineItems |            | Disclosure of fair value of investments in equity instruments designated at fair value through other comprehensive income [line items] | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |   |
| ifrs-full | DisclosureOfFairValueOfInvestmentsInEquityInstrumentsDesignatedAsMeasuredAtFairValueThroughOtherComprehensiveIncomeTable     | table      | Disclosure of fair value of investments in equity instruments designated at fair value through other comprehensive income [table]      | Schedule disclosing information related to the fair value of investments in equity instruments designated at fair value through other comprehensive income.                            | disclosure: IFRS 7 11A c - Effective 2018-01-01 |
| ifrs-full | DisclosureOfFairValueOfPlanAssetsAbstract  |            | Disclosure of fair value of plan assets [abstract]   |  |   |
| ifrs-full | DisclosureOfFairValueOfPlanAssetsExplanatory   | text block | Disclosure of fair value of plan assets [text block]   | The disclosure of the fair value of defined benefit plan assets. [Refer: Plan assets [member]; Defined benefit plans [member]]   | disclosure: IAS 19 142                          |
| ifrs-full | DisclosureOfFairValueOfPlanAssetsLineItems   |            | Disclosure of fair value of plan assets [line items]   | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |   |
| ifrs-full | DisclosureOfFairValueOfPlanAssetsTable   | table      | Disclosure of fair value of plan assets [table]  | Schedule disclosing information related to the fair value of defined benefit plan assets.  | disclosure: IAS 19 142                          |
| ifrs-full | DisclosureOfFairValuesOfItemsUsedAsDeemedCostAbstract  |            | Disclosure of fair values of items used as deemed cost   |  |   |

|           |  |            |  |  |  |  |
|-----------|--|------------|--|--|--|--|
|           |  |            | [abstract]   |  |  |  |
| ifrs-full | DisclosureOfFairValuesOfItemsUsedAsDeemedCostExplanatory     | text block | Disclosure of fair values of items used as deemed cost [text block]    | The disclosure of the fair values used as deemed cost in the entity's opening IFRS statement of financial position for items of property, plant and equipment, investment property or intangible assets.<br>[Refer: Property, plant and equipment; Investment property; Intangible assets other than goodwill] | disclosure: IFRS 130   |  |
| ifrs-full | DisclosureOfFairValuesOfItemsUsedAsDeemedCostLineItems       |            | Disclosure of fair values of items used as deemed cost [line items]    | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.   |  |  |
| ifrs-full | DisclosureOfFairValuesOfItemsUsedAsDeemedCostTable           | table      | Disclosure of fair values of items used as deemed cost [table]         | Schedule disclosing information related to the fair values of items used as deemed cost in the entity's first IFRS financial statements.   | disclosure: IFRS 130   |  |
| ifrs-full | DisclosureOfFeeAndCommissionIncomeExpenseExplanatory         | text block | Disclosure of fee and commission income (expense) [text block]         | The disclosure of fee and commission income (expense). [Refer: Fee and commission income (expense)]  | common practice: IAS 1 10 e  |  |
| ifrs-full | DisclosureOfFinanceCostExplanatory                           | text block | Disclosure of finance cost [text block]                                | The disclosure of finance cost. [Refer: Finance costs]   | common practice: IAS 1 10 e  |  |
| ifrs-full | DisclosureOfFinanceIncomeExpenseExploratory                  | text block | Disclosure of finance income (cost) [text block]                       | The disclosure of finance income (cost). [Refer: Finance income (cost)]  | common practice: IAS 1 10 e  |  |
| ifrs-full | DisclosureOfFinanceIncomeExplanatory                         | text block | Disclosure of finance income [text block]                              | The disclosure of finance income. [Refer: Finance income]  | common practice: IAS 1 10 e  |  |
| ifrs-full | DisclosureOfFinanceLeaseAndOperatingLeaseByLesseeAbstract    |            | Disclosure of finance lease and operating lease by lessee [abstract]   |  |  |  |
| ifrs-full | DisclosureOfFinanceLeaseAndOperatingLeaseByLesseeExploratory | text block | Disclosure of finance lease and operating lease by lessee [text block] | The disclosure of finance leases and operating leases by the lessee.   | disclosure: IAS 17 31 - Expiry date 2019-01-01, disclosure: IAS 17 35 - Expiry date 2019-01-01 |  |
| ifrs-full | DisclosureOfFinanceLeaseAndOperatingLeaseByLesseeLineIt      |            | Disclosure of finance lease and operating lease by lessee [line items] | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.   |  |  |

|           |  |            |  |  |  |
|-----------|--|------------|--|--|--|
|           | ems  |            | items]   |  |  |
| ifrs-full | DisclosureOfFinanceLeaseAndOperatingLeaseByLesseeTable       | table      | Disclosure of finance lease and operating lease by lessee [table]      | Schedule disclosing information related to finance leases and operating leases by the lessee.  | disclosure: IAS 17 31 b - Expiry date 2019-01-01, disclosure: IAS 17 35 a - Expiry date 2019-01-01 |
| ifrs-full | DisclosureOfFinanceLeaseAndOperatingLeaseByLessorAbstract    |            | Disclosure of finance lease and operating lease by lessor [abstract]   |  |  |
| ifrs-full | DisclosureOfFinanceLeaseAndOperatingLeaseByLessorExplanatory | text block | Disclosure of finance lease and operating lease by lessor [text block] | The disclosure of finance leases and operating leases by the lessor.   | disclosure: IAS 17 47 - Expiry date 2019-01-01, disclosure: IAS 17 56 - Expiry date 2019-01-01     |
| ifrs-full | DisclosureOfFinanceLeaseAndOperatingLeaseByLessorLineItems   |            | Disclosure of finance lease and operating lease by lessor [line items] | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |  |
| ifrs-full | DisclosureOfFinanceLeaseAndOperatingLeaseByLessorTable       | table      | Disclosure of finance lease and operating lease by lessor [table]      | Schedule disclosing information related to finance leases and operating leases by the lessor.  | disclosure: IAS 17 47 a - Expiry date 2019-01-01, disclosure: IAS 17 56 a - Expiry date 2019-01-01 |
| ifrs-full | DisclosureOfFinancialAssetsAbstract                          |            | Disclosure of financial assets [abstract]                              |  |  |
| ifrs-full | DisclosureOfFinancialAssetsExplanatory                       | text block | Disclosure of financial assets [text block]                            | The disclosure of financial assets. [Refer: Financial assets]  | disclosure: IFRS 7 7   |
| ifrs-full | DisclosureOfFinancialAssetsHeldForTradingExplanatory         | text block | Disclosure of financial assets held for trading [text block]           | The disclosure of financial assets classified as held for trading. [Refer: Financial assets]   | common practice: IAS 1 10 e  |

|           |   |            |   |  |  |
|-----------|---|------------|---|--|--|
| ifrs-full | DisclosureOfFinancialAssetsLineItems  |            | Disclosure of financial assets [line items]   | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |  |
| ifrs-full | DisclosureOfFinancialAssetsTable  | table      | Disclosure of financial assets [table]  | Schedule disclosing information related to financial assets.   | disclosure: IFRS 7<br>7  |
| ifrs-full | DisclosureOfFinancialAssetsThatAreEitherPastDueOrImpairedAbstract               |            | Disclosure of financial assets that are either past due or impaired [abstract]                |  |  |
| ifrs-full | DisclosureOfFinancialAssetsThatAreEitherPastDueOrImpairedExplanatory            | text block | Disclosure of financial assets that are either past due or impaired [text block]              | The disclosure of financial assets that are either past due or impaired. [Refer: Financial assets]   | disclosure: IFRS 7<br>37 - Expiry date<br>2018-01-01                   |
| ifrs-full | DisclosureOfFinancialAssetsThatAreEitherPastDueOrImpairedLineItems              |            | Disclosure of financial assets that are either past due or impaired [line items]              | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |  |
| ifrs-full | DisclosureOfFinancialAssetsThatAreEitherPastDueOrImpairedTable                  | table      | Disclosure of financial assets that are either past due or impaired [table]                   | Schedule disclosing information related to financial assets that are either past due or impaired.  | disclosure: IFRS 7<br>37 - Expiry date<br>2018-01-01                   |
| ifrs-full | DisclosureOfFinancialAssetsToWhichOverlayApproachIsAppliedAbstract              |            | Disclosure of financial assets to which overlay approach is applied [abstract]                |  |  |
| ifrs-full | DisclosureOfFinancialAssetsToWhichOverlayApproachIsAppliedExplanatory           | text block | Disclosure of financial assets to which overlay approach is applied [text block]              | The disclosure of financial assets to which the overlay approach is applied.   | disclosure: IFRS 4<br>39L b - Effective on first application of IFRS 9 |
| ifrs-full | DisclosureOfFinancialAssetsToWhichOverlayApproachIsAppliedForAssociatesAbstract |            | Disclosure of financial assets to which overlay approach is applied for associates [abstract] |  |  |

|           |   |            |   |  |   |
|-----------|---|------------|---|--|---|
| ifrs-full | DisclosureOfFinancialAssetsToWhichOverlayApproachIsAppliedForAssociatesExplanatory    | text block | Disclosure of financial assets to which overlay approach is applied for associates [text block]     | The disclosure of financial assets to which the overlay approach is applied for associates.  | disclosure: IFRS 4 39M - Effective on first application of IFRS 9 |
| ifrs-full | DisclosureOfFinancialAssetsToWhichOverlayApproachIsAppliedForAssociatesLineItems      |            | Disclosure of financial assets to which overlay approach is applied for associates [line items]     | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |   |
| ifrs-full | DisclosureOfFinancialAssetsToWhichOverlayApproachIsAppliedForAssociatesTable          | table      | Disclosure of financial assets to which overlay approach is applied for associates [table]          | Schedule disclosing information related to the financial assets to which the overlay approach is applied for associates.   | disclosure: IFRS 4 39M - Effective on first application of IFRS 9 |
| ifrs-full | DisclosureOfFinancialAssetsToWhichOverlayApproachIsAppliedForJointVenturesAbstract    |            | Disclosure of financial assets to which overlay approach is applied for joint ventures [abstract]   |  |   |
| ifrs-full | DisclosureOfFinancialAssetsToWhichOverlayApproachIsAppliedForJointVenturesExplanatory | text block | Disclosure of financial assets to which overlay approach is applied for joint ventures [text block] | The disclosure of financial assets to which the overlay approach is applied for joint ventures.  | disclosure: IFRS 4 39M - Effective on first application of IFRS 9 |
| ifrs-full | DisclosureOfFinancialAssetsToWhichOverlayApproachIsAppliedForJointVenturesLineItems   |            | Disclosure of financial assets to which overlay approach is applied for joint ventures [line items] | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |   |
| ifrs-full | DisclosureOfFinancialAssetsToWhichOverlayApproachIsAppliedForJointVenturesTable       | table      | Disclosure of financial assets to which overlay   | Schedule disclosing information related to the financial assets to which the overlay approach is applied for joint ventures.   | disclosure: IFRS 4 39M - Effective on first application of IFRS 9 |

|           |  |            |   |  |   |
|-----------|--|------------|---|--|---|
|           | dForJointVenturesTable   |            | approach is applied for joint ventures [table]  |  | IFRS 9  |
| ifrs-full | DisclosureOfFinancialAssetsToWhichOverlayApproachIsAppliedLineItems                            |            | Disclosure of financial assets to which overlay approach is applied [line items]                    | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |   |
| ifrs-full | DisclosureOfFinancialAssetsToWhichOverlayApproachIsAppliedTable                                | table      | Disclosure of financial assets to which overlay approach is applied [table]                         | Schedule disclosing information related to the financial assets to which the overlay approach is applied.  | disclosure: IFRS 4 39L b - Effective on first application of IFRS 9 |
| ifrs-full | DisclosureOfFinancialAssetsTransferredDuringPeriodWhichDoNotQualifyForDerecognitionAbstract    |            | Disclosure of transferred financial assets that are not derecognised in their entirety [abstract]   |  |   |
| ifrs-full | DisclosureOfFinancialAssetsTransferredDuringPeriodWhichDoNotQualifyForDerecognitionExplanatory | text block | Disclosure of transferred financial assets that are not derecognised in their entirety [text block] | The disclosure of transferred financial assets that are not derecognised in their entirety. [Refer: Transferred financial assets that are not derecognised in their entirety [member]] | disclosure: IFRS 7 42D  |
| ifrs-full | DisclosureOfFinancialAssetsTransferredDuringPeriodWhichDoNotQualifyForDerecognitionLineItems   |            | Disclosure of transferred financial assets that are not derecognised in their entirety [line items] | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |   |
| ifrs-full | DisclosureOfFinancialAssetsTransferredDuringPeriodWhichDoNotQualifyForDerecognitionTable       | table      | Disclosure of transferred financial assets that are not derecognised in their entirety [table]      | Schedule disclosing information related to transferred financial assets that are not derecognised in their entirety.   | disclosure: IFRS 7 42D  |
| ifrs-full | DisclosureOfFinancialInstrumentsAbstract   |            | Disclosure of detailed information about financial instruments [abstract]                           |  |   |

|           |   |            |  |  |                             |
|-----------|---|------------|--|--|-----------------------------|
| ifrs-full | DisclosureOfFinancialInstrumentsAtFairValueThroughProfitOrLossExplanatory           | text block | Disclosure of financial instruments at fair value through profit or loss [text block]            | The disclosure of financial instruments measured at fair value through profit or loss. [Refer: At fair value [member]; Financial instruments, class [member]]                          | common practice: IAS 1 10 e |
| ifrs-full | DisclosureOfFinancialInstrumentsByTypeOfInterestRateAbstract                        |            | Disclosure of financial instruments by type of interest rate [abstract]                          |  |                             |
| ifrs-full | DisclosureOfFinancialInstrumentsByTypeOfInterestRateExplanation                     | text block | Disclosure of financial instruments by type of interest rate [text block]                        | The disclosure of financial instruments by type of interest rate. [Refer: Financial instruments, class [member]]   | common practice: IFRS 7 39  |
| ifrs-full | DisclosureOfFinancialInstrumentsByTypeOfInterestRateLineItems                       |            | Disclosure of financial instruments by type of interest rate [line items]                        | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |                             |
| ifrs-full | DisclosureOfFinancialInstrumentsByTypeOfInterestRateTable                           | table      | Disclosure of financial instruments by type of interest rate [table]                             | Schedule disclosing information related to financial instruments, by type of interest rate.  | common practice: IFRS 7 39  |
| ifrs-full | DisclosureOfFinancialInstrumentsDesignatedAtFairValueThroughProfitOrLossExplanatory | text block | Disclosure of financial instruments designated at fair value through profit or loss [text block] | The disclosure of financial instruments designated at fair value through profit or loss. [Refer: At fair value [member]; Financial instruments, class [member]]                        | common practice: IAS 1 10 e |
| ifrs-full | DisclosureOfFinancialInstrumentsExplanatory   | text block | Disclosure of financial instruments [text block]   | The entire disclosure for financial instruments.   | disclosure: IFRS 7 Scope    |
| ifrs-full | DisclosureOfFinancialInstrumentsHeldForTradingExplanatory                           | text block | Disclosure of financial instruments held for trading [text block]                                | The disclosure of financial instruments classified as held for trading. [Refer: Financial instruments, class [member]]   | common practice: IAS 1 10 e |
| ifrs-full | DisclosureOfFinancialInstrumentsLineItems   |            | Disclosure of detailed information about financial instruments [line items]                      | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |                             |

|           |  |            |  |  |   |
|-----------|--|------------|--|--|---|
| ifrs-full | DisclosureOfFinancialInstrumentsTable  | table      | Disclosure of detailed information about financial instruments [table]                           | Schedule disclosing information related to details of financial instruments.   | disclosure: IFRS 7<br>31, disclosure: IFRS 7 7, disclosure: IFRS 7 35K - Effective 2018-01-01 |
| ifrs-full | DisclosureOfFinancialLiabilitiesAbstract   |            | Disclosure of financial liabilities [abstract]   |  |   |
| ifrs-full | DisclosureOfFinancialLiabilitiesExplanatory  | text block | Disclosure of financial liabilities [text block]   | The disclosure of financial liabilities. [Refer: Financial liabilities]  | disclosure: IFRS 7<br>7   |
| ifrs-full | DisclosureOfFinancialLiabilitiesHeldForTradingExplanatory                          | text block | Disclosure of financial liabilities held for trading [text block]                                | The disclosure of financial liabilities classified as held for trading. [Refer: Financial liabilities]   | common practice: IAS 1 10 e   |
| ifrs-full | DisclosureOfFinancialLiabilitiesLineItems  |            | Disclosure of financial liabilities [line items]   | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |   |
| ifrs-full | DisclosureOfFinancialLiabilitiesTable  | table      | Disclosure of financial liabilities [table]  | Schedule disclosing information related to financial liabilities.  | disclosure: IFRS 7<br>7   |
| ifrs-full | DisclosureOfFinancialRiskManagementExplanatory                                     | text block | Disclosure of financial risk management [text block]   | The disclosure of the entity's financial risk management practices and policies.   | common practice: IAS 1 10 e   |
| ifrs-full | DisclosureOfFirstTimeAdoptionExplanatory   | text block | Disclosure of first-time adoption [text block]   | The entire disclosure for the entity's first-time adoption of International Financial Reporting Standards.   | disclosure: IFRS 1 Presentation and disclosure  |
| ifrs-full | DisclosureOfFormsOfFundingOfStructuredEntityAndTheirWeightedaverageLifeExplanatory | text block | Disclosure of forms of funding of structured entity and their weighted-average life [text block] | The disclosure of the forms of funding (for example, commercial paper or medium-term notes) of structured entities and their weighted-average life.                                    | example: IFRS 12 B26 g  |
| ifrs-full | DisclosureOfGeneralAndAdministrativeExpenseExplanatory                             | text block | Disclosure of general and administrative expense [text block]                                    | The disclosure of general and administrative expenses. [Refer: Administrative expenses]  | common practice: IAS 1 10 e   |

|           |   |            |   |  |  |
|-----------|---|------------|---|--|--|
| ifrs-full | DisclosureOfGeneralHedgeAccountingExplanatory                     | text block | Disclosure of general hedge accounting [text block]                       | The entire disclosure for general hedge accounting.  | disclosure: IFRS 7 Hedge accounting - Effective 2018-01-01 |
| ifrs-full | DisclosureOfGeneralInformationAboutFinancialStatementsExplanatory | text block | Disclosure of general information about financial statements [text block] | The entire disclosure for general information about financial statements.  | disclosure: IAS 1 51                                       |
| ifrs-full | DisclosureOfGeographicalAreasAbstract                             |            | Disclosure of geographical areas [abstract]                               |  |  |
| ifrs-full | DisclosureOfGeographicalAreasExplanatory                          | text block | Disclosure of geographical areas [text block]                             | The disclosure of geographical information.  | disclosure: IFRS 8 33                                      |
| ifrs-full | DisclosureOfGeographicalAreasLineItems                            |            | Disclosure of geographical areas [line items]                             | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.   |  |
| ifrs-full | DisclosureOfGeographicalAreasTable                                | table      | Disclosure of geographical areas [table]                                  | Schedule disclosing information related to geographical areas.   | disclosure: IFRS 8 33                                      |
| ifrs-full | DisclosureOfGoingConcernExplanatory                               | text block | Disclosure of going concern [text block]                                  | The disclosure of the entity's ability to continue as a going concern.   | common practice: IAS 1 10 e                                |
| ifrs-full | DisclosureOfGoodwillIExplanatory                                  | text block | Disclosure of goodwill [text block]                                       | The disclosure of goodwill. [Refer: Goodwill]  | common practice: IAS 1 10 e                                |
| ifrs-full | DisclosureOfGoodwillINotAllocatedToCashGeneratingUnitExplanatory  | text       | Explanation of goodwill not allocated to cash-generating unit             | The explanation of the reasons why a portion of the goodwill acquired in a business combination has not been allocated to a cash-generating unit (group of units). [Refer: Goodwill; Cash-generating units [member]; Business combinations [member]] | disclosure: IAS 36 133                                     |
| ifrs-full | DisclosureOfGovernmentGrantsExplanatory                           | text block | Disclosure of government grants [text block]                              | The entire disclosure for government grants.   | disclosure: IAS 20 Disclosure                              |
| ifrs-full | DisclosureOfHedgeAccountingAbstract                               |            | Disclosure of detailed information about hedges [abstract]                |  |  |
| ifrs-full | DisclosureOfHedgeAccountingExplanatory                            | text block | Disclosure of hedge accounting [text block]                               | The disclosure of hedge accounting.  | disclosure: IFRS 7 22 - Expiry date 2018-01-01             |

|           |  |            |  |  |  |
|-----------|--|------------|--|--|--|
| ifrs-full | DisclosureOfHedgeAccountingLineItems                                 |            | Disclosure of detailed information about hedges [line items]                   | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |  |
| ifrs-full | DisclosureOfHedgeAccountingTable                                     | table      | Disclosure of detailed information about hedges [table]                        | Schedule disclosing information related to details of hedges.  | disclosure: IFRS 7<br>22 - Expiry date<br>2018-01-01 |
| ifrs-full | DisclosureOfHowEntityAggregatedInterestsInSimilarEntitiesExploratory | text block | Disclosure of how entity aggregated interests in similar entities [text block] | The disclosure of how the entity aggregated its interests in similar entities.   | disclosure: IFRS 12 B3                               |
| ifrs-full | DisclosureOfHyperinflationaryReportingExploratory                    | text block | Disclosure of hyperinflationary reporting [text block]                         | The entire disclosure for financial reporting in hyperinflationary economies.  | disclosure: IAS 29 Disclosures                       |
| ifrs-full | DisclosureOfImpairmentLossAndReversalOfImpairmentLossAbstract        |            | Disclosure of impairment loss and reversal of impairment loss [abstract]       |  |  |
| ifrs-full | DisclosureOfImpairmentLossAndReversalOfImpairmentLossExploratory     | text block | Disclosure of impairment loss and reversal of impairment loss [text block]     | The disclosure of impairment loss and the reversal of impairment loss. [Refer: Impairment loss; Reversal of impairment loss]   | disclosure: IAS 36<br>126                            |
| ifrs-full | DisclosureOfImpairmentLossAndReversalOfImpairmentLossLineItems       |            | Disclosure of impairment loss and reversal of impairment loss [line items]     | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |  |
| ifrs-full | DisclosureOfImpairmentLossAndReversalOfImpairmentLossTable           | table      | Disclosure of impairment loss and reversal of impairment loss [table]          | Schedule disclosing information related to impairment loss and the reversal of impairment loss.  | disclosure: IAS 36<br>126                            |
| ifrs-full | DisclosureOfImpairmentLossRecognisedOrReversedAbstract               |            | Disclosure of impairment loss recognised or reversed [abstract]                |  |  |

|           |   |            |  |  |                               |
|-----------|---|------------|--|--|-------------------------------|
| ifrs-full | DisclosureOfImpairmentLossRecognisedOrReversedLineItems   |            | Disclosure of impairment loss recognised or reversed [line items]  | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.   |                               |
| ifrs-full | DisclosureOfImpairmentLossRecognisedOrReversedTable   | table      | Disclosure of impairment loss recognised or reversed [table]   | Schedule disclosing information related to impairment loss recognised or reversed for a cash-generating unit.  | disclosure: IAS 36 130 d ii   |
| ifrs-full | DisclosureOfImpairmentOfAssetsExplanatory   | text block | Disclosure of impairment of assets [text block]  | The entire disclosure for the impairment of assets.  | disclosure: IAS 36 Disclosure |
| ifrs-full | DisclosureOfIncomeTaxExplanatory  | text block | Disclosure of income tax [text block]  | The entire disclosure for income taxes.  | disclosure: IAS 12 Disclosure |
| ifrs-full | DisclosureOfIndirectMeasurementOfFairValueOfGoodsOrServicesReceivedOtherEquityInstrumentsGrantedDuringPeriodExplanatory         | text block | Disclosure of indirect measurement of fair value of goods or services received, other equity instruments granted during period [text block]          | The disclosure of information about indirect, by reference to the fair value of the equity instruments granted, measurement of the fair value of goods or services received as consideration for the entity's other equity instruments (ie other than share options).                    | disclosure: IFRS 2 47 b       |
| ifrs-full | DisclosureOfIndirectMeasurementOfFairValueOfGoodsOrServicesReceivedSharebasedPaymentArrangementsModifiedDuringPeriodExplanatory | text block | Disclosure of indirect measurement of fair value of goods or services received, share-based payment arrangements modified during period [text block] | The disclosure of information about indirect, by reference to the fair value of the equity instruments granted, measurement of the fair value of goods or services received as consideration for the entity's equity instruments in share-based payment arrangements that were modified. | disclosure: IFRS 2 47 c       |
| ifrs-full | DisclosureOfIndirectMeasurementOfFairValueOfGoodsOrServicesReceivedShareOptionsGrantedDuringPeriodExplanatory                   | text block | Disclosure of indirect measurement of fair value of goods or services received, share options granted during period [text block]                     | The disclosure of information about indirect, by reference to the fair value of the equity instruments granted, measurement of the fair value of goods or services received as consideration for the entity's share options.   | disclosure: IFRS 2 47 a       |

|           |  |            |  |  |  |
|-----------|--|------------|--|--|--|
| ifrs-full | DisclosureOfInformationAboutActivitiesSubjectToRateRegulationAbstract    |            | Disclosure of information about activities subject to rate regulation [abstract]   |  |  |
| ifrs-full | DisclosureOfInformationAboutActivitiesSubjectToRateRegulationExplanatory | text block | Disclosure of information about activities subject to rate regulation [text block] | The disclosure of information about activities subject to rate regulation. Rate regulation is a framework for establishing the prices that can be charged to customers for goods or services and that framework is subject to oversight and/or approval by a rate regulator. | disclosure: IFRS 14 Explanation of activities subject to rate regulation |
| ifrs-full | DisclosureOfInformationAboutActivitiesSubjectToRateRegulationLineItems   |            | Disclosure of information about activities subject to rate regulation [line items] | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.   |  |
| ifrs-full | DisclosureOfInformationAboutActivitiesSubjectToRateRegulationTable       | table      | Disclosure of information about activities subject to rate regulation [table]      | Schedule disclosing information related to activities subject to rate regulation.  | disclosure: IFRS 14 Explanation of activities subject to rate regulation |
| ifrs-full | DisclosureOfInformationAboutAgriculturalProduceAbstract                  |            | Disclosure of information about agricultural produce [abstract]                    |  |  |
| ifrs-full | DisclosureOfInformationAboutAgriculturalProduceExplanatory               | text block | Disclosure of information about agricultural produce [text block]                  | The disclosure of information about agricultural produce. Agricultural produce is the harvested produce of the entity's biological assets. [Refer: Biological assets]  | disclosure: IAS 41 46 b ii   |
| ifrs-full | DisclosureOfInformationAboutAgriculturalProduceLineItems                 |            | Disclosure of information about agricultural produce [line items]                  | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.   |  |
| ifrs-full | DisclosureOfInformationAboutAgriculturalProduceTable                     | table      | Disclosure of information about agricultural produce [table]                       | Schedule disclosing information related to agricultural produce.   | disclosure: IAS 41 46 b ii   |
| ifrs-full | DisclosureOfInformationAboutAmountsRecognisedInRelationT                 |            | Disclosure of information about amounts recognised                                 |  |  |

|           |  |            |  |  |   |
|-----------|--|------------|--|--|---|
|           | oRegulatoryDeferralAccountBalancesAbstract   |            | in relation to regulatory deferral account balances [abstract]   |  |   |
| ifrs-full | DisclosureOfInformationAboutAmountsRecognisedInRelationToRegulatoryDeferralAccountBalancesExplanatory          | text block | Disclosure of information about amounts recognised in relation to regulatory deferral account balances [text block]              | The disclosure of information about amounts recognised in relation to regulatory deferral account balances. [Refer: Regulatory deferral account balances [member]]                     | disclosure: IFRS 14 Explanation of recognised amounts |
| ifrs-full | DisclosureOfInformationAboutAmountsRecognisedInRelationToRegulatoryDeferralAccountBalancesLineItems            |            | Disclosure of information about amounts recognised in relation to regulatory deferral account balances [line items]              | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |   |
| ifrs-full | DisclosureOfInformationAboutAmountsRecognisedInRelationToRegulatoryDeferralAccountBalancesTable                | table      | Disclosure of information about amounts recognised in relation to regulatory deferral account balances [table]                   | Schedule disclosing information related to amounts recognised in relation to regulatory deferral account balances.   | disclosure: IFRS 14 Explanation of recognised amounts |
| ifrs-full | DisclosureOfInformationAboutAmountsThatAffectedStatementOfComprehensiveIncomeAsResultOfHedgeAccountingAbstract |            | Disclosure of information about amounts that affected statement of comprehensive income as result of hedge accounting [abstract] |  |   |
| ifrs-full | DisclosureOfInformationAboutAmountsThatAffectedStatementOfComprehensiveIncomeAsResultOfHedge                   | text block | Disclosure of information about amounts that affected statement of comprehensive   | The disclosure of information about amounts that affected the statement of comprehensive income as a result of hedge accounting.   | disclosure: IFRS 7 24C - Effective 2018-01-01         |

|           |   |            |  |  |   |
|-----------|---|------------|--|--|---|
|           | eAccountingExplanatory  |            | income as result of hedge accounting [text block]  |  |   |
| ifrs-full | DisclosureOfInformationAboutAmountsThatAffectedStatementOfComprehensiveIncomeAsResultOfHedgeAccountingLineItems |            | Disclosure of information about amounts that affected statement of comprehensive income as result of hedge accounting [line items] | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |   |
| ifrs-full | DisclosureOfInformationAboutAmountsThatAffectedStatementOfComprehensiveIncomeAsResultOfHedgeAccountingTable     | table      | Disclosure of information about amounts that affected statement of comprehensive income as result of hedge accounting [table]      | Schedule disclosing information related to amounts that affected the statement of comprehensive income as a result of hedge accounting.  | disclosure: IFRS 7 24C - Effective 2018-01-01   |
| ifrs-full | DisclosureOfInformationAboutConsolidatedStructuredEntitiesAbstract  |            | Disclosure of information about consolidated structured entities [abstract]  |  |   |
| ifrs-full | DisclosureOfInformationAboutConsolidatedStructuredEntitiesExplanatory   | text block | Disclosure of information about consolidated structured entities [text block]  | The disclosure of information about consolidated structured entities. [Refer: Consolidated structured entities [member]]   | disclosure: IFRS 12 Nature of the risks associated with an entity's interests in consolidated structured entities |
| ifrs-full | DisclosureOfInformationAboutConsolidatedStructuredEntitiesLineItems   |            | Disclosure of information about consolidated structured entities [line items]  | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |   |

|           |  |            |   |  |   |
|-----------|--|------------|---|--|---|
| ifrs-full | DisclosureOfInformationAboutConsolidatedStructuredEntitiesTable  | table      | Disclosure of information about consolidated structured entities [table]  | Schedule disclosing information related to consolidated structured entities.   | disclosure: IFRS 12 Nature of the risks associated with an entity's interests in consolidated structured entities |
| ifrs-full | DisclosureOfInformationAboutCreditExposuresDesignatedAsMeasuredAtFairValueThroughProfitOrLossAbstract    |            | Disclosure of information about credit exposures designated as measured at fair value through profit or loss [abstract]   |  |   |
| ifrs-full | DisclosureOfInformationAboutCreditExposuresDesignatedAsMeasuredAtFairValueThroughProfitOrLossExplanatory | text block | Disclosure of information about credit exposures designated as measured at fair value through profit or loss [text block] | The disclosure of information about credit exposures designated as measured at fair value through profit or loss.  | disclosure: IFRS 7 24G - Effective 2018-01-01   |
| ifrs-full | DisclosureOfInformationAboutCreditExposuresDesignatedAsMeasuredAtFairValueThroughProfitOrLossLineItems   |            | Disclosure of information about credit exposures designated as measured at fair value through profit or loss [line items] | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |   |
| ifrs-full | DisclosureOfInformationAboutCreditExposuresDesignatedAsMeasuredAtFairValueThroughProfitOrLossTable       | table      | Disclosure of information about credit exposures designated as measured at fair value through profit or loss [table]      | Schedule disclosing information related to credit exposures designated as measured at fair value through profit or loss.   | disclosure: IFRS 7 24G - Effective 2018-01-01   |
| ifrs-full | DisclosureOfInformationAboutEmployeesExplanatory   | text block | Disclosure of information about employees [text]  | The disclosure of information about employees.   | common practice: IAS 1 10 e   |

|           |   |            |  |  |  |
|-----------|---|------------|--|--|--|
|           |   |            | block]   |  |  |
| ifrs-full | DisclosureOfInformationAboutInterestsInStructuredEntityExplanatory  | text block | Disclosure of information about interests in structured entity [text block]  | The disclosure of qualitative and quantitative information about the entity's interests in structured entities, including, but not limited to, the nature, purpose, size and activities of the structured entity and how the structured entity is financed.  | disclosure: IFRS 12 26                           |
| ifrs-full | DisclosureOfInformationAboutKeyManagementPersonnelExplanatory   | text block | Disclosure of information about key management personnel [text block]  | The disclosure of information about key management personnel. [Refer: Key management personnel of entity or parent [member]]   | common practice: IAS 1 10 e                      |
| ifrs-full | DisclosureOfInformationAboutLiquidityArrangementsGuaranteesOrOtherCommitmentsWithThirdPartiesThatMayAffectFairValueOrRiskOfInterestsInStructuredEntitiesExplanatory | text block | Disclosure of information about liquidity arrangements, guarantees or other commitments with third parties that may affect fair value or risk of interests in structured entities [text block] | The disclosure of information about liquidity arrangements, guarantees or other commitments with third parties that may affect the fair value or risk of the entity's interests in structured entities. [Refer: Guarantees [member]]   | example: IFRS 12 B26 e                           |
| ifrs-full | DisclosureOfInformationAboutMaturityProfileOfDefinedBenefitObligationExplanatory  | text block | Disclosure of information about maturity profile of defined benefit obligation [text block]  | The disclosure of information about the maturity profile of a defined benefit obligation. This will include the weighted average duration of the defined benefit obligation and may include other information about the distribution of the timing of benefit payments, such as a maturity analysis of the benefit payments. [Refer: Defined benefit obligation, at present value] | disclosure: IAS 19 147 c                         |
| ifrs-full | DisclosureOfInformationAboutMethodsInputsAndAssumptionsUsedForAllocatingTransactionPriceExplanatory   | text block | Disclosure of information about methods, inputs and assumptions used for allocating transaction price [text block]   | The disclosure of information about the methods, inputs and assumptions used for allocating the transaction price in contracts with customers.   | disclosure: IFRS 15 126 c - Effective 2018-01-01 |
| ifrs-full | DisclosureOfInformationAboutMethodsInputsAndAssumptionsUsedForAssessingWhetherEstimateOfVariableConsiderations  | text block | Disclosure of information about methods, inputs and assumptions used for assessing whether estimate of variable consideration is constrained.  | The disclosure of information about the methods, inputs and assumptions used for assessing whether an estimate of variable consideration is constrained.   | disclosure: IFRS 15 126 b - Effective 2018-01-01 |

|           |  |            |  |  |   |
|-----------|--|------------|--|--|---|
|           | ConstrainedExplanatory   |            | consideration is constrained [text block]  |  |   |
| ifrs-full | DisclosureOfInformationAboutMethodsInputsAndAssumptionsUsedForDeterminingTransactionPriceExploratory                                     | text block | Disclosure of information about methods, inputs and assumptions used for determining transaction price [text block]  | The disclosure of information about the methods, inputs and assumptions used for determining the transaction price in contracts with customers.  | disclosure: IFRS 15 126 a - Effective 2018-01-01                  |
| ifrs-full | DisclosureOfInformationAboutMethodsInputsAndAssumptionsUsedForMeasuringObligationsForReturnsRefundsAndOtherSimilarObligationsExploratory | text block | Disclosure of information about methods, inputs and assumptions used for measuring obligations for returns, refunds and other similar obligations [text block] | The disclosure of information about the methods, inputs and assumptions used for measuring obligations for returns, refunds and other similar obligations in contracts with customers. | disclosure: IFRS 15 126 d - Effective 2018-01-01                  |
| ifrs-full | DisclosureOfInformationAboutOverlayApproachForAssociatesAbstract   |            | Disclosure of information about overlay approach for associates [abstract]   |  |   |
| ifrs-full | DisclosureOfInformationAboutOverlayApproachForAssociatesExploratory  | text block | Disclosure of information about overlay approach for associates [text block]   | The disclosure of information about the overlay approach for associates.   | disclosure: IFRS 4 39M - Effective on first application of IFRS 9 |
| ifrs-full | DisclosureOfInformationAboutOverlayApproachForAssociatesLineItems  |            | Disclosure of information about overlay approach for associates [line items]   | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |   |
| ifrs-full | DisclosureOfInformationAboutOverlayApproachForAssociatesTable  | table      | Disclosure of information about overlay approach for associates  | Schedule disclosing information related to the overlay approach for associates.  | disclosure: IFRS 4 39M - Effective on first application of        |

|           |  |            |  |  |   |
|-----------|--|------------|--|--|---|
|           | able   |            | associates [table]   |  | IFRS 9  |
| ifrs-full | DisclosureOfInformationAboutOverlayApproachForJointVenturesAbstract  |            | Disclosure of information about overlay approach for joint ventures [abstract]   |  |   |
| ifrs-full | DisclosureOfInformationAboutOverlayApproachForJointVenturesExplanatory                                       | text block | Disclosure of information about overlay approach for joint ventures [text block]   | The disclosure of information about the overlay approach for joint ventures.   | disclosure: IFRS 4 39M - Effective on first application of IFRS 9 |
| ifrs-full | DisclosureOfInformationAboutOverlayApproachForJointVenturesLineItems   |            | Disclosure of information about overlay approach for joint ventures [line items]   | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |   |
| ifrs-full | DisclosureOfInformationAboutOverlayApproachForJointVenturesTable   | table      | Disclosure of information about overlay approach for joint ventures [table]  | Schedule disclosing information related to the overlay approach for joint ventures.  | disclosure: IFRS 4 39M - Effective on first application of IFRS 9 |
| ifrs-full | DisclosureOfInformationAboutTermsAndConditionsOfHedgingInstrumentsAndHowTheyAffectFutureCashFlowsAbstract    |            | Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [abstract]   |  |   |
| ifrs-full | DisclosureOfInformationAboutTermsAndConditionsOfHedgingInstrumentsAndHowTheyAffectFutureCashFlowsExplanatory | text block | Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [text block] | The disclosure of information about the terms and conditions of hedging instruments and how they affect future cash flows. [Refer: Hedging instruments [member]]                       | disclosure: IFRS 7 23A - Effective 2018-01-01                     |

|           |  |            |  |   |   |
|-----------|--|------------|--|---|---|
| ifrs-full | DisclosureOfInformationAboutTermsAndConditionsOfHedgingInstrumentsAndHowTheyAffectFutureCashFlowsLineItems |            | Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [line items] | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.                          |   |
| ifrs-full | DisclosureOfInformationAboutTermsAndConditionsOfHedgingInstrumentsAndHowTheyAffectFutureCashFlowsTable     | table      | Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [table]      | Schedule disclosing information related to the terms and conditions of hedging instruments and how they affect future cash flows.   | disclosure: IFRS 7<br>23A - Effective<br>2018-01-01 |
| ifrs-full | DisclosureOfInformationAboutUnconsolidatedStructuredEntitiesControlledByInvestmentEntityAbstract           |            | Disclosure of information about unconsolidated structured entities controlled by investment entity [abstract]                  |   |   |
| ifrs-full | DisclosureOfInformationAboutUnconsolidatedStructuredEntitiesControlledByInvestmentEntityExplanatory        | text block | Disclosure of information about unconsolidated structured entities controlled by investment entity [text block]                | The disclosure of information about unconsolidated structured entities controlled by an investment entity. [Refer: Disclosure of investment entities [text block]; Unconsolidated structured entities [member]] | disclosure: IFRS<br>12 19F                          |
| ifrs-full | DisclosureOfInformationAboutUnconsolidatedStructuredEntitiesControlledByInvestmentEntityLineItems          |            | Disclosure of information about unconsolidated structured entities controlled by investment entity [line items]                | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.                          |   |

|           |  |            |  |   |                         |
|-----------|--|------------|--|---|-------------------------|
| ifrs-full | DisclosureOfInformationAboutUnconsolidatedStructuredEntitiesControlledByInvestmentEntityTable                          | table      | Disclosure of information about unconsolidated structured entities controlled by investment entity [table]                   | Schedule disclosing information related to unconsolidated structured entities controlled by the investment entity.  | disclosure: IFRS 12 19F |
| ifrs-full | DisclosureOfInformationAboutUnconsolidatedSubsidiariesAbstract   |            | Disclosure of information about unconsolidated subsidiaries [abstract]   |   |                         |
| ifrs-full | DisclosureOfInformationAboutUnconsolidatedSubsidiariesExplanatory  | text block | Disclosure of information about unconsolidated subsidiaries [text block]   | The disclosure of information about unconsolidated subsidiaries. [Refer: Subsidiaries [member]]   | disclosure: IFRS 12 19B |
| ifrs-full | DisclosureOfInformationAboutUnconsolidatedSubsidiariesLineItems  |            | Disclosure of information about unconsolidated subsidiaries [line items]   | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.  |                         |
| ifrs-full | DisclosureOfInformationAboutUnconsolidatedSubsidiariesTable  | table      | Disclosure of information about unconsolidated subsidiaries [table]  | Schedule disclosing information related to unconsolidated subsidiaries.   | disclosure: IFRS 12 19B |
| ifrs-full | DisclosureOfInformationForEachMaterialImpairmentLossRecognisedOrReversedForIndividualAssetOrCashgeneratingUnitAbstract |            | Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating unit [abstract] |   |                         |
| ifrs-full | DisclosureOfInformationForEachMaterialImpairmentLossRecognisedOrReversedFor  | text block | Disclosure of information for impairment loss recognised or  | The disclosure of information for an individual asset, including goodwill, or a cash-generating unit, for which an impairment loss has been recognised or reversed. [Refer: Goodwill; Impairment loss; Reversal of impairment loss; Cash-generating units [member]] | disclosure: IAS 36 130  |

|           |   |            |  |  |                        |  |
|-----------|---|------------|--|--|------------------------|--|
|           | rIndividualAssetOrCa shgeneratingUnitExpl anatory   |            | reversed for individual asset or cash-generating unit [text block]   |  |                        |  |
| ifrs-full | DisclosureOfInformat ionForEachMaterialI mpairmentLossReco gnisedOrReversedFo rIndividualAssetOrCa shgeneratingUnitLine Items                             |            | Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating unit [line items] | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |                        |  |
| ifrs-full | DisclosureOfInformat ionForEachMaterialI mpairmentLossReco gnisedOrReversedFo rIndividualAssetOrCa shgeneratingUnitTabl e                                 | table      | Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating unit [table]      | Schedule disclosing information related to an individual asset or a cash-generating unit, for which an impairment loss has been recognised or reversed.                                | disclosure: IAS 36 130 |  |
| ifrs-full | DisclosureOfInformat ionForIndividualAsse tOrCashgeneratingU nitWithSignificantAm ountOfGoodwillOrInt angibleAssetsWithIn definiteUsefulLivesA bstract    |            | Disclosure of information for cash-generating units [abstract]   |  |                        |  |
| ifrs-full | DisclosureOfInformat ionForIndividualAsse tOrCashgeneratingU nitWithSignificantAm ountOfGoodwillOrInt angibleAssetsWithIn definiteUsefulLivesE xplanatory | text block | Disclosure of information for cash-generating units [text block]   | The disclosure of information for cash-generating units. [Refer: Cash-generating units [member]]   | disclosure: IAS 36 134 |  |

|           |  |            |   |   |                        |
|-----------|--|------------|---|---|------------------------|
| ifrs-full | DisclosureOfInformationForIndividualAssetOrCashgeneratingUnitWithSignificantAmountOfGoodwillOrIntangibleAssetsWithIndefiniteUsefulLivesLineItems                                 |            | Disclosure of information for cash-generating units [line items]  | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.                                  |                        |
| ifrs-full | DisclosureOfInformationForIndividualAssetOrCashgeneratingUnitWithSignificantAmountOfGoodwillOrIntangibleAssetsWithIndefiniteUsefulLivesTable                                     | table      | Disclosure of information for cash-generating units [table]   | Schedule disclosing information related to cash-generating units.   | disclosure: IAS 36 134 |
| ifrs-full | DisclosureOfInformationSufficientToPermitReconciliationOfClassesDeterminedForFairValueMeasurementToLineItemsInStatementOfFinancialPositionAssetsExplanatory                      | text block | Disclosure of information sufficient to permit reconciliation of classes determined for fair value measurement to line items in statement of financial position, assets [text block]                          | The disclosure of information sufficient to permit the reconciliation of classes of assets determined for fair value measurement to the line items in the statement of financial position.                              | disclosure: IFRS 13 94 |
| ifrs-full | DisclosureOfInformationSufficientToPermitReconciliationOfClassesDeterminedForFairValueMeasurementToLineItemsInStatementOfFinancialPositionEntitysOwnEquityInstrumentsExplanatory | text block | Disclosure of information sufficient to permit reconciliation of classes determined for fair value measurement to line items in statement of financial position, entity's own equity instruments [text block] | The disclosure of information sufficient to permit the reconciliation of classes of the entity's own equity instruments determined for fair value measurement to the line items in the statement of financial position. | disclosure: IFRS 13 94 |

|           |   |            |  |  |                         |
|-----------|---|------------|--|--|-------------------------|
| ifrs-full | <code>DisclosureOfInformationSufficientToPermitReconciliationOfClassesDeterminedForFairValueMeasurementToLineItemsInStatementOfFinancialPositionLiabilitiesExplanatory</code> | text block | <p>Disclosure of information sufficient to permit reconciliation of classes determined for fair value measurement to line items in statement of financial position, liabilities [text block]</p> | <p>The disclosure of information sufficient to permit the reconciliation of classes of liabilities determined for fair value measurement to the line items in the statement of financial position.</p>   | disclosure: IFRS 13 94  |
| ifrs-full | <code>DisclosureOfInformationThatEnablesUsersOfFinancialStatementsToEvaluateChangesInLiabilitiesArisingFromFinancingActivitiesExplanatory</code>                              | text block | <p>Disclosure of information that enables users of financial statements to evaluate changes in liabilities arising from financing activities [text block]</p>                                    | <p>The disclosure of information that enables users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes. [Refer: Liabilities arising from financing activities]</p>      | disclosure: IAS 7 44A   |
| ifrs-full | <code>DisclosureOfInitialApplicationOfStandardsOrInterpretationsAbstract</code>   |            | <p>Disclosure of initial application of standards or interpretations [abstract]</p>  |  |                         |
| ifrs-full | <code>DisclosureOfInitialApplicationOfStandardsOrInterpretationsLineItems</code>  |            | <p>Disclosure of initial application of standards or interpretations [line items]</p>  | <p>Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.</p>  |                         |
| ifrs-full | <code>DisclosureOfInitialApplicationOfStandardsOrInterpretationsTable</code>  | table      | <p>Disclosure of initial application of standards or interpretations [table]</p>   | <p>Schedule disclosing information related to the initial application of standards or interpretations.</p>   | disclosure: IAS 8 28    |
| ifrs-full | <code>DisclosureOfInstrumentsWithPotentialFutureDilutiveEffectNotIncludedInCalculationOfDilutedEarningsPerShareExplanatory</code>   | text       | <p>Description of instruments with potential future dilutive effect not included in calculation of diluted</p>   | <p>The description of instruments (including contingently issuable shares) that could potentially dilute basic earnings per share in the future, but were not included in the calculation of diluted earnings per share because they are antidilutive for the period(s) presented.</p> | disclosure: IAS 33 70 c |

|           |   |            |   |  |                               |
|-----------|---|------------|---|--|-------------------------------|
|           |   |            | earnings per share  |  |                               |
| ifrs-full | DisclosureOfInsuranceContractsExplanatory               | text block | Disclosure of insurance contracts [text block]                          | The entire disclosure for insurance contracts.   | disclosure: IFRS 4 Disclosure |
| ifrs-full | DisclosureOfInsurancePremiumRevenueExplanatory          | text block | Disclosure of insurance premium revenue [text block]                    | The disclosure of insurance premium revenue. [Refer: Revenue]  | common practice: IAS 1 10 e   |
| ifrs-full | DisclosureOfInsuranceRiskExplanatory                    | text block | Disclosure of insurance risk [text block]                               | The disclosure of risk, other than financial risk, transferred from the holder of an insurance contract to the issuer.   | disclosure: IFRS 4 39 c       |
| ifrs-full | DisclosureOfIntangibleAssetsAbstract                    |            | Disclosure of detailed information about intangible assets [abstract]   |  |                               |
| ifrs-full | DisclosureOfIntangibleAssetsAndGoodwillExplanatory      | text block | Disclosure of intangible assets and goodwill [text block]               | The disclosure of intangible assets and goodwill. [Refer: Intangible assets and goodwill]  | common practice: IAS 1 10 e   |
| ifrs-full | DisclosureOfIntangibleAssetsExplanatory                 | text block | Disclosure of intangible assets [text block]                            | The entire disclosure for intangible assets.   | disclosure: IAS 38 Disclosure |
| ifrs-full | DisclosureOfIntangibleAssetsLineItems                   |            | Disclosure of detailed information about intangible assets [line items] | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |                               |
| ifrs-full | DisclosureOfIntangibleAssetsMaterialToEntityAbstract    |            | Disclosure of intangible assets material to entity [abstract]           |  |                               |
| ifrs-full | DisclosureOfIntangibleAssetsMaterialToEntityExplanatory | text block | Disclosure of intangible assets material to entity [text block]         | The disclosure of intangible assets that are material to the entity. [Refer: Intangible assets material to entity]   | disclosure: IAS 38 122 b      |
| ifrs-full | DisclosureOfIntangibleAssetsMaterialToEntityLineItems   |            | Disclosure of intangible assets material to entity [line                | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |                               |

|           |   |            | items]   |  |                               |
|-----------|---|------------|--|--|-------------------------------|
| ifrs-full | DisclosureOfIntangibleAssetsMaterialToEntityTable               | table      | Disclosure of intangible assets material to entity [table]               | Schedule disclosing information related to intangible assets that are material to the entity.  | disclosure: IAS 38 122 b      |
| ifrs-full | DisclosureOfIntangibleAssetsTable                               | table      | Disclosure of detailed information about intangible assets [table]       | Schedule disclosing information related to details of intangible assets.   | disclosure: IAS 38 118        |
| ifrs-full | DisclosureOfIntangibleAssetsWithIndefiniteUsefulLifeAbstract    |            | Disclosure of intangible assets with indefinite useful life [abstract]   |  |                               |
| ifrs-full | DisclosureOfIntangibleAssetsWithIndefiniteUsefulLifeExplanatory | text block | Disclosure of intangible assets with indefinite useful life [text block] | The disclosure of intangible assets with an indefinite useful life. [Refer: Intangible assets with indefinite useful life]   | disclosure: IAS 38 122 a      |
| ifrs-full | DisclosureOfIntangibleAssetsWithIndefiniteUsefulLifeLineItems   |            | Disclosure of intangible assets with indefinite useful life [line items] | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |                               |
| ifrs-full | DisclosureOfIntangibleAssetsWithIndefiniteUsefulLifeTable       | table      | Disclosure of intangible assets with indefinite useful life [table]      | Schedule disclosing information related to intangible assets with an indefinite useful life.   | disclosure: IAS 38 122 a      |
| ifrs-full | DisclosureOfInterestExpenseExplanatory                          | text block | Disclosure of interest expense [text block]                              | The disclosure of interest expense. [Refer: Interest expense]  | common practice: IAS 1 10 e   |
| ifrs-full | DisclosureOfInterestIncomeExpenseExplanatory                    | text block | Disclosure of interest income (expense) [text block]                     | The disclosure of interest income and expense. [Refer: Interest income (expense)]  | common practice: IAS 1 10 e   |
| ifrs-full | DisclosureOfInterestIncomeExplanatory                           | text block | Disclosure of interest income [text block]                               | The disclosure of interest income. [Refer: Interest income]  | common practice: IAS 1 10 e   |
| ifrs-full | DisclosureOfInterestInFundsExplanatory                          | text block | Disclosure of interest in funds [text block]                             | The entire disclosure for the entity's interest in decommissioning, restoration and environmental rehabilitation funds.  | disclosure: IFRIC 5 Consensus |
| ifrs-full | DisclosureOfInterestInAssociatesExplanatory                     | text block | Disclosure of interests in associates [member]                           | The disclosure of interests in associates. [Refer: Associates [member]]  | disclosure: IFRS 12 2 b ii    |

|           |   |            |  |  |  |
|-----------|---|------------|--|--|--|
|           | atory   |            | associates [text block]  |  |  |
| ifrs-full | DisclosureOfInterestInJointArrangementExploratory                 | text block | Disclosure of interests in joint arrangements [text block]                 | The disclosure of interests in joint arrangements. A joint arrangement is an arrangement of which two or more parties have joint control.  | disclosure: IFRS 12 2 b ii   |
| ifrs-full | DisclosureOfInterestInOtherEntitiesExploratory                    | text block | Disclosure of interests in other entities [text block]                     | The entire disclosure for interests in other entities.   | disclosure: IFRS 12 1  |
| ifrs-full | DisclosureOfInterestInSubsidiariesExploratory                     | text block | Disclosure of interests in subsidiaries. [Refer: Subsidiaries [member]]    |  | disclosure: IFRS 12 2 b i  |
| ifrs-full | DisclosureOfInterestInUnconsolidatedStructuredEntitiesExploratory | text block | Disclosure of interests in unconsolidated structured entities [text block] | The disclosure of interests in structured entities that are not controlled by the entity (unconsolidated structured entities). [Refer: Unconsolidated structured entities [member]]    | disclosure: IFRS 12 2 b iii  |
| ifrs-full | DisclosureOfInterimFinancialReportingExplanation                  | text block | Disclosure of interim financial reporting [text block]                     | The entire disclosure for interim financial reporting.   | disclosure: IAS 34 Content of an interim financial report                                    |
| ifrs-full | DisclosureOfInternalCreditExposuresAbstract                       |            | Disclosure of internal credit grades [abstract]                            |  |  |
| ifrs-full | DisclosureOfInternalCreditExposuresExploratory                    | text block | Disclosure of internal credit grades [text block]                          | The disclosure of internal credit grades. [Refer: Internal credit grades [member]]   | example: IFRS 7 IG25 - Expiry date 2018-01-01, example: IFRS 7 36 c - Expiry date 2018-01-01 |
| ifrs-full | DisclosureOfInternalCreditExposuresLineItems                      |            | Disclosure of internal credit grades [line items]                          | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |  |
| ifrs-full | DisclosureOfInternalCreditExposuresTable                          | table      | Disclosure of internal credit grades [table]                               | Schedule disclosing information related to internal credit grades.   | example: IFRS 7 IG25 - Expiry date 2018-01-01, example: IFRS 7                               |

|           |   |            |  |   |  |
|-----------|---|------------|--|---|--|
|           |   |            |  |   | 36 c - Expiry date<br>2018-01-01             |
| ifrs-full | DisclosureOfInventoriesExplanatory                              | text block | Disclosure of inventories [text block]                                       | The entire disclosure for inventories.  | disclosure: IAS 2 Disclosure                 |
| ifrs-full | DisclosureOfInvestmentContractsLiabilitiesExplanatory           | text block | Disclosure of investment contracts liabilities [text block]                  | The disclosure of investment contracts liabilities. [Refer: Investment contracts liabilities]   | common practice: IAS 110 e                   |
| ifrs-full | DisclosureOfInvestmentEntitiesExplanatory                       | text block | Disclosure of investment entities [text block]                               | The disclosure of investment entities. An investment entity is an entity that: (a) obtains funds from one or more investors for the purpose of providing those investor(s) with investment management services; (b) commits to its investor(s) that its business purpose is to invest funds solely for returns from capital appreciation, investment income, or both; and (c) measures and evaluates the performance of substantially all of its investments on a fair value basis. | disclosure: IFRS 12 Investment entity status |
| ifrs-full | DisclosureOfInvestmentPropertyAbstract                          |            | Disclosure of detailed information about investment property [abstract]      |   |  |
| ifrs-full | DisclosureOfInvestmentPropertyExplanatory                       | text block | Disclosure of investment property [text block]                               | The entire disclosure for investment property.  | disclosure: IAS 40 Disclosure                |
| ifrs-full | DisclosureOfInvestmentPropertyLineItems                         |            | Disclosure of detailed information about investment property [line items]    | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.  |  |
| ifrs-full | DisclosureOfInvestmentPropertyTable                             | table      | Disclosure of detailed information about investment property [table]         | Schedule disclosing information related to details of investment property.  | disclosure: IAS 40 32A                       |
| ifrs-full | DisclosureOfInvestmentsAccountedForUsingEquityMethodExplanatory | text block | Disclosure of investments accounted for using the equity method [text block] | The disclosure of investments accounted for using the equity method. [Refer: Investments accounted for using equity method]   | common practice: IAS 110 e                   |

|           |   |            |   |  |  |
|-----------|---|------------|---|--|--|
| ifrs-full | DisclosureOfInvestmentsOtherThanInvestmentsAccountedForUsingEquityMethodExplanatory | text block | Disclosure of investments other than investments accounted for using equity method [text block] | The disclosure of investments other than investments accounted for using the equity method. [Refer: Investments other than investments accounted for using equity method]              | common practice: IAS 1 10 e  |
| ifrs-full | DisclosureOfIssuedCapitalExplanatory  | text block | Disclosure of issued capital [text block]   | The disclosure of issued capital. [Refer: Issued capital]  | common practice: IAS 1 10 e  |
| ifrs-full | DisclosureOfJointOperationsAbstract   |            | Disclosure of joint operations [abstract]   |  |  |
| ifrs-full | DisclosureOfJointOperationsExplanatory  | text block | Disclosure of joint operations [text block]   | The disclosure of joint operations. [Refer: Joint operations [member]]   | disclosure: IFRS 12 B4 c   |
| ifrs-full | DisclosureOfJointOperationsLineItems  |            | Disclosure of joint operations [line items]   | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |  |
| ifrs-full | DisclosureOfJointOperationsTable  | table      | Disclosure of joint operations [table]  | Schedule disclosing information related to joint operations.   | disclosure: IFRS 12 B4 c   |
| ifrs-full | DisclosureOfJointVenturesAbstract   |            | Disclosure of joint ventures [abstract]   |  |  |
| ifrs-full | DisclosureOfJointVenturesExplanatory  | text block | Disclosure of joint ventures [text block]   | The disclosure of joint ventures. [Refer: Joint ventures [member]]   | disclosure: IAS 27 17 b, disclosure: IAS 27 16 b, disclosure: IFRS 12 B4 b |
| ifrs-full | DisclosureOfJointVenturesLineItems  |            | Disclosure of joint ventures [line items]   | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |  |
| ifrs-full | DisclosureOfJointVenturesTable  | table      | Disclosure of joint ventures [table]  | Schedule disclosing information related to joint ventures.   | disclosure: IAS 27 17 b, disclosure: IAS 27 16 b, disclosure: IFRS 12 B4 b |
| ifrs-full | DisclosureOfLeasePrepaymentsExplanatory   | text block | Disclosure of lease prepayments [text block]  | The disclosure of lease prepayments. [Refer: Prepayments]  | common practice: IAS 1 10 e  |

|           |   |            |  |   |  |
|-----------|---|------------|--|---|--|
| ifrs-full | DisclosureOfLeases<br>Explanatory   | text block | Disclosure of leases<br>[text block]   | The entire disclosure for leases.   | disclosure: IAS 17 Leases in the financial statements of lessees - Expiry date 2019-01-01, disclosure: IAS 17 Leases in the financial statements of lessors - Expiry date 2019-01-01, disclosure: IFRS 16 Presentation - Effective 2019-01-01, disclosure: IFRS 16 Disclosure - Effective 2019-01-01 |
| ifrs-full | DisclosureOfLiabilitiesMeasuredAtFairValueAndIssuedWithInseparableThirdpartyCreditEnhancementAbstract       |            | Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [abstract]   |   |  |
| ifrs-full | DisclosureOfLiabilitiesMeasuredAtFairValueAndIssuedWithInseparableThirdpartyCreditEnhancementExplanationary | text block | Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [text block] | The disclosure of liabilities measured at fair value and issued with an inseparable third-party credit enhancement. [Refer: Liabilities measured at fair value and issued with inseparable third-party credit enhancement [member]] | disclosure: IFRS 13 98   |
| ifrs-full | DisclosureOfLiabilitiesMeasuredAtFairValueAndIssuedWithInseparableThirdpartyCreditEnhancementLineitems      |            | Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [line        | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.  |  |

|           |  |            | items]  |  |                             |
|-----------|--|------------|---|--|-----------------------------|
| ifrs-full | DisclosureOfLiabilitiesMeasuredAtFairValueAndIssuedWithInseparableThirdpartyCreditEnhancementTable | table      | Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [table] | Schedule disclosing information related to liabilities measured at fair value and issued with inseparable third-party credit enhancement.  | disclosure: IFRS 13 98      |
| ifrs-full | DisclosureOfLiquidityRiskExplanatory   | text block | Disclosure of liquidity risk [text block]   | The disclosure of liquidity risk. [Refer: Liquidity risk [member]]   | common practice: IAS 1 10 e |
| ifrs-full | DisclosureOfLiquidityRiskOfInsuranceContractsExplanatory   | text block | Disclosure of liquidity risk of insurance contracts [text block]  | The disclosure of information about the liquidity risk of insurance contracts. [Refer: Liquidity risk [member]; Types of insurance contracts [member]]                                 | disclosure: IFRS 4 39 d     |
| ifrs-full | DisclosureOfLoansAndAdvancesToBanksExplanatory   | text block | Disclosure of loans and advances to banks [text block]  | The disclosure of loans and advances to banks. [Refer: Loans and advances to banks]  | common practice: IAS 1 10 e |
| ifrs-full | DisclosureOfLoansAndAdvancesToCustomersExplanatory   | text block | Disclosure of loans and advances to customers [text block]  | The disclosure of loans and advances to customers. [Refer: Loans and advances to customers]  | common practice: IAS 1 10 e |
| ifrs-full | DisclosureOfMajorCustomersAbstract   |            | Disclosure of major customers [abstract]  |  |                             |
| ifrs-full | DisclosureOfMajorCustomersLineItems  |            | Disclosure of major customers [line items]  | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |                             |
| ifrs-full | DisclosureOfMajorCustomersTable  | table      | Disclosure of major customers [table]   | Schedule disclosing information related to the entity's major customers.   | disclosure: IFRS 8 34       |
| ifrs-full | DisclosureOfMarketRiskExplanatory  | text block | Disclosure of market risk [text block]  | The disclosure of market risk. [Refer: Market risk [member]]   | common practice: IAS 1 10 e |
| ifrs-full | DisclosureOfMarketRiskOfInsuranceContractsExplanatory  | text block | Disclosure of market risk of insurance contracts [text block]   | The disclosure of information about the market risk of insurance contracts. [Refer: Market risk [member]; Types of insurance contracts [member]]                                       | disclosure: IFRS 4 39 d     |
| ifrs-full | DisclosureOfMaturityAnalysisForDerivativeFinancialLiabilitiesAbstract                              |            | Disclosure of maturity analysis for derivative financial liabilities [abstract]                                     |  |                             |

|           |   |       |  |  |                            |
|-----------|---|-------|--|--|----------------------------|
| ifrs-full | DisclosureOfMaturityAnalysisForDerivativeFinancialLiabilitiesLineItems              |       | Disclosure of maturity analysis for derivative financial liabilities [line items]                  | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |                            |
| ifrs-full | DisclosureOfMaturityAnalysisForDerivativeFinancialLiabilitiesTable                  | table | Disclosure of maturity analysis for derivative financial liabilities [table]                       | Schedule disclosing information related to the maturity analysis for derivative financial liabilities.   | disclosure: IFRS 7<br>39 b |
| ifrs-full | DisclosureOfMaturityAnalysisForFinancialAssetsHeldForManagingLiquidityRiskAbstract  |       | Disclosure of maturity analysis for financial assets held for managing liquidity risk [abstract]   |  |                            |
| ifrs-full | DisclosureOfMaturityAnalysisForFinancialAssetsHeldForManagingLiquidityRiskLineItems |       | Disclosure of maturity analysis for financial assets held for managing liquidity risk [line items] | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |                            |
| ifrs-full | DisclosureOfMaturityAnalysisForFinancialAssetsHeldForManagingLiquidityRiskTable     | table | Disclosure of maturity analysis for financial assets held for managing liquidity risk [table]      | Schedule disclosing information related to the maturity analysis for financial assets held for managing liquidity risk.  | disclosure: IFRS 7<br>B11E |
| ifrs-full | DisclosureOfMaturityAnalysisForNonderivativeFinancialLiabilitiesAbstract            |       | Disclosure of maturity analysis for non-derivative financial liabilities [abstract]                |  |                            |
| ifrs-full | DisclosureOfMaturityAnalysisForNonderivativeFinancialLiabilitiesLineItems           |       | Disclosure of maturity analysis for non-derivative financial liabilities [line items]              | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |                            |
| ifrs-full | DisclosureOfMaturityAnalysisForNonderivativeFinancialLiabilitiesTable               | table | Disclosure of maturity analysis for non-derivative financial liabilities [table]                   | Schedule disclosing information related to the maturity analysis for non-derivative financial liabilities.   | disclosure: IFRS 7<br>39 a |
| ifrs-full | DisclosureOfMaturityAnalysisOfFinanceLeasePaymentsReceiv                            |       | Disclosure of maturity analysis of finance lease payments  |  |                            |

|           |  |            |   |   |   |  |
|-----------|--|------------|---|---|---|--|
|           | ableAbstract   |            | receivable [abstract]   |   |   |  |
| ifrs-full | DisclosureOfMaturityAnalysisOfFinanceLeasePaymentsReceivableExplanatory                                  | text block | Disclosure of maturity analysis of finance lease payments receivable [text block]   | The disclosure of a maturity analysis of finance lease payments receivable. Finance lease is a lease that transfers substantially all the risks and rewards incidental to ownership of an underlying asset.   | disclosure: IFRS 16 94 - Effective 2019-01-01 |  |
| ifrs-full | DisclosureOfMaturityAnalysisOfFinanceLeasePaymentsReceivableLineItems                                    |            | Disclosure of maturity analysis of finance lease payments receivable [line items]   | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.  |   |  |
| ifrs-full | DisclosureOfMaturityAnalysisOfFinanceLeasePaymentsReceivableTable  | table      | Disclosure of maturity analysis of finance lease payments receivable [table]  | Schedule disclosing information related to the maturity analysis of finance lease payments receivable.  | disclosure: IFRS 16 94 - Effective 2019-01-01 |  |
| ifrs-full | DisclosureOfMaturityAnalysisOfOperatingLeasePaymentsAbstract   |            | Disclosure of maturity analysis of operating lease payments [abstract]  |   |   |  |
| ifrs-full | DisclosureOfMaturityAnalysisOfOperatingLeasePaymentsExploratory  | text block | Disclosure of maturity analysis of operating lease payments [text block]  | The disclosure of a maturity analysis of operating lease payments. Operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an underlying asset.  | disclosure: IFRS 16 97 - Effective 2019-01-01 |  |
| ifrs-full | DisclosureOfMaturityAnalysisOfOperatingLeasePaymentsLineItems  |            | Disclosure of maturity analysis of operating lease payments [line items]  | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.  |   |  |
| ifrs-full | DisclosureOfMaturityAnalysisOfOperatingLeasePaymentsTable  | table      | Disclosure of maturity analysis of operating lease payments [table]   | Schedule disclosing information related to the maturity analysis of operating lease payments.   | disclosure: IFRS 16 97 - Effective 2019-01-01 |  |
| ifrs-full | DisclosureOfMaturityAnalysisOfUndiscountedCashOutflowsToRepurchaseDerecognisedFinancialAssetsExplanation | text block | Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to | The disclosure of a maturity analysis of the undiscounted cash outflows that would or may be required to repurchase derecognised financial assets or other amounts payable to the transferee in respect of transferred assets, showing the remaining contractual maturities of the entity's continuing involvement. [Refer: Undiscounted cash outflow required to repurchase derecognised financial assets; Other amounts payable to transferee in respect of transferred assets] | disclosure: IFRS 7 42E e                      |  |

|           |  |       |  |   |                             |
|-----------|--|-------|--|---|-----------------------------|
|           |  |       | transferee in respect of transferred assets [text block]   |   |                             |
| ifrs-full | DisclosureOfMaturityAnalysisOfUndiscountedCashOutflowsToRepurchaseDerecognisedFinancialAssetsOrAmountsPayableToTransfereeInRespectOfTransferredAssetsAbstract  |       | Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [abstract]   |   |                             |
| ifrs-full | DisclosureOfMaturityAnalysisOfUndiscountedCashOutflowsToRepurchaseDerecognisedFinancialAssetsOrAmountsPayableToTransfereeInRespectOfTransferredAssetsLineItems |       | Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [line items] | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.                                |                             |
| ifrs-full | DisclosureOfMaturityAnalysisOfUndiscountedCashOutflowsToRepurchaseDerecognisedFinancialAssetsOrAmountsPayableToTransfereeInRespectOfTransferredAssetsTable     | table | Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to the transferee in respect of the transferred assets.     | Schedule disclosing information related to the maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to the transferee in respect of the transferred assets. | disclosure: IFRS 7<br>42E e |

|           |   |                            |   |   |  |
|-----------|---|----------------------------|---|---|--|
| ifrs-full | <a href="#">DisclosureOfNatureAndExtentOfRisksArisingFromFinancialInstrumentsAbstract</a>                         |                            | <a href="#">Disclosure of nature and extent of risks arising from financial instruments [abstract]</a>                |   |  |
| ifrs-full | <a href="#">DisclosureOfNatureAndExtentOfRisksArisingFromFinancialInstrumentsExplanatory</a>                      | <a href="#">text block</a> | <a href="#">Disclosure of nature and extent of risks arising from financial instruments [text block]</a>              | The disclosure of information that enables users of financial statements to evaluate the nature and extent of risks arising from financial instruments to which the entity is exposed. [Refer: Financial instruments, class [member]]   | disclosure: IFRS 7 31                        |
| ifrs-full | <a href="#">DisclosureOfNatureAndExtentOfRisksArisingFromFinancialInstrumentsLineItems</a>                        |                            | <a href="#">Disclosure of nature and extent of risks arising from financial instruments [line items]</a>              | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.  |  |
| ifrs-full | <a href="#">DisclosureOfNatureAndExtentOfRisksArisingFromFinancialInstrumentsTable</a>                            | <a href="#">table</a>      | <a href="#">Disclosure of nature and extent of risks arising from financial instruments [table]</a>                   | Schedule disclosing information related to the nature and extent of risks arising from financial instruments.   | disclosure: IFRS 7 33, disclosure: IFRS 7 34 |
| ifrs-full | <a href="#">DisclosureOfNatureAndExtentOfRisksArisingFromInsuranceContractsExplanatory</a>                        | <a href="#">text block</a> | <a href="#">Disclosure of nature and extent of risks arising from insurance contracts [text block]</a>                | The disclosure of information to evaluate the nature and extent of risks arising from insurance contracts. [Refer: Types of insurance contracts [member]]   | disclosure: IFRS 4 38                        |
| ifrs-full | <a href="#">DisclosureOfNatureOfPotentialIncomeTaxConsequencesThatWouldResultFromPaymentOfDividendExplanatory</a> | <a href="#">text</a>       | <a href="#">Description of nature of potential income tax consequences that would result from payment of dividend</a> | The description of the nature of the potential income tax consequences that would result from the payment of dividends to the entity's shareholders in jurisdictions such as those where income taxes are payable at a higher or lower rate if part or all of the net profit or retained earnings is paid out as a dividend to shareholders of the entity, or where income taxes may be refundable or payable if part or all of the net profit or retained earnings is paid out as a dividend to shareholders of the entity. [Refer: Retained earnings] | disclosure: IAS 12 82A                       |
| ifrs-full | <a href="#">DisclosureOfNetAssetValueAttributableToUnitholdersExplanatory</a>                                     | <a href="#">text block</a> | <a href="#">Disclosure of net asset value attributable to unit-holders [text block]</a>                               | The disclosure of the net asset value attributable to unit-holders.   | common practice: IAS 1 10 e                  |
| ifrs-full | <a href="#">DisclosureOfNetDefinedBenefitLiabilityAs</a>  |                            | <a href="#">Disclosure of net defined benefit</a>   |   |  |

|           |  |            |  |  |                                    |  |
|-----------|--|------------|--|--|------------------------------------|--|
|           | setAbstract  |            | liability (asset) [abstract]   |  |                                    |  |
| ifrs-full | DisclosureOfNetDefinedBenefitLiabilityAs setExplanatory                                  | text block | Disclosure of net defined benefit liability (asset) [text block]   | The disclosure of a net defined benefit liability (asset). [Refer: Net defined benefit liability (asset)]  | disclosure: IAS 19 140 a           |  |
| ifrs-full | DisclosureOfNetDefinedBenefitLiabilityAs setLineItems                                    |            | Disclosure of net defined benefit liability (asset) [line items]   | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |                                    |  |
| ifrs-full | DisclosureOfNetDefinedBenefitLiabilityAs setTable  | table      | Disclosure of net defined benefit liability (asset) [table]  | Schedule disclosing information related to the net defined benefit liability (asset).  | disclosure: IAS 19 140 a           |  |
| ifrs-full | DisclosureOfNetGrossAndReinsurersShareForAmountsArisingFromInsuranceContractsAbstract    |            | Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [abstract]   |  |                                    |  |
| ifrs-full | DisclosureOfNetGrossAndReinsurersShareForAmountsArisingFromInsuranceContractsExplanatory | text block | Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [text block] | The disclosure of the net and gross amounts and the reinsurer's share for amounts arising from insurance contracts. [Refer: Types of insurance contracts [member]]                     | common practice: IFRS 4 Disclosure |  |
| ifrs-full | DisclosureOfNetGrossAndReinsurersShareForAmountsArisingFromInsuranceContractsLineItems   |            | Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [line items] | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |                                    |  |
| ifrs-full | DisclosureOfNetGrossAndReinsurersShareForAmountsArisingFromInsuranceContractsTable       | table      | Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [table]      | Schedule disclosing information related to the net and gross amounts and to the reinsurer's share for amounts arising from insurance contracts.  | common practice: IFRS 4 Disclosure |  |

|           |  |            |  |  |  |
|-----------|--|------------|--|--|--|
| ifrs-full | DisclosureOfNonadjustingEventsAfterReportingPeriodAbstract                     |            | Disclosure of non-adjusting events after reporting period [abstract]                         |  |  |
| ifrs-full | DisclosureOfNonadjustingEventsAfterReportingPeriodExplanatory                  | text block | Disclosure of non-adjusting events after reporting period [text block]                       | The disclosure of non-adjusting events after the reporting period. [Refer: Non-adjusting events after reporting period [member]]   | disclosure: IAS 10 21                          |
| ifrs-full | DisclosureOfNonadjustingEventsAfterReportingPeriodLineItems                    |            | Disclosure of non-adjusting events after reporting period [line items]                       | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |  |
| ifrs-full | DisclosureOfNonadjustingEventsAfterReportingPeriodTable                        | table      | Disclosure of non-adjusting events after reporting period [table]                            | Schedule disclosing information related to non-adjusting events after the reporting period.  | disclosure: IAS 10 21                          |
| ifrs-full | DisclosureOfNoncontrollingInterestsExplanatory                                 | text block | Disclosure of non-controlling interests [text block]   | The disclosure of non-controlling interests. [Refer: Non-controlling interests]  | common practice: IAS 1 10 e                    |
| ifrs-full | DisclosureOfNoncurrentAssetsHeldForSaleAndDiscontinuedOperationsExplanatory    | text block | Disclosure of non-current assets held for sale and discontinued operations [text block]      | The entire disclosure for non-current assets held for sale and discontinued operations.  | disclosure: IFRS 5 Presentation and disclosure |
| ifrs-full | DisclosureOfNoncurrentAssetsOrDisposalGroupsClassifiedAsHeldForSaleExplanatory | text block | Disclosure of non-current assets or disposal groups classified as held for sale [text block] | The disclosure of non-current assets or disposal groups classified as held for sale. [Refer: Non-current assets or disposal groups classified as held for sale]                        | common practice: IAS 1 10 e                    |
| ifrs-full | DisclosureOfNotesAndOtherExplanatoryInformationExplanatory                     | text block | Disclosure of notes and other explanatory information [text block]                           | The disclosure of notes and other explanatory information as part of a complete set of financial statements.   | disclosure: IAS 1 10 e                         |
| ifrs-full | DisclosureOfNumberAndWeightedAverageExercisePricesOfOptions                    | text block | Disclosure of number and weighted average exercise   | The disclosure of the number and weighted average exercise prices of other equity instruments (ie other than share options).   | common practice: IFRS 2 45                     |

|           |  |            |  |  |                            |
|-----------|--|------------|--|--|----------------------------|
|           | herEquityInstruments<br>Explanatory  |            | prices of other equity instruments [text block]  |  |                            |
| ifrs-full | DisclosureOfNumber<br>AndWeightedAverag<br>eExercisePricesOfSh<br>areOptionsExplanato<br>ry                          | text block | Disclosure of number and weighted average exercise prices of share options [text block]                        | The disclosure of the number and weighted average exercise prices of share options. [Refer: Weighted average [member]]   | disclosure: IFRS 2<br>45 b |
| ifrs-full | DisclosureOfNumber<br>AndWeightedAverag<br>eRemainingContract<br>ualLifeOfOutstanding<br>ShareOptionsAbstrac<br>t    |            | Disclosure of number and weighted average remaining contractual life of outstanding share options [abstract]   |  |                            |
| ifrs-full | DisclosureOfNumber<br>AndWeightedAverag<br>eRemainingContract<br>ualLifeOfOutstanding<br>ShareOptionsExplan<br>atory | text block | Disclosure of number and weighted average remaining contractual life of outstanding share options [text block] | The disclosure of the number and weighted average remaining contractual life of outstanding share options. [Refer: Weighted average [member]]  | disclosure: IFRS 2<br>45 d |
| ifrs-full | DisclosureOfNumber<br>AndWeightedAverag<br>eRemainingContract<br>ualLifeOfOutstanding<br>ShareOptionsLineite<br>ms   |            | Disclosure of number and weighted average remaining contractual life of outstanding share options [line items] | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |                            |
| ifrs-full | DisclosureOfNumber<br>AndWeightedAverag<br>eRemainingContract<br>ualLifeOfOutstanding<br>ShareOptionsTable           | table      | Disclosure of number and weighted average remaining contractual life of outstanding share options [table]      | Schedule disclosing information related to the number and weighted average remaining contractual life of outstanding share options.  | disclosure: IFRS 2<br>45 d |
| ifrs-full | DisclosureOfObjectiv<br>esPoliciesAndProces<br>sesForManagingCapi<br>talAbstract                                     |            | Disclosure of objectives, policies and processes for managing capital [abstract]                               |  |                            |

|           |   |            |   |  |  |
|-----------|---|------------|---|--|--|
| ifrs-full | DisclosureOfObjectivesPoliciesAndProcessesForManagingCapitalExplanatory   | text block | Disclosure of objectives, policies and processes for managing capital [text block]  | The disclosure of information that enables users of financial statements to evaluate the entity's objectives, policies and processes for managing capital.                             | disclosure: IAS 1 134  |
| ifrs-full | DisclosureOfObjectivesPoliciesAndProcessesForManagingCapitalLineItems     |            | Disclosure of objectives, policies and processes for managing capital [line items]  | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |  |
| ifrs-full | DisclosureOfObjectivesPoliciesAndProcessesForManagingCapitalTable         | table      | Disclosure of objectives, policies and processes for managing capital [table]       | Schedule disclosing information related to the objectives, policies and processes for managing capital.  | disclosure: IAS 1 136  |
| ifrs-full | DisclosureOfOffsettingOfFinancialAssetsAbstract                           |            | Disclosure of offsetting of financial assets [abstract]                             |  |  |
| ifrs-full | DisclosureOfOffsettingOfFinancialAssetsAndFinancialLiabilitiesExplanatory | text block | Disclosure of offsetting of financial assets and financial liabilities [text block] | The disclosure of the offsetting of financial assets and financial liabilities. [Refer: Financial assets; Financial liabilities]   | disclosure: IFRS 7 Offsetting financial assets and financial liabilities |
| ifrs-full | DisclosureOfOffsettingOfFinancialAssetsExplanatory                        | text block | Disclosure of offsetting of financial assets [text block]                           | The disclosure of the offsetting of financial assets. [Refer: Financial assets]  | disclosure: IFRS 7 13C   |
| ifrs-full | DisclosureOfOffsettingOfFinancialAssetsLineItems                          |            | Disclosure of offsetting of financial assets [line items]                           | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |  |
| ifrs-full | DisclosureOfOffsettingOfFinancialAssetsTable                              | table      | Disclosure of offsetting of financial assets [table]                                | Schedule disclosing information related to the offsetting of financial assets.   | disclosure: IFRS 7 13C   |
| ifrs-full | DisclosureOfOffsettingOfFinancialLiabilitiesAbstract                      |            | Disclosure of offsetting of financial liabilities [abstract]                        |  |  |
| ifrs-full | DisclosureOfOffsettingOfFinancialLiabilitiesExplanatory                   | text block | Disclosure of offsetting of financial liabilities [text block]                      | The disclosure of the offsetting of financial liabilities. [Refer: Financial liabilities]  | disclosure: IFRS 7 13C   |

|           |   |            |  |  |                                |
|-----------|---|------------|--|--|--------------------------------|
| ifrs-full | DisclosureOfOffsettingFinancialLiabilitiesLineItems |            | Disclosure of offsetting of financial liabilities [line items] | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |                                |
| ifrs-full | DisclosureOfOffsettingFinancialLiabilitiesTable     | table      | Disclosure of offsetting of financial liabilities [table]      | Schedule disclosing information related to the offsetting of financial liabilities.  | disclosure: IFRS 7<br>13C      |
| ifrs-full | DisclosureOfOperatingSegmentsAbstract               |            | Disclosure of operating segments [abstract]                    |  |                                |
| ifrs-full | DisclosureOfOperatingSegmentsExplanatory            | text block | Disclosure of operating segments [text block]                  | The disclosure of operating segments. [Refer: Operating segments [member]]   | disclosure: IFRS 8<br>23       |
| ifrs-full | DisclosureOfOperatingSegmentsLineItems              |            | Disclosure of operating segments [line items]                  | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |                                |
| ifrs-full | DisclosureOfOperatingSegmentsTable                  | table      | Disclosure of operating segments [table]                       | Schedule disclosing information related to operating segments.   | disclosure: IFRS 8<br>23       |
| ifrs-full | DisclosureOfOtherAssetsExplanatory                  | text block | Disclosure of other assets [text block]                        | The disclosure of other assets. [Refer: Other assets]  | common practice:<br>IAS 1 10 e |
| ifrs-full | DisclosureOfOtherCurrentAssetsExplanatory           | text block | Disclosure of other current assets [text block]                | The disclosure of other current assets. [Refer: Other current assets]  | common practice:<br>IAS 1 10 e |
| ifrs-full | DisclosureOfOtherCurrentLiabilitiesExplanatory      | text block | Disclosure of other current liabilities [text block]           | The disclosure of other current liabilities. [Refer: Other current liabilities]  | common practice:<br>IAS 1 10 e |
| ifrs-full | DisclosureOfOtherLiabilitiesExplanatory             | text block | Disclosure of other liabilities [text block]                   | The disclosure of other liabilities. [Refer: Other liabilities]  | common practice:<br>IAS 1 10 e |
| ifrs-full | DisclosureOfOtherNoncurrentAssetsExplanatory        | text block | Disclosure of other non-current assets [text block]            | The disclosure of other non-current assets. [Refer: Other non-current assets]  | common practice:<br>IAS 1 10 e |
| ifrs-full | DisclosureOfOtherNoncurrentLiabilitiesExplanatory   | text block | Disclosure of other non-current liabilities [text block]       | The disclosure of other non-current liabilities. [Refer: Other non-current liabilities]  | common practice:<br>IAS 1 10 e |
| ifrs-full | DisclosureOfOtherOperatingExpenseExplanatory        | text block | Disclosure of other operating expense [text block]             | The disclosure of other operating expense. [Refer: Other operating income (expense)]   | common practice:<br>IAS 1 10 e |

|           |  |            |   |  |  |
|-----------|--|------------|---|--|--|
| ifrs-full | <a href="#">DisclosureOfOtherOperatingIncomeExpenseExplanatory</a>                             | text block | <a href="#">Disclosure of other operating income (expense) [text block]</a>                               | The disclosure of other operating income or expense. [Refer: Other operating income (expense)]   | common practice: IAS 1 10 e                    |
| ifrs-full | <a href="#">DisclosureOfOtherOperatingIncomeExplanatory</a>                                    | text block | <a href="#">Disclosure of other operating income [text block]</a>   | The disclosure of other operating income. [Refer: Other operating income (expense)]  | common practice: IAS 1 10 e                    |
| ifrs-full | <a href="#">DisclosureOfOtherProvisionsAbstract</a>  |            | <a href="#">Disclosure of other provisions [abstract]</a>   |  |  |
| ifrs-full | <a href="#">DisclosureOfOtherProvisionsContingentLiabilitiesAndContingentAssetsExplanatory</a> | text block | <a href="#">Disclosure of other provisions, contingent liabilities and contingent assets [text block]</a> | The entire disclosure for other provisions, contingent liabilities and contingent assets.  | disclosure: IAS 37 Disclosure                  |
| ifrs-full | <a href="#">DisclosureOfOtherProvisionsExplanatory</a>   | text block | <a href="#">Disclosure of other provisions [text block]</a>   | The disclosure of other provisions. [Refer: Other provisions]  | disclosure: IAS 37 84                          |
| ifrs-full | <a href="#">DisclosureOfOtherProvisionsLineItems</a>   |            | <a href="#">Disclosure of other provisions [line items]</a>   | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |  |
| ifrs-full | <a href="#">DisclosureOfOtherProvisionsTable</a>   | table      | <a href="#">Disclosure of other provisions [table]</a>  | Schedule disclosing information related to other provisions.   | disclosure: IAS 37 84                          |
| ifrs-full | <a href="#">DisclosureOfPerformanceObligationsAbstract</a>                                     |            | <a href="#">Disclosure of performance obligations [abstract]</a>  |  |  |
| ifrs-full | <a href="#">DisclosureOfPerformanceObligationsExploratory</a>                                  | text block | <a href="#">Disclosure of performance obligations [text block]</a>  | The disclosure of performance obligations in contracts with customers. [Refer: Performance obligations [member]]   | disclosure: IFRS 15 119 - Effective 2018-01-01 |
| ifrs-full | <a href="#">DisclosureOfPerformanceObligationsLineItems</a>                                    |            | <a href="#">Disclosure of performance obligations [line items]</a>  | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |  |
| ifrs-full | <a href="#">DisclosureOfPerformanceObligationsTable</a>  | table      | <a href="#">Disclosure of performance obligations [table]</a>   | Schedule disclosing information related to performance obligations in contracts with customers.  | disclosure: IFRS 15 119 - Effective 2018-01-01 |
| ifrs-full | <a href="#">DisclosureOfPrepaymentsAndOtherAssetsExplanatory</a>                               | text block | <a href="#">Disclosure of prepayments and other assets [text block]</a>                                   | The disclosure of prepayments and other assets. [Refer: Other assets; Prepayments]   | common practice: IAS 1 10 e                    |

|           |  |            |   |  |  |
|-----------|--|------------|---|--|--|
| ifrs-full | DisclosureOfProductsAndServicesAbstract                  |            | Disclosure of products and services [abstract]                                      |  |  |
| ifrs-full | DisclosureOfProductsAndServicesExplanatory               | text block | Disclosure of products and services [text block]                                    | The disclosure of the entity's products and services. [Refer: Products and services [member]]  | disclosure: IFRS 8 32                      |
| ifrs-full | DisclosureOfProductsAndServicesLineItems                 |            | Disclosure of products and services [line items]                                    | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |  |
| ifrs-full | DisclosureOfProductsAndServicesTable                     | table      | Disclosure of products and services [table]   | Schedule disclosing information related to the entity's products and services.   | disclosure: IFRS 8 32                      |
| ifrs-full | DisclosureOfProfitLossFromOperatingActivitiesExplanatory | text block | Disclosure of profit (loss) from operating activities [text block]                  | The disclosure of profit (loss) from operating activities. [Refer: Profit (loss) from operating activities]  | common practice: IAS 1 10 e                |
| ifrs-full | DisclosureOfPropertyPlantAndEquipmentAbstract            |            | Disclosure of detailed information about property, plant and equipment [abstract]   |  |  |
| ifrs-full | DisclosureOfPropertyPlantAndEquipmentExplanatory         | text block | Disclosure of property, plant and equipment [text block]                            | The entire disclosure for property, plant and equipment.   | disclosure: IAS 16 Disclosure              |
| ifrs-full | DisclosureOfPropertyPlantAndEquipmentLineItems           |            | Disclosure of detailed information about property, plant and equipment [line items] | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |  |
| ifrs-full | DisclosureOfPropertyPlantAndEquipmentTable               | table      | Disclosure of detailed information about property, plant and equipment [table]      | Schedule disclosing information related to details of property, plant and equipment.   | disclosure: IAS 16 73                      |
| ifrs-full | DisclosureOfProvisionMatrixAbstract                      |            | Disclosure of provision matrix [abstract]   |  |  |
| ifrs-full | DisclosureOfProvisionMatrixExplanatory                   | text block | Disclosure of provision matrix [text block]   | The disclosure of the provision matrix.  | example: IFRS 7 35N - Effective 2018-01-01 |

|           |   |            |   |  |   |
|-----------|---|------------|---|--|---|
| ifrs-full | DisclosureOfProvisionMatrixLineItems                                |            | Disclosure of provision matrix [line items]                                   | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |   |
| ifrs-full | DisclosureOfProvisionMatrixTable                                    | table      | Disclosure of provision matrix [table]  | Schedule disclosing information related to the provision matrix.   | example: IFRS 7<br>35N - Effective<br>2018-01-01    |
| ifrs-full | DisclosureOfProvisionsExplanatory                                   | text block | Disclosure of provisions [text block]   | The disclosure of provisions. [Refer: Provisions]  | common practice:<br>IAS 1 10 e                      |
| ifrs-full | DisclosureOfQuantitativeInformationAboutLeasesForLesseeAbstract     |            | Disclosure of quantitative information about leases for lessee [abstract]     |  |   |
| ifrs-full | DisclosureOfQuantitativeInformationAboutLeasesForLessorAbstract     |            | Disclosure of quantitative information about leases for lessor [abstract]     |  |   |
| ifrs-full | DisclosureOfQuantitativeInformationAboutRightofuseAssetsAbstract    |            | Disclosure of quantitative information about right-of-use assets [abstract]   |  |   |
| ifrs-full | DisclosureOfQuantitativeInformationAboutRightofuseAssetsExplanatory | text block | Disclosure of quantitative information about right-of-use assets [text block] | The disclosure of quantitative information about right-of-use assets.<br>[Refer: Right-of-use assets]  | disclosure: IFRS<br>16 53 - Effective<br>2019-01-01 |
| ifrs-full | DisclosureOfQuantitativeInformationAboutRightofuseAssetsLineItems   |            | Disclosure of quantitative information about right-of-use assets [line items] | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |   |
| ifrs-full | DisclosureOfQuantitativeInformationAboutRightofuseAssetsTable       | table      | Disclosure of quantitative information about right-of-use assets [table]      | Schedule disclosing information related to right-of-use assets.  | disclosure: IFRS<br>16 53 - Effective<br>2019-01-01 |

|           |  |            |   |  |   |
|-----------|--|------------|---|--|---|
| ifrs-full | DisclosureOfRangeOfExercisePricesOfOutstandingShareOptionsAbstract   |            | Disclosure of range of exercise prices of outstanding share options [abstract]  |  |   |
| ifrs-full | DisclosureOfRangeOfExercisePricesOfOutstandingShareOptionsExplanatory  | text block | Disclosure of range of exercise prices of outstanding share options [text block]  | The disclosure of the range of exercise prices for outstanding share options.  | disclosure: IFRS 2<br>45 d                          |
| ifrs-full | DisclosureOfRangeOfExercisePricesOfOutstandingShareOptionsLineItems  |            | Disclosure of range of exercise prices of outstanding share options [line items]  | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |   |
| ifrs-full | DisclosureOfRangeOfExercisePricesOfOutstandingShareOptionsTable  | table      | Disclosure of range of exercise prices of outstanding share options [table]   | Schedule disclosing information related to the range of exercise prices of outstanding share options.  | disclosure: IFRS 2<br>45 d                          |
| ifrs-full | DisclosureOfRankingAndAmountsOfPotentialLossesInStructuredEntitiesBorneByPartiesWhoseInterestsRankLowerThanEntitysInterestsExplanatory | text block | Disclosure of ranking and amounts of potential losses in structured entities borne by parties whose interests rank lower than entity's interests [text block] | The disclosure of the ranking and amounts of potential losses in structured entities borne by parties whose interests rank lower than entity's interests in the structured entities.   | example: IFRS 12<br>B26 d                           |
| ifrs-full | DisclosureOfReclassificationOfFinancialAssetsAbstract  |            | Disclosure of reclassification of financial assets [abstract]   |  |   |
| ifrs-full | DisclosureOfReclassificationOfFinancialAssetsExplanatory   | text block | Disclosure of reclassification of financial assets [text block]   | The disclosure of information about the reclassification of financial assets. [Refer: Financial assets]  | disclosure: IFRS 7<br>12B - Effective<br>2018-01-01 |
| ifrs-full | DisclosureOfReclassificationOfFinancialAssetsLineItems   |            | Disclosure of reclassification of financial assets [line items]   | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |   |
| ifrs-full | DisclosureOfReclassificationOfFinancialAssets  | table      | Disclosure of reclassification of financial assets  | Schedule disclosing information related to the reclassification of financial assets.   | disclosure: IFRS 7<br>12B - Effective               |

|           |   |            |   |  |  |
|-----------|---|------------|---|--|--|
|           | setsTable   |            | financial assets<br>[table]   |  | 2018-01-01                                       |
| ifrs-full | DisclosureOfReclassificationOfFinancialInstrumentsExplanatory   | text block | Disclosure of reclassification of financial instruments [text block]    | The disclosure of the reclassification of financial instruments. [Refer: Financial instruments, class [member]]  | common practice: IAS 1 10 e                      |
| ifrs-full | DisclosureOfReclassificationsOrChangesInPresentationAbstract    |            | Disclosure of reclassifications or changes in presentation [abstract]   |  |  |
| ifrs-full | DisclosureOfReclassificationsOrChangesInPresentationExplanatory | text block | Disclosure of reclassifications or changes in presentation [text block] | The disclosure of reclassifications or changes in the presentation of items in the financial statements.   | disclosure: IAS 1 41                             |
| ifrs-full | DisclosureOfReclassificationsOrChangesInPresentationLineItems   |            | Disclosure of reclassifications or changes in presentation [line items] | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |  |
| ifrs-full | DisclosureOfReclassificationsOrChangesInPresentationTable       | table      | Disclosure of reclassifications or changes in presentation [table]      | Schedule disclosing information related to reclassifications or changes in presentation.   | disclosure: IAS 1 41                             |
| ifrs-full | DisclosureOfRecognisedFinanceLeaseAsAssetsByLesseeAbstract      |            | Disclosure of recognised finance lease as assets by lessee [abstract]   |  |  |
| ifrs-full | DisclosureOfRecognisedFinanceLeaseAsAssetsByLesseeExploratory   | text block | Disclosure of recognised finance lease as assets by lessee [text block] | The disclosure of assets recognised by the entity as a result of engaging in finance leases. [Refer: Recognised finance lease as assets]   | disclosure: IAS 17 31 a - Expiry date 2019-01-01 |
| ifrs-full | DisclosureOfRecognisedFinanceLeaseAsAssetsByLesseeLineItems     |            | Disclosure of recognised finance lease as assets by lessee [line items] | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |  |

|           |  |            |  |  |  |
|-----------|--|------------|--|--|--|
| ifrs-full | <a href="#">DisclosureOfRecognisedFinanceLeaseAsAssetsByLesseeTable</a>  | table      | <a href="#">Disclosure of recognised finance lease as assets by lessee [table]</a>   | Schedule disclosing information related to assets recognised by the lessee under a finance lease.  | disclosure: IAS 17<br>31 a - Expiry date<br>2019-01-01       |
| ifrs-full | <a href="#">DisclosureOfRecognisedRevenueFromConstructionContractsExplanatory</a>  | text block | <a href="#">Disclosure of recognised revenue from construction contracts [text block]</a>  | The entire disclosure for revenue recognised from construction contracts.  | disclosure: IAS 11<br>Disclosure - Expiry date<br>2018-01-01 |
| ifrs-full | <a href="#">DisclosureOfReconciliationBetweenInvestmentDerecognisedAndAssetsAndLiabilitiesRecognisedTransitionFromAccountingForInvestmentAtCostOrInAccordanceWithIFRS9ToAccountingForAssetsAndLiabilitiesExplanatory</a> | text block | <a href="#">Disclosure of reconciliation between investment derecognised and assets and liabilities recognised, transition from accounting for investment at cost or in accordance with IFRS 9 to accounting for assets and liabilities [text block]</a> | The disclosure of the reconciliation between the investment derecognised and the assets and liabilities recognised on the transition from accounting for investment at cost or in accordance with IFRS 9 to accounting for assets and liabilities. | disclosure: IFRS 11 C12 b                                    |
| ifrs-full | <a href="#">DisclosureOfReconciliationBetweenInvestmentDerecognisedAndAssetsAndLiabilitiesRecognisedTransitionFromEquityMethodToAccountingForAssetsAndLiabilitiesExplanatory</a>   | text block | <a href="#">Disclosure of reconciliation between investment derecognised and assets and liabilities recognised, transition from equity method to accounting for assets and liabilities [text block]</a>  | The disclosure of the reconciliation between the investment derecognised and the assets and liabilities recognised on the transition from the equity method to accounting for assets and liabilities.  | disclosure: IFRS 11 C10                                      |
| ifrs-full | <a href="#">DisclosureOfReconciliationOfChangesInBiologicalAssetsAbstract</a>  |            | <a href="#">Disclosure of reconciliation of changes in biological assets [abstract]</a>  |  |  |
| ifrs-full | <a href="#">DisclosureOfReconciliationOfChangesInBiologicalAssetsExplanatory</a>   | text block | <a href="#">Disclosure of reconciliation of changes in biological assets [text block]</a>  | The disclosure of the reconciliation of changes in biological assets. [Refer: Biological assets]   | disclosure: IAS 41<br>50                                     |

|           |   |            |  |  |                             |
|-----------|---|------------|--|--|-----------------------------|
| ifrs-full | DisclosureOfReconciliationOfChangesInBiologicalAssetsLineItems              |            | Disclosure of reconciliation of changes in biological assets [line items]              | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |                             |
| ifrs-full | DisclosureOfReconciliationOfChangesInBiologicalAssetsTable                  | table      | Disclosure of reconciliation of changes in biological assets [table]                   | Schedule disclosing information related to the reconciliation of changes in biological assets.   | disclosure: IAS 41 50       |
| ifrs-full | DisclosureOfReconciliationOfChangesInGoodwillAbstract                       |            | Disclosure of reconciliation of changes in goodwill [abstract]                         |  |                             |
| ifrs-full | DisclosureOfReconciliationOfChangesInGoodwillExplanatory                    | text block | Disclosure of reconciliation of changes in goodwill [text block]                       | The disclosure of the reconciliation of changes in goodwill. [Refer: Goodwill]   | disclosure: IFRS 3 B67 d    |
| ifrs-full | DisclosureOfReconciliationOfChangesInGoodwillLineItems                      |            | Disclosure of reconciliation of changes in goodwill [line items]                       | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |                             |
| ifrs-full | DisclosureOfReconciliationOfChangesInGoodwillTable                          | table      | Disclosure of reconciliation of changes in goodwill [table]                            | Schedule disclosing information related to the reconciliation of changes in goodwill.  | disclosure: IFRS 3 B67 d    |
| ifrs-full | DisclosureOfReconciliationOfChangesInIntangibleAssetsAndGoodwillAbstract    |            | Disclosure of reconciliation of changes in intangible assets and goodwill [abstract]   |  |                             |
| ifrs-full | DisclosureOfReconciliationOfChangesInIntangibleAssetsAndGoodwillExplanatory | text block | Disclosure of reconciliation of changes in intangible assets and goodwill [text block] | The disclosure of the reconciliation of changes in intangible assets and goodwill. [Refer: Intangible assets and goodwill]   | common practice: IAS 38 118 |
| ifrs-full | DisclosureOfReconciliationOfChangesInIntangibleAssetsAndGoodwillLineItems   |            | Disclosure of reconciliation of changes in intangible assets and goodwill              | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |                             |

|           |  |            |  |   |  |
|-----------|--|------------|--|---|--|
|           |  |            | [line items]   |   |  |
| ifrs-full | DisclosureOfReconciliationOfChangesInIntangibleAssetsAndGoodwillTable  | table      | Disclosure of reconciliation of changes in intangible assets and goodwill [table]  | Schedule disclosing information related to the reconciliation of changes in intangible assets and goodwill.   | common practice: IAS 38 118  |
| ifrs-full | DisclosureOfReconciliationOfChangesInLossAllowanceAndExplanationOfChangesInGrossCarryingAmountForFinancialInstrumentsAbstract    |            | Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [abstract]   |   |  |
| ifrs-full | DisclosureOfReconciliationOfChangesInLossAllowanceAndExplanationOfChangesInGrossCarryingAmountForFinancialInstrumentsExplanatory | text block | Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [text block] | The disclosure of the reconciliation of changes in the loss allowance and explanation of changes in the gross carrying amount for financial instruments. Loss allowance is the allowance for expected credit losses on financial assets measured in accordance with paragraph 4.1.2 of IFRS 9, lease receivables and contract assets, the accumulated impairment amount for financial assets measured in accordance with paragraph 4.1.2A of IFRS 9 and the provision for expected credit losses on loan commitments and financial guarantee contracts. [Refer: Gross carrying amount [member]] | disclosure: IFRS 7 35H - Effective 2018-01-01, disclosure: IFRS 7 35I - Effective 2018-01-01 |
| ifrs-full | DisclosureOfReconciliationOfChangesInLossAllowanceAndExplanationOfChangesInGrossCarryingAmountForFinancialInstrumentsLineItems   |            | Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [line items] | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.  |  |

|           |  |            |   |  |   |
|-----------|--|------------|---|--|---|
| ifrs-full | DisclosureOfReconciliationOfChangesInLossAllowanceAndExplanationOfChangesInGrossCarryingAmountForFinancialInstrumentsTable   | table      | Disclosure of reconciliation of changes in loss allowance and explanation of changes in gross carrying amount for financial instruments [table]   | Schedule disclosing information related to the reconciliation of changes in the loss allowance and explanation of changes in the gross carrying amount for financial instruments.  | disclosure: IFRS 7<br>35H - Effective 2018-01-01,<br>disclosure: IFRS 7<br>35I - Effective 2018-01-01 |
| ifrs-full | DisclosureOfReconciliationOfFinancialAssetsSubjectToOffsettingEnforceableMasterNettingArrangementsOrSimilarAgreementsToIndividualLineItemsInStatementOfFinancialPositionExplanatory      | text block | Disclosure of reconciliation of financial assets subject to offsetting, enforceable master netting arrangements or similar agreements to individual line items in statement of financial position [text block]      | The disclosure of the reconciliation of the net amounts presented in the statement of financial position for financial assets that are offset or that are subject to an enforceable master netting arrangement or similar agreement, to the individual line item amounts presented in the statement of financial position. [Refer: Financial assets]           | disclosure: IFRS 7<br>B46   |
| ifrs-full | DisclosureOfReconciliationOfFinancialLiabilitiesSubjectToOffsettingEnforceableMasterNettingArrangementsOrSimilarAgreementsToIndividualLineItemsInStatementOfFinancialPositionExplanatory | text block | Disclosure of reconciliation of financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements to individual line items in statement of financial position [text block] | The disclosure of the reconciliation of the net amounts presented in the statement of financial position for financial liabilities that are offset or that are subject to an enforceable master netting arrangement or similar agreement, to the individual line item amounts presented in the statement of financial position. [Refer: Financial liabilities] | disclosure: IFRS 7<br>B46   |
| ifrs-full | DisclosureOfReconciliationOfLiabilitiesArisingFromFinancingActivitiesAbstract  |            | Disclosure of reconciliation of liabilities arising from financing activities [abstract]  |  |   |
| ifrs-full | DisclosureOfReconciliationOfLiabilitiesArisingFromFinancingAct   | text block | Disclosure of reconciliation of liabilities arising from  | The disclosure of the reconciliation of liabilities arising from financing activities. [Refer: Liabilities arising from financing activities]  | example: IAS 7<br>44D   |

|           |   |            |   |  |                                |  |
|-----------|---|------------|---|--|--------------------------------|--|
|           | ivitiesExplanatory  |            | financing activities<br>[text block]  |  |                                |  |
| ifrs-full | DisclosureOfReconciliationOfLiabilitiesAris ingFromFinancingAct ivitiesLineItems  |            | Disclosure of reconciliation of liabilities arising from financing activities<br>[line items]   | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.   |                                |  |
| ifrs-full | DisclosureOfReconciliationOfLiabilitiesAris ingFromFinancingAct ivitiesTable  | table      | Disclosure of reconciliation of liabilities arising from financing activities<br>[table]  | Schedule disclosing information related to the reconciliation of liabilities arising from financing activities.  | example: IAS 7 44D             |  |
| ifrs-full | DisclosureOfReconciliationOfSummarised FinancialInformation OfAssociateAccount edForUsingEquityMe thodToCarryingAmou ntOfInterestInAssoci ateExplanatory        | text block | Disclosure of reconciliation of summarised financial information of associate accounted for using equity method to carrying amount of interest in associate<br>[text block]         | The disclosure of the reconciliation of the summarised financial information of an associate accounted for using the equity method to the carrying amount of the reporting entity's interest in the associate. [Refer: Carrying amount [member]; Associates [member]]            | disclosure: IFRS 12 B14 b      |  |
| ifrs-full | DisclosureOfReconciliationOfSummarised FinancialInformation OfJointVentureAccou ntedForUsingEquity MethodToCarryingA mountOfInterestInJoi ntVentureExplanator y | text block | Disclosure of reconciliation of summarised financial information of joint venture accounted for using equity method to carrying amount of interest in joint venture<br>[text block] | The disclosure of the reconciliation of the summarised financial information of a joint venture accounted for using the equity method to the carrying amount of the reporting entity's interest in the joint venture. [Refer: Carrying amount [member]; Joint ventures [member]] | disclosure: IFRS 12 B14 b      |  |
| ifrs-full | DisclosureOfRedemp tionProhibitionTransf erBetweenFinancialL iabilitiesAndEquityEx planatory  | text block | Disclosure of redemption prohibition, transfer between financial liabilities and equity<br>[text block]   | The entire disclosure for the change in a redemption prohibition that leads to a transfer between financial liabilities and equity.  | disclosure: IFRIC 2 Disclosure |  |

|           |  |                            |  |   |  |
|-----------|--|----------------------------|--|---|--|
| ifrs-full | <a href="#">DisclosureOfRedesignatedFinancialAssetsAndLiabilitiesAbstract</a>    |                            | <a href="#">Disclosure of redesignated financial assets and liabilities [abstract]</a>   |   |  |
| ifrs-full | <a href="#">DisclosureOfRedesignatedFinancialAssetsAndLiabilitiesExplanatory</a> | <a href="#">text block</a> | <a href="#">Disclosure of redesignated financial assets and liabilities [text block]</a> | <a href="#">The disclosure of financial assets and financial liabilities that have been redesignated during the transition to IFRSs. [Refer: Financial assets; Financial liabilities; IFRSs [member]]</a> | <a href="#">disclosure: IFRS 1 29</a>  |
| ifrs-full | <a href="#">DisclosureOfRedesignatedFinancialAssetsAndLiabilitiesLineitems</a>   |                            | <a href="#">Disclosure of redesignated financial assets and liabilities [line items]</a> | <a href="#">Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.</a>    |  |
| ifrs-full | <a href="#">DisclosureOfRedesignatedFinancialAssetsAndLiabilitiesTable</a>       | <a href="#">table</a>      | <a href="#">Disclosure of redesignated financial assets and liabilities [table]</a>      | <a href="#">Schedule disclosing information related to redesignated financial assets and liabilities.</a>   | <a href="#">disclosure: IFRS 1 29</a>  |
| ifrs-full | <a href="#">DisclosureOfRegulatoryDeferralAccountsExplanatory</a>                | <a href="#">text block</a> | <a href="#">Disclosure of regulatory deferral accounts [text block]</a>                  | <a href="#">The entire disclosure for regulatory deferral accounts.</a>   | <a href="#">disclosure: IFRS 14 Presentation, disclosure: IFRS 14 Disclosure</a> |
| ifrs-full | <a href="#">DisclosureOfReimbursementRightsAbstract</a>                          |                            | <a href="#">Disclosure of reimbursement rights [abstract]</a>                            |   |  |
| ifrs-full | <a href="#">DisclosureOfReimbursementRightsExplanatory</a>                       | <a href="#">text block</a> | <a href="#">Disclosure of reimbursement rights [text block]</a>                          | <a href="#">The disclosure of reimbursement rights. [Refer: Reimbursement rights, at fair value]</a>  | <a href="#">disclosure: IAS 19 140 b</a>   |
| ifrs-full | <a href="#">DisclosureOfReimbursementRightsLineitems</a>                         |                            | <a href="#">Disclosure of reimbursement rights [line items]</a>                          | <a href="#">Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.</a>    |  |
| ifrs-full | <a href="#">DisclosureOfReimbursementRightsTable</a>                             | <a href="#">table</a>      | <a href="#">Disclosure of reimbursement rights [table]</a>                               | <a href="#">Schedule disclosing information related to reimbursement rights.</a>  | <a href="#">disclosure: IAS 19 140 b</a>   |
| ifrs-full | <a href="#">DisclosureOfReinsuranceExplanatory</a>                               | <a href="#">text block</a> | <a href="#">Disclosure of reinsurance [text block]</a>                                   | <a href="#">The disclosure of reinsurance.</a>  | <a href="#">common practice: IAS 1 10 e</a>                                      |
| ifrs-full | <a href="#">DisclosureOfRelatedPartyExplanatory</a>                              | <a href="#">text block</a> | <a href="#">Disclosure of related party [text block]</a>                                 | <a href="#">The entire disclosure for related parties.</a>  | <a href="#">disclosure: IAS 24 Disclosures</a>                                   |

|           |   |            |   |  |  |
|-----------|---|------------|---|--|--|
| ifrs-full | DisclosureOfRepurchaseAndReverseRepurchaseAgreementsExplanatory | text block | Disclosure of repurchase and reverse repurchase agreements [text block] | The disclosure of repurchase and reverse repurchase agreements.  | common practice: IAS 1 10 e  |
| ifrs-full | DisclosureOfResearchAndDevelopmentExpenseExplanatory            | text block | Disclosure of research and development expense [text block]             | The disclosure of research and development expense. [Refer: Research and development expense]  | common practice: IAS 1 10 e  |
| ifrs-full | DisclosureOfReservesAndOtherEquityInterestExplanatory           | text block | Disclosure of reserves within equity [text block]                       | The disclosure of reserves within equity. [Refer: Other reserves [member]]   | disclosure: IAS 1 79 b   |
| ifrs-full | DisclosureOfReservesWithinEquityAbstract                        |            | Disclosure of reserves within equity [abstract]                         |  |  |
| ifrs-full | DisclosureOfReservesWithinEquityLineItems                       |            | Disclosure of reserves within equity [line items]                       | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |  |
| ifrs-full | DisclosureOfReservesWithinEquityTable                           | table      | Disclosure of reserves within equity [table]                            | Schedule disclosing information related to reserves within equity.   | disclosure: IAS 1 79 b   |
| ifrs-full | DisclosureOfRestrictedCashAndCashEquivalentsExplanatory         | text block | Disclosure of restricted cash and cash equivalents [text block]         | The disclosure of restricted cash and cash equivalents. [Refer: Restricted cash and cash equivalents]  | common practice: IAS 1 10 e  |
| ifrs-full | DisclosureOfRevenueExplanatory                                  | text block | Disclosure of revenue [text block]                                      | The entire disclosure for revenue.   | common practice: IAS 1 10 e, disclosure: IAS 18 Disclosure - Expiry date 2018-01-01                            |
| ifrs-full | DisclosureOfRevenueFromContractsWithCustomersExplanatory        | text block | Disclosure of revenue from contracts with customers [text block]        | The entire disclosure for revenue from contracts with customers.   | disclosure: IFRS 15 Presentation - Effective 2018-01-01, disclosure: IFRS 15 Disclosure - Effective 2018-01-01 |

|           |   |            |   |   |   |
|-----------|---|------------|---|---|---|
| ifrs-full | DisclosureOfRiskManagementStrategyRelatedToHedgeAccountingAbstract    |            | Disclosure of risk management strategy related to hedge accounting [abstract]   |   |   |
| ifrs-full | DisclosureOfRiskManagementStrategyRelatedToHedgeAccountingExplanatory | text block | Disclosure of risk management strategy related to hedge accounting [text block] | The disclosure of risk management strategy related to hedge accounting.   | disclosure: IFRS 7<br>22A - Effective<br>2018-01-01 |
| ifrs-full | DisclosureOfRiskManagementStrategyRelatedToHedgeAccountingLineItems   |            | Disclosure of risk management strategy related to hedge accounting [line items] | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.  |   |
| ifrs-full | DisclosureOfRiskManagementStrategyRelatedToHedgeAccountingTable       | table      | Disclosure of risk management strategy related to hedge accounting [table]      | Schedule disclosing information related to the risk management strategy in relation to hedge accounting.  | disclosure: IFRS 7<br>22A - Effective<br>2018-01-01 |
| ifrs-full | DisclosureOfSegmentsMajorCustomersExplanatory                         | text block | Disclosure of major customers [text block]                                      | The disclosure of major customers.  | disclosure: IFRS 8<br>34                            |
| ifrs-full | DisclosureOfSensitivityAnalysisForActuarialAssumptionsAbstract        |            | Disclosure of sensitivity analysis for actuarial assumptions [abstract]         |   |   |
| ifrs-full | DisclosureOfSensitivityAnalysisForActuarialAssumptionsExplanatory     | text block | Disclosure of sensitivity analysis for actuarial assumptions [text block]       | The disclosure of a sensitivity analysis for significant actuarial assumptions used to determine the present value of a defined benefit obligation. [Refer: Actuarial assumptions [member]; Defined benefit obligation, at present value] | disclosure: IAS 19<br>145                           |
| ifrs-full | DisclosureOfSensitivityAnalysisForActuarialAssumptionsLineItems       |            | Disclosure of sensitivity analysis for actuarial assumptions [line items]       | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.  |   |

|           |   |            |   |  |                              |
|-----------|---|------------|---|--|------------------------------|
| ifrs-full | DisclosureOfSensitivityAnalysisForActuarialAssumptionsTable       | table      | Disclosure of sensitivity analysis for actuarial assumptions [table]                  | Schedule disclosing information related to the sensitivity analysis for actuarial assumptions.   | disclosure: IAS 19 145       |
| ifrs-full | DisclosureOfSensitivityToInsuranceRiskExplanatory                 | text block | Disclosure of sensitivity to insurance risk [text block]                              | The disclosure of the entity's sensitivity to insurance risk.  | disclosure: IFRS 4 39 c i    |
| ifrs-full | DisclosureOfServiceConcessionArrangementsAbstract                 |            | Disclosure of detailed information about service concession arrangements [abstract]   |  |                              |
| ifrs-full | DisclosureOfServiceConcessionArrangementsExplanatory              | text block | Disclosure of service concession arrangements [text block]                            | The entire disclosure for service concession arrangements.   | disclosure: SIC 29 Consensus |
| ifrs-full | DisclosureOfServiceConcessionArrangementsLineItems                |            | Disclosure of detailed information about service concession arrangements [line items] | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.   |                              |
| ifrs-full | DisclosureOfServiceConcessionArrangementsTable                    | table      | Disclosure of detailed information about service concession arrangements [table]      | Schedule disclosing information related to details of service concession arrangements.   | disclosure: SIC 29 6         |
| ifrs-full | DisclosureOfSharebasedPaymentArrangementsExplanatory              | text block | Disclosure of share-based payment arrangements [text block]                           | The entire disclosure for share-based payment arrangements.  | disclosure: IFRS 2 44        |
| ifrs-full | DisclosureOfShareCapitalReservesAndOtherEquityInterestExploratory | text block | Disclosure of share capital, reserves and other equity interest [text block]          | The entire disclosure for share capital, reserves and other equity interest.   | disclosure: IAS 1 79         |
| ifrs-full | DisclosureOfSignificantAdjustmentsToValuationObtainedExplanatory  | text block | Disclosure of significant adjustments to valuation obtained                           | The disclosure of the reconciliation between the valuation obtained for investment property and the adjusted valuation included in the financial statements, including the aggregate amount of any recognised lease obligations that have been added back, and any | disclosure: IAS 40 77        |

|           |   |            |   |  |  |
|-----------|---|------------|---|--|--|
|           |   |            | [text block]                            | other significant adjustments. [Refer: Investment property]  |  |
| ifrs-full | DisclosureOfSignifica ntInvestmentsInAsso ciatesAbstract      |            | Disclosure of associates [abstract]     |  |  |
| ifrs-full | DisclosureOfSignifica ntInvestmentsInAsso ciatesExplanatory   | text block | Disclosure of associates [text block]   | The disclosure of associates. [Refer: Associates [member]]   | disclosure: IAS 27 17 b, disclosure: IAS 27 16 b, disclosure: IFRS 12 B4 d |
| ifrs-full | DisclosureOfSignifica ntInvestmentsInAsso ciatesLineItems     |            | Disclosure of associates [line items]   | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |  |
| ifrs-full | DisclosureOfSignifica ntInvestmentsInAsso ciatesTable         | table      | Disclosure of associates [table]        | Schedule disclosing information related to associates.   | disclosure: IAS 27 17 b, disclosure: IAS 27 16 b, disclosure: IFRS 12 B4 d |
| ifrs-full | DisclosureOfSignifica ntInvestmentsInSubs idiariesAbstract    |            | Disclosure of subsidiaries [abstract]   |  |  |
| ifrs-full | DisclosureOfSignifica ntInvestmentsInSubs idiariesExplanatory | text block | Disclosure of subsidiaries [text block] | The disclosure of subsidiaries. [Refer: Subsidiaries [member]]   | disclosure: IAS 27 17 b, disclosure: IAS 27 16 b, disclosure: IFRS 12 B4 a |
| ifrs-full | DisclosureOfSignifica ntInvestmentsInSubs idiariesLineItems   |            | Disclosure of subsidiaries [line items] | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |  |
| ifrs-full | DisclosureOfSignifica ntInvestmentsInSubs idiariesTable       | table      | Disclosure of subsidiaries [table]      | Schedule disclosing information related to subsidiaries.   | disclosure: IAS 27 17 b, disclosure: IAS 27 16 b, disclosure: IFRS 12 B4 a |

|           |  |            |   |  |                          |
|-----------|--|------------|---|--|--------------------------|
| ifrs-full | DisclosureOfSignificantJudgementsAndAssumptionsMadeInRelationToInterestsInOtherEntitiesExplanatory | text block | Disclosure of significant judgements and assumptions made in relation to interests in other entities [text block] | The disclosure of significant judgements and assumptions made in relation to interests in other entities.  | disclosure: IFRS 12 7    |
| ifrs-full | DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfAssetsAbstract                |            | Disclosure of significant unobservable inputs used in fair value measurement of assets [abstract]                 |  |                          |
| ifrs-full | DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfAssetsExplanatory             | text block | Disclosure of significant unobservable inputs used in fair value measurement of assets [text block]               | The disclosure of significant inputs for which market data are not available and that are developed using the best information available about the assumptions that market participants would use when measuring the fair value of assets. | disclosure: IFRS 13 93 d |
| ifrs-full | DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfAssetsLineItems               |            | Disclosure of significant unobservable inputs used in fair value measurement of assets [line items]               | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.   |                          |
| ifrs-full | DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfAssetsTable                   | table      | Disclosure of significant unobservable inputs used in fair value measurement of assets [table]                    | Schedule disclosing information related to significant unobservable inputs used in the fair value measurement of assets.   | disclosure: IFRS 13 93 d |
| ifrs-full | DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfEquityAbstract                |            | Disclosure of significant unobservable inputs used in fair value measurement of equity [abstract]                 |  |                          |

|           |   |            |  |   |                          |
|-----------|---|------------|--|---|--------------------------|
| ifrs-full | DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfEquityExplanatory      | text block | Disclosure of significant unobservable inputs used in fair value measurement of equity [text block]      | The disclosure of significant inputs for which market data are not available and that are developed using the best information available about the assumptions that market participants would use when measuring the fair value of the entity's own equity instruments. [Refer: Entity's own equity instruments [member]] | disclosure: IFRS 13 93 d |
| ifrs-full | DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfEquityLineItems        |            | Disclosure of significant unobservable inputs used in fair value measurement of equity [line items]      | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.  |                          |
| ifrs-full | DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfEquityTable            | table      | Disclosure of significant unobservable inputs used in fair value measurement of equity [table]           | Schedule disclosing information related to significant unobservable inputs used in the fair value measurement of equity.  | disclosure: IFRS 13 93 d |
| ifrs-full | DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfLiabilitiesAbstract    |            | Disclosure of significant unobservable inputs used in fair value measurement of liabilities [abstract]   |   |                          |
| ifrs-full | DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfLiabilitiesExplanatory | text block | Disclosure of significant unobservable inputs used in fair value measurement of liabilities [text block] | The disclosure of significant inputs for which market data are not available and that are developed using the best information available about the assumptions that market participants would use when measuring the fair value of liabilities.   | disclosure: IFRS 13 93 d |
| ifrs-full | DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfLiabilitiesLineItems   |            | Disclosure of significant unobservable inputs used in fair value measurement of liabilities [line items] | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.  |                          |

|           |   |            |   |  |                             |
|-----------|---|------------|---|--|-----------------------------|
| ifrs-full | <a href="#">DisclosureOfSignificantUnobservableInputsUsedInFairValueMeasurementOfLiabilitiesTable</a> | table      | <a href="#">Disclosure of significant unobservable inputs used in fair value measurement of liabilities [table]</a> | Schedule disclosing information related to significant unobservable inputs used in the fair value measurement of liabilities.  | disclosure: IFRS 13 93 d    |
| ifrs-full | <a href="#">DisclosureOfSubordinatedLiabilitiesExplanatory</a>  | text block | <a href="#">Disclosure of subordinated liabilities [text block]</a>   | The disclosure of subordinated liabilities. [Refer: Subordinated liabilities]  | common practice: IAS 1 10 e |
| ifrs-full | <a href="#">DisclosureOfSummaryOfSignificantAccountingPoliciesExplanatory</a>                         | text block | <a href="#">Disclosure of significant accounting policies [text block]</a>  | The entire disclosure for significant accounting policies applied by the entity.   | disclosure: IAS 1 117       |
| ifrs-full | <a href="#">DisclosureOfTaxReceivablesAndPayablesExplanatory</a>                                      | text block | <a href="#">Disclosure of tax receivables and payables [text block]</a>   | The disclosure of tax receivables and payables.  | common practice: IAS 1 10 e |
| ifrs-full | <a href="#">DisclosureOfTemporaryDifferenceUnusedTaxLossesAndUnusedTaxCreditsAbstract</a>             |            | <a href="#">Disclosure of temporary difference, unused tax losses and unused tax credits [abstract]</a>             |  |                             |
| ifrs-full | <a href="#">DisclosureOfTemporaryDifferenceUnusedTaxLossesAndUnusedTaxCreditsExplanatory</a>          | text block | <a href="#">Disclosure of temporary difference, unused tax losses and unused tax credits [text block]</a>           | The disclosure of types of temporary differences, unused tax losses and unused tax credits. [Refer: Unused tax credits [member]; Unused tax losses [member]; Temporary differences [member]] | disclosure: IAS 12 81 g     |
| ifrs-full | <a href="#">DisclosureOfTemporaryDifferenceUnusedTaxLossesAndUnusedTaxCreditsLineItems</a>            |            | <a href="#">Disclosure of temporary difference, unused tax losses and unused tax credits [line items]</a>           | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.       |                             |
| ifrs-full | <a href="#">DisclosureOfTemporaryDifferenceUnusedTaxLossesAndUnusedTaxCreditsTable</a>                | table      | <a href="#">Disclosure of temporary difference, unused tax losses and unused tax credits [table]</a>                | Schedule disclosing information related to temporary differences, unused tax losses and unused tax credits.  | disclosure: IAS 12 81 g     |
| ifrs-full | <a href="#">DisclosureOfTermsAndConditionsOfShar</a>  |            | <a href="#">Disclosure of terms and conditions of</a>   |  |                             |

|           |  |            |   |  |                               |
|-----------|--|------------|---|--|-------------------------------|
|           | ebasedPaymentArrangementAbstract   |            | share-based payment arrangement [abstract]  |  |                               |
| ifrs-full | DisclosureOfTermsAndConditionsOfSharebasedPaymentArrangementExplanatory        | text block | Disclosure of terms and conditions of share-based payment arrangement [text block]        | The disclosure of the general terms and conditions of share-based payment arrangements. [Refer: Share-based payment arrangements [member]]   | disclosure: IFRS 245          |
| ifrs-full | DisclosureOfTermsAndConditionsOfSharebasedPaymentArrangementLineItems          |            | Disclosure of terms and conditions of share-based payment arrangement [line items]        | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |                               |
| ifrs-full | DisclosureOfTermsAndConditionsOfSharebasedPaymentArrangementTable              | table      | Disclosure of terms and conditions of share-based payment arrangement [table]             | Schedule disclosing information related to terms and conditions of share-based payment arrangements.   | disclosure: IFRS 245          |
| ifrs-full | DisclosureOfTradeAndOtherPayablesExplanatory                                   | text block | Disclosure of trade and other payables [text block]                                       | The disclosure of trade and other payables. [Refer: Trade and other payables]  | common practice: IAS 1 10 e   |
| ifrs-full | DisclosureOfTradeAndOtherReceivablesExplanatory                                | text block | Disclosure of trade and other receivables [text block]                                    | The disclosure of trade and other receivables. [Refer: Trade and other receivables]  | common practice: IAS 1 10 e   |
| ifrs-full | DisclosureOfTradingIncomeExpenseExplanatory                                    | text block | Disclosure of trading income (expense) [text block]                                       | The disclosure of trading income (expense). [Refer: Trading income (expense)]  | common practice: IAS 1 10 e   |
| ifrs-full | DisclosureOfTransactionPriceAllocatedToRemainingPerformanceObligationsAbstract |            | Disclosure of transaction price allocated to remaining performance obligations [abstract] |  |                               |
| ifrs-full | DisclosureOfTransactionPriceAllocatedTo  | text block | Disclosure of transaction price   | The disclosure of the transaction price allocated to the remaining performance obligations in contracts with customers.  | disclosure: IFRS 15 120 b i - |

|           |   |            |   |  |  |
|-----------|---|------------|---|--|--|
|           | RemainingPerformanceObligationsExplanatory  |            | allocated to remaining performance obligations [text block]                                 |  | Effective 2018-01-01                               |
| ifrs-full | DisclosureOfTransactionPriceAllocatedToRemainingPerformanceObligationsLineitems                 |            | Disclosure of transaction price allocated to remaining performance obligations [line items] | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |  |
| ifrs-full | DisclosureOfTransactionPriceAllocatedToRemainingPerformanceObligationsTable                     | table      | Disclosure of transaction price allocated to remaining performance obligations [table]      | Schedule disclosing information related to the transaction price allocated to the remaining performance obligations in contracts with customers.                                       | disclosure: IFRS 15 120 b i - Effective 2018-01-01 |
| ifrs-full | DisclosureOfTransactionsBetweenRelatedPartiesAbstract   |            | Disclosure of transactions between related parties [abstract]                               |  |  |
| ifrs-full | DisclosureOfTransactionsBetweenRelatedPartiesExplanatory  | text block | Disclosure of transactions between related parties [text block]                             | The disclosure of transactions between the entity and its related parties. [Refer: Related parties [member]]   | disclosure: IAS 24 18                              |
| ifrs-full | DisclosureOfTransactionsBetweenRelatedPartiesLineitems  |            | Disclosure of transactions between related parties [line items]                             | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |  |
| ifrs-full | DisclosureOfTransactionsBetweenRelatedPartiesTable  | table      | Disclosure of transactions between related parties [table]                                  | Schedule disclosing information related to transactions between related parties.   | disclosure: IAS 24 19                              |
| ifrs-full | DisclosureOfTransactionsRecognisedSeparatelyFromAcquisitionOfAssetsAndAssumptionOfLiabilitiesIn |            | Disclosure of transactions recognised separately from acquisition of assets                 |  |  |

|           |   |            |  |  |  |
|-----------|---|------------|--|--|--|
|           | BusinessCombinationAbstract   |            | and assumption of liabilities in business combination [abstract]   |  |  |
| ifrs-full | DisclosureOfTransactionsRecognisedSeparatelyFromAcquisitionOfAssetsAndAssumptionOfLiabilitiesInBusinessCombinationExplanatory | text block | Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [text block] | The disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in a business combination. [Refer: Business combinations [member]]       | disclosure: IFRS 3 B64 I                         |
| ifrs-full | DisclosureOfTransactionsRecognisedSeparatelyFromAcquisitionOfAssetsAndAssumptionOfLiabilitiesInBusinessCombinationLineItems   |            | Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [line items] | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |  |
| ifrs-full | DisclosureOfTransactionsRecognisedSeparatelyFromAcquisitionOfAssetsAndAssumptionOfLiabilitiesInBusinessCombinationTable       | table      | Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [table]      | Schedule disclosing information related to transactions recognised separately from the acquisition of assets and the assumption of liabilities in business combinations.               | disclosure: IFRS 3 B64 I                         |
| ifrs-full | DisclosureOfTransfersOfFinancialAssetsExplanatory   | text block | Disclosure of transfers of financial assets [text block]   | The disclosure of transfers of financial assets. [Refer: Financial assets]   | disclosure: IFRS 7 Transfers of financial assets |
| ifrs-full | DisclosureOfTreasurySharesExplanatory   | text block | Disclosure of treasury shares [text block]   | The disclosure of treasury shares. [Refer: Treasury shares]  | common practice: IAS 1 10 e                      |
| ifrs-full | DisclosureOfTypesOfInsuranceContractsA  |            | Disclosure of types of insurance contracts   |  |  |

|           |   |            |  |  |                                    |
|-----------|---|------------|--|--|------------------------------------|
|           | bstract   |            | [abstract]   |  |                                    |
| ifrs-full | DisclosureOfTypesOf InsuranceContractsE xplanatory      | text block | Disclosure of types of insurance contracts [text block]          | The disclosure of types of insurance contracts. [Refer: Types of insurance contracts [member]]   | common practice: IFRS 4 Disclosure |
| ifrs-full | DisclosureOfTypesOf InsuranceContractsLi nelitems       |            | Disclosure of types of insurance contracts [line items]          | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |                                    |
| ifrs-full | DisclosureOfTypesOf InsuranceContractsT able            | table      | Disclosure of types of insurance contracts [table]               | Schedule disclosing information related to types of insurance contracts.   | common practice: IFRS 4 Disclosure |
| ifrs-full | DisclosureOfUnconsolidatedStructuredEntitiesAbstract    |            | Disclosure of unconsolidated structured entities [abstract]      |  |                                    |
| ifrs-full | DisclosureOfUnconsolidatedStructuredEntitiesExplanatory | text block | Disclosure of unconsolidated structured entities [text block]    | The disclosure of unconsolidated structured entities. [Refer: Unconsolidated structured entities [member]]   | disclosure: IFRS 12 B4 e           |
| ifrs-full | DisclosureOfUnconsolidatedStructuredEntitiesLineItems   |            | Disclosure of unconsolidated structured entities [line items]    | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |                                    |
| ifrs-full | DisclosureOfUnconsolidatedStructuredEntitiesTable       | table      | Disclosure of unconsolidated structured entities [table]         | Schedule disclosing information related to unconsolidated structured entities.   | disclosure: IFRS 12 B4 e           |
| ifrs-full | DisclosureOfVoluntaryChangeInAccountingPolicyAbstract   |            | Disclosure of voluntary change in accounting policy [abstract]   |  |                                    |
| ifrs-full | DisclosureOfVoluntaryChangeInAccountingPolicyLineItems  |            | Disclosure of voluntary change in accounting policy [line items] | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |                                    |
| ifrs-full | DisclosureOfVoluntaryChangeInAccountingPolicyTable      | table      | Disclosure of voluntary change in accounting policy              | Schedule disclosing information related to a voluntary change in accounting policy.  | disclosure: IAS 8 29               |

|           |   |        |   |   |  |  |
|-----------|---|--------|---|---|--|--|
|           |   |        | [table]   |   |  |  |
| ifrs-full | DisclosuresAboutOverlayApproachAbstract   |        | Disclosures about overlay approach [abstract]   |   |  |  |
| ifrs-full | DisclosureThatRelatedPartyTransactionsWereMadeOnTermsEquivalentToThoseThatPrevailInArmsLengthTransactions                       | text   | Disclosure that related party transactions were made on terms equivalent to those that prevail in arm's length transactions                   | The disclosure that related party transactions were made on terms equivalent to those that prevail in arm's length transactions, made only if such terms can be substantiated.  | disclosure: IAS 24 23                          |  |
| ifrs-full | DisclosureWhetherLoansPayableInDefaultRemediedOrTermsOfLoansPayableRenegotiatedBeforeAuthorisationForIssueOfFinancialStatements | text   | Explanation of whether default was remedied or terms of loans payable were renegotiated before financial statements were authorised for issue | The explanation of whether a default on loans payable was remedied, or terms of the loans payable were renegotiated, before the financial statements were authorised for issue.   | disclosure: IFRS 7 18 c                        |  |
| ifrs-full | DiscontinuedOperationsMember  | member | Discontinued operations [member]  | This member stands for a component of an entity that either has been disposed of or is classified as held for sale, and that: (a) represents a separate major line of business or geographical area of operations; (b) is part of a single co-ordinated plan to dispose of a separate major line of business or geographical area of operations; or (c) is a subsidiary acquired exclusively with a view to resale. A component of an entity comprises operations and cash flows that can be clearly distinguished, operationally and for financial reporting purposes, from the rest of the entity. [Refer: Subsidiaries [member]] | disclosure: IFRS 5 Presentation and disclosure |  |
| ifrs-full | DiscountedCashFlowMember  | member | Discounted cash flow [member]   | This member stands for a specific valuation technique consistent with the income approach that involves analysing future cash flow amounts through the application of present value techniques and inputs (for example, weighted average cost of capital, long-term revenue growth rate, long-term pre-tax operating margin, discount for lack of marketability, control premium). [Refer: Income approach [member]; Weighted average [member]]   | example: IFRS 13 B11 a, example: IFRS 13 IE63  |  |

|           |   |                   |   |   |  |
|-----------|---|-------------------|---|---|--|
| ifrs-full | DiscountedUnguaranteedResidualValueOfAssetsSubjectToFinanceLease                    | X instant debit   | Discounted unguaranteed residual value of assets subject to finance lease                             | The amount of the discounted unguaranteed residual value of assets subject to finance leases. Unguaranteed residual value is the portion of the residual value of the underlying asset, the realisation of which by a lessor is not assured or is guaranteed solely by a party related to the lessor. Finance lease is a lease that transfers substantially all the risks and rewards incidental to ownership of an underlying asset. | disclosure: IFRS 16 94 - Effective 2019-01-01                              |
| ifrs-full | DiscountRateUsedInCurrentMeasurementOfFairValueLessCostsOfDisposal                  | X.XX instant      | Discount rate used in current measurement of fair value less costs of disposal                        | The discount rate used in the current measurement of fair value less costs of disposal.   | disclosure: IAS 36 130 f iii   |
| ifrs-full | DiscountRateUsedInPreviousMeasurementOfFairValueLessCostsOfDisposal                 | X.XX instant      | Discount rate used in previous measurement of fair value less costs of disposal                       | The discount rate used in the previous measurement of fair value less costs of disposal.  | disclosure: IAS 36 130 f iii   |
| ifrs-full | DiscountRateUsedToReflectTimeValueOfMoneyRegulatoryDeferralAccountBalances          | X.XX instant      | Discount rate used to reflect time value of money, regulatory deferral account balances               | The discount rate used to reflect the time value of money that is applicable to regulatory deferral account balances. [Refer: Regulatory deferral account balances [member]]  | disclosure: IFRS 14 33 b   |
| ifrs-full | DiscussionOfImpactThatInitialApplicationOfIFRSIsExpectedToHaveOnFinancialStatements | text              | Discussion of impact that initial application of new IFRS is expected to have on financial statements | The discussion of the impact that the initial application of a new IFRS is expected to have on financial statements.  | example: IAS 8 31 e i  |
| ifrs-full | DisposalGroupsClassifiedAsHeldForSaleMember   | member            | Disposal groups classified as held for sale [member]  | This member stands for groups of assets, which are to be disposed of together as a group in a single transaction, and the liabilities directly associated with those assets that will be transferred in the transaction.  | disclosure: IFRS 5 Presentation and disclosure, common practice: IFRS 5 38 |
| ifrs-full | DisposalOfMajorSubsidiaryMember   | member            | Disposal of major subsidiary [member]   | This member stands for the disposal of a major subsidiary. [Refer: Subsidiaries [member]]   | example: IAS 10 22 a   |
| ifrs-full | DisposalsAndRetirementsIntangibleAssetsAndGoodwill                                  | X duration credit | Disposals and retirements, intangible assets and goodwill   | The decrease in intangible assets and goodwill resulting from disposals and retirements. [Refer: Intangible assets and goodwill]  | common practice: IAS 38 118 e  |

|           |   |                   |   |  |  |
|-----------|---|-------------------|---|--|--|
| ifrs-full | DisposalsAndRetirementsIntangibleAssetsAndGoodwillAbstract        |                   | Disposals and retirements, intangible assets and goodwill [abstract]        |  |  |
| ifrs-full | DisposalsAndRetirementsIntangibleAssetsOtherThanGoodwill          | X duration credit | Disposals and retirements, intangible assets other than goodwill            | The decrease in intangible assets other than goodwill resulting from disposals and retirements. [Refer: Intangible assets other than goodwill] | common practice: IAS 38 118 e                        |
| ifrs-full | DisposalsAndRetirementsIntangibleAssetsOtherThanGoodwill Abstract |                   | Disposals and retirements, intangible assets other than goodwill [abstract] |  |  |
| ifrs-full | DisposalsAndRetirementsPropertyPlantAndEquipment                  | X duration credit | Disposals and retirements, property, plant and equipment                    | The decrease in property, plant and equipment resulting from disposals and retirements. [Refer: Property, plant and equipment]                 | common practice: IAS 16 73 e                         |
| ifrs-full | DisposalsAndRetirementsPropertyPlantAndEquipmentAbstract          |                   | Disposals and retirements, property, plant and equipment [abstract]         |  |  |
| ifrs-full | DisposalsBiologicalAssets   | X duration credit | Disposals, biological assets  | The decrease in biological assets resulting from disposals. [Refer: Biological assets]   | disclosure: IAS 41 50 c                              |
| ifrs-full | DisposalsIntangibleAssetsAndGoodwill                              | X duration credit | Disposals, intangible assets and goodwill                                   | The decrease in intangible assets and goodwill resulting from disposals. [Refer: Intangible assets and goodwill]                               | common practice: IAS 38 118 e ii                     |
| ifrs-full | DisposalsIntangibleAssetsOtherThanGoodwill                        | X duration credit | Disposals, intangible assets other than goodwill                            | The decrease in intangible assets other than goodwill resulting from disposals. [Refer: Intangible assets other than goodwill]                 | disclosure: IAS 38 118 e ii                          |
| ifrs-full | DisposalsInvestmentProperty                                       | X duration credit | Disposals, investment property  | The decrease in investment property resulting from disposals. [Refer: Investment property]   | disclosure: IAS 40 76 c, disclosure: IAS 40 79 d iii |
| ifrs-full | DisposalsPropertyPlantAndEquipment                                | X duration credit | Disposals, property, plant and equipment                                    | The decrease in property, plant and equipment resulting from disposals. [Refer: Property, plant and equipment]                                 | disclosure: IAS 16 73 e ii                           |
| ifrs-full | DistributionAndAdministrativeExpense                              | X duration debit  | Distribution and administrative expense                                     | The amount of expense relating to distribution costs and administrative expenses. [Refer: Administrative expenses; Distribution costs]         | common practice: IAS 1 85                            |
| ifrs-full | DistributionCosts   | X duration debit  | Distribution costs  | The amount of costs relating to the distribution of goods and services.  | example: IAS 1 103, disclosure: IAS 1 99             |

|           |   |                   |   |   |                           |
|-----------|---|-------------------|---|---|---------------------------|
| ifrs-full | DividendPayables  | X instant credit  | Dividend payables   | The amount of dividends that the company has declared but not yet paid.   | common practice: IAS 1 55 |
| ifrs-full | DividendsClassifiedAsExpense  | X duration debit  | Dividends classified as expense   | The amount of dividends classified as an expense.   | example: IAS 32 40        |
| ifrs-full | DividendsPaid   | X duration debit  | Dividends recognised as distributions to owners                                 | The amount of dividends recognised as distributions to owners.  | disclosure: IAS 1 107     |
| ifrs-full | DividendsPaidClassifiedAsFinancingActivities                          | X duration credit | Dividends paid, classified as financing activities                              | The cash outflow for dividends paid by the entity, classified as financing activities.  | disclosure: IAS 7 31      |
| ifrs-full | DividendsPaidClassifiedAsOperatingActivities                          | X duration credit | Dividends paid, classified as operating activities                              | The cash outflow for dividends paid by the entity, classified as operating activities.  | disclosure: IAS 7 31      |
| ifrs-full | DividendsPaidOrdinaryShares   | X duration debit  | Dividends paid, ordinary shares   | The amount of dividends paid by the entity on ordinary shares. [Refer: Ordinary shares [member]]  | disclosure: IAS 34 16A f  |
| ifrs-full | DividendsPaidOrdinarySharesPerShare                                   | X.XX duration     | Dividends paid, ordinary shares per share                                       | The amount of dividends paid per ordinary share.  | disclosure: IAS 34 16A f  |
| ifrs-full | DividendsPaidOtherShares  | X duration debit  | Dividends paid, other shares  | The amount of dividends paid by the entity on shares other than ordinary shares. [Refer: Ordinary shares [member]]  | disclosure: IAS 34 16A f  |
| ifrs-full | DividendsPaidOtherSharesPerShare                                      | X.XX duration     | Dividends paid, other shares per share  | The amount of dividends paid per other share.   | disclosure: IAS 34 16A f  |
| ifrs-full | DividendsPaidToEquityHoldersOfParentClassifiedAsFinancingActivities   | X duration credit | Dividends paid to equity holders of parent, classified as financing activities  | The cash outflow for dividends paid to equity holders of the parent, classified as financing activities.  | common practice: IAS 7 17 |
| ifrs-full | DividendsPaidToNoncontrollingInterests                                | X duration credit | Dividends paid to non-controlling interests                                     | The amount of dividends paid to non-controlling interests. [Refer: Non-controlling interests]   | disclosure: IFRS 12 B10 a |
| ifrs-full | DividendsPaidToNoncontrollingInterestsClassifiedAsFinancingActivities | X duration credit | Dividends paid to non-controlling interests, classified as financing activities | The cash outflow for dividends paid to non-controlling interests, classified as financing activities. [Refer: Non-controlling interests; Dividends paid to non-controlling interests] | common practice: IAS 7 17 |
| ifrs-full | DividendsPayable  | X instant credit  | Dividends payable, non-cash assets distributions                                | The amount of dividends payable by means of the distribution of non-cash assets to owners.  | disclosure: IFRIC 17 16 a |

|           |   |                  |  |  |  |
|-----------|---|------------------|--|--|--|
| ifrs-full | DividendsProposedOrDeclaredBeforeFinancialStatementsAuthorisedForIssueButNotRecognisedAsDistributionToOwners          | X duration       | Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners           | The amount of dividends proposed or declared after the reporting period but before financial statements are authorised for issue. Such dividends are not recognised as a liability at the end of the reporting period because no obligation exists at that time. | disclosure: IAS 1 137 a, disclosure: IAS 10 13 |
| ifrs-full | DividendsProposedOrDeclaredBeforeFinancialStatementsAuthorisedForIssueButNotRecognisedAsDistributionToOwnersPer Share | X.XX duration    | Dividends proposed or declared before financial statements authorised for issue but not recognised as distribution to owners per share | The amount, per share, of dividends proposed or declared before financial statements were authorised for issue but not recognised as distribution to owners.   | disclosure: IAS 1 137 a                        |
| ifrs-full | DividendsReceived   | X duration debit | Dividends received   | The amount of dividends received.  | disclosure: IFRS 12 B12 a                      |
| ifrs-full | DividendsReceivedClassifiedAsInvestingActivities  | X duration debit | Dividends received, classified as investing activities   | The cash inflow from dividends received, classified as investing activities. [Refer: Dividends received]   | disclosure: IAS 7 31                           |
| ifrs-full | DividendsReceivedClassifiedAsOperatingActivities  | X duration debit | Dividends received, classified as operating activities   | The cash inflow from dividends received, classified as operating activities. [Refer: Dividends received]   | disclosure: IAS 7 31                           |
| ifrs-full | DividendsReceivedFromAssociatesClassifiedAsInvestingActivities  | X duration debit | Dividends received from associates, classified as investing activities   | The cash inflow representing dividends received from associates, classified as investing activities. [Refer: Associates [member]; Dividends received]  | common practice: IAS 7 16                      |
| ifrs-full | DividendsReceivedFromInvestmentsAccountedForUsingEquityMethodClassifiedAsInvestingActivities                          | X duration debit | Dividends received from investments accounted for using equity method, classified as investing activities                              | The cash inflow representing dividends received from investments that are accounted for using the equity method, classified as investing activities. [Refer: Investments accounted for using equity method; Dividends received]                                  | common practice: IAS 7 16                      |
| ifrs-full | DividendsReceivedFromJointVenturesClassifiedAsInvestingActivities   | X duration debit | Dividends received from joint ventures, classified as investing activities   | The cash inflow representing dividends received from joint ventures, classified as investing activities. [Refer: Joint ventures [member]; Dividends received]  | common practice: IAS 7 16                      |
| ifrs-full | DividendsRecognisedAsDistributionsToNoncontrollingInterests   | X duration debit | Dividends recognised as distributions to non-controlling   | The amount of dividends recognised as distributions to non-controlling interests. [Refer: Non-controlling interests]   | common practice: IAS 1 106 d                   |

|           |   |                   |   |   |   |
|-----------|---|-------------------|---|---|---|
|           |   |                   | interests   |   |   |
| ifrs-full | DividendsRecognise dAsDistributionsToO wnersOfParent  | X duration debit  | Dividends recognised as distributions to owners of parent   | The amount of dividends recognised as distributions to owners of the parent. [Refer: Parent [member]]                               | common practice: IAS 1 106 d                    |
| ifrs-full | DividendsRecognise dAsDistributionsToO wnersOfParentRelati ngToCurrentYear  | X duration debit  | Dividends recognised as distributions to owners of parent, relating to current year   | The amount of dividends relating to the current year, recognised as distributions to owners of the parent. [Refer: Parent [member]] | common practice: IAS 1 106 d                    |
| ifrs-full | DividendsRecognise dAsDistributionsToO wnersOfParentRelati ngToPriorYears   | X duration debit  | Dividends recognised as distributions to owners of parent, relating to prior years  | The amount of dividends relating to prior years, recognised as distributions to owners of the parent. [Refer: Parent [member]]      | common practice: IAS 1 106 d                    |
| ifrs-full | DividendsRecognise dAsDistributionsToO wnersPerShare  | X.XX duration     | Dividends recognised as distributions to owners per share   | The amount, per share, of dividends recognised as distributions to owners.  | disclosure: IAS 1 107                           |
| ifrs-full | DividendsRecognise dForInvestmentsInEq uityInstrumentsDesig natedAsMeasuredAt FairValueThroughOt herComprehensiveIn comeDerecognisedD uringPeriod   | X duration credit | Dividends recognised for investments in equity instruments that the entity has designated at fair value through other comprehensive income, derecognised during the reporting period. [Refer: Investments in equity instruments designated at fair value through other comprehensive income [member]] |   | disclosure: IFRS 7 11A d - Effective 2018-01-01 |
| ifrs-full | DividendsRecognise dForInvestmentsInEq uityInstrumentsDesig natedAsMeasuredAt FairValueThroughOt herComprehensiveIn comeHeldAtEndOfR eportingPeriod | X duration credit | Dividends recognised for investments in equity instruments that the entity has designated at fair value through other comprehensive income, held at the end of the reporting period. [Refer: Investments in equity instruments designated at fair value through other comprehensive income [member]]  |   | disclosure: IFRS 7 11A d - Effective 2018-01-01 |
| ifrs-full | DomesticDefinedBen efitPlansMember  | member            | Domestic defined benefit plans [member]   | This member stands for domestic defined benefit plans. [Refer: Defined benefit plans [member]]                                      | example: IAS 19 138 a                           |

|           |  |                  |   |   |   |
|-----------|--|------------------|---|---|---|
| ifrs-full | DomicileOfEntity   | text             | Domicile of entity  | The country of domicile of the entity. [Refer: Country of domicile [member]]  | disclosure: IAS 1 138 a                         |
| ifrs-full | DonationsAndSubsidiesExpense   | X duration debit | Donations and subsidies expense   | The amount of expense arising from donations and subsidies.   | common practice: IAS 1 112 c                    |
| ifrs-full | EarningsPerShareAbstract   |                  | Earnings per share [abstract]   |   |   |
| ifrs-full | EarningsPerShareExplanatory  | text block       | Earnings per share [text block]   | The disclosure of earnings per share.   | disclosure: IAS 33 66                           |
| ifrs-full | EarningsPerShareLineItems  |                  | Earnings per share [line items]   | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table.  |   |
| ifrs-full | EarningsPerShareTable  | table            | Earnings per share [table]  | Schedule disclosing information related to earnings per share.  | disclosure: IAS 33 66                           |
| ifrs-full | EffectiveDateOfRevaluationRightofuseAssets   | text             | Effective date of revaluation, right-of-use assets  | The effective date of the revaluation for right-of-use assets stated at revalued amounts. [Refer: Right-of-use assets]  | disclosure: IFRS 16 57 - Effective 2019-01-01   |
| ifrs-full | EffectiveDatesOfRevaluationIntangibleAssetsOtherThanGoodwill   | text             | Effective dates of revaluation, intangible assets other than goodwill   | The effective dates of revaluation for classes of intangible assets other than goodwill stated at revalued amounts. [Refer: Intangible assets other than goodwill]  | disclosure: IAS 38 124 a i                      |
| ifrs-full | EffectiveDatesOfRevaluationPropertyPlantAndEquipment   | text             | Effective dates of revaluation, property, plant and equipment   | The effective dates of the revaluation for items of property, plant and equipment stated at revalued amounts. [Refer: Property, plant and equipment]  | disclosure: IAS 16 77 a                         |
| ifrs-full | EffectiveInterestRateDeterminedOnDateOfReclassificationOfFinancialAssetsFirstApplicationOfIFRS9      | X.XX instant     | Effective interest rate determined on date of reclassification of financial assets out of fair value through profit or loss category, initial application of IFRS 9 | The effective interest rate determined on the date that the entity reclassifies its financial assets out of fair value through profit or loss category as a result of the transition to IFRS 9. [Refer: Financial assets]           | disclosure: IFRS 7 42N a - Effective 2018-01-01 |
| ifrs-full | EffectiveInterestRateDeterminedOnDateOfReclassificationOfFinancialLiabilitiesFirstApplicationOfIFRS9 | X.XX instant     | Effective interest rate determined on date of reclassification of financial liabilities out of fair value through profit or loss category, initial                  | The effective interest rate determined on the date that the entity reclassifies its financial liabilities out of fair value through profit or loss category as a result of the transition to IFRS 9. [Refer: Financial liabilities] | disclosure: IFRS 7 42N a - Effective 2018-01-01 |

|           |  |                  |   |   |   |
|-----------|--|------------------|---|---|---|
|           |  |                  | application of IFRS 9   |   |   |
| ifrs-full | EffectiveInterestRateOfFinancialAssetsReclassifiedOutOfAvailableforSaleFinancialAssets               | X.XX instant     | Effective interest rate of financial assets reclassified out of available-for-sale financial assets                   | The effective interest rate of financial assets reclassified out of the available-for-sale measurement category. [Refer: Financial assets]  | disclosure: IFRS 7 12A f - Expiry date 2018-01-01                   |
| ifrs-full | EffectiveInterestRateOfFinancialAssetsReclassifiedOutOfFinancialAssetsAtFairValueThroughProfitOrLoss | X.XX instant     | Effective interest rate of financial assets reclassified out of financial assets at fair value through profit or loss | The effective interest rate of financial assets reclassified out of the fair value through profit or loss measurement category. [Refer: Financial assets at fair value through profit or loss]  | disclosure: IFRS 7 12A f - Expiry date 2018-01-01                   |
| ifrs-full | EffectOfAssetCeilingMember   | member           | Effect of asset ceiling [member]  | This member stands for the effect of asset ceiling in a defined benefit plan. Asset ceiling is the present value of any economic benefits available in the form of refunds from the defined benefit plan or reductions in future contributions to the defined benefit plan. [Refer: Defined benefit plans [member]] | disclosure: IAS 19 140 a iii  |
| ifrs-full | EffectOfExchangeRateChangesOnCashAndCashEquivalents  | X duration debit | Effect of exchange rate changes on cash and cash equivalents  | The effect of exchange rate changes on cash and cash equivalents held or due in a foreign currency. [Refer: Cash and cash equivalents]  | disclosure: IAS 7 25, disclosure: IAS 7 28                          |
| ifrs-full | EffectOfExchangeRateChangesOnCashAndCashEquivalentsAbstract  |                  | Effect of exchange rate changes on cash and cash equivalents [abstract]   |   |   |
| ifrs-full | EffectOfOverlayApproachReclassificationAxis  | axis             | Effect of overlay approach reclassification [axis]  | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.  | disclosure: IFRS 4 39L e - Effective on first application of IFRS 9 |
| ifrs-full | EffectOfOverlayApproachReclassificationMember  | member           | Effect of overlay approach reclassification [member]  | This member stands for the effect of the overlay approach reclassification.   | disclosure: IFRS 4 39L e - Effective on first application of IFRS 9 |
| ifrs-full | EffectOfTransitionToIFRSsMember  | member           | Effect of transition to IFRSs [member]  | This member stands for the financial effect of the transition from previous GAAP to IFRSs. [Refer: Previous GAAP [member]; IFRSs [member]]  | disclosure: IFRS 1 24   |

|           |   |                   |  |   |   |
|-----------|---|-------------------|--|---|---|
| ifrs-full | ElectricityDistributionMember                                   | member            | Electricity distribution [member]  | This member stands for an entity's activity related to distribution of electricity.   | example: IFRS 14 IE2, example: IFRS 14 33   |
| ifrs-full | EliminationOfIntersegmentAmountsMember                          | member            | Elimination of intersegment amounts [member]                             | This member stands for the elimination of intersegment amounts in the reconciliations of total segment amounts to amounts recognised in the entity's financial statements.                  | example: IFRS 8 IG4, example: IFRS 8 28   |
| ifrs-full | EmployeeBenefitsExpense   | X duration debit  | Employee benefits expense  | The expense of all forms of consideration given by an entity in exchange for a service rendered by employees or for the termination of employment.  | example: IAS 1 102, disclosure: IAS 1 99, disclosure: IAS 1 104   |
| ifrs-full | EmployeeContributions   | X duration credit | Employee contributions   | The amount of employee contributions to retirement benefit plans.   | disclosure: IAS 26 35 b ii  |
| ifrs-full | EmployerContributions   | X duration credit | Employer contributions   | The amount of employer contributions to retirement benefit plans.   | disclosure: IAS 26 35 b i   |
| ifrs-full | EnergyExpense   | X duration debit  | Energy expense   | The amount of expense arising from the consumption of energy.   | common practice: IAS 1 112 c  |
| ifrs-full | EnergyTransmissionCharges                                       | X duration debit  | Energy transmission charges  | The amount of charges related to transmission of energy.  | common practice: IAS 1 112 c  |
| ifrs-full | EnteringIntoSignificantCommitmentsOrContingentLiabilitiesMember | member            | Entering into significant commitments or contingent liabilities [member] | This member stands for entering into significant commitments or contingent liabilities. [Refer: Contingent liabilities [member]]  | example: IAS 10 22 i  |
| ifrs-full | EntitysOwnEquityInstrumentsMember                               | member            | Entity's own equity instruments [member]                                 | This member stands for equity instruments issued by the entity. It also represents the standard value for the 'Classes of entity's own equity instruments' axis if no other member is used. | disclosure: IFRS 13 93  |
| ifrs-full | EntitysTotalForAssociatesMember                                 | member            | Entity's total for associates [member]                                   | This member stands for the standard value for the 'Associates' axis if no other member is used.   | disclosure: IAS 27 17 b, disclosure: IAS 27 16 b, disclosure: IFRS 12 B4 d, disclosure: IFRS 4 39M - Effective on first application of IFRS 9 |
| ifrs-full | EntitysTotalForBusinessCombinationsMember                       | member            | Entity's total for business  | This member stands for the standard value for the 'Business combinations' axis if no other member is used.  | disclosure: IFRS 3 B64, disclosure:   |

|           |  |        |   |   |  |            |
|-----------|--|--------|---|---|--|------------|
|           | mber   |        | combinations<br>[member]  |   |  | IFRS 3 B67 |
| ifrs-full | EntitysTotalForCashgeneratingUnitsMember                   | member | Entity's total for cash-generating units<br>[member]                      | This member stands for the standard value for the 'Cash-generating units' axis if no other member is used.                      | disclosure: IAS 36 134, disclosure: IAS 36 135   |            |
| ifrs-full | EntitysTotalForConsolidatedStructuredEntitiesMember        | member | Entity's total for consolidated structured entities<br>[member]           | This member stands for the standard value for the 'Consolidated structured entities' axis if no other member is used.           | disclosure: IFRS 12 Nature of the risks associated with an entity's interests in consolidated structured entities  |            |
| ifrs-full | EntitysTotalForExternalCreditGradesMember                  | member | Entity's total for external credit grades<br>[member]                     | This member stands for the standard value for the 'External credit grades' axis if no other member is used.                     | example: IFRS 7 IG20C - Effective 2018-01-01, example: IFRS 7 IG24 a - Expiry date 2018-01-01, example: IFRS 7 36 c - Expiry date 2018-01-01, example: IFRS 7 35M - Effective 2018-01-01 |            |
| ifrs-full | EntitysTotalForImpairmentOfFinancialAssetsMember           | member | Entity's total for impairment of financial assets<br>[member]             | This member stands for the standard value for the 'Impairment of financial assets' axis if no other member is used.             | disclosure: IFRS 7 37 - Expiry date 2018-01-01   |            |
| ifrs-full | EntitysTotalForIndividualAssetsOrCashgeneratingUnitsMember | member | Entity's total for individual assets or cash-generating units<br>[member] | This member stands for the standard value for the 'Individual assets or cash-generating units' axis if no other member is used. | disclosure: IAS 36 130   |            |

|           |  |        |   |  |  |
|-----------|--|--------|---|--|--|
| ifrs-full | EntitysTotalForInternalCreditGradesMember      | member | Entity's total for internal credit grades [member]      | This member stands for the standard value for the 'Internal credit grades' axis if no other member is used.        | example: IFRS 7 IG20C - Effective 2018-01-01, example: IFRS 7 IG25 b - Expiry date 2018-01-01, example: IFRS 7 36 c - Expiry date 2018-01-01, example: IFRS 7 35M - Effective 2018-01-01 |
| ifrs-full | EntitysTotalForJointOperationsMember           | member | Entity's total for joint operations [member]            | This member stands for the standard value for the 'Joint operations' axis if no other member is used.              | disclosure: IFRS 12 B4 c   |
| ifrs-full | EntitysTotalForJointVenturesMember             | member | Entity's total for joint ventures [member]              | This member stands for the standard value for the 'Joint ventures' axis if no other member is used.                | disclosure: IAS 27 17 b, disclosure: IAS 27 16 b, disclosure: IFRS 12 B4 b, disclosure: IFRS 4 39M - Effective on first application of IFRS 9  |
| ifrs-full | EntitysTotalForProbabilityOfDefaultMember      | member | Entity's total for probability of default [member]      | This member stands for the standard value for the 'Probability of default' axis if no other member is used.        | example: IFRS 7 IG20C - Effective 2018-01-01, example: IFRS 7 35M - Effective 2018-01-01   |
| ifrs-full | EntitysTotalForRelatedPartiesMember            | member | Entity's total for related parties [member]             | This member stands for the standard value for the 'Categories of related parties' axis if no other member is used. | disclosure: IAS 24 19  |
| ifrs-full | EntitysTotalForSegmentConsolidationItemsMember | member | Entity's total for segment consolidation items [member] | This member stands for the standard value for the 'Segment consolidation items' axis if no other member is used.   | disclosure: IFRS 8 28  |
| ifrs-full | EntitysTotalForSubsidiariesMember              | member | Entity's total for subsidiaries                         | This member stands for the standard value for the 'Subsidiaries' axis if no other member is used.                  | disclosure: IAS 27 17 b, disclosure:   |

|           |   |                     |  |   |  |
|-----------|---|---------------------|--|---|--|
|           |   |                     | [member]   |   | IAS 27 16 b,<br>disclosure: IFRS<br>12 B4 a  |
| ifrs-full | EntitysTotalForUnco<br>nsolidatedStructured<br>EntitiesMember     | member              | Entity's total for<br>unconsolidated<br>structured entities<br>[member]      | This member stands for the standard value for the 'Unconsolidated<br>structured entities' axis if no other member is used.  | disclosure: IFRS<br>12 B4 e  |
| ifrs-full | EntitysTotalForUnco<br>nsolidatedSubsidiarie<br>sMember           | member              | Entity's total for<br>unconsolidated<br>subsidiaries<br>[member]             | This member stands for the standard value for the 'Unconsolidated<br>subsidiaries' axis if no other member is used.   | disclosure: IFRS<br>12 19B   |
| ifrs-full | Equity  | X instant<br>credit | Equity   | The amount of residual interest in the assets of the entity after<br>deducting all its liabilities.   | disclosure: IAS 1<br>55, disclosure: IAS<br>1 78 e, disclosure:<br>IFRS 1 24 a,<br>disclosure: IFRS 1<br>32 a i, disclosure:<br>IFRS 13 93 a,<br>disclosure: IFRS<br>13 93 b,<br>disclosure: IFRS<br>13 93 e |
| ifrs-full | EquityAbstract  |                     | Equity [abstract]  |   |  |
| ifrs-full | EquityAndLiabilities  | X instant<br>credit | Equity and liabilities   | The amount of the entity's equity and liabilities. [Refer: Equity;<br>Liabilities]  | disclosure: IAS 1<br>55  |
| ifrs-full | EquityAndLiabilitiesA<br>bstract                                  |                     | Equity and liabilities<br>[abstract]   |   |  |
| ifrs-full | EquityAttributableTo<br>OwnersOfParent                            | X instant<br>credit | Equity attributable to<br>owners of parent                                   | The amount of equity attributable to the owners of the parent. This<br>specifically excludes non-controlling interest.  | disclosure: IAS 1<br>54 r  |
| ifrs-full | EquityAttributableTo<br>OwnersOfParentMe<br>mber                  | member              | Equity attributable to<br>owners of parent<br>[member]                       | This member stands for equity attributable to the owners of the<br>parent.  | disclosure: IAS 1<br>106   |
| ifrs-full | EquityInstrumentsAm<br>ountContributedToFa<br>irValueOfPlanAssets | X instant<br>debit  | Equity instruments,<br>amount contributed<br>to fair value of plan<br>assets | The amount that instruments representing equity (rather than debt)<br>constitute of the fair value of defined benefit plan assets. [Refer:<br>Plan assets, at fair value; Defined benefit plans [member]] | example: IAS 19<br>142 b   |

|           |   |                  |  |   |   |
|-----------|---|------------------|--|---|---|
| ifrs-full | EquityInstrumentsHeld   | X instant debit  | Equity instruments held  | The amount of instruments held by the entity that provide evidence of a residual interest in the assets of another entity after deducting all of its liabilities.   | common practice: IAS 1 55                         |
| ifrs-full | EquityInterestsOfAcquirer   | X instant credit | Equity interests of acquirer   | The fair value, at the acquisition date, of equity interests of the acquiree transferred as consideration in a business combination. [Refer: Business combinations [member]]  | disclosure: IFRS 3 B64 f iv                       |
| ifrs-full | EquityInvestmentsMember   | member           | Equity investments [member]  | This member stands for investments in equity instruments.   | example: IFRS 7 IG40B, example: IFRS 7 6          |
| ifrs-full | EquityLiabilitiesAndRegulatoryDeferralAccountCreditBalances                                       | X instant credit | Equity, liabilities and regulatory deferral account credit balances  | The amount of equity, liabilities and regulatory deferral account credit balances. [Refer: Equity; Liabilities; Regulatory deferral account credit balances]  | disclosure: IFRS 14 21                            |
| ifrs-full | EquityMember  | member           | Equity [member]  | This member stands for the residual interest in the assets of the entity after deducting all its liabilities. It also represents the standard value for the 'Components of equity' axis if no other member is used.   | disclosure: IAS 1 106                             |
| ifrs-full | EquityPriceRiskMember   | member           | Equity price risk [member]   | This member stands for a component of other price risk that represents the type of risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in equity prices. [Refer: Financial instruments, class [member]] | example: IFRS 7 IG32, example: IFRS 7 40 a        |
| ifrs-full | EquityReclassifiedIntoFinancialLiabilities  | X duration       | Equity reclassified into financial liabilities   | The amount of equity reclassified into financial liabilities. [Refer: Equity; Financial liabilities]  | disclosure: IAS 1 80A                             |
| ifrs-full | EstimatedCashFlowsOfFinancialAssetsReclassifiedOutOfAvailableForSaleFinancialAssets               | X duration debit | Estimated cash flows of financial assets reclassified out of available-for-sale financial assets                   | The estimated cash flows of financial assets reclassified out of the available-for-sale category. [Refer: Financial assets available-for-sale]  | disclosure: IFRS 7 12A f - Expiry date 2018-01-01 |
| ifrs-full | EstimatedCashFlowsOfFinancialAssetsReclassifiedOutOfFinancialAssetsAtFairValueThroughProfitOrLoss | X duration debit | Estimated cash flows of financial assets reclassified out of financial assets at fair value through profit or loss | The estimated cash flows of financial assets reclassified out of the fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss]   | disclosure: IFRS 7 12A f - Expiry date 2018-01-01 |
| ifrs-full | EstimatedFinancialEffectContingentLiabilitiesInBusinessCombination                                | X instant        | Estimated financial effect, contingent liabilities in business combination   | The amount of the estimated financial effect of contingent liabilities in a business combination that were not recognised because their fair value cannot be measured reliably. [Refer: Contingent liabilities [member]]                                      | disclosure: IFRS 3 B64 j i                        |

|           |   |                   |   |  |  |
|-----------|---|-------------------|---|--|--|
| ifrs-full | EstimatedFinancialEffectOfContingentAssets                                | X instant         | Estimated financial effect of contingent assets   | The amount of the estimated financial effect of possible assets that arise from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within control of the entity. | disclosure: IAS 37 89                                  |
| ifrs-full | EstimatedFinancialEffectOfContingentLiabilities                           | X instant         | Estimated financial effect of contingent liabilities  | The amount of the estimated financial effect of contingent liabilities. [Refer: Contingent liabilities [member]]   | disclosure: IAS 37 86 a                                |
| ifrs-full | EstimateOfContributionsExpectedToBePaidToPlan                             | X duration credit | Estimate of contributions expected to be paid to plan for next annual reporting period  | The estimate of the expected contributions to be made to a defined benefit plan for the next annual reporting period. [Refer: Defined benefit plans [member]]  | disclosure: IAS 19 147 b, disclosure: IAS 19 148 d iii |
| ifrs-full | EventsOfReclassificationOfFinancialAssetsAxis                             | axis              | Events of reclassification of financial assets [axis]   | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | disclosure: IFRS 7 12B - Effective 2018-01-01          |
| ifrs-full | EventsOfReclassificationOfFinancialAssetsMember                           | member            | Events of reclassification of financial assets [member]   | This member stands for the events of reclassification of financial assets. It also represents the standard value for the 'Events of reclassification of financial assets' axis if no other member is used. [Refer: Financial assets]                       | disclosure: IFRS 7 12B - Effective 2018-01-01          |
| ifrs-full | ExchangeDifferencesOnTranslationAbstract                                  |                   | Exchange differences on translation [abstract]  |  |  |
| ifrs-full | ExciseTaxPayables   | X instant credit  | Excise tax payables   | The amount of payables related to excise tax.  | common practice: IAS 1 78                              |
| ifrs-full | ExercisePriceOfOutstandingShareOptions                                    | X instant         | Exercise price of outstanding share options   | The exercise price of outstanding share options.   | disclosure: IFRS 2 45 d                                |
| ifrs-full | ExercisePriceShareOptionsGranted  | X duration        | Exercise price, share options granted   | The exercise price of share options granted.   | disclosure: IFRS 2 47 a i                              |
| ifrs-full | ExpectedCashOutflowOnRedemptionOrRepurchaseOfPuttableFinancialInstruments | X duration credit | Expected cash outflow on redemption or repurchase of puttable financial instruments classified as equity. [Refer: Liquidity risk [member]; Financial instruments, class [member]] |  | disclosure: IAS 1 136A c                               |

|           |  |                 |   |  |  |
|-----------|--|-----------------|---|--|--|
| ifrs-full | ExpectedCreditLossesCollectivelyAssessedMember   | member          | Expected credit losses collectively assessed [member]   | This member stands for expected credit losses that are collectively assessed. [Refer: Method of assessment of expected credit losses [member]]   | example: IFRS 7 IG20B - Effective 2018-01-01, example: IFRS 7 35H - Effective 2018-01-01, example: IFRS 7 35I - Effective 2018-01-01 |
| ifrs-full | ExpectedCreditLossesIndividuallyAssessedMember   | member          | Expected credit losses individually assessed [member]   | This member stands for expected credit losses that are individually assessed. [Refer: Method of assessment of expected credit losses [member]]   | example: IFRS 7 IG20B - Effective 2018-01-01, example: IFRS 7 35H - Effective 2018-01-01, example: IFRS 7 35I - Effective 2018-01-01 |
| ifrs-full | ExpectedCreditLossRate   | X.XX instant    | Expected credit loss rate   | The rate of expected credit losses, calculated as percentage of the gross carrying amount. Expected credit losses are the weighted average of credit losses with the respective risks of a default occurring as the weights.   | example: IFRS 7 IG20D - Effective 2018-01-01, example: IFRS 7 35N - Effective 2018-01-01   |
| ifrs-full | ExpectedDividendAsPercentageShareOptionsGranted  | X.XX duration   | Expected dividend as percentage, share options granted  | The percentage of an expected dividend used to calculate the fair value of share options granted.  | disclosure: IFRS 2 47 a i  |
| ifrs-full | ExpectedDividendShareOptionsGranted  | X duration      | Expected dividend, share options granted  | The amount of an expected dividend used to calculate the fair value of share options granted.  | disclosure: IFRS 2 47 a i  |
| ifrs-full | ExpectedFutureMinimumSubleasePaymentsReceivableUnderNoncancelableSubleasesClassifiedAsOperatingLease | X instant debit | Expected future minimum sublease payments receivable under non-cancellable subleases, classified as operating lease | The amount of future minimum sublease payments expected to be received under non-cancellable subleases for operating leases. Minimum lease payments are payments over the lease term that the lessee is, or can be, required to make, excluding contingent rent, costs for services and taxes to be paid by, and reimbursed to, the lessor, together with: (a) for a lessee, any amounts guaranteed by the lessee or by a party related to the lessee; or (b) for a lessor, any residual value guaranteed to the lessor by: (i) the lessee; (ii) a party | disclosure: IAS 17 35 b - Expiry date 2019-01-01   |

|           |  |                  |   |  |  |
|-----------|--|------------------|---|--|--|
|           |  |                  |   | related to the lessee; or (iii) a third party unrelated to the lessor that is financially capable of discharging the obligations under the guarantee.  |  |
| ifrs-full | ExpectedFutureMinimumSubleasePaymentsReceivableUnderNoncancelableSubleasesClassifiedFinanceLease | X instant debit  | Expected future minimum sublease payments receivable under non-cancellable subleases, classified as finance lease | The amount of future minimum sublease payments expected to be received under non-cancellable subleases for finance leases. Minimum lease payments are payments over the lease term that the lessee is, or can be, required to make, excluding contingent rent, costs for services and taxes to be paid by, and reimbursed to, the lessor, together with: (a) for a lessee, any amounts guaranteed by the lessee or by a party related to the lessee; or (b) for a lessor, any residual value guaranteed to the lessor by: (i) the lessee; (ii) a party related to the lessee; or (iii) a third party unrelated to the lessor that is financially capable of discharging the obligations under the guarantee. | disclosure: IAS 17 31 d - Expiry date 2019-01-01   |
| ifrs-full | ExpectedReimbursementContingentLiabilitiesInBusinessCombination                                  | X instant debit  | Expected reimbursement, contingent liabilities in business combination  | The amount expected to be reimbursed by another party on expenditures to settle contingent liabilities recognised in a business combination. [Refer: Contingent liabilities [member]; Business combinations [member]]  | disclosure: IFRS 3 B67 c, disclosure: IFRS 3 B64 j |
| ifrs-full | ExpectedReimbursementOtherProvisions   | X instant debit  | Expected reimbursement, other provisions  | The amount expected to be reimbursed by another party on expenditures to settle other provisions. [Refer: Other provisions]  | disclosure: IAS 37 85 c                            |
| ifrs-full | ExpenseArisingFromExplorationForAndEvaluationOfMineralResources                                  | X duration debit | Expense arising from exploration for and evaluation of mineral resources  | The amount of expense arising from the search for mineral resources, including minerals, oil, natural gas and similar non-regenerative resources after the entity has obtained legal rights to explore in a specific area, as well as the determination of the technical feasibility and commercial viability of extracting the mineral resource.  | disclosure: IFRS 6 24 b                            |
| ifrs-full | ExpenseArisingFromInsuranceContracts   | X duration debit | Expense arising from insurance contracts  | The amount of expense arising from insurance contracts. [Refer: Types of insurance contracts [member]]   | disclosure: IFRS 4 37 b                            |
| ifrs-full | ExpenseByNature  | X duration debit | Expenses, by nature   | The amount of expenses aggregated according to their nature (for example, depreciation, purchases of materials, transport costs, employee benefits and advertising costs), and not reallocated   | disclosure: IAS 1 99                               |

|           |  |                  |  |  |   |
|-----------|--|------------------|--|--|---|
|           |  |                  |  | among functions within the entity.   |   |
| ifrs-full | ExpenseByNatureAbstract  |                  | Expenses by nature [abstract]  |  |   |
| ifrs-full | ExpenseDueToUnwindingOfDiscountOnProvisions  | X duration debit | Expense due to unwinding of discount on provisions   | The amount of expense recognised due to the unwinding of the discount on provisions, resulting from the effect of the passage of time. [Refer: Other provisions]   | common practice: IAS 1 112 c                                    |
| ifrs-full | ExpenseForPolicyholderClaimsAndBenefitsWithoutReductionForReinsuranceHeld  | X duration debit | Expense for policyholder claims and benefits, without reduction for reinsurance held   | The amount of expense for policyholder claims and benefits, without any reduction for reinsurance held.  | example: IAS 1 85, example: IFRS 4 IG24 c, example: IFRS 4 37 b |
| ifrs-full | ExpenseFromCashsettledSharebasedPaymentTransactionsInWhichGoodsOrServicesReceivedDidNotQualifyForRecognitionAsAssets   | X duration debit | Expense from cash-settled share-based payment transactions in which goods or services received did not qualify for recognition as assets   | The amount of expense arising from cash-settled share-based payment transactions in which the goods or services received did not qualify for recognition as assets. [Refer: Expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets]   | common practice: IAS 1 112 c                                    |
| ifrs-full | ExpenseFromContinuingInvolvementInDerrecognisedFinancialAssets   | X duration debit | Expense from continuing involvement in derecognised financial assets   | The amount of expense recognised from the entity's continuing involvement in derecognised financial assets (for example, fair value changes in derivative instruments). [Refer: Financial assets; Derivatives [member]]  | disclosure: IFRS 7 42G b  |
| ifrs-full | ExpenseFromContinuingInvolvementInDerrecognisedFinancialAssetsCumulativelyRecognised                                   | X instant debit  | Expense from continuing involvement in derecognised financial assets cumulatively recognised   | The amount of cumulative expense recognised from the entity's continuing involvement in derecognised financial assets (for example, fair value changes in derivative instruments). [Refer: Expense from continuing involvement in derecognised financial assets; Derivatives [member]]                     | disclosure: IFRS 7 42G b  |
| ifrs-full | ExpenseFromEquitysettledSharebasedPaymentTransactionsInWhichGoodsOrServicesReceivedDidNotQualifyForRecognitionAsAssets | X duration debit | Expense from equity-settled share-based payment transactions in which goods or services received did not qualify for recognition as assets | The amount of expense arising from equity-settled share-based payment transactions in which the goods or services received did not qualify for recognition as assets. [Refer: Expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets] | disclosure: IFRS 2 51 a   |

|           |   |                   |  |  |  |
|-----------|---|-------------------|--|--|--|
| ifrs-full | ExpenseFromSharebasedPaymentTransactionsInWhichGoodsOrServicesReceivedDidNotQualifyForRecognitionAsAssets         | X duration debit  | Expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets            | The amount of expense arising from share-based payment transactions in which the goods or services received did not qualify for recognition as assets.   | disclosure: IFRS 251 a                       |
| ifrs-full | ExpenseFromSharebasedPaymentTransactionsInWhichGoodsOrServicesReceivedDidNotQualifyForRecognitionAsAssetsAbstract |                   | Expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets [abstract] |  |  |
| ifrs-full | ExpenseFromSharebasedPaymentTransactionsWithEmployees   | X duration debit  | Expense from share-based payment transactions with employees   | The amount of expense from share-based payment transactions with employees.  | common practice: IAS 1 112 c                 |
| ifrs-full | ExpenseIncomeIncludedInProfitOrLossLiabilitiesUnderInsuranceContractsAndReinsuranceContractsIssued                | X duration credit | Expense (income) included in profit or loss, liabilities under insurance contracts and reinsurance contracts issued                    | The increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued resulting from expense or income included in profit or loss. [Refer: Liabilities under insurance contracts and reinsurance contracts issued]   | example: IFRS 4 IG37 d, example: IFRS 4 37 e |
| ifrs-full | ExpenseIncomeOnDiscontinuedOperations   | X duration debit  | Expense (income) on discontinued operations  | The amount of income or expense relating to discontinued operations. [Refer: Discontinued operations [member]]   | disclosure: IAS 1 98 e                       |
| ifrs-full | ExpenseOfRestructuringActivities  | X duration debit  | Expense of restructuring activities  | The amount of expense relating to restructuring. Restructuring is a programme that is planned and controlled by management and materially changes either the scope of a business undertaken by an entity or the manner in which that business is conducted. Such programmes include: (a) the sale or termination of a line of business; (b) closure of business locations in a country or region or the relocation of activities from one country or region to another; (c) changes in management structure; and (d) fundamental reorganisations that have a material effect on the nature and focus of the entity's operations. | disclosure: IAS 1 98 b                       |

|           |   |                  |   |  |   |
|-----------|---|------------------|---|--|---|
| ifrs-full | ExpenseRecognisedDuringPeriodForBadAndDoubtfulDebtsForRelatedPartyTransaction                                 | X duration debit | Expense recognised during period for bad and doubtful debts for related party transaction                         | The amount of expense recognised during the period in respect of bad or doubtful debts due from related parties. [Refer: Related parties [member]]   | disclosure: IAS 24 18 d   |
| ifrs-full | ExpenseRelatingToLeasesOfLowvalueAssetsForWhichRecognitionExemptionHasBeenUsed                                | X duration debit | Expense relating to leases of low-value assets for which recognition exemption has been used                      | The amount of the expense relating to leases of low-value assets accounted for applying paragraph 6 of IFRS 16. This expense shall not include the expense relating to short-term leases of low-value assets.  | disclosure: IFRS 16 53 d - Effective 2019-01-01                 |
| ifrs-full | ExpenseRelatingToShorttermLeasesForWhichRecognitionExemptionHasBeenUsed                                       | X duration debit | Expense relating to short-term leases for which recognition exemption has been used                               | The amount of the expense relating to short-term leases accounted for applying paragraph 6 of IFRS 16. This expense need not include the expense relating to leases with a lease term of one month or less. Short-term lease is a lease that, at the commencement date, has a lease term of 12 months or less. A lease that contains a purchase option is not a short-term lease.  | disclosure: IFRS 16 53 c - Effective 2019-01-01                 |
| ifrs-full | ExpenseRelatingToVariableLeasePaymentsNotIncludedInMeasurementOfLeaseLiabilities                              | X duration debit | Expense relating to variable lease payments not included in measurement of lease liabilities                      | The amount of the expense relating to variable lease payments not included in the measurement of lease liabilities. Variable lease payments are the portion of payments made by a lessee to a lessor for the right to use an underlying asset during the lease term that varies because of changes in facts or circumstances occurring after the commencement date, other than the passage of time. [Refer: Lease liabilities] | disclosure: IFRS 16 53 e - Effective 2019-01-01                 |
| ifrs-full | ExpensesArisingFromReinsuranceHeld  | X duration debit | Expenses arising from reinsurance held  | The amount of expenses relating to reinsurance contracts held.   | example: IAS 1 85, example: IFRS 4 IG24 d, example: IFRS 4 37 b |
| ifrs-full | ExpensesDiscontinuedOperations  | X duration debit | Expenses, discontinued operations   | The amount of expenses of discontinued operations. [Refer: Discontinued operations [member]]   | disclosure: IFRS 5 33 b i                                       |
| ifrs-full | ExpensesOnFinancialAssetsReclassifiedOutOfAvailableforSaleFinancialAssetsRecognisedInOtherComprehensiveIncome | X duration debit | Expenses on financial assets reclassified out of available-for-sale financial assets recognised in profit or loss | The amount of expenses recognised in profit or loss on financial assets reclassified out of the available-for-sale category. [Refer: Financial assets available-for-sale; Other comprehensive income]  | disclosure: IFRS 7 12A e - Expiry date 2018-01-01               |

|           |   |                  |   |   |   |
|-----------|---|------------------|---|---|---|
| ifrs-full | ExpensesOnFinancialAssetsReclassifiedOutOfFinancialAssetsAtFairValueThroughProfitOrLossRecognisedInProfitOrLoss | X duration debit | Expenses on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss | The amount of expenses recognised in profit or loss on financial assets reclassified out of the fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss]  | disclosure: IFRS 7<br>12A e - Expiry date<br>2018-01-01 |
| ifrs-full | ExplanationHowServiceConcessionArrangementHasBeenClassified   | text             | Explanation of how service concession arrangement has been classified   | The explanation of how a service concession arrangement has been classified. [Refer: Service concession arrangements [member]]  | disclosure: SIC 29<br>6 e                               |
| ifrs-full | ExplanationOfAccountingPoliciesAndMethodsOfComputationFollowedInInterimFinancialStatements                      | text block       | Description of accounting policies and methods of computation followed in interim financial statements [text block]                 | The disclosure of a statement that the same accounting policies and methods of computation are followed in the interim financial statements as compared with the most recent annual financial statements or, if those policies or methods have been changed, a description of the nature and effect of the changes. | disclosure: IAS 34<br>16A a                             |
| ifrs-full | ExplanationOfAccountingTreatmentAppliedToAnyFeeReceived   | text             | Explanation of accounting treatment applied to any fee received   | The explanation of the accounting treatment applied to fees received for arrangements involving the legal form of a lease.  | disclosure: SIC 27<br>10 b - Expiry date<br>2019-01-01  |
| ifrs-full | ExplanationOfAdjustmentsBetweenDenominatorsUsedToCalculateBasicAndDilutedEarningsPerShare                       | text             | Explanation of adjustments between denominators used to calculate basic and diluted earnings per share                              | The reconciliation of the denominators used in calculating basic and diluted earnings per share to each other.  | disclosure: IAS 33<br>70 b                              |
| ifrs-full | ExplanationOfAdjustmentsOfNumeratorToCalculateBasicEarningsPerShare   | text             | Explanation of adjustments of numerator to calculate basic earnings per share   | The explanation of the adjustments made to the numerator in the calculation of the basic earnings per share.  | disclosure: IAS 33<br>70 a                              |
| ifrs-full | ExplanationOfAdjustmentsOfNumeratorToCalculateDilutedEarningsPerShare   | text             | Explanation of adjustments of numerator to calculate diluted earnings per share   | The explanation of the adjustments made to the numerator in the calculation of diluted earnings per share.  | disclosure: IAS 33<br>70 a                              |

|           |  |      |   |  |   |
|-----------|--|------|---|--|---|
| ifrs-full | ExplanationOfAdjustmentsThatWouldBeNecessaryToAchieveFairPresentation  | text | Explanation of adjustments that would be necessary to achieve fair presentation   | The explanation of the adjustments to items in the financial statements that management has concluded would be necessary to achieve a fair presentation in circumstances in which management concludes that compliance with a requirement in an IFRS would be so misleading that it would conflict with the objective of financial statements set out in the Conceptual Framework, but the relevant regulatory framework prohibits departure from the requirement. | disclosure: IAS 1 23 b  |
| ifrs-full | ExplanationOfAmountOfAnyGainRecognisedAndLineItemInStatementOfComprehensiveIncomeInWhichGainsIsRecognisedInBargainPurchase | text | Description of line item in statement of comprehensive income in which gain in bargain purchase transaction is recognised | The description of the line item in the statement of comprehensive income in which a gain in a bargain purchase transaction is recognised. [Refer: Gain recognised in bargain purchase transaction]  | disclosure: IFRS 3 B64 n i  |
| ifrs-full | ExplanationOfAmountReclassifiedBetweenProfitOrLossAndOtherComprehensiveIncomeApplyingOverlayApproach                       | text | Explanation of amount reclassified between profit or loss and other comprehensive income applying overlay approach        | The explanation of the amount reclassified between profit or loss and other comprehensive income when applying the overlay approach, in a way that enables users of financial statements to understand how that amount is derived.   | disclosure: IFRS 4 39L d - Effective on first application of IFRS 9 |
| ifrs-full | ExplanationOfAnyChangesInRangeOfOutcomesUndiscountedAndReasonsForThoseChangesForContingentConsideration                    | text | Explanation of any changes in range of undiscounted outcomes and reasons for those changes for contingent consideration   | The explanation of any changes in the range of undiscounted outcomes and the reasons for those changes for contingent consideration assets or liabilities in a business combination. [Refer: Business combinations [member]]   | disclosure: IFRS 3 B67 b ii   |
| ifrs-full | ExplanationOfAnyChangesInRecognisedAmountsOfContingentConsideration  | text | Explanation of any changes in recognised amounts of contingent consideration  | The explanation of any changes in recognised amounts of contingent consideration assets or liabilities in a business combination. [Refer: Business combinations [member]]  | disclosure: IFRS 3 B67 b i  |
| ifrs-full | ExplanationOfAssetsAcquiredByWayOfGovernmentGrantAndInitiallyRecognisedAtFairValue   | text | Explanation of assets acquired by way of government grant and initially   | The explanation of whether assets acquired by way of government grants and initially recognised at fair value are measured after recognition under the cost model or the revaluation model. [Refer: At fair value [member]; Government [member]; Government grants]  | disclosure: IAS 38 122 c iii  |

|           |  |      |   |   |  |
|-----------|--|------|---|---|--|
|           | irValue  |      | recognised at fair value  |   |  |
| ifrs-full | ExplanationOfAssumptionAboutFutureWithSignificantRiskOfResultingInMaterialAdjustments          | text | Explanation of sources of estimation uncertainty with significant risk of causing material adjustment   | The explanation of major sources of estimation uncertainty that have a significant risk of resulting in a material adjustment.  | disclosure: IAS 1 125, disclosure: IFRIC 14 10   |
| ifrs-full | ExplanationOfAssumptionsToMeasureInsuranceAssetsAndLiabilities                                 | text | Explanation of process used to determine assumptions to measure recognised assets, liabilities, income and expense arising from insurance contracts | The explanation of the process used to determine assumptions that have the greatest effect on the measurement of recognised assets, liabilities, income and expense arising from insurance contracts. | disclosure: IFRS 4 37 c  |
| ifrs-full | ExplanationOfBasisOfPreparationOfUnadjustedComparativeInformation                              | text | Explanation of basis of preparation of unadjusted comparative information   | The explanation of the basis used for the preparation of unadjusted comparative information in the financial statements.  | disclosure: IFRS 10 C6B, disclosure: IFRS 11 C12B, disclosure: IAS 16 80A, disclosure: IAS 27 18I, disclosure: IAS 38 130I |
| ifrs-full | ExplanationOfBodyOfAuthorisation   | text | Explanation of body of authorisation  | The explanation of who authorised the financial statements for issue.   | disclosure: IAS 10 17  |
| ifrs-full | ExplanationOfChangeInBusinessModelForManagingFinancialAssets                                   | text | Explanation of change in business model for managing financial assets   | The explanation of the change in the entity's business model for managing financial assets. [Refer: Financial assets]   | disclosure: IFRS 7 12B b - Effective 2018-01-01  |
| ifrs-full | ExplanationOfChangeInNameOfReportingEntityOrOtherMeansOfIdentificationFromEndOfPrecedingReport | text | Explanation of change in name of reporting entity or other means of identification from   | The explanation of the change in either the name of the reporting entity or any other means of identification from the end of the preceding reporting period.   | disclosure: IAS 1 51 a   |

|           |  |            |   |   |  |
|-----------|--|------------|---|---|--|
|           | ortingPeriod   |            | end of preceding reporting period   |   |  |
| ifrs-full | ExplanationOfChangesInApplicableTaxRatesToPreviousAccountingPeriod   | text       | Explanation of changes in applicable tax rates to previous accounting period  | The explanation of the changes in the entity's applicable income tax rate(s) compared to the previous accounting period.  | disclosure: IAS 12 81 d                          |
| ifrs-full | ExplanationOfChangesInDescriptionOfRetirementBenefitPlan   | text       | Explanation of changes in description of retirement benefit plan  | The explanation of the changes in the description of the retirement benefit plan during the period covered by the report.   | disclosure: IAS 26 36 g                          |
| ifrs-full | ExplanationOfCircumstancesUnderWhichOperatingLeasesClassifiedAsInvestmentProperty                                      | text       | Explanation of circumstances under which operating leases classified as investment property   | The explanation, if the entity applies the fair value model, of whether, and in what circumstances, property interests held under operating leases are classified and accounted for as investment property. [Refer: Fair value model [member]; Investment property] | disclosure: IAS 40 75 b - Expiry date 2019-01-01 |
| ifrs-full | ExplanationOfContractualObligationsToPurchaseConstructOrDevelopInvestmentPropertyOrForRepairsMaintenanceOrEnhancements | text       | Explanation of contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements      | The explanation of contractual obligations to purchase, construct or develop investment property or for repairs, maintenance or enhancements. [Refer: Investment property]  | disclosure: IAS 40 75 h                          |
| ifrs-full | ExplanationOfCreditRiskManagementPracticesAndHowTheyRelateToRecognitionAndMeasurementOfExpectedCreditLossesExplanatory | text block | Explanation of credit risk management practices and how they relate to the recognition and measurement of expected credit losses [text block] | The explanation of the credit risk management practices and how they relate to the recognition and measurement of expected credit losses.   | disclosure: IFRS 7 35F - Effective 2018-01-01    |

|           |  |      |  |  |   |
|-----------|--|------|--|--|---|
| ifrs-full | ExplanationOfDepartureFromIFRS   | text | Explanation of departure from IFRS   | The explanation of the entity's departure from an IFRS, disclosing that it has complied with applicable IFRSs except that it has departed from a particular requirement to achieve a fair presentation. This includes the disclosure of the title of the IFRS from which the entity has departed, the nature of the departure (including the treatment that the IFRS would require), the reason why that treatment would be so misleading in the circumstances that it would conflict with the objective of financial statements set out in the Conceptual Framework, and the treatment adopted. [Refer: IFRSs [member]] | disclosure: IAS 1 20 b, disclosure: IAS 1 20 c                      |
| ifrs-full | ExplanationOfDesignatedFinancialAssetsThatAreHeldOutsideLegalEntityThatIssuesContractsWithinScopeOfIFRS4                         | text | Explanation of designated financial assets that are held outside legal entity that issues contracts within scope of IFRS 4                                 | The explanation of any designated financial assets that are held outside the legal entity that issues contracts within the scope of IFRS 4.  | disclosure: IFRS 4 39L c - Effective on first application of IFRS 9 |
| ifrs-full | ExplanationOfDetailsOfAnyInvestmentInEmployer  | text | Explanation of details of any investment in employer   | The explanation of the details of any investment in the employer that a retirement benefit plan has.   | disclosure: IAS 26 35 a iv  |
| ifrs-full | ExplanationOfDetailsOfGuaranteesGivenOrReceivedOfOutstandingBalancesForRelatedPartyTransaction                                   | text | Explanation of details of guarantees given or received of outstanding balances for related party transaction   | The explanation of the details of guarantees given or received for outstanding balances for related party transactions. [Refer: Guarantees [member]; Related parties [member]]   | disclosure: IAS 24 18 b ii  |
| ifrs-full | ExplanationOfDetailsOfInvestmentExceedingEitherFivePerCentOfNetAssetsAvailableForBenefitsOrFivePercentOfAnyClassOrTypeOfSecurity | text | 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 | The explanation of the details of a single investment exceeding either 5% of the assets of a retirement benefit plan less its liabilities other than the actuarial present value of promised retirement benefits, or 5% of any class or type of security.  | disclosure: IAS 26 35 a iii   |

|           |   |            |   |   |  |
|-----------|---|------------|---|---|--|
| ifrs-full | ExplanationOfDifferenceBetweenOperatingLeaseCommitmentsDisclosedApplyingIAS17AndLeaseLiabilitiesRecognisedAtDateOfInitialApplicationOfIFRS16Explanatory | text block | Explanation of difference between operating lease commitments disclosed applying IAS 17 and lease liabilities recognised at date of initial application of IFRS 16 [text block] | The explanation of the difference between: (a) operating lease commitments disclosed applying IAS 17 at the end of the annual reporting period immediately preceding the date of initial application of IFRS 16, discounted using the incremental borrowing rate at the date of initial application; and (b) lease liabilities recognised in the statement of financial position at the date of initial application of IFRS 16. The incremental borrowing rate is the rate of interest that a lessee would have to pay to borrow over a similar term, and with a similar security, the funds necessary to obtain an asset of a similar value to the right-of-use asset in a similar economic environment. | disclosure: IFRS 16 C12 b - Effective 2019-01-01   |
| ifrs-full | ExplanationOfDirectMeasurementOfFairValueOfGoodsOrServicesReceived  | text       | Explanation of direct measurement of fair value of goods or services received   | The explanation of how the fair value of goods or services received was determined if it was measured directly (for example, whether fair value was measured at a market price for those goods or services).  | disclosure: IFRS 2 48                              |
| ifrs-full | ExplanationOfDisposalOfInvestmentPropertyCarriedAtCostOrInAccordanceWithIFRS16WithinFairValueModel  | text       | Explanation of disposal of investment property carried at cost or in accordance with IFRS 16 within fair value model  | The explanation of the fact that the entity has disposed of investment property not carried at fair value when the entity measures investment property at cost or in accordance with IFRS 16 within the fair value model, because fair value is not reliably determinable on a continuing basis. [Refer: At cost or in accordance with IFRS 16 within fair value model [member]; Investment property]   | disclosure: IAS 40 78 d i - Effective 2019-01-01   |
| ifrs-full | ExplanationOfDisposalOfInvestmentPropertyCarriedAtCostWithinFairValueModel  | text       | Explanation of disposal of investment property carried at cost within fair value model  | The explanation of the fact that the entity has disposed of investment property not carried at fair value when the entity measures investment property at cost within the fair value model, because fair value is not reliably determinable on a continuing basis. [Refer: At cost within fair value model [member]; Investment property]   | disclosure: IAS 40 78 d i - Expiry date 2019-01-01 |
| ifrs-full | ExplanationOfEffectOfChangeForBiologicalAssetForWhichFairValueBecomesReliablyMeasurable   | text       | Explanation of effect of change for biological asset for which fair value becomes reliably measurable   | The explanation of the effect of changing to fair value measurement for biological assets previously measured at their cost less any accumulated depreciation and impairment losses but for which fair value becomes reliably measurable. [Refer: Biological assets; Impairment loss]   | disclosure: IAS 41 56 c                            |
| ifrs-full | ExplanationOfEffectOfChangesInAssumptionsToMeasureInsuranceAssetsAndInsuranceLiabilities  | text       | Explanation of effect of changes in assumptions to measure insurance assets and insurance liabilities   | The explanation of the effect of changes in assumptions to measure insurance assets and insurance liabilities, showing separately the effect of each change that has a material effect on the financial statements.   | disclosure: IFRS 4 37 d                            |

|           |  |            | liabilities  |   |  |
|-----------|--|------------|--|---|--|
| ifrs-full | ExplanationOfEffect<br>OfChangesInCompo<br>sitionOfEntityDuringI<br>nterimPeriod   | text       | Explanation of effect<br>of changes in<br>composition of entity<br>during interim period   | The explanation of the effect of changes in the composition of the entity during the interim period, including business combinations, obtaining or losing control of subsidiaries and long-term investments, restructurings and discontinued operations. [Refer: Business combinations [member]; Discontinued operations [member]; Subsidiaries [member]] | disclosure: IAS 34<br>16A i                        |
| ifrs-full | ExplanationOfEffect<br>OfChangesInPlanTo<br>SellNoncurrentAsset<br>OrDisposalGroupHel<br>dForSaleOnResultsO<br>fOperationsForCurre<br>ntPeriod | text       | Explanation of effect<br>of changes in plan to<br>sell non-current asset<br>or disposal group<br>held for sale on<br>results of operations<br>for current period | The explanation of the effect of the decision to change the plan to sell non-current assets or disposal groups on the results of operations for the current period. [Refer: Non-current assets or disposal groups classified as held for sale; Disposal groups classified as held for sale [member]]  | disclosure: IFRS 5<br>42                           |
| ifrs-full | ExplanationOfEffect<br>OfChangesInPlanTo<br>SellNoncurrentAsset<br>OrDisposalGroupHel<br>dForSaleOnResultsO<br>fOperationsForPriorP<br>eriod   | text       | Explanation of effect<br>of changes in plan to<br>sell non-current asset<br>or disposal group<br>held for sale on<br>results of operations<br>for prior period   | The explanation of the effect of the decision to change the plan to sell non-current assets or disposal groups on the results of operations for prior periods presented. [Refer: Non-current assets or disposal groups classified as held for sale]   | disclosure: IFRS 5<br>42                           |
| ifrs-full | ExplanationOfEffect<br>OfSharebasedPaym<br>entsOnFinancialPosit<br>ions  | text block | Explanation of effect<br>of share-based<br>payments on entity's<br>financial position [text<br>block]  | The explanation that enables users of financial statements to understand the effect of share-based payment transactions on the entity's financial position.   | disclosure: IFRS 2<br>50                           |
| ifrs-full | ExplanationOfEffect<br>OfSharebasedPaym<br>entsOnProfitOrLoss  | text block | Explanation of effect<br>of share-based<br>payments on entity's<br>profit or loss [text<br>block]  | The explanation that enables users of financial statements to understand the effect of share-based payment transactions on the entity's profit (loss).  | disclosure: IFRS 2<br>50                           |
| ifrs-full | ExplanationOfEffect<br>OfTransitionOnRepor<br>tedCashFlows   | text       | Explanation of effect<br>of transition on<br>reported cash flows   | The explanation of material adjustments to the statement of cash flows resulting from the transition from previous GAAP to IFRSs. [Refer: Previous GAAP [member]; IFRSs [member]]   | disclosure: IFRS 1<br>25, disclosure:<br>IFRS 1 23 |
| ifrs-full | ExplanationOfEffect<br>OfTransitionOnRepor<br>tedFinancialPerforma   | text       | Explanation of effect<br>of transition on<br>reported financial  | The explanation of how the transition from previous GAAP to IFRSs affected the entity's reported financial performance. [Refer: Previous GAAP [member]; IFRSs [member]]   | disclosure: IFRS 1<br>23                           |

|           |   |            |  |  |   |
|-----------|---|------------|--|--|---|
|           | nce   |            | performance  |  |   |
| ifrs-full | ExplanationOfEffectOfTransitionOnReportedFinancialPosition  | text       | Explanation of effect of transition on reported financial position   | The explanation of how the transition from previous GAAP to IFRSs affected the entity's reported financial position. [Refer: Previous GAAP [member]; IFRSs [member]]   | disclosure: IFRS 1<br>23                          |
| ifrs-full | ExplanationOfEffectThatTimingOfSatisfactionOfPerformanceObligationsAndTypicalTimingOfPaymentHaveOnContractAssetsAndContractLiabilitiesExplanatory | text block | Explanation of effect that timing of satisfaction of performance obligations and typical timing of payment have on contract assets and contract liabilities [text block] | The explanation of the effect that the timing of satisfaction of performance obligations and the typical timing of payment have on the contract assets and the contract liabilities. [Refer: Performance obligations [member]; Contract assets; Contract liabilities]  | disclosure: IFRS 15<br>117 - Effective 2018-01-01 |
| ifrs-full | ExplanationOfEstimatedFinancialEffectOfContingentLiabilitiesInBusinessCombination   | text       | Explanation of estimated financial effect, contingent liabilities in business combination  | The explanation of the estimated financial effect for contingent liabilities recognised in a business combination. [Refer: Contingent liabilities [member]; Business combinations [member]]  | disclosure: IFRS 3<br>B64 j i                     |
| ifrs-full | ExplanationOfEstimatedFinancialEffectOfContingentAssets   | text       | Explanation of estimated financial effect of contingent assets   | The explanation of the estimated financial effect of possible assets that arise from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within control of the entity.  | disclosure: IAS 37<br>89                          |
| ifrs-full | ExplanationOfFactAndBasisForPreparationOfFinancialStatementsWhenNotGoingConcernBasis  | text       | Explanation of fact and basis for preparation of financial statements when not going concern basis   | The explanation of the fact that the entity has not prepared financial statements on a going concern basis and an explanation of the basis on which financial statements were prepared.  | disclosure: IAS 1<br>25                           |
| ifrs-full | ExplanationOfFactorsInReachingDecisionThatProvisionOfSupportToPreviouslyUnconsolidatedStructuredEntityResultedInObtainingControl                  | text       | Explanation of factors in reaching decision to provide support to previously unconsolidated structured entity that resulted in obtaining                                 | The explanation of the relevant factors in reaching the decision by a parent or any of its subsidiaries to provide, without having a contractual obligation to do so, financial or other support to a previously unconsolidated structured entity that resulted in the entity controlling the structured entity. [Refer: Subsidiaries [member]; Unconsolidated structured entities [member]] | disclosure: IFRS 12<br>16                         |

|           |   |      |  |  |   |
|-----------|---|------|--|--|---|
|           |   |      | control  |  |   |
| ifrs-full | ExplanationOfFactsAndCircumstancesIndicatingRareSituationForReclassificationOutOfFinancialAssetsAtFairValueThroughProfitOrLoss              | text | Explanation of facts and circumstances indicating rare situation for reclassification out of financial assets at fair value through profit or loss                 | The explanation of facts and circumstances indicating a rare situation for the reclassification of financial assets that are no longer held for the purpose of selling or repurchasing in the near term out of the fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss; Reclassification out of financial assets at fair value through profit or loss]   | disclosure: IFRS 7 12A c - Expiry date 2018-01-01 |
| ifrs-full | ExplanationOfFactsAndCircumstancesOfSaleOrReclassificationAndExpectedDisposalMannerAndTiming  | text | Explanation of facts and circumstances of sale or reclassification and expected disposal, manner and timing  | The explanation of the facts and circumstances of the sale or leading to the expected disposal, and the manner and timing of that disposal, when a non-current asset or disposal group has been either classified as held for sale or sold.  | disclosure: IFRS 5 41 b                           |
| ifrs-full | ExplanationOfFactThatAggregateCarryingAmountOfGoodwillOrIntangibleAssetsWithIndefiniteUsefulLivesAllocatedToRecoverableAmountsIsSignificant | text | Explanation of fact that aggregate carrying amount of goodwill or intangible assets with indefinite useful lives allocated to cash-generating units is significant | The explanation of the fact that the aggregate carrying amount of goodwill or intangible assets with indefinite useful lives allocated to the cash-generating unit (group of units) is significant in comparison with the entity's total carrying amount of goodwill or intangible assets with indefinite useful lives. [Refer: Carrying amount [member]; Cash-generating units [member]; Intangible assets other than goodwill]                                 | disclosure: IAS 36 135                            |
| ifrs-full | ExplanationOfFactThatCarryingAmountOfGoodwillOrIntangibleAssetsWithIndefiniteUsefulLivesIsNotSignificant                                    | text | Explanation of fact that carrying amount of goodwill or intangible assets with indefinite useful lives is not significant  | The explanation of the fact that the carrying amount of goodwill or intangible assets with indefinite useful lives allocated to a unit (group of units) across multiple cash-generating units (groups of units) is not significant in comparison with the entity's total carrying amount of goodwill or intangible assets with indefinite useful lives. [Refer: Carrying amount [member]; Cash-generating units [member]; Intangible assets other than goodwill] | disclosure: IAS 36 135                            |
| ifrs-full | ExplanationOfFactThatEntitysOwnersOrOthersHavePowerToAmendFinancialStatementsAfterIssue   | text | Explanation of fact that entity's owners or others have power to amend financial statements after  | The explanation of the fact that the entity's owners or others have the power to amend financial statements after issue.   | disclosure: IAS 10 17                             |

|           |   |      | issue  |   |                              |
|-----------|---|------|--|---|------------------------------|
| ifrs-full | ExplanationOfFactThatFinancialInstrumentsWhoseFairValuePreviouslyCouldNotBeReliablyMeasuredAreDerecognised  | text | Explanation of fact that financial instruments whose fair value previously could not be reliably measured are derecognised   | The explanation of the fact that financial instruments whose fair value previously could not be reliably measured are derecognised. [Refer: Financial instruments, class [member]]  | disclosure: IFRS 7 30 e      |
| ifrs-full | ExplanationOfFactThatFinancialStatementsAndCorrespondingFiguresForPreviousPeriodsHaveBeenRestatedForChangesInGeneralPurchasingPowerOfFunctionalCurrency | text | Explanation of fact that financial statements and corresponding figures for previous periods have been restated for changes in general purchasing power of functional currency | The explanation of the fact that financial statements and the corresponding figures for previous periods have been restated for changes in the general purchasing power of the functional currency and, as a result, are stated in terms of the measuring unit current at the end of the reporting period in hyperinflationary reporting. | disclosure: IAS 29 39 a      |
| ifrs-full | ExplanationOfFactThatFinancialStatementsForPreviousPeriodsNotPresented  | text | Explanation of fact that financial statements for previous periods not presented   | The explanation, in the entity's first IFRS financial statements, of the fact that the entity did not present financial statements for previous periods.  | disclosure: IFRS 1 28        |
| ifrs-full | ExplanationOfFactThatMaximumAmountOfPaymentForContingentConsiderationArrangementsAndIndemnificationAssetsIsUnlimited                                    | text | Explanation of fact that maximum amount of payment for contingent consideration arrangements and indemnification assets is unlimited   | The explanation of the fact that the maximum amount of the payment for contingent consideration arrangements and indemnification assets is unlimited.   | disclosure: IFRS 3 B64 g iii |
| ifrs-full | ExplanationOfFactThatSharesHaveNoParValue   | text | Explanation of fact that shares have no par value  | The explanation of the fact that shares have no par value. [Refer: Par value per share]   | disclosure: IAS 1 79 a iii   |

|           |   |            |  |  |  |
|-----------|---|------------|--|--|--|
| ifrs-full | ExplanationOfFinancialEffectOfAdjustmentsRelatedToBusinessCombinations                                  | text       | Explanation of financial effect of adjustments related to business combinations  | The explanation of the financial effects of the adjustments recognised in the current reporting period that relate to business combinations that occurred in the period or previous reporting periods. [Refer: Business combinations [member]]   | disclosure: IFRS 361                         |
| ifrs-full | ExplanationOfEstimatedFinancialEffectOfContingentLiabilities  | text       | Explanation of estimated financial effect of contingent liabilities  | The explanation of the estimated financial effect of contingent liabilities. [Refer: Contingent liabilities [member]]  | disclosure: IAS 3786 a                       |
| ifrs-full | ExplanationOfFinancialEffectOfDepartureFromIFRS   | text       | Explanation of financial effect of departure from IFRS   | The explanation of the financial effect of the departure from IFRS on items in the financial statements that would have been reported when complying with the requirement.   | disclosure: IAS 120 d                        |
| ifrs-full | ExplanationOfFinancialEffectOfNonadjustingEventAfterReportingPeriod                                     | text block | Explanation of financial effect of non-adjusting event after reporting period [text block]   | The explanation of either an estimate of the financial effect of a non-adjusting event after the reporting period or a statement that such an estimate cannot be made.   | disclosure: IAS 1021 b                       |
| ifrs-full | ExplanationOfFirsttimeAdoptionOfIFRS9   | text block | Explanation of initial application of IFRS 9 [text block]  | The disclosure of qualitative information to enable users of financial statements to understand: (a) how the entity applied the classification requirements in IFRS 9 to those financial assets whose classification has changed as a result of applying IFRS 9; and (b) the reasons for any designation or de-designation of financial assets or financial liabilities as measured at fair value through profit or loss at the date of initial application. | disclosure: IFRS 742J - Effective 2018-01-01 |
| ifrs-full | ExplanationOfGainOrLossThatRelatesToIdentifiableAssetsAcquiredOrLiabilitiesAssumedInBusinessCombination | text       | Explanation of gain or loss that relates to identifiable assets acquired or liabilities assumed in a business combination and is of such size, nature or incidence that disclosure is relevant to understanding the combined entity's financial statements | The explanation of the gain or loss that both relates to identifiable assets acquired or liabilities assumed in a business combination and is of such size, nature or incidence that disclosure is relevant to understanding the combined entity's financial statements. [Refer: Business combinations [member]]   | disclosure: IFRS 3B67 e                      |

|           |   |      |   |  |  |
|-----------|---|------|---|--|--|
| ifrs-full | ExplanationOfGainsLossesRecognisedWhenControlInSubsidiariesIsLost   | text | Description of line item(s) in profit or loss in which gain (loss) is recognised when control of subsidiary is lost   | The description of the line item(s) in profit or loss in which the gain (loss) is recognised (if not presented separately) when control of a subsidiary is lost. [Refer: Subsidiaries [member]]  | disclosure: IFRS 12 19 b                       |
| ifrs-full | ExplanationOfHedgeIneffectivenessResultingFromSourcesThatEmergedInHedgingRelationship   | text | Explanation of hedge ineffectiveness resulting from sources that emerged in the hedging relationship. [Refer: Gain (loss) on hedge ineffectiveness]   | The explanation of hedge ineffectiveness resulting from sources that emerged in the hedging relationship. [Refer: Gain (loss) on hedge ineffectiveness]  | disclosure: IFRS 7 23E - Effective 2018-01-01  |
| ifrs-full | ExplanationOfHowAndWhyEntityHadAndClearedToHaveFunctionalCurrencyForWhichReliableGeneralPriceIndexIsNotAvailableAndNoExchangeabilityWithStableForeignCurrencyExists | text | Explanation of how and why entity had, and ceased to have, functional currency for which reliable general price index is not available and no exchangeability with stable foreign currency exists | The explanation when the entity has a functional currency that was, or is, the currency of a hyperinflationary economy, of how and why the entity had, and ceased to have, a functional currency for which the reliable general price index is not available and no exchangeability with stable foreign currency exists. | disclosure: IFRS 1 31C                         |
| ifrs-full | ExplanationOfHowRateRegulatorIsRelated  | text | Explanation of how rate regulator is related  | The explanation of how the rate regulator is related to the entity. [Refer: Description of identity of rate regulator(s)]  | disclosure: IFRS 14 30 b                       |
| ifrs-full | ExplanationOfHowSignificantChangesInGrossCarryingAmountOfFinancialInstrumentsContributedToChangesInLossAllowance  | text | Explanation of how significant changes in gross carrying amount of financial instruments contributed to changes in loss allowance   | The explanation of how significant changes in the gross carrying amount of financial instruments contributed to changes in the loss allowance.   | disclosure: IFRS 7 35I - Effective 2018-01-01  |
| ifrs-full | ExplanationOfHowTimingOfSatisfactionOfPerformanceObligationsRelatesToTypicalTimingOfPayment   | text | Explanation of how timing of satisfaction of performance obligations relates to typical timing of payment   | The explanation of how the timing of satisfaction of performance obligations relates to the typical timing of payment. [Refer: Performance obligations [member]]   | disclosure: IFRS 15 117 - Effective 2018-01-01 |

|           |   |            |   |   |   |
|-----------|---|------------|---|---|---|
|           |   |            | payment   |   |   |
| ifrs-full | ExplanationOfImpairmentLossRecognisedOrReversedByClassOfAssetsAndByReportableSegment              | text block | Explanation of impairment loss recognised or reversed [text block]  | The disclosure of an impairment loss recognised or reversed. [Refer: Impairment loss; Reversal of impairment loss]  | disclosure: IAS 36 130 d ii                   |
| ifrs-full | ExplanationOfIndependentValuerUsedForRevaluationPropertyPlantAndEquipment                         | text       | Explanation of involvement of independent valuer in revaluation, property, plant and equipment                  | The explanation of whether an independent valuer was involved for items of property, plant and equipment stated at revalued amounts. [Refer: Property, plant and equipment] | disclosure: IAS 16 77 b                       |
| ifrs-full | ExplanationOfInitialApplicationOfImpairmentRequirementsForFinancialInstrumentsExplanatory         | text block | Explanation of initial application of impairment requirements for financial instruments [text block]            | The explanation of the initial application of the impairment requirements for financial instruments.  | disclosure: IFRS 7 42P - Effective 2018-01-01 |
| ifrs-full | ExplanationOfInputsAssumptionsAndEstimationTechniquesUsedToApplyImpairmentRequirementsExplanatory | text block | Explanation of inputs, assumptions and estimation techniques used to apply impairment requirements [text block] | The explanation of the inputs, assumptions and estimation techniques used to apply the impairment requirements for financial instruments.                                   | disclosure: IFRS 7 35G - Effective 2018-01-01 |
| ifrs-full | ExplanationOfInterestRevenueReportedNetOfInterestExpense  | text       | Explanation of interest income reported net of interest expense   | The explanation that the entity has reported a segment's interest revenue net of its interest expense. [Refer: Interest expense]  | disclosure: IFRS 8 23                         |
| ifrs-full | ExplanationOfInvestingAndFinancingTransactionsNotRequireUseOfCashOrCashEquivalents                | text       | Explanation of investing and financing transactions not requiring use of cash or cash equivalents               | The explanation of the relevant information about investing and financing transactions that do not require the use of cash or cash equivalents.                             | disclosure: IAS 7 43                          |

|           |  |            |  |  |  |
|-----------|--|------------|--|--|--|
| ifrs-full | ExplanationOfInvolve<br>mentOfIndependentV<br>aluerInRevaluationRi<br>ghtofuseAssets   | text       | Explanation of<br>involvement of<br>independent valuer in<br>revaluation, right-of-<br>use assets  | The explanation of whether an independent valuer was involved for right-of-use assets stated at revalued amounts. [Refer: Right-of-use assets]   | disclosure: IFRS<br>16 57 - Effective<br>2019-01-01      |
| ifrs-full | ExplanationOfIssuan<br>cesRepurchasesAnd<br>RepaymentsOfDebtA<br>ndEquitySecurities  | text       | Explanation of<br>issues, repurchases<br>and repayments of<br>debt and equity<br>securities  | The explanation of the issues, repurchases and repayments of debt and equity securities.   | disclosure: IAS 34<br>16A e                              |
| ifrs-full | ExplanationOfMainCl<br>assesOfAssetsAffect<br>edByImpairmentLoss<br>esOrReversalsOfImp<br>airmentLosses                          | text       | Explanation of main<br>classes of assets<br>affected by<br>impairment losses or<br>reversals of<br>impairment losses                             | The explanation of the main classes of assets affected by impairment losses or reversals of impairment losses. [Refer: Impairment loss]  | disclosure: IAS 36<br>131 a                              |
| ifrs-full | ExplanationOfMainE<br>ventsAndCircumstan<br>cesThatLedToRecog<br>nitionOfImpairmentL<br>ossesAndReversals<br>OfImpairmentLosses  | text       | Explanation of main<br>events and<br>circumstances that<br>led to recognition of<br>impairment losses<br>and reversals of<br>impairment losses   | The explanation of the main events and circumstances that led to the recognition of impairment losses and reversals of impairment losses. [Refer: Impairment loss]   | disclosure: IAS 36<br>131 b, disclosure:<br>IAS 36 130 a |
| ifrs-full | ExplanationOfManag<br>ementJudgementsIn<br>ApplyingEntitysAcco<br>untingPoliciesWithSi<br>gnificantEffectOnRec<br>ognisedAmounts | text       | Explanation of<br>management<br>judgements in<br>applying entity's<br>accounting policies<br>with significant effect<br>on recognised<br>amounts | The explanation of judgements, apart from those involving estimations, that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements. | disclosure: IAS 1<br>122                                 |
| ifrs-full | ExplanationOfMateri<br>alEventsSubsequent<br>ToEndOfInterimPerio<br>dThatHaveNotBeenR<br>eflected                                | text       | Explanation of events<br>after interim period<br>that have not been<br>reflected   | The explanation of events after the interim period that have not been reflected in the financial statements for the interim period.  | disclosure: IAS 34<br>16A h                              |
| ifrs-full | ExplanationOfMeasu<br>rementBasesUsedIn  | text block | Explanation of<br>measurement bases  | The explanation of the measurement basis (or bases) used in preparing the financial statements.  | disclosure: IAS 1<br>117 a                               |

|           |   |      |   |   |                           |
|-----------|---|------|---|---|---------------------------|
|           | PreparingFinancialStatements  |      | used in preparing financial statements [text block]   |   |                           |
| ifrs-full | ExplanationOfModificationsModifiedShare basedPaymentArrangements  | text | Explanation of modifications, modified share-based payment arrangements   | The explanation of the modifications for share-based payment arrangements. [Refer: Share-based payment arrangements [member]]   | disclosure: IFRS 2 47 c i |
| ifrs-full | ExplanationOfNature AndAdjustmentsToAmountsPreviouslyPresentedInDiscontinuedOperations  | text | Explanation of nature and adjustments to amounts previously presented in discontinued operations  | The explanation of the nature and amount of adjustments in the current period to amounts previously presented in discontinued operations that are directly related to the disposal of a discontinued operation in a prior period. These adjustments may arise in such circumstances as: (a) the resolution of uncertainties that arise from the terms of the disposal transaction, such as the resolution of purchase price adjustments and indemnification issues with the purchaser; (b) the resolution of uncertainties that arise from and are directly related to the operations of the component before its disposal, such as environmental and product warranty obligations retained by the seller; and (c) the settlement of employee benefit plan obligations, provided that the settlement is directly related to the disposal transaction. [Refer: Discontinued operations [member]] | disclosure: IFRS 5 35     |
| ifrs-full | ExplanationOfNature AndAmountOfChangesInEstimatesOfAmountsReportedInPriorOrInterimPeriodsOrPriorFinancialYears                            | text | Explanation of nature and amount of changes in estimates of amounts reported in prior interim periods or prior financial years  | The explanation of the nature and amount of changes in estimates of amounts reported in prior interim periods of the current financial year or changes in estimates of amounts reported in prior financial years, disclosed in the entity's interim financial report.   | disclosure: IAS 34 16A d  |
| ifrs-full | ExplanationOfNature AndAmountOfItemsAffectingAssetsLiabilitiesEquityNetIncomeOrCashFlowsThatAreUnusualBecauseOfTheirNatureSizeOrIncidence | text | Explanation of nature and amount of items affecting assets, liabilities, equity, net income or cash flows that are unusual because of their nature, size or incidence | The explanation of the nature and amount of items affecting assets, liabilities, equity, net income or cash flows that are unusual because of their nature, size or incidence.  | disclosure: IAS 34 16A c  |

|           |   |      |  |   |                            |
|-----------|---|------|--|---|----------------------------|
| ifrs-full | ExplanationOfNature<br>AndAmountOfSignificantTransactions   | text | Explanation of nature and amount of significant transactions   | The explanation of the nature and amount of individually significant transactions with a government that has control, joint control or significant influence over the reporting entity and entities under control, joint control or significant influence of that government.                         | disclosure: IAS 24 26 b i  |
| ifrs-full | ExplanationOfNature<br>AndExtentOfObligationsToAcquireOrBuild<br>ItemsOfPropertyPlant<br>AndEquipment                 | text | Explanation of nature and extent of obligations to acquire or build items of property, plant and equipment                   | The explanation of the nature and extent (for example, quantity, time period or amount as appropriate) of obligations to acquire or build items of property, plant and equipment in service concession arrangements. [Refer: Service concession arrangements [member]; Property, plant and equipment] | disclosure: SIC 29 6 c iii |
| ifrs-full | ExplanationOfNature<br>AndExtentOfObligationsToDeliverOrRights<br>ToReceiveSpecified<br>AssetsAtEndOfConcessionPeriod | text | Explanation of nature and extent of obligations to deliver or rights to receive specified assets at end of concession period | The explanation of the nature and extent (for example, quantity, time period or amount as appropriate) of obligations to deliver or rights to receive specified assets at the end of the concession period in service concession arrangements. [Refer: Service concession arrangements [member]]      | disclosure: SIC 29 6 c iv  |
| ifrs-full | ExplanationOfNature<br>AndExtentOfObligationsToProvideOrRights<br>ToExpectProvision<br>OfServices                     | text | Explanation of nature and extent of obligations to provide or rights to expect provision of services                         | The explanation of the nature and extent (for example, quantity, time period or amount as appropriate) of obligations to provide, or rights to expect provision of, services in service concession arrangements. [Refer: Service concession arrangements [member]]                                    | disclosure: SIC 29 6 c ii  |
| ifrs-full | ExplanationOfNature<br>AndExtentOfOtherRightsAndObligations   | text | Explanation of nature and extent of other rights and obligations   | The explanation of the nature and extent (for example, quantity, time period or amount as appropriate) of rights and obligations in service concession arrangements that the entity does not separately disclose. [Refer: Service concession arrangements [member]]                                   | disclosure: SIC 29 6 c vi  |
| ifrs-full | ExplanationOfNature<br>AndExtentOfRenewalAndTerminationOptions  | text | Explanation of nature and extent of renewal and termination options  | The explanation of the nature and extent (for example, quantity, time period or amount as appropriate) of renewal and termination options in service concession arrangements. [Refer: Service concession arrangements [member]]   | disclosure: SIC 29 6 c v   |
| ifrs-full | ExplanationOfNature<br>AndExtentOfRightsToUseSpecifiedAssets  | text | Explanation of nature and extent of rights to use specified assets   | The explanation of the nature and extent (for example, quantity, time period or amount as appropriate) of rights to use specified assets in service concession arrangements. [Refer: Service concession arrangements [member]]  | disclosure: SIC 29 6 c i   |

|           |   |      |  |   |  |
|-----------|---|------|--|---|--|
| ifrs-full | ExplanationOfNatureOfRequirementInIFRSAndConclusionWhyRequirementsIsnConflictWithFairPresentation | text | Explanation of nature of requirement in IFRS and conclusion why requirement is in conflict with objective of financial statements set out in Framework | The explanation of the title of the IFRS in question, the nature of the requirement and the reason why management has concluded that complying with the requirement is so misleading in the circumstances that it conflicts with the objective of financial statements set out in the Conceptual Framework.                                   | disclosure: IAS 1 23 a                                     |
| ifrs-full | ExplanationOfNecessaryInformationNotAvailableAndDevelopmentCostExcessive                          | text | Explanation of why revenues from external customers for each product and service, or each group of similar products and services, are not reported     | The explanation of why revenues from external customers for each product and service, or each group of similar products and services, are not reported (for example, if the cost to develop the information would be excessive). [Refer: Products and services [member]; Revenue]   | disclosure: IFRS 8 32, disclosure: IFRS 8 33               |
| ifrs-full | ExplanationOfNotAppliedNewStandardsOrInterpretations  | text | Explanation of new standards or interpretations not applied  | The explanation of the fact that the entity has not applied a new IFRS that has been issued but is not yet effective.   | disclosure: IAS 8 30 a                                     |
| ifrs-full | ExplanationOfPeriodOverWhichManagementHasProjectedCashFlows                                       | text | Explanation of period over which management has projected cash flows   | The explanation of the period over which management has projected cash flows based on financial budgets/forecasts approved by management including, when a period greater than five years is used for a cash-generating unit (group of units), an explanation of why that longer period is justified. [Refer: Cash-generating units [member]] | disclosure: IAS 36 134 d iii, disclosure: IAS 36 134 e iii |
| ifrs-full | ExplanationOfPossibilityOfReimbursementContingentLiabilities                                      | text | Explanation of possibility of reimbursement, contingent liabilities  | The explanation of the possibility of reimbursement by another party for expenditures to settle contingent liabilities. [Refer: Contingent liabilities [member]]  | disclosure: IAS 37 86 c                                    |
| ifrs-full | ExplanationOfPossibilityOfReimbursementContingentLiabilitiesInBusinessCombination                 | text | Explanation of possibility of reimbursement, contingent liabilities in business combination  | The explanation of the possibility of reimbursement by another party for expenditures to settle contingent liabilities recognised in a business combination. [Refer: Contingent liabilities [member]; Business combinations [member]]   | disclosure: IFRS 3 B64 j i                                 |

|           |  |      |   |  |   |
|-----------|--|------|---|--|---|
| ifrs-full | ExplanationOfReasonForNondisclosureOfInformationRegardingContingentAsset                       | text | Explanation of general nature of dispute and of reason for non-disclosure of information regarding contingent asset     | The explanation of the general nature of the dispute with other parties on the subject matter of a contingent asset and the fact and reason why required information relating to a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within control of the entity is not disclosed. | disclosure: IAS 37 92                           |
| ifrs-full | ExplanationOfReasonForNondisclosureOfInformationRegardingContingentLiability                   | text | Explanation of general nature of dispute and of reason for non-disclosure of information regarding contingent liability | The explanation of the general nature of the dispute with other parties on the subject matter of a contingent liability and the fact and reason why required information relating to a contingent liability is not disclosed by the entity. [Refer: Contingent liabilities [member]]   | disclosure: IAS 37 92                           |
| ifrs-full | ExplanationOfReasonForNondisclosureOfInformationRegardingProvision                             | text | Explanation of general nature of dispute and of reason for non-disclosure of information regarding provision            | The explanation of the general nature of the dispute with other parties on the subject matter of a provision and the fact and reason why required information relating to a provision is not disclosed by the entity. [Refer: Provisions]  | disclosure: IAS 37 92                           |
| ifrs-full | ExplanationOfReasonsForChangesInLossAllowanceForFinancialInstruments                           | text | Explanation of reasons for changes in loss allowance for financial instruments  | The explanation of the reasons for changes in the loss allowance for financial instruments, which may include (a) the portfolio composition; (b) the volume of financial instruments purchased or originated; and (c) the severity of the expected credit losses.  | example: IFRS 7 B8D - Effective 2018-01-01      |
| ifrs-full | ExplanationOfReasonsForSignificantChangesInFinancialStatementLineItemsDueToApplicationOfIFRS15 | text | Explanation of reasons for significant changes in financial statement line items due to application of IFRS 15          | The explanation of the reasons for significant changes in financial statement line items due to the application of IFRS 15.  | disclosure: IFRS 15 C8 b - Effective 2018-01-01 |
| ifrs-full | ExplanationOfReasonsWhyEntityElectedToApplyIFRSsAsIfItHadNeverStoppedApplyingIFRSs             | text | Explanation of reasons why entity elected to apply IFRSs as if it had never stopped applying IFRSs                      | The explanation of the reasons why an entity that has applied IFRSs in a previous reporting period, but whose most recent previous annual financial statements did not contain an explicit and unreserved statement of compliance with IFRSs, elected to apply IFRSs as if it had never stopped applying IFRSs.  | disclosure: IFRS 1 23B                          |
| ifrs-full | ExplanationOfReasonWhyItIsImpracticableToDetermineAmounts                                      | text | Explanation of reason why it is impracticable to  | The explanation of the reason why it is impracticable to determine amounts for corrections related to prior period errors.   | disclosure: IAS 8 49 d                          |

|           |   |            |   |   |  |
|-----------|---|------------|---|---|--|
|           | tsForCorrectionRelat edToPriorPeriodError s   |            | determine amounts for correction related to prior period errors   |   |  |
| ifrs-full | ExplanationOfReaso nWhyItIsImpracticabl eToDetermineAmoun tsOfAdjustmentsRela tedToChangeInAcco untingPolicy              | text       | Explanation of reason why it is impracticable to determine amounts of adjustments related to change in accounting policy                    | The explanation of the reason why it is impracticable to determine amounts of adjustments related to changes in accounting policy.  | disclosure: IAS 8 28 h, disclosure: IAS 8 29 e |
| ifrs-full | ExplanationOfRelatio nshipsBetweenParen tsAndEntity   | text       | Explanation of relationships between parent and subsidiaries  | The explanation of the relationships between a parent and its subsidiaries. [Refer: Subsidiaries [member]]  | disclosure: IAS 24 13                          |
| ifrs-full | ExplanationOfReleva ntFactorsInReaching DecisionToProvideSupp ortThatResultedInControllingUnconsolidatedStructuredEntit y | text       | Explanation of relevant factors in reaching decision to provide support that resulted in controlling unconsolidated structured entity       | The explanation of the relevant factors in reaching the decision by an investment entity or any of its unconsolidated subsidiaries to provide, without having a contractual obligation to do so, financial or other support to an unconsolidated, structured entity that the investment entity did not control, that resulted in obtaining control. [Refer: Disclosure of investment entities [text block]; Subsidiaries [member]; Unconsolidated structured entities [member]] | disclosure: IFRS 12 19G                        |
| ifrs-full | ExplanationOfRestric tionsOnDistributionOf RevaluationSurplusForIntangibleAssets  | text       | Explanation of restrictions on distribution of revaluation surplus for intangible assets  | The explanation of restrictions on the distribution of the balance of the revaluation surplus for intangible assets to shareholders. [Refer: Revaluation surplus]   | disclosure: IAS 38 124 b                       |
| ifrs-full | ExplanationOfRestric tionsOnRemittanceOfIncomeAndDisposalProceedsOfInvestmentProperty                                     | text       | Explanation of restrictions on realisability of investment property or remittance of income and proceeds of disposal of investment property | The explanation of the existence of restrictions on the realisability of investment property or the remittance of income and proceeds on the disposal of investment property. [Refer: Investment property]  | disclosure: IAS 40 75 g                        |
| ifrs-full | ExplanationOfRiskM anagementStrategyR elatedToHedgeAcco untingExplanatory   | text block | Explanation of risk management strategy related to hedge accounting   | The explanation of the risk management strategy related to hedge accounting.  | disclosure: IFRS 7 22A - Effective 2018-01-01  |

|           |   |            |  |  |  |
|-----------|---|------------|--|--|--|
|           |   |            | [text block]   |  |  |
| ifrs-full | ExplanationOfSeasonalityOrCyclicalityEngineOperations   | text       | Explanation of seasonality or cyclical of interim operations   | The explanatory comments about the seasonality or cyclical of interim operations.  | disclosure: IAS 34 16A b                       |
| ifrs-full | ExplanationOfShareOptionsInSharebasedPaymentArrangement   | text       | Description of share-based payment arrangement   | The description of a share-based payment arrangement that existed at any time during the reporting period. [Refer: Share-based payment arrangements [member]]  | disclosure: IFRS 2 45 a                        |
| ifrs-full | ExplanationOfSignificantChangesInContractAssetsAndContractLiabilitiesExplanatory                                  | text block | Explanation of significant changes in contract assets and contract liabilities<br>[text block]                                       | The explanation of the significant changes in the contract assets and the contract liabilities. [Refer: Contract assets; Contract liabilities]   | disclosure: IFRS 15 118 - Effective 2018-01-01 |
| ifrs-full | ExplanationOfSignificantChangesInNetInvestmentInFinanceLeaseExplanatory   | text block | Explanation of significant changes in net investment in finance lease [text block]   | The explanation of the significant changes in the carrying amount of the net investment in finance leases. [Refer: Net investment in finance lease]  | disclosure: IFRS 16 93 - Effective 2019-01-01  |
| ifrs-full | ExplanationOfSignificantDecreasesInLevelOfGovernmentGrantsForAgriculturalActivity                                 | text       | Explanation of significant decrease in level of government grants for agricultural activity  | The explanation of a significant decrease in the level of government grants for agricultural activity. [Refer: Government [member]; Government grants]   | disclosure: IAS 41 57 c                        |
| ifrs-full | ExplanationOfSignificantTermsOfServiceConcessionArrangementThatMayAffectAmountTimingAndCertaintyOfFutureCashFlows | text       | Explanation of significant terms of service concession arrangement that may affect amount, timing and certainty of future cash flows | The explanation of significant terms of service concession arrangements that may affect the amount, timing and certainty of future cash flows (for example, the period of the concession, re-pricing dates and the basis upon which re-pricing or re-negotiation is determined). [Refer: Service concession arrangements [member]] | disclosure: SIC 29 6 b                         |
| ifrs-full | ExplanationOfTermsAndConditionsOfOutstandingBalancesForRelatedPartyTransaction                                    | text       | Explanation of terms and conditions of outstanding balances for related party transaction  | The explanation of the terms and conditions of outstanding balances for related party transactions. [Refer: Related parties [member]]  | disclosure: IAS 24 18 b i                      |

|           |   |      |   |   |  |
|-----------|---|------|---|---|--|
| ifrs-full | ExplanationOfTransactionsLinkedTogether   | text | Explanation of transactions linked together   | The explanation of transactions that are linked together for arrangements involving the legal form of a lease.  | disclosure: SIC 27 10 a iii - Expiry date 2019-01-01                           |
| ifrs-full | ExplanationOfTransactionsRecognisedSeparatelyFromAcquisitionOfAssetsAndAssumptionOfLiabilitiesInBusinessCombination                         | text | Description of transaction recognised separately from acquisition of assets and assumption of liabilities in business combination   | The description of transactions that are recognised separately from the acquisition of assets and the assumption of liabilities in business combinations. [Refer: Business combinations [member]]   | disclosure: IFRS 3 B64 l, disclosure: IFRS 3 B64 m, disclosure: IFRS 3 B64 l i |
| ifrs-full | ExplanationOfTransfersOfCumulativeGainOrLossWithinEquityOfInvestmentsInEquityDesignatedAsMeasuredAtFairValueThroughOtherComprehensiveIncome | text | Explanation of transfers of cumulative gain or loss within equity of investments in equity instruments designated at fair value through other comprehensive income  | The explanation of transfers of the cumulative gain or loss within equity for investments in equity instruments that the entity has designated at fair value through other comprehensive income. [Refer: Other comprehensive income]  | disclosure: IFRS 7 11A e - Effective 2018-01-01                                |
| ifrs-full | ExplanationOfUnfulfilledConditionsAndOtherContingenciesAttachingToGovernmentAssistance  | text | Explanation of unfulfilled conditions and other contingencies attaching to government assistance  | The explanation of unfulfilled conditions and other contingencies attaching to government assistance that has been recognised. [Refer: Government [member]]   | disclosure: IAS 20 39 c  |
| ifrs-full | ExplanationOfUnguaranteedResidualValuesAccruingToBenefitOfLessor  | text | Explanation of unguaranteed residual values accruing to the benefit of the lessor. Unguaranteed residual value is that portion of the residual value of the leased asset, the realisation of which by the lessor is not assured or is guaranteed solely by a party related to the lessor. | The explanation of unguaranteed residual values accruing to the benefit of the lessor. Unguaranteed residual value is that portion of the residual value of the leased asset, the realisation of which by the lessor is not assured or is guaranteed solely by a party related to the lessor. | disclosure: IAS 17 47 c - Expiry date 2019-01-01                               |
| ifrs-full | ExplanationOfValueAssignedToKeyAssumption   | text | Explanation of value assigned to key assumption   | The explanation of the value(s) assigned to key assumption(s) on which management has based its determination of recoverable amount for a cash-generating unit (group of units). [Refer: Cash-generating units [member]]  | disclosure: IAS 36 134 f ii, disclosure: IAS 36 135 e ii                       |

|           |  |      |  |   |   |
|-----------|--|------|--|---|---|
| ifrs-full | ExplanationOfWhenEntityExpectsToRecogniseTransactionPriceAllocatedToRemainingPerformanceObligationsAsRevenue   | text | Explanation of when entity expects to recognise transaction price allocated to remaining performance obligations as revenue  | The explanation of when the entity expects to recognise the transaction price allocated to the remaining performance obligations as revenue. [Refer: Revenue; Transaction price allocated to remaining performance obligations]                                     | disclosure: IFRS 15 120 b ii - Effective 2018-01-01 |
| ifrs-full | ExplanationOfWhetherAnyConsiderationFromContractsWithCustomersIsNotIncludedInDisclosureOfTransactionPriceAllocatedToRemainingPerformanceObligations                          | text | Explanation of whether any consideration from contracts with customers is not included in disclosure of transaction price allocated to remaining performance obligations                               | The explanation of whether any consideration from contracts with customers is not included in the disclosure of the transaction price allocated to the remaining performance obligations. [Refer: Transaction price allocated to remaining performance obligations] | disclosure: IFRS 15 122 - Effective 2018-01-01      |
| ifrs-full | ExplanationOfWhetherBreachesWhichPermittedLenderToDemandAcceleratedRepaymentWereRemediedOrTermsOfLoansPayableWereRenegotiatedBeforeFinancialStatementsWereAuthorisedForIssue | text | Explanation of whether breaches which permitted lender to demand accelerated repayment were remedied or terms of loans payable were renegotiated before financial statements were authorised for issue | The explanation of whether breaches of loan terms that permitted the lender to demand accelerated repayment were remedied, or terms of loans payable were renegotiated, before the financial statements were authorised for issue.                                  | disclosure: IFRS 7 19                               |
| ifrs-full | ExplanationOfWhetherEntityAppliesExemptionInIAS24.25   | text | Explanation of whether entity applies exemption in IAS 24.25   | The explanation of whether the entity applies the exemption in paragraph 25 of IAS 24.  | disclosure: IAS 24 26                               |
| ifrs-full | ExplanationOfWhetherEntityHasObligationToReturnCollateralSoldOrRepledged   | text | Explanation of whether entity has obligation to return collateral sold or  | The explanation of whether the entity has the obligation to return collateral sold or repledged in absence of default by the owner of the collateral.   | disclosure: IFRS 7 15 b                             |

|           |  |      |  |  |  |
|-----------|--|------|--|--|--|
|           |  |      | repledged in absence of default by owner of collateral   |  |  |
| ifrs-full | ExplanationOfWhetherParticipantsContributeToRetirementBenefitPlan  | text | Explanation of whether participants contribute to retirement benefit plan  | The explanation of whether participants contribute to retirement benefit plans.  | disclosure: IAS 26 36 d                          |
| ifrs-full | ExplanationOfWhetherPracticalExpedientIsAppliedForDisclosureOfTransactionPriceAllocatedToRemainingPerformanceObligations | text | Explanation of whether practical expedient is applied for disclosure of transaction price allocated to remaining performance obligations         | The explanation of whether the practical expedient is applied for the disclosure of the transaction price allocated to the remaining performance obligations. [Refer: Transaction price allocated to remaining performance obligations]  | disclosure: IFRS 15 122 - Effective 2018-01-01   |
| ifrs-full | ExplanationOfWhyFairValueCannotBeReliablyMeasuredForInvestmentPropertyAtCostOrInAccordanceWithIFRS16WithinFairValueModel | text | Explanation of why fair value cannot be reliably measured for investment property, at cost or in accordance with IFRS 16 within fair value model | The explanation of why fair value cannot be reliably measured for investment property when the entity measures investment property at cost or in accordance with IFRS 16 within the fair value model. [Refer: At cost or in accordance with IFRS 16 within fair value model [member]; Investment property] | disclosure: IAS 40 78 b - Effective 2019-01-01   |
| ifrs-full | ExplanationOfWhyMethodsUsedToRecogniseRevenueProvideFaithfulDepictionOfTransferOfGoodsOrServices                         | text | Explanation of why methods used to recognise revenue provide faithful depiction of transfer of goods or services                                 | The explanation of why the methods used to recognise revenue from contracts with customers provide a faithful depiction of the transfer of goods or services. [Refer: Revenue from contracts with customers]   | disclosure: IFRS 15 124 b - Effective 2018-01-01 |
| ifrs-full | ExplanationOfCrossReferencesToInterimFinancialStatementDisclosuresForFirsttimeAdopter                                    | text | Explanation of cross-reference to interim financial statement disclosures for first-time adopter   | The explanation of cross-references to other published documents that include information that is material to understanding the entity's current interim period for first-time adopters of IFRSs.  | disclosure: IFRS 1 33                            |

|           |  |      |   |  |  |
|-----------|--|------|---|--|--|
| ifrs-full | ExplanationWhenGreatestTransferActivityTookPlace   | text | Explanation when greatest transfer activity took place  | The explanation of when the greatest transfer activity took place within a reporting period (for example, over the last five days before the end of the reporting period) throughout which the total amount of proceeds from the transfer activity (that qualifies for derecognition) is not evenly distributed (for example, if a substantial proportion of the total amount of transfer activity takes place in the closing days of a reporting period). | disclosure: IFRS 7 42G c i                       |
| ifrs-full | ExplanationWhichDisclosuresCouldNotBeMadeAndReasonsWhyTheyCannotBeMadeIfInitialAccountingForBusinessCombinationsIncomplete | text | Explanation of which disclosures could not be made and reasons why they cannot be made if initial accounting for business combination is incomplete at time financial statements are authorised for issue | The explanation of which disclosures could not be made and reasons why they cannot be made if the initial accounting for the business combination is incomplete at the time that financial statements are authorised for issue. [Refer: Business combinations [member]]  | disclosure: IFRS 3 B66                           |
| ifrs-full | ExplanationWhyFairValueBecomesReliableForBiologicalAssetsPreviouslyMeasuredAtCost  | text | Explanation of why fair value becomes reliable for biological assets previously measured at cost  | The explanation of why fair value becomes reliably measurable for biological assets previously measured at their cost less any accumulated depreciation and accumulated impairment losses. [Refer: At cost [member]; Biological assets; Impairment loss]   | disclosure: IAS 41 56 b                          |
| ifrs-full | ExplanationWhyFairValueCannotBeReliablyMeasuredForBiologicalAssetsAtCost   | text | Explanation of why fair value cannot be reliably measured for biological assets, at cost  | The explanation of why fair value cannot be reliably measured for biological assets measured at cost less any accumulated depreciation and accumulated impairment losses. [Refer: Biological assets; Impairment loss]  | disclosure: IAS 41 54 b                          |
| ifrs-full | ExplanationWhyFairValueCannotBeReliablyMeasuredForInvestmentPropertyAtCostWithinFairValueModel                             | text | Explanation of why fair value cannot be reliably measured for investment property, at cost within fair value model  | The explanation of why fair value cannot be reliably measured for investment property when the entity measures investment property at cost within the fair value model. [Refer: At cost within fair value model [member]; Investment property]   | disclosure: IAS 40 78 b - Expiry date 2019-01-01 |
| ifrs-full | ExplanationWhyFairValueCannotBeReliablyMeasuredForInvestmentPropertyCost   | text | Explanation of why fair value cannot be reliably measured for investment property,  | The explanation of why fair value cannot be reliably measured for investment property measured using the cost model. [Refer: Investment property]  | disclosure: IAS 40 79 e ii                       |

|           |   |                  |   |   |  |
|-----------|---|------------------|---|---|--|
|           | Model   |                  | cost model  |   |  |
| ifrs-full | ExplanationWhyFinancialStatementsNotPreparedOnGoingConcernBasis     | text             | Explanation of why entity not regarded as going concern                       | The explanation of the reason why the entity is not regarded as a going concern.  | disclosure: IAS 1 25   |
| ifrs-full | ExplorationAndEvaluationAssetsMember                                | member           | Exploration and evaluation assets [member]                                    | This member stands for exploration and evaluation expenditures recognised as assets in accordance with the entity's accounting policy. Exploration and evaluation expenditures are expenditures incurred by an entity in connection with the exploration for, and evaluation of, mineral resources before the technical feasibility and commercial viability of extracting a mineral resource are demonstrable. | common practice: IAS 36 127  |
| ifrs-full | ExposureToCreditRiskOnLoanCommitmentsAndFinancialGuaranteeContracts | X instant credit | Exposure to credit risk on loan commitments and financial guarantee contracts | The amount of the exposure to credit risk on loan commitments and financial guarantee contracts. [Refer: Loan commitments [member]; Financial guarantee contracts [member]; Credit risk [member]]   | disclosure: IFRS 7 35H - Effective 2018-01-01, disclosure: IFRS 7 35I - Effective 2018-01-01, disclosure: IFRS 7 35M - Effective 2018-01-01  |
| ifrs-full | ExpropriationOfMajorAssetsByGovernmentMember                        | member           | Expropriation of major assets by government [member]                          | This member stands for expropriation of major assets by government. [Refer: Government [member]]  | example: IAS 10 22 c   |
| ifrs-full | ExternalCreditGradesAxis  | axis             | External credit grades [axis]   | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.  | example: IFRS 7 IG20C - Effective 2018-01-01, example: IFRS 7 IG24 a - Expiry date 2018-01-01, example: IFRS 7 36 c - Expiry date 2018-01-01, example: IFRS 7 35M - Effective 2018-01-01 |

|           |   |                   |   |   |   |
|-----------|---|-------------------|---|---|---|
| ifrs-full | ExternalCreditGrade<br>sMember  | member            | External credit<br>grades [member]  | This member stands for credit grades that have been provided by external rating agencies.   | example: IFRS 7<br>IG20C - Effective<br>2018-01-01,<br>example: IFRS 7<br>IG24 a - Expiry<br>date 2018-01-01,<br>example: IFRS 7<br>36 c - Expiry date<br>2018-01-01,<br>example: IFRS 7<br>35M - Effective<br>2018-01-01 |
| ifrs-full | FactoringOfReceivab<br>lesMember  | member            | Factoring of<br>receivables [member]  | This member stands for transactions in which an entity transfers its receivables to another party (the factor).   | example: IFRS 7<br>B33  |
| ifrs-full | FactorsUsedToIdentifyEntitysReportableSegments  | text              | Description of factors used to identify entity's reportable segments  | The description of the factors used to identify the entity's reportable segments, including the basis of organisation (for example, whether management has chosen to organise the entity around differences in products and services, geographical areas, regulatory environments or a combination of factors and whether operating segments have been aggregated). [Refer: Geographical areas [member]; Operating segments [member]; Products and services [member]; Reportable segments [member]] | disclosure: IFRS 8<br>22 a  |
| ifrs-full | FairValueAsDeemed<br>CostAxis   | axis              | Fair value as deemed cost [axis]  | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.  | disclosure: IFRS 1<br>30  |
| ifrs-full | FairValueGainLossThatWouldHaveBeenRecognisedInOtherComprehensiveIncomeIfFinancialAssetsHadNotBeenReclassified   | X duration credit | Fair value gain (loss) that would have been recognised in other comprehensive income if financial assets had not been reclassified. | The fair value gain (loss) that would have been recognised in other comprehensive income if financial assets had not been reclassified. [Refer: Financial assets]   | disclosure: IFRS 7<br>12D b - Effective<br>2018-01-01   |
| ifrs-full | FairValueGainLossThatWouldHaveBeenRecognisedInProfitOrLossIfFinancialAssetsHadNotBeenReclassifiedOutOfFairValue | X duration credit | Fair value gain (loss) that would have been recognised in profit or loss if financial assets had not been reclassified out of fair  | The fair value gain (loss) that would have been recognised in profit or loss if financial assets had not been reclassified out of the fair value through profit or loss and into the fair value through other comprehensive income as a result of the transition to IFRS 9. [Refer: Financial assets]   | disclosure: IFRS 7<br>42M b - Effective<br>2018-01-01   |

|           |   |                   |   |   |   |
|-----------|---|-------------------|---|---|---|
|           | ThroughProfitOrLossAndIntoFairValueThroughOtherComprehensiveIncomeInitialApplicationOfIFRS9   |                   | value through profit or loss and into fair value through other comprehensive income, initial application of IFRS 9  |   |   |
| ifrs-full | FairValueGainLossThatWouldHaveBeenRecognisedInProfitOrLossOrOtherComprehensiveIncomeIfFinancialAssetsHadNotBeenReclassifiedFirstApplicationOfIFRS9      | X duration credit | Fair value gain (loss) that would have been recognised in profit or loss or other comprehensive income if financial assets had not been reclassified so that they are measured at amortised cost as a result of the transition to IFRS 9. [Refer: Financial assets]           | The fair value gain (loss) that would have been recognised in profit or loss or other comprehensive income if financial assets had not been reclassified so that they are measured at amortised cost as a result of the transition to IFRS 9. [Refer: Financial assets]           | disclosure: IFRS 7<br>42M b - Effective<br>2018-01-01   |
| ifrs-full | FairValueGainLossThatWouldHaveBeenRecognisedInProfitOrLossOrOtherComprehensiveIncomeIfFinancialLiabilitiesHadNotBeenReclassifiedFirstApplicationOfIFRS9 | X duration credit | Fair value gain (loss) that would have been recognised in profit or loss or other comprehensive income if financial liabilities had not been reclassified so that they are measured at amortised cost as a result of the transition to IFRS 9. [Refer: Financial liabilities] | The fair value gain (loss) that would have been recognised in profit or loss or other comprehensive income if financial liabilities had not been reclassified so that they are measured at amortised cost as a result of the transition to IFRS 9. [Refer: Financial liabilities] | disclosure: IFRS 7<br>42M b - Effective<br>2018-01-01   |
| ifrs-full | FairValueGainsLossesOnFinancialAssetsReclassifiedOutOfAvailableforSaleFinancialAssetsNotRecognisedInOtherComprehensiveIncome                            | X duration credit | Fair value gains (losses) on financial assets reclassified out of available-for-sale financial assets not recognised in other comprehensive income  | The fair value gains (losses) that would have been recognised in other comprehensive income if financial assets had not been reclassified out of the available-for-sale category. [Refer: Financial assets available-for-sale; Other comprehensive income]                        | disclosure: IFRS 7<br>12A e - Expiry date<br>2018-01-01 |

|           |  |                   |  |  |   |
|-----------|--|-------------------|--|--|---|
| ifrs-full | FairValueGainsLossesOnFinancialAssetsReclassifiedOutOfAvailableforSaleFinancialAssetsRecognisedInOtherComprehensiveIncome      | X duration credit | Fair value gains (losses) on financial assets reclassified out of available-for-sale financial assets recognised in other comprehensive income           | The fair value gains (losses) recognised in other comprehensive income on financial assets reclassified out of the available-for-sale category. [Refer: Financial assets available-for-sale; Other comprehensive income]   | disclosure: IFRS 7 12A d - Expiry date 2018-01-01   |
| ifrs-full | FairValueGainsLossesOnFinancialAssetsReclassifiedOutOfFinancialAssetsAtFairValueThroughProfitOrLossNotRecognisedInProfitOrLoss | X duration credit | Fair value gains (losses) on financial assets reclassified out of financial assets at fair value through profit or loss not recognised in profit or loss | The fair value gains (losses) that would have been recognised in profit or loss if financial assets had not been reclassified out of the fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss]  | disclosure: IFRS 7 12A e - Expiry date 2018-01-01   |
| ifrs-full | FairValueGainsLossesOnFinancialAssetsReclassifiedOutOfFinancialAssetsAtFairValueThroughProfitOrLossRecognisedInProfitOrLoss    | X duration credit | Fair value gains (losses) on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss     | The fair value gains (losses) recognised in profit or loss on financial assets reclassified out of the fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss]  | disclosure: IFRS 7 12A d - Expiry date 2018-01-01   |
| ifrs-full | FairValueGainsOrLossThatWouldHaveBeenRecognisedInProfitOrLossIfFinancialAssetsHadNotBeenReclassified                           | X duration credit | Fair value gain (loss) that would have been recognised in profit or loss if financial assets had not been reclassified                                   | The fair value gain (loss) that would have been recognised in profit or loss if financial assets had not been reclassified. [Refer: Financial assets]  | disclosure: IFRS 7 12D b - Effective 2018-01-01   |
| ifrs-full | FairValueHedgesMember  | member            | Fair value hedges [member]   | This member stands for hedges of the exposure to changes in fair value of a recognised asset or liability or an unrecognised firm commitment, or an identified portion of such an asset, liability or firm commitment, that is attributable to a particular risk and could affect profit or loss. [Refer: Hedges [member]] | disclosure: IAS 39 86 a, disclosure: IFRS 7 24A - Effective 2018-01-01, disclosure: IFRS 7 24B - Effective 2018-01-01, disclosure: IFRS 7 24C - |

|           |  |                  |   |   |   |
|-----------|--|------------------|---|---|---|
|           |  |                  |   |   | Effective 2018-01-01                            |
| ifrs-full | FairValueModelMember   | member           | Fair value model [member]   | This member stands for measurement using the fair value model. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. | disclosure: IAS 40 32A                          |
| ifrs-full | FairValueOfAcquiredReceivables   | X instant debit  | Fair value of acquired receivables  | The fair value of receivables acquired in a business combination. [Refer: Business combinations [member]]   | disclosure: IFRS 3 B64 h i                      |
| ifrs-full | FairValueOfAssetsRepresentingContinuingInvolvementInDerecognisedFinancialAssets        | X instant debit  | Fair value of assets representing continuing involvement in derecognised financial assets   | The fair value of assets representing the entity's continuing involvement in derecognised financial assets. [Refer: Financial assets]   | disclosure: IFRS 7 42E b                        |
| ifrs-full | FairValueOfAssociatedFinancialLiabilities  | X instant credit | Fair value of associated financial liabilities  | The fair value of financial liabilities associated with transferred financial assets that are not derecognised in their entirety. [Refer: Financial assets]   | disclosure: IFRS 7 42D d                        |
| ifrs-full | FairValueOfFinancialAssetsReclassifiedAsMeasuredAtAmortisedCost                        | X instant debit  | Fair value of financial assets reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category | The fair value of financial assets reclassified out of the fair value through profit or loss category into amortised cost or fair value through other comprehensive income category. [Refer: Financial assets]                                | disclosure: IFRS 7 12D a - Effective 2018-01-01 |
| ifrs-full | FairValueOfFinancialAssetsReclassifiedAsMeasuredAtAmortisedCostFirstApplicationOfIFRS9 | X instant debit  | Fair value of financial assets reclassified as measured at amortised cost, initial application of IFRS 9  | The fair value of financial assets that have been reclassified so that they are measured at amortised cost as a result of the transition to IFRS 9. [Refer: Financial assets]   | disclosure: IFRS 7 42M a - Effective 2018-01-01 |

|           |   |                  |  |   |   |
|-----------|---|------------------|--|---|---|
| ifrs-full | FairValueOfFinancialAssetsReclassifiedOutOfFairValueThroughOtherComprehensiveIncomeCategoryIntoAmortisedCostCategory                                | X instant debit  | Fair value of financial assets reclassified out of fair value through other comprehensive income category into amortised cost category   | The fair value of financial assets reclassified out of the fair value other comprehensive income category so that they are measured at amortised cost. [Refer: Financial assets]  | disclosure: IFRS 7 12D a - Effective 2018-01-01 |
| ifrs-full | FairValueOfFinancialAssetsReclassifiedOutOfFairValueThroughProfitOrLossAndIntoFairValueThroughOtherComprehensiveIncomeInitialApplicationOfIFRS9     | X instant debit  | Fair value of financial assets reclassified out of fair value through profit or loss and into fair value through other comprehensive income, initial application of IFRS 9     | The fair value of financial assets that have been reclassified out of the fair value through profit or loss and into the fair value through other comprehensive income as a result of the transition to IFRS 9. [Refer: Financial assets]   | disclosure: IFRS 7 42M a - Effective 2018-01-01 |
| ifrs-full | FairValueOfFinancialInstrumentOnDiscontinuationOfMeasurementAtFairValueThroughProfitOrLossBecauseCreditDerivativesUsedToManageCreditRiskAssets      | X instant debit  | Fair value of financial instrument on discontinuation of measurement at fair value through profit or loss because credit derivative is used to manage credit risk, assets      | The fair value of a financial instrument, recognised as an asset, on discontinuation of its measurement at fair value through profit or loss, because a credit derivative is used to manage the credit risk of that financial instrument. [Refer: Credit risk [member]; Derivatives [member]; Financial instruments, class [member]]    | disclosure: IFRS 7 24G c - Effective 2018-01-01 |
| ifrs-full | FairValueOfFinancialInstrumentOnDiscontinuationOfMeasurementAtFairValueThroughProfitOrLossBecauseCreditDerivativesUsedToManageCreditRiskLiabilities | X instant credit | Fair value of financial instrument on discontinuation of measurement at fair value through profit or loss because credit derivative is used to manage credit risk, liabilities | The fair value of a financial instrument, recognised as a liability, on discontinuation of its measurement at fair value through profit or loss, because a credit derivative is used to manage the credit risk of that financial instrument. [Refer: Credit risk [member]; Derivatives [member]; Financial instruments, class [member]] | disclosure: IFRS 7 24G c - Effective 2018-01-01 |
| ifrs-full | FairValueOfFinancialLiabilitiesReclassifiedAsMeasuredAtAmortisedCostFirstApplicati  | X instant credit | Fair value of financial liabilities reclassified as measured at amortised cost, initial  | The fair value of financial liabilities that have been reclassified so that they are measured at amortised cost as a result of the transition to IFRS 9. [Refer: Financial liabilities]   | disclosure: IFRS 7 42M a - Effective 2018-01-01 |

|           |  |                  |  |   |  |
|-----------|--|------------------|--|---|--|
|           | onOfIFRS9  |                  | application of IFRS 9  |   |  |
| ifrs-full | FairValueOfInvestmentsInJointVenturesWherePriceQuotationsPublished   | X instant debit  | Fair value of investments in joint ventures for which there are quoted market prices   | The fair value of investments in joint ventures if there are quoted market prices for the investment. [Refer: Joint ventures [member]; Investments in joint ventures]   | disclosure: IFRS 12 21 b iii   |
| ifrs-full | FairValueOfInvestmentsInAssociatesWherePriceQuotationsPublished  | X instant debit  | Fair value of investments in associates for which there are quoted market prices   | The fair value of investments in associates if there are quoted market prices for the investment. [Refer: Associates [member]; Investments in associates]   | disclosure: IFRS 12 21 b iii   |
| ifrs-full | FairValueOfInvestmentsInEquityInstrumentsDesignatedAsMeasuredAtFairValueThroughOtherComprehensiveIncome          | X instant debit  | Investments in equity instruments designated at fair value through other comprehensive income  | The amount of investments in equity instruments that the entity has designated at fair value through other comprehensive income. [Refer: At fair value [member]; Other comprehensive income]  | disclosure: IFRS 7 11A c - Effective 2018-01-01, disclosure: IFRS 7 8 h - Effective 2018-01-01 |
| ifrs-full | FairValueOfInvestmentsInEquityInstrumentsMeasuredAtFairValueThroughOtherComprehensiveIncomeAtDateOfDerecognition | X instant debit  | Fair value of investments in equity instruments designated at fair value through other comprehensive income at date of derecognition | The fair value at the date of the derecognition of investments in equity instruments that the entity has designated at fair value through other comprehensive income. [Refer: Investments in equity instruments designated at fair value through other comprehensive income [member]] | disclosure: IFRS 7 11B b - Effective 2018-01-01  |
| ifrs-full | FairValueOfLiabilitiesRepresentingContinuingInvolvementInDerogognisedFinancialAssets                             | X instant credit | Fair value of liabilities representing continuing involvement in derecognised financial assets                                       | The fair value of liabilities representing the entity's continuing involvement in derecognised financial assets. [Refer: Financial assets]  | disclosure: IFRS 7 42E b   |
| ifrs-full | FairValueOfPropertyPlantAndEquipmentMateriallyDifferentFromCarryingAmount  | X instant debit  | Fair value of property, plant and equipment materially different from carrying amount  | The fair value of property, plant and equipment when the fair value is materially different from the carrying amount. [Refer: Carrying amount [member]; Property, plant and equipment]  | example: IAS 16 79 d   |

|           |  |                   |  |   |                           |
|-----------|--|-------------------|--|---|---------------------------|
| ifrs-full | FairValueOfSubsidiariesThatCeaseToBeConsolidatedAsOfDateOfChangeOfInvestmentEntityStatus                         | X instant debit   | Fair value of subsidiaries that cease to be consolidated as of date of change of investment entity status                            | The fair value, as of the date of change of investment entity status, of subsidiaries that cease to be consolidated. [Refer: At fair value [member]; Disclosure of investment entities [text block]; Subsidiaries [member]] | disclosure: IFRS 12 9B a  |
| ifrs-full | FairValueOfTransferredFinancialAssetsAssociatedFinancialLiabilitiesThatAreNotDerecognisedInTheirEntirety         | X instant debit   | Fair value of transferred financial assets (associated financial liabilities) that are not derecognised in their entirety            | The difference between the fair value of transferred financial assets that have not been derecognised in their entirety and their associated liabilities. [Refer: Financial assets]   | disclosure: IFRS 7 42D d  |
| ifrs-full | FairValueOfTransferredFinancialAssetsAssociatedFinancialLiabilitiesThatAreNotDerecognisedInTheirEntiretyAbstract |                   | Fair value of transferred financial assets (associated financial liabilities) that are not derecognised in their entirety [abstract] |   |                           |
| ifrs-full | FairValueOfTransferredFinancialAssetsThatAreNotDerecognisedInTheirEntirety                                       | X instant debit   | Fair value of transferred financial assets that are not derecognised in their entirety   | The fair value of transferred financial assets that are not derecognised in their entirety. [Refer: Financial assets]   | disclosure: IFRS 7 42D d  |
| ifrs-full | FeeAndCommissionExpense  | X duration debit  | Fee and commission expense   | The amount of expense relating to fees and commissions.   | common practice: IAS 1 85 |
| ifrs-full | FeeAndCommissionExpenseAbstract  |                   | Fee and commission expense [abstract]  |   |                           |
| ifrs-full | FeeAndCommissionIncome   | X duration credit | Fee and commission income  | The amount of income relating to fees and commissions.  | common practice: IAS 1 85 |
| ifrs-full | FeeAndCommissionIncomeAbstract   |                   | Fee and commission income [abstract]   |   |                           |
| ifrs-full | FeeAndCommissionIncomeExpense  | X duration credit | Fee and commission income (expense)  | The amount of income or expense relating to fees and commissions.   | common practice: IAS 1 85 |
| ifrs-full | FeeAndCommissionIncomeExpenseAbstract  |                   | Fee and commission income (expense)  |   |                           |

|           | act   |                   | [abstract]   |  |  |
|-----------|---|-------------------|--|--|--|
| ifrs-full | FeeExpenseArisingFromFinancialLiabilitiesNotAtFairValueThroughProfitOrLoss                        | X duration debit  | Fee expense arising from financial liabilities not at fair value through profit or loss                              | The amount of fee expense (other than the amounts included when determining the effective interest rate) arising from financial liabilities that are not at fair value through profit or loss. [Refer: At fair value [member]; Financial liabilities]  | disclosure: IFRS 7 20 c i - Effective 2018-01-01   |
| ifrs-full | FeeIncomeAndExpenseAbstract   |                   | Fee income and expense [abstract]  |  |  |
| ifrs-full | FeeIncomeArisingFromFinancialAssetsMeasuredAtAmortisedCost  | X duration credit | Fee income arising from financial assets not at fair value through profit or loss                                    | The amount of fee income (other than the amounts included when determining the effective interest rate) arising from financial assets that are not at fair value through profit or loss.   | disclosure: IFRS 7 20 c i - Effective 2018-01-01   |
| ifrs-full | FeeIncomeExpenseArisingFromFinancialAssetsOrFinancialLiabilitiesNotAtFairValueThroughProfitOrLoss | X duration credit | Fee income (expense) arising from financial assets or financial liabilities not at fair value through profit or loss | The amount of fee income or expense (other than the amounts included when determining the effective interest rate) arising from financial assets or financial liabilities that are not at fair value through profit or loss. [Refer: At fair value [member]; Financial liabilities]                        | disclosure: IFRS 7 20 c i - Expiry date 2018-01-01 |
| ifrs-full | FeeIncomeExpenseArisingFromTrustAndFiduciaryActivities  | X duration credit | Fee income (expense) arising from trust and fiduciary activities   | The amount of fee income and expense (other than the amounts included when determining the effective interest rate) arising from trust and other fiduciary activities that result in the holding or investing of assets on behalf of individuals, trusts, retirement benefit plans and other institutions. | disclosure: IFRS 7 20 c ii                         |
| ifrs-full | FinanceCosts  | X duration debit  | Finance costs  | The amount of costs associated with financing activities of the entity.  | disclosure: IAS 1 82 b                             |
| ifrs-full | FinanceCostsPaidClassifiedAsOperatingActivities   | X duration credit | Finance costs paid, classified as operating activities   | The cash outflow for finance costs paid, classified as operating activities. [Refer: Finance costs]  | common practice: IAS 7 31                          |
| ifrs-full | FinanceIncome   | X duration credit | Finance income   | The amount of income associated with interest and other financing activities of the entity.  | common practice: IAS 1 85                          |
| ifrs-full | FinanceIncomeCost   | X duration credit | Finance income (cost)  | The amount of income or cost associated with interest and other financing activities of the entity.  | common practice: IAS 1 85                          |
| ifrs-full | FinanceIncomeOnNetInvestmentInFinanceLease  | X duration credit | Finance income on net investment in finance lease  | The amount of finance income on the net investment in the finance lease. [Refer: Finance income; Net investment in finance lease]  | disclosure: IFRS 16 90 a ii - Effective 2019-01-01 |

|           |  |                  |   |   |  |
|-----------|--|------------------|---|---|--|
| ifrs-full | FinanceIncomeReceivedClassifiedAsOperatingActivities | X duration debit | Finance income received, classified as operating activities | The cash inflow from finance income received, classified as operating activities. [Refer: Finance income]   | common practice: IAS 7 31  |
| ifrs-full | FinanceLeaseLiabilities                              | X instant credit | Finance lease liabilities                                   | The amount of liabilities related to finance leases.  | common practice: IAS 1 55 - Expiry date 2019-01-01   |
| ifrs-full | FinanceLeaseReceivables                              | X instant debit  | Finance lease receivables                                   | The amount of receivables related to finance leases.  | common practice: IAS 1 55  |
| ifrs-full | FinancialAssets                                      | X instant debit  | Financial assets  | The amount of assets that are: (a) cash; (b) an equity instrument of another entity; (c) a contractual right: (i) to receive cash or another financial asset from another entity; or (ii) to exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity; or (d) a contract that will, or may be, settled in the entity's own equity instruments and is: (i) a non-derivative for which the entity is, or may be, obliged to receive a variable number of the entity's own equity instruments; or (ii) a derivative that will, or may be, settled other than by the exchange of a fixed amount of cash or another financial asset for a fixed number of the entity's own equity instruments. For this purpose the entity's own equity instruments do not include puttable financial instruments classified as equity instruments in accordance with paragraphs 16A-16B of IAS 32, instruments that impose on the entity an obligation to deliver to another party a pro rata share of the net assets of the entity only on liquidation and are classified as equity instruments in accordance with paragraphs 16C-16D of IAS 32, or instruments that are contracts for the future receipt or delivery of the entity's own equity instruments. [Refer: Financial instruments, class [member]; Financial liabilities] | disclosure: IFRS 7 25, disclosure: IFRS 7 35H - Effective 2018-01-01, disclosure: IFRS 7 35I - Effective 2018-01-01, disclosure: IFRS 7 35M - Effective 2018-01-01, example: IFRS 7 35N - Effective 2018-01-01 |
| ifrs-full | FinancialAssetsAtAmortisedCost                       | X instant debit  | Financial assets at amortised cost                          | The amount of financial assets at amortised cost. The amortised cost is the amount at which financial assets are measured at initial recognition minus principal repayments, plus or minus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount, and adjusted for any impairment. [Refer: Financial assets]  | disclosure: IFRS 7 8 f - Effective 2018-01-01  |
| ifrs-full | FinancialAssetsAtAmortisedCostCategoryMember         | member           | Financial assets at amortised cost, category [member]       | This member stands for the financial assets at amortised cost category. [Refer: Financial assets at amortised cost]   | disclosure: IFRS 7 8 f - Effective 2018-01-01  |
| ifrs-full | FinancialAssetsAtAm                                  | member           | Financial assets at   | This member stands for the financial assets measured at amortised   | disclosure: IFRS 7   |

|           |   |                 |  |   |   |
|-----------|---|-----------------|--|---|---|
|           | ortisedCostMember   |                 | amortised cost, class [member]   | cost class. [Refer: Financial assets at amortised cost]   | B2 a  |
| ifrs-full | FinancialAssetsAtFairValue  | X instant debit | Financial assets, at fair value  | The fair value of financial assets. [Refer: At fair value [member]; Financial assets]   | disclosure: IFRS 7 25                         |
| ifrs-full | FinancialAssetsAtFairValueMember  | member          | Financial assets at fair value, class [member]                                       | This member stands for the financial assets measured at fair value class. [Refer: Financial assets; At fair value [member]]   | disclosure: IFRS 7 B2 a                       |
| ifrs-full | FinancialAssetsAtFairValueThroughOtherComprehensiveIncome               | X instant debit | Financial assets at fair value through other comprehensive income                    | The amount of financial assets at fair value through other comprehensive income. [Refer: At fair value [member]; Financial assets; Other comprehensive income]  | disclosure: IFRS 7 8 h - Effective 2018-01-01 |
| ifrs-full | FinancialAssetsAtFairValueThroughOtherComprehensiveIncomeAbstract       |                 | Financial assets at fair value through other comprehensive income [abstract]         |   |   |
| ifrs-full | FinancialAssetsAtFairValueThroughOtherComprehensiveIncomeCategoryMember | member          | Financial assets at fair value through other comprehensive income, category [member] | This member stands for the financial assets at fair value through other comprehensive income category. [Refer: Financial assets at fair value through other comprehensive income]   | disclosure: IFRS 7 8 h - Effective 2018-01-01 |
| ifrs-full | FinancialAssetsAtFairValueThroughProfitOrLoss                           | X instant debit | Financial assets at fair value through profit or loss                                | The amount of financial assets that are measured at fair value and for which gains (losses) are recognised in profit or loss. A financial asset shall be measured at fair value through profit or loss unless it is measured at amortised cost or at fair value through other comprehensive income. A gain (loss) on a financial asset measured at fair value shall be recognised in profit or loss unless it is part of a hedging relationship, it is an investment in an equity instrument for which the entity has elected to present gains and losses in other comprehensive income or it is a financial asset measured at fair value through other comprehensive income. [Refer: At fair value [member]; Financial assets] | disclosure: IFRS 7 8 a                        |
| ifrs-full | FinancialAssetsAtFairValueThroughProfitOrLossAbstract                   |                 | Financial assets at fair value through profit or loss [abstract]                     |   |   |
| ifrs-full | FinancialAssetsAtFairValueThroughProfitOrLossCategoryMem                | member          | Financial assets at fair value through profit or loss,                               | This member stands for the financial assets at fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss]   | disclosure: IFRS 7 8 a                        |

|           | ber   |                 | category [member]   |   |  |
|-----------|---|-----------------|---|---|--|
| ifrs-full | FinancialAssetsAtFairValueThroughProfitOrLossClassifiedAsHeldForTrading                     | X instant debit | Financial assets at fair value through profit or loss, classified as held for trading   | The amount of financial assets at fair value through profit or loss classified as held for trading. A financial asset is classified as held for trading if: (a) it is acquired principally for the purpose of selling it in the near term; (b) on initial recognition it is part of a portfolio of identified financial instruments that are managed together and for which there is evidence of a recent actual pattern of short-term profit-taking; or (c) it is a derivative (except for a derivative that is a financial guarantee contract or a designated and effective hedging instrument). [Refer: At fair value [member]; Financial assets at fair value through profit or loss] | common practice: IAS 1 55, disclosure: IFRS 7 8 a - Expiry date 2018-01-01 |
| ifrs-full | FinancialAssetsAtFairValueThroughProfitOrLossClassifiedAsHeldForTradingCategoryMember       | member          | Financial assets at fair value through profit or loss, classified as held for trading, category [member]                      | This member stands for the financial assets at fair value through profit or loss classified as held for trading category. [Refer: Financial assets at fair value through profit or loss, classified as held for trading]  | disclosure: IFRS 7 8 a - Expiry date 2018-01-01                            |
| ifrs-full | FinancialAssetsAtFairValueThroughProfitOrLossDesignatedAsUponInitialRecognition             | X instant debit | Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently                    | The amount of financial assets at fair value through profit or loss that were designated as such upon initial recognition or subsequently. [Refer: At fair value [member]; Financial assets at fair value through profit or loss]   | disclosure: IFRS 7 8 a   |
| ifrs-full | FinancialAssetsAtFairValueThroughProfitOrLossDesignatedUponInitialRecognitionCategoryMember | member          | Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently, category [member] | This member stands for the financial assets at fair value through profit or loss designated as such upon initial recognition or subsequently category. [Refer: Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently]  | disclosure: IFRS 7 8 a   |
| ifrs-full | FinancialAssetsAtFairValueThroughProfitOrLossMandatorilyMeasuredAtFairValue                 | X instant debit | Financial assets at fair value through profit or loss, mandatorily measured at fair value                                     | The amount of financial assets mandatorily measured at fair value through profit or loss in accordance with IFRS 9. [Refer: Financial assets at fair value through profit or loss]  | disclosure: IFRS 7 8 a - Effective 2018-01-01                              |

|           |   |                 |  |   |   |
|-----------|---|-----------------|--|---|---|
| ifrs-full | FinancialAssetsAtFairValueThroughProfitOrLossMandatorilyMeasuredAtFairValueCategoryMember | member          | Financial assets at fair value through profit or loss, mandatorily measured at fair value, category [member] | This member stands for the financial assets mandatorily measured at fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss, mandatorily measured at fair value]  | disclosure: IFRS 7 8 a - Effective 2018-01-01       |
| ifrs-full | FinancialAssetsAvailableforSale   | X instant debit | Financial assets available-for-sale  | The amount of non-derivative financial assets that are designated as available for sale or are not classified as (a) loans and receivables; (b) held-to-maturity investments; or (c) financial assets at fair value through profit or loss. [Refer: Derivative financial assets; Financial assets at fair value through profit or loss; Held-to-maturity investments] | disclosure: IFRS 7 8 d - Expiry date 2018-01-01     |
| ifrs-full | FinancialAssetsAvailableforSaleCategoryMember   | member          | Financial assets available-for-sale, category [member]   | This member stands for the financial assets available-for-sale category. [Refer: Financial assets available-for-sale]   | disclosure: IFRS 7 8 d - Expiry date 2018-01-01     |
| ifrs-full | FinancialAssetsCategoryMember   | member          | Financial assets, category [member]  | This member stands for aggregated categories of financial assets. It also represents the standard value for the 'Categories of financial assets' axis if no other member is used. [Refer: Financial assets]   | disclosure: IFRS 7 8                                |
| ifrs-full | FinancialAssetsCollectivelyAssessedForCreditLossesMember                                  | member          | Financial assets collectively assessed for credit losses [member]  | This member stands for financial assets that have been collectively assessed for credit losses. [Refer: Financial assets]   | common practice: IFRS 7 37 - Expiry date 2018-01-01 |
| ifrs-full | FinancialAssetsDesignatedAsMeasuredAtFairValueAbstract                                    |                 | Financial assets designated as measured at fair value through profit or loss [abstract]                      |   |   |
| ifrs-full | FinancialAssetsHeldForManagingLiquidityRisk   | X instant debit | Financial assets held for managing liquidity risk  | The amount of financial assets held for managing liquidity risk (for example, financial assets that are readily saleable or expected to generate cash inflows to meet cash outflows on financial liabilities). [Refer: Liquidity risk [member]; Financial assets; Financial liabilities]  | disclosure: IFRS 7 B11E                             |
| ifrs-full | FinancialAssetsImpairedMember   | member          | Financial assets impaired [member]   | This member stands for financial assets that have been impaired. [Refer: Financial assets]  | common practice: IFRS 7 37 - Expiry date 2018-01-01 |
| ifrs-full | FinancialAssetsIndividuallyAssessedForCreditLossesMember                                  | member          | Financial assets individually assessed for credit losses   | This member stands for financial assets that have been individually assessed for credit losses. [Refer: Financial assets]   | disclosure: IFRS 7 37 b - Expiry date 2018-01-01    |

|           |   |                 |   |   |   |  |
|-----------|---|-----------------|---|---|---|--|
|           |   |                 | [member]  |   |   |  |
| ifrs-full | FinancialAssetsMeasuredAtFairValueThroughOtherComprehensiveIncome               | X instant debit | Financial assets measured at fair value through other comprehensive income                    | The amount of financial assets that are measured at fair value through other comprehensive income. A financial asset shall be measured at fair value through other comprehensive income if both of the following conditions are met: (a) the financial asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and (b) the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. [Refer: At fair value [member]; Financial assets] | disclosure: IFRS 7 8 h - Effective 2018-01-01   |  |
| ifrs-full | FinancialAssetsMeasuredAtFairValueThroughOtherComprehensiveIncomeAbstract       |                 | Financial assets measured at fair value through other comprehensive income [abstract]         |   |   |  |
| ifrs-full | FinancialAssetsMeasuredAtFairValueThroughOtherComprehensiveIncomeCategoryMember | member          | Financial assets measured at fair value through other comprehensive income, category [member] | This member stands for the financial assets at fair value through other comprehensive income category. [Refer: Financial assets measured at fair value through other comprehensive income]  | disclosure: IFRS 7 8 h - Effective 2018-01-01   |  |
| ifrs-full | FinancialAssetsMember   | member          | Financial assets, class [member]  | This member stands for aggregated classes of financial assets. It also represents the standard value for the 'Classes of financial assets' axis if no other member is used. [Refer: Financial assets]   | disclosure: IFRS 4 39L b - Effective on first application of IFRS 9, disclosure: IFRS 7 6 |  |
| ifrs-full | FinancialAssetsNeitherPastDueNorImpairedMember                                  | member          | Financial assets neither past due nor impaired [member]                                       | This member stands for financial assets that are neither past due nor impaired. A financial asset is past due when a counterparty has failed to make a payment when contractually due. [Refer: Financial assets]  | common practice: IFRS 7 37 - Expiry date 2018-01-01                                       |  |
| ifrs-full | FinancialAssetsOutsideScopeOfIFRS7Member  | member          | Financial assets outside scope of IFRS 7, class [member]                                      | This member stands for the financial assets outside the scope of IFRS 7 class. [Refer: Financial assets]  | disclosure: IFRS 7 B2 b   |  |

|           |  |                 |   |   |   |
|-----------|--|-----------------|---|---|---|
| ifrs-full | FinancialAssetsPastDueButNotImpairedMember   | member          | Financial assets past due but not impaired [member]   | This member stands for financial assets that are past due but not impaired. A financial asset is past due when a counterparty has failed to make a payment when contractually due. [Refer: Financial assets]  | disclosure: IFRS 7<br>37 a - Expiry date<br>2018-01-01  |
| ifrs-full | FinancialAssetsPledgedAsCollateralForLiabilitiesOrContingentLiabilities  | X instant debit | Financial assets pledged as collateral for liabilities or contingent liabilities  | The amount of financial assets that the entity has pledged as collateral for liabilities or contingent liabilities, including amounts that have been reclassified in accordance with paragraph 3.2.23(a) of IFRS 9. [Refer: Contingent liabilities [member]; Financial assets]  | disclosure: IFRS 7<br>14 a                              |
| ifrs-full | FinancialAssetsPreviouslyDesignatedAtFairValueThroughProfitOrLossButNoLongerSoDesignatedFirstApplicationOfIFRS9              | X instant debit | Financial assets previously designated at fair value through profit or loss but no longer so designated, initial application of IFRS 9                | The amount of financial assets in the statement of financial position that were previously designated as measured at fair value through profit or loss but are no longer so designated when the entity initially applies IFRS 9. [Refer: Financial assets at fair value through profit or loss]   | disclosure: IFRS 7<br>42I c - Effective<br>2018-01-01   |
| ifrs-full | FinancialAssetsPreviouslyDesignatedAtFairValueThroughProfitOrLossReclassifiedDueToRequirementsOfIFRS9FirstApplicationOfIFRS9 | X instant debit | Financial assets previously designated at fair value through profit or loss reclassified due to requirements of IFRS 9, initial application of IFRS 9 | The amount of financial assets in the statement of financial position that were previously designated as measured at fair value through profit or loss but are no longer so designated, and that were reclassified due to requirements of IFRS 9 when the entity initially applies IFRS 9. [Refer: Financial assets at fair value through profit or loss] | disclosure: IFRS 7<br>42I c - Effective<br>2018-01-01   |
| ifrs-full | FinancialAssetsPreviouslyDesignatedAtFairValueThroughProfitOrLossReclassifiedVoluntarilyFirstApplicationOfIFRS9              | X instant debit | Financial assets previously designated at fair value through profit or loss reclassified voluntarily, initial application of IFRS 9                   | The amount of financial assets in the statement of financial position that were previously designated as measured at fair value through profit or loss but are no longer so designated, and that the entity voluntarily elected to reclassify when the entity initially applies IFRS 9. [Refer: Financial assets at fair value through profit or loss]    | disclosure: IFRS 7<br>42I c - Effective<br>2018-01-01   |
| ifrs-full | FinancialAssetsReclassifiedOutOfAvailableforSaleFinancialAssetsAtFairValue   | X instant debit | Financial assets reclassified out of available-for-sale financial assets, at fair value   | The fair value of financial assets that have been reclassified out of the available-for-sale category. [Refer: At fair value [member]; Financial assets, at fair value]   | disclosure: IFRS 7<br>12A b - Expiry date<br>2018-01-01 |
| ifrs-full | FinancialAssetsReclassifiedOutOfAvailableforSaleFinancialAss   | X instant debit | Financial assets reclassified out of available-for-sale   | The carrying amount of financial assets that have been reclassified out of the available-for-sale category. [Refer: Financial assets]   | disclosure: IFRS 7<br>12A b - Expiry date<br>2018-01-01 |

|           |   |                 |   |  |  |
|-----------|---|-----------------|---|--|--|
|           | etsCarryingAmount   |                 | financial assets, carrying amount   |  |  |
| ifrs-full | FinancialAssetsReclassifiedOutOfFinancialAssetsAtFairValueThroughProfitOrLossAtFairValue                    | X instant debit | Financial assets reclassified out of financial assets at fair value through profit or loss, at fair value                     | The fair value of financial assets that have been reclassified out of the fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss]   | disclosure: IFRS 7 12A b - Expiry date 2018-01-01  |
| ifrs-full | FinancialAssetsReclassifiedOutOfFinancialAssetsAtFairValueThroughProfitOrLossCarryingAmount                 | X instant debit | Financial assets reclassified out of financial assets at fair value through profit or loss, carrying amount                   | The carrying amount of financial assets that have been reclassified out of the fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss]  | disclosure: IFRS 7 12A b - Expiry date 2018-01-01  |
| ifrs-full | FinancialAssetsRecognisedAsOfAcquisitionDate  | X instant debit | Financial assets recognised as of acquisition date  | The amount recognised as of the acquisition date for financial assets acquired in a business combination. [Refer: Financial assets; Business combinations [member]]  | example: IFRS 3 B64 i, example: IFRS 3 IE72  |
| ifrs-full | FinancialAssetsThatAreIndividuallyDeterminedToBeImpairedFairValueOfCollateralHeldAndOtherCreditEnhancements | X instant debit | Financial assets that are individually determined to be impaired, fair value of collateral held and other credit enhancements | The fair value of collateral available and other credit enhancements obtained for financial assets that are individually determined to be impaired. [Refer: Financial assets; Impairment loss]   | example: IFRS 7 IG29 c - Expiry date 2018-01-01, example: IFRS 7 37 b - Expiry date 2018-01-01 |
| ifrs-full | FinancialAssetsToWhichOverlayApproachIsApplied  | X instant debit | Financial assets to which overlay approach is applied   | The amount of financial assets to which the overlay approach is applied. [Refer: Financial assets]   | disclosure: IFRS 4 39L b - Effective on first application of IFRS 9                            |
| ifrs-full | FinancialAssetsTypeMember   | member          | Financial assets, type [member]   | This member stands for aggregated types of financial assets. It also represents the standard value for the 'Types of financial assets' axis if no other member is used. [Refer: Financial assets]  | disclosure: IFRS 7 B52, disclosure: IFRS 7 B51   |
| ifrs-full | FinancialAssetsWhichDoNotQualifyForRecognitionAxis  | axis            | Transferred financial assets that are not derecognised in their entirety [axis]   | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | disclosure: IFRS 7 42D   |
| ifrs-full | FinancialAssetsWhichDoNotQualifyForRecognitionMember  | member          | Transferred financial assets that are not derecognised in their entirety [member]   | This member stands for transferred financial assets that are not derecognised in their entirety. It also represents the standard value for the 'Transferred financial assets that are not derecognised in their entirety' axis if no other member is used. [Refer: Financial | disclosure: IFRS 7 42D   |

|           |  |                  |   |   |   |
|-----------|--|------------------|---|---|---|
|           |  |                  |   | assets]   |   |
| ifrs-full | FinancialAssetsWho seContractualCashFl owCharacteristicsHa veBeenAssessedBas edOnFactsAndCircu mstancesAtInitialRec ognitionWithoutTakin gIntoAccountExcepti onForPrepaymentFe atures                              | X instant debit  | Financial assets whose contractual cash flow characteristics have been assessed based on facts and circumstances at initial recognition without taking into account exception for prepayment features                                   | The amount of financial assets whose contractual cash flow characteristics have been assessed based on the facts and circumstances that existed at the initial recognition without taking into account the exception for prepayment features. [Refer: Financial assets]   | disclosure: IFRS 7 42S - Effective 2018-01-01   |
| ifrs-full | FinancialAssetsWho seContractualCashFl owCharacteristicsHa veBeenAssessedBas edOnFactsAndCircu mstancesAtInitialRec ognitionWithoutTakin gIntoAccountRequire mentsRelatedToModi ficationOfTimeValue OfMoneyElement | X instant debit  | Financial assets whose contractual cash flow characteristics have been assessed based on facts and circumstances at initial recognition without taking into account requirements related to modification of time value of money element | The amount of financial assets whose contractual cash flow characteristics have been assessed based on the facts and circumstances that existed at the initial recognition without taking into account the requirements related to the modification of the time value of money element. [Refer: Financial assets] | disclosure: IFRS 7 42R - Effective 2018-01-01   |
| ifrs-full | FinancialAssetsWith ContractualCashFlo wsModifiedDuringRe portingPeriodWhileL ossAllowanceMeasur edAtLifetimeExpecte dCreditLossesAmorti sedCostBeforeModifi cation  | X duration debit | Financial assets with contractual cash flows modified during reporting period while loss allowance measured at lifetime expected credit losses, amortised cost before modification  | The amortised cost before the modification of financial assets for which the contractual cash flows have been modified during the reporting period while they had a loss allowance measured at an amount equal to lifetime expected credit losses. [Refer: Financial assets]                                      | disclosure: IFRS 7 35J a - Effective 2018-01-01 |

|           |  |                   |   |  |  |
|-----------|--|-------------------|---|--|--|
| ifrs-full | FinancialAssetsWithContractualCashFlowsModifiedDuringReportingPeriodWhileLossAllowanceMeasuredAtLifetimeExpectedCreditLossesModificationGainLoss   | X duration credit | Financial assets with contractual cash flows modified during reporting period while loss allowance measured at lifetime expected credit losses, modification gain (loss)  | The net modification gain (loss) on financial assets for which the contractual cash flows have been modified during the reporting period while they had a loss allowance measured at an amount equal to lifetime expected credit losses. [Refer: Financial assets]   | disclosure: IFRS 7<br>35J a - Effective<br>2018-01-01    |
| ifrs-full | FinancialAssetsWithModifiedContractualCashFlowsWhileLossAllowanceMeasuredAtLifetimeExpectedCreditLossesForWhichLossAllowanceChangedDuringReportingPeriodTo12monthExpectedCreditLossesGrossCarryingAmount | X instant debit   | Financial assets with modified contractual cash flows while loss allowance measured at lifetime expected credit losses for which loss allowance changed during reporting period to 12-month expected credit losses, gross carrying amount | The gross carrying amount of financial assets that have been modified since initial recognition at a time when the loss allowance was measured at an amount equal to lifetime expected credit losses and for which the loss allowance has changed during the reporting period to an amount equal to 12-month expected credit losses. [Refer: Financial assets] | disclosure: IFRS 7<br>35J b - Effective<br>2018-01-01    |
| ifrs-full | FinancialAssetsWrittenOffDuringReportingPeriodAndStillSubjectToEnforcementActivityContractualAmountOutstanding   | X instant debit   | Financial assets written off during reporting period and still subject to enforcement activity, contractual amount outstanding  | The contractual amount outstanding on financial assets that were written off during the reporting period and are still subject to enforcement activity. [Refer: Financial assets]  | disclosure: IFRS 7<br>35L - Effective<br>2018-01-01      |
| ifrs-full | FinancialEffectOfChangesInAccountingPolicyMember   | member            | Increase (decrease) due to changes in accounting policy [member]  | This member stands for the financial effect of changes in accounting policy.   | disclosure: IAS 8<br>28 f i, disclosure:<br>IAS 8 29 c i |
| ifrs-full | FinancialEffectOfCorrectionsOfAccountingErrorsMember   | member            | Increase (decrease) due to corrections of prior period errors [member]  | This member stands for the financial effect of corrections of prior period errors.   | disclosure: IAS 8<br>49 b i, disclosure:<br>IAS 8 49 c   |
| ifrs-full | FinancialEffectOfTransitionFromPrevious  | axis              | Financial effect of transition from   | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts  | disclosure: IFRS 1<br>24                                 |

|           |  |            |   |  |                        |
|-----------|--|------------|---|--|------------------------|
|           | GAAPToIFRSsAxis  |            | previous GAAP to IFRSs [axis]   | that complete the table.   |                        |
| ifrs-full | FinancialForecastOfCashFlowsForCashgeneratingUnitSignificantUnobservableInputsAssets                         | X duration | Financial forecast of cash flows for cash-generating unit, significant unobservable inputs, assets                              | A financial forecast of cash flows for a cash-generating unit developed using the entity's own data if there is no reasonably available information that indicates that market participants would use different assumptions. This is used as a significant Level 3 unobservable input for assets. [Refer: Level 3 of fair value hierarchy [member]; Cash-generating units [member]]                              | example: IFRS 13 B36 e |
| ifrs-full | FinancialForecastOfCashFlowsForCashgeneratingUnitSignificantUnobservableInputsEntitysOwnEquityInstruments    | X duration | Financial forecast of cash flows for cash-generating unit, significant unobservable inputs, entity's own equity instruments     | A financial forecast of cash flows for a cash-generating unit developed using the entity's own data if there is no reasonably available information that indicates that market participants would use different assumptions. This is used as a significant Level 3 unobservable input for the entity's own equity instruments. [Refer: Level 3 of fair value hierarchy [member]; Cash-generating units [member]] | example: IFRS 13 B36 e |
| ifrs-full | FinancialForecastOfCashFlowsForCashgeneratingUnitSignificantUnobservableInputsLiabilities                    | X duration | Financial forecast of cash flows for cash-generating unit, significant unobservable inputs, liabilities                         | A financial forecast of cash flows for a cash-generating unit developed using the entity's own data if there is no reasonably available information that indicates that market participants would use different assumptions. This is used as a significant Level 3 unobservable input for liabilities. [Refer: Level 3 of fair value hierarchy [member]; Cash-generating units [member]]                         | example: IFRS 13 B36 e |
| ifrs-full | FinancialForecastOfProfitOrLossForCashgeneratingUnitSignificantUnobservableInputsAssets                      | X duration | Financial forecast of profit or loss for cash-generating unit, significant unobservable inputs, assets                          | A financial forecast of profit or loss for a cash-generating unit developed using the entity's own data if there is no reasonably available information that indicates that market participants would use different assumptions. This is used as a significant Level 3 unobservable input for assets. [Refer: Level 3 of fair value hierarchy [member]; Cash-generating units [member]]                          | example: IFRS 13 B36 e |
| ifrs-full | FinancialForecastOfProfitOrLossForCashgeneratingUnitSignificantUnobservableInputsEntitysOwnEquityInstruments | X duration | Financial forecast of profit or loss for cash-generating unit, significant unobservable inputs, entity's own equity instruments | A financial forecast of profit or loss for a cash-generating unit developed using the entity's own data if there is no reasonably available information that indicates that market participants would use different assumptions. This is used as a significant Level 3 unobservable input for entity's own equity instruments. [Refer: Level 3 of fair value hierarchy [member]; Cash-generating units [member]] | example: IFRS 13 B36 e |
| ifrs-full | FinancialForecastOfProfitOrLossForCashgeneratingUnitSignificantUnobservableInputs                            | X duration | Financial forecast of profit or loss for cash-generating unit, significant  | A financial forecast of profit or loss for a cash-generating unit developed using the entity's own data if there is no reasonably available information that indicates that market participants would use different assumptions. This is used as a significant Level 3   | example: IFRS 13 B36 e |

|           |   |           |  |  |  |
|-----------|---|-----------|--|--|--|
|           | utsLiabilities  |           | unobservable inputs, liabilities   | unobservable input for liabilities. [Refer: Level 3 of fair value hierarchy [member]; Cash-generating units [member]]  |  |
| ifrs-full | FinancialGuaranteeContractsMember   | member    | Financial guarantee contracts [member]   | This member stands for contracts that require the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due in accordance with the original or modified terms of a debt instrument.   | disclosure: IFRS 7 B8E - Effective 2018-01-01, disclosure: IFRS 7 35M - Effective 2018-01-01           |
| ifrs-full | FinancialInstruments CreditimpairedAfterPurchaseOrOrigination Member  | member    | Financial instruments credit-impaired after purchase or origination [member]   | This member stands for financial instruments that were credit-impaired after purchase or origination. [Refer: Financial instruments credit-impaired [member]]  | disclosure: IFRS 7 35H b ii - Effective 2018-01-01, disclosure: IFRS 7 35M b ii - Effective 2018-01-01 |
| ifrs-full | FinancialInstruments CreditimpairedMember   | member    | Financial instruments credit-impaired [member]   | This member stands for financial instruments that are credit-impaired. [Refer: Credit impairment of financial instruments [member]]  | disclosure: IFRS 7 35H - Effective 2018-01-01, disclosure: IFRS 7 35M - Effective 2018-01-01           |
| ifrs-full | FinancialInstruments DesignatedAsHedgingInstrumentsAtFairValue  | X instant | Financial instruments designated as hedging instruments, at fair value   | The fair value of financial instruments designated as hedging instruments. Hedging instruments are designated derivatives or (for a hedge of the risk of changes in foreign currency exchange rates only) designated non-derivative financial assets or non-derivative financial liabilities whose fair value or cash flows are expected to offset changes in the fair value or cash flows of a designated hedged item. [Refer: At fair value [member]; Derivatives [member]; Derivative financial assets; Derivative financial liabilities; Financial instruments, class [member]; Financial assets; Financial liabilities] | disclosure: IFRS 7 22 b - Expiry date 2018-01-01   |
| ifrs-full | FinancialInstruments MeasuredAtFairValueThroughProfitOrLossBecauseCreditDerivativesUsedToManageCreditRiskAxis | axis      | Financial instruments measured at fair value through profit or loss because credit derivative is used to manage credit risk [axis] | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | disclosure: IFRS 7 24G - Effective 2018-01-01  |

|           |   |                  |  |   |  |
|-----------|---|------------------|--|---|--|
| ifrs-full | FinancialInstruments MeasuredAtFairValue ThroughProfitOrLoss BecauseCreditDerivativesUsedToManageCreditRiskMember       | member           | Financial instruments measured at fair value through profit or loss because credit derivative is used to manage credit risk [member]   | This member stands for financial instruments measured at fair value through profit or loss, because a credit derivative is used to manage the credit risk of these instruments. It also represents the standard value for the 'Financial instruments measured at fair value through profit or loss because credit derivative is used to manage credit risk' axis if no other member is used. [Refer: Financial instruments, class [member]; Credit risk [member]] | disclosure: IFRS 7 24G - Effective 2018-01-01  |
| ifrs-full | FinancialInstruments NotCreditImpairedMember  | member           | Financial instruments not credit-impaired [member]   | This member stands for financial instruments that are not credit-impaired. [Refer: Credit impairment of financial instruments [member]]   | disclosure: IFRS 7 35H - Effective 2018-01-01, disclosure: IFRS 7 35M - Effective 2018-01-01     |
| ifrs-full | FinancialInstruments PurchasedOrOriginatedCreditImpairedMember  | member           | Financial instruments purchased or originated credit-impaired [member]   | This member stands for financial instruments that were purchased or originated as credit-impaired. [Refer: Financial instruments credit-impaired [member]]  | disclosure: IFRS 7 35H c - Effective 2018-01-01, disclosure: IFRS 7 35M c - Effective 2018-01-01 |
| ifrs-full | FinancialInstruments SubjectToEnforceableMasterNettingArrangementOrSimilarAgreementNotSetOffAgainstFinancialAssets      | X instant credit | Financial instruments subject to enforceable master netting arrangement or similar agreement not set off against financial assets      | The amount of financial instruments subject to an enforceable master netting arrangement or similar agreement that are not set off against financial assets. [Refer: Financial assets]  | example: IFRS 7 IG40D, example: IFRS 7 13C d i   |
| ifrs-full | FinancialInstruments SubjectToEnforceableMasterNettingArrangementOrSimilarAgreementNotSetOffAgainstFinancialLiabilities | X instant debit  | Financial instruments subject to enforceable master netting arrangement or similar agreement not set off against financial liabilities | The amount of financial instruments subject to an enforceable master netting arrangement or similar agreement that are not set off against financial liabilities. [Refer: Financial liabilities]  | example: IFRS 7 IG40D, example: IFRS 7 13C d i   |
| ifrs-full | FinancialInstruments WhoseFairValuePreviouslyCouldNotBeReliablyMeasuredAtTimeOfDerecognition                            | X instant        | Financial instruments whose fair value previously could not be reliably measured at time of  | The amount, at the time of derecognition, of derecognised financial instruments whose fair value previously could not be reliably measured. [Refer: Carrying amount [member]; Financial instruments, class [member]]  | disclosure: IFRS 7 30 e  |

|           |                                      |                  |   |   |   |
|-----------|--------------------------------------|------------------|---|---|---|
|           |                                      |                  | derecognition                           |   |   |
| ifrs-full | FinancialLiabilities                 | X instant credit | Financial liabilities                   | The amount of liabilities that are: (a) a contractual obligation: (i) to deliver cash or another financial asset to another entity; or (ii) to exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavourable to the entity; or (b) a contract that will, or may be, settled in the entity's own equity instruments and is: (i) a non-derivative for which the entity is, or may be, obliged to deliver a variable number of the entity's own equity instruments; or (ii) a derivative that will, or may be, settled other than by the exchange of a fixed amount of cash or another financial asset for a fixed number of the entity's own equity instruments. For this purpose, rights, options or warrants to acquire a fixed number of the entity's own equity instruments for a fixed amount of any currency are equity instruments if the entity offers the rights, options or warrants pro rata to all of its existing owners of the same class of its own non-derivative equity instruments. Also, for those purposes the entity's own equity instruments do not include puttable financial instruments that are classified as equity instruments in accordance with paragraphs 16A-16B of IAS 32, instruments that impose on the entity an obligation to deliver to another party a pro rata share of the net assets of the entity only on liquidation and are classified as equity instruments in accordance with paragraphs 16C-16D of IAS 32, or instruments that are contracts for the future receipt or delivery of the entity's own equity instruments. As an exception, an instrument that meets the definition of a financial liability is classified as an equity instrument if it has all the features and meets the conditions in paragraphs 16A-16B or paragraphs 16C-16D of IAS 32. [Refer: Financial instruments, class [member]; Financial assets; Derivatives [member]] | disclosure: IFRS 7<br>25  |
| ifrs-full | FinancialLiabilitiesAt AmortisedCost | X instant credit | Financial liabilities at amortised cost | The amount of financial liabilities at amortised cost. The amortised cost is the amount at which financial liabilities are measured at initial recognition minus principal repayments, plus or minus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount. [Refer: Financial liabilities]  | disclosure: IFRS 7<br>8 f - Expiry date<br>2018-01-01,<br>disclosure: IFRS 7<br>8 g - Effective<br>2018-01-01 |

|           |  |                  |   |   |  |
|-----------|--|------------------|---|---|--|
| ifrs-full | FinancialLiabilitiesAtAmortisedCostCategoryMember          | member           | Financial liabilities at amortised cost, category [member]            | This member stands for the financial liabilities at amortised cost category. [Refer: Financial liabilities at amortised cost]   | disclosure: IFRS 7 8 f - Expiry date 2018-01-01, disclosure: IFRS 7 8 g - Effective 2018-01-01 |
| ifrs-full | FinancialLiabilitiesAtAmortisedCostMember                  | member           | Financial liabilities at amortised cost, class [member]               | This member stands for the financial liabilities measured at amortised cost class. [Refer: Financial liabilities at amortised cost]   | disclosure: IFRS 7 B2 a  |
| ifrs-full | FinancialLiabilitiesAtFairValue                            | X instant credit | Financial liabilities, at fair value                                  | The fair value of financial liabilities. [Refer: At fair value [member]; Financial liabilities]   | disclosure: IFRS 7 25  |
| ifrs-full | FinancialLiabilitiesAtFairValueMember                      | member           | Financial liabilities at fair value, class [member]                   | This member stands for the financial liabilities measured at fair value class. [Refer: Financial liabilities; At fair value [member]]   | disclosure: IFRS 7 B2 a  |
| ifrs-full | FinancialLiabilitiesAtFairValueThroughProfitOrLoss         | X instant credit | Financial liabilities at fair value through profit or loss            | The amount of financial liabilities that meet either of the following conditions: (a) they meet the definition of held for trading; or (b) upon initial recognition they are designated by the entity as at fair value through profit or loss. An entity may use this designation only when permitted by paragraph 4.3.5 of IFRS 9 (embedded derivatives) or when doing so results in more relevant information, because either: (a) it eliminates or significantly reduces a measurement or recognition inconsistency (sometimes referred to as 'an accounting mismatch') that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases; or (b) a group of financial liabilities or financial assets and financial liabilities is managed and its performance is evaluated on a fair value basis, in accordance with a documented risk management or investment strategy, and information about the group is provided internally on that basis to the entity's key management personnel (as defined in IAS 24). [Refer: At fair value [member]; Key management personnel of entity or parent [member]; Derivatives [member]; Financial assets; Financial liabilities] | disclosure: IFRS 7 8 e   |
| ifrs-full | FinancialLiabilitiesAtFairValueThroughProfitOrLossAbstract |                  | Financial liabilities at fair value through profit or loss [abstract] |   |  |

|           |  |                  |  |   |                        |
|-----------|--|------------------|--|---|------------------------|
| ifrs-full | FinancialLiabilitiesAtFairValueThroughProfitOrLossCategoryMember                                   | member           | Financial liabilities at fair value through profit or loss, category [member]  | This member stands for the financial liabilities at fair value through profit or loss category. [Refer: Financial liabilities at fair value through profit or loss]   | disclosure: IFRS 7 8 e |
| ifrs-full | FinancialLiabilitiesAtFairValueThroughProfitOrLossClassifiedAsHeldForTrading                       | X instant credit | Financial liabilities at fair value through profit or loss that meet definition of held for trading                                | The amount of financial liabilities at fair value through profit or loss that meet the definition of held for trading. A financial liability is classified as held for trading if: (a) it is acquired or incurred principally for the purpose of selling or repurchasing it in the near term; (b) on initial recognition it is part of a portfolio of identified financial instruments that are managed together and for which there is evidence of a recent actual pattern of short-term profit-taking; or (c) it is a derivative (except for a derivative that is a financial guarantee contract or a designated and effective hedging instrument). [Refer: Financial liabilities at fair value through profit or loss] | disclosure: IFRS 7 8 e |
| ifrs-full | FinancialLiabilitiesAtFairValueThroughProfitOrLossDesignatedAsUponInitialRecognition               | X instant credit | Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently                    | The amount of financial liabilities at fair value through profit or loss that were designated as such upon initial recognition or subsequently. [Refer: At fair value [member]; Financial liabilities at fair value through profit or loss]   | disclosure: IFRS 7 8 e |
| ifrs-full | FinancialLiabilitiesAtFairValueThroughProfitOrLossDesignatedUponInitialRecognitionCategoryMember   | member           | Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently, category [member] | This member stands for the financial liabilities at fair value through profit or loss designated as such upon initial recognition or subsequently category. [Refer: Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently]  | disclosure: IFRS 7 8 e |
| ifrs-full | FinancialLiabilitiesAtFairValueThroughProfitOrLossThatMeetDefinitionOfHeldForTradingCategoryMember | member           | Financial liabilities at fair value through profit or loss that meet definition of held for trading, category [member]             | This member stands for the financial liabilities at fair value through profit or loss that meet the definition of held for trading category. [Refer: Financial liabilities at fair value through profit or loss that meet definition of held for trading]   | disclosure: IFRS 7 8 e |
| ifrs-full | FinancialLiabilitiesCategoryMember   | member           | Financial liabilities, category [member]   | This member stands for aggregated categories of financial liabilities. It also represents the standard value for the 'Categories of financial liabilities' axis if no other member is used. [Refer: Financial assets]   | disclosure: IFRS 7 8   |

|           |   |                  |  |   |   |
|-----------|---|------------------|--|---|---|
| ifrs-full | FinancialLiabilitiesMember  | member           | Financial liabilities, class [member]  | This member stands for aggregated classes financial liabilities. It also represents the standard value for the 'Classes of financial liabilities' axis if no other member is used. [Refer: Financial liabilities]   | disclosure: IFRS 7 6                            |
| ifrs-full | FinancialLiabilitiesOutsideScopeOfIFRS7Member   | member           | Financial liabilities outside scope of IFRS 7, class [member]  | This member stands for the financial liabilities outside the scope of IFRS 7 class. [Refer: Financial liabilities]  | disclosure: IFRS 7 B2 b                         |
| ifrs-full | FinancialLiabilitiesPreviouslyDesignatedAtFairValueThroughProfitOrLossButNoLongerSoDesignatedFirstApplicationOfIFRS9              | X instant credit | Financial liabilities previously designated at fair value through profit or loss but no longer so designated, initial application of IFRS 9                | The amount of financial liabilities in the statement of financial position that were previously designated as measured at fair value through profit or loss but are no longer so designated when the entity initially applies IFRS 9. [Refer: Financial liabilities at fair value through profit or loss]   | disclosure: IFRS 7 42I c - Effective 2018-01-01 |
| ifrs-full | FinancialLiabilitiesPreviouslyDesignatedAtFairValueThroughProfitOrLossReclassifiedDueToRequirementsOfIFRS9FirstApplicationOfIFRS9 | X instant credit | Financial liabilities previously designated at fair value through profit or loss reclassified due to requirements of IFRS 9, initial application of IFRS 9 | The amount of financial liabilities in the statement of financial position that were previously designated as measured at fair value through profit or loss but are no longer so designated, and that were reclassified due to the requirements of IFRS 9 when the entity initially applies IFRS 9. [Refer: Financial liabilities at fair value through profit or loss] | disclosure: IFRS 7 42I c - Effective 2018-01-01 |
| ifrs-full | FinancialLiabilitiesPreviouslyDesignatedAtFairValueThroughProfitOrLossReclassifiedVoluntarilyFirstApplicationOfIFRS9              | X instant credit | Financial liabilities previously designated at fair value through profit or loss reclassified voluntarily, initial application of IFRS 9                   | The amount of financial liabilities in the statement of financial position that were previously designated as measured at fair value through profit or loss but are no longer so designated, and that the entity voluntarily elected to reclassify when the entity initially applies IFRS 9. [Refer: Financial liabilities at fair value through profit or loss]        | disclosure: IFRS 7 42I c - Effective 2018-01-01 |
| ifrs-full | FinancialLiabilitiesReclassifiedIntoEquity  | X duration       | Financial liabilities reclassified into equity   | The amount of financial liabilities reclassified into equity. [Refer: Equity; Financial liabilities]  | disclosure: IAS 1 80A                           |
| ifrs-full | FinancialLiabilitiesRecognisedAsOfAcquisitionDate   | X instant credit | Financial liabilities recognised as of acquisition date  | The amount recognised as of the acquisition date for financial liabilities assumed in a business combination. [Refer: Financial liabilities; Business combinations [member]]  | example: IFRS 3 B64 i, example: IFRS 3 IE72     |
| ifrs-full | FinancialLiabilitiesTypeMember  | member           | Financial liabilities, type [member]   | This member stands for aggregated types of financial liabilities. It also represents the standard value for the 'Types of financial   | disclosure: IFRS 7 B52, disclosure:             |

|           |                                  |                   |  |  |  |
|-----------|----------------------------------|-------------------|--|--|--|
|           |                                  |                   |  | liabilities' axis if no other member is used. [Refer: Financial assets]  | IFRS 7 B51                                       |
| ifrs-full | FinishedGoods                    | X instant debit   | Current finished goods                 | A classification of current inventory representing the amount of goods that have completed the production process and are held for sale in the ordinary course of business. [Refer: Inventories]   | example: IAS 1 78 c, common practice: IAS 2 37   |
| ifrs-full | FixedInterestRateMember          | member            | Fixed interest rate [member]           | This member stands for a fixed interest rate. [Refer: Interest rate risk [member]]   | common practice: IFRS 7 39                       |
| ifrs-full | FixedpriceContractsMember        | member            | Fixed-price contracts [member]         | This member stands for fixed-price contracts with customers.   | example: IFRS 15 B89 d - Effective 2018-01-01    |
| ifrs-full | FixturesAndFittings              | X instant debit   | Fixtures and fittings                  | The amount of fixtures and fittings, not permanently attached to real property, used in the entity's operations.   | example: IAS 16 37 g                             |
| ifrs-full | FixturesAndFittingsMember        | member            | Fixtures and fittings [member]         | This member stands for a class of property, plant and equipment representing fixtures and fittings that are not permanently attached to real property. [Refer: Property, plant and equipment]  | example: IAS 16 37 g                             |
| ifrs-full | FloatingInterestRateMember       | member            | Floating interest rate [member]        | This member stands for a non-fixed interest rate. [Refer: Interest rate risk [member]]   | common practice: IFRS 7 39                       |
| ifrs-full | ForeignCountriesMember           | member            | Foreign countries [member]             | This member stands for countries outside the entity's country of domicile. [Refer: Country of domicile [member]]   | disclosure: IFRS 8 33 b, disclosure: IFRS 8 33 a |
| ifrs-full | ForeignDefinedBenefitPlansMember | member            | Foreign defined benefit plans [member] | This member stands for foreign defined benefit plans. [Refer: Defined benefit plans [member]]  | example: IAS 19 138 a                            |
| ifrs-full | ForeignExchangeRatesAbstract     |                   | Foreign exchange rates [abstract]      |  |  |
| ifrs-full | ForwardContractMember            | member            | Forward contract [member]              | This member stands for a contract between two parties for the purchase or sale of an underlying asset at a specified future date for a settlement price determined in advance.   | common practice: IAS 1 112 c                     |
| ifrs-full | FranchiseFeeIncome               | X duration credit | Franchise fee income                   | The amount of income arising from franchise fees.  | common practice: IAS 1 112 c                     |
| ifrs-full | FranchisesMember                 | member            | Franchises [member]                    | This member stands for a class of intangible assets representing the right to operate a business using the name, merchandise, services, methodologies, promotional support, marketing and supplies granted by another entity. [Refer: Intangible assets other than goodwill] | common practice: IAS 38 119                      |
| ifrs-full | FuelAndEnergyExpense             | X duration debit  | Fuel and energy expense                | The amount of expense arising from the consumption of fuel and energy.   | common practice: IAS 1 112 c                     |

|           |  |                   |  |   |  |
|-----------|--|-------------------|--|---|--|
| ifrs-full | FuelAndEnergyExpenseAbstract   |                   | Fuel and energy expense [abstract]   |   |  |
| ifrs-full | FuelExpense  | X duration debit  | Fuel expense   | The amount of expense arising from the consumption of fuel.   | common practice: IAS 1 112 c                     |
| ifrs-full | FutureFinanceChargeOnFinanceLease  | X instant credit  | Future finance charge on finance lease   | The amount representing the difference between the future minimum finance lease payments and their present value. Minimum lease payments are payments over the lease term that the lessee is or can be required to make, excluding contingent rent, costs for services and taxes to be paid by, and reimbursed to, the lessor, together with: (a) for a lessee, any amounts guaranteed by the lessee or by a party related to the lessee; or (b) for a lessor, any residual value guaranteed to the lessor by: (i) the lessee; (ii) a party related to the lessee; or (iii) a third party unrelated to the lessor that is financially capable of discharging the obligations under the guarantee. | disclosure: IAS 17 31 b - Expiry date 2019-01-01 |
| ifrs-full | FuturesContractMember  | member            | Futures contract [member]  | This member stands for a standardised, exchange-traded contract for the purchase or sale of an underlying asset at a specified future date for a settlement price determined in advance.  | common practice: IAS 1 112 c                     |
| ifrs-full | GainLossArisingFromDerecognitionOfFinancialAssetsMeasuredAtAmortisedCost                               | X duration credit | Gain (loss) arising from derecognition of financial assets measured at amortised cost                                  | The gain (loss) arising from the derecognition of financial assets measured at amortised cost. [Refer: Financial assets at amortised cost]  | disclosure: IAS 1 82 aa                          |
| ifrs-full | GainLossArisingFromDerecognitionOfFinancialAssetsMeasuredAtAmortisedCostAbstract                       |                   | Gain (loss) arising from derecognition of financial assets measured at amortised cost [abstract]                       |   |  |
| ifrs-full | GainLossArisingFromDifferenceBetweenCarryingAmountOfFinancialLiabilityExtinguishedAndConsiderationPaid | X duration credit | Gain (loss) arising from difference between carrying amount of financial liability extinguished and consideration paid | The gain (loss) arising from the difference between the carrying amount of the financial liability extinguished and the measurement of the consideration paid (equity instruments issued) to the creditor. [Refer: Carrying amount [member]]  | disclosure: IFRIC 19 11                          |
| ifrs-full | GainLossOfDerecognisedFinancialAssets  | X duration credit | Gain (loss) of derecognised  | The gain (loss) recognised on derecognised financial assets as of the date of the transfer of the assets. [Refer: Financial assets]   | disclosure: IFRS 7 42G a                         |

|           |   |                   |  |  |   |
|-----------|---|-------------------|--|--|---|
|           | AtDateOfTransfer  |                   | financial assets at date of transfer   |  |   |
| ifrs-full | GainLossOfDerecognisedFinancialAssetsRepresentingGreatestTransferActivity                   | X duration credit | Gain (loss) from transfer activity during period representing greatest transfer activity                                       | The gain (loss) recognised from the transfer of financial assets during the part of the reporting period within which the greatest transfer activity took place when the total amount of proceeds from the transfer activity (that qualifies for derecognition) is not evenly distributed throughout the reporting period. [Refer: Financial assets] | disclosure: IFRS 7 42G c ii   |
| ifrs-full | GainLossOnCessationOfConsolidationOfSubsidiariesDueToChangeOfInvestmentEntityStatus         | X duration credit | Gain (loss) on cessation of consolidation of subsidiaries due to change of investment entity status                            | The gain (loss) arising on the cessation of the consolidation of subsidiaries due to the change of investment entity status. [Refer: Disclosure of investment entities [text block]; Subsidiaries [member]]  | disclosure: IFRS 12 9B b  |
| ifrs-full | GainLossOnChangeInFairValueOfHedgedItemUsedAsBasisForRecognisingHedgeIneffectiveness        | X duration credit | Gain (loss) on change in fair value of hedged item used as basis for recognising hedge ineffectiveness                         | The gain (loss) on the change in fair value of the hedged item used as a basis for recognising hedge ineffectiveness. Hedge ineffectiveness is the extent to which the changes in the fair value or the cash flows of the hedging instrument are greater or less than those on the hedged item.  | disclosure: IFRS 7 24B a iv - Effective 2018-01-01, disclosure: IFRS 7 24B b i - Effective 2018-01-01 |
| ifrs-full | GainLossOnChangeInFairValueOfHedgingInstrumentUsedAsBasisForRecognisingHedgeIneffectiveness | X duration credit | Gain (loss) on change in fair value of hedging instrument used as basis for recognising hedge ineffectiveness                  | The gain (loss) on the change in fair value of the hedging instrument used as a basis for recognising hedge ineffectiveness. Hedge ineffectiveness is the extent to which the changes in the fair value or the cash flows of the hedging instrument are greater or less than those on the hedged item.   | disclosure: IFRS 7 24A c - Effective 2018-01-01   |
| ifrs-full | GainLossOnChangesInEffectOfLimitingNetDefinedBenefitAssetToAssetCeiling                     | X duration debit  | Gain (loss) on changes in effect of limiting net defined benefit asset to asset ceiling, net defined benefit liability (asset) | The decrease (increase) in the net defined benefit liability (asset) resulting from the gain (loss) on changes in the effect of limiting a net defined benefit asset to the asset ceiling, excluding amounts included in interest income or expense. [Refer: Interest income; Net defined benefit liability (asset)]                                 | disclosure: IAS 19 141 c iv   |
| ifrs-full | GainLossOnChangesInEffectOfLimitingReimbursementRightsToAssetCeiling                        | X duration debit  | Gain (loss) on changes in effect of limiting reimbursement rights to asset ceiling, reimbursement rights                       | The increase (decrease) in reimbursement rights resulting from the gain (loss) on changes in the effect of limiting a reimbursement right to the asset ceiling, excluding amounts included in interest income or expense. [Refer: Interest income]   | disclosure: IAS 19 141 c iv   |

|           |   |                   |   |  |  |
|-----------|---|-------------------|---|--|--|
| ifrs-full | GainLossOnDesignationOfFinancialInstrumentAsMeasuredAtFairValueThroughProfitOrLossBecauseCreditDerivativeIsUsedToManageCreditRisk | X duration credit | Gain (loss) on designation of financial instrument as measured at fair value through profit or loss because credit derivative is used to manage credit risk | The gain (loss) recognised on designation of a financial instrument, or a proportion of it, as measured at fair value through profit or loss, because a credit derivative is used to manage the credit risk of that financial instrument. [Refer: Credit risk [member]; Derivatives [member]; Financial instruments, class [member]] | disclosure: IFRS 7 24G b - Effective 2018-01-01  |
| ifrs-full | GainLossOnHedgeIneffectiveness  | X duration credit | Gain (loss) on hedge ineffectiveness  | The gain (loss) on hedge ineffectiveness. Hedge ineffectiveness is the extent to which the changes in the fair value or the cash flows of the hedging instrument are greater or less than those on the hedged item.  | disclosure: IFRS 7 24C a i - Effective 2018-01-01  |
| ifrs-full | GainLossOnHedgeIneffectivenessAbstract  |                   | Gain (loss) on hedge ineffectiveness [abstract]   |  |  |
| ifrs-full | GainLossOnHedgeIneffectivenessRecognisedInOtherComprehensiveIncome  | X duration credit | Gain (loss) on hedge ineffectiveness recognised in other comprehensive income   | The gain (loss) recognised in other comprehensive income on hedge ineffectiveness. [Refer: Gain (loss) on hedge ineffectiveness]   | disclosure: IFRS 7 24C a i - Effective 2018-01-01  |
| ifrs-full | GainLossOnHedgeIneffectivenessRecognisedInProfitOrLoss  | X duration credit | Gain (loss) on hedge ineffectiveness recognised in profit or loss   | The gain (loss) recognised in profit or loss on hedge ineffectiveness. [Refer: Gain (loss) on hedge ineffectiveness]   | disclosure: IFRS 7 24C a i - Effective 2018-01-01,<br>disclosure: IFRS 7 24C b ii - Effective 2018-01-01 |
| ifrs-full | GainLossOnRemeasurementOfNetDefinedBenefitLiabilityAsset  | X duration debit  | Gain (loss) on remeasurement, net defined benefit liability (asset)   | The decrease (increase) in a net defined benefit liability (asset) resulting from the remeasurement of that net defined benefit liability (asset). [Refer: Net defined benefit liability (asset)]  | disclosure: IAS 19 141 c   |
| ifrs-full | GainLossOnRemeasurementOfNetDefinedBenefitLiabilityAsset Abstract   |                   | Gain (loss) on remeasurement, net defined benefit liability (asset) [abstract]  |  |  |
| ifrs-full | GainLossOnRemeasurementOfReimburs   | X duration debit  | Gain (loss) on remeasurement,   | The increase (decrease) in reimbursement rights resulting from the remeasurement of reimbursement rights. [Refer: Reimbursement  | disclosure: IAS 19 141 c   |

|           |  |                   |   |  |                             |
|-----------|--|-------------------|---|--|-----------------------------|
|           | ementRights  |                   | reimbursement rights  | rights, at fair value]   |                             |
| ifrs-full | GainLossOnRemeasurementOfReimbursementRightsAbstract   |                   | Gain (loss) on remeasurement, reimbursement rights [abstract]   |  |                             |
| ifrs-full | GainLossRecognisedAsResultOfRemeasuringToFairValueEquityInterestInAcquireeHeldByAcquirerBeforeBusinessCombination              | X duration credit | Gain (loss) recognised as result of remeasuring to fair value equity interest in acquiree held by acquirer before business combination  | The gain (loss) recognised as result of remeasuring to fair value the equity interest in the acquiree held by the acquirer before the business combination. [Refer: Business combinations [member]]  | disclosure: IFRS 3 B64 p ii |
| ifrs-full | GainLossRecognisedOnFinancialInstrumentsWhoseFairValuePreviouslyCouldNotBeReliablyMeasured                                     | X duration credit | Gain (loss) recognised on derecognition of financial instruments whose fair value previously could not be reliably measured   | The gain (loss) recognised on derecognition of financial instruments whose fair value previously could not be reliably measured. [Refer: Financial instruments, class [member]]  | disclosure: IFRS 7 30 e     |
| ifrs-full | GainLossRecognisedOnMeasurementToFairValueLessCostsToSellOrOnDisposalOfAssetsOrDisposalGroupsConstitutingDiscontinuedOperation | X duration credit | Gain (loss) recognised on measurement to fair value less costs to sell or on disposal of assets or disposal group(s) constituting the discontinued operation.                                 | The gain (loss) recognised on the measurement to fair value less costs to sell or on the disposal of the assets or disposal group(s) constituting the discontinued operation. [Refer: Discontinued operations [member]]  | disclosure: IFRS 5 33 b iii |
| ifrs-full | GainLossThatRelatesToIdentifiableAssetsAcquiredOrLiabilitiesAssumedInBusinessCombination                                       | X duration credit | Gain (loss) that relates to identifiable assets acquired or liabilities assumed in business combination and is of such size, nature or incidence that disclosure is relevant to understanding | The gain (loss) that both: (a) relates to identifiable assets acquired or liabilities assumed in a business combination; and (b) is of such size, nature or incidence that disclosure is relevant to understanding the combined entity's financial statements. [Refer: Business combinations [member]] | disclosure: IFRS 3 B67 e    |

|           |   |                   |  |   |   |
|-----------|---|-------------------|--|---|---|
|           |   |                   | combined entity's financial statements   |   |   |
| ifrs-full | GainOnRecoveryOfLoansAndAdvancesPreviouslyWrittenOff  | X duration credit | Gain on recovery of loans and advances previously written off  | The gain on the recovery of loans and advances previously written off.  | common practice: IAS 1 85                       |
| ifrs-full | GainRecognisedInBargainPurchaseTransaction  | X duration credit | Gain recognised in bargain purchase transaction  | The amount of any gain recognised in a business combination in which the net of the identifiable assets acquired and the liabilities assumed exceeds the aggregate of the consideration transferred, non-controlling interest in the acquiree and fair value of the acquirer's previously held equity interest in the acquiree. [Refer: Business combinations [member]] | disclosure: IFRS 3 B64 n i                      |
| ifrs-full | GainsArisingFromDerecognitionOfFinancialAssetsMeasuredAtAmortisedCost   | X duration credit | Gains arising from derecognition of financial assets measured at amortised cost  | The gain, recognised in the statement of comprehensive income, that arises from the derecognition of financial assets measured at amortised cost. [Refer: Financial assets at amortised cost]   | disclosure: IFRS 7 20A - Effective 2018-01-01   |
| ifrs-full | GainsLossesArisingFromDifferenceBetweenPreviousCarryingAmountAndFairValueOfFinancialAssetsReclassifiedAsMeasuredAtFairValue | X duration credit | 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 | The gains (losses) arising from the difference between the previous amortised cost and the fair value of financial assets reclassified out of the amortised cost into the fair value through profit or loss measurement category. [Refer: At fair value [member]; Financial assets at amortised cost]   | disclosure: IAS 1 82 ca - Effective 2018-01-01  |
| ifrs-full | GainsLossesArisingFromSaleAndLeasebackTransactions  | X duration credit | Gains (losses) arising from sale and leaseback transactions  | The gains (losses) arising from sale and leaseback transactions.  | disclosure: IFRS 16 53 i - Effective 2019-01-01 |

|           |   |                   |   |  |  |
|-----------|---|-------------------|---|--|--|
| ifrs-full | GainsLossesArisingFromSettlementsNetDefinedBenefitLiabilityAsset          | X duration debit  | Gains (losses) arising from settlements, net defined benefit liability (asset)                    | The decrease (increase) in the net defined benefit liability (asset) resulting from settlements. Settlements are transactions that eliminate all further legal or constructive obligations for part or all of the benefits provided under a defined benefit plan, other than a payment of benefits to, or on behalf of, employees that is set out in the terms of the plan and included in the actuarial assumptions. [Refer: Net defined benefit liability (asset); Defined benefit plans [member]; Actuarial assumptions [member]] | disclosure: IAS 19 141 d   |
| ifrs-full | GainsLossesOnAvailableforSaleFinancialAssets                              | X duration credit | Gains (losses) on available-for-sale financial assets   | The gains (losses) on available-for-sale financial assets. [Refer: Financial assets available-for-sale]  | disclosure: IFRS 7 20 a ii - Expiry date 2018-01-01  |
| ifrs-full | GainsLossesOnCashFlowHedgesBeforeTax                                      | X duration credit | Gains (losses) on cash flow hedges, before tax  | The gains (losses) recognised in other comprehensive income on cash flow hedges, before tax. [Refer: Cash flow hedges [member]]  | disclosure: IAS 1 91 b, disclosure: IFRS 7 23 c - Expiry date 2018-01-01   |
| ifrs-full | GainsLossesOnCashFlowHedgesNetOfTax                                       | X duration credit | Gains (losses) on cash flow hedges, net of tax  | The gains (losses) recognised in other comprehensive income on cash flow hedges, net of tax. [Refer: Cash flow hedges [member]]  | disclosure: IAS 1 91 a, disclosure: IFRS 7 23 c - Expiry date 2018-01-01, disclosure: IFRS 7 24C b i - Effective 2018-01-01, disclosure: IFRS 7 24E a - Effective 2018-01-01 |
| ifrs-full | GainsLossesOnChangeInFairValueEstimatesOfBiologicalAssetsForCurrentPeriod | X duration credit | Gains (losses) on change in fair value less costs to sell of biological assets for current period | The gains (losses) arising during the current period on the change in fair value less costs to sell of biological assets. [Refer: Biological assets]   | disclosure: IAS 41 40  |
| ifrs-full | GainsLossesOnChangeInFairValueOfDerivatives                               | X duration credit | Gains (losses) on change in fair value of derivatives   | The gains (losses) resulting from change in the fair value of derivatives recognised in profit or loss. [Refer: Derivatives [member]]  | common practice: IAS 1 85  |
| ifrs-full | GainsLossesOnChangeInFairValueOfDerivativesAbstract                       |                   | Gains (losses) on change in fair value of derivatives   |  |  |

|           |  |                   |  |  |   |  |
|-----------|--|-------------------|--|--|---|--|
|           |  |                   | [abstract]   |  |   |  |
| ifrs-full | GainsLossesOnChangeInValueOfForeignCurrencyBasisSpreadsBeforeTax       | X duration credit | Gains (losses) on change in value of foreign currency basis spreads, before tax        | The gains (losses) recognised in other comprehensive income on change in value of foreign currency basis spreads, before tax. [Refer: Other comprehensive income]        | disclosure: IAS 1 91 b - Effective 2018-01-01 |  |
| ifrs-full | GainsLossesOnChangeInValueOfForeignCurrencyBasisSpreadsNetOfTax        | X duration credit | Gains (losses) on change in value of foreign currency basis spreads, net of tax        | The gains (losses) recognised in other comprehensive income on change in value of foreign currency basis spreads, net of tax. [Refer: Other comprehensive income]        | disclosure: IAS 1 91 a - Effective 2018-01-01 |  |
| ifrs-full | GainsLossesOnChangeInValueOfForwardElementsOfForwardContractsBeforeTax | X duration credit | Gains (losses) on change in value of forward elements of forward contracts, before tax | The gains (losses) recognised in other comprehensive income on change in value of forward elements of forward contracts, before tax. [Refer: Other comprehensive income] | disclosure: IAS 1 91 b - Effective 2018-01-01 |  |
| ifrs-full | GainsLossesOnChangeInValueOfForwardElementsOfForwardContractsNetOfTax  | X duration credit | Gains (losses) on change in value of forward elements of forward contracts, net of tax | The gains (losses) recognised in other comprehensive income on change in value of forward elements of forward contracts, net of tax. [Refer: Other comprehensive income] | disclosure: IAS 1 91 a - Effective 2018-01-01 |  |
| ifrs-full | GainsLossesOnChangeInValueOfTimeValueOfOptionsBeforeTax                | X duration credit | Gains (losses) on change in value of time value of options, before tax                 | The gains (losses) recognised in other comprehensive income on change in value of time value of options, before tax. [Refer: Other comprehensive income]                 | disclosure: IAS 1 91 b - Effective 2018-01-01 |  |
| ifrs-full | GainsLossesOnChangeInValueOfTimeValueOfOptionsNetOfTax                 | X duration credit | Gains (losses) on change in value of time value of options, net of tax                 | The gains (losses) recognised in other comprehensive income on change in value of time value of options, net of tax. [Refer: Other comprehensive income]                 | disclosure: IAS 1 91 a - Effective 2018-01-01 |  |
| ifrs-full | GainsLossesOnDisposalsOfInvestmentProperties                           | X duration credit | Gains (losses) on disposals of investment properties                                   | The gains (losses) on disposals of investment properties. [Refer: Investment property]   | common practice: IAS 1 112 c                  |  |
| ifrs-full | GainsLossesOnDisposalsOfInvestmentPropertiesAbstract                   |                   | Gains (losses) on disposals of investment properties [abstract]                        |  |   |  |

|           |   |                   |  |  |  |
|-----------|---|-------------------|--|--|--|
| ifrs-full | GainsLossesOnDisposalsOfInvestmentPropertyCarriedAtCostOrInAccordanceWithIFRS16WithinFairValueModel | X duration credit | Gains (losses) on disposals of investment property carried at cost or in accordance with IFRS 16 within fair value model | The gains (losses) on disposals of investment property carried at cost or in accordance with IFRS 16 within the fair value model. [Refer: At cost or in accordance with IFRS 16 within fair value model [member]; Investment property] | disclosure: IAS 40 78 d iii - Effective 2019-01-01   |
| ifrs-full | GainsLossesOnDisposalsOfInvestmentPropertyCarriedAtCostWithinFairValueModel                         | X duration credit | Gains (losses) on disposals of investment property carried at cost within fair value model                               | The gains (losses) on disposals of investment property carried at cost within the fair value model. [Refer: At cost within fair value model [member]; Investment property]   | disclosure: IAS 40 78 d iii - Expiry date 2019-01-01 |
| ifrs-full | GainsLossesOnDisposalsOfInvestments   | X duration credit | Gains (losses) on disposals of investments   | The gains (losses) on disposals of investments.  | disclosure: IAS 1 98 d                               |
| ifrs-full | GainsLossesOnDisposalsOfInvestmentsAbstract   |                   | Gains (losses) on disposals of investments [abstract]  |  |  |
| ifrs-full | GainsLossesOnDisposalsOfNoncurrentAssets  | X duration credit | Gains (losses) on disposals of non-current assets  | The gains (losses) on disposals of non-current assets. [Refer: Non-current assets]   | common practice: IAS 1 112 c                         |
| ifrs-full | GainsLossesOnDisposalsOfNoncurrentAssetsAbstract  |                   | Gains (losses) on disposals of non-current assets [abstract]   |  |  |
| ifrs-full | GainsLossesOnDisposalsOfOtherNoncurrentAssets   | X duration credit | Gains (losses) on disposals of other non-current assets  | The gains (losses) on disposals of other non-current assets. [Refer: Other non-current assets]   | disclosure: IAS 1 98                                 |
| ifrs-full | GainsLossesOnDisposalsOfPropertyPlantAndEquipment   | X duration credit | Gains (losses) on disposals of property, plant and equipment   | The gains (losses) on disposals of property, plant and equipment. [Refer: Property, plant and equipment]   | disclosure: IAS 1 98 c                               |
| ifrs-full | GainsLossesOnDisposalsOfPropertyPlantAndEquipmentAbstract   |                   | Gains (losses) on disposals of property, plant and equipment [abstract]  |  |  |

|           |   |                   |   |   |  |
|-----------|---|-------------------|---|---|--|
| ifrs-full | GainsLossesOnExchangeDifferencesOnTranslationBeforeTax                        | X duration credit | Gains (losses) on exchange differences on translation, before tax                           | The gains (losses) recognised in other comprehensive income on exchange differences on the translation of financial statements of foreign operations, before tax. [Refer: Other comprehensive income]   | disclosure: IAS 1 91 b   |
| ifrs-full | GainsLossesOnExchangeDifferencesOnTranslationNetOfTax                         | X duration credit | Gains (losses) on exchange differences on translation, net of tax                           | The gains (losses) recognised in other comprehensive income on exchange differences on the translation of financial statements of foreign operations, net of tax. [Refer: Other comprehensive income]   | disclosure: IAS 1 91 a   |
| ifrs-full | GainsLossesOnExchangeDifferencesOnTranslationRecogniseInProfitOrLoss          | X duration credit | Foreign exchange gain (loss)  | The amount of exchange differences recognised in profit or loss that arise from foreign currency transactions, excluding those arising on financial instruments measured at fair value through profit or loss in accordance with IFRS 9. [Refer: At fair value [member]; Financial instruments, class [member]] | disclosure: IAS 21 52 a, example: IAS 7 A Statement of cash flows for an entity other than a financial institution |
| ifrs-full | GainsLossesOnFairValueAdjustmentAttributableToPhysicalChangesBiologicalAssets | X duration        | Gains (losses) on fair value adjustment attributable to physical changes, biological assets | The gains (losses) arising from changes in fair value less costs to sell of biological assets due to physical changes. [Refer: Biological assets]   | example: IAS 41 51, example: IAS 41 Example 1 XYZ Dairy Ltd  |
| ifrs-full | GainsLossesOnFairValueAdjustmentAttributableToPriceChangesBiologicalAssets    | X duration        | Gains (losses) on fair value adjustment attributable to price changes, biological assets    | The gains (losses) arising from changes in fair value less costs to sell of biological assets due to price changes in the market. [Refer: Biological assets]  | example: IAS 41 51, example: IAS 41 Example 1 XYZ Dairy Ltd  |
| ifrs-full | GainsLossesOnFairValueAdjustmentBiologicalAssets                              | X duration        | Gains (losses) on fair value adjustment, biological assets                                  | The gains (losses) arising from changes in fair value less costs to sell of biological assets due to both physical and price changes in the market. [Refer: Biological assets]  | disclosure: IAS 41 50 a  |
| ifrs-full | GainsLossesOnFairValueAdjustmentBiologicalAssetsAbstract                      |                   | Gains (losses) on fair value adjustment, biological assets [abstract]                       |   |  |
| ifrs-full | GainsLossesOnFairValueAdjustmentInvestmentProperty                            | X duration        | Gains (losses) on fair value adjustment, investment property                                | The gains (losses) from changes in the fair value of investment property. [Refer: Investment property]  | disclosure: IAS 40 76 d  |
| ifrs-full | GainsLossesOnFinancialAssetsAtAmortisedCost                                   | X duration credit | Gains (losses) on financial assets at amortised cost  | The gains (losses) on financial assets measured at amortised cost. [Refer: Financial assets at amortised cost]  | disclosure: IFRS 7 20 a vi - Effective 2018-01-01  |

|           |  |                   |  |   |   |
|-----------|--|-------------------|--|---|---|
| ifrs-full | GainsLossesOnFinancialAssetsAtFairValueThroughProfitOrLoss                                   | X duration credit | Gains (losses) on financial assets at fair value through profit or loss  | The gains (losses) on financial assets at fair value through profit or loss. [Refer: Financial assets at fair value through profit or loss]   | disclosure: IFRS 7 20 a i   |
| ifrs-full | GainsLossesOnFinancialAssetsAtFairValueThroughProfitOrLossClassifiedAsHeldForTrading         | X duration credit | Gains (losses) on financial assets at fair value through profit or loss, classified as held for trading                      | The gains (losses) on financial assets at fair value through profit or loss classified as held for trading. [Refer: Financial assets at fair value through profit or loss, classified as held for trading; Gains (losses) on financial assets at fair value through profit or loss]   | disclosure: IFRS 7 20 a i - Expiry date 2018-01-01  |
| ifrs-full | GainsLossesOnFinancialAssetsAtFairValueThroughProfitOrLossDesignatedAsUponInitialRecognition | X duration credit | Gains (losses) on financial assets at fair value through profit or loss, designated upon initial recognition or subsequently | The gains (losses) on financial assets at fair value through profit or loss that were designated as such upon initial recognition or subsequently. [Refer: Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently; Gains (losses) on financial assets at fair value through profit or loss] | disclosure: IFRS 7 20 a i   |
| ifrs-full | GainsLossesOnFinancialAssetsAtFairValueThroughProfitOrLossMandatorilyMeasuredAtFairValue     | X duration credit | Gains (losses) on financial assets at fair value through profit or loss, mandatorily measured at fair value                  | The gains (losses) on financial assets mandatorily measured at fair value through profit or loss in accordance with IFRS 9. [Refer: Financial assets at fair value through profit or loss, mandatorily measured at fair value; Gains (losses) on financial assets at fair value through profit or loss; Financial liabilities]                  | disclosure: IFRS 7 20 a i - Effective 2018-01-01  |
| ifrs-full | GainsLossesOnFinancialAssetsMeasuredAtFairValueThroughOtherComprehensiveIncomeBeforeTax      | X duration credit | Gains (losses) on financial assets measured at fair value through other comprehensive income, before tax                     | The gains (losses) recognised in other comprehensive income on financial assets measured at fair value through other comprehensive income, before tax. [Refer: Financial assets measured at fair value through other comprehensive income; Other comprehensive income]  | disclosure: IAS 1 91 b - Effective 2018-01-01,<br>disclosure: IFRS 7 20 a viii - Effective 2018-01-01 |
| ifrs-full | GainsLossesOnFinancialAssetsMeasuredAtFairValueThroughOtherComprehensiveIncomeNetOfTax       | X duration credit | Gains (losses) on financial assets measured at fair value through other comprehensive income, net of tax                     | The gains (losses) recognised in other comprehensive income on financial assets measured at fair value through other comprehensive income, net of tax. [Refer: Financial assets measured at fair value through other comprehensive income; Other comprehensive income]  | disclosure: IAS 1 91 a - Effective 2018-01-01   |
| ifrs-full | GainsLossesOnFinancialAssetsReclassifiedOutOfAvailableforSaleFinancialAssetsR                | X duration credit | Gains (losses) on financial assets reclassified out of available-for-sale  | The gains (losses) recognised in profit or loss on financial assets reclassified out of the available-for-sale category. [Refer: Financial assets available-for-sale; Other comprehensive income]   | disclosure: IFRS 7 12A e - Expiry date 2018-01-01   |

|           |  |                   |   |  |   |
|-----------|--|-------------------|---|--|---|
|           | ecognisedInOtherComprehensiveIncome  |                   | financial assets recognised in profit or loss   |  |   |
| ifrs-full | GainsLossesOnFinancialAssetsReclassifiedOutOfFinancialAssetsAtFairValueThroughProfitOrLossRecognisedInProfitOrLoss | X duration credit | Gains (losses) on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss | The gains (losses) recognised in profit or loss on financial assets reclassified out of the fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss]   | disclosure: IFRS 7 12A e - Expiry date 2018-01-01   |
| ifrs-full | GainsLossesOnFinancialInstrumentsAbstract  |                   | Gains (losses) on financial instruments [abstract]  |  |   |
| ifrs-full | GainsLossesOnFinancialLiabilitiesAtAmortisedCost   | X duration credit | Gains (losses) on financial liabilities at amortised cost   | The gains (losses) on financial liabilities measured at amortised cost. [Refer: Financial liabilities at amortised cost]   | disclosure: IFRS 7 20 a v                           |
| ifrs-full | GainsLossesOnFinancialLiabilitiesAtFairValueThroughProfitOrLoss  | X duration credit | Gains (losses) on financial liabilities at fair value through profit or loss  | The gains (losses) on financial liabilities at fair value through profit or loss. [Refer: Financial liabilities at fair value through profit or loss]  | disclosure: IFRS 7 20 a i                           |
| ifrs-full | GainsLossesOnFinancialLiabilitiesAtFairValueThroughProfitOrLossClassifiedAsHeldForTrading                          | X duration credit | Gains (losses) on financial liabilities at fair value through profit or loss, classified as held for trading                              | The gains (losses) on financial liabilities at fair value through profit or loss classified as held for trading. [Refer: Financial liabilities at fair value through profit or loss; Gains (losses) on financial liabilities at fair value through profit or loss]   | disclosure: IFRS 7 20 a i                           |
| ifrs-full | GainsLossesOnFinancialLiabilitiesAtFairValueThroughProfitOrLossDesignatedAsUponInitialRecognition                  | X duration credit | Gains (losses) on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently         | The gains (losses) on financial liabilities at fair value through profit or loss that were designated as such upon initial recognition or subsequently. [Refer: Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently; Gains (losses) on financial liabilities at fair value through profit or loss] | disclosure: IFRS 7 20 a i                           |
| ifrs-full | GainsLossesOnHedgedItemAttributableToHedgedRisk  | X duration credit | Gains (losses) on hedged item attributable to hedged risk, fair value hedges  | The gains (losses) on hedged items in fair value hedges, which are attributable to the hedged risk. [Refer: Fair value hedges [member]]  | disclosure: IFRS 7 24 a ii - Expiry date 2018-01-01 |

|           |   |                   |   |   |  |
|-----------|---|-------------------|---|---|--|
| ifrs-full | GainsLossesOnHedgesOfNetInvestmentsInForeignOperationsBeforeTax         | X duration credit | Gains (losses) on hedges of net investments in foreign operations, before tax                                     | The gains (losses) recognised in other comprehensive income on hedges of net investments in foreign operations, before tax. [Refer: Other comprehensive income]                                 | disclosure: IAS 39 102 a, disclosure: IAS 1 91 b, disclosure: IFRS 9 6.5.13 a - Effective 2018-01-01   |
| ifrs-full | GainsLossesOnHedgesOfNetInvestmentsInForeignOperationsNetOfTax          | X duration credit | Gains (losses) on hedges of net investments in foreign operations, net of tax                                     | The gains (losses) recognised in other comprehensive income on hedges of net investments in foreign operations, net of tax. [Refer: Other comprehensive income]                                 | disclosure: IAS 39 102 a, disclosure: IAS 1 91 a, disclosure: IFRS 9 6.5.13 a - Effective 2018-01-01, disclosure: IFRS 7 24C b i - Effective 2018-01-01, disclosure: IFRS 7 24E a - Effective 2018-01-01 |
| ifrs-full | GainsLossesOnHedgingInstrument  | X duration credit | Gains (losses) on hedging instrument, fair value hedges   | The gains (losses) on hedging instruments in fair value hedges. [Refer: Fair value hedges [member]]   | disclosure: IFRS 7 24 a i - Expiry date 2018-01-01   |
| ifrs-full | GainsLossesOnHeldToMaturityInvestments                                  | X duration credit | Gains (losses) on held-to-maturity investments  | The gains (losses) on held-to-maturity investments. [Refer: Held-to-maturity investments]   | disclosure: IFRS 7 20 a iii - Expiry date 2018-01-01   |
| ifrs-full | GainsLossesOnIneffectivenessOfCashFlowHedgesRecognisedInProfitOrLoss    | X duration credit | Gains (losses) on ineffectiveness of cash flow hedges recognised in profit or loss                                | The gains (losses) on the ineffective portion of cash flow hedges recognised in profit or loss. [Refer: Cash flow hedges [member]]  | disclosure: IFRS 7 24 b - Expiry date 2018-01-01   |
| ifrs-full | GainsLossesOnIneffectivenessOfHedgesOfNetInvestmentsInForeignOperations | X duration credit | Gains (losses) on ineffectiveness of hedges of net investments in foreign operations recognised in profit or loss | The gains (losses) on the ineffective portion of hedges of net investments in foreign operations recognised in profit or loss. [Refer: Hedges of net investment in foreign operations [member]] | disclosure: IFRS 7 24 c - Expiry date 2018-01-01   |
| ifrs-full | GainsLossesOnInitialRecognitionOfBiologicalAssets                       | X duration credit | Gains (losses) on initial recognition of biological assets  | The aggregate gains (losses) arising during the current period on the initial recognition of biological assets and agricultural produce.  | disclosure: IAS 41 40  |

|           |  |                   |   |  |  |
|-----------|--|-------------------|---|--|--|
|           | calAssetsForCurrentPeriod  |                   | biological assets and agricultural produce for current period   | [Refer: Biological assets]   |  |
| ifrs-full | GainsLossesOnLitigationSettlements   | X duration credit | Gains (losses) on litigation settlements  | The gains (losses) on settlements of litigation.   | disclosure: IAS 198 f  |
| ifrs-full | GainsLossesOnLitigationSettlementsAbstract   |                   | Gains (losses) on litigation settlements [abstract]   |  |  |
| ifrs-full | GainsLossesOnLoansAndReceivables   | X duration credit | Gains (losses) on loans and receivables   | The gains (losses) on loans and receivables. [Refer: Loans and receivables]  | disclosure: IFRS 720 a iv - Expiry date 2018-01-01   |
| ifrs-full | GainsLossesOnNetMonetaryPosition   | X duration credit | Gains (losses) on net monetary position   | The gains (losses) representing the difference resulting from the restatement of non-monetary assets, owners' equity and items in the statement of comprehensive income and the adjustment of index linked assets and liabilities in hyperinflationary reporting.                            | disclosure: IAS 299  |
| ifrs-full | GainsLossesOnNetMovementInRegulatoryDeferralAccountBalancesRelatedToItemsThatWillBeReclassifiedToProfitOrLossBeforeTax | X duration credit | Gains (losses) on net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss, before tax | The gains (losses) recognised in other comprehensive income on the net movement in regulatory deferral account balances that is related to items that will be reclassified to profit or loss, before tax. [Refer: Regulatory deferral account balances [member]; Other comprehensive income] | disclosure: IFRS 14 22 b   |
| ifrs-full | GainsLossesOnNetMovementInRegulatoryDeferralAccountBalancesRelatedToItemsThatWillBeReclassifiedToProfitOrLossNetOfTax  | X duration credit | Gains (losses) on net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss, net of tax | The gains (losses) recognised in other comprehensive income on the net movement in regulatory deferral account balances that is related to items that will be reclassified to profit or loss, net of tax. [Refer: Regulatory deferral account balances [member]; Other comprehensive income] | disclosure: IFRS 14 22 b   |
| ifrs-full | GainsLossesOnRemeasuringAvailableforSaleFinancialAssetsBeforeTax   | X duration credit | Gains (losses) on remeasuring available-for-sale financial assets, before tax   | The gains (losses) recognised in other comprehensive income on remeasuring available-for-sale financial assets, before tax. [Refer: Financial assets available-for-sale]   | disclosure: IAS 191 b - Expiry date 2018-01-01, disclosure: IFRS 720 a ii - Expiry date 2018-01-01 |

|           |  |                   |  |  |  |
|-----------|--|-------------------|--|--|--|
| ifrs-full | GainsLossesOnRemeasuringAvailableforSaleFinancialAssetsNetOfTax  | X duration credit | Gains (losses) on remeasuring available-for-sale financial assets, net of tax  | The gains (losses) recognised in other comprehensive income on remeasuring available-for-sale financial assets, net of tax. [Refer: Financial assets available-for-sale]   | disclosure: IAS 191 a - Expiry date 2018-01-01, disclosure: IFRS 720 a ii - Expiry date 2018-01-01 |
| ifrs-full | GainsLossesOnSubsequentIncreaseInFairValueLessCostsToSellNotInExcessOfRecognisedCumulativeImpairmentLoss | X duration credit | Gains (losses) on subsequent increase in fair value less costs to sell not in excess of recognised cumulative impairment loss or write-down to fair value less costs to sell | The gains on subsequent increase in fair value less costs to sell (not in excess of recognised cumulative impairment loss) and losses on write-down to fair value less costs to sell for non-current assets or disposal groups held for sale.                                    | disclosure: IFRS 541 c   |
| ifrs-full | GainsLossesRecognisedInOtherComprehensiveIncomeFairValueMeasurementAssets                                | X duration        | Gains (losses) recognised in other comprehensive income, fair value measurement, assets  | The gains (losses) recognised in other comprehensive income on the fair value measurement of assets. [Refer: At fair value [member]; Other comprehensive income]   | disclosure: IFRS 13 93 e ii  |
| ifrs-full | GainsLossesRecognisedInOtherComprehensiveIncomeFairValueMeasurementEntitysOwnEquityInstruments           | X duration        | Gains (losses) recognised in other comprehensive income, fair value measurement, entity's own equity instruments   | The gains (losses) recognised in other comprehensive income on the fair value measurement of the entity's own equity instruments. [Refer: At fair value [member]; Other comprehensive income]  | disclosure: IFRS 13 93 e ii  |
| ifrs-full | GainsLossesRecognisedInOtherComprehensiveIncomeFairValueMeasurementLiabilities                           | X duration        | Gains (losses) recognised in other comprehensive income, fair value measurement, liabilities   | The gains (losses) recognised in other comprehensive income on the fair value measurement of liabilities. [Refer: At fair value [member]; Other comprehensive income]  | disclosure: IFRS 13 93 e ii  |
| ifrs-full | GainsLossesRecognisedInOtherComprehensiveIncomeOnFinancialLiabilitiesAtFairV                             | X duration credit | Gains (losses) recognised in other comprehensive income on financial   | The gains (losses) recognised in other comprehensive income on financial liabilities at fair value through profit or loss that were designated as such upon initial recognition or subsequently. [Refer: Gains (losses) on financial liabilities at fair value through profit or | disclosure: IFRS 720 a i   |

|           |   |                   |  |   |                            |
|-----------|---|-------------------|--|---|----------------------------|
|           | alueThroughProfitOrLossDesignatedUponInitialRecognitionOrSubsequently   |                   | liabilities at fair value through profit or loss, designated upon initial recognition or subsequently  | loss, designated upon initial recognition or subsequently]  |                            |
| ifrs-full | GainsLossesRecognisedInProfitOrLossAttributableToChangeInUnrealisedGainsOrLossesForAssetsHeldAtEndOfPeriodFairValueMeasurement                      | X duration credit | Gains (losses) recognised in profit or loss attributable to change in unrealised gains or losses for assets held at end of period, fair value measurement                          | The gains (losses) recognised in profit or loss for assets measured at fair value that are attributable to the change in unrealised gains or losses relating to those assets held at the end of the reporting period. [Refer: At fair value [member]]   | disclosure: IFRS 13 93 f   |
| ifrs-full | GainsLossesRecognisedInProfitOrLossAttributableToChangeInUnrealisedGainsOrLossesForEntitysOwnEquityInstrumentsHeldAtEndOfPeriodFairValueMeasurement | X duration credit | Gains (losses) recognised in profit or loss attributable to change in unrealised gains or losses for entity's own equity instruments held at end of period, fair value measurement | The gains (losses) recognised in profit or loss for the entity's own equity instruments measured at fair value that are attributable to the change in unrealised gains or losses relating to those instruments held at the end of the reporting period. [Refer: At fair value [member]; Entity's own equity instruments [member]] | disclosure: IFRS 13 93 f   |
| ifrs-full | GainsLossesRecognisedInProfitOrLossAttributableToChangeInUnrealisedGainsOrLossesForLiabilitiesHeldAtEndOfPeriodFairValueMeasurement                 | X duration credit | Gains (losses) recognised in profit or loss attributable to change in unrealised gains or losses for liabilities held at end of period, fair value measurement                     | The gains (losses) recognised in profit or loss for liabilities measured at fair value that are attributable to the change in unrealised gains or losses relating to those liabilities held at the end of the reporting period. [Refer: At fair value [member]]   | disclosure: IFRS 13 93 f   |
| ifrs-full | GainsLossesRecognisedInProfitOrLossFairValueMeasurementAssets   | X duration        | Gains (losses) recognised in profit or loss, fair value measurement, assets  | The gains (losses) recognised in profit or loss on the fair value measurement of assets. [Refer: At fair value [member]]  | disclosure: IFRS 13 93 e i |
| ifrs-full | GainsLossesRecognisedInProfitOrLossFairValueMeasurementEntitysOwnEquityInst   | X duration        | Gains (losses) recognised in profit or loss, fair value measurement,   | The gains (losses) recognised in profit or loss on the fair value measurement of the entity's own equity instruments. [Refer: At fair value [member]]   | disclosure: IFRS 13 93 e i |

|           |   |                   |   |   |                              |
|-----------|---|-------------------|---|---|------------------------------|
|           | ruments   |                   | entity's own equity instruments   |   |                              |
| ifrs-full | GainsLossesRecognisedInProfitOrLossFairValueMeasurementLiabilities  | X duration        | Gains (losses) recognised in profit or loss, fair value measurement, liabilities  | The gains (losses) recognised in profit or loss on the fair value measurement of liabilities. [Refer: At fair value [member]]                       | disclosure: IFRS 13 93 e i   |
| ifrs-full | GainsLossesRecognisedInProfitOrLossOnBuyingReinsurance  | X duration credit | Gains (losses) recognised in profit or loss on buying reinsurance   | The gains (losses) recognised in profit or loss on the entity's purchase of reinsurance.  | disclosure: IFRS 4 37 b i    |
| ifrs-full | GainsLossesRecognisedInProfitOrLossOnFinancialLiabilitiesAtFairValueThroughProfitOrLossDesignatedUponInitialRecognitionOrSubsequently | X duration credit | Gains (losses) recognised in profit or loss on financial liabilities at fair value through profit or loss that were designated as such upon initial recognition or subsequently. [Refer: Gains (losses) on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently] |   | disclosure: IFRS 7 20 a i    |
| ifrs-full | GainsLossesRecognisedWhenControlInSubsidiaryIsLost  | X duration credit | Gains (losses) recognised when control of subsidiary is lost  | The gains (losses) recognised in association with the loss of control over a subsidiary, which are attributable to the former controlling interest. | disclosure: IFRS 12 19       |
| ifrs-full | GainsOnChangeInFairValueOfDerivatives   | X duration credit | Gains on change in fair value of derivatives  | The gains resulting from change in the fair value of derivatives recognised in profit or loss. [Refer: Derivatives [member]]                        | common practice: IAS 1 85    |
| ifrs-full | GainsOnDisposalsOfInvestmentProperties  | X duration credit | Gains on disposals of investment properties   | The gain on disposals of investment properties. [Refer: Investment property]  | common practice: IAS 1 112 c |
| ifrs-full | GainsOnDisposalsOfInvestments   | X duration credit | Gains on disposals of investments   | The gain on the disposal of investments.  | disclosure: IAS 1 98 d       |
| ifrs-full | GainsOnDisposalsOfNoncurrentAssets  | X duration credit | Gains on disposals of non-current assets  | The gain on disposals of non-current assets. [Refer: Non-current assets]  | common practice: IAS 1 112 c |
| ifrs-full | GainsOnDisposalsOfPropertyPlantAndEquipment   | X duration credit | Gains on disposals of property, plant and equipment   | The gain on the disposal of property, plant and equipment. [Refer: Property, plant and equipment]   | disclosure: IAS 1 98 c       |
| ifrs-full | GainsOnLitigationSettlements  | X duration credit | Gains on litigation settlements   | The gain on settlements of litigation.  | disclosure: IAS 1 98 f       |

|           |   |                  |   |   |  |
|-----------|---|------------------|---|---|--|
| ifrs-full | GamingLicencesMember                          | member           | Gaming licences [member]                                | This member stands for licences related to gaming. [Refer: Licences [member]]   | common practice: IAS 38 119  |
| ifrs-full | GasDistributionMember                         | member           | Gas distribution [member]                               | This member stands for an entity's activity related to distribution of gas.   | example: IFRS 14 IE2, example: IFRS 14 33  |
| ifrs-full | GeneralAndAdministrativeExpense               | X duration debit | General and administrative expense                      | The amount of expense relating to general and administrative activities of the entity.  | common practice: IAS 1 112 c   |
| ifrs-full | GeographicalAreasAxis                         | axis             | Geographical areas [axis]                               | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.  | example: IFRS 15 B89 b - Effective 2018-01-01, disclosure: IFRS 8 33                                 |
| ifrs-full | GeographicalAreasMember                       | member           | Geographical areas [member]                             | This member stands for aggregated geographical areas. It also represents the standard value for the 'Geographical areas' axis if no other member is used.   | example: IFRS 15 B89 b - Effective 2018-01-01, disclosure: IFRS 8 33                                 |
| ifrs-full | GoodsOrServicesTransferredAtPointInTimeMember | member           | Goods or services transferred at point in time [member] | This member stands for goods or services transferred to customers at a point in time. [Refer: Performance obligations satisfied at point in time [member]]  | example: IFRS 15 B89 f - Effective 2018-01-01  |
| ifrs-full | GoodsOrServicesTransferredOverTimeMember      | member           | Goods or services transferred over time [member]        | This member stands for goods or services transferred to customers over time. [Refer: Performance obligations satisfied over time [member]]  | example: IFRS 15 B89 f - Effective 2018-01-01  |
| ifrs-full | GoodsSoldDirectlyToConsumersMember            | member           | Goods sold directly to consumers [member]               | This member stands for goods sold directly to consumers.  | example: IFRS 15 B89 g - Effective 2018-01-01  |
| ifrs-full | GoodsSoldThroughIntermediariesMember          | member           | Goods sold through intermediaries [member]              | This member stands for goods sold through intermediaries.   | example: IFRS 15 B89 g - Effective 2018-01-01  |
| ifrs-full | Goodwill                                      | X instant debit  | Goodwill  | The amount of assets representing the future economic benefits arising from other assets acquired in a business combination that are not individually identified and separately recognised. [Refer: Business combinations [member]] | disclosure: IAS 1 54 c, disclosure: IAS 36 134 a, disclosure: IAS 36 135 a, disclosure: IFRS 3 B67 d |

|           |   |                   |   |  |  |
|-----------|---|-------------------|---|--|--|
| ifrs-full | GoodwillDerecognise dWithoutHavingPrev iouslyBeenIncludedIn DisposalGroupClassi fiedAsHeldForSale | X duration credit | Goodwill derecognised without having previously been included in disposal group classified as held for sale | The amount of goodwill derecognised without having previously been included in a disposal group classified as held for sale. [Refer: Goodwill; Disposal groups classified as held for sale [member]]   | disclosure: IFRS 3 B67 d iv                      |
| ifrs-full | GoodwillExpectedDe ductibleForTaxPurpo ses  | X instant debit   | Goodwill expected to be deductible for tax purposes   | The amount of goodwill in a business combination that is expected to be deductible for tax purposes. [Refer: Goodwill; Business combinations [member]]   | disclosure: IFRS 3 B64 k                         |
| ifrs-full | GoodwillMember  | member            | Goodwill [member]   | This member stands for goodwill. [Refer: Goodwill]   | example: IAS 36 127                              |
| ifrs-full | GovernmentCustome rsMember  | member            | Government customers [member]   | This member stands for government customers. [Refer: Government [member]]  | example: IFRS 15 B89 c - Effective 2018-01-01    |
| ifrs-full | GovernmentDebtInst rumentsHeld  | X instant debit   | Government debt instruments held  | The amount of debt instruments held by the entity that were issued by a government. [Refer: Debt instruments held; Government [member]]  | common practice: IAS 1 112 c                     |
| ifrs-full | GovernmentGrants  | X instant credit  | Government grants   | The amount of assistance by government in the form of transfers of resources to an entity in return for past or future compliance with certain conditions relating to the operating activities of the entity, recognised as deferred income. They exclude those forms of government assistance that cannot reasonably have a value placed upon them and transactions with government that cannot be distinguished from the normal trading transactions of the entity. [Refer: Government [member]] | common practice: IAS 1 55                        |
| ifrs-full | GovernmentMember  | member            | Government [member]   | This member stands for a government, government agencies and similar bodies whether local, national or international.  | disclosure: IFRS 8 34                            |
| ifrs-full | GrossAmountArising FromInsuranceContr actsMember  | member            | Gross amount arising from insurance contracts [member]  | This member stands for the gross amount arising from insurance contracts. [Refer: Types of insurance contracts [member]]   | common practice: IFRS 4 Disclosure               |
| ifrs-full | GrossAmountDueFro mCustomersForCont ractWorkAsAsset   | X instant debit   | Gross amount due from customers for contract work as asset  | The amount recognised as an asset as the net of: (a) costs incurred plus recognised profits; less (b) the sum of recognised losses and progress billings for all contracts in progress for which costs incurred plus recognised profits (less recognised losses) exceeds progress billings.  | disclosure: IAS 11 42 a - Expiry date 2018-01-01 |

|           |   |                  |   |   |   |
|-----------|---|------------------|---|---|---|
| ifrs-full | GrossAmountDueToCustomersForContractWorkAsLiability     | X instant credit | Gross amount due to customers for contract work as liability  | The amount recognised as a liability as the net of: (a) costs incurred plus recognised profits; less (b) the sum of recognised losses and progress billings for all contracts in progress for which progress billings exceed costs incurred plus recognised profits (less recognised losses). | disclosure: IAS 11 42 b - Expiry date 2018-01-01  |
| ifrs-full | GrossCarryingAmountMember                               | member           | Gross carrying amount [member]                                | This member stands for the amount at which an asset is recognised before deducting any accumulated depreciation (amortisation) and accumulated impairment losses thereon. [Refer: Depreciation and amortisation expense; Impairment loss]   | disclosure: IAS 16 73 d, disclosure: IAS 17 32 - Expiry date 2019-01-01, disclosure: IAS 38 118 c, disclosure: IAS 40 79 c, disclosure: IAS 41 54 f, disclosure: IFRS 3 B67 d, disclosure: IFRS 7 35I - Effective 2018-01-01, disclosure: IFRS 7 35M - Effective 2018-01-01, example: IFRS 7 35N - Effective 2018-01-01, common practice: IFRS 7 IG29 - Expiry date 2018-01-01, common practice: IFRS 7 37 b - Expiry date 2018-01-01 |
| ifrs-full | GrossContractualAmountsReceivableForAcquiredReceivables | X instant debit  | Gross contractual amounts receivable for acquired receivables | The gross contractual amounts receivable for receivables acquired in business combinations. [Refer: Business combinations [member]]   | disclosure: IFRS 3 B64 h ii   |
| ifrs-full | GrossFinanceLeaseObligations                            | X instant credit | Gross finance lease obligations                               | The amount of contractual undiscounted cash flows in relation to finance lease obligations before deducting finance charges.  | example: IFRS 7 B11D a - Expiry date 2019-01-01   |

|           |   |                  |   |  |  |
|-----------|---|------------------|---|--|--|
| ifrs-full | GrossFinancialAssetsSetOffAgainstFinancialLiabilitiesSubjectToOffsettingEnforceableMasterNettingArrangementsOrSimilarAgreements | X instant debit  | Gross financial assets set off against financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements | The amount of financial assets set off against financial liabilities when an entity: (a) currently has a legally enforceable right to set off the recognised amounts; and (b) intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously. [Refer: Financial assets; Financial liabilities]   | disclosure: IFRS 7 13C b                         |
| ifrs-full | GrossFinancialAssetsSubjectToOffsettingEnforceableMasterNettingArrangementsOrSimilarAgreements                                  | X instant debit  | Gross financial assets subject to offsetting, enforceable master netting arrangements or similar agreements                                       | The gross amount of recognised financial assets that are subject either to offsetting or to an enforceable master netting arrangement or similar agreement. [Refer: Financial assets]  | disclosure: IFRS 7 13C a                         |
| ifrs-full | GrossFinancialLiabilitiesSetOffAgainstFinancialAssetsSubjectToOffsettingEnforceableMasterNettingArrangementsOrSimilarAgreements | X instant credit | Gross financial liabilities set off against financial assets subject to offsetting, enforceable master netting arrangements or similar agreements | The amount of financial liabilities set off against financial assets when an entity: (a) currently has a legally enforceable right to set off the recognised amounts; and (b) intends either to settle on a net basis or to realise the asset and settle the liability simultaneously. [Refer: Financial assets; Financial liabilities]  | disclosure: IFRS 7 13C b                         |
| ifrs-full | GrossFinancialLiabilitiesSubjectToOffsettingEnforceableMasterNettingArrangementsOrSimilarAgreements                             | X instant credit | Gross financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements                                  | The gross amount of recognised financial liabilities that are subject either to offsetting or to an enforceable master netting arrangement or similar agreement. [Refer: Financial liabilities]  | disclosure: IFRS 7 13C a                         |
| ifrs-full | GrossInvestmentInFinanceLease   | X instant debit  | Gross investment in finance lease   | The aggregate of: (a) the minimum lease payments receivable by the lessor under a finance lease; and (b) any unguaranteed residual value accruing to the lessor. Minimum lease payments are payments over the lease term that the lessee is or can be required to make, excluding contingent rent, costs for services and taxes to be paid by, and reimbursed to, the lessor, together with: (a) for a lessee, any amounts guaranteed by the lessee or by a party related to the lessee; or (b) for a lessor, any residual value guaranteed to the lessor by: (i) the lessee; (ii) a party related to the lessee; or (iii) a third party unrelated to the lessor that is financially capable of discharging the obligations under the guarantee. | disclosure: IAS 17 47 a - Expiry date 2019-01-01 |

|           |                            |                   |                                 |   |  |
|-----------|----------------------------|-------------------|---------------------------------|---|--|
| ifrs-full | GrossLeaseLiabilities      | X instant credit  | Gross lease liabilities         | The amount of contractual undiscounted cash flows in relation to lease liabilities before deducting finance charges. [Refer: Lease liabilities]   | disclosure: IFRS 16 58 - Effective 2019-01-01, example: IFRS 7 B11D a - Effective 2019-01-01 |
| ifrs-full | GrossLoanCommitments       | X instant credit  | Gross loan commitments          | The amount of contractual undiscounted cash flows for gross commitments to receive a loan.  | example: IFRS 7 B11D e   |
| ifrs-full | GrossProfit                | X duration credit | Gross profit                    | The amount of revenue less cost of sales. [Refer: Cost of sales; Revenue]   | example: IAS 1 103   |
| ifrs-full | GSMLicencesMember          | member            | GSM licences [member]           | This member stands for Global System for Mobile Communications licenses. [Refer: Licences and franchises]   | common practice: IAS 38 119  |
| ifrs-full | GuaranteesMember           | member            | Guarantees [member]             | This member stands for formal promises, often in writing, in which one party assumes responsibility for another's debts or responsibilities, or in which the party provides assurance that certain conditions will be fulfilled.  | example: IFRS 7 B33  |
| ifrs-full | HedgedItemAssets           | X instant debit   | Hedged item, assets             | The amount of a hedged item, recognised as an asset. [Refer: Hedged items [member]]   | disclosure: IFRS 7 24B a i - Effective 2018-01-01  |
| ifrs-full | HedgedItemLiabilities      | X instant credit  | Hedged item, liabilities        | The amount of a hedged item, recognised as a liability. [Refer: Hedged items [member]]  | disclosure: IFRS 7 24B a i - Effective 2018-01-01  |
| ifrs-full | HedgedItemsAxis            | axis              | Hedged items [axis]             | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.  | disclosure: IFRS 7 24B - Effective 2018-01-01  |
| ifrs-full | HedgedItemsMember          | member            | Hedged items [member]           | This member stands for hedged items. A hedged item can be a recognised asset or liability, an unrecognised firm commitment, a forecast transaction or a net investment in a foreign operation. The hedged item can be: (a) a single item; or (b) a group of items (subject to paragraphs 6.6.1–6.6.6 and B6.6.1–B6.6.16 of IFRS 9). A hedged item can also be a component of such an item or group of items (see paragraphs 6.3.7 and B6.3.7–B6.3.25 of IFRS 9). This member also represents the standard value for the 'Hedged items' axis if no other member is used. | disclosure: IFRS 7 24B - Effective 2018-01-01  |
| ifrs-full | HedgeFundInvestmentsMember | member            | Hedge fund investments [member] | This member stands for investments in hedge funds.  | example: IFRS 13 IE60, example: IFRS 13 94   |

|           |   |                   |   |  |  |
|-----------|---|-------------------|---|--|--|
| ifrs-full | HedgesOfNetInvestmentInForeignOperationsMember                      | member            | Hedges of net investment in foreign operations [member]                           | This member stands for hedges of the entity's monetary items that are receivable from or payable to a foreign operation, for which settlement is neither planned nor likely to occur in the foreseeable future. A foreign operation is an entity that is a subsidiary, associate, joint venture or branch of a reporting entity, the activities of which are based or conducted in a country or currency other than those of the reporting entity. | disclosure: IAS 39 86 c, disclosure: IFRS 7 24A - Effective 2018-01-01, disclosure: IFRS 7 24B - Effective 2018-01-01, disclosure: IFRS 7 24C - Effective 2018-01-01 |
| ifrs-full | HedgesOfNetInvestmentsInForeignOperationsAbstract                   |                   | Hedges of net investment in foreign operations [abstract]                         |  |  |
| ifrs-full | HedgingGainsLossesForHedgeOfGroupOfItemsWithOffsettingRiskPositions | X duration credit | Hedging gains (losses) for hedge of group of items with offsetting risk positions | The hedging gains (losses) for hedge of group of items with offsetting risk positions.   | disclosure: IFRS 9 6.6.4 - Effective 2018-01-01, disclosure: IFRS 7 24C b vi - Effective 2018-01-01  |
| ifrs-full | HedgingInstrumentAssets   | X instant debit   | Hedging instrument, assets  | The amount of a hedging instrument, recognised as an asset. [Refer: Hedging instruments [member]]  | disclosure: IFRS 7 24A a - Effective 2018-01-01  |
| ifrs-full | HedgingInstrumentLiabilities  | X instant credit  | Hedging instrument, liabilities   | The amount of a hedging instrument, recognised as a liability. [Refer: Hedging instruments [member]]   | disclosure: IFRS 7 24A a - Effective 2018-01-01  |
| ifrs-full | HedgingInstrumentsAxis  | axis              | Hedging instruments [axis]  | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | disclosure: IFRS 7 23A - Effective 2018-01-01, disclosure: IFRS 7 24A - Effective 2018-01-01   |

|           |                            |                 |                              |   |   |
|-----------|----------------------------|-----------------|------------------------------|---|---|
| ifrs-full | HedgingInstruments Member  | member          | Hedging instruments [member] | This member stands for hedging instruments. A hedging instrument can be a designated: (a) derivative measured at fair value through profit or loss, except for some written options (see paragraph B6.2.4 of IFRS 9); (b) non-derivative financial asset or non-derivative financial liability measured at fair value through profit or loss, unless it is a financial liability designated as at fair value through profit or loss for which the amount of its change in fair value that is attributable to changes in the credit risk of that liability is presented in other comprehensive income in accordance with paragraph 5.7.7 of IFRS 9. For a hedge of foreign currency risk, the foreign currency risk component of a non-derivative financial asset or a non-derivative financial liability may be designated as a hedging instrument provided that it is not an investment in an equity instrument for which an entity has elected to present changes in fair value in other comprehensive income in accordance with paragraph 5.7.5 of IFRS 9. This member also represents the standard value for the 'Hedging instruments' axis if no other member is used.   | disclosure: IFRS 7<br>23A - Effective<br>2018-01-01,<br>disclosure: IFRS 7<br>24A - Effective<br>2018-01-01 |
| ifrs-full | HeldtomaturityInvest ments | X instant debit | Held-to-maturity investments | The amount of non-derivative financial assets with fixed or determinable payments and fixed maturity that an entity has the positive intention and ability to hold to maturity other than: (a) those that the entity upon initial recognition designates as at fair value through profit or loss; (b) those that the entity designates as available for sale; and (c) those that meet the definition of loans and receivables. An entity shall not classify any financial assets as held to maturity if the entity has, during the current financial year or during the two preceding financial years, sold or reclassified more than an insignificant amount of held-to-maturity investments before maturity (more than insignificant in relation to the total amount of held-to-maturity investments) other than sales or reclassifications that: (i) are so close to maturity or the financial asset's call date (for example, less than three months before maturity) that changes in the market rate of interest would not have a significant effect on the financial asset's fair value; (ii) occur after the entity has collected substantially all of the financial asset's original principal through scheduled payments or prepayments; or (iii) are attributable to an isolated event that is beyond the entity's control, is non-recurring and could not have been reasonably anticipated by the entity.<br>[Refer: Derivative financial assets; Held-to-maturity investments; Prepayments] | disclosure: IFRS 7<br>8 b - Expiry date<br>2018-01-01   |

|                 |   |               |  |  |   |
|-----------------|---|---------------|--|--|---|
| ifrs-full       | HeldtomaturityInvestmentsCategoryMember   | member        | Held-to-maturity investments, category [member]  | This member stands for the held-to-maturity investments category of financial assets. [Refer: Held-to-maturity investments]  | disclosure: IFRS 7<br>8 b - Expiry date<br>2018-01-01 |
| ifrs-full       | HistoricalVolatilityForSharesSignificantUnobservableInputsAssets  | X.XX duration | Historical volatility for shares, significant unobservable inputs, assets                          | Historical volatility for shares used as a significant Level 3 unobservable input for assets. [Refer: Level 3 of fair value hierarchy [member]]  | example: IFRS 13<br>B36 b                             |
| ifrs-full       | HistoricalVolatilityForSharesSignificantUnobservableInputsEnti tysOwnEquityInstrum ents   | X.XX duration | Historical volatility for shares, significant unobservable inputs, entity's own equity instruments | Historical volatility for shares used as a significant Level 3 unobservable input for the entity's own equity instruments. [Refer: Entity's own equity instruments [member]; Level 3 of fair value hierarchy [member]] | example: IFRS 13<br>B36 b                             |
| ifrs-full       | HistoricalVolatilityForSharesSignificantUnobservableInputsLiabilities   | X.XX duration | Historical volatility for shares, significant unobservable inputs, liabilities                     | Historical volatility for shares used as a significant Level 3 unobservable input for liabilities. [Refer: Level 3 of fair value hierarchy [member]]   | example: IFRS 13<br>B36 b                             |
| esef_c or       | <a href="http://www.esma.europa.eu/xbrl/esef/role/esef_role-999999">http://www.esma.europa.eu/xbrl/esef/role/esef_role-999999</a>   | role          | [999999] Line items not dimensionally qualified  |  |   |
| esef_ali        | <a href="http://www.esma.europa.eu/xbrl/esef/role/esma_role-000000">http://www.esma.europa.eu/xbrl/esef/role/esma_role-000000</a>   | role          | [000000] Tags that must be applied if corresponding information is present in a report             |  |   |
| esma_t echnical | <a href="http://www.esma.europa.eu/xbrl/esef/role/ext/BlockDefaultUseOfLineItemsScenario">http://www.esma.europa.eu/xbrl/esef/role/ext/BlockDefaultUseOfLineItemsScenario</a> | role          | Prevents default use of line items (i.e. when not explicitly allowed) for scenario                 |  |   |
| esma_t echnical | <a href="http://www.esma.europa.eu/xbrl/esef/role/ext/BlockDefaultUseOfLineItemsSegment">http://www.esma.europa.eu/xbrl/esef/role/ext/BlockDefaultUseOfLineItemsSegment</a>   | role          | Prevents default use of line items (i.e. when not explicitly allowed) for segment                  |  |   |
| esef_ali        | <a href="http://www.esma.europa.eu/xbrl/esef/role/for_ifrs_axi_role">http://www.esma.eurropa.eu/xbrl/esef/role/for_ifrs_axi_role</a>  | role          | Axis aggregation validations   |  |   |
| esef_ali        | <a href="http://www.esma.europa.eu/xbrl/esef/role/for_ifrs_cro_role">http://www.esma.europa.eu/xbrl/esef/role/for_ifrs_cro_role</a>   | role          | Cross period validations   |  |   |

|           |   |      |  |  |  |
|-----------|---|------|--|--|--|
| esef_al_I | <a href="http://www.esma.eurropa.eu/xbrl/esef/role/for_ifrs_eps_role">http://www.esma.eurropa.eu/xbrl/esef/role/for_ifrs_eps_role</a>   | role | Earnings per share validations   |  |  |
| esef_al_I | <a href="http://www.esma.eurropa.eu/xbrl/esef/role/for_ifrs_equ_role">http://www.esma.eurropa.eu/xbrl/esef/role/for_ifrs_equ_role</a>   | role | Fact equivalence validations   |  |  |
| esef_al_I | <a href="http://www.esma.eurropa.eu/xbrl/esef/role/for_ifrs_neg1_role">http://www.esma.eurropa.eu/xbrl/esef/role/for_ifrs_neg1_role</a> | role | Negative fact validations 1  |  |  |
| esef_al_I | <a href="http://www.esma.eurropa.eu/xbrl/esef/role/for_ifrs_neg2_role">http://www.esma.eurropa.eu/xbrl/esef/role/for_ifrs_neg2_role</a> | role | Negative fact validations 2  |  |  |
| esef_al_I | <a href="http://www.esma.eurropa.eu/xbrl/esef/role/for_ifrs_per_role">http://www.esma.eurropa.eu/xbrl/esef/role/for_ifrs_per_role</a>   | role | Percentage warnings  |  |  |
| esef_al_I | <a href="http://www.esma.eurropa.eu/xbrl/esef/role/for_ifrs_pos_role">http://www.esma.eurropa.eu/xbrl/esef/role/for_ifrs_pos_role</a>   | role | Positive fact validations  |  |  |
| esef_al_I | <a href="http://www.esma.eurropa.eu/xbrl/esef/role/for_ifrs_tech_role">http://www.esma.eurropa.eu/xbrl/esef/role/for_ifrs_tech_role</a> | role | Technical validations  |  |  |
| esef_al_I | <a href="http://www.esma.eurropa.eu/xbrl/esef/role/ias_1_role-110000">http://www.esma.eurropa.eu/xbrl/esef/role/ias_1_role-110000</a>   | role | [110000] General information about financial statements                            |  |  |
| esef_al_I | <a href="http://www.esma.eurropa.eu/xbrl/esef/role/ias_1_role-210000">http://www.esma.eurropa.eu/xbrl/esef/role/ias_1_role-210000</a>   | role | [210000] Statement of financial position, current/non-current                      |  |  |
| esef_al_I | <a href="http://www.esma.eurropa.eu/xbrl/esef/role/ias_1_role-220000">http://www.esma.eurropa.eu/xbrl/esef/role/ias_1_role-220000</a>   | role | [220000] Statement of financial position, order of liquidity                       |  |  |
| esef_al_I | <a href="http://www.esma.eurropa.eu/xbrl/esef/role/ias_1_role-310000">http://www.esma.eurropa.eu/xbrl/esef/role/ias_1_role-310000</a>   | role | [310000] Statement of comprehensive income, profit or loss, by function of expense |  |  |
| esef_al_I | <a href="http://www.esma.eurropa.eu/xbrl/esef/role/ias_1_role-320000">http://www.esma.eurropa.eu/xbrl/esef/role/ias_1_role-320000</a>   | role | [320000] Statement of comprehensive income, profit or loss,                        |  |  |

|              |   |      |   |  |  |
|--------------|---|------|---|--|--|
|              |   |      | by nature of expense  |  |  |
| esef_al<br>I | <a href="http://www.esma.europa.eu/xbrl/esef/role/ias_1_role-410000">http://www.esma.eur<br/>opa.eu/xbrl/esef/role/<br/>ias_1_role-410000</a> | role | [410000] Statement<br>of comprehensive<br>income, OCI<br>components<br>presented net of tax |  |  |
| esef_al<br>I | <a href="http://www.esma.europa.eu/xbrl/esef/role/ias_1_role-420000">http://www.esma.eur<br/>opa.eu/xbrl/esef/role/<br/>ias_1_role-420000</a> | role | [420000] Statement<br>of comprehensive<br>income, OCI<br>components<br>presented before tax |  |  |
| esef_al<br>I | <a href="http://www.esma.europa.eu/xbrl/esef/role/ias_1_role-610000">http://www.esma.eur<br/>opa.eu/xbrl/esef/role/<br/>ias_1_role-610000</a> | role | [610000] Statement<br>of changes in equity  |  |  |
| esef_al<br>I | <a href="http://www.esma.europa.eu/xbrl/esef/role/ias_1_role-800100">http://www.esma.eur<br/>opa.eu/xbrl/esef/role/<br/>ias_1_role-800100</a> | role | [800100]<br>Subclassifications of<br>assets, liabilities and<br>equities                    |  |  |
| esef_al<br>I | <a href="http://www.esma.europa.eu/xbrl/esef/role/ias_1_role-800200">http://www.esma.eur<br/>opa.eu/xbrl/esef/role/<br/>ias_1_role-800200</a> | role | [800200] Analysis of<br>income and expense  |  |  |
| esef_al<br>I | <a href="http://www.esma.europa.eu/xbrl/esef/role/ias_1_role-800400">http://www.esma.eur<br/>opa.eu/xbrl/esef/role/<br/>ias_1_role-800400</a> | role | [800400] Statement<br>of changes in equity,<br>additional disclosures                       |  |  |
| esef_al<br>I | <a href="http://www.esma.europa.eu/xbrl/esef/role/ias_1_role-800500">http://www.esma.eur<br/>opa.eu/xbrl/esef/role/<br/>ias_1_role-800500</a> | role | [800500] List of notes  |  |  |
| esef_al<br>I | <a href="http://www.esma.europa.eu/xbrl/esef/role/ias_1_role-800600">http://www.esma.eur<br/>opa.eu/xbrl/esef/role/<br/>ias_1_role-800600</a> | role | [800600] List of<br>accounting policies   |  |  |
| esef_al<br>I | <a href="http://www.esma.europa.eu/xbrl/esef/role/ias_1_role-810000">http://www.esma.eur<br/>opa.eu/xbrl/esef/role/<br/>ias_1_role-810000</a> | role | [810000] Notes -<br>Corporate<br>information and<br>statement of IFRS<br>compliance         |  |  |
| esef_al      | <a href="http://www.esma.eur">http://www.esma.eur</a>   | role | [861000] Notes -  |  |  |

|           |  |      |  |  |  |
|-----------|--|------|--|--|--|
| I         | opa.eu/xbrl/esef/role/ias_1_role-861000                      |      | Analysis of other comprehensive income by item                     |  |  |
| esef_al_I | http://www.esma.eur/opa.eu/xbrl/esef/role/ias_1_role-861200  | role | [861200] Notes - Share capital, reserves and other equity interest |  |  |
| esef_al_I | http://www.esma.eur/opa.eu/xbrl/esef/role/ias_1_role-880000  | role | [880000] Notes - Additional information                            |  |  |
| esef_al_I | http://www.esma.eur/opa.eu/xbrl/esef/role/ias_10_role-815000 | role | [815000] Notes - Events after reporting period                     |  |  |
| esef_al_I | http://www.esma.eur/opa.eu/xbrl/esef/role/ias_11_role-831710 | role | [831710] Notes - Construction contracts                            |  |  |
| esef_al_I | http://www.esma.eur/opa.eu/xbrl/esef/role/ias_12_role-835110 | role | [835110] Notes - Income taxes                                      |  |  |
| esef_al_I | http://www.esma.eur/opa.eu/xbrl/esef/role/ias_16_role-822100 | role | [822100] Notes - Property, plant and equipment                     |  |  |
| esef_al_I | http://www.esma.eur/opa.eu/xbrl/esef/role/ias_17_role-832600 | role | [832600] Notes - Leases  |  |  |
| esef_al_I | http://www.esma.eur/opa.eu/xbrl/esef/role/ias_18_role-831110 | role | [831110] Notes - Revenue   |  |  |
| esef_al_I | http://www.esma.eur/opa.eu/xbrl/esef/role/ias_19_role-834480 | role | [834480] Notes - Employee benefits                                 |  |  |
| esef_al_I | http://www.esma.eur/opa.eu/xbrl/esef/role/ias_2_role-826380  | role | [826380] Notes - Inventories                                       |  |  |
| esef_al_I | http://www.esma.eur/opa.eu/xbrl/esef/role/ias_20_role-831400 | role | [831400] Notes - Government grants                                 |  |  |

|          |   |      |   |  |  |
|----------|---|------|---|--|--|
| esef_ali | <a href="http://www.esma.europa.eu/xbrl/esef/role/ias_21_role-842000">http://www.esma.europa.eu/xbrl/esef/role/ias_21_role-842000</a> | role | [842000] Notes - Effects of changes in foreign exchange rates                   |  |  |
| esef_ali | <a href="http://www.esma.europa.eu/xbrl/esef/role/ias_23_role-836200">http://www.esma.europa.eu/xbrl/esef/role/ias_23_role-836200</a> | role | [836200] Notes - Borrowing costs  |  |  |
| esef_ali | <a href="http://www.esma.europa.eu/xbrl/esef/role/ias_24_role-818000">http://www.esma.europa.eu/xbrl/esef/role/ias_24_role-818000</a> | role | [818000] Notes - Related party  |  |  |
| esef_ali | <a href="http://www.esma.europa.eu/xbrl/esef/role/ias_26_role-710000">http://www.esma.europa.eu/xbrl/esef/role/ias_26_role-710000</a> | role | [710000] Statement of changes in net assets available for benefits              |  |  |
| esef_ali | <a href="http://www.esma.europa.eu/xbrl/esef/role/ias_27_role-825480">http://www.esma.europa.eu/xbrl/esef/role/ias_27_role-825480</a> | role | [825480] Notes - Separate financial statements                                  |  |  |
| esef_ali | <a href="http://www.esma.europa.eu/xbrl/esef/role/ias_29_role-816000">http://www.esma.europa.eu/xbrl/esef/role/ias_29_role-816000</a> | role | [816000] Notes - Hyperinflationary reporting                                    |  |  |
| esef_ali | <a href="http://www.esma.europa.eu/xbrl/esef/role/ias_33_role-838000">http://www.esma.europa.eu/xbrl/esef/role/ias_33_role-838000</a> | role | [838000] Notes - Earnings per share   |  |  |
| esef_ali | <a href="http://www.esma.europa.eu/xbrl/esef/role/ias_34_role-813000">http://www.esma.europa.eu/xbrl/esef/role/ias_34_role-813000</a> | role | [813000] Notes - Interim financial reporting                                    |  |  |
| esef_ali | <a href="http://www.esma.europa.eu/xbrl/esef/role/ias_36_role-832410">http://www.esma.europa.eu/xbrl/esef/role/ias_36_role-832410</a> | role | [832410] Notes - Impairment of assets   |  |  |
| esef_ali | <a href="http://www.esma.europa.eu/xbrl/esef/role/ias_37_role-827570">http://www.esma.europa.eu/xbrl/esef/role/ias_37_role-827570</a> | role | [827570] Notes - Other provisions, contingent liabilities and contingent assets |  |  |
| esef_ali | <a href="http://www.esma.europa.eu/xbrl/esef/role/ias_38_role-823180">http://www.esma.europa.eu/xbrl/esef/role/ias_38_role-823180</a> | role | [823180] Notes - Intangible assets  |  |  |

|          |   |      |   |  |  |
|----------|---|------|---|--|--|
| esef_ali | <a href="http://www.esma.eropa.eu/xbrl/esef/role/ias_40_role-825100">http://www.esma.eropa.eu/xbrl/esef/role/ias_40_role-825100</a>   | role | [825100] Notes - Investment property  |  |  |
| esef_ali | <a href="http://www.esma.eropa.eu/xbrl/esef/role/ias_41_role-824180">http://www.esma.eropa.eu/xbrl/esef/role/ias_41_role-824180</a>   | role | [824180] Notes - Agriculture  |  |  |
| esef_ali | <a href="http://www.esma.eropa.eu/xbrl/esef/role/ias_7_role-510000">http://www.esma.eropa.eu/xbrl/esef/role/ias_7_role-510000</a>     | role | [510000] Statement of cash flows, direct method   |  |  |
| esef_ali | <a href="http://www.esma.eropa.eu/xbrl/esef/role/ias_7_role-520000">http://www.esma.eropa.eu/xbrl/esef/role/ias_7_role-520000</a>     | role | [520000] Statement of cash flows, indirect method   |  |  |
| esef_ali | <a href="http://www.esma.eropa.eu/xbrl/esef/role/ias_7_role-800300">http://www.esma.eropa.eu/xbrl/esef/role/ias_7_role-800300</a>     | role | [800300] Statement of cash flows, additional disclosures  |  |  |
| esef_ali | <a href="http://www.esma.eropa.eu/xbrl/esef/role/ias_7_role-851100">http://www.esma.eropa.eu/xbrl/esef/role/ias_7_role-851100</a>     | role | [851100] Notes - Cash flow statement  |  |  |
| esef_ali | <a href="http://www.esma.eropa.eu/xbrl/esef/role/ias_8_role-811000">http://www.esma.eropa.eu/xbrl/esef/role/ias_8_role-811000</a>     | role | [811000] Notes - Accounting policies, changes in accounting estimates and errors                                      |  |  |
| esef_ali | <a href="http://www.esma.eropa.eu/xbrl/esef/role/ifric_2_role-868500">http://www.esma.eropa.eu/xbrl/esef/role/ifric_2_role-868500</a> | role | [868500] Notes - Members' shares in co-operative entities and similar instruments                                     |  |  |
| esef_ali | <a href="http://www.esma.eropa.eu/xbrl/esef/role/ifric_5_role-868200">http://www.esma.eropa.eu/xbrl/esef/role/ifric_5_role-868200</a> | role | [868200] Notes - Rights to interests arising from decommissioning, restoration and environmental rehabilitation funds |  |  |
| esef_ali | <a href="http://www.esma.eropa.eu/xbrl/esef/role/ifrs_1_role-819100">http://www.esma.eropa.eu/xbrl/esef/role/ifrs_1_role-819100</a>   | role | [819100] Notes - First time adoption  |  |  |

|          |   |      |  |  |  |
|----------|---|------|--|--|--|
| esef_all | <a href="http://www.esma.europa.eu/xbrl/esef/role/ifrs_12_role-825700">http://www.esma.europa.eu/xbrl/esef/role/ifrs_12_role-825700</a> | role | [825700] Notes - Interests in other entities                                 |  |  |
| esef_all | <a href="http://www.esma.europa.eu/xbrl/esef/role/ifrs_13_role-823000">http://www.esma.europa.eu/xbrl/esef/role/ifrs_13_role-823000</a> | role | [823000] Notes - Fair value measurement                                      |  |  |
| esef_all | <a href="http://www.esma.europa.eu/xbrl/esef/role/ifrs_14_role-824500">http://www.esma.europa.eu/xbrl/esef/role/ifrs_14_role-824500</a> | role | [824500] Notes - Regulatory deferral accounts                                |  |  |
| esef_all | <a href="http://www.esma.europa.eu/xbrl/esef/role/ifrs_15_role-831150">http://www.esma.europa.eu/xbrl/esef/role/ifrs_15_role-831150</a> | role | [831150] Notes - Revenue from contracts with customers                       |  |  |
| esef_all | <a href="http://www.esma.europa.eu/xbrl/esef/role/ifrs_16_role-832610">http://www.esma.europa.eu/xbrl/esef/role/ifrs_16_role-832610</a> | role | [832610] Notes - Leases (IFRS 16)  |  |  |
| esef_all | <a href="http://www.esma.europa.eu/xbrl/esef/role/ifrs_2_role-834120">http://www.esma.europa.eu/xbrl/esef/role/ifrs_2_role-834120</a>   | role | [834120] Notes - Share-based payment arrangements                            |  |  |
| esef_all | <a href="http://www.esma.europa.eu/xbrl/esef/role/ifrs_3_role-817000">http://www.esma.europa.eu/xbrl/esef/role/ifrs_3_role-817000</a>   | role | [817000] Notes - Business combinations                                       |  |  |
| esef_all | <a href="http://www.esma.europa.eu/xbrl/esef/role/ifrs_4_role-836500">http://www.esma.europa.eu/xbrl/esef/role/ifrs_4_role-836500</a>   | role | [836500] Notes - Insurance contracts   |  |  |
| esef_all | <a href="http://www.esma.europa.eu/xbrl/esef/role/ifrs_5_role-825900">http://www.esma.europa.eu/xbrl/esef/role/ifrs_5_role-825900</a>   | role | [825900] Notes - Non-current asset held for sale and discontinued operations |  |  |
| esef_all | <a href="http://www.esma.europa.eu/xbrl/esef/role/ifrs_6_role-822200">http://www.esma.europa.eu/xbrl/esef/role/ifrs_6_role-822200</a>   | role | [822200] Notes - Exploration for and evaluation of mineral resources         |  |  |
| esef_all | <a href="http://www.esma.europa.eu/xbrl/esef/role/ifrs_7_role-822390">http://www.esma.europa.eu/xbrl/esef/role/ifrs_7_role-822390</a>   | role | [822390] Notes - Financial instruments                                       |  |  |

|           |   |      |   |  |  |
|-----------|---|------|---|--|--|
| esef_al_I | <a href="http://www.esma.eurropa.eu/xbrl/esef/role/ifrs_8_role-871100">http://www.esma.eurropa.eu/xbrl/esef/role/ifrs_8_role-871100</a>     | role | [871100] Notes - Operating segments                                     |  |  |
| esef_al_I | <a href="http://www.esma.eurropa.eu/xbrl/esef/role/ifrs-dim_role-901000">http://www.esma.eurropa.eu/xbrl/esef/role/ifrs-dim_role-901000</a> | role | [901000] Axis - Retrospective application and retrospective restatement |  |  |
| esef_al_I | <a href="http://www.esma.eurropa.eu/xbrl/esef/role/ifrs-dim_role-901100">http://www.esma.eurropa.eu/xbrl/esef/role/ifrs-dim_role-901100</a> | role | [901100] Axis - Departure from requirement of IFRS                      |  |  |
| esef_al_I | <a href="http://www.esma.eurropa.eu/xbrl/esef/role/ifrs-dim_role-901500">http://www.esma.eurropa.eu/xbrl/esef/role/ifrs-dim_role-901500</a> | role | [901500] Axis - Creation date   |  |  |
| esef_al_I | <a href="http://www.esma.eurropa.eu/xbrl/esef/role/ifrs-dim_role-903000">http://www.esma.eurropa.eu/xbrl/esef/role/ifrs-dim_role-903000</a> | role | [903000] Axis - Continuing and discontinued operations                  |  |  |
| esef_al_I | <a href="http://www.esma.eurropa.eu/xbrl/esef/role/ifrs-dim_role-904000">http://www.esma.eurropa.eu/xbrl/esef/role/ifrs-dim_role-904000</a> | role | [904000] Axis - Assets and liabilities classified as held for sale      |  |  |
| esef_al_I | <a href="http://www.esma.eurropa.eu/xbrl/esef/role/ifrs-dim_role-913000">http://www.esma.eurropa.eu/xbrl/esef/role/ifrs-dim_role-913000</a> | role | [913000] Axis - Consolidated and separate financial statements          |  |  |
| esef_cor  | <a href="http://www.esma.eurropa.eu/xbrl/esef/role/ifrs-dim_role-990000">http://www.esma.eurropa.eu/xbrl/esef/role/ifrs-dim_role-990000</a> | role | [990000] Axis - Defaults  |  |  |
| esef_al_I | <a href="http://www.esma.eurropa.eu/xbrl/esef/role/sic_27_role-832800">http://www.esma.eurropa.eu/xbrl/esef/role/sic_27_role-832800</a>     | role | [832800] Notes - Transactions involving legal form of lease             |  |  |
| esef_al_I | <a href="http://www.esma.eurropa.eu/xbrl/esef/role/sic_29_role-832900">http://www.esma.eurropa.eu/xbrl/esef/role/sic_29_role-832900</a>     | role | [832900] Notes - Service concession arrangements                        |  |  |

|           |  |                  |  |   |  |
|-----------|--|------------------|--|---|--|
| ifrs-full | IdentifiableAssetsAcquiredLiabilitiesAssumed                                 | X instant debit  | Identifiable assets acquired (liabilities assumed)                         | The amount recognised as of the acquisition date for net identifiable assets acquired or liabilities assumed in a business combination. [Refer: Business combinations [member]]   | example: IFRS 3 B64 i, example: IFRS 3 IE72  |
| ifrs-full | IdentifiableIntangibleAssetsRecognisedAsOfAcquisitionDate                    | X instant debit  | Identifiable intangible assets recognised as of acquisition date           | The amount recognised as of the acquisition date for identifiable intangible assets acquired in a business combination. [Refer: Intangible assets other than goodwill; Business combinations [member]]  | example: IFRS 3 B64 i, example: IFRS 3 IE72  |
| ifrs-full | IdentificationOfUnadjustedComparativeInformation                             | text             | Identification of unadjusted comparative information                       | The identification of unadjusted comparative information in the financial statements.   | disclosure: IFRS 10 C6B, disclosure: IFRS 11 C12B, disclosure: IAS 16 80A, disclosure: IAS 27 18I, disclosure: IAS 38 130I |
| ifrs-full | IdentityOfPriceIndex   | text             | Description of identity of price index                                     | The description of the identity of the general price index used to restate financial statement information of an entity whose functional currency is the currency of a hyperinflationary economy.   | disclosure: IAS 29 39 c  |
| ifrs-full | IFRSsMember  | member           | IFRSs [member]   | This member stands for Standards and Interpretations issued by the International Accounting Standards Board (IASB), which comprise (a) International Financial Reporting Standards; (b) International Accounting Standards; (c) IFRIC Interpretations; and (d) SIC Interpretations. It also represents the standard value for the 'Financial effect of transition from previous GAAP to IFRSs' axis if no other member is used. | disclosure: IFRS 1 24  |
| ifrs-full | ImmatureBiologicalAssetsMember   | member           | Immature biological assets [member]  | This member stands for immature biological assets. Immature biological assets are those that have not attained harvestable specifications (for consumable biological assets) or are not able to sustain regular harvests (for bearer biological assets). [Refer: Biological assets]   | example: IAS 41 43   |
| ifrs-full | ImpairmentLoss   | X duration debit | Impairment loss  | The amount recognised as a reduction of the carrying amount of an asset or cash-generating unit to its recoverable amount. [Refer: Carrying amount [member]]  | disclosure: IAS 36 130 b, disclosure: IAS 36 130 d ii  |
| ifrs-full | ImpairmentLossAssetsRecognisedFromCostsIncurredToObtainOrFulfilContractsWith | X duration debit | Impairment loss, assets recognised from costs incurred to obtain or fulfil | The amount of impairment loss for assets recognised from the costs incurred to obtain or fulfil contracts with customers. [Refer: Assets recognised from costs to obtain or fulfil contracts with customers; Impairment loss]   | disclosure: IFRS 15 128 b - Effective 2018-01-01   |

|           |  |                  |  |   |  |
|-----------|--|------------------|--|---|--|
|           | hCustomers   |                  | contracts with customers   |   |  |
| ifrs-full | ImpairmentLossImpairmentGainAndReversalOfImpairmentLossDeterminedInAccordanceWithIFRS9 | X duration debit | Impairment loss (impairment gain and reversal of impairment loss) determined in accordance with IFRS 9 | The amount of impairment loss, impairment gain or reversal of impairment loss that is recognised in profit or loss in accordance with paragraph 5.5.8 of IFRS 9 and that arises from applying the impairment requirements in Section 5.5 of IFRS 9.   | disclosure: IAS 1 82 ba - Effective 2018-01-01     |
| ifrs-full | ImpairmentLossOnFinancialAssets  | X duration debit | Impairment loss on financial assets  | The amount of impairment loss on financial assets. [Refer: Financial assets; Impairment loss]   | disclosure: IFRS 7 20 e - Expiry date 2018-01-01   |
| ifrs-full | ImpairmentLossOnReceivablesOrContractAssetsArisingFromContractsWithCustomers           | X duration debit | Impairment loss on receivables or contract assets arising from contracts with customers                | The amount of impairment loss on receivables or contract assets arising from contracts with customers. [Refer: Contract assets; Impairment loss; Receivables from contracts with customers]   | disclosure: IFRS 15 113 b - Effective 2018-01-01   |
| ifrs-full | ImpairmentLossRecognisedInOtherComprehensiveIncome                                     | X duration debit | Impairment loss recognised in other comprehensive income   | The amount of impairment loss recognised in other comprehensive income. Impairment loss on a revalued asset is recognised in other comprehensive income to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same asset. [Refer: Impairment loss; Revaluation surplus; Other comprehensive income] | disclosure: IAS 36 126 c, disclosure: IAS 36 129 a |
| ifrs-full | ImpairmentLossRecognisedInOtherComprehensiveIncomeIntangibleAssetsOtherThanGoodwill    | X duration       | Impairment loss recognised in other comprehensive income, intangible assets other than goodwill        | The amount of impairment loss recognised in other comprehensive income for intangible assets other than goodwill. [Refer: Impairment loss recognised in other comprehensive income; Intangible assets other than goodwill]  | disclosure: IAS 38 118 e iii                       |
| ifrs-full | ImpairmentLossRecognisedInOtherComprehensiveIncomePropertyPlantAndEquipment            | X duration       | Impairment loss recognised in other comprehensive income, property, plant and equipment                | The amount of impairment loss recognised in other comprehensive income for property, plant and equipment. [Refer: Impairment loss recognised in other comprehensive income; Property, plant and equipment]  | disclosure: IAS 16 73 e iv                         |
| ifrs-full | ImpairmentLossRecognisedInProfitOrLoss   | X duration debit | Impairment loss recognised in profit or loss   | The amount of impairment loss recognised in profit or loss. [Refer: Impairment loss; Profit (loss)]   | disclosure: IAS 36 126 a, disclosure: IAS 36 129 a |

|           |  |                   |   |   |  |
|-----------|--|-------------------|---|---|--|
| ifrs-full | ImpairmentLossRecognisedInProfitOrLoss BiologicalAssets                                      | X duration        | Impairment loss recognised in profit or loss, biological assets   | The amount of impairment loss recognised in profit or loss for biological assets. [Refer: Impairment loss recognised in profit or loss; Biological assets]  | disclosure: IAS 41 55 a                            |
| ifrs-full | ImpairmentLossRecognisedInProfitOrLoss DeferredAcquisitionCostsArisingFromInsuranceContracts | X duration credit | Impairment loss recognised in profit or loss, deferred acquisition costs arising from insurance contracts | The decrease in deferred acquisition costs arising from insurance contracts resulting from an impairment loss recognised in profit or loss. [Refer: Impairment loss recognised in profit or loss; Deferred acquisition costs arising from insurance contracts; Types of insurance contracts [member]] | example: IFRS 4 IG39 d, example: IFRS 4 37 e       |
| ifrs-full | ImpairmentLossRecognisedInProfitOrLoss Goodwill  | X duration        | Impairment loss recognised in profit or loss, goodwill  | The amount of impairment loss recognised in profit or loss for goodwill. [Refer: Impairment loss recognised in profit or loss; Goodwill]  | disclosure: IFRS 3 B67 d v                         |
| ifrs-full | ImpairmentLossRecognisedInProfitOrLoss IntangibleAssetsAndGoodwill                           | X duration        | Impairment loss recognised in profit or loss, intangible assets and goodwill                              | The amount of impairment loss recognised in profit or loss for intangible assets and goodwill. [Refer: Impairment loss recognised in profit or loss; Intangible assets and goodwill]  | common practice: IAS 38 118 e iv                   |
| ifrs-full | ImpairmentLossRecognisedInProfitOrLoss IntangibleAssetsOtherThanGoodwill                     | X duration        | Impairment loss recognised in profit or loss, intangible assets other than goodwill                       | The amount of impairment loss recognised in profit or loss for intangible assets other than goodwill. [Refer: Impairment loss recognised in profit or loss; Intangible assets other than goodwill]  | disclosure: IAS 38 118 e iv                        |
| ifrs-full | ImpairmentLossRecognisedInProfitOrLoss InvestmentProperty                                    | X duration        | Impairment loss recognised in profit or loss, investment property   | The amount of impairment loss recognised in profit or loss for investment property. [Refer: Impairment loss recognised in profit or loss; Investment property]  | disclosure: IAS 40 76 g, disclosure: IAS 40 79 d v |
| ifrs-full | ImpairmentLossRecognisedInProfitOrLoss LoansAndAdvances                                      | X duration        | Impairment loss recognised in profit or loss, loans and advances  | The amount of impairment loss recognised in profit or loss for loans and advances. [Refer: Impairment loss recognised in profit or loss]  | common practice: IAS 1 85                          |
| ifrs-full | ImpairmentLossRecognisedInProfitOrLoss PropertyPlantAndEquipment                             | X duration        | Impairment loss recognised in profit or loss, property, plant and equipment                               | The amount of impairment loss recognised in profit or loss for property, plant and equipment. [Refer: Impairment loss recognised in profit or loss; Property, plant and equipment]  | disclosure: IAS 1 98 a, disclosure: IAS 16 73 e v  |
| ifrs-full | ImpairmentLossRecognisedInProfitOrLoss TradeReceivables                                      | X duration debit  | Impairment loss recognised in profit or loss, trade receivables   | The amount of impairment loss recognised in profit or loss for trade receivables. [Refer: Impairment loss recognised in profit or loss; Trade receivables]  | common practice: IAS 1 112 c                       |

|           |  |                  |   |   |  |  |
|-----------|--|------------------|---|---|--|--|
| ifrs-full | ImpairmentLossReversalOfImpairmentLossOnTradeReceivablesAbstract                       |                  | Impairment loss (reversal of impairment loss) on trade receivables [abstract]                             |   |  |  |
| ifrs-full | ImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLoss                         | X duration debit | Impairment loss (reversal of impairment loss) recognised in profit or loss                                | The amount of impairment loss or reversal of impairment loss recognised in profit or loss. [Refer: Impairment loss recognised in profit or loss; Reversal of impairment loss recognised in profit or loss]  | disclosure: IAS 1 99                           |  |
| ifrs-full | ImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLossLoansAndAdvances         | X duration debit | Impairment loss (reversal of impairment loss) recognised in profit or loss, loans and advances            | The amount of impairment loss or reversal of impairment loss recognised in profit or loss for loans and advances. [Refer: Impairment loss recognised in profit or loss; Reversal of impairment loss recognised in profit or loss]                             | common practice: IAS 1 85                      |  |
| ifrs-full | ImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLossLoansAndAdvancesAbstract |                  | Impairment loss (reversal of impairment loss) recognised in profit or loss, loans and advances [abstract] |   |  |  |
| ifrs-full | ImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLossTradeReceivables         | X duration debit | Impairment loss (reversal of impairment loss) recognised in profit or loss, trade receivables             | The amount of impairment loss or reversal of impairment loss recognised in profit or loss for trade receivables. [Refer: Impairment loss recognised in profit or loss; Reversal of impairment loss recognised in profit or loss; Trade receivables]           | common practice: IAS 1 112 c                   |  |
| ifrs-full | ImpairmentOfFinancialAssetsAxis  | axis             | Impairment of financial assets [axis]   | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.  | disclosure: IFRS 7 37 - Expiry date 2018-01-01 |  |
| ifrs-full | ImplicationsOfSurplusOrDeficitOnMultiemployerPlanForEntity                             | text             | Description of implications of surplus or deficit on multi-employer or state plan for entity              | The description of the implications for the entity of a surplus or deficit in a multi-employer or state plan that may affect the amount of future contributions. [Refer: Multi-employer defined benefit plans [member]; State defined benefit plans [member]] | disclosure: IAS 19 148 d iv                    |  |
| ifrs-full | InAccordanceWithIFRS9Member  | member           | In accordance with IFRS 9 [member]  | This member stands for the information reported in accordance with IFRS 9.  | disclosure: IFRS 4 39L e - Effective           |  |

|           |  |                   |   |   |   |
|-----------|--|-------------------|---|---|---|
|           |  |                   |   |   | on first application of IFRS 9                      |
| ifrs-full | IncomeApproachMember   | member            | Income approach [member]  | This member stands for valuation techniques that convert future amounts (for example, cash flows or income and expenses) to a single current (ie discounted) amount. The fair value measurement is determined on the basis of the value indicated by current market expectations about those future amounts.                                      | example: IFRS 13 62                                 |
| ifrs-full | IncomeArisingFromExplorationForAndEvaluationOfMineralResources                     | X duration credit | Income arising from exploration for and evaluation of mineral resources                     | The amount of income arising from the search for mineral resources, including minerals, oil, natural gas and similar non-regenerative resources, after the entity has obtained legal rights to explore in a specific area, as well as the determination of the technical feasibility and commercial viability of extracting the mineral resource. | disclosure: IFRS 6 24 b                             |
| ifrs-full | IncomeArisingFromInsuranceContracts  | X duration credit | Income arising from insurance contracts   | The amount of income arising from insurance contracts. [Refer: Types of insurance contracts [member]]   | disclosure: IFRS 4 37 b                             |
| ifrs-full | IncomeExpenseGainsOrLossesOfFinancialInstrumentsAbstract                           |                   | Income, expense, gains or losses of financial instruments [abstract]                        |   |   |
| ifrs-full | IncomeFromContinuingInvolvementInDerecognisedFinancialAssets                       | X duration credit | Income from continuing involvement in derecognised financial assets                         | The amount of income recognised from the entity's continuing involvement in derecognised financial assets (for example, fair value changes in derivative instruments). [Refer: Financial assets; Derivatives [member]]  | disclosure: IFRS 7 42G b                            |
| ifrs-full | IncomeFromContinuingInvolvementInDerecognisedFinancialAssetsCumulativelyRecognised | X instant credit  | Income from continuing involvement in derecognised financial assets cumulatively recognised | The cumulative amount of income recognised from the entity's continuing involvement in derecognised financial assets (for example, fair value changes in derivative instruments). [Refer: Income from continuing involvement in derecognised financial assets; Derivatives [member]]  | disclosure: IFRS 7 42G b                            |
| ifrs-full | IncomeFromContinuingOperationsAttributableToOwnersOfParent                         | X duration credit | Income from continuing operations attributable to owners of parent                          | The amount of income from continuing operations attributable to owners of the parent. [Refer: Continuing operations [member]]   | disclosure: IFRS 5 33 d                             |
| ifrs-full | IncomeFromContractsWithReinsurers  | X duration credit | Income from contracts with reinsurers   | The amount of income from contracts with reinsurers.  | example: IAS 1 85, example: IFRS 4 IG24 b, example: |

|           |   |                   |   |   |   |
|-----------|---|-------------------|---|---|---|
|           |   |                   |   |   | IFRS 4 37 b                                       |
| ifrs-full | IncomeFromDiscontinuedOperationsAttributableToOwnersOfParent  | X duration credit | Income from discontinued operations attributable to owners of parent  | The amount of income from discontinued operations attributable to owners of the parent. [Refer: Discontinued operations [member]]   | disclosure: IFRS 5 33 d                           |
| ifrs-full | IncomeFromFinesAndPenalties   | X duration credit | Income from fines and penalties   | The amount of income arising from fines and penalties.  | common practice: IAS 1 112 c                      |
| ifrs-full | IncomeFromGovernmentGrantsRelatedToAgriculturalActivity   | X duration credit | Income from government grants related to agricultural activity  | The amount of income from government grants related to agricultural activities. [Refer: Government grants]  | common practice: IAS 41 57 a                      |
| ifrs-full | IncomeFromReimbursementsUnderInsurancePolicies  | X duration credit | Income from reimbursements under insurance policies   | The amount of income recognised from the reimbursement of a claim as a result of the occurrence of an insured event covered by an insurance contract. [Refer: Types of insurance contracts [member]]  | common practice: IAS 1 112 c                      |
| ifrs-full | IncomeFromStructuredEntities  | X duration credit | Income from structured entities   | The amount of income from structured entities including recurring and non-recurring fees, interest, dividends, gains or losses on the remeasurement or derecognition of interests in structured entities and gains or losses from the transfer of assets and liabilities to the structured entity. [Refer: Unconsolidated structured entities [member]] | disclosure: IFRS 12 27 b                          |
| ifrs-full | IncomeFromSubleasingRightofuseAssets  | X duration credit | Income from subleasing right-of-use assets  | The amount of income from subleasing right-of-use assets. Sublease is a transaction for which an underlying asset is re-leased by a lessee ('intermediate lessor') to a third party, and the lease ('head lease') between the head lessor and lessee remains in effect. [Refer: Right-of-use assets]  | disclosure: IFRS 16 53 f - Effective 2019-01-01   |
| ifrs-full | IncomeOnFinancialAssetsReclassifiedOutOfAvailableforSaleFinancialAssetsRecognisedInOtherComprehensiveIncome | X duration credit | Income on financial assets reclassified out of available-for-sale financial assets recognised in profit or loss | The amount of income recognised in profit or loss on financial assets reclassified out of the available-for-sale category. [Refer: Financial assets available-for-sale; Other comprehensive income]   | disclosure: IFRS 7 12A e - Expiry date 2018-01-01 |
| ifrs-full | IncomeOnFinancialAssetsReclassifiedOutOfFinancialAssetsAtFairValueThroughPr                                 | X duration credit | Income on financial assets reclassified out of financial assets at fair value through                           | The amount of income recognised in profit or loss on financial assets reclassified out of the fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss]  | disclosure: IFRS 7 12A e - Expiry date 2018-01-01 |

|           |   |                      |  |   |   |
|-----------|---|----------------------|--|---|---|
|           | ofitOrLossRecognise<br>dInProfitOrLoss  |                      | profit or loss<br>recognised in profit or<br>loss  |   |   |
| ifrs-full | IncomeRelatingToVa<br>riableLeasePaymen<br>tsForOperatingLeas<br>eThatDoNotDepend<br>OnIndexOrRate  | X duration<br>credit | Income relating to<br>variable lease<br>payments for<br>operating leases that<br>do not depend on<br>index or rate   | The amount of income relating to variable lease payments for operating leases that do not depend on an index or a rate. Variable lease payments are the portion of payments made by a lessee to a lessor for the right to use an underlying asset during the lease term that varies because of changes in facts or circumstances occurring after the commencement date, other than the passage of time.   | disclosure: IFRS<br>16 90 b - Effective<br>2019-01-01         |
| ifrs-full | IncomeRelatingToVa<br>riableLeasePaymen<br>tsNotIncludedInMeas<br>urementOfNetInvest<br>mentInFinanceLease                                    | X duration<br>credit | Income relating to<br>variable lease<br>payments not<br>included in<br>measurement of net<br>investment in finance<br>lease  | The amount of income relating to variable lease payments not included in the measurement of the net investment in the finance lease. Variable lease payments are the portion of payments made by a lessee to a lessor for the right to use an underlying asset during the lease term that varies because of changes in facts or circumstances occurring after the commencement date, other than the passage of time. [Refer: Net investment in finance lease] | disclosure: IFRS<br>16 90 a iii -<br>Effective 2019-01-<br>01 |
| ifrs-full | IncomeStatementAb<br>stract   |                      | Profit or loss<br>placeholder - this<br>item MUST be used<br>as a starting point for<br>the statement of<br>profit or loss if the<br>statement of profit or<br>loss is disclosed<br>separately |   |   |
| ifrs-full | IncomeTaxConsequ<br>encesOfDividendsPro<br>posedOrDeclaredBef<br>oreFinancialStateme<br>ntsAuthorisedForIssu<br>eNotRecognisedAsLi<br>ability | X duration           | Income tax<br>consequences of<br>dividends proposed<br>or declared before<br>financial statements<br>authorised for issue<br>not recognised as<br>liability                                    | The amount of income tax consequences of dividends to shareholders of the entity that were proposed or declared after the reporting period but before the financial statements were authorised for issue, and are not recognised as a liability in the financial statements.  | disclosure: IAS 12<br>81 i                                    |
| ifrs-full | IncomeTaxesPaidCla<br>ssifiedAsOperatingA<br>ctivities  | X duration<br>credit | Income taxes paid,<br>classified as<br>operating activities  | The cash outflow for income taxes paid, classified as operating activities.   | common practice:<br>IAS 7 35                                  |
| ifrs-full | IncomeTaxesPaidRe<br>fund   | X duration<br>credit | Income taxes paid<br>(refund)  | The cash flows from income taxes paid or refunded.  | disclosure: IAS 7<br>35                                       |

|           |  |                   |  |  |  |
|-----------|--|-------------------|--|--|--|
| ifrs-full | IncomeTaxesPaidRefundAbstract  |                   | Income taxes paid (refund) [abstract]  |  |  |
| ifrs-full | IncomeTaxesPaidRefundClassifiedAsFinancingActivities                         | X duration credit | Income taxes paid (refund), classified as financing activities                           | The cash flows from income taxes paid or refunded, classified as financing activities. [Refer: Income taxes paid (refund)]   | disclosure: IAS 7 35, example: IAS 7 14 f  |
| ifrs-full | IncomeTaxesPaidRefundClassifiedAsInvestingActivities                         | X duration credit | Income taxes paid (refund), classified as investing activities                           | The cash flows from income taxes paid or refunded, classified as investing activities. [Refer: Income taxes paid (refund)]   | disclosure: IAS 7 35, example: IAS 7 14 f  |
| ifrs-full | IncomeTaxesPaidRefundClassifiedAsOperatingActivities                         | X duration credit | Income taxes paid (refund), classified as operating activities                           | The cash flows from income taxes paid or refunded, classified as operating activities. [Refer: Income taxes paid (refund)]   | disclosure: IAS 7 35, example: IAS 7 14 f  |
| ifrs-full | IncomeTaxesRefundClassifiedAsOperatingActivities                             | X duration debit  | Income taxes refund, classified as operating activities                                  | The cash inflow from income taxes refunded, classified as operating activities.  | common practice: IAS 7 35  |
| ifrs-full | IncomeTaxExpenseContinuingOperations   | X duration debit  | Tax expense (income), continuing operations  | The aggregate amount included in the determination of profit (loss) for the period in respect of current tax and deferred tax that relate to continuing operations. [Refer: Continuing operations [member]; Current tax expense (income); Deferred tax expense (income)] | disclosure: IAS 1 82 d, disclosure: IAS 12 79, disclosure: IAS 12 81 c i, disclosure: IAS 12 81 c ii, disclosure: IAS 26 35 b viii, disclosure: IFRS 12 B13 g, disclosure: IFRS 8 23 h |
| ifrs-full | IncomeTaxRelatingToApplicationOfOverlayApproachInOtherComprehensiveIncome    | X duration debit  | Income tax relating to application of overlay approach in other comprehensive income     | The amount of income tax relating to amounts recognised in other comprehensive income in relation to the application of the overlay approach. [Refer: Other comprehensive income]  | disclosure: IFRS 4 35D b - Effective on first application of IFRS 9  |
| ifrs-full | IncomeTaxRelatingToAvailableforSaleFinancialAssetsOfOtherComprehensiveIncome | X duration debit  | Income tax relating to available-for-sale financial assets of other comprehensive income | The amount of income tax relating to amounts recognised in other comprehensive income in relation to available-for-sale financial assets. [Refer: Financial assets available-for-sale; Other comprehensive income]   | disclosure: IAS 1 90 - Expiry date 2018-01-01, disclosure: IAS 12 81 ab - Expiry date 2018-01-01   |

|           |  |                  |  |   |  |
|-----------|--|------------------|--|---|--|
| ifrs-full | IncomeTaxRelatingToCashFlowHedgesOfOtherComprehensiveIncome  | X duration debit | Income tax relating to cash flow hedges of other comprehensive income  | The amount of income tax relating to amounts recognised in other comprehensive income in relation to cash flow hedges. [Refer: Cash flow hedges [member]; Other comprehensive income]   | disclosure: IAS 190, disclosure: IAS 1281 ab   |
| ifrs-full | IncomeTaxRelatingToChangeInValueOfForeignCurrencyBasisSpreadsOfOtherComprehensiveIncome  | X duration debit | Income tax relating to change in value of foreign currency basis spreads of other comprehensive income   | The amount of income tax relating to amounts recognised in other comprehensive income in relation to change in value of foreign currency basis spreads. [Refer: Reserve of change in value of foreign currency basis spreads; Other comprehensive income]                           | disclosure: IAS 190 - Effective 2018-01-01, disclosure: IAS 1281 ab - Effective 2018-01-01 |
| ifrs-full | IncomeTaxRelatingToChangeInValueOfForwardElementsOfForwardContractsOfOtherComprehensiveIncome                                  | X duration debit | Income tax relating to change in value of forward elements of forward contracts of other comprehensive income  | The amount of income tax relating to amounts recognised in other comprehensive income in relation to change in value of forward elements of forward contracts. [Refer: Reserve of change in value of forward elements of forward contracts; Other comprehensive income]             | disclosure: IAS 190 - Effective 2018-01-01, disclosure: IAS 1281 ab - Effective 2018-01-01 |
| ifrs-full | IncomeTaxRelatingToChangeInValueOfTimeValueOfOptionsOfOtherComprehensiveIncome   | X duration debit | Income tax relating to change in value of time value of options of other comprehensive income  | The amount of income tax relating to amounts recognised in other comprehensive income in relation to change in value of time value of options. [Refer: Reserve of change in value of time value of options; Other comprehensive income]   | disclosure: IAS 190 - Effective 2018-01-01, disclosure: IAS 1281 ab - Effective 2018-01-01 |
| ifrs-full | IncomeTaxRelatingToChangesInFairValueOfFinancialLiabilityAttributableToChangeInCreditRiskOfLiabilityOfOtherComprehensiveIncome | X duration debit | Income tax relating to changes in fair value of financial liability attributable to change in credit risk of liability of other comprehensive income | The amount of income tax relating to amounts recognised in other comprehensive income in relation to changes in the fair value of financial liabilities attributable to a change in the credit risk of those liabilities. [Refer: Credit risk [member]; Other comprehensive income] | disclosure: IAS 190 - Effective 2018-01-01, disclosure: IAS 1281 ab - Effective 2018-01-01 |
| ifrs-full | IncomeTaxRelatingToChangesInRevaluationSurplusOfOtherComprehensiveIncome   | X duration debit | Income tax relating to changes in revaluation surplus of other comprehensive income  | The amount of income tax relating to amounts recognised in other comprehensive income in relation to changes in a revaluation surplus. [Refer: Revaluation surplus; Other comprehensive income]   | disclosure: IAS 190, disclosure: IAS 1281 ab   |
| ifrs-full | IncomeTaxRelatingToComponentsOfOtherComprehensiveIncome  | X duration       | Income tax relating to components of other comprehensive   | The amount of income tax relating to amounts recognised in other comprehensive income. [Refer: Other comprehensive income]  | disclosure: IAS 190, disclosure: IAS 1281 ab   |

|           |  |                  |  |   |  |
|-----------|--|------------------|--|---|--|
|           | me   |                  | income   |   |  |
| ifrs-full | IncomeTaxRelatingToComponentsOfOtherComprehensiveIncomeAbstract  |                  | Income tax relating to components of other comprehensive income [abstract]   |   |  |
| ifrs-full | IncomeTaxRelatingToComponentsOfOtherComprehensiveIncomeThatWillBeReclassifiedToProfitOrLoss            | X duration debit | Income tax relating to components of other comprehensive income that will be reclassified to profit or loss                | The amount of income tax relating to amounts recognised in other comprehensive income that will be reclassified to profit or loss. [Refer: Income tax relating to components of other comprehensive income]   | disclosure: IAS 1 91                           |
| ifrs-full | IncomeTaxRelatingToComponentsOfOtherComprehensiveIncomeThatWillBeReclassifiedToProfitOrLossAbstract    |                  | Income tax relating to components of other comprehensive income that will be reclassified to profit or loss [abstract]     |   |  |
| ifrs-full | IncomeTaxRelatingToComponentsOfOtherComprehensiveIncomeThatWillNotBeReclassifiedToProfitOrLoss         | X duration debit | Income tax relating to components of other comprehensive income that will not be reclassified to profit or loss            | The amount of income tax relating to amounts recognised in other comprehensive income that will not be reclassified to profit or loss. [Refer: Income tax relating to components of other comprehensive income]   | disclosure: IAS 1 91                           |
| ifrs-full | IncomeTaxRelatingToComponentsOfOtherComprehensiveIncomeThatWillNotBeReclassifiedToProfitOrLossAbstract |                  | Income tax relating to components of other comprehensive income that will not be reclassified to profit or loss [abstract] |   |  |
| ifrs-full | IncomeTaxRelatingToExchangeDifferencesOnTranslationOfOtherComprehensiveIncome                          | X duration debit | Income tax relating to exchange differences on translation of other comprehensive income                                   | The amount of income tax relating to amounts recognised in other comprehensive income in relation to exchange differences on the translation of financial statements of foreign operations. [Refer: Other comprehensive income; Reserve of exchange differences on translation] | disclosure: IAS 1 90, disclosure: IAS 12 81 ab |

|           |  |                  |  |  |  |
|-----------|--|------------------|--|--|--|
| ifrs-full | IncomeTaxRelatingToFinancialAssetsMeasuredAtFairValueThroughOtherComprehensiveIncome                                   | X duration debit | Income tax relating to financial assets measured at fair value through other comprehensive income  | The amount of income tax relating to amounts recognised in other comprehensive income in relation to financial assets measured at fair value through other comprehensive income. [Refer: Financial assets measured at fair value through other comprehensive income; Other comprehensive income]   | disclosure: IAS 190 - Effective 2018-01-01, disclosure: IAS 1281 ab - Effective 2018-01-01 |
| ifrs-full | IncomeTaxRelatingToHedgesOfInvestmentsInEquityInstrumentsOfOtherComprehensiveIncome                                    | X duration debit | Income tax relating to hedges of investments in equity instruments of other comprehensive income   | The amount of income tax relating to amounts recognised in other comprehensive income in relation to hedges of investments in equity instruments that the entity has designated at fair value through other comprehensive income. [Refer: Other comprehensive income; Reserve of gains and losses on hedging instruments that hedge investments in equity instruments] | disclosure: IAS 190 - Effective 2018-01-01, disclosure: IAS 1281 ab - Effective 2018-01-01 |
| ifrs-full | IncomeTaxRelatingToHedgesOfNetInvestmentsInForeignOperationsOfOtherComprehensiveIncome                                 | X duration debit | Income tax relating to hedges of net investments in foreign operations of other comprehensive income                                     | The amount of income tax relating to amounts recognised in other comprehensive income in relation to hedges of net investments in foreign operations. [Refer: Other comprehensive income]  | disclosure: IAS 190, disclosure: IAS 12 81 ab  |
| ifrs-full | IncomeTaxRelatingToInvestmentsInEquityInstrumentsOfOtherComprehensiveIncome  | X duration debit | Income tax relating to investments in equity instruments of other comprehensive income   | The amount of income tax relating to amounts recognised in other comprehensive income in relation to investments in equity instruments that the entity has designated at fair value through other comprehensive income. [Refer: Other comprehensive income; Reserve of gains and losses from investments in equity instruments]  | disclosure: IAS 190 - Effective 2018-01-01, disclosure: IAS 1281 ab - Effective 2018-01-01 |
| ifrs-full | IncomeTaxRelatingToNetMovementInRegulatoryDeferralAccountBalancesRelatedToItemsThatWillBeReclassifiedToProfitOrLoss    | X duration debit | Income tax relating to net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss | The amount of income tax relating to amounts recognised in other comprehensive income in relation to the net movement in regulatory deferral account balances that is related to items that will be reclassified to profit or loss. [Refer: Regulatory deferral account balances [member]; Other comprehensive income]   | disclosure: IFRS 14 22 b   |
| ifrs-full | IncomeTaxRelatingToNetMovementInRegulatoryDeferralAccountBalancesRelatedToItemsThatWillNotBeReclassifiedToProfitOrLoss | X duration debit | Income tax relating to net movement in regulatory deferral account balances related to items that will not be reclassified to profit     | The amount of income tax relating to amounts recognised in other comprehensive income in relation to the net movement in regulatory deferral account balances that is related to items that will not be reclassified to profit or loss. [Refer: Regulatory deferral account balances [member]; Other comprehensive income]   | disclosure: IFRS 14 22 a   |

|           |   |                  |  |  |  |
|-----------|---|------------------|--|--|--|
|           |   |                  | or loss  |  |  |
| ifrs-full | IncomeTaxRelatingToOtherIndividuallyInmaterialComponentsOfOtherComprehensiveIncome  | X duration debit | Income tax relating to other individually immaterial components of other comprehensive income  | The amount of income tax relating to other individually immaterial components of other comprehensive income. [Refer: Other comprehensive income]   | common practice: IAS 1 85                      |
| ifrs-full | IncomeTaxRelatingToRemeasurementsOfDefinedBenefitPlansOfOtherComprehensiveIncome  | X duration debit | Income tax relating to remeasurements of defined benefit plans of other comprehensive income   | The amount of income tax relating to amounts recognised in other comprehensive income in relation to remeasurements of defined benefit plans. [Refer: Other comprehensive income; Reserve of remeasurements of defined benefit plans; Defined benefit plans [member]]  | disclosure: IAS 1 90, disclosure: IAS 12 81 ab |
| ifrs-full | IncomeTaxRelatingToShareOfOtherComprehensiveIncomeOfAssociatesAndJointVenturesAccountedForUsingEquityMethod                                     | X duration debit | Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using the equity method. [Refer: Share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax] |  | disclosure: IAS 1 90                           |
| ifrs-full | IncomeTaxRelatingToShareOfOtherComprehensiveIncomeOfAssociatesAndJointVenturesAccountedForUsingEquityMethodAbstract                             |                  | Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using the equity method [abstract]   |  |  |
| ifrs-full | IncomeTaxRelatingToShareOfOtherComprehensiveIncomeOfAssociatesAndJointVenturesAccountedForUsingEquityMethodThatWillBeReclassifiedToProfitOrLoss | X duration debit | Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using the equity method that will be reclassified to profit or loss  | The amount of income tax relating to an entity's share of other comprehensive income of associates and joint ventures accounted for using the equity method that will be reclassified to profit or loss. [Refer: Share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax] | disclosure: IAS 1 91                           |

|           |  |                  |  |  |  |
|-----------|--|------------------|--|--|--|
|           |  |                  | profit or loss   |  |  |
| ifrs-full | IncomeTaxRelatingToShareOfOtherComprehensiveIncomeOfAssociatesAndJointVenturesAccountedForUsingEquityMethodThatWillNotBeReclassifiedToProfitOrLoss | X duration debit | 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. | The amount of income tax relating to an entity's share of other comprehensive income of associates and joint ventures accounted for using the equity method that will not be reclassified to profit or loss. [Refer: Share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax] | disclosure: IAS 1<br>91  |
| ifrs-full | IncreaseDecreaseDueToApplicationOfIFRS15Member   | member           | Increase (decrease) due to application of IFRS 15 [member]   | This member stands for the financial effect of application of IFRS 15.   | disclosure: IFRS 15 C8 a - Effective 2018-01-01  |
| ifrs-full | IncreaseDecreaseDueToChangesInAccountingPolicyAndCorrectionsOfPriorPeriodErrorsMember  | member           | Increase (decrease) due to changes in accounting policy and corrections of prior period errors [member]  | This member stands for the financial effect of changes in accounting policy and corrections of prior period errors.  | disclosure: IAS 1<br>106 b, disclosure: IAS 8 28 f i, disclosure: IAS 8 29 c i, disclosure: IAS 8 49 b i |
| ifrs-full | IncreaseDecreaseDueToChangesInAccountingPolicyRequiredByIFRSsMember  | member           | Increase (decrease) due to changes in accounting policy required by IFRSs [member]   | This member stands for the financial effect of changes in accounting policy required by IFRSs. [Refer: IFRSs [member]]   | disclosure: IAS 8<br>28 f i, disclosure: IAS 8 28 g  |
| ifrs-full | IncreaseDecreaseDueToDepartureFromRequirementOfIFRSMember  | member           | Increase (decrease) due to departure from requirement of IFRS [member]   | This member stands for the financial effect of a departure from a requirement in an IFRS. [Refer: IFRSs [member]]  | disclosure: IAS 1<br>20 d  |
| ifrs-full | IncreaseDecreaseDueToVoluntaryChangesInAccountingPolicyMember  | member           | Increase (decrease) due to voluntary changes in accounting policy [member]   | This member stands for the financial effect of voluntary changes in accounting policy.   | disclosure: IAS 8<br>29 c i, disclosure: IAS 8 29 d  |

|           |   |                   |  |   |  |
|-----------|---|-------------------|--|---|--|
| ifrs-full | IncreaseDecreaseIn AccountingEstimate   | X duration        | Increase (decrease) in accounting estimate   | The increase (decrease) in an accounting estimate that has an effect in the current period or is expected to have an effect in future periods.  | disclosure: IAS 8 39                           |
| ifrs-full | IncreaseDecreaseIn AccumulatedDeferredTaxRecognisedInOtherComprehensiveIncomeDueToChangeInTaxRate                                       | X duration debit  | Increase (decrease) in accumulated deferred tax recognised in other comprehensive income due to change in tax rate                                 | The increase (decrease) in accumulated deferred tax recognised in other comprehensive income due to change in the tax rate. [Refer: Other comprehensive income]   | common practice: IAS 1 85                      |
| ifrs-full | IncreaseDecreaseIn AggregateDifference BetweenFairValueAtInitialRecognitionAnd AmountDeterminedUsingValuationTechniqueYetToBeRecognised | X duration        | Increase (decrease) in aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss | The increase (decrease) in the aggregate difference between the fair value at initial recognition and the transaction price of financial instruments yet to be recognised in profit or loss. [Refer: Aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss] | example: IFRS 7 28 b                           |
| ifrs-full | IncreaseDecreaseIn AllowanceAccountForCreditLossesOfFinancialAssets   | X duration credit | Increase (decrease) in allowance account for credit losses of financial assets   | The increase (decrease) in the allowance account used to record the impairment of financial assets due to credit losses. [Refer: Financial assets; Allowance account for credit losses of financial assets]   | disclosure: IFRS 7 16 - Expiry date 2018-01-01 |
| ifrs-full | IncreaseDecreaseIn CashAndCashEquivalents   | X duration debit  | Increase (decrease) in cash and cash equivalents   | The increase (decrease) in cash and cash equivalents. [Refer: Cash and cash equivalents]  | disclosure: IAS 7 45                           |
| ifrs-full | IncreaseDecreaseIn CashAndCashEquivalentsBeforeEffectOfExchangeRateChanges  | X duration debit  | Increase (decrease) in cash and cash equivalents before effect of exchange rate changes  | The increase (decrease) in cash and cash equivalents before the effect of exchange rate changes on cash and cash equivalents held in foreign currencies. [Refer: Cash and cash equivalents; Effect of exchange rate changes on cash and cash equivalents]   | disclosure: IAS 7 45                           |
| ifrs-full | IncreaseDecreaseIn CashAndCashEquivalentsDiscontinuedOperations   | X duration debit  | Increase (decrease) in cash and cash equivalents, discontinued operations  | The increase (decrease) in cash and cash equivalents from discontinued operations. [Refer: Cash and cash equivalents; Discontinued operations [member]]   | common practice: IFRS 5 33 c                   |
| ifrs-full | IncreaseDecreaseIn ContingentConsiderationAssetLiability  | X duration debit  | Increase (decrease) in contingent consideration asset  | The increase (decrease) in a contingent consideration asset (liability) relating to a business combination.   | disclosure: IFRS 3 B67 b i                     |

|           |  |                   | (liability)   |   |   |
|-----------|--|-------------------|---|---|---|
| ifrs-full | IncreaseDecreaseIn ContingentLiabilities RecognisedInBusinessCombination                         | X duration credit | Increase (decrease) in contingent liabilities recognised in business combination                              | The increase (decrease) in contingent liabilities recognised in a business combination. [Refer: Contingent liabilities recognised in business combination; Business combinations [member]; Contingent liabilities [member]]   | disclosure: IFRS 3 B67 c                        |
| ifrs-full | IncreaseDecreaseIn CreditDerivativeFairValue   | X duration debit  | Increase (decrease) in credit derivative, fair value  | The increase (decrease) in the fair value of a credit derivative. [Refer: Credit derivative, fair value]  | disclosure: IFRS 7 24G a - Effective 2018-01-01 |
| ifrs-full | IncreaseDecreaseIn CreditDerivativeNominalAmount   | X duration        | Increase (decrease) in credit derivative, nominal amount  | The increase (decrease) in the nominal amount of a credit derivative. [Refer: Credit derivative, nominal amount]  | disclosure: IFRS 7 24G a - Effective 2018-01-01 |
| ifrs-full | IncreaseDecreaseIn CurrentTaxExpenseIncomeDueToRateRegulation                                    | X duration debit  | Increase (decrease) in current tax expense (income) due to rate regulation                                    | The increase (decrease) in current tax expense (income) due to rate regulation. Rate regulation is a framework for establishing the prices that can be charged to customers for goods or services and that framework is subject to oversight and/or approval by a rate regulator. [Refer: Current tax expense (income)]   | disclosure: IFRS 14 34                          |
| ifrs-full | IncreaseDecreaseIn DeferredAcquisitionCostsArisingFromInsuranceContracts                         | X duration debit  | Increase (decrease) in deferred acquisition costs arising from insurance contracts                            | The increase (decrease) in deferred acquisition costs arising from insurance contracts. [Refer: Deferred acquisition costs arising from insurance contracts]  | example: IFRS 4 IG39, example: IFRS 4 37 e      |
| ifrs-full | IncreaseDecreaseIn DeferredTaxExpenseIncomeDueToRateRegulation                                   | X duration debit  | Increase (decrease) in deferred tax expense (income) due to rate regulation                                   | The increase (decrease) in deferred tax expense (income) due to rate regulation. Rate regulation is a framework for establishing the prices that can be charged to customers for goods or services and that framework is subject to oversight and/or approval by a rate regulator. [Refer: Deferred tax expense (income)] | disclosure: IFRS 14 34                          |
| ifrs-full | IncreaseDecreaseIn DeferredTaxLiabilityAsset   | X duration credit | Increase (decrease) in deferred tax liability (asset)   | The increase (decrease) in a deferred tax liability (asset). [Refer: Deferred tax liability (asset)]  | common practice: IAS 12 81                      |
| ifrs-full | IncreaseDecreaseIn DefinedBenefitObligationDueToReasonablyPossibleDecreaseIn ActuarialAssumption | X instant credit  | Increase (decrease) in defined benefit obligation due to reasonably possible decrease in actuarial assumption | The increase (decrease) in a defined benefit obligation that would have been caused by a decrease in a significant actuarial assumption that was reasonably possible at the end of the reporting period. [Refer: Actuarial assumptions [member]]  | disclosure: IAS 19 145 a                        |

|           |  |                   |  |   |   |
|-----------|--|-------------------|--|---|---|
| ifrs-full | IncreaseDecreaseInDefinedBenefitObligationDueToReasonablyPossibleIncreaseInActuarialAssumption       | X instant credit  | Increase (decrease) in defined benefit obligation due to reasonably possible increase in actuarial assumption            | The increase (decrease) in a defined benefit obligation that would have been caused by an increase in a significant actuarial assumption that was reasonably possible at the end of the reporting period. [Refer: Actuarial assumptions [member]] | disclosure: IAS 19 145 a  |
| ifrs-full | IncreaseDecreaseInDividendsPayableThroughChangeInFairValueOfNoncashAssetsHeldForDistributionToOwners | X duration credit | Increase (decrease) in dividends payable through change in fair value of non-cash assets held for distribution to owners | The increase (decrease) in dividends payable through a change in the fair value of non-cash assets held for distribution to owners.   | disclosure: IFRIC 17 16 b   |
| ifrs-full | IncreaseDecreaseInExistingLiabilitiesContingentLiabilitiesRecognisedInBusinessCombination            | X duration credit | Increase in existing liabilities, contingent liabilities recognised in business combination                              | The increase in existing contingent liabilities recognised in a business combination. [Refer: Contingent liabilities recognised in business combination; Business combinations [member]]  | disclosure: IFRS 3 B67 c  |
| ifrs-full | IncreaseDecreaseInExistingProvisionsOtherProvisions  | X duration credit | Increase in existing provisions, other provisions  | The increase in existing other provisions. [Refer: Other provisions]  | disclosure: IAS 37 84 b   |
| ifrs-full | IncreaseDecreaseInExposureToCreditRiskOnLoanCommitmentsAndFinancialGuaranteeContracts                | X duration credit | Increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts                     | The increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts. [Refer: Exposure to credit risk on loan commitments and financial guarantee contracts]  | disclosure: IFRS 7 35H - Effective 2018-01-01,<br>disclosure: IFRS 7 35I - Effective 2018-01-01 |
| ifrs-full | IncreaseDecreaseInExposureToCreditRiskOnLoanCommitmentsAndFinancialGuaranteeContractsAbstract        |                   | Increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts [abstract]          |   |   |
| ifrs-full | IncreaseDecreaseInFairValueMeasurementAssets   | X duration debit  | Increase (decrease) in fair value measurement, assets  | The increase (decrease) in the fair value measurement of assets. [Refer: At fair value [member]]  | disclosure: IFRS 13 93 e  |

|           |  |                   |  |   |                             |
|-----------|--|-------------------|--|---|-----------------------------|
| ifrs-full | IncreaseDecreaseIn FairValueMeasurem entDueToChangeInO neOrMoreUnobserva bleInputsToReflectR easonablyPossibleAlt ernativeAssumptions Assets                       | X duration debit  | Increase (decrease) in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, assets                          | The amount of increase (decrease) in the fair value measurement of assets due to a change in one or more unobservable inputs to reflect reasonably possible alternative assumptions.  | disclosure: IFRS 13 93 h ii |
| ifrs-full | IncreaseDecreaseIn FairValueMeasurem entDueToChangeInO neOrMoreUnobserva bleInputsToReflectR easonablyPossibleAlt ernativeAssumptions EntitysOwnEquityInst ruments | X duration credit | Increase (decrease) in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, entity's own equity instruments | The amount of increase (decrease) in the fair value measurement of the entity's own equity instruments due to a change in one or more unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Entity's own equity instruments [member]] | disclosure: IFRS 13 93 h ii |
| ifrs-full | IncreaseDecreaseIn FairValueMeasurem entDueToChangeInO neOrMoreUnobserva bleInputsToReflectR easonablyPossibleAlt ernativeAssumptions Liabilities                  | X duration credit | Increase (decrease) in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, liabilities                     | The amount of increase (decrease) in the fair value measurement of liabilities due to a change in one or more unobservable inputs to reflect reasonably possible alternative assumptions.   | disclosure: IFRS 13 93 h ii |
| ifrs-full | IncreaseDecreaseIn FairValueMeasurem entEntitysOwnEquity nstruments  | X duration credit | Increase (decrease) in fair value measurement, entity's own equity instruments   | The increase (decrease) in the fair value measurement of the entity's own equity instruments. [Refer: At fair value [member]; Entity's own equity instruments [member]]   | disclosure: IFRS 13 93 e    |
| ifrs-full | IncreaseDecreaseIn FairValueMeasurem entLiabilities  | X duration credit | Increase (decrease) in fair value measurement, liabilities   | The increase (decrease) in the fair value measurement of liabilities. [Refer: At fair value [member]]   | disclosure: IFRS 13 93 e    |

|           |   |                  |  |   |   |
|-----------|---|------------------|--|---|---|
| ifrs-full | IncreaseDecreaseInFinancialAssets   | X duration debit | Increase (decrease) in financial assets  | The increase (decrease) in financial assets. [Refer: Financial assets]  | disclosure: IFRS 7<br>35H - Effective 2018-01-01,<br>disclosure: IFRS 7<br>35I - Effective 2018-01-01 |
| ifrs-full | IncreaseDecreaseInFinancialAssetsAbstract   |                  | Increase (decrease) in financial assets [abstract]   |   |   |
| ifrs-full | IncreaseDecreaseInFinancialAssetsArisingFromChangeInMeasurementAttributeFirstApplicationOfIFRS9       | X instant debit  | Increase (decrease) in financial assets arising from change in measurement attribute, initial application of IFRS 9      | The increase (decrease) in financial assets arising from a change in measurement attribute on the entity's transition to IFRS 9. [Refer: Financial assets]  | disclosure: IFRS 7<br>42L b - Effective 2018-01-01  |
| ifrs-full | IncreaseDecreaseInFinancialAssetsOnBasisOfMeasurementCategoryFirstApplicationOfIFRS9                  | X instant debit  | Increase (decrease) in financial assets on basis of measurement category, initial application of IFRS 9                  | The increase (decrease) in financial assets on the basis of their measurement categories in accordance with IAS 39 (ie not resulting from a change in the measurement attribute on transition to IFRS 9). [Refer: Financial assets]           | disclosure: IFRS 7<br>42L a - Effective 2018-01-01  |
| ifrs-full | IncreaseDecreaseInFinancialLiabilitiesAri singFromChangeInMeasurementAttributeFirstApplicationOfIFRS9 | X instant credit | Increase (decrease) in financial liabilities arising from change in measurement attribute, initial application of IFRS 9 | The increase (decrease) in financial liabilities arising from a change in the measurement attribute on the entity's transition to IFRS 9. [Refer: Financial liabilities]  | disclosure: IFRS 7<br>42L b - Effective 2018-01-01  |
| ifrs-full | IncreaseDecreaseInFinancialLiabilitiesOn BasisOfMeasurementCategoryFirstApplicationOfIFRS9            | X instant credit | Increase (decrease) in financial liabilities on basis of measurement category, initial application of IFRS 9             | The increase (decrease) in financial liabilities on the basis of their measurement categories in accordance with IAS 39 (ie not resulting from a change in the measurement attribute on transition to IFRS 9). [Refer: Financial liabilities] | disclosure: IFRS 7<br>42L a - Effective 2018-01-01  |
| ifrs-full | IncreaseDecreaseInInsuranceLiabilitiesNetOfReinsurance  | X duration debit | Increase (decrease) in insurance liabilities, net of reinsurance   | The increase (decrease) in insurance liabilities, net of reinsurance.   | common practice: IAS 1 85   |
| ifrs-full | IncreaseDecreaseInIntangibleAssets  | X duration       | Increase (decrease)  | The increase (decrease) in intangible assets and goodwill. [Refer:  | common practice:  |

|           |   |                   |   |  |   |
|-----------|---|-------------------|---|--|---|
|           | ntangibleAssetsAndGoodwill  | debit             | in intangible assets and goodwill   | Intangible assets and goodwill]  | IAS 38 118 e                                  |
| ifrs-full | IncreaseDecreaseInLiabilitiesArisingFromFinancingActivities                       | X duration credit | Increase (decrease) in liabilities arising from financing activities                          | The increase (decrease) in liabilities arising from financing activities. [Refer: Liabilities arising from financing activities]   | disclosure: IAS 7 44B                         |
| ifrs-full | IncreaseDecreaseInLiabilitiesUnderInsuranceContractsAndReinsuranceContractsIssued | X duration credit | Increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued | The increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued. [Refer: Liabilities under insurance contracts and reinsurance contracts issued]   | example: IFRS 4 IG37, example: IFRS 4 37 e    |
| ifrs-full | IncreaseDecreaseInNetAssetsAvailableForBenefits                                   | X duration credit | Increase (decrease) in net assets available for benefits                                      | The increase (decrease) in net assets available for benefits. Net assets available for benefits are assets of a retirement benefit plan less liabilities other than the actuarial present value of promised retirement benefits. | disclosure: IAS 26 35 b                       |
| ifrs-full | IncreaseDecreaseInNetDefinedBenefitLiabilityAsset                                 | X duration credit | Increase (decrease) in net defined benefit liability (asset)                                  | The increase (decrease) in the net defined benefit liability (asset). [Refer: Net defined benefit liability (asset)]   | disclosure: IAS 19 141                        |
| ifrs-full | IncreaseDecreaseInNetInvestmentInFinanceLease                                     | X duration debit  | Increase (decrease) in net investment in finance lease  | The increase (decrease) in the net investment in finance lease. [Refer: Net investment in finance lease]   | disclosure: IFRS 16 93 - Effective 2019-01-01 |
| ifrs-full | IncreaseDecreaseInNumberOfOrdinarySharesIssued                                    | shares            | Increase (decrease) in number of ordinary shares issued                                       | The increase (decrease) in the number of ordinary shares issued. [Refer: Ordinary shares [member]]   | common practice: IAS 1 112 c                  |
| ifrs-full | IncreaseDecreaseInNumberOfSharesOutstanding                                       | shares            | Increase (decrease) in number of shares outstanding   | The increase (decrease) in the number of shares outstanding. [Refer: Number of shares outstanding]   | disclosure: IAS 1 79 a iv                     |
| ifrs-full | IncreaseDecreaseInProvisionForUnearnedPremium                                     | X duration debit  | Increase (decrease) in provision for unearned premium   | The increase (decrease) in the provision for unearned premiums. [Refer: Unearned premiums]   | common practice: IAS 1 85                     |
| ifrs-full | IncreaseDecreaseInRegulatoryDeferralAccountCreditBalances                         | X duration credit | Increase (decrease) in regulatory deferral account credit balances                            | The increase (decrease) in regulatory deferral account credit balances. [Refer: Regulatory deferral account credit balances]   | disclosure: IFRS 14 33 a                      |
| ifrs-full | IncreaseDecreaseInRegulatoryDeferralAccountDebitBalances                          | X duration debit  | Increase (decrease) in regulatory deferral account debit balances                             | The increase (decrease) in regulatory deferral account debit balances. [Refer: Regulatory deferral account debit balances]   | disclosure: IFRS 14 33 a                      |

|           |  |                   |   |  |   |
|-----------|--|-------------------|---|--|---|
| ifrs-full | IncreaseDecreaseIn ReinsuranceAssets   | X duration debit  | Increase (decrease) in reinsurance assets   | The increase (decrease) in reinsurance assets. [Refer: Reinsurance assets]   | example: IFRS 4 IG37, example: IFRS 4 37 e          |
| ifrs-full | IncreaseDecreaseIn WorkingCapital  | X duration credit | Increase (decrease) in working capital  | The increase (decrease) in working capital.  | common practice: IAS 7 20                           |
| ifrs-full | IncreaseDecreaseThroughAcquisitionOfSubsidiary   | X duration credit | Increase (decrease) through acquisition of subsidiary, equity   | The increase (decrease) in equity resulting from the acquisition of subsidiaries. [Refer: Subsidiaries [member]]   | common practice: IAS 1 106 d                        |
| ifrs-full | IncreaseDecreaseThroughAdjustmentsArisingFromPassageOfTimeAllowanceAccountForCreditLossesOfFinancialAssets   | X duration credit | Increase (decrease) through adjustments arising from passage of time, allowance account for credit losses of financial assets   | The increase (decrease) in the allowance account for credit losses of financial assets resulting from adjustments arising from the passage of time. [Refer: Allowance account for credit losses of financial assets]   | common practice: IFRS 7 16 - Expiry date 2018-01-01 |
| ifrs-full | IncreaseDecreaseThroughAdjustmentsArisingFromPassageOfTimeLiabilitiesUnderInsuranceContractsAndReinsuranceContractsIssued  | X duration credit | Increase (decrease) through adjustments arising from passage of time, liabilities under insurance contracts and reinsurance contracts issued  | The increase (decrease) in liabilities under issued insurance contracts and reinsurance contracts resulting from adjustments arising from the passage of time. [Refer: Liabilities under insurance contracts and reinsurance contracts issued]   | common practice: IFRS 4 37 e                        |
| ifrs-full | IncreaseDecreaseThroughAdjustmentsArisingFromPassageOfTimeReinsuranceAssets  | X duration debit  | Increase (decrease) through adjustments arising from passage of time, reinsurance assets  | The increase (decrease) in reinsurance assets resulting from adjustments arising from the passage of time. [Refer: Reinsurance assets]   | common practice: IFRS 4 37 e                        |
| ifrs-full | IncreaseDecreaseThroughAmountsRecognisedInProfitOrLossAggregateDifferenceBetweenFairValueAtInitialRecognitionAndAmountDeterminedUsingValuationTechniqueYetToBeRecognised | X duration        | Increase (decrease) through amounts recognised in profit or loss, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss | The increase (decrease) in the aggregate difference between the fair value at initial recognition and the transaction price of financial instruments yet to be recognised in profit or loss resulting from amounts recognised in profit or loss. [Refer: Aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss; Financial instruments, class [member]] | example: IFRS 7 IG14, example: IFRS 7 28 b          |

|           |   |                   |   |  |                              |
|-----------|---|-------------------|---|--|------------------------------|
| ifrs-full | IncreaseDecreaseThroughAppropriationOfRetainedEarnings  | X duration credit | Increase (decrease) through appropriation of retained earnings, equity  | The increase (decrease) in equity resulting from the appropriation of retained earnings. [Refer: Retained earnings]  | common practice: IAS 1 106 d |
| ifrs-full | IncreaseDecreaseThroughBalancesRecognisedInCurrentPeriodInStatementOfFinancialPositionRegulatoryDeferralAccountCreditBalances | X duration credit | Increase (decrease) through balances recognised in current period in statement of financial position, regulatory deferral account credit balances | The increase (decrease) in regulatory deferral account credit balances resulting from balances recognised in the current period in the statement of financial position. [Refer: Regulatory deferral account credit balances] | example: IFRS 14 33 a i      |
| ifrs-full | IncreaseDecreaseThroughBalancesRecognisedInCurrentPeriodInStatementOfFinancialPositionRegulatoryDeferralAccountDebitBalances  | X duration debit  | Increase (decrease) through balances recognised in current period in statement of financial position, regulatory deferral account debit balances  | The increase (decrease) in regulatory deferral account debit balances resulting from balances recognised in the current period in the statement of financial position. [Refer: Regulatory deferral account debit balances]   | example: IFRS 14 33 a i      |
| ifrs-full | IncreaseDecreaseThroughBusinessCombinationsAndDisposalsNetDefinedBenefitLiabilityAsset  | X duration credit | Increase (decrease) through business combinations and disposals, net defined benefit liability (asset)  | The increase (decrease) in the net defined benefit liability (asset) resulting from business combinations and disposals. [Refer: Business combinations [member]; Net defined benefit liability (asset)]                      | disclosure: IAS 19 141 h     |
| ifrs-full | IncreaseDecreaseThroughBusinessCombinationsAndDisposalsReimbursementRights  | X duration debit  | Increase (decrease) through business combinations and disposals, reimbursement rights   | The increase (decrease) in reimbursement rights resulting from the effects of business combinations and disposals. [Refer: Business combinations [member]; Reimbursement rights, at fair value]                              | disclosure: IAS 19 141 h     |
| ifrs-full | IncreaseDecreaseThroughBusinessCombinationsDeferredTaxLiabilityAsset  | X duration credit | Increase (decrease) through business combinations, deferred tax liability (asset)   | The increase (decrease) in deferred tax liability (asset) resulting from business combinations. [Refer: Deferred tax liability (asset)]  | common practice: IAS 12 81   |

|           |   |                   |  |  |                              |
|-----------|---|-------------------|--|--|------------------------------|
| ifrs-full | IncreaseDecreaseThroughChangeInDiscountRateContingentLiabilitiesRecognisedInBusinessCombination | X duration credit | Increase (decrease) through change in discount rate, contingent liabilities recognised in business combination | The increase (decrease) in contingent liabilities recognised in a business combination due to changes in the discount rate. [Refer: Contingent liabilities recognised in business combination; Business combinations [member]] | disclosure: IFRS 3 B67 c     |
| ifrs-full | IncreaseDecreaseThroughChangeInDiscountRateOtherProvisions                                      | X duration credit | Increase (decrease) through change in discount rate, other provisions  | The increase (decrease) in other provisions resulting from a change in discount rate. [Refer: Other provisions]  | disclosure: IAS 37 84 e      |
| ifrs-full | IncreaseDecreaseThroughChangeInEquityOfSubsidiaries   | X duration credit | Increase (decrease) through change in equity of subsidiaries, equity   | The increase (decrease) in the entity's equity resulting from the change in the equity of subsidiaries. [Refer: Subsidiaries [member]]   | common practice: IAS 1 106 d |
| ifrs-full | IncreaseDecreaseThroughChangesInDiscountRatesRegulatoryDeferralAccountCreditBalances            | X duration credit | Increase (decrease) through changes in discount rates, regulatory deferral account credit balances             | The increase (decrease) in regulatory deferral account credit balances resulting from changes in discount rates. [Refer: Regulatory deferral account credit balances]  | example: IFRS 14 33 a iii    |
| ifrs-full | IncreaseDecreaseThroughChangesInDiscountRatesRegulatoryDeferralAccountDebitBalances             | X duration debit  | Increase (decrease) through changes in discount rates, regulatory deferral account debit balances              | The increase (decrease) in regulatory deferral account debit balances resulting from changes in discount rates. [Refer: Regulatory deferral account debit balances]  | example: IFRS 14 33 a iii    |
| ifrs-full | IncreaseDecreaseThroughChangesInFairValuesLiabilitiesArisingFromFinancingActivities             | X duration credit | Increase (decrease) through changes in fair values, liabilities arising from financing activities              | The increase (decrease) in liabilities arising from financing activities resulting from changes in fair values. [Refer: Liabilities arising from financing activities]   | disclosure: IAS 7 44B d      |
| ifrs-full | IncreaseDecreaseThroughChangesInForeignExchangeRatesNetDefinedBenefitLiabilityAsset             | X duration credit | Increase (decrease) through changes in foreign exchange rates, net defined benefit liability (asset)           | The increase (decrease) in the net defined benefit liability (asset) resulting from changes in foreign exchange rates. [Refer: Net defined benefit liability (asset)]  | disclosure: IAS 19 141 e     |

|           |   |                   |   |  |  |
|-----------|---|-------------------|---|--|--|
| ifrs-full | IncreaseDecreaseThroughChangesInForeignExchangeRatesRegulatoryDeferralAccountCreditBalances                               | X duration credit | Increase (decrease) through changes in foreign exchange rates, regulatory deferral account credit balances                                      | The increase (decrease) in regulatory deferral account credit balances resulting from changes in foreign exchange rates. [Refer: Regulatory deferral account credit balances]  | example: IFRS 14 33 a iii  |
| ifrs-full | IncreaseDecreaseThroughChangesInForeignExchangeRatesRegulatoryDeferralAccountDebitBalances                                | X duration debit  | Increase (decrease) through changes in foreign exchange rates, regulatory deferral account debit balances                                       | The increase (decrease) in regulatory deferral account debit balances resulting from changes in foreign exchange rates. [Refer: Regulatory deferral account debit balances]  | example: IFRS 14 33 a iii  |
| ifrs-full | IncreaseDecreaseThroughChangesInModelsOrRiskParametersExposureToCreditRiskOnLoanCommitmentsAndFinancialGuaranteeContracts | X duration credit | Increase (decrease) through changes in models or risk parameters, exposure to credit risk on loan commitments and financial guarantee contracts | The increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts resulting from changes in models or risk parameters. [Refer: Exposure to credit risk on loan commitments and financial guarantee contracts] | example: IFRS 7 IG20B - Effective 2018-01-01, example: IFRS 7 35H - Effective 2018-01-01 |
| ifrs-full | IncreaseDecreaseThroughChangesInModelsOrRiskParametersFinancialAssets   | X duration debit  | Increase (decrease) through changes in models or risk parameters, financial assets  | The increase (decrease) in financial assets resulting from changes in models or risk parameters. [Refer: Financial assets]   | example: IFRS 7 IG20B - Effective 2018-01-01, example: IFRS 7 35H - Effective 2018-01-01 |
| ifrs-full | IncreaseDecreaseThroughChangesInOwnershipInterestsInSubsidiariesThatDoNotResultInLossOfControl                            | X duration credit | Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity                        | The increase (decrease) in equity through changes in ownership interests in subsidiaries that do not result in loss of control. [Refer: Subsidiaries [member]]   | disclosure: IAS 1 106 d iii  |
| ifrs-full | IncreaseDecreaseThroughChangesInOwnershipInterestsInSubsidiariesThatDoNotResultInLossOfControl                            | X duration credit | Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss   | The increase (decrease) in equity attributable to owners of the parent through changes in ownership interests in subsidiaries that do not result in loss of control. [Refer: Subsidiaries [member]; Equity attributable to owners of parent]         | disclosure: IFRS 12 18   |

|           |  |                   |   |  |   |
|-----------|--|-------------------|---|--|---|
|           | EquityAttributableTo<br>OwnersOfParent   |                   | of control, equity<br>attributable to owners<br>of parent   |  |   |
| ifrs-full | IncreaseDecreaseThroughConversionOfConvertibleInstruments  | X duration credit | Increase (decrease) through conversion of convertible instruments, equity   | The increase (decrease) in equity resulting from the conversion of convertible instruments.  | common practice:<br>IAS 1 106 d               |
| ifrs-full | IncreaseDecreaseThroughCumulativeCatchupAdjustmentsToRevenueArisingFromChangeInEstimateOfTransactionPriceContractAssets      | X duration debit  | Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in estimate of transaction price, contract assets      | The increase (decrease) in contract assets resulting from cumulative catch-up adjustments to revenue arising from a change in an estimate of the transaction price. The transaction price is the amount of consideration to which an entity expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties (for example, some sales taxes). [Refer: Increase (decrease) through cumulative catch-up adjustments to revenue, contract assets]           | example: IFRS 15 118 b - Effective 2018-01-01 |
| ifrs-full | IncreaseDecreaseThroughCumulativeCatchupAdjustmentsToRevenueArisingFromChangeInEstimateOfTransactionPriceContractLiabilities | X duration credit | Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in estimate of transaction price, contract liabilities | The increase (decrease) in contract liabilities resulting from cumulative catch-up adjustments to revenue arising from a change in an estimate of the transaction price. The transaction price is the amount of consideration to which an entity expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties (for example, some sales taxes). [Refer: Increase (decrease) through cumulative catch-up adjustments to revenue, contract liabilities] | example: IFRS 15 118 b - Effective 2018-01-01 |
| ifrs-full | IncreaseDecreaseThroughCumulativeCatchupAdjustmentsToRevenueArisingFromChangeInMeasureOfProgressContractAssets               | X duration debit  | Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in measure of progress, contract assets                | The increase (decrease) in contract assets resulting from cumulative catch-up adjustments to revenue arising from a change in the measure of progress. [Refer: Increase (decrease) through cumulative catch-up adjustments to revenue, contract assets]  | example: IFRS 15 118 b - Effective 2018-01-01 |
| ifrs-full | IncreaseDecreaseThroughCumulativeCatchupAdjustmentsToRevenueArisingFromChangeInMeasureOfProgressContractLiabilities          | X duration credit | Increase (decrease) through cumulative catch-up adjustments to revenue arising from change in measure of progress, contract liabilities           | The increase (decrease) in contract liabilities resulting from cumulative catch-up adjustments to revenue arising from a change in the measure of progress. [Refer: Increase (decrease) through cumulative catch-up adjustments to revenue, contract liabilities]  | example: IFRS 15 118 b - Effective 2018-01-01 |

|           |  |                   |   |  |   |
|-----------|--|-------------------|---|--|---|
| ifrs-full | IncreaseDecreaseThroughCumulativeCatchupAdjustmentsToRevenueArisingFromContractModificationContractAssets      | X duration debit  | Increase (decrease) through cumulative catch-up adjustments to revenue arising from contract modification, contract assets      | The increase (decrease) in contract assets resulting from cumulative catch-up adjustments to revenue arising from a contract modification. A contract modification is a change in the scope or price (or both) of a contract that is approved by the parties to the contract. [Refer: Increase (decrease) through cumulative catch-up adjustments to revenue, contract assets]           | example: IFRS 15 118 b - Effective 2018-01-01 |
| ifrs-full | IncreaseDecreaseThroughCumulativeCatchupAdjustmentsToRevenueArisingFromContractModificationContractLiabilities | X duration credit | Increase (decrease) through cumulative catch-up adjustments to revenue arising from contract modification, contract liabilities | The increase (decrease) in contract liabilities resulting from cumulative catch-up adjustments to revenue arising from a contract modification. A contract modification is a change in the scope or price (or both) of a contract that is approved by the parties to the contract. [Refer: Increase (decrease) through cumulative catch-up adjustments to revenue, contract liabilities] | example: IFRS 15 118 b - Effective 2018-01-01 |
| ifrs-full | IncreaseDecreaseThroughCumulativeCatchupAdjustmentsToRevenueContractAssets                                     | X duration debit  | Increase (decrease) through cumulative catch-up adjustments to revenue, contract assets   | The increase (decrease) in contract assets resulting from cumulative catch-up adjustments to revenue. [Refer: Contract assets; Revenue]  | example: IFRS 15 118 b - Effective 2018-01-01 |
| ifrs-full | IncreaseDecreaseThroughCumulativeCatchupAdjustmentsToRevenueContractLiabilities                                | X duration credit | Increase (decrease) through cumulative catch-up adjustments to revenue, contract liabilities                                    | The increase (decrease) in contract liabilities resulting from cumulative catch-up adjustments to revenue. [Refer: Contract liabilities; Revenue]  | example: IFRS 15 118 b - Effective 2018-01-01 |
| ifrs-full | IncreaseDecreaseThroughDisposalOfSubsidiary  | X duration credit | Increase (decrease) through disposal of subsidiary, equity  | The increase (decrease) in equity resulting from the disposal of subsidiaries. [Refer: Subsidiaries [member]]  | common practice: IAS 1 106 d                  |
| ifrs-full | IncreaseDecreaseThroughEffectOfChangesInForeignExchangeRatesLiabilitiesArisingFromFinancingActivities          | X duration credit | Increase (decrease) through effect of changes in foreign exchange rates, liabilities arising from financing activities          | The increase (decrease) in liabilities arising from financing activities resulting from the effect of changes in foreign exchange rates. [Refer: Liabilities arising from financing activities]  | disclosure: IAS 7 44B c                       |
| ifrs-full | IncreaseDecreaseThroughExerciseOfOptions   | X duration credit | Increase (decrease) through exercise of options, equity   | The increase (decrease) in equity resulting from the exercise of options.  | common practice: IAS 1 106 d                  |
| ifrs-full | IncreaseDecreaseThroughExerciseOfWarrants  | X duration credit | Increase (decrease) through exercise of warrants.   | The increase (decrease) in equity resulting from the exercise of warrants.   | common practice: IAS 1 106 d                  |

|           |  |                   |  |  |  |
|-----------|--|-------------------|--|--|--|
|           | rantsEquity  |                   | warrants, equity   |  |  |
| ifrs-full | IncreaseDecreaseThroughFinancingCashFlowsLiabilitiesArisingFromFinancingActivities   | X duration credit | Increase (decrease) through financing cash flows, liabilities arising from financing activities  | The increase (decrease) in liabilities arising from financing activities resulting from financing cash flows. [Refer: Cash flows from (used in) financing activities; Liabilities arising from financing activities]                                 | disclosure: IAS 7 44B a  |
| ifrs-full | IncreaseDecreaseThroughForeignExchangeAndOtherMovementsExposureToCreditRiskOnLoanCommitmentsAndFinancialGuaranteeContracts         | X duration credit | Increase (decrease) through foreign exchange and other movements, exposure to credit risk on loan commitments and financial guarantee contracts            | The increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts resulting from foreign exchange and other movements. [Refer: Exposure to credit risk on loan commitments and financial guarantee contracts] | example: IFRS 7 IG20B - Effective 2018-01-01, example: IFRS 7 35H - Effective 2018-01-01 |
| ifrs-full | IncreaseDecreaseThroughForeignExchangeAndOtherMovementsExposureToCreditRiskOnLoanCommitmentsAndFinancialGuaranteeContractsAbstract |                   | Increase (decrease) through foreign exchange and other movements, exposure to credit risk on loan commitments and financial guarantee contracts [abstract] |  |  |
| ifrs-full | IncreaseDecreaseThroughForeignExchangeAndOtherMovementsFinancialAssets   | X duration debit  | Increase (decrease) through foreign exchange and other movements, financial assets   | The increase (decrease) in financial assets resulting from foreign exchange and other movements. [Refer: Financial assets]   | example: IFRS 7 IG20B - Effective 2018-01-01, example: IFRS 7 35H - Effective 2018-01-01 |
| ifrs-full | IncreaseDecreaseThroughForeignExchangeAndOtherMovementsFinancialAssetsAbstract   |                   | Increase (decrease) through foreign exchange and other movements, financial assets [abstract]  |  |  |

|           |  |                   |   |   |  |
|-----------|--|-------------------|---|---|--|
| ifrs-full | IncreaseDecreaseThroughForeignExchangeExposureToCreditRiskOnLoanCommitmentsAndFinancialGuaranteeContracts                    | X duration credit | Increase (decrease) through foreign exchange, exposure to credit risk on loan commitments and financial guarantee contracts                       | The increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts resulting from foreign exchange. [Refer: Exposure to credit risk on loan commitments and financial guarantee contracts]  | example: IFRS 7 IG20B - Effective 2018-01-01, example: IFRS 7 35H - Effective 2018-01-01 |
| ifrs-full | IncreaseDecreaseThroughForeignExchangeFinancialAssets  | X duration debit  | Increase (decrease) through foreign exchange, financial assets  | The increase (decrease) in financial assets resulting from foreign exchange. [Refer: Financial assets]  | example: IFRS 7 IG20B - Effective 2018-01-01, example: IFRS 7 35H - Effective 2018-01-01 |
| ifrs-full | IncreaseDecreaseThroughLossOfControlOfSubsidiaryDeferredTaxLiabilityAsset  | X duration credit | Increase (decrease) through loss of control of subsidiary, deferred tax liability (asset)   | The decrease in deferred tax liability (asset) resulting from the loss of control of a subsidiary. [Refer: Deferred tax liability (asset)]  | common practice: IAS 12 81   |
| ifrs-full | IncreaseDecreaseThroughModificationOfContractualCashFlowsExposureToCreditRiskOnLoanCommitmentsAndFinancialGuaranteeContracts | X duration credit | Increase (decrease) through modification of contractual cash flows, exposure to credit risk on loan commitments and financial guarantee contracts | The increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts resulting from the modification of contractual cash flows. [Refer: Exposure to credit risk on loan commitments and financial guarantee contracts]  | example: IFRS 7 35I b - Effective 2018-01-01   |
| ifrs-full | IncreaseDecreaseThroughModificationOfContractualCashFlowsFinancialAssets   | X duration debit  | Increase (decrease) through modification of contractual cash flows, financial assets  | The increase (decrease) in financial assets resulting from the modification of contractual cash flows. [Refer: Financial assets]  | example: IFRS 7 35I b - Effective 2018-01-01   |
| ifrs-full | IncreaseDecreaseThroughNetExchangeDifferencesAllowanceAccountForCreditLossesOfFinancialAssets                                | X duration credit | Increase (decrease) through net exchange differences, allowance account for credit losses of financial assets                                     | The increase (decrease) in an allowance account for credit losses of financial assets resulting from the net exchange differences arising when the financial statements are translated from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity. [Refer: Allowance account for credit losses of financial assets] | common practice: IFRS 7 16 - Expiry date 2018-01-01                                      |

|           |  |                   |   |  |                                   |
|-----------|--|-------------------|---|--|-----------------------------------|
| ifrs-full | IncreaseDecreaseThroughNetExchangeDifferencesBiologicalAssets                                      | X duration debit  | Increase (decrease) through net exchange differences, biological assets   | The increase (decrease) in biological assets resulting from net exchange differences arising on the translation of the financial statements from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity. [Refer: Biological assets]   | disclosure: IAS 41 50 f           |
| ifrs-full | IncreaseDecreaseThroughNetExchangeDifferencesDeferredAcquisitionCostsArisingFromInsuranceContracts | X duration debit  | Increase (decrease) through net exchange differences, deferred acquisition costs arising from insurance contracts | The increase (decrease) in deferred acquisition costs arising from insurance contracts resulting from the net exchange differences arising when the financial statements are translated from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity. [Refer: Deferred acquisition costs arising from insurance contracts] | common practice: IFRS 4 37 e      |
| ifrs-full | IncreaseDecreaseThroughNetExchangeDifferencesDeferredTaxLiabilityAsset                             | X duration credit | Increase (decrease) through net exchange differences, deferred tax liability (asset)                              | The increase (decrease) in deferred tax liability (asset) resulting from the net exchange differences arising when the financial statements are translated from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity. [Refer: Deferred tax liability (asset)]   | common practice: IAS 12 81        |
| ifrs-full | IncreaseDecreaseThroughNetExchangeDifferencesGoodwill  | X duration debit  | Increase (decrease) through net exchange differences, goodwill  | The increase (decrease) in goodwill resulting from net exchange differences arising on the translation of the financial statements from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity. [Refer: Goodwill]   | disclosure: IFRS 3 B67 d vi       |
| ifrs-full | IncreaseDecreaseThroughNetExchangeDifferencesIntangibleAssetsAndGoodwill                           | X duration debit  | Increase (decrease) through net exchange differences, intangible assets and goodwill                              | The increase (decrease) in intangible assets and goodwill resulting from the net exchange differences arising when the financial statements are translated from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity. [Refer: Intangible assets and goodwill]   | common practice: IAS 38 118 e vii |
| ifrs-full | IncreaseDecreaseThroughNetExchangeDifferencesIntangibleAssetsOtherThanGoodwill                     | X duration debit  | Increase (decrease) through net exchange differences, intangible assets other than goodwill                       | The increase (decrease) in intangible assets other than goodwill resulting from net exchange differences arising on the translation of the financial statements from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity. [Refer: Intangible assets other than goodwill]   | disclosure: IAS 38 118 e vii      |

|           |  |                   |  |  |   |
|-----------|--|-------------------|--|--|---|
| ifrs-full | IncreaseDecreaseThroughNetExchangeDifferencesInvestmentProperty  | X duration debit  | Increase (decrease) through net exchange differences, investment property  | The increase (decrease) in investment property resulting from net exchange differences arising on the translation of the financial statements from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity. [Refer: Investment property]                     | disclosure: IAS 40 76 e, disclosure: IAS 40 79 d vi |
| ifrs-full | IncreaseDecreaseThroughNetExchangeDifferencesLiabilitiesUnderInsuranceContractsAndReinsuranceContractsIssued | X duration credit | Increase (decrease) through net exchange differences, liabilities under insurance contracts and reinsurance contracts issued | The change in insurance liabilities resulting from the net exchange differences that arise on the translation of the financial statements into a different presentation currency, and on the translation of a foreign operation into the presentation currency. [Refer: Liabilities under insurance contracts and reinsurance contracts issued]                              | example: IFRS 4 IG37 f, example: IFRS 4 37 e        |
| ifrs-full | IncreaseDecreaseThroughNetExchangeDifferencesOtherProvisions   | X duration credit | Increase (decrease) through net exchange differences, other provisions   | The increase (decrease) in other provisions resulting from foreign currency exchange rate changes on provisions measured in a currency different from the entity's presentation currency. [Refer: Other provisions]  | common practice: IAS 37 84                          |
| ifrs-full | IncreaseDecreaseThroughNetExchangeDifferencesPropertyPlantAndEquipment                                       | X duration debit  | Increase (decrease) through net exchange differences, property, plant and equipment  | The increase (decrease) in property, plant and equipment resulting from net exchange differences arising on the translation of the financial statements from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity. [Refer: Property, plant and equipment] | disclosure: IAS 16 73 e viii                        |
| ifrs-full | IncreaseDecreaseThroughNetExchangeDifferencesReimbursementRightsAtFairValue                                  | X duration debit  | Increase (decrease) through net exchange differences, reimbursement rights, at fair value                                    | The increase (decrease) in the fair value of reimbursement rights resulting from foreign currency exchange rate changes on plans measured in a currency that is different from the entity's presentation currency. [Refer: At fair value [member]; Reimbursement rights, at fair value]  | disclosure: IAS 19 141 e                            |
| ifrs-full | IncreaseDecreaseThroughNetExchangeDifferencesReinsuranceAssets   | X duration debit  | Increase (decrease) through net exchange differences, reinsurance assets   | The increase (decrease) in reinsurance assets resulting from the net exchange differences arising when the financial statements are translated from the functional currency into a different presentation currency, including the translation of a foreign operation into the presentation currency of the reporting entity. [Refer: Reinsurance assets]                     | common practice: IFRS 4 37 e                        |

|           |  |                   |   |  |   |
|-----------|--|-------------------|---|--|---|
| ifrs-full | IncreaseDecreaseThroughNewTransactionsAggregateDifferenceBetweenFairValueAtInitialRecognitionAndAmountDeterminedUsingValuationTechniqueYetToBeRecognised | X duration        | Increase (decrease) through new transactions, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss | The increase (decrease) in the aggregate difference between the fair value at initial recognition and the transaction price of financial instruments yet to be recognised in profit or loss resulting from new transactions. [Refer: Aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss; Financial instruments, class [member]] | example: IFRS 7 IG14, example: IFRS 7 28 b          |
| ifrs-full | IncreaseDecreaseThroughObtainingOrLosingControlOfSubsidiariesOrOtherBusinessesLiabilitiesArisingFromFinancingActivities                                  | X duration credit | Increase (decrease) through obtaining or losing control of subsidiaries or other businesses, liabilities arising from financing activities                                | The increase (decrease) in liabilities arising from financing activities resulting from obtaining or losing control of subsidiaries or other businesses. [Refer: Liabilities arising from financing activities; Subsidiaries [member]]   | disclosure: IAS 7 44B b                             |
| ifrs-full | IncreaseDecreaseThroughOtherChangesAllowanceAccountForCreditLossesOfFinancialAssets  | X duration credit | Increase (decrease) through other changes, allowance account for credit losses of financial assets  | The increase (decrease) in allowance account for credit losses of financial assets resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Allowance account for credit losses of financial assets]   | common practice: IFRS 7 16 - Expiry date 2018-01-01 |
| ifrs-full | IncreaseDecreaseThroughOtherChangesDeferredAcquisitionCostsArisingFromInsuranceContracts   | X duration debit  | Increase (decrease) through other changes, deferred acquisition costs arising from insurance contracts  | The increase (decrease) in deferred acquisition costs arising from insurance contracts resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Deferred acquisition costs arising from insurance contracts]   | example: IFRS 4 IG39 e, example: IFRS 4 37 e        |
| ifrs-full | IncreaseDecreaseThroughOtherChangesIntangibleAssetsAndGoodwill   | X duration debit  | Increase (decrease) through other changes, intangible assets and goodwill   | The increase (decrease) in intangible assets and goodwill resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Intangible assets and goodwill]   | common practice: IAS 38 118 e viii                  |
| ifrs-full | IncreaseDecreaseThroughOtherChangesIntangibleAssetsOtherThanGoodwill   | X duration debit  | Increase (decrease) through other changes, intangible assets other than goodwill  | The increase (decrease) in intangible assets other than goodwill resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Intangible assets other than goodwill]   | disclosure: IAS 38 118 e viii                       |

|           |  |                   |   |  |   |
|-----------|--|-------------------|---|--|---|
| ifrs-full | IncreaseDecreaseThroughOtherChangesInvestmentProperty  | X duration debit  | Increase (decrease) through other changes, investment property  | The increase (decrease) in investment property resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Investment property]   | disclosure: IAS 40 79 d viii, disclosure: IAS 40 76 g |
| ifrs-full | IncreaseDecreaseThroughOtherChangesLiabilitiesArisingFromFinancingActivities                       | X duration credit | Increase (decrease) through other changes, liabilities arising from financing activities                          | The increase (decrease) in liabilities arising from financing activities resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Liabilities arising from financing activities]   | disclosure: IAS 7 44B e                               |
| ifrs-full | IncreaseDecreaseThroughOtherChangesLiabilitiesUnderInsuranceContractsAndReinsuranceContractsIssued | X duration credit | Increase (decrease) through other changes, liabilities under insurance contracts and reinsurance contracts issued | The increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Liabilities under insurance contracts and reinsurance contracts issued] | example: IFRS 4 IG37, example: IFRS 4 37 e            |
| ifrs-full | IncreaseDecreaseThroughOtherChangesNetDefinedBenefitLiabilityAsset                                 | X duration credit | Increase (decrease) through other changes, net defined benefit liability (asset)                                  | The increase (decrease) in the net defined benefit liability (asset) resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Net defined benefit liability (asset)]   | common practice: IAS 19 141                           |
| ifrs-full | IncreaseDecreaseThroughOtherChangesPropertyPlantAndEquipment                                       | X duration debit  | Increase (decrease) through other changes, property, plant and equipment  | The increase (decrease) in property, plant and equipment resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Property, plant and equipment]   | disclosure: IAS 16 73 e ix                            |
| ifrs-full | IncreaseDecreaseThroughOtherChangesRegulatoryDeferralAccountCreditBalances                         | X duration credit | Increase (decrease) through other changes, regulatory deferral account credit balances                            | The increase (decrease) in regulatory deferral account credit balances resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Regulatory deferral account credit balances]   | example: IFRS 14 33 a iii                             |
| ifrs-full | IncreaseDecreaseThroughOtherChangesRegulatoryDeferralAccountCreditBalancesAbstract                 |                   | Increase (decrease) through other changes, regulatory deferral account credit balances [abstract]                 |  |   |
| ifrs-full | IncreaseDecreaseThroughOtherChangesRegulatoryDeferralAccountCreditBalances                         | X duration debit  | Increase (decrease) through other changes, regulatory   | The increase (decrease) in regulatory deferral account debit balances resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Regulatory deferral   | example: IFRS 14 33 a iii                             |

|           |  |                   |  |   |  |
|-----------|--|-------------------|--|---|--|
|           | ccountDebitBalances  |                   | deferral account debit balances  | account debit balances]   |  |
| ifrs-full | IncreaseDecreaseThroughOtherChanges RegulatoryDeferralAbstract   |                   | Increase (decrease) through other changes, regulatory deferral account debit balances [abstract]                           |   |  |
| ifrs-full | IncreaseDecreaseThroughOtherChanges ReinsuranceAssets  | X duration debit  | Increase (decrease) through other changes, reinsurance assets  | The increase (decrease) in reinsurance assets resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Reinsurance assets]  | common practice: IFRS 4 37 e   |
| ifrs-full | IncreaseDecreaseThroughOtherContributionsByOwners  | X duration credit | Increase through other contributions by owners, equity   | The increase in equity through other contributions by owners that the entity does not separately disclose in the same statement or note.  | disclosure: IAS 1 106 d iii  |
| ifrs-full | IncreaseDecreaseThroughOtherDistributionsToOwners  | X duration debit  | Decrease through other distributions to owners, equity   | The decrease in equity through distributions to owners that the entity does not separately disclose in the same statement or note.  | disclosure: IAS 1 106 d iii  |
| ifrs-full | IncreaseDecreaseThroughOtherMovementsExposureToCreditRiskOnLoanCommitmentsAndFinancialGuaranteeContracts | X duration credit | Increase (decrease) through other movements, exposure to credit risk on loan commitments and financial guarantee contracts | The increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts resulting from other movements. [Refer: Exposure to credit risk on loan commitments and financial guarantee contracts] | example: IFRS 7 IG20B - Effective 2018-01-01, example: IFRS 7 35H - Effective 2018-01-01, example: IFRS 7 35I - Effective 2018-01-01 |
| ifrs-full | IncreaseDecreaseThroughOtherMovementsFinancialAssets   | X duration debit  | Increase (decrease) through other movements, financial assets  | The increase (decrease) in financial assets resulting from other movements. [Refer: Financial assets]   | example: IFRS 7 IG20B - Effective 2018-01-01, example: IFRS 7 35H - Effective 2018-01-01, example: IFRS 7 35I - Effective 2018-01-01 |

|           |  |                   |  |   |                              |
|-----------|--|-------------------|--|---|------------------------------|
| ifrs-full | IncreaseDecreaseThroughShadowAccountingDeferredAcquisitionCostsArisingFromInsuranceContracts | X duration debit  | Increase (decrease) through shadow accounting, deferred acquisition costs arising from insurance contracts | The increase (decrease) in deferred acquisition costs arising from insurance contracts that result from shadow accounting. Shadow accounting is a practice with the following two features: (a) a recognised but unrealised gain or loss on an asset affects the measurement of the insurance liability in the same way that a realised gain or loss does; and (b) if unrealised gains or losses on an asset are recognised directly in equity, the resulting change in the carrying amount of the insurance liability is also recognised in equity. [Refer: Deferred acquisition costs arising from insurance contracts] | common practice: IFRS 4 37 e |
| ifrs-full | IncreaseDecreaseThroughSharebasedPaymentTransactions   | X duration credit | Increase (decrease) through share-based payment transactions, equity                                       | The increase (decrease) in equity resulting from share-based payment transactions. [Refer: Equity]  | disclosure: IAS 1 106 d iii  |
| ifrs-full | IncreaseDecreaseThroughTimeValueOfMoneyAdjustmentOtherProvisions                             | X duration credit | Increase through adjustments arising from passage of time, other provisions                                | The increase in other provisions through adjustments arising from the passage of time. [Refer: Other provisions]  | disclosure: IAS 37 84 e      |
| ifrs-full | IncreaseDecreaseThroughTransactionsWithOwners  | X duration credit | Increase (decrease) through transactions with owners, equity   | The increase (decrease) in equity resulting from transactions with owners.  | common practice: IAS 1 106 d |
| ifrs-full | IncreaseDecreaseThroughTransferBetweenRevaluationReserveAndRetainedEarnings                  | X duration credit | Increase (decrease) through transfer between revaluation surplus and retained earnings, equity             | The increase (decrease) in equity resulting from transfers between a revaluation surplus and retained earnings. [Refer: Retained earnings; Revaluation surplus]   | common practice: IAS 1 106 d |
| ifrs-full | IncreaseDecreaseThroughTransfersAndOtherChangesBiologicalAssets                              | X duration debit  | Increase (decrease) through other changes, biological assets   | The increase (decrease) in biological assets resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Biological assets]  | disclosure: IAS 41 50 g      |
| ifrs-full | IncreaseDecreaseThroughTransfersAndOtherChangesEquity  | X duration credit | Increase (decrease) through other changes, equity  | The increase (decrease) in equity resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Equity]  | disclosure: IAS 1 106 d      |
| ifrs-full | IncreaseDecreaseThroughTransfersAndOtherChangesGoodwill                                      | X duration debit  | Increase (decrease) through other changes, goodwill  | The increase (decrease) in goodwill resulting from changes that the entity does not separately disclose in the same statement or note. [Refer: Goodwill]  | disclosure: IFRS 3 B67 d vii |

|           |  |                   |   |  |                               |
|-----------|--|-------------------|---|--|-------------------------------|
| ifrs-full | IncreaseDecreaseThroughTransfersAndOtherChangesIntangibleAssetsAndGoodwill               | X duration debit  | Increase (decrease) through transfers and other changes, intangible assets and goodwill                   | The increase (decrease) in intangible assets and goodwill resulting from transfers and changes that the entity does not separately disclose in the same statement or note. [Refer: Intangible assets and goodwill]               | common practice: IAS 38 118 e |
| ifrs-full | IncreaseDecreaseThroughTransfersAndOtherChangesIntangibleAssetsAndGoodwillAbstract       |                   | Increase (decrease) through transfers and other changes, intangible assets and goodwill [abstract]        |  |                               |
| ifrs-full | IncreaseDecreaseThroughTransfersAndOtherChangesIntangibleAssetsOtherThanGoodwill         | X duration debit  | Increase (decrease) through transfers and other changes, intangible assets other than goodwill            | The increase (decrease) in intangible assets other than goodwill resulting from transfers and changes that the entity does not separately disclose in the same statement or note. [Refer: Intangible assets other than goodwill] | common practice: IAS 38 118 e |
| ifrs-full | IncreaseDecreaseThroughTransfersAndOtherChangesIntangibleAssetsOtherThanGoodwillAbstract |                   | Increase (decrease) through transfers and other changes, intangible assets other than goodwill [abstract] |  |                               |
| ifrs-full | IncreaseDecreaseThroughTransfersAndOtherChangesOtherProvisions                           | X duration credit | Increase (decrease) through transfers and other changes, other provisions                                 | The increase (decrease) in other provisions resulting from transfers and changes that the entity does not separately disclose in the same statement or note. [Refer: Other provisions]   | common practice: IAS 37 84    |
| ifrs-full | IncreaseDecreaseThroughTransfersAndOtherChangesPropertyPlantAndEquipment                 | X duration debit  | Increase (decrease) through transfers and other changes, property, plant and equipment                    | The increase (decrease) in property, plant and equipment resulting from transfers and changes that the entity does not separately disclose in the same statement or note. [Refer: Property, plant and equipment]                 | common practice: IAS 16 73 e  |
| ifrs-full | IncreaseDecreaseThroughTransfersAndOtherChangesPropertyPlantAndEquipmentAbstract         |                   | Increase (decrease) through transfers and other changes, property, plant and equipment [abstract]         |  |                               |

|           |   |                   |  |   |  |
|-----------|---|-------------------|--|---|--|
| ifrs-full | IncreaseDecreaseThroughTransfersExposureToCreditRiskOnLoanCommitmentsAndFinancialGuaranteeContracts | X duration credit | Increase (decrease) through transfers, exposure to credit risk on loan commitments and financial guarantee contracts | The increase (decrease) in exposure to credit risk on loan commitments and financial guarantee contracts resulting from transfers. [Refer: Exposure to credit risk on loan commitments and financial guarantee contracts] | example: IFRS 7 IG20B - Effective 2018-01-01, example: IFRS 7 35I d - Effective 2018-01-01, example: IFRS 7 35H - Effective 2018-01-01 |
| ifrs-full | IncreaseDecreaseThroughTransfersFinancialAssets   | X duration debit  | Increase (decrease) through transfers, financial assets  | The increase (decrease) in financial assets resulting from transfers. [Refer: Financial assets]   | example: IFRS 7 IG20B - Effective 2018-01-01, example: IFRS 7 35I d - Effective 2018-01-01, example: IFRS 7 35H - Effective 2018-01-01 |
| ifrs-full | IncreaseDecreaseThroughTransfersFromConstructionInProgressPropertyPlantAndEquipment                 | X duration debit  | Increase (decrease) through transfers from construction in progress, property, plant and equipment                   | The increase (decrease) in property, plant and equipment resulting from transfers from construction in progress. [Refer: Property, plant and equipment; Construction in progress]   | common practice: IAS 16 73 e   |
| ifrs-full | IncreaseDecreaseThroughTransfersFromTolnvestmentPropertyPlantAndEquipment                           | X duration debit  | Increase (decrease) through transfers from (to) investment property, property, plant and equipment                   | The increase (decrease) in property, plant and equipment resulting from transfers from (to) investment property. [Refer: Property, plant and equipment; Investment property]  | common practice: IAS 16 73 e   |
| ifrs-full | IncreaseDecreaseThroughTransfersIntangibleAssetsAndGoodwill   | X duration debit  | Increase (decrease) through transfers, intangible assets and goodwill  | The increase (decrease) in intangible assets and goodwill resulting from transfers. [Refer: Intangible assets and goodwill]   | common practice: IAS 38 118 e  |
| ifrs-full | IncreaseDecreaseThroughTransfersIntangibleAssetsOtherThanGoodwill                                   | X duration debit  | Increase (decrease) through transfers, intangible assets other than goodwill   | The increase (decrease) in intangible assets other than goodwill resulting from transfers. [Refer: Intangible assets other than goodwill]   | common practice: IAS 38 118 e  |

|           |   |                   |  |  |   |
|-----------|---|-------------------|--|--|---|
| ifrs-full | IncreaseDecreaseThroughTransfersLiabilitiesUnderInsuranceContractsAndReinsuranceContractsIssued                               | X duration credit | Increase (decrease) through transfers, liabilities under insurance contracts and reinsurance contracts issued                                      | The increase (decrease) in liabilities under insurance contracts and reinsurance contracts issued resulting from acquisitions from, or transfers to, other insurers. [Refer: Liabilities under insurance contracts and reinsurance contracts issued] | example: IFRS 4 IG37 e, example: IFRS 4 37 e    |
| ifrs-full | IncreaseDecreaseThroughTransfersPropertyPlantAndEquipment   | X duration debit  | Increase (decrease) through transfers, property, plant and equipment   | The increase (decrease) in property, plant and equipment resulting from transfers. [Refer: Property, plant and equipment]  | common practice: IAS 16 73 e                    |
| ifrs-full | IncreaseDecreaseThroughTransfersToDisposalGroupsRegulatoryDeferralAccountCreditBalances                                       | X duration credit | Increase (decrease) through transfers to disposal groups, regulatory deferral account credit balances  | The increase (decrease) in regulatory deferral account credit balances resulting from transfers to disposal groups. [Refer: Disposal groups classified as held for sale [member]; Regulatory deferral account credit balances]                       | example: IFRS 14 IE5, example: IFRS 14 33 a iii |
| ifrs-full | IncreaseDecreaseThroughTransfersToDisposalGroupsRegulatoryDeferralAccountDebitBalances  | X duration debit  | Increase (decrease) through transfers to disposal groups, regulatory deferral account debit balances   | The increase (decrease) in regulatory deferral account debit balances resulting from transfers to disposal groups. [Refer: Disposal groups classified as held for sale [member]; Regulatory deferral account debit balances]                         | example: IFRS 14 IE5, example: IFRS 14 33 a iii |
| ifrs-full | IncreaseDecreaseThroughTransferToStatutoryReserve   | X duration credit | Increase (decrease) through transfer to statutory reserve, equity  | The increase (decrease) in equity resulting from transfers to a statutory reserve. [Refer: Statutory reserve]  | common practice: IAS 1 106 d                    |
| ifrs-full | IncreaseDecreaseThroughTreasuryShareTransactions  | X duration credit | Increase (decrease) through treasury share transactions, equity  | The increase (decrease) in equity resulting from treasury share transactions. [Refer: Equity; Treasury shares]   | disclosure: IAS 1 106 d                         |
| ifrs-full | IncreaseInFairValueMeasurementDueToChangeInOneOrMoreUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsAssets | X duration debit  | Increase in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, assets | The amount of increase in the fair value measurement of assets due to a change in one or more unobservable inputs to reflect reasonably possible alternative assumptions.  | disclosure: IFRS 13 93 h ii                     |

|           |  |                   |   |  |   |
|-----------|--|-------------------|---|--|---|
| ifrs-full | IncreaseInFairValueMeasurementDueToChangeInOneOrMoreUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsEntitysOwnEquityInstruments | X duration credit | Increase in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, entity's own equity instruments | The amount of increase in the fair value measurement of the entity's own equity instruments due to a change in one or more unobservable inputs to reflect reasonably possible alternative assumptions. [Refer: Entity's own equity instruments [member]] | disclosure: IFRS 13 93 h ii                   |
| ifrs-full | IncreaseInFairValueMeasurementDueToChangeInOneOrMoreUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsLiabilities                 | X duration credit | Increase in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions, liabilities                     | The amount of increase in the fair value measurement of liabilities due to a change in one or more unobservable inputs to reflect reasonably possible alternative assumptions.   | disclosure: IFRS 13 93 h ii                   |
| ifrs-full | IncreaseThroughAdjustmentsArisingFromPassageOfTimeContingentLiabilitiesRecognisedInBusinessCombination   | X duration credit | Increase through adjustments arising from passage of time, contingent liabilities recognised in business combination  | The increase in contingent liabilities recognised in a business combination through adjustments arising from the passage of time. [Refer: Contingent liabilities recognised in business combination; Business combinations [member]]                     | disclosure: IFRS 3 B67 c                      |
| ifrs-full | IncreaseThroughBusinessCombinationsContractAssets  | X duration debit  | Increase through business combinations, contract assets   | The increase in contract assets resulting from business combinations. [Refer: Business combinations [member]; Contract assets]   | example: IFRS 15 118 a - Effective 2018-01-01 |
| ifrs-full | IncreaseThroughBusinessCombinationsContractLiabilities   | X duration credit | Increase through business combinations, contract liabilities  | The increase in contract liabilities resulting from business combinations. [Refer: Business combinations [member]; Contract liabilities]   | example: IFRS 15 118 a - Effective 2018-01-01 |
| ifrs-full | IncreaseThroughItemsAcquiredInBusinessCombinationRegulatoryDeferralAccountDebitBalances  | X duration debit  | Increase through items acquired in business combination, regulatory deferral  | The increase in regulatory deferral account debit balances resulting from items acquired in a business combination. [Refer: Business combinations [member]; Regulatory deferral account debit balances]  | example: IFRS 14 33 a iii                     |

|           |   |                   |   |   |  |
|-----------|---|-------------------|---|---|--|
|           |   |                   | account debit balances  |   |  |
| ifrs-full | IncreaseThroughItemsAssumedInBusinessCombinationRegulatoryDeferralAccountCreditBalances                 | X duration credit | Increase through items assumed in business combination, regulatory deferral account credit balances                     | The increase in regulatory deferral account credit balances resulting from items assumed in a business combination. [Refer: Business combinations [member]; Regulatory deferral account credit balances]  | example: IFRS 14 33 a iii  |
| ifrs-full | IncreaseThroughNewLeasesLiabilitiesArisingFromFinancingActivities                                       | X duration credit | Increase through new leases, liabilities arising from financing activities  | The increase in liabilities arising from financing activities resulting from new leases. [Refer: Liabilities arising from financing activities]   | example: IAS 7 A Statement of cash flows for an entity other than a financial institution, example: IAS 7 44B                          |
| ifrs-full | IncreaseThroughOriginationOrPurchaseExposureToCreditRiskOnLoanCommitmentsAndFinancialGuaranteeContracts | X duration credit | Increase through origination or purchase, exposure to credit risk on loan commitments and financial guarantee contracts | The increase in exposure to credit risk on loan commitments and financial guarantee contracts resulting from origination or purchase. [Refer: Exposure to credit risk on loan commitments and financial guarantee contracts]                                    | example: IFRS 7 IG20B - Effective 2018-01-01, example: IFRS 7 35I a - Effective 2018-01-01, example: IFRS 7 35H - Effective 2018-01-01 |
| ifrs-full | IncreaseThroughOriginationOrPurchaseFinancialAssets   | X duration debit  | Increase through origination or purchase, financial assets  | The increase in financial assets resulting from origination or purchase. [Refer: Financial assets]  | example: IFRS 7 IG20B - Effective 2018-01-01, example: IFRS 7 35I a - Effective 2018-01-01, example: IFRS 7 35H - Effective 2018-01-01 |
| ifrs-full | IncrementalFairValueGrantedModifiedSharebasedPaymentArrangements  | X duration        | Incremental fair value granted, modified share-based payment  | The difference, for modified share-based payment arrangements, between the fair value of the modified equity instrument and that of the original equity instrument, both estimated as at the date of the modification. [Refer: Share-based payment arrangements | disclosure: IFRS 2 47 c ii   |

|           |   |        |   |  |  |
|-----------|---|--------|---|--|--|
|           |   |        | arrangements  | [member]]  |  |
| ifrs-full | IndicationOfHowFrequentlyHedgingRelationshipsAreDiscontinuedAndRestarted                      | text   | Indication of how frequently hedging relationships are discontinued and restarted                           | The description of an indication of how frequently the hedging relationships are discontinued and restarted.   | disclosure: IFRS 7 23C b iii - Effective 2018-01-01                            |
| ifrs-full | IndicationOfOtherFormsOfGovernmentAssistanceWithDirectBenefitsForEntity                       | text   | Indication of other forms of government assistance with direct benefits for entity                          | The description of an indication of forms of government assistance from which the entity has directly benefited, other than government grants recognised in the financial statements. [Refer: Government grants]   | disclosure: IAS 20 39 b  |
| ifrs-full | IndicationOfUncertaintiesOfAmountOrTimingOfOutflowsContingentLiabilities                      | text   | Indication of uncertainties of amount or timing of outflows, contingent liabilities                         | The description of an indication of the uncertainties relating to the amount or timing of any outflow of economic benefits for contingent liabilities. [Refer: Contingent liabilities [member]]  | disclosure: IAS 37 86 b  |
| ifrs-full | IndicationOfUncertaintiesOfAmountOrTimingOfOutflowsContingentLiabilitiesInBusinessCombination | text   | Indication of uncertainties of amount or timing of outflows, contingent liabilities in business combination | The description of an indication of the uncertainties relating to the amount or timing of any outflow of economic benefits for contingent liabilities recognised in a business combination. [Refer: Contingent liabilities [member]; Business combinations [member]] | disclosure: IFRS 3 B67 c, disclosure: IFRS 3 B64 j, disclosure: IFRS 3 B64 j i |
| ifrs-full | IndicationOfUncertaintiesOfAmountOrTimingOfOutflowsOtherProvisions                            | text   | Indication of uncertainties of amount or timing of outflows, other provisions                               | The description of an indication of the uncertainties relating to the amount or timing of outflows of economic benefits for other provisions. [Refer: Other provisions]  | disclosure: IAS 37 85 b  |
| ifrs-full | IndividualAssetsOrCashgeneratingUnitsAxis   | axis   | Individual assets or cash-generating units [axis]   | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | disclosure: IAS 36 130   |
| ifrs-full | IndividualAssetsOrCashgeneratingUnitsMember   | member | Individual assets or cash-generating units [member]   | This member stands for individual assets or cash-generating units. [Refer: Cash-generating units [member]]   | disclosure: IAS 36 130   |
| ifrs-full | IndividualAssetsOrCashgeneratingUnitsWithSignificantAmountOfGoodwillOrIntan                   | axis   | Cash-generating units [axis]  | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | disclosure: IAS 36 134   |

|           |   |                  |   |  |   |  |
|-----------|---|------------------|---|--|---|--|
|           | gibleAssetsWithIndefiniteUsefulLivesAxis  |                  |   |  |   |  |
| ifrs-full | IndividualAssetsOrCashgeneratingUnitsWithSignificantAmountOfGoodwillOrIntangibleAssetsWithIndefiniteUsefulLivesMember | member           | Cash-generating units [member]  | This member stands for the smallest identifiable group of assets that generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.   | disclosure: IAS 36 134                          |  |
| ifrs-full | IndividuallyInsignificantCounterpartiesMember   | member           | Individually insignificant counterparties [member]  | This member stands for individually insignificant parties to the transaction other than the entity.  | disclosure: IFRS 7 B52                          |  |
| ifrs-full | InflowsOfCashFromInvestingActivities  | X duration debit | Inflows of cash from investing activities   | The cash inflow from investing activities.   | common practice: IAS 7 16                       |  |
| ifrs-full | InformationAboutCollateralHeldAsSecurityAndOtherCreditEnhancementsForCredit-impairedFinancialAssetsExplanatory        | text block       | Information about collateral held as security and other credit enhancements for credit-impaired financial assets [text block] | The disclosure of information about the collateral held as security and other credit enhancements (for example, quantification of the extent to which collateral and other credit enhancements mitigate credit risk) for financial assets that are credit-impaired at the reporting date.              | disclosure: IFRS 7 35K c - Effective 2018-01-01 |  |
| ifrs-full | InformationAboutConsequencesOfNoncomplianceWithExternallyImposedCapitalRequirements                                   | text             | Information about consequences of non-compliance with externally imposed capital requirements.                                | [Refer: Capital requirements [member]]   | disclosure: IAS 1 135 e                         |  |
| ifrs-full | InformationAboutContingentAssetsThatDisclosureIsNotPracticable  | text             | Information about contingent assets that disclosure is not practicable  | Information about the fact that the disclosure of information related to possible assets that arise from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within control of the entity is not practicable. | disclosure: IAS 37 91                           |  |
| ifrs-full | InformationAboutContingentLiabilitiesThatDisclosureIsNotPracticable   | text             | Information about contingent liabilities that disclosure is not practicable   | Information about the fact that the disclosure of information related to contingent liabilities is not practicable. [Refer: Contingent liabilities [member]]   | disclosure: IAS 37 91                           |  |

|           |  |            |  |  |  |
|-----------|--|------------|--|--|--|
| ifrs-full | InformationAboutCreditQualityOfNeitherPastDueNorImpairedFinancialAssets  | text block | Information about credit quality of neither past due nor impaired financial assets [text block]  | The disclosure of information about the credit quality of financial assets that are neither past due (a counterparty has failed to make a payment when contractually due) nor impaired. [Refer: Financial assets]  | disclosure: IFRS 7<br>36 c - Expiry date<br>2018-01-01 |
| ifrs-full | InformationAboutEntitysDefinitionsOfDefault  | text       | Information about entity's definitions of default  | Information about an entity's definitions of default, including the reasons for selecting those definitions.   | disclosure: IFRS 7<br>35F b - Effective<br>2018-01-01  |
| ifrs-full | InformationAboutExposureArisingFromLeasesNotYetCommencedToWhichLesseeIsCommitted                                     | text       | Information about exposure arising from leases not yet commenced to which lessee is committed  | Information about the lessee's exposure arising from leases not yet commenced to which the lessee is committed.  | example: IFRS 16<br>59 b iv - Effective<br>2019-01-01  |
| ifrs-full | InformationAboutExposuresToMarketRiskArisingFromEmbeddedDerivativesContainedInHostInsuranceContract                  | text       | Information about exposures to market risk arising from embedded derivatives contained in a host insurance contract if the insurer is not required to, and does not, measure the embedded derivatives at fair value. [Refer: Derivatives [member]; Market risk [member]; At fair value [member]] | Information about exposures to market risk arising from embedded derivatives contained in a host insurance contract if the insurer is not required to, and does not, measure the embedded derivatives at fair value. [Refer: Derivatives [member]; Market risk [member]; At fair value [member]] | disclosure: IFRS 4<br>39 e                             |
| ifrs-full | InformationAboutGroupsOrPortfoliosOfFinancialInstrumentsWithParticularFeaturesThatCouldAffectLargePortionOfThatGroup | text       | Information about groups or portfolios of financial instruments with particular features that could affect a large portion of that group, such as concentration to particular risks.   | Information about groups or portfolios of financial instruments with particular features that could affect a large portion of that group, such as concentration to particular risks.   | disclosure: IFRS 7<br>B8H - Effective<br>2018-01-01    |
| ifrs-full | InformationAboutHowDesignatedRiskComponentRelatesToHedgedItemInItsEntiretyExplanatory                                | text block | Information about how designated risk component relates to hedged item in its entirety [text block]  | The disclosure of information about how the designated risk component relates to the hedged item in its entirety. [Refer: Hedged items [member]]   | disclosure: IFRS 7<br>22C b - Effective<br>2018-01-01  |
| ifrs-full | InformationAboutHowEntityDeterminedRiskComponentDesignatedAsHedgedItemExplanatory                                    | text block | Information about how entity determined risk component designated as hedged item [text   | The disclosure of information about how the entity determined the risk component designated as the hedged item (including a description of the nature of the relationship between the risk component and the item as a whole). [Refer: Hedged items [member]]                                    | disclosure: IFRS 7<br>22C a - Effective<br>2018-01-01  |

|           |  |      |  |   |   |
|-----------|--|------|--|---|---|
|           |  |      | block]   |   |   |
| ifrs-full | InformationAboutHo wExpectedCashOutfl owOnRedemptionOr RepurchaseWasDete rmined                      | text | Information about how expected cash outflow on redemption or repurchase was determined                           | Information about how the expected cash outflow on redemption or repurchase of puttable financial instruments classified as equity was determined. [Refer: Expected cash outflow on redemption or repurchase of puttable financial instruments] | disclosure: IAS 1 136A d                        |
| ifrs-full | InformationAboutHo wExpectedVolatility WasDeterminedShar eOptionsGranted                             | text | Information about how expected volatility was determined, share options granted                                  | Information about how the expected volatility used for pricing share options granted was determined, including an explanation of the extent to which expected volatility was based on historical volatility.                                    | disclosure: IFRS 2 47 a ii                      |
| ifrs-full | InformationAboutHo wFairValueWasMeas uredShareOptionsGr anted  | text | Information about how fair value was measured, share options granted   | Information on how the fair value of share options granted was measured.  | disclosure: IFRS 2 47 a                         |
| ifrs-full | InformationAboutHo wFairWasDetermine dIfNotOnBasisOfObs ervableMarketOtherE quityInstrumentsGra nted | text | Information about how fair was determined if not on basis of observable market, other equity instruments granted | Information about how the fair value was determined for other equity instruments granted (ie other than share options) if it was not measured on the basis of an observable market price.   | disclosure: IFRS 2 47 b i                       |
| ifrs-full | InformationAboutHo wLessorManagesRis kAssociatedWithRigh tsItRetainsInUnderlyi ngAssets              | text | Information about how lessor manages risk associated with rights it retains in underlying assets                 | Information about how the lessor manages the risk associated with the rights it retains in underlying assets.   | disclosure: IFRS 16 92 b - Effective 2019-01-01 |
| ifrs-full | InformationAboutHo wMaximumExposure ToLossFromInterests InStructuredEntitiesIs Determined            | text | Information about how maximum exposure to loss from interests in structured entities is determined               | Information about how the amount that best represents the entity's maximum exposure to loss from its interests in structured entities is determined. [Refer: Maximum exposure to loss from interests in structured entities]                    | disclosure: IFRS 12 29 c                        |
| ifrs-full | InformationAboutHo wMaximumExposure ToLossIsDetermined   | text | Information about how maximum exposure to loss from continuing   | Information about how the amount of the entity's maximum exposure to loss from its continuing involvement in derecognised financial assets is determined. [Refer: Maximum exposure to loss from continuing involvement; Financial assets]       | disclosure: IFRS 7 42E c                        |

|           |   |      |  |   |  |
|-----------|---|------|--|---|--|
|           |   |      | involvement is determined  |   |  |
| ifrs-full | InformationAboutLesseesExposureArisingFromExtensionOptionsAndTerminationOptions   | text | Information about lessee's exposure arising from extension options and termination options   | Information about the lessee's exposure arising from extension options and termination options.   | example: IFRS 16 59 b ii - Effective 2019-01-01  |
| ifrs-full | InformationAboutLesseesExposureArisingFromResidualValueGuarantees   | text | Information about lessee's exposure arising from residual value guarantees   | Information about the lessee's exposure arising from residual value guarantees. Residual value guarantee is a guarantee made to a lessor by a party unrelated to the lessor that the value (or part of the value) of an underlying asset at the end of a lease will be at least a specified amount.   | example: IFRS 16 59 b iii - Effective 2019-01-01 |
| ifrs-full | InformationAboutLesseesExposureArisingFromVariableLeasePayments   | text | Information about lessee's exposure arising from variable lease payments   | Information about the lessee's exposure arising from variable lease payments. Variable lease payments are the portion of payments made by a lessee to a lessor for the right to use an underlying asset during the lease term that varies because of changes in facts or circumstances occurring after the commencement date, other than the passage of time. | example: IFRS 16 59 b i - Effective 2019-01-01   |
| ifrs-full | InformationAboutMajorCustomers  | text | Information about major customers  | Information about the entity's major customers and the extent of the entity's reliance on them.   | disclosure: IFRS 8 34                            |
| ifrs-full | InformationAboutMarketForFinancialInstruments   | text | Information about market for financial instruments   | Information about the market for financial instruments for which disclosures of fair value are not required. [Refer: Financial instruments, class [member]]   | disclosure: IFRS 7 30 c                          |
| ifrs-full | InformationAboutNatureOfLessee'sLeasingActivities   | text | Information about nature of lessee's leasing activities  | Information about the nature of the lessee's leasing activities.  | example: IFRS 16 59 a - Effective 2019-01-01     |
| ifrs-full | InformationAboutNatureOfLessor'sLeasingActivities   | text | Information about nature of lessor's leasing activities  | Information about the nature of the lessor's leasing activities.  | disclosure: IFRS 16 92 a - Effective 2019-01-01  |
| ifrs-full | InformationAboutObjectivesPoliciesAndProcessesForManagingEntity'sObligationToRepurchaseOrRedeemPuttableFinancialInstruments | text | Information about objectives, policies and processes for managing entity's obligation to repurchase or redeem puttable financial instruments | Information about the entity's objectives, policies, and processes for managing its obligation to repurchase or redeem puttable financial instruments classified as equity instruments when required to do so by the instrument holders, including any changes from the previous period. [Refer: Financial instruments, class [member]]                       | disclosure: IAS 1 136A b                         |

|           |  |            |   |  |   |
|-----------|--|------------|---|--|---|
| ifrs-full | InformationAboutPotentialExposureToFutureCashOutflowsNotReflectedInMeasurementOfLeaseLiability   | text       | Information about potential exposure to future cash outflows not reflected in measurement of lease liability  | Information about the lessee's potential exposure to future cash outflows that are not reflected in the measurement of the lease liability. [Refer: Lease liabilities]   | example: IFRS 16 59 b - Effective 2019-01-01      |
| ifrs-full | InformationAboutRelationshipBetweenDisclosureOfDisaggregatedRevenueFromContractsWithCustomersAndRevenueInformationForReportableSegmentsExplanatory | text block | Information about relationship between disclosure of disaggregated revenue from contracts with customers and revenue information for reportable segments [text block] | The disclosure of information about the relationship between the disclosure of disaggregated revenue from contracts with customers and revenue information for reportable segments. [Refer: Reportable segments [member]; Revenue from contracts with customers] | disclosure: IFRS 15 115 - Effective 2018-01-01    |
| ifrs-full | InformationAboutRestrictionsOrCovenantsImposedByLeasesOnLessee   | text       | Information about restrictions or covenants imposed by leases on lessee   | Information about the restrictions or covenants imposed by leases on the lessee.   | example: IFRS 16 59 c - Effective 2019-01-01      |
| ifrs-full | InformationAboutRiskManagementStrategyForRightsThatLessorRetainsInUnderlyingAssets   | text       | Information about risk management strategy for rights that lessor retains in underlying assets  | Information about the risk management strategy for the rights that the lessor retains in underlying assets, including any means by which the lessor reduces that risk.   | disclosure: IFRS 16 92 b - Effective 2019-01-01   |
| ifrs-full | InformationAboutSaleAndLeasebackTransactions   | text       | Information about sale and leaseback transactions   | Information about the sale and leaseback transactions.   | example: IFRS 16 59 d - Effective 2019-01-01      |
| ifrs-full | InformationAboutSignificantJudgementsAndAssumptionsMadeInDeterminingThatEntityIsInvestmentEntity   | text       | Information about significant judgements and assumptions made in determining that entity is investment entity   | Information about significant judgements and assumptions made in determining that the entity is an investment entity. [Refer: Disclosure of investment entities [text block]]  | disclosure: IFRS 12 9A                            |
| ifrs-full | InformationAboutUltimateRiskManagementStrategyInRelation   | text       | Information about ultimate risk management  | Information about the ultimate risk management strategy in relation to hedging relationships that the entity frequently resets.  | disclosure: IFRS 7 23C b i - Effective 2018-01-01 |

|           |   |      |   |  |   |
|-----------|---|------|---|--|---|
|           | ToHedgingRelationshipsThatEntityFrequentlyResets  |      | strategy in relation to hedging relationships that entity frequently resets   |  |   |
| ifrs-full | InformationAboutWhetherAndHowEntityIntendsToDisposeOfFinancialInstruments   | text | Information about whether and how entity intends to dispose of financial instruments  | Information about whether and how the entity intends to dispose of financial instruments for which disclosures of fair value are not required. [Refer: Financial instruments, class [member]]  | disclosure: IFRS 7 30 d                         |
| ifrs-full | InformationHowFairValueWasMeasuredOtherEquityInstrumentsGranted   | text | Information how fair value was measured, other equity instruments granted   | Information about how the weighted average fair value at the measurement date of other equity instruments granted (ie other than share options) was measured.  | disclosure: IFRS 2 47 b                         |
| ifrs-full | InformationOnEntitysWriteoffPolicy  | text | Information on entity's write-off policy  | Information on an entity's write-off policy, including the indicators that there is no reasonable expectation of recovery and information about the policy for financial assets that are written-off but are still subject to enforcement activity.  | disclosure: IFRS 7 35F e - Effective 2018-01-01 |
| ifrs-full | InformationOnHowEntityDeterminedThatFinancialAssetsAreCreditImpairedFinancialAssets                                     | text | Information on how entity determined that financial assets are credit-impaired financial assets   | Information on how an entity determined that financial assets are credit-impaired financial assets.  | disclosure: IFRS 7 35F d - Effective 2018-01-01 |
| ifrs-full | InformationOnHowEntityDeterminedWhetherCreditRiskOfFinancialInstrumentsHasIncreasedSignificantlySinceInitialRecognition | text | Information on how entity determined whether credit risk of financial instruments has increased significantly since initial recognition | Information on how an entity determined whether the credit risk of financial instruments has increased significantly since initial recognition, including if and how: (a) financial instruments are considered to have low credit risk; and (b) the presumption that there have been significant increases in credit risk since initial recognition when financial assets are more than 30 days past due, has been rebutted. [Refer: Credit risk [member]] | disclosure: IFRS 7 35F a - Effective 2018-01-01 |
| ifrs-full | InformationOnHowIncrementalFairValueGrantedWasMeasuredModifiedSharebasedPaymentArrangements                             | text | Information on how incremental fair value granted was measured, modified share-based payment arrangements                               | Information about how the incremental fair value granted was measured for modified share-based payment arrangements. [Refer: Incremental fair value granted, modified share-based payment arrangements; Share-based payment arrangements [member]]   | disclosure: IFRS 2 47 c iii                     |

|           |  |      |   |  |   |
|-----------|--|------|---|--|---|
| ifrs-full | InformationOnHowInstrumentsWereGroupedIfExpectedCreditLossesWereMeasuredOnCollectiveBasis                        | text | Information on how instruments were grouped if expected credit losses were measured on collective basis                           | Information on how the instruments were grouped if expected credit losses were measured on a collective basis.   | disclosure: IFRS 7<br>35F c - Effective<br>2018-01-01 |
| ifrs-full | InformationOnHowRequirementsForModificationOfContractualCashFlowsOfFinancialAssetsHaveBeenApplied                | text | Information on how requirements for modification of contractual cash flows of financial assets have been applied                  | Information on how the requirements for the modification of contractual cash flows of financial assets have been applied, including how an entity: (a) determines whether the credit risk on a financial asset that has been modified while the loss allowance was measured at an amount equal to lifetime expected credit losses, has improved to the extent that the loss allowance reverts to being measured at an amount equal to 12-month expected credit losses; and (b) monitors the extent to which the loss allowance on financial assets meeting the criteria in (a) is subsequently remeasured at an amount equal to lifetime expected credit losses. | disclosure: IFRS 7<br>35F f - Effective<br>2018-01-01 |
| ifrs-full | InformationWhetherAndHowExpectedDividendsWereIncorporatedIntoMeasurementOfFairValueOtherEquityInstrumentsGranted | text | Information whether and how expected dividends were incorporated into measurement of fair value, other equity instruments granted | Information about whether and how expected dividends were incorporated into measurement of fair value for other equity instruments granted (ie other than share options).  | disclosure: IFRS 2<br>47 b ii                         |
| ifrs-full | InformationWhetherAndHowOtherFeaturesWereIncorporatedIntoMeasurementOfFairValueOtherEquityInstrumentsGranted     | text | Information whether and how other features were incorporated into measurement of fair value, other equity instruments granted     | Information about whether and how other features of other equity instruments granted (ie other than share options) were incorporated into the measurement of fair value of these equity instruments.   | disclosure: IFRS 2<br>47 b iii                        |
| ifrs-full | InformationWhetherAndHowOtherFeaturesWereIncorporatedIntoMeasurementOfFairValueShareOptionsGranted               | text | Information whether and how other features were incorporated into measurement of fair value, share options granted                | Information about whether and how other features of option grant (such as a market condition) were incorporated into the measurement of the fair value of options granted.   | disclosure: IFRS 2<br>47 a iii                        |

|           |  |                  |  |  |                                    |
|-----------|--|------------------|--|--|------------------------------------|
| ifrs-full | InformationWhetherEntityCompliedWithAnyExternallyImposedCapitalRequirements      | text             | Information whether entity complied with any externally imposed capital requirements                 | Information about whether the entity complied with externally imposed capital requirements to which it is subject. [Refer: Capital requirements [member]]  | disclosure: IAS 1 135 d            |
| ifrs-full | InformationWhetherRecoverableAmountOfAssetIsFairValueLessCostsToSellOrValueInUse | text             | Information whether recoverable amount of asset is fair value less costs of disposal or value in use | Information about whether the recoverable amount of an asset (cash-generating unit) is its fair value less costs of disposal or its value in use. [Refer: Cash-generating units [member]]  | disclosure: IAS 36 130 e           |
| ifrs-full | InitiallyAppliedIFRSsAxis  | axis             | Initially applied IFRSs [axis]   | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | disclosure: IAS 8 28               |
| ifrs-full | InitiallyAppliedIFRSsMember  | member           | Initially applied IFRSs [member]   | This member stands for IFRSs that have been initially applied by the entity. It also represents the standard value for the 'Initially applied IFRSs' axis if no other member is used. [Refer: IFRSs [member]]  | disclosure: IAS 8 28               |
| ifrs-full | InsuranceContractsMember   | member           | Types of insurance contracts [member]  | This member stands for contracts under which one party (the insurer) accepts significant insurance risk from another party (the policyholder) by agreeing to compensate the policyholder if a specified uncertain future event (the insured event) adversely affects the policyholder. It also represents the standard value for the 'Types of insurance contracts' axis if no other member is used. | common practice: IFRS 4 Disclosure |
| ifrs-full | InsuranceExpense   | X duration debit | Insurance expense  | The amount of expense arising from purchased insurance.  | common practice: IAS 1 112 c       |
| ifrs-full | IntangibleAssetFairValueUsedAsDeemedCost   | X instant debit  | Intangible asset fair value used as deemed cost  | The amount of intangible assets for which fair value was used as their deemed cost in the opening IFRS statement of financial position. [Refer: Intangible assets other than goodwill]   | disclosure: IFRS 1 30              |
| ifrs-full | IntangibleAssetsAcquiredByWayOfGovernmentGrant                                   | X instant debit  | Intangible assets acquired by way of government grant  | The amount of intangible assets acquired through government grants. [Refer: Government grants; Intangible assets other than goodwill]  | disclosure: IAS 38 122 c ii        |
| ifrs-full | IntangibleAssetsAcquiredByWayOfGovernmentGrantAtFairValue                        | X instant debit  | Intangible assets acquired by way of government grant, fair value initially recognised               | The initial fair value of intangible assets acquired through government grants. [Refer: At fair value [member]; Government grants; Intangible assets other than goodwill]  | disclosure: IAS 38 122 c i         |
| ifrs-full | IntangibleAssetsAndGoodwill  | X instant debit  | Intangible assets and goodwill   | The amount of intangible assets and goodwill held by the entity. [Refer: Goodwill; Intangible assets other than goodwill]  | common practice: IAS 1 55          |

|           |   |                 |   |  |   |
|-----------|---|-----------------|---|--|---|
| ifrs-full | IntangibleAssetsAndGoodwillAbstract                                   |                 | Intangible assets and goodwill [abstract]                       |  |   |
| ifrs-full | IntangibleAssetsAndGoodwillMember                                     | member          | Intangible assets and goodwill [member]                         | This member stands for intangible assets and goodwill. It also represents the standard value for the 'Classes of intangible assets and goodwill' axis if no other member is used. [Refer: Goodwill; Intangible assets other than goodwill]     | common practice: IAS 38 118   |
| ifrs-full | IntangibleAssetsMaterialToEntity                                      | X instant debit | Intangible assets material to entity                            | The amount of intangible assets that are material to the entity's financial statements. [Refer: Intangible assets other than goodwill]   | disclosure: IAS 38 122 b  |
| ifrs-full | IntangibleAssetsMaterialToEntityAxis                                  | axis            | Intangible assets material to entity [axis]                     | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | disclosure: IAS 38 122 b  |
| ifrs-full | IntangibleAssetsMaterialToEntityMember                                | member          | Intangible assets material to entity [member]                   | This member stands for intangible assets material to the entity. It also represents the standard value for the 'Intangible assets material to entity' axis if no other member is used. [Refer: Intangible assets material to entity]           | disclosure: IAS 38 122 b  |
| ifrs-full | IntangibleAssetsOtherThanGoodwill                                     | X instant debit | Intangible assets other than goodwill                           | The amount of identifiable non-monetary assets without physical substance. This amount does not include goodwill. [Refer: Goodwill]  | disclosure: IAS 1 54 c, disclosure: IAS 38 118 e  |
| ifrs-full | IntangibleAssetsOtherThanGoodwillAbstract                             |                 | Intangible assets other than goodwill [abstract]                |  |   |
| ifrs-full | IntangibleAssetsOtherThanGoodwillCarryingAmountAtCostOfRevaluedAssets | X instant debit | Intangible assets other than goodwill, revalued assets, at cost | The amount of intangible assets other than goodwill that would have been recognised had the revalued intangible assets been measured using the cost model after recognition. [Refer: Intangible assets other than goodwill]                    | disclosure: IAS 38 124 a iii  |
| ifrs-full | IntangibleAssetsOtherThanGoodwillCarryingAmountOfRevaluedAssets       | X instant debit | Intangible assets other than goodwill, revalued assets          | The amount of intangible assets other than goodwill that are accounted for at revalued amounts. [Refer: Intangible assets other than goodwill]   | disclosure: IAS 38 124 a ii   |
| ifrs-full | IntangibleAssetsOtherThanGoodwillMember                               | member          | Intangible assets other than goodwill [member]                  | This member stands for intangible assets other than goodwill. It also represents the standard value for the 'Classes of intangible assets other than goodwill' axis if no other member is used. [Refer: Intangible assets other than goodwill] | disclosure: IAS 17 31 a - Expiry date 2019-01-01, example: IAS 36 127, disclosure: IAS 38 118, example: IFRS 16 53 - Effective 2019-01-01 |

|           |  |                  |  |  |  |
|-----------|--|------------------|--|--|--|
| ifrs-full | IntangibleAssetsOtherThanGoodwillRevaluationSurplus  | X instant credit | Intangible assets other than goodwill, revaluation surplus   | The amount of revaluation surplus that relates to intangible assets other than goodwill. [Refer: Intangible assets other than goodwill; Revaluation surplus]   | disclosure: IAS 38 124 b   |
| ifrs-full | IntangibleAssetsPledgedAsSecurityForLiabilities  | X instant debit  | Intangible assets pledged as security for liabilities  | The amount of intangible assets pledged as security for liabilities. [Refer: Intangible assets other than goodwill]  | disclosure: IAS 38 122 d   |
| ifrs-full | IntangibleAssetsRelatingToInsuranceContractsAcquiredInBusinessCombinationsOrPortfolioTransfers | X instant debit  | Intangible assets relating to insurance contracts acquired in business combinations or portfolio transfers | The amount of intangible assets relating to insurance contracts acquired in business combinations or portfolio transfers. [Refer: Business combinations [member]; Intangible assets other than goodwill; Types of insurance contracts [member]]                | example: IFRS 4 IG23 b, example: IFRS 4 37 b                                 |
| ifrs-full | IntangibleAssetsUnderDevelopment   | X instant debit  | Intangible assets under development  | The amount of intangible assets representing such assets under development. [Refer: Intangible assets other than goodwill]   | example: IAS 38 119 g  |
| ifrs-full | IntangibleAssetsUnderDevelopmentMember   | member           | Intangible assets under development [member]   | This member stands for a class of intangible assets representing such assets under development. [Refer: Intangible assets other than goodwill]   | example: IAS 38 119 g  |
| ifrs-full | IntangibleAssetsWhoseTitleIsRestricted   | X instant debit  | Intangible assets whose title is restricted  | The amount of intangible assets whose title is restricted. [Refer: Intangible assets other than goodwill]  | disclosure: IAS 38 122 d   |
| ifrs-full | IntangibleAssetsWithIndefiniteUsefulLife   | X instant debit  | Intangible assets with indefinite useful life  | The amount of intangible assets assessed as having an indefinite useful life. [Refer: Intangible assets other than goodwill]   | disclosure: IAS 36 134 b, disclosure: IAS 36 135 b, disclosure: IAS 38 122 a |
| ifrs-full | IntangibleAssetsWithIndefiniteUsefulLifeAxis   | axis             | Intangible assets with indefinite useful life [axis]   | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | disclosure: IAS 38 122 a   |
| ifrs-full | IntangibleAssetsWithIndefiniteUsefulLifeMember   | member           | Intangible assets with indefinite useful life [member]   | This member stands for intangible assets with an indefinite useful life. It also represents the standard value for the 'Intangible assets with indefinite useful life' axis if no other member is used. [Refer: Intangible assets with indefinite useful life] | disclosure: IAS 38 122 a   |
| ifrs-full | IntangibleExplorationAndEvaluationAssets   | X instant debit  | Intangible exploration and evaluation assets   | The amount of exploration and evaluation assets recognised as intangible assets in accordance with the entity's accounting policy. [Refer: Exploration and evaluation assets [member]]   | common practice: IAS 38 119, disclosure: IFRS 6 25                           |

|           |   |                   |   |   |   |
|-----------|---|-------------------|---|---|---|
| ifrs-full | IntangibleExplorationAndEvaluationAssetsMember                          | member            | Intangible exploration and evaluation assets [member]                               | This member stands for a class of intangible assets representing intangible exploration and evaluation assets. [Refer: Exploration and evaluation assets [member]]  | disclosure: IFRS 6 25   |
| ifrs-full | InterestCostsAbstract   |                   | Interest costs [abstract]   |   |   |
| ifrs-full | InterestCostsCapitalised  | X duration        | Interest costs capitalised  | The amount of interest costs that an entity incurs in connection with the borrowing of funds that are directly attributable to the acquisition, construction or production of a qualifying asset and which form part of the cost of that asset. | common practice: IAS 1 112 c  |
| ifrs-full | InterestCostsIncurred   | X duration        | Interest costs incurred   | The amount of interest costs that an entity incurs.   | common practice: IAS 1 112 c  |
| ifrs-full | InterestExpense   | X duration debit  | Interest expense  | The amount of expense arising from interest.  | disclosure: IFRS 12 B13 f, disclosure: IFRS 8 23 d, disclosure: IFRS 8 28 e |
| ifrs-full | InterestExpenseForFinancialLiabilitiesNotAtFairValueThroughProfitOrLoss | X duration debit  | Interest expense for financial liabilities not at fair value through profit or loss | The amount of interest expense for financial liabilities that are not at fair value through profit or loss. [Refer: At fair value [member]; Interest expense; Financial liabilities]  | disclosure: IFRS 7 20 b   |
| ifrs-full | InterestExpenseIncomeNetDefinedBenefitLiabilityAsset                    | X duration credit | Interest expense (income), net defined benefit liability (asset)                    | The increase (decrease) in the net defined benefit liability (asset) resulting from the passage of time. [Refer: Interest expense; Net defined benefit liability (asset)]   | disclosure: IAS 19 141 b  |
| ifrs-full | InterestExpenseOnBankLoansAndOverdrafts                                 | X duration debit  | Interest expense on bank loans and overdrafts                                       | The amount of interest expense on bank loans and overdrafts. [Refer: Interest expense; Bank overdrafts]   | common practice: IAS 1 112 c  |
| ifrs-full | InterestExpenseOnBonds  | X duration debit  | Interest expense on bonds   | The amount of interest expense on bonds issued. [Refer: Interest expense; Bonds issued]   | common practice: IAS 1 112 c  |
| ifrs-full | InterestExpenseOnBorrowings   | X duration debit  | Interest expense on borrowings  | The amount of interest expense on borrowings. [Refer: Interest expense; Borrowings]   | common practice: IAS 1 112 c  |
| ifrs-full | InterestExpenseOnDebtInstrumentsIssued                                  | X duration debit  | Interest expense on debt instruments issued   | The amount of interest expense on debt instruments issued. [Refer: Interest expense; Debt instruments issued]   | common practice: IAS 1 112 c  |
| ifrs-full | InterestExpenseOnDepositsFromBanks                                      | X duration debit  | Interest expense on deposits from banks   | The amount of interest expense on deposits from banks. [Refer: Interest expense; Deposits from banks]   | common practice: IAS 1 112 c  |
| ifrs-full | InterestExpenseOnDepositsFromCustomers                                  | X duration debit  | Interest expense on deposits from customers   | The amount of interest expense on deposits from customers. [Refer: Interest expense; Deposits from customers]   | common practice: IAS 1 112 c  |

|           |   |                   |   |  |   |
|-----------|---|-------------------|---|--|---|
| ifrs-full | InterestExpenseOnFinanceLeases  | X duration debit  | Interest expense on finance leases  | The amount of interest expense on finance leases. [Refer: Interest expense]  | common practice: IAS 1 112 c - Expiry date 2019-01-01 |
| ifrs-full | InterestExpenseOnFinancialLiabilitiesDesignatedAtFairValueThroughProfitOrLoss                                     | X duration debit  | Interest expense on financial liabilities designated at fair value through profit or loss   | The amount of interest expense on financial liabilities designated at fair value through profit or loss. [Refer: Interest expense; Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently]                                    | common practice: IAS 1 112 c                          |
| ifrs-full | InterestExpenseOnFinancialLiabilitiesHeldForTrading   | X duration debit  | Interest expense on financial liabilities held for trading  | The amount of interest expense on financial liabilities held for trading. [Refer: Interest expense; Financial liabilities at fair value through profit or loss that meet definition of held for trading]   | common practice: IAS 1 112 c                          |
| ifrs-full | InterestExpenseOnLeaseLiabilities   | X duration debit  | Interest expense on lease liabilities   | The amount of interest expense on lease liabilities. [Refer: Lease liabilities]  | disclosure: IFRS 16 53 b - Effective 2019-01-01       |
| ifrs-full | InterestExpenseOnLiabilitiesDueToCentralBanks   | X duration debit  | Interest expense on liabilities due to central banks  | The amount of interest expense on liabilities due to central banks. [Refer: Interest expense; Liabilities due to central banks]  | common practice: IAS 1 112 c                          |
| ifrs-full | InterestExpenseOnOtherFinancialLiabilities  | X duration debit  | Interest expense on other financial liabilities   | The amount of interest expense on other financial liabilities. [Refer: Interest expense; Other financial liabilities]  | common practice: IAS 1 112 c                          |
| ifrs-full | InterestExpenseOnRepurchaseAgreementsAndCashCollateralOnSecuritiesLent  | X duration debit  | Interest expense on repurchase agreements and cash collateral on securities lent  | The amount of interest expense on repurchase agreements and cash collateral on securities lent. [Refer: Interest expense; Repurchase agreements and cash collateral on securities lent]  | common practice: IAS 1 112 c                          |
| ifrs-full | InterestIncomeAndInterestExpenseForFinancialAssetsOrFinancialLiabilitiesNotAtFairValueThroughProfitOrLossAbstract |                   | Interest income and interest expense for financial assets or financial liabilities not at fair value through profit or loss [abstract]  |  |   |
| ifrs-full | InterestIncomeExpenseRecognisedForAssetsReclassifiedIntoMeasuredAtAmortisedCost                                   | X duration credit | Interest revenue recognised for assets reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category | The amount of revenue arising from interest recognised for assets reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category. [Refer: Interest income (expense); Financial assets at amortised cost] | disclosure: IFRS 7 12C b - Effective 2018-01-01       |

|           |  |                   |   |   |  |
|-----------|--|-------------------|---|---|--|
|           |  |                   | amortised cost or fair value through other comprehensive income category  |   |  |
| ifrs-full | InterestIncomeExpenseRecognisedForFinancialAssetsReclassifiedIntoMeasuredAtAmortisedCostFirstApplicationOfIFRS9      | X duration credit | Interest revenue (expense) recognised for financial assets reclassified out of fair value through profit or loss category, initial application of IFRS 9      | The amount of interest revenue (expense) recognised for financial assets that have been reclassified out of fair value through profit or loss category as a result of the transition to IFRS 9. [Refer: Financial assets]           | disclosure: IFRS 7 42N b - Effective 2018-01-01  |
| ifrs-full | InterestIncomeExpenseRecognisedForFinancialLiabilitiesReclassifiedIntoMeasuredAtAmortisedCostFirstApplicationOfIFRS9 | X duration credit | Interest revenue (expense) recognised for financial liabilities reclassified out of fair value through profit or loss category, initial application of IFRS 9 | The amount of interest revenue (expense) recognised for financial liabilities that have been reclassified out of fair value through profit or loss category as a result of the transition to IFRS 9. [Refer: Financial liabilities] | disclosure: IFRS 7 42N b - Effective 2018-01-01  |
| ifrs-full | InterestIncomeForFinancialAssetsMeasuredAtAmortisedCost  | X duration credit | Interest revenue for financial assets measured at amortised cost  | The amount of revenue arising from interest for financial assets that are measured at amortised cost. [Refer: Interest income; Financial assets at amortised cost]  | disclosure: IFRS 7 20 b - Effective 2018-01-01   |
| ifrs-full | InterestIncomeForFinancialAssetsNotAtFairValueThroughProfitOrLoss  | X duration credit | Interest income for financial assets not at fair value through profit or loss   | The amount of income arising from interest for financial assets that are not at fair value through profit or loss. [Refer: Interest income]   | disclosure: IFRS 7 20 b - Expiry date 2018-01-01 |
| ifrs-full | InterestIncomeOnAvailableforSaleFinancialAssets  | X duration credit | Interest income on available-for-sale financial assets  | The amount of interest income on available-for-sale financial assets. [Refer: Interest income; Financial assets available-for-sale]   | common practice: IAS 1 112 c                     |
| ifrs-full | InterestIncomeOnCashAndBankBalancesAtCentralBanks  | X duration credit | Interest income on cash and bank balances at central banks  | The amount of interest income on cash and bank balances at central banks. [Refer: Interest income; Cash and bank balances at central banks]   | common practice: IAS 1 112 c                     |
| ifrs-full | InterestIncomeOnCashAndCashEquivale  | X duration credit | Interest income on cash and cash  | The amount of interest income on cash and cash equivalents. [Refer: Interest income; Cash and cash equivalents]   | common practice: IAS 1 112 c                     |

|           |   |                   |   |   |  |
|-----------|---|-------------------|---|---|--|
|           | nts   |                   | equivalents   |   |  |
| ifrs-full | InterestIncomeOnDebtInstrumentsHeld                                     | X duration credit | Interest income on debt instruments held  | The amount of interest income on debt instruments held. [Refer: Interest income; Debt instruments held]   | common practice: IAS 1 112 c                     |
| ifrs-full | InterestIncomeOnDeposits  | X duration credit | Interest income on deposits   | The amount of interest income on deposits. [Refer: Interest income]   | common practice: IAS 1 112 c                     |
| ifrs-full | InterestIncomeOnFinancialAssetsDesignatedAtFairValueThroughProfitOrLoss | X duration credit | Interest income on financial assets designated at fair value through profit or loss | The amount of interest income on financial assets designated at fair value through profit or loss. [Refer: Interest income; Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently]       | common practice: IAS 1 112 c                     |
| ifrs-full | InterestIncomeOnFinancialAssetsHeldForTrading                           | X duration credit | Interest income on financial assets held for trading                                | The amount of interest income on financial assets held for trading. [Refer: Interest income; Financial assets at fair value through profit or loss, classified as held for trading]   | common practice: IAS 1 112 c                     |
| ifrs-full | InterestIncomeOnHeldToMaturityInvestments                               | X duration credit | Interest income on held-to-maturity investments                                     | The amount of interest income on held-to-maturity investments. [Refer: Interest income; Held-to-maturity investments]   | common practice: IAS 1 112 c                     |
| ifrs-full | InterestIncomeOnImpairedFinancialAssetsAccrued                          | X duration credit | Interest income on impaired financial assets accrued                                | The amount of income arising from interest on impaired financial assets accrued after impairment using the rate of interest used to discount the future cash flows for the purpose of measuring the impairment loss. [Refer: Interest income] | disclosure: IFRS 7 20 d - Expiry date 2018-01-01 |
| ifrs-full | InterestIncomeOnImpairedFinancialAssetsAccruedAbstract                  |                   | Interest income on impaired financial assets accrued [abstract]                     |   |  |
| ifrs-full | InterestIncomeOnLoansAndAdvancesToBanks                                 | X duration credit | Interest income on loans and advances to banks                                      | The amount of interest income on loans and advances to banks. [Refer: Interest income; Loans and advances to banks]   | common practice: IAS 1 112 c                     |
| ifrs-full | InterestIncomeOnLoansAndAdvancesToCustomers                             | X duration credit | Interest income on loans and advances to customers                                  | The amount of interest income on loans and advances to customers. [Refer: Interest income; Loans and advances to customers]   | common practice: IAS 1 112 c                     |
| ifrs-full | InterestIncomeOnLoansAndReceivables                                     | X duration credit | Interest income on loans and receivables  | The amount of interest income on loans and receivables. [Refer: Interest income; Loans and receivables]   | common practice: IAS 1 112 c                     |
| ifrs-full | InterestIncomeOnOtherFinancialAssets                                    | X duration credit | Interest income on other financial assets   | The amount of interest income on other financial assets. [Refer: Interest income; Other financial assets]   | common practice: IAS 1 112 c                     |

|           |  |                   |   |   |                                  |
|-----------|--|-------------------|---|---|----------------------------------|
| ifrs-full | InterestIncomeOnReverseRepurchaseAgreementsAndCashCollateralOnSecuritiesBorrowed | X duration credit | Interest income on reverse repurchase agreements and cash collateral on securities borrowed | The amount of interest income on reverse repurchase agreements and cash collateral on securities borrowed. [Refer: Interest income; Reverse repurchase agreements and cash collateral on securities borrowed]         | common practice: IAS 1 112 c     |
| ifrs-full | InterestIncomeReimbursementRights  | X duration debit  | Interest income, reimbursement rights   | The increase (decrease) in reimbursement rights resulting from income arising from interest on reimbursement rights. [Refer: Interest income; Reimbursement rights, at fair value]                                    | disclosure: IAS 19 141 b         |
| ifrs-full | InterestPaidClassifiedAsFinancingActivities                                      | X duration credit | Interest paid, classified as financing activities   | The cash outflow for interest paid, classified as financing activities.   | disclosure: IAS 7 31             |
| ifrs-full | InterestPaidClassifiedAsInvestingActivities                                      | X duration credit | Interest paid, classified as investing activities   | The cash outflow for interest paid, classified as investing activities.   | disclosure: IAS 7 31             |
| ifrs-full | InterestPaidClassifiedAsOperatingActivities                                      | X duration credit | Interest paid, classified as operating activities   | The cash outflow for interest paid, classified as operating activities.   | disclosure: IAS 7 31             |
| ifrs-full | InterestPayable  | X instant credit  | Interest payable  | The amount of interest recognised as a liability.   | common practice: IAS 1 112 c     |
| ifrs-full | InterestRateRiskMember   | member            | Interest rate risk [member]   | This member stands for the type of risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. [Refer: Financial instruments, class [member]] | disclosure: IFRS 7 Defined terms |
| ifrs-full | InterestRateSignificantUnobservableInputsAssets                                  | X.XX duration     | Interest rate, significant unobservable inputs, assets                                      | Interest rate used as a significant Level 3 unobservable input for assets. [Refer: Level 3 of fair value hierarchy [member]]  | example: IFRS 13 B36 a           |
| ifrs-full | InterestRateSignificantUnobservableInputsEntitysOwnEquityInstruments             | X.XX duration     | Interest rate, significant unobservable inputs, entity's own equity instruments             | Interest rate used as a significant Level 3 unobservable input for the entity's own equity instruments. [Refer: Entity's own equity instruments [member]; Level 3 of fair value hierarchy [member]]                   | example: IFRS 13 B36 a           |
| ifrs-full | InterestRateSignificantUnobservableInputsLiabilities                             | X.XX duration     | Interest rate, significant unobservable inputs, liabilities                                 | Interest rate used as a significant Level 3 unobservable input for liabilities. [Refer: Level 3 of fair value hierarchy [member]]   | example: IFRS 13 B36 a           |
| ifrs-full | InterestRateSwapContractMember   | member            | Interest rate swap contract [member]  | This member stands for an interest rate swap contract. [Refer: Swap contract [member]]  | common practice: IAS 1 112 c     |

|           |   |                   |   |   |  |
|-----------|---|-------------------|---|---|--|
| ifrs-full | InterestRateTypesMember   | member            | Interest rate types [member]  | This member stands for all types of interest rates. It also represents the standard value for the 'Types of interest rates' axis if no other member is used. [Refer: Interest rate risk [member]]   | common practice: IFRS 7 39   |
| ifrs-full | InterestReceivable  | X instant debit   | Interest receivable   | The amount of interest recognised as a receivable.  | common practice: IAS 1 112 c   |
| ifrs-full | InterestReceivedClassifiedAsInvestingActivities                                     | X duration debit  | Interest received, classified as investing activities   | The cash inflow from interest received, classified as investing activities.   | disclosure: IAS 7 31   |
| ifrs-full | InterestReceivedClassifiedAsOperatingActivities                                     | X duration debit  | Interest received, classified as operating activities   | The cash inflow from interest received, classified as operating activities.   | disclosure: IAS 7 31   |
| ifrs-full | InterestRevenueCalculatedUsingEffectiveInterestMethod                               | X duration credit | Interest revenue calculated using effective interest method                                     | The amount of interest revenue calculated using the effective interest method. Effective interest method is the method that is used in the calculation of the amortised cost of a financial asset or a financial liability and in the allocation and recognition of the interest revenue or interest expense in profit or loss over the relevant period. [Refer: Revenue] | disclosure: IAS 1 82 a - Effective 2018-01-01  |
| ifrs-full | InterestRevenueExpense  | X duration credit | Interest income (expense)   | The amount of income or expense arising from interest. [Refer: Interest expense; Interest income]   | disclosure: IFRS 8 28 e, disclosure: IFRS 8 23   |
| ifrs-full | InterestRevenueForFinancialAssetsMeasuredAtFairValueThroughOtherComprehensiveIncome | X duration credit | Interest revenue for financial assets measured at fair value through other comprehensive income | The amount of interest revenue arising on financial assets measured at fair value through other comprehensive income. [Refer: Revenue; Financial assets measured at fair value through other comprehensive income]  | disclosure: IFRS 7 20 b - Effective 2018-01-01   |
| ifrs-full | InternalCreditGradesAxis  | axis              | Internal credit grades [axis]   | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.  | example: IFRS 7 IG20C - Effective 2018-01-01, example: IFRS 7 IG25 b - Expiry date 2018-01-01, example: IFRS 7 36 c - Expiry date 2018-01-01, example: IFRS 7 35M - Effective 2018-01-01 |

|           |   |                  |  |   |  |
|-----------|---|------------------|--|---|--|
| ifrs-full | InternalCreditGrades Member   | member           | Internal credit grades [member]  | This member stands for credit grades that have been developed by the entity itself.   | example: IFRS 7 IG20C - Effective 2018-01-01, example: IFRS 7 IG25 b - Expiry date 2018-01-01, example: IFRS 7 36 c - Expiry date 2018-01-01, example: IFRS 7 35M - Effective 2018-01-01 |
| ifrs-full | InternallyGenerated Member  | member           | Internally generated [member]  | This member stands for items that have been internally generated by the entity.   | disclosure: IAS 38 118   |
| ifrs-full | IntrinsicValueOfLiabilitiesFromSharebased PaymentTransactionsForWhichCounterparty'sRightToCashOrOtherAssetsVested2011 | X instant credit | Intrinsic value of liabilities from share-based payment transactions for which counterparty's right to cash or other assets vested | The intrinsic value of liabilities arising from share-based transactions for which the counterparty's right to cash or other assets had vested by the end of the period (for example, vested share appreciation rights). The intrinsic value is the difference between the fair value of the shares to which the counterparty has the (conditional or unconditional) right to subscribe, or which it has the right to receive, and the price (if any) that the counterparty is (or will be) required to pay for those shares. Share-based payment transactions are transactions in which the entity: (a) receives goods or services from the supplier of those goods or services (including an employee) in a share-based payment arrangement; or (b) incurs an obligation to settle the transaction with the supplier in a share-based payment arrangement when another group entity receives those goods or services, for which the counterparty's right to cash or other assets had vested by the end of the period (for example, vested share appreciation rights). | disclosure: IFRS 2 51 b ii   |
| ifrs-full | Inventories   | X instant debit  | Current inventories  | The amount of current inventories. [Refer: Inventories]   | disclosure: IAS 1 54 g, example: IAS 1 68, disclosure: IAS 2 36 b  |
| ifrs-full | InventoriesAtFairValueLessCostsToSell   | X instant debit  | Inventories, at fair value less costs to sell  | The amount of inventories carried at fair value less costs to sell. [Refer: At fair value [member]; Carrying amount [member]]   | disclosure: IAS 2 36 c   |
| ifrs-full | InventoriesAtNetReal  | X instant        | Inventories, at net  | The amount of inventories carried at net realisable value. [Refer:  | common practice:   |

|           |   |                  |  |  |  |
|-----------|---|------------------|--|--|--|
|           | isableValue   | debit            | realisable value   | Inventories]   | IAS 2 36   |
| ifrs-full | InventoriesPledgedAsSecurityForLiabilities              | X instant debit  | Inventories pledged as security for liabilities            | The amount of inventories pledged as security for liabilities. [Refer: Inventories]  | disclosure: IAS 2 36 h   |
| ifrs-full | InventoriesTotal  | X instant debit  | Inventories  | The amount of assets: (a) held for sale in the ordinary course of business; (b) in the process of production for such sale; or (c) in the form of materials or supplies to be consumed in the production process or in the rendering of services. Inventories encompass goods purchased and held for resale including, for example, merchandise purchased by a retailer and held for resale, or land and other property held for resale. Inventories also encompass finished goods produced, or work in progress being produced, by the entity and include materials and supplies awaiting use in the production process. [Refer: Current finished goods; Current merchandise; Current work in progress; Land] | disclosure: IAS 1 54 g   |
| ifrs-full | InventoryCostFormulas                                   | text             | Description of inventory cost formulas                     | The description of the cost formulas used to measure inventory. [Refer: Inventories]   | disclosure: IAS 2 36 a   |
| ifrs-full | InventoryRecognisedAsOfAcquisitionDate                  | X instant debit  | Inventory recognised as of acquisition date                | The amount recognised as of the acquisition date for inventory acquired in a business combination. [Refer: Inventories; Business combinations [member]]  | example: IFRS 3 B64 i, example: IFRS 3 IE72                              |
| ifrs-full | InventoryWrittenown2011                                 | X duration       | Inventory write-down                                       | The amount of expense recognised related to the write-down of inventories to net realisable value. [Refer: Inventories]  | disclosure: IAS 1 98 a, disclosure: IAS 2 36 e                           |
| ifrs-full | InvestmentAccountedForUsingEquityMethod                 | X instant debit  | Investments accounted for using equity method              | The amount of investments accounted for using the equity method. The equity method is a method of accounting whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the investor's share of net assets of the investee. The investor's profit or loss includes its share of the profit or loss of the investee. The investor's other comprehensive income includes its share of the other comprehensive income of the investee. [Refer: At cost [member]]   | disclosure: IAS 1 54 e, disclosure: IFRS 12 B16, disclosure: IFRS 8 24 a |
| ifrs-full | InvestmentContractsLiabilities                          | X instant credit | Investment contracts liabilities                           | The amount of liabilities relating to investment contracts that fall within the scope of IAS 39 or IFRS 9.   | common practice: IAS 1 55  |
| ifrs-full | InvestmentFundsAmountContributedToFairValueOfPlanAssets | X instant debit  | Investment funds, amount contributed to fair value of plan | The amount that investment funds constitute of the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]; Investment funds [member]]   | example: IAS 19 142 f  |

|           |   |                   | assets   |  |  |
|-----------|---|-------------------|--|--|--|
| ifrs-full | InvestmentFundsMember   | member            | Investment funds [member]  | This member stands for investment funds.   | example: IFRS 12 B23 c   |
| ifrs-full | InvestmentIncome  | X duration credit | Investment income  | The amount of investment income, such as interest and dividends.   | common practice: IAS 1 85, disclosure: IAS 26 35 b iii                 |
| ifrs-full | InvestmentProperty  | X instant debit   | Investment property  | Expiry date 2019-01-01: The amount of property (land or a building - or part of a building - or both) held (by the owner or by the lessee under a finance lease) to earn rentals or for capital appreciation or both, rather than for: (a) use in the production or supply of goods or services or for administrative purposes; or (b) sale in the ordinary course of business.<br>Effective 2019-01-01: The amount of property (land or a building - or part of a building - or both) held (by the owner or by the lessee as a right-of-use asset) to earn rentals or for capital appreciation or both, rather than for: (a) use in the production or supply of goods or services or for administrative purposes; or (b) sale in the ordinary course of business. | disclosure: IAS 1 54 b, disclosure: IAS 40 76, disclosure: IAS 40 79 d |
| ifrs-full | InvestmentPropertyAbstract  |                   | Investment property [abstract]   |  |  |
| ifrs-full | InvestmentPropertyCarriedAtCostOrInAccordanceWithIFRS16WithinFairValueModelAtTimeOfSale | X instant debit   | Investment property carried at cost or in accordance with IFRS 16 within fair value model, at time of sale | The amount at the time of the sale of investment property carried at cost or in accordance with IFRS 16 within fair value model. [Refer: At cost or in accordance with IFRS 16 within fair value model [member]; Carrying amount [member]; Investment property]  | disclosure: IAS 40 78 d ii - Effective 2019-01-01                      |
| ifrs-full | InvestmentPropertyCompleted   | X instant debit   | Investment property completed  | The amount of investment property whose construction or development is complete. [Refer: Investment property]  | common practice: IAS 1 112 c   |
| ifrs-full | InvestmentPropertyCompletedMember   | member            | Investment property completed [member]   | This member stands for completed investment property. [Refer: Investment property completed]   | common practice: IAS 1 112 c   |
| ifrs-full | InvestmentPropertyFairValueUsedAsDeemedCost   | X instant debit   | Investment property fair value used as deemed cost   | The amount of investment property, for which fair value was used as deemed cost in the opening IFRS statement of financial position. [Refer: Investment property]  | disclosure: IFRS 1 30  |

|           |  |                 |  |   |  |
|-----------|--|-----------------|--|---|--|
| ifrs-full | InvestmentPropertyMember   | member          | Investment property [member]   | This member stands for investment property. It also represents the standard value for the 'Types of investment property' axis if no other member is used. [Refer: Investment property]  | common practice: IAS 1 112 c, disclosure: IAS 17 31 a - Expiry date 2019-01-01, example: IFRS 13 IE60, example: IFRS 13 94 |
| ifrs-full | InvestmentPropertyUnderConstructionOrDevelopment                                       | X instant debit | Investment property under construction or development  | The amount of property that is being constructed or developed for future use as investment property. [Refer: Investment property]   | common practice: IAS 1 112 c   |
| ifrs-full | InvestmentPropertyUnderConstructionOrDevelopmentMember                                 | member          | Investment property under construction or development [member]                                       | This member stands for investment property under construction or development. [Refer: Investment property under construction or development]  | common practice: IAS 1 112 c   |
| ifrs-full | InvestmentsAccountedForUsingEquityMethodMember   | member          | Investments accounted for using equity method [member]   | This member stands for investments accounted for using the equity method. [Refer: Investments accounted for using equity method]  | common practice: IAS 36 127  |
| ifrs-full | InvestmentsForRiskOfPolicyholders  | X instant debit | Investments for risk of policyholders  | The amount of investments against insurance liabilities where all risk is borne by the policyholders.   | common practice: IAS 1 55  |
| ifrs-full | InvestmentsInAssociates  | X instant debit | Investments in associates  | The amount of investments in associates. [Refer: Associates [member]]   | disclosure: IAS 27 10  |
| ifrs-full | InvestmentsInAssociatesAccountedForUsingEquityMethod                                   | X instant debit | Investments in associates accounted for using equity method  | The amount of investments in associates accounted for using the equity method. [Refer: Associates [member]; Investments accounted for using equity method]  | common practice: IAS 1 55  |
| ifrs-full | InvestmentsInEquityInstrumentsMeasuredAtFairValueThroughOtherComprehensiveIncomeAxis   | axis            | Investments in equity instruments designated at fair value through other comprehensive income [axis] | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.  | disclosure: IFRS 7 11A c - Effective 2018-01-01  |
| ifrs-full | InvestmentsInEquityInstrumentsMeasuredAtFairValueThroughOtherComprehensiveIncomeMember | member          | Investments in equity instruments designated at fair value through other comprehensive               | This member stands for investments in equity instruments that the entity has designated at fair value through other comprehensive income. It also represents the standard value for the 'Investments in equity instruments designated at fair value through other comprehensive income' axis if no other member is used. [Refer: At | disclosure: IFRS 7 11A c - Effective 2018-01-01, disclosure: IFRS 7 8 h - Effective  |

|           |  |                  |  |  |                           |
|-----------|--|------------------|--|--|---------------------------|
|           |  |                  | income [member]  | fair value [member]; Other comprehensive income]   | 2018-01-01                |
| ifrs-full | InvestmentsInJointVentures   | X instant debit  | Investments in joint ventures  | The amount of investments in joint ventures. [Refer: Joint ventures [member]]  | disclosure: IAS 27 10     |
| ifrs-full | InvestmentsInJointVenturesAccountedForUsingEquityMethod  | X instant debit  | Investments in joint ventures accounted for using equity method  | The amount of investments in joint ventures accounted for using the equity method. [Refer: Joint ventures [member]; Non-current assets; Investments in joint ventures]   | common practice: IAS 1 55 |
| ifrs-full | InvestmentsInSubsidiaries  | X instant debit  | Investments in subsidiaries  | The amount of investments in subsidiaries. [Refer: Subsidiaries [member]]  | disclosure: IAS 27 10     |
| ifrs-full | InvestmentsInSubsidiariesJointVenturesAndAssociates  | X instant debit  | Investments in subsidiaries, joint ventures and associates   | The amount of investments in subsidiaries, joint ventures and associates in an entity's separate financial statements. [Refer: Associates [member]; Joint ventures [member]; Subsidiaries [member]; Investments in subsidiaries] | common practice: IAS 1 55 |
| ifrs-full | InvestmentsInSubsidiariesJointVenturesAndAssociatesAbstract  |                  | Investments in subsidiaries, joint ventures and associates [abstract]  |  |                           |
| ifrs-full | InvestmentsOtherThanInvestmentsAccountedForUsingEquityMethod   | X instant debit  | Investments other than investments accounted for using equity method   | The amount of investments other than investments accounted for using the equity method. [Refer: Investments accounted for using equity method]   | common practice: IAS 1 55 |
| ifrs-full | IssueCostsNotRecognisedAsExpenseForTransactionRecognisedSeparatelyFromAcquisitionOfAssetsAndAssumptionOfLiabilitiesInBusinessCombination | X duration debit | Issue costs not recognised as expense for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination | The amount of issue costs not recognised as an expense for transactions recognised separately from the acquisition of assets and assumption of liabilities in a business combination. [Refer: Business combinations [member]]    | disclosure: IFRS 3 B64 m  |
| ifrs-full | IssuedCapital  | X instant credit | Issued capital   | The nominal value of capital issued.   | example: IAS 1 78 e       |
| ifrs-full | IssuedCapitalMember  | member           | Issued capital [member]  | This member stands for a component of equity representing issued capital.  | disclosure: IAS 1 106     |

|           |  |                   |  |  |                              |
|-----------|--|-------------------|--|--|------------------------------|
| ifrs-full | IssueOfConvertibleInstruments  | X duration credit | Issue of convertible instruments   | The change in equity resulting from the issuing of convertible instruments.  | common practice: IAS 1 106 d |
| ifrs-full | IssueOfEquity  | X duration credit | Issue of equity  | The increase in equity through the issue of equity instruments.  | disclosure: IAS 1 106 d iii  |
| ifrs-full | IssuesFairValueMeasurementAssets   | X duration debit  | Issues, fair value measurement, assets   | The increase in the fair value measurement of assets resulting from issues of those assets. [Refer: At fair value [member]]  | disclosure: IFRS 13 93 e iii |
| ifrs-full | IssuesFairValueMeasurementEntitysOwnEquityInstruments                                  | X duration credit | Issues, fair value measurement, entity's own equity instruments  | The increase in the fair value measurement of the entity's own equity instruments resulting from issues of those equity instruments. [Refer: At fair value [member]; Entity's own equity instruments [member]] | disclosure: IFRS 13 93 e iii |
| ifrs-full | IssuesFairValueMeasurementLiabilities  | X duration credit | Issues, fair value measurement, liabilities  | The increase in fair value measurement of liabilities resulting from issues of those liabilities. [Refer: At fair value [member]]  | disclosure: IFRS 13 93 e iii |
| esef_c or | ItemsAreFurtherDetailedInSection800100SubclassificationsOfAssetsLiabilitiesAndEquities | guidance          | Items are further detailed in section [800100]<br>Subclassifications of assets, liabilities and equities |  |                              |
| esef_c or | ItemsAreFurtherDetailedInSection800200AnalysisOfIncomeAndExpense                       | guidance          | Items are further detailed in section [800200] Analysis of income and expense                            |  |                              |
| esef_c or | ItemsAreFurtherDetailedInSection800300StatementOfCashFlowsAdditionalDisclosures        | guidance          | Items are further detailed in section [800300] Statement of cash flows, additional disclosures           |  |                              |
| esef_c or | ItemsAreFurtherDetailedInSection800400StatementOfChangesInEquityAdditionalDisclosures  | guidance          | Items are further detailed in section [800400] Statement of changes in equity, additional disclosures    |  |                              |
| ifrs-full | ItemsForPresentationOfRegulatoryDeferralAccountsAbstract                               |                   | Items for presentation of regulatory deferral accounts [abstract]  |  |                              |

|           |  |                  |   |   |   |
|-----------|--|------------------|---|---|---|
| ifrs-full | ItemsInCourseOfCollectionFromOtherBanks  | X instant debit  | Items in course of collection from other banks                            | The amount of items that have been transmitted from other banks but not yet been received and processed by the entity.  | common practice: IAS 1 55   |
| ifrs-full | ItemsInCourseOfTransmissionToOtherBanks  | X instant credit | Items in course of transmission to other banks                            | The amount of items that have been transmitted to but not yet received and processed by other banks.  | common practice: IAS 1 55   |
| ifrs-full | ItemsOfContingentLiabilitiesAxis         | axis             | Items of contingent liabilities [axis]                                    | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.  | disclosure: IFRS 3 B64 j  |
| ifrs-full | ItemsOfContingentLiabilitiesMember       | member           | Items of contingent liabilities [member]                                  | This member stands for aggregated individual items of contingent liabilities. It also represents the standard value for the 'Items of contingent liabilities' axis if no other member is used. [Refer: Contingent liabilities [member]]   | disclosure: IFRS 3 B64 j  |
| ifrs-full | JointControlOrSignificantInfluenceMember | member           | Entities with joint control or significant influence over entity [member] | This member stands for entities that have joint control or significant influence over the entity. Joint control is a contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require the unanimous consent of the parties sharing control. Significant influence is the power to participate in the financial and operating policy decisions of the investee, but not control or joint control of those policies. | disclosure: IAS 24 19 b   |
| ifrs-full | JointOperationsAxis                      | axis             | Joint operations [axis]   | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.  | disclosure: IFRS 12 B4 c  |
| ifrs-full | JointOperationsMember                    | member           | Joint operations [member]   | This member stands for joint arrangements whereby the parties that have joint control of the arrangement have rights to the assets, and obligations for the liabilities, relating to the arrangement.   | disclosure: IFRS 12 B4 c  |
| ifrs-full | JointVenturesAxis                        | axis             | Joint ventures [axis]   | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.  | disclosure: IAS 27 17 b, disclosure: IAS 27 16 b, disclosure: IFRS 12 B4 b, disclosure: IFRS 4 39M - Effective on first application of IFRS 9 |

|           |   |                  |  |  |   |
|-----------|---|------------------|--|--|---|
| ifrs-full | JointVenturesMember   | member           | Joint ventures [member]  | This member stands for joint arrangements whereby the parties that have joint control of the arrangement have rights to the net assets of the arrangement.   | disclosure: IAS 27 17 b, disclosure: IAS 27 16 b, disclosure: IFRS 12 B4 b, disclosure: IFRS 4 39M a - Effective on first application of IFRS 9 |
| ifrs-full | JointVenturesWhereEntityIsVenturerMember                    | member           | Joint ventures where entity is venturer [member]                         | This member stands for joint ventures in which the entity is a joint venturer. A venturer is a party to a joint venture and has joint control over that joint venture. [Refer: Joint ventures [member]]    | disclosure: IAS 24 19 e   |
| ifrs-full | KeyManagementPersonnelCompensation                          | X duration debit | Key management personnel compensation                                    | The amount of compensation to key management personnel. [Refer: Key management personnel of entity or parent [member]]   | disclosure: IAS 24 17   |
| ifrs-full | KeyManagementPersonnelCompensationOtherLongtermBenefits     | X duration debit | Key management personnel compensation, other long-term employee benefits | The amount of compensation to key management personnel in the form of other long-term employee benefits. [Refer: Other long-term employee benefits; Key management personnel of entity or parent [member]] | disclosure: IAS 24 17 c   |
| ifrs-full | KeyManagementPersonnelCompensationPostemploymentBenefits    | X duration debit | Key management personnel compensation, post-employment benefits          | The amount of compensation to key management personnel in the form of post-employment benefits. [Refer: Key management personnel of entity or parent [member]]   | disclosure: IAS 24 17 b   |
| ifrs-full | KeyManagementPersonnelCompensationSharebasedPayment         | X duration debit | Key management personnel compensation, share-based payment               | The amount of compensation to key management personnel in the form of share-based payments. [Refer: Key management personnel of entity or parent [member]]   | disclosure: IAS 24 17 e   |
| ifrs-full | KeyManagementPersonnelCompensationShorttermEmployeeBenefits | X duration debit | Key management personnel compensation, short-term employee benefits      | The amount of compensation to key management personnel in the form of short-term employee benefits. [Refer: Key management personnel of entity or parent [member]]   | disclosure: IAS 24 17 a   |
| ifrs-full | KeyManagementPersonnelCompensationTerminationBenefits       | X duration debit | Key management personnel compensation, termination benefits              | The amount of compensation to key management personnel in the form of termination benefits. [Refer: Termination benefits expense; Key management personnel of entity or parent [member]]                   | disclosure: IAS 24 17 d   |

|           |   |                 |   |  |   |
|-----------|---|-----------------|---|--|---|
| ifrs-full | KeyManagementPersonnelOfEntityOrParentMember          | member          | Key management personnel of entity or parent [member]             | This member stands for those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity. | disclosure: IAS 24 19 f   |
| ifrs-full | Land  | X instant debit | Land  | The amount of property, plant and equipment representing land held by the entity for use in operations. [Refer: Property, plant and equipment]   | example: IAS 16 37 a  |
| ifrs-full | LandAndBuildings                                      | X instant debit | Land and buildings  | The amount of property, plant and equipment representing land and depreciable buildings and similar structures for use in operations. [Refer: Buildings; Land; Property, plant and equipment]  | example: IAS 16 37 b  |
| ifrs-full | LandAndBuildingsAbstract                              |                 | Land and buildings [abstract]                                     |  |   |
| ifrs-full | LandAndBuildingsMember                                | member          | Land and buildings [member]                                       | This member stands for a class of property, plant and equipment representing land and depreciable buildings and similar structures for use in operations. [Refer: Buildings; Land; Property, plant and equipment]                              | example: IAS 16 37 b  |
| ifrs-full | LandMember  | member          | Land [member]   | This member stands for a class of property, plant and equipment representing land held by the entity for use in operations. [Refer: Property, plant and equipment]   | example: IAS 16 37 a  |
| ifrs-full | LaterThanFifteenYearsAndNotLaterThanTwentyYearsMember | member          | Later than fifteen years and not later than twenty years [member] | This member stands for a time band of later than fifteen years and not later than twenty years.  | example: IFRS 7 IG31A - Effective 2019-01-01, example: IFRS 7 B11                               |
| ifrs-full | LaterThanFiveYearsAndNotLaterThanSevenYearsMember     | member          | Later than five years and not later than seven years [member]     | This member stands for a time band of later than five years and not later than seven years.  | example: IFRS 7 IG31A - Effective 2019-01-01, example: IFRS 7 B11                               |
| ifrs-full | LaterThanFiveYearsAndNotLaterThanTenYearsMember       | member          | Later than five years and not later than ten years [member]       | This member stands for a time band of later than five years and not later than ten years.  | common practice: IAS 1 112 c, example: IFRS 7 IG31A - Effective 2019-01-01, example: IFRS 7 B11 |

|           |  |        |  |  |  |
|-----------|--|--------|--|--|--|
| ifrs-full | LaterThanFiveYearsMember                         | member | Later than five years [member]                               | This member stands for a time band of later than five years.                               | disclosure: IAS 17 31 b iii - Expiry date 2019-01-01, disclosure: IAS 17 35 a iii - Expiry date 2019-01-01, disclosure: IAS 17 47 a iii - Expiry date 2019-01-01, disclosure: IAS 17 56 a iii - Expiry date 2019-01-01, disclosure: IFRS 16 97 - Effective 2019-01-01, disclosure: IFRS 16 94 - Effective 2019-01-01, example: IFRS 7 B35 g, example: IFRS 7 IG31A - Effective 2019-01-01, example: IFRS 7 B11 |
| ifrs-full | LaterThanFourMonthsMember                        | member | Later than four months [member]                              | This member stands for a time band of later than four months.                              | common practice: IAS 1 112 c   |
| ifrs-full | LaterThanFourYearsAndNotLaterThanFiveYearsMember | member | Later than four years and not later than five years [member] | This member stands for a time band of later than four years and not later than five years. | common practice: IAS 1 112 c, disclosure: IFRS 16 97 - Effective 2019-01-01, disclosure: IFRS 16 94 - Effective 2019-01-01, example: IFRS 7 IG31A - Effective 2019-01-01, example: IFRS 7 B11  |

|           |   |        |  |  |  |
|-----------|---|--------|--|--|--|
| ifrs-full | LaterThanOneMonth<br>AndNotLaterThanSix<br>MonthsMember   | member | Later than one month<br>and not later than six<br>months [member]      | This member stands for a time band of later than one month and<br>not later than six months.   | example: IFRS 7<br>IG31A - Effective<br>2019-01-01,<br>example: IFRS 7<br>B11  |
| ifrs-full | LaterThanOneMonth<br>AndNotLaterThanThr<br>eeMonthsMember | member | Later than one month<br>and not later than<br>three months<br>[member] | This member stands for a time band of later than one month and<br>not later than three months. | example: IFRS 7<br>B11 b, example:<br>IFRS 7 B35 b,<br>example: IFRS 7<br>IG31A - Effective<br>2019-01-01  |
| ifrs-full | LaterThanOneMonth<br>AndNotLaterThanTw<br>oMonthsMember   | member | Later than one month<br>and not later than two<br>months [member]      | This member stands for a time band of later than one month and<br>not later than two months.   | common practice:<br>IAS 1 112 c,<br>example: IFRS 7<br>IG20D - Effective<br>2018-01-01,<br>common practice:<br>IFRS 7 37 - Expiry<br>date 2018-01-01,<br>example: IFRS 7<br>35N - Effective<br>2018-01-01  |
| ifrs-full | LaterThanOneYearA<br>ndNotLaterThanFive<br>YearsMember    | member | Later than one year<br>and not later than five<br>years [member]       | This member stands for a time band of later than one year and not<br>later than five years.    | disclosure: IAS 17<br>31 b ii - Expiry date<br>2019-01-01,<br>disclosure: IAS 17<br>35 a ii - Expiry date<br>2019-01-01,<br>disclosure: IAS 17<br>47 a ii - Expiry date<br>2019-01-01,<br>disclosure: IAS 17<br>56 a ii - Expiry date<br>2019-01-01,<br>example: IFRS 7<br>B11 d, example:<br>IFRS 7 IG31A -<br>Effective 2019-01-<br>01 |

|           |  |        |  |  |   |
|-----------|--|--------|--|--|---|
| ifrs-full | LaterThanOneYearAndNotLaterThanThreeYearsMember  | member | Later than one year and not later than three years [member]  | This member stands for a time band of later than one year and not later than three years.  | example: IFRS 7 B35 e, example: IFRS 7 IG31A - Effective 2019-01-01, example: IFRS 7 B11  |
| ifrs-full | LaterThanOneYearAndNotLaterThanTwoYearsMember    | member | Later than one year and not later than two years [member]    | This member stands for a time band of later than one year and not later than two years.    | common practice: IAS 1 112 c, disclosure: IFRS 16 97 - Effective 2019-01-01, disclosure: IFRS 16 94 - Effective 2019-01-01, example: IFRS 7 IG31A - Effective 2019-01-01, example: IFRS 7 B11 |
| ifrs-full | LaterThanOneYearMember                           | member | Later than one year [member]                                 | This member stands for a time band of later than one year.                                 | disclosure: IAS 1 61 b, example: IFRS 7 IG28 d - Expiry date 2018-01-01, example: IFRS 7 37 a - Expiry date 2018-01-01  |
| ifrs-full | LaterThanSevenYearsAndNotLaterThanTenYearsMember | member | Later than seven years and not later than ten years [member] | This member stands for a time band of later than seven years and not later than ten years. | example: IFRS 7 IG31A - Effective 2019-01-01, example: IFRS 7 B11   |

|           |  |        |   |   |  |
|-----------|--|--------|---|---|--|
| ifrs-full | LaterThanSixMonths<br>AndNotLaterThanOneYearMember     | member | Later than six months and not later than one year [member]      | This member stands for a time band of later than six months and not later than one year.      | example: IFRS 7 B35 d, example: IFRS 7 IG28 c - Expiry date 2018-01-01, example: IFRS 7 IG31A - Effective 2019-01-01, example: IFRS 7 37 a - Expiry date 2018-01-01, example: IFRS 7 B11 |
| ifrs-full | LaterThanSixMonths<br>Member                           | member | Later than six months [member]                                  | This member stands for a time band of later than six months.                                  | common practice: IAS 1 112 c   |
| ifrs-full | LaterThanTenYears<br>AndNotLaterThanFifteenYearsMember | member | Later than ten years and not later than fifteen years [member]  | This member stands for a time band of later than ten years and not later than fifteen years.  | example: IFRS 7 IG31A - Effective 2019-01-01, example: IFRS 7 B11  |
| ifrs-full | LaterThanTenYears<br>Member                            | member | Later than ten years [member]                                   | This member stands for a time band of later than ten years.                                   | common practice: IAS 1 112 c, example: IFRS 7 IG31A - Effective 2019-01-01, example: IFRS 7 B11  |
| ifrs-full | LaterThanThreeMonthsAndNotLaterThanFourMonthsMember    | member | Later than three months and not later than four months [member] | This member stands for a time band of later than three months and not later than four months. | common practice: IAS 1 112 c   |
| ifrs-full | LaterThanThreeMonthsAndNotLaterThanOneYearMember       | member | Later than three months and not later than one year [member]    | This member stands for a time band of later than three months and not later than one year.    | example: IFRS 7 B11 c  |

|           |  |        |  |  |   |
|-----------|--|--------|--|--|---|
| ifrs-full | LaterThanThreeMonthsAndNotLaterThanSixMonthsMember | member | Later than three months and not later than six months [member] | This member stands for a time band of later than three months and not later than six months. | example: IFRS 7 B35 c, example: IFRS 7 IG28 b - Expiry date 2018-01-01, example: IFRS 7 IG31A - Effective 2019-01-01, example: IFRS 7 37 a - Expiry date 2018-01-01, example: IFRS 7 B11  |
| ifrs-full | LaterThanThreeMonthsMember                         | member | Later than three months [member]                               | This member stands for a time band of later than three months.                               | example: IFRS 7 IG20D - Effective 2018-01-01, common practice: IFRS 7 37 - Expiry date 2018-01-01, example: IFRS 7 35N - Effective 2018-01-01   |
| ifrs-full | LaterThanThreeYearsAndNotLaterThanFiveYearsMember  | member | Later than three years and not later than five years [member]  | This member stands for a time band of later than three years and not later than five years.  | example: IFRS 7 B35 f, example: IFRS 7 IG31A - Effective 2019-01-01, example: IFRS 7 B11  |
| ifrs-full | LaterThanThreeYearsAndNotLaterThanFourYearsMember  | member | Later than three years and not later than four years [member]  | This member stands for a time band of later than three years and not later than four years.  | common practice: IAS 1 112 c, disclosure: IFRS 16 97 - Effective 2019-01-01, disclosure: IFRS 16 94 - Effective 2019-01-01, example: IFRS 7 IG31A - Effective 2019-01-01, example: IFRS 7 |

|           |  |        |   |   |   |
|-----------|--|--------|---|---|---|
|           |  |        |   |   | B11   |
| ifrs-full | LaterThanThreeYearsMember                                | member | Later than three years [member]                                       | This member stands for a time band of later than three years.                                       | example: IFRS 7 IG31A - Effective 2019-01-01, example: IFRS 7 B11   |
| ifrs-full | LaterThanTwentyYearsAndNotLaterThanTwentyfiveYearsMember | member | Later than twenty years and not later than twenty-five years [member] | This member stands for a time band of later than twenty years and not later than twenty-five years. | example: IFRS 7 IG31A - Effective 2019-01-01, example: IFRS 7 B11   |
| ifrs-full | LaterThanTwoMonthsAndNotLaterThanThreeMonthsMember       | member | Later than two months and not later than three months [member]        | This member stands for a time band of later than two months and not later than three months.        | common practice: IAS 1 112 c, example: IFRS 7 IG20D - Effective 2018-01-01, common practice: IFRS 7 37 - Expiry date 2018-01-01, example: IFRS 7 35N - Effective 2018-01-01 |
| ifrs-full | LaterThanTwoYearsAndNotLaterThanFiveYearsMember          | member | Later than two years and not later than five years [member]           | This member stands for a time band of later than two years and not later than five years.           | common practice: IAS 1 112 c  |
| ifrs-full | LaterThanTwoYearsAndNotLaterThanThreeYearsMember         | member | Later than two years and not later than three years [member]          | This member stands for a time band of later than two years and not later than three years.          | common practice: IAS 1 112 c, disclosure: IFRS 16 97 - Effective 2019-01-01, disclosure: IFRS 16 94 - Effective   |

|           |   |                  |   |  |  |
|-----------|---|------------------|---|--|--|
|           |   |                  |   |  | 2019-01-01,<br>example: IFRS 7<br>IG31A - Effective<br>2019-01-01,<br>example: IFRS 7<br>B11                             |
| ifrs-full | LeaseAndSubleasePaymentsRecognisedAsExpense                               | X duration debit | Lease and sublease payments recognised as expense                                     | The amount of payments on leases and subleases recognised as an expense by the lessee.   | disclosure: IAS 17<br>35 c - Expiry date<br>2019-01-01   |
| ifrs-full | LeaseAndSubleasePaymentsRecognisedAsExpenseAbstract                       |                  | Lease and sublease payments recognised as expense [abstract]                          |  |  |
| ifrs-full | LeaseCommitmentsForShorttermLeasesForWhichRecognitionExemptionHasBeenUsed | X instant credit | Lease commitments for short-term leases for which recognition exemption has been used | The amount of the lease commitments for short-term leases accounted for applying paragraph 6 of IFRS 16. Short-term lease is a lease that, at the commencement date, has a lease term of 12 months or less. A lease that contains a purchase option is not a short-term lease. | disclosure: IFRS 16 55 - Effective<br>2019-01-01   |
| ifrs-full | LeaseholdImprovementsMember   | member           | Leasehold improvements [member]   | This member stands for a class of property, plant and equipment representing improvements to assets held under a lease agreement.  | common practice:<br>IAS 16 37  |
| ifrs-full | LeaseLiabilities  | X instant credit | Lease liabilities   | The amount of liabilities related to the entity's leases. Lease is a contract, or part of a contract, that conveys the right to use an underlying asset for a period of time in exchange for consideration.  | disclosure: IFRS 16 47 b - Effective<br>2019-01-01   |
| ifrs-full | LeaseLiabilitiesAbstract  |                  | Lease liabilities [abstract]  |  |  |
| ifrs-full | LeaseLiabilitiesMember  | member           | Lease liabilities [member]  | This member stands for lease liabilities. [Refer: Lease liabilities]   | example: IAS 7 C<br>Reconciliation of liabilities arising from financing activities, example:<br>IAS 7 44C               |
| ifrs-full | LeaseReceivablesMember  | member           | Lease receivables [member]  | This member stands for receivables related to leases.  | disclosure: IFRS 7<br>35H b iii - Effective<br>2018-01-01,<br>disclosure: IFRS 7<br>35M b iii - Effective<br>2018-01-01, |

|           |   |                  |   |   |   |
|-----------|---|------------------|---|---|---|
|           |   |                  |   |   | example: IFRS 7<br>35N - Effective<br>2018-01-01            |
| ifrs-full | LeasesAsLesseeRelatedPartyTransactions    | X duration       | Leases as lessee, related party transactions    | The amount of leases where the entity was the lessee in related party transactions. [Refer: Related parties [member]]   | example: IAS 24 21 d  |
| ifrs-full | LeasesAsLessorRelatedPartyTransactions    | X duration       | Leases as lessor, related party transactions    | The amount of leases where the entity was the lessor in related party transactions. [Refer: Related parties [member]]   | example: IAS 24 21 d  |
| ifrs-full | LegalFormOfEntity                         | text             | Legal form of entity                            | Information about the legal structure under which the entity operates.  | disclosure: IAS 1 138 a                                     |
| ifrs-full | LegalProceedingsContingentLiabilityMember | member           | Legal proceedings contingent liability [member] | This member stands for a contingent liability for legal proceedings. [Refer: Contingent liabilities [member]]   | example: IAS 37 88  |
| ifrs-full | LegalProceedingsProvision                 | X instant credit | Legal proceedings provision                     | The amount of provision for legal proceedings. [Refer: Other provisions]  | example: IAS 37 Example 10 A court case, example: IAS 37 87 |
| ifrs-full | LegalProceedingsProvisionAbstract         |                  | Legal proceedings provision [abstract]          |   |   |
| ifrs-full | LegalProceedingsProvisionMember           | member           | Legal proceedings provision [member]            | This member stands for a provision for legal proceedings. [Refer: Other provisions [member]]  | example: IAS 37 Example 10 A court case, example: IAS 37 87 |
| ifrs-full | LengthOfLifeOfLimitedLifeEntity           | text             | Length of life of limited life entity           | Information about the length of the entity's life if it is a limited life entity.   | disclosure: IAS 1 138 d                                     |
| ifrs-full | Level1OfFairValueHierarchyMember          | member           | Level 1 of fair value hierarchy [member]        | This member stands for a category of the fair value hierarchy where inputs to the valuation techniques are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date. | disclosure: IAS 19 142, disclosure: IFRS 13 93 b            |
| ifrs-full | Level2And3OfFairValueHierarchyMember      | member           | Level 2 and 3 of fair value hierarchy [member]  | This member stands for combined Level 2 and Level 3 categories of the fair value hierarchy. [Refer: Level 2 of fair value hierarchy [member]; Level 3 of fair value hierarchy [member]]   | disclosure: IAS 19 142                                      |

|           |  |                  |   |  |  |
|-----------|--|------------------|---|--|--|
| ifrs-full | Level2OfFairValueHierarchyMember                                   | member           | Level 2 of fair value hierarchy [member]                                    | This member stands for a category of the fair value hierarchy where inputs to the valuation techniques are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.  | disclosure: IFRS 13 93 b   |
| ifrs-full | Level3OfFairValueHierarchyMember                                   | member           | Level 3 of fair value hierarchy [member]                                    | This member stands for a category of the fair value hierarchy where inputs to the valuation techniques are unobservable inputs for the asset or liability. Unobservable inputs are inputs for which market data are not available and that are developed using the best information available about the assumptions that the market participants would use when pricing the asset or liability.  | disclosure: IFRS 13 93 b   |
| ifrs-full | LevelOfParticipationOfEntityComparedWithOtherParticipatingEntities | X.XX instant     | Level of participation of entity compared with other participating entities | The description of an indication of the level of participation of the entity in a defined benefit plan compared with other participating entities. Examples of measures that might provide such an indication include the entity's proportion of the total contributions to the plan or the entity's proportion of the total number of active members, retired members, and former members entitled to benefits, if that information is available. [Refer: Defined benefit plans [member]] | disclosure: IAS 19 148 d v   |
| ifrs-full | LevelOfPriceIndex  | X.XX instant     | Level of price index  | The value of the level of the general price index used to restate financial statement information of an entity whose functional currency is the currency of a hyperinflationary economy.   | disclosure: IAS 29 39 c  |
| ifrs-full | LevelOfRoundingUsedInFinancialStatements                           | text             | Level of rounding used in financial statements                              | Information about the level of rounding used in the presentation of amounts in the financial statements.   | disclosure: IAS 1 51 e   |
| ifrs-full | LevelsOfFairValueHierarchyAxis                                     | axis             | Levels of fair value hierarchy [axis]                                       | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | disclosure: IAS 19 142, disclosure: IFRS 13 93 b   |
| ifrs-full | Liabilities  | X instant credit | Liabilities   | The amount of present obligations of the entity arising from past events, the settlement of which is expected to result in an outflow from the entity of resources embodying economic benefits.  | disclosure: IAS 1 55, disclosure: IFRS 13 93 a, disclosure: IFRS 13 93 b, disclosure: IFRS 13 93 e, disclosure: IFRS 8 28 d, disclosure: IFRS 8 23 |
| ifrs-full | LiabilitiesAbstract  |                  | Liabilities [abstract]  |  |  |

|           |   |                  |  |   |   |
|-----------|---|------------------|--|---|---|
| ifrs-full | LiabilitiesArisingFromExplorationForAndEvaluationOfMineralResources | X instant credit | Liabilities arising from exploration for and evaluation of mineral resources | The amount of liabilities arising from the search for mineral resources, including minerals, oil, natural gas and similar non-regenerative resources after the entity has obtained legal rights to explore in a specific area, as well as the determination of the technical feasibility and commercial viability of extracting the mineral resource.   | disclosure: IFRS 6 24 b   |
| ifrs-full | LiabilitiesArisingFromFinancingActivities                           | X instant credit | Liabilities arising from financing activities                                | The amount of liabilities for which cash flows were, or future cash flows will be, classified in the statement of cash flows as cash flows from financing activities. [Refer: Cash flows from (used in) financing activities; Liabilities]  | example: IAS 7 44D  |
| ifrs-full | LiabilitiesArisingFromFinancingActivitiesAxis                       | axis             | Liabilities arising from financing activities [axis]                         | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.  | example: IAS 7 44D  |
| ifrs-full | LiabilitiesArisingFromFinancingActivitiesMember                     | member           | Liabilities arising from financing activities [member]                       | This member stands for liabilities arising from financing activities. It also represents the standard value for the 'Liabilities arising from financing activities' axis if no other member is used. [Refer: Liabilities arising from financing activities]   | example: IAS 7 44D  |
| ifrs-full | LiabilitiesArisingFromInsuranceContracts                            | X instant credit | Liabilities under insurance contracts and reinsurance contracts issued       | The amount of liabilities under insurance contracts and reinsurance contracts issued. [Refer: Types of insurance contracts [member]]  | example: IAS 1 55, disclosure: IFRS 4 37 b, disclosure: IFRS 4 37 e, example: IFRS 4 IG20 a, example: IFRS 4 IG37 a |
| ifrs-full | LiabilitiesDueToCentralBanks  | X instant credit | Liabilities due to central banks   | The amount of liabilities due to central banks.   | common practice: IAS 1 55   |
| ifrs-full | LiabilitiesFromSharebasedPaymentTransactions2011                    | X instant credit | Liabilities from share-based payment transactions                            | The amount of liabilities arising from share-based payment transactions. Share-based payment transactions are transactions in which the entity: (a) receives goods or services from the supplier of those goods or services (including an employee) in a share-based payment arrangement; or (b) incurs an obligation to settle the transaction with the supplier in a share-based payment arrangement when another group entity receives those goods or services. [Refer: Share-based payment arrangements [member]] | disclosure: IFRS 2 51 b i   |
| ifrs-full | LiabilitiesIncludedInDisposalGroupsClassifiedAsHeldForSale          | X instant credit | Liabilities included in disposal groups classified as held for sale          | The amount of liabilities included in disposal groups classified as held for sale. [Refer: Liabilities; Disposal groups classified as held for sale [member]]   | disclosure: IAS 1 54 p, disclosure: IFRS 5 38   |

|           |   |                   |  |   |  |
|-----------|---|-------------------|--|---|--|
| ifrs-full | LiabilitiesIncurred   | X instant credit  | Liabilities incurred   | The fair value, at acquisition date, of liabilities incurred (for example, a liability for contingent consideration) as consideration transferred in a business combination. [Refer: Business combinations [member]]  | disclosure: IFRS 3 B64 f iii                 |
| ifrs-full | LiabilitiesInSubsidiaryOrBusinessesAcquiredOrDisposed2013                               | X duration credit | Liabilities in subsidiary or businesses acquired or disposed   | The amount of liabilities in subsidiaries or other businesses over which control is obtained or lost. [Refer: Subsidiaries [member]]  | disclosure: IAS 7 40 d                       |
| ifrs-full | LiabilitiesMeasuredAtFairValueAndIssuedWithInseparableThirdpartyCreditEnhancementAxis   | axis              | Liabilities measured at fair value and issued with inseparable third-party credit enhancement [axis]   | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.  | disclosure: IFRS 13 98                       |
| ifrs-full | LiabilitiesMeasuredAtFairValueAndIssuedWithInseparableThirdpartyCreditEnhancementMember | member            | Liabilities measured at fair value and issued with inseparable third-party credit enhancement [member] | This member stands for liabilities measured at fair value and issued with inseparable third-party credit enhancement. It also represents the standard value for the 'Liabilities measured at fair value and issued with inseparable third-party credit enhancement' axis if no other member is used. [Refer: Liabilities; At fair value [member]]   | disclosure: IFRS 13 98                       |
| ifrs-full | LiabilitiesMember   | member            | Liabilities [member]   | This member stands for present obligations of the entity arising from past events, the settlement of which is expected to result in an outflow from the entity of resources embodying economic benefits. It also represents the standard value for the 'Classes of liabilities' axis if no other member is used. [Refer: Liabilities]   | disclosure: IFRS 13 93                       |
| ifrs-full | LiabilitiesOrComponentsOfEquityRelatingToDiscretionaryParticipationFeatures             | X instant credit  | Liabilities or components of equity relating to discretionary participation features                   | The amount of liabilities or components of equity relating to discretionary participation features. Discretionary participation features are contractual rights to receive, as a supplement to guaranteed benefits, additional benefits: (a) that are likely to be a significant portion of the total contractual benefits; (b) whose amount or timing is contractually at the discretion of the issuer; and (c) that are contractually based on: (i) the performance of a specified pool of contracts or a specified type of contract; (ii) realised and/or unrealised investment returns on a specified pool of assets held by the issuer; or (iii) the profit or loss of the company, fund or other entity that issues the contract. | example: IFRS 4 IG22 f, example: IFRS 4 37 b |

|           |   |                   |  |   |   |
|-----------|---|-------------------|--|---|---|
| ifrs-full | LiabilitiesOtherThanActuarialPresentValueOfPromisedRetirementBenefits           | X instant credit  | Liabilities other than actuarial present value of promised retirement benefits             | The amount of liabilities other than the actuarial present value of promised retirement benefits in retirement benefit plans. [Refer: Actuarial present value of promised retirement benefits]  | disclosure: IAS 26 35 a v   |
| ifrs-full | LiabilitiesRecognisedInEntitysFinancialStatementsInRelationToStructuredEntities | X instant credit  | Liabilities recognised in entity's financial statements in relation to structured entities | The amount of liabilities recognised in the entity's financial statements relating to its interests in structured entities. [Refer: Liabilities; Unconsolidated structured entities [member]]   | disclosure: IFRS 12 29 a  |
| ifrs-full | LiabilitiesToWhichSignificantRestrictionsApply                                  | X instant credit  | Liabilities to which significant restrictions apply  | The amount in the consolidated financial statements of the liabilities of the group to which significant restrictions (for example, statutory, contractual and regulatory restrictions) apply on the entity's ability to settle the liabilities of the group.   | disclosure: IFRS 12 13 c  |
| ifrs-full | LiabilitiesUnderInsuranceContractsAndReinsuranceContractsIssuedAbstract         |                   | Liabilities under insurance contracts and reinsurance contracts issued [abstract]          |   |   |
| ifrs-full | LiabilitiesWithSignificantRiskOfMaterialAdjustmentsWithinNextFinancialYear      | X instant credit  | Liabilities with significant risk of material adjustments within next financial year       | The amount of liabilities subject to assumptions that have a significant risk of resulting in a material adjustment to the amounts of those liabilities within the next financial year.   | disclosure: IAS 1 125 b   |
| ifrs-full | LiabilityAssetOfDefinedBenefitPlans   | X instant credit  | Net defined benefit liability (asset)  | The amount of deficit or surplus in a defined benefit plan, adjusted for any effect of limiting a net defined benefit asset to the asset ceiling. [Refer: Defined benefit plans [member]]   | disclosure: IAS 19 140 a  |
| ifrs-full | LicenceFeeIncome  | X duration credit | Licence fee income   | The amount of income arising from licence fees.   | common practice: IAS 1 112 c, common practice: IAS 18 35 b - Expiry date 2018-01-01 |
| ifrs-full | LicencesAndFranchises   | X instant debit   | Licences and franchises  | The amount of intangible assets representing the right to use certain intangible assets owned by another entity and the right to operate a business using the name, merchandise, services, methodologies, promotional support, marketing and supplies granted by another entity. [Refer: Intangible assets other than goodwill] | example: IAS 38 119 d   |

|           |  |        |   |   |  |
|-----------|--|--------|---|---|--|
| ifrs-full | LicencesAndFranchisesMember  | member | Licences and franchises [member]  | This member stands for a class of intangible assets representing the right to use certain intangible assets owned by another entity and the right to operate a business using the name, merchandise, services, methodologies, promotional support, marketing and supplies granted by another entity. [Refer: Intangible assets other than goodwill] | example: IAS 38 119 d  |
| ifrs-full | LicencesMember   | member | Licences [member]   | This member stands for a class of intangible assets representing the right to use certain intangible assets owned by another entity. [Refer: Intangible assets other than goodwill]   | common practice: IAS 38 119  |
| ifrs-full | LifeInsuranceContractsMember   | member | Life insurance contracts [member]   | This member stands for life insurance contracts. [Refer: Types of insurance contracts [member]]   | common practice: IFRS 4 Disclosure   |
| ifrs-full | LifetimeExpectedCreditLossesMember   | member | Lifetime expected credit losses [member]  | This member stands for the expected credit losses that result from all possible default events over the expected life of a financial instrument. [Refer: Type of measurement of expected credit losses [member]]  | disclosure: IFRS 7 35H b - Effective 2018-01-01, disclosure: IFRS 7 35M b - Effective 2018-01-01 |
| ifrs-full | LimitationsThatMayResultInInformationNotFullyReflectingFairValueOfAssetsAndLiabilitiesInvolved | text   | Description of objective of method used and limitations that may result in information not fully reflecting fair value of assets and liabilities involved | The description of the objective of the method used, and of limitations that may result in, information not fully reflecting the fair value of the assets and liabilities involved for a sensitivity analysis that reflects interdependencies between risk variables.   | disclosure: IFRS 7 41 b  |
| ifrs-full | LineItemsIncludingAmortisationOfIntangibleAssetsIntangibleAssetsOtherThanGoodwill              | text   | Description of line item(s) in statement of comprehensive income in which amortisation of intangible assets is included                                   | The description of the line item(s) of the statement of comprehensive income in which amortisation of intangible assets is included. [Refer: Intangible assets other than goodwill; Depreciation and amortisation expense]  | disclosure: IAS 38 118 d   |
| esef_c or | LineItemsNotDimensionallyQualified   | table  | Line items not dimensionally qualified  |   |  |
| ifrs-full | LineItemsOfRecognisedAssetsAndLiabilitiesRepresentingContingencies                             | text   | Description of line items of recognised assets and liabilities  | The description of the line items in the statement of financial position in which the carrying amounts of assets and liabilities that represent the entity's continuing involvement in derecognised   | disclosure: IFRS 7 42E a   |

|           |   |                 |  |   |  |
|-----------|---|-----------------|--|---|--|
|           | nuingInvolvementInDerecognisedFinancialAssets |                 | representing continuing involvement in derecognised financial assets | financial assets are recognised. [Refer: Financial assets]  |  |
| ifrs-full | LiquidityRiskMember                           | member          | Liquidity risk [member]  | This member stands for the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset. [Refer: Financial assets; Financial liabilities]  | example: IFRS 7 32   |
| ifrs-full | LivingAnimalsMember                           | member          | Living animals [member]  | This member stands for living animals.  | common practice: IAS 41 41   |
| ifrs-full | LoanCommitmentsMember                         | member          | Loan commitments [member]  | This member stands for firm commitments to provide credit under pre-specified terms and conditions.   | disclosure: IFRS 7 B8E - Effective 2018-01-01, disclosure: IFRS 7 35M - Effective 2018-01-01 |
| ifrs-full | LoansAcquiredInBusinessCombinationMember      | member          | Loans acquired in business combination [member]                      | This member stands for loans that are acquired in a business combination. [Refer: Business combinations [member]]   | example: IFRS 3 B64 h  |
| ifrs-full | LoansAndAdvancesToBanks                       | X instant debit | Loans and advances to banks  | The amount of loans and advances the entity has made to banks.  | common practice: IAS 1 55  |
| ifrs-full | LoansAndAdvancesToCustomers                   | X instant debit | Loans and advances to customers                                      | The amount of loans and advances the entity has made to customers.  | common practice: IAS 1 55  |
| ifrs-full | LoansAndReceivables                           | X instant debit | Loans and receivables  | The amount of non-derivative financial assets with fixed or determinable payments that are not quoted in an active market, other than: (a) those that the entity intends to sell immediately or in the near term, which shall be classified as held for trading, and those that the entity, upon initial recognition, designates as at fair value through profit or loss; (b) those that the entity, upon initial recognition, designates as available for sale; or (c) those for which the holder may not recover substantially all of its initial investment, other than because of credit deterioration, which shall be classified as available for sale. An interest acquired in a pool of assets that are not loans or receivables (for example, an interest in a mutual fund or a similar fund) is not a loan or receivable. [Refer: Derivative financial assets] | disclosure: IFRS 7 8 c - Expiry date 2018-01-01  |

|           |   |                  |  |   |  |
|-----------|---|------------------|--|---|--|
| ifrs-full | LoansAndReceivable sCategoryMember                                      | member           | Loans and receivables, category [member]                                       | This member stands for the loans and receivables category of financial assets. [Refer: Loans and receivables] | disclosure: IFRS 7 8 c - Expiry date 2018-01-01  |
| ifrs-full | LoansPayableInBrea chWhichPermittedLe nderToDemandAccel eratedRepayment | X instant credit | Loans payable in breach which permitted lender to demand accelerated repayment | The amount of loans payable in breach of the terms that permitted the lender to demand accelerated repayment. | disclosure: IFRS 7 19  |
| ifrs-full | LoansPayableInDefa ult  | X instant credit | Loans payable in default   | The amount of loans payable in default.   | disclosure: IFRS 7 18 b  |
| ifrs-full | LoansReceived   | X instant credit | Loans received   | The amount of loans received.   | common practice: IAS 1 112 c   |
| ifrs-full | LoansToGovernment   | X instant debit  | Loans to government  | The amount of loans to government made by the entity.   | common practice: IAS 1 55  |
| ifrs-full | LoansToGovernment Member  | member           | Loans to government [member]   | This member stands for loans made to government.  | common practice: IAS 1 112 c   |
| ifrs-full | LongtermBorrowings  | X instant credit | Non-current portion of non-current borrowings                                  | The non-current portion of non-current borrowings. [Refer: Borrowings]  | common practice: IAS 1 55  |
| ifrs-full | LongtermBorrowings Member   | member           | Long-term borrowings [member]  | This member stands for long-term borrowings. [Refer: Borrowings]  | example: IAS 7 C Reconciliation of liabilities arising from financing activities, example: IAS 7 44C |
| ifrs-full | LongtermContractsM ember  | member           | Long-term contracts [member]   | This member stands for long-term contracts with customers.  | example: IFRS 15 B89 e - Effective 2018-01-01  |
| ifrs-full | LongtermDeposits  | X instant debit  | Long-term deposits   | The amount of long-term deposits held by the entity.  | common practice: IAS 1 55  |
| ifrs-full | LongtermLegalProce edingsProvision                                      | X instant credit | Non-current legal proceedings provision  | The amount of non-current provision for legal proceedings. [Refer: Legal proceedings provision]               | example: IAS 37 Example 10 A court case, example: IAS 37 87  |
| ifrs-full | LongtermMiscellaneo usOtherProvisions                                   | X instant credit | Non-current miscellaneous other provisions                                     | The amount of miscellaneous non-current other provisions. [Refer: Miscellaneous other provisions]             | common practice: IAS 1 78 d  |

|           |  |                  |  |   |  |
|-----------|--|------------------|--|---|--|
| ifrs-full | LongtermOnerousContractsProvision                                      | X instant credit | Non-current onerous contracts provision  | The amount of non-current provision for onerous contracts. [Refer: Onerous contracts provision]   | example: IAS 37 Example 8 An onerous contract - Expiry date 2019-01-01, example: IAS 37 66 |
| ifrs-full | LongtermProvisionForDecommissioningRestorationAndRehabilitationCosts   | X instant credit | Non-current provision for decommissioning, restoration and rehabilitation costs  | The amount of non-current provision for decommissioning, restoration and rehabilitation costs. [Refer: Provision for decommissioning, restoration and rehabilitation costs]             | example: IAS 37 D Examples: disclosures, example: IAS 37 87                                |
| ifrs-full | LongtermRestructuringProvision   | X instant credit | Non-current restructuring provision  | The amount of non-current provision for restructuring. [Refer: Restructuring provision]   | example: IAS 37 70   |
| ifrs-full | LongtermWarrantyProvision  | X instant credit | Non-current warranty provision   | The amount of non-current provision for warranties. [Refer: Warranty provision]   | example: IAS 37 Example 1 Warranties, example: IAS 37 87                                   |
| ifrs-full | LossesArisingFromDerecognitionOfFinancialAssetsMeasuredAtAmortisedCost | X duration debit | Losses arising from derecognition of financial assets measured at amortised cost | The loss recognised in the statement of comprehensive income arising from the derecognition of financial assets measured at amortised cost. [Refer: Financial assets at amortised cost] | disclosure: IFRS 7 20A - Effective 2018-01-01  |
| ifrs-full | LossesIncurredInRelationToInterestsInStructuredEntities                | X duration debit | Losses incurred in relation to interests in structured entities                  | The amount of losses incurred by the entity relating to its interests in structured entities. [Refer: Unconsolidated structured entities [member]]                                      | example: IFRS 12 B26 b   |
| ifrs-full | LossesOnChangeInFairValueOfDerivatives                                 | X duration debit | Losses on change in fair value of derivatives                                    | The losses resulting from changes in the fair value of derivatives recognised in profit or loss. [Refer: Derivatives [member]]  | common practice: IAS 1 85  |
| ifrs-full | LossesOnDisposalsOfInvestmentProperties                                | X duration debit | Losses on disposals of investment properties                                     | The losses on disposals of investment properties. [Refer: Investment property]  | common practice: IAS 1 112 c   |
| ifrs-full | LossesOnDisposalsOfInvestments   | X duration debit | Losses on disposals of investments   | The losses on the disposal of investments.  | disclosure: IAS 1 98 d   |
| ifrs-full | LossesOnDisposalsOfNoncurrentAssets                                    | X duration debit | Losses on disposals of non-current assets  | The losses on disposals of non-current assets. [Refer: Non-current assets]  | common practice: IAS 1 112 c   |

|           |  |                  |  |  |                              |
|-----------|--|------------------|--|--|------------------------------|
| ifrs-full | LossesOnDisposalsOfPropertyPlantAndEquipment                   | X duration debit | Losses on disposals of property, plant and equipment                   | The losses on the disposal of property, plant and equipment. [Refer: Property, plant and equipment]  | disclosure: IAS 1 98 c       |
| ifrs-full | LossesOnLitigationSettlements                                  | X duration debit | Losses on litigation settlements                                       | The losses on settlements of litigation.   | disclosure: IAS 1 98 f       |
| ifrs-full | LTELicencesMember  | member           | LTE licences [member]  | This member stands for Long Term Evolution licenses. [Refer: Licences and franchises]  | common practice: IAS 38 119  |
| ifrs-full | Machinery  | X instant debit  | Machinery  | The amount of property, plant and equipment representing long-lived, depreciable machinery used in operations. [Refer: Property, plant and equipment]  | example: IAS 16 37 c         |
| ifrs-full | MachineryMember  | member           | Machinery [member]   | This member stands for a class of property, plant and equipment representing long-lived, depreciable machinery used in operations. [Refer: Property, plant and equipment]                                    | example: IAS 16 37 c         |
| ifrs-full | MajorBusinessCombinationMember                                 | member           | Major business combination [member]                                    | This member stands for major business combinations. [Refer: Business combinations [member]]  | example: IAS 10 22 a         |
| ifrs-full | MajorComponentsOfTaxExpenseIncomeAbstract                      |                  | Major components of tax expense (income) [abstract]                    |  |                              |
| ifrs-full | MajorCustomersAxis   | axis             | Major customers [axis]   | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | disclosure: IFRS 8 34        |
| ifrs-full | MajorCustomersMember   | member           | Customers [member]   | This member stands for customers. It also represents the standard value for the 'Major customers' axis if no other member is used.   | disclosure: IFRS 8 34        |
| ifrs-full | MajorOrdinaryShareTransactionsMember                           | member           | Major ordinary share transactions [member]                             | This member stands for major ordinary share transactions. [Refer: Ordinary shares [member]]  | example: IAS 10 22 f         |
| ifrs-full | MajorPurchasesOfAssetsMember                                   | member           | Major purchases of assets [member]                                     | This member stands for major purchases of assets.  | example: IAS 10 22 c         |
| ifrs-full | ManagementConclusionOnFairPresentationAsConsequenceOfDeparture | text             | Management conclusion on fair presentation as consequence of departure | The conclusion by management that the financial statements present fairly the entity's financial position, financial performance and cash flows, when the entity has departed from a requirement of an IFRS. | disclosure: IAS 1 20 a       |
| ifrs-full | MandatoryReserveDepositsAtCentralBanks                         | X instant debit  | Mandatory reserve deposits at central banks                            | The amount of reserve that is kept in deposit at a central bank to fulfil regulatory reserve requirements.   | common practice: IAS 1 112 c |

|           |                                    |                 |  |  |   |
|-----------|------------------------------------|-----------------|--|--|---|
| ifrs-full | MarketApproachMember               | member          | Market approach [member]                 | This member stands for a valuation technique that uses prices and other relevant information generated by market transactions involving identical or comparable (ie similar) assets, liabilities or a group of assets and liabilities, such as a business.   | example: IFRS 13 62                           |
| ifrs-full | MarketComparableCompaniesMember    | member          | Market comparable companies [member]     | This member stands for a specific valuation technique consistent with the market approach that involves analysing inputs from comparable entities (for example, EBITDA multiple, revenue multiple, discount for lack of marketability, control premium) in the current market. [Refer: Market approach [member]]   | example: IFRS 13 IE63, example: IFRS 13 B5    |
| ifrs-full | MarketComparablePricesMember       | member          | Market comparable prices [member]        | This member stands for a specific valuation technique consistent with the market approach that involves analysing inputs from comparable prices (for example, price per square metre) in the current market. [Refer: Market approach [member]]   | example: IFRS 13 IE63, example: IFRS 13 B5    |
| ifrs-full | MarketRiskMember                   | member          | Market risk [member]                     | This member stands for the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. [Refer: Currency risk [member]; Interest rate risk [member]; Other price risk [member]; Financial instruments, class [member]] | example: IFRS 7 32                            |
| ifrs-full | MarketsOfCustomersAxis             | axis            | Markets of customers [axis]              | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | example: IFRS 15 B89 c - Effective 2018-01-01 |
| ifrs-full | MarketsOfCustomersMember           | member          | Markets of customers [member]            | This member stands for all markets of customers. It also represents the standard value for the 'Markets of customers' axis if no other member is used.   | example: IFRS 15 B89 c - Effective 2018-01-01 |
| ifrs-full | MastheadsAndPublishingTitles       | X instant debit | Mastheads and publishing titles          | The amount of intangible assets representing rights acquired through registration to use mastheads and publishing titles. [Refer: Intangible assets other than goodwill]   | example: IAS 38 119 b                         |
| ifrs-full | MastheadsAndPublishingTitlesMember | member          | Mastheads and publishing titles [member] | This member stands for a class of intangible assets representing rights acquired through registration to use mastheads and publishing titles. [Refer: Intangible assets other than goodwill]   | example: IAS 38 119 b                         |
| ifrs-full | MaterialIncomeAndExpenseAbstract   |                 | Material income and expense [abstract]   |  |   |
| ifrs-full | MaterialReconcilingItemsMember     | member          | Material reconciling items [member]      | This member stands for material adjustments used to reconcile items in the entity's financial statements.  | disclosure: IFRS 8 28                         |

|           |  |            |   |   |   |
|-----------|--|------------|---|---|---|
| ifrs-full | MatrixPricingMember                                  | member     | Matrix pricing [member]   | This member stands for a specific mathematical valuation technique that is consistent with the market approach that is used principally to value some types of financial instruments, such as debt instruments, without relying exclusively on quoted prices for the specific securities, but rather relying on the securities' relationship to other benchmark quoted securities. [Refer: Market approach [member]; Financial instruments, class [member]] | example: IFRS 13 B7   |
| ifrs-full | MatureBiologicalAssetsMember                         | member     | Mature biological assets [member]   | This member stands for mature biological assets. Mature biological assets are those that have attained harvestable specifications (for consumable biological assets) or are able to sustain regular harvests (for bearer biological assets). [Refer: Biological assets]   | example: IAS 41 43  |
| ifrs-full | MaturityAnalysisForDerivativeFinancialLiabilities    | text block | Disclosure of maturity analysis for derivative financial liabilities [text block]     | The disclosure of a maturity analysis for derivative financial liabilities, including the remaining contractual maturities for those derivative financial liabilities for which contractual maturities are essential for an understanding of the timing of the cash flows. [Refer: Derivative financial liabilities]  | disclosure: IFRS 7 39 b   |
| ifrs-full | MaturityAnalysisForNonDerivativeFinancialLiabilities | text block | Disclosure of maturity analysis for non-derivative financial liabilities [text block] | The disclosure of a maturity analysis for non-derivative financial liabilities (including issued financial guarantee contracts) that shows the remaining contractual maturities. [Refer: Derivative financial liabilities]  | disclosure: IFRS 7 39 a   |
| ifrs-full | MaturityAxis   | axis       | Maturity [axis]   | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.  | disclosure: IAS 1 61, disclosure: IAS 17 31 b - Expiry date 2019-01-01, disclosure: IAS 17 35 a - Expiry date 2019-01-01, disclosure: IAS 17 47 a - Expiry date 2019-01-01, disclosure: IAS 17 56 a - Expiry date 2019-01-01, disclosure: IFRS 15 120 b i - Effective 2018-01-01, disclosure: IFRS 16 97 - Effective 2019-01- |

|           |  |           |   |  |  |
|-----------|--|-----------|---|--|--|
|           |  |           |   |  | 01, disclosure:<br>IFRS 16 94 -<br>Effective 2019-01-<br>01, example: IFRS<br>7 B11, disclosure:<br>IFRS 7 42E e,<br>disclosure: IFRS 7<br>23B a - Effective<br>2018-01-01 |
| ifrs-full | MaximumExposureToCreditRisk  | X instant | Maximum exposure to credit risk   | The amount that best represents the maximum exposure to credit risk without taking into account any collateral held or other credit enhancements (for example, netting agreements that do not qualify for offset in accordance with IAS 32). [Refer: Credit risk [member]] | disclosure: IFRS 7<br>35K a - Effective<br>2018-01-01,<br>disclosure: IFRS 7<br>36 a - Expiry date<br>2018-01-01   |
| ifrs-full | MaximumExposureToCreditRiskFinancialInstrumentsToWhichImpairmentRequirementsInIFRS9AreNotApplied | X instant | Maximum exposure to credit risk, financial instruments to which impairment requirements in IFRS 9 are not applied | The amount that best represents the maximum exposure to credit risk in relation to financial instruments to which impairment requirements in IFRS 9 are not applied. [Refer: Maximum exposure to credit risk]  | disclosure: IFRS 7<br>36 a - Effective<br>2018-01-01   |
| ifrs-full | MaximumExposureToCreditRiskOfFinancialAssets   | X instant | Maximum exposure to credit risk of financial assets designated as measured at fair value through profit or loss   | The maximum exposure to the credit risk of financial assets designated as measured at fair value through profit or loss. [Refer: Credit risk [member]; Maximum exposure to credit risk]  | disclosure: IFRS 7<br>9 a - Effective<br>2018-01-01  |
| ifrs-full | MaximumExposureToCreditRiskOfLoans   | X instant | Maximum exposure to credit risk of loans  | The maximum exposure to the credit risk of loans or receivables. [Refer: Loans and receivables; Credit risk [member]; Maximum  | disclosure: IFRS 7<br>9 a - Expiry date  |

|           |   |                  |   |  |   |
|-----------|---|------------------|---|--|---|
|           | OrReceivables   |                  | or receivables  | exposure to credit risk]   | 2018-01-01  |
| ifrs-full | MaximumExposureToLossFromContinuingInvolvement  | X instant        | Maximum exposure to loss from continuing involvement  | The amount that best represents the entity's maximum exposure to loss from its continuing involvement in derecognised financial assets.  | disclosure: IFRS 7 42E c  |
| ifrs-full | MaximumExposureToLossFromInterestsInStructuredEntities  | X instant        | Maximum exposure to loss from interests in structured entities  | The amount that best represents the entity's maximum exposure to loss from its interests in structured entities. [Refer: Unconsolidated structured entities [member]]  | disclosure: IFRS 12 29 c  |
| ifrs-full | MaximumLimitOfLossesOfStructuredEntitiesWhichEntityIsRequiredToAbsorbBeforeOtherParties                           | X instant credit | Maximum limit of losses of structured entities which entity is required to absorb before other parties                            | The maximum limit of losses of structured entities that the entity is required to absorb before other parties. [Refer: Unconsolidated structured entities [member]]  | example: IFRS 12 B26 d  |
| ifrs-full | MeasurementAxis   | axis             | Measurement [axis]  | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | disclosure: IAS 40 32A, disclosure: IAS 41 50, disclosure: IFRS 13 93 a |
| ifrs-full | MeasurementBasesPropertyPlantAndEquipment   | text             | Measurement bases, property, plant and equipment  | The measurement bases used for determining the gross carrying amount for a class of property, plant and equipment. [Refer: Gross carrying amount [member]; Property, plant and equipment]  | disclosure: IAS 16 73 a   |
| ifrs-full | MeasurementPeriodAdjustmentsRecognisedForParticularAssetsLiabilitiesNoncontrollingInterestsOrItemsOfConsideration | X duration       | Measurement period adjustments recognised for particular assets, liabilities, non-controlling interests or items of consideration | The amount of measurement period adjustments recognised for particular assets, liabilities, non-controlling interests or items of consideration if the initial accounting for a business combination is incomplete. The measurement period is the period after the acquisition date during which the acquirer may adjust the provisional amounts recognised for a business combination. [Refer: Non-controlling interests; Business combinations [member]] | disclosure: IFRS 3 B67 a iii  |
| ifrs-full | MediaProductionExpense  | X duration debit | Media production expense  | The amount of expense arising from media production.   | common practice: IAS 1 112 c  |
| ifrs-full | Merchandise   | X instant debit  | Current merchandise   | A classification of current inventory representing the amount of goods acquired for resale. [Refer: Inventories]   | example: IAS 1 78 c, common practice: IAS 2 37                          |
| ifrs-full | MergerReserve   | X instant credit | Merger reserve  | A component of equity that may result in relation to a business combination outside the scope of IFRS 3.   | common practice: IAS 1 55   |

|           |   |        |   |  |  |
|-----------|---|--------|---|--|--|
| ifrs-full | MergerReserveMember                                     | member | Merger reserve [member]   | This member stands for a component of equity that may result in relation to a business combination outside the scope of IFRS 3.  | common practice: IAS 1 108   |
| ifrs-full | MethodOfAssessmentOfExpectedCreditLossesAxis            | axis   | Method of assessment of expected credit losses [axis]                         | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | example: IFRS 7 IG20B - Effective 2018-01-01, example: IFRS 7 35H - Effective 2018-01-01, example: IFRS 7 35I - Effective 2018-01-01 |
| ifrs-full | MethodOfAssessmentOfExpectedCreditLossesMember          | member | Method of assessment of expected credit losses [member]                       | This member stands for all methods of assessment of expected credit losses. Expected credit losses are the weighted average of credit losses with the respective risks of a default occurring as the weights. This member also represents the standard value for the 'Method of assessment of expected credit losses' axis if no other member is used. | example: IFRS 7 IG20B - Effective 2018-01-01, example: IFRS 7 35H - Effective 2018-01-01, example: IFRS 7 35I - Effective 2018-01-01 |
| ifrs-full | MethodOfDeterminingFairValueOfInstrumentsOrInterests    | text   | Description of method of measuring fair value of instruments or interests     | The description of the method of measuring the fair value of equity interests of the acquirer transferred as consideration in a business combination. [Refer: Business combinations [member]]  | disclosure: IFRS 3 B64 f iv  |
| ifrs-full | MethodsAndAssumptionsUsedInPreparingSensitivityAnalysis | text   | Description of methods and assumptions used in preparing sensitivity analysis | The description of methods and assumptions used when preparing a sensitivity analysis for types of market risk to which the entity is exposed. [Refer: Market risk [member]]   | disclosure: IFRS 7 40 b  |
| ifrs-full | MethodsOfGenerationAxis                                 | axis   | Methods of generation [axis]  | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | disclosure: IAS 38 118   |
| ifrs-full | MethodsOfGenerationMember                               | member | Methods of generation [member]  | This member stands for all methods of generation. It also represents the standard value for the 'Methods of generation' axis if no other member is used.   | disclosure: IAS 38 118   |
| ifrs-full | MethodsOfTranslationUsedToDetermineS                    | text   | Description of methods of   | The description of the method of translation used to determine the entity's supplementary information when the entity displays the   | disclosure: IAS 21 57 c  |

|           |   |      |  |  |  |
|-----------|---|------|--|--|--|
|           | supplementaryInformation  |      | translation used to determine supplementary information  | information in a currency that is different from either its functional currency or its presentation currency.  |  |
| ifrs-full | MethodsToDetermineAmountOfChangesInFairValueOfFinancialAssetsAndFinancialLiabilitiesAttributableToChangesInCreditRisk | text | Description of methods to determine amount of changes in fair value of financial assets and financial liabilities attributable to changes in credit risk | The description of the methods used to determine the amount of changes in the fair value of financial assets and financial liabilities attributable to changes in credit risk, including an explanation of why the method is appropriate. [Refer: Credit risk [member]; Financial assets; Financial liabilities] | disclosure: IFRS 7 11 a  |
| ifrs-full | MethodsUsedInPreparingSensitivityAnalysisReflectingInterdependenciesBetweenRiskVariables                              | text | Description of method, parameters and assumptions used in preparing sensitivity analysis reflecting interdependencies between risk variables             | The description of method, parameters and assumptions used in preparing a sensitivity analysis, such as value-at-risk, that reflects interdependencies between risk variables (for example, interest rates and exchange rates) and is used to manage financial risks.  | disclosure: IFRS 7 41 a  |
| ifrs-full | MethodsUsedToDetermineConstructionContractRevenueRecognised   | text | Methods used to determine construction contract revenue recognised   | The description of the methods used by the entity to determine the construction contract revenue recognised in the period. [Refer: Revenue from construction contracts]  | disclosure: IFRIC 15 20 a - Expiry date 2018-01-01, disclosure: IAS 11 39 b - Expiry date 2018-01-01 |
| ifrs-full | MethodsUsedToDetermineStageOfCompletionOfConstructionInProgress   | text | Methods used to determine stage of completion of construction in progress  | The description of the methods used by the entity to determine the stage of completion of construction contracts in progress.  | disclosure: IFRIC 15 20 c - Expiry date 2018-01-01, disclosure: IAS 11 39 c - Expiry date 2018-01-01 |
| ifrs-full | MethodsUsedToMeasureRisk  | text | Methods used to measure risk   | The description of the methods used to measure risks arising from financial instruments. [Refer: Financial instruments, class [member]]  | disclosure: IFRS 7 33 b  |
| ifrs-full | MethodUsedToAccountForInvestmentsIn   | text | Method used to account for   | The description of the method used to account for investments in associates. [Refer: Associates [member]]  | disclosure: IAS 27 16 c, disclosure:   |

|           |   |                  |   |  |  |
|-----------|---|------------------|---|--|--|
|           | Associates  |                  | investments in associates   |  | IAS 27 17 c                                      |
| ifrs-full | MethodUsedToAccountForInvestmentsInJointVentures  | text             | Method used to account for investments in joint ventures  | The description of the method used to account for investments in joint ventures. [Refer: Joint ventures [member]]  | disclosure: IAS 27 16 c, disclosure: IAS 27 17 c |
| ifrs-full | MethodUsedToAccountForInvestmentsInSubsidiaries   | text             | Method used to account for investments in subsidiaries  | The description of the method used to account for investments in subsidiaries. [Refer: Subsidiaries [member]]  | disclosure: IAS 27 16 c, disclosure: IAS 27 17 c |
| ifrs-full | MethodUsedToDetermineSettlementAmountForPreexistingRelationshipForTransactionRecognisedSeparatelyFromAcquisitionOfAssetsAndAssumptionOfLiabilitiesInBusinessCombination | text             | Method used to determine settlement amount for pre-existing relationship for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination | The description of the method used to determine the settlement amount for pre-existing relationships for transactions recognised separately from the acquisition of assets and the assumption of liabilities in business combinations. [Refer: Business combinations [member]]   | disclosure: IFRS 3 B64 l iv                      |
| ifrs-full | MinimumFinanceLeasePaymentsPayable  | X instant credit | Minimum finance lease payments payable  | The amount of payments over the finance lease term that the lessee is or can be required to make, excluding contingent rent, costs for services and taxes to be paid by, and reimbursed to, the lessor, together with any amounts guaranteed by the lessee or by a party related to the lessee.  | disclosure: IAS 17 31 b - Expiry date 2019-01-01 |
| ifrs-full | MinimumFinanceLeasePaymentsPayableAtPresentValue  | X instant credit | Minimum finance lease payments payable, at present value  | The present value of minimum finance lease payments payable. [Refer: Minimum finance lease payments payable]   | disclosure: IAS 17 31 b - Expiry date 2019-01-01 |
| ifrs-full | MinimumFinanceLeasePaymentsReceivableAtPresentValue   | X instant debit  | Minimum finance lease payments receivable, at present value   | The present value of minimum finance lease payments receivable. Minimum lease payments are payments over the lease term that the lessee is or can be required to make, excluding contingent rent, costs for services and taxes to be paid by, and reimbursed to, the lessor, together with: (a) for a lessee, any amounts guaranteed by the lessee or by a party related to the lessee; or (b) for a lessor, any residual value guaranteed to the lessor by: (i) the lessee; (ii) a party related to the lessee; or (iii) a third party unrelated to the lessor that | disclosure: IAS 17 47 a - Expiry date 2019-01-01 |

|           |  |                  |  |   |   |
|-----------|--|------------------|--|---|---|
|           |  |                  |  | is financially capable of discharging the obligations under the guarantee.  |   |
| ifrs-full | MinimumLeasePaymentsOfArrangementsThatIncludePaymentsForNonleaseElements           | X instant credit | Minimum lease payments of arrangements that include payments for non-lease elements              | Minimum lease payments related to arrangements that include payments for non-lease elements. Minimum lease payments are payments over the lease term that the lessee is or can be required to make, excluding contingent rent, costs for services and taxes to be paid by and reimbursed to the lessor, together with: (a) for a lessee, any amounts guaranteed by the lessee or by a party related to the lessee; or (b) for a lessor, any residual value guaranteed to the lessor by: (i) the lessee; (ii) a party related to the lessee; or (iii) a third party unrelated to the lessor that is financially capable of discharging the obligations under the guarantee.          | disclosure: IFRIC 4<br>15 b i - Expiry date<br>2019-01-01 |
| ifrs-full | MinimumLeasePaymentsOfOtherArrangementsThatDoNotIncludePaymentsForNonleaseElements | X instant credit | Minimum lease payments of other arrangements that do not include payments for non-lease elements | Minimum lease payments related to arrangements that do not include payments for non-lease elements. Minimum lease payments are payments over the lease term that the lessee is or can be required to make, excluding contingent rent, costs for services and taxes to be paid by, and reimbursed to, the lessor, together with: (a) for a lessee, any amounts guaranteed by the lessee or by a party related to the lessee; or (b) for a lessor, any residual value guaranteed to the lessor by: (i) the lessee; (ii) a party related to the lessee; or (iii) a third party unrelated to the lessor that is financially capable of discharging the obligations under the guarantee. | disclosure: IFRIC 4<br>15 b i - Expiry date<br>2019-01-01 |
| ifrs-full | MinimumLeasePaymentsPayableUnderNoncancelableOperatingLease                        | X instant credit | Minimum lease payments payable under non-cancellable operating lease                             | The amount of future minimum lease payments payable under non-cancellable operating leases. Minimum lease payments are payments over the lease term that the lessee is or can be required to make, excluding contingent rent, costs for services and taxes to be paid by, and reimbursed to, the lessor, together with: (a) for a lessee, any amounts guaranteed by the lessee or by a party related to the lessee; or (b) for a lessor, any residual value guaranteed to the lessor by: (i) the lessee; (ii) a party related to the lessee; or (iii) a third party unrelated to the lessor that is financially capable of discharging the obligations under the guarantee.         | disclosure: IAS 17<br>35 a - Expiry date<br>2019-01-01    |

|           |  |                  |   |  |  |
|-----------|--|------------------|---|--|--|
| ifrs-full | MinimumLeasePaymentsReceivableUnderNoncancelableOperatingLease | X instant debit  | Minimum lease payments receivable under non-cancellable operating lease | The amount of future minimum lease payments receivable under non-cancellable operating leases. Minimum lease payments are payments over the lease term that the lessee is or can be required to make, excluding contingent rent, costs for services and taxes to be paid by, and reimbursed to, the lessor, together with: (a) for a lessee, any amounts guaranteed by the lessee or by a party related to the lessee; or (b) for a lessor, any residual value guaranteed to the lessor by: (i) the lessee; (ii) a party related to the lessee; or (iii) a third party unrelated to the lessor that is financially capable of discharging the obligations under the guarantee. | disclosure: IAS 17 56 a - Expiry date 2019-01-01 |
| ifrs-full | MinimumOperatingLeasePayments                                  | X duration debit | Minimum operating lease payments recognised as expense                  | The portion of operating lease payments that the lessee is or can be required to make, excluding contingent rent, costs for services and taxes to be paid by, and reimbursed to, the lessor, together with any amounts guaranteed by the lessee or by a party related to the lessee recognised as an expense.  | disclosure: IAS 17 35 c - Expiry date 2019-01-01 |
| ifrs-full | MiningAssets   | X instant debit  | Mining assets   | The amount of assets related to mining activities of the entity.   | common practice: IAS 16 37                       |
| ifrs-full | MiningAssetsMember   | member           | Mining assets [member]  | This member stands for mining assets. [Refer: Mining assets]   | common practice: IAS 16 37                       |
| ifrs-full | MiningPropertyMember   | member           | Mining property [member]  | This member stands for property related to mining activities.  | common practice: IAS 16 37                       |
| ifrs-full | MiningRightsMember   | member           | Mining rights [member]  | This member stands for rights related to mining activities.  | common practice: IAS 38 119                      |
| ifrs-full | MiscellaneousAssetsAbstract                                    |                  | Miscellaneous assets [abstract]   |  |  |
| ifrs-full | MiscellaneousComponentsOfEquityAbstract                        |                  | Miscellaneous components of equity [abstract]                           |  |  |
| ifrs-full | MiscellaneousCurrentAssetsAbstract                             |                  | Miscellaneous current assets [abstract]                                 |  |  |
| ifrs-full | MiscellaneousCurrentLiabilitiesAbstract                        |                  | Miscellaneous current liabilities [abstract]                            |  |  |
| ifrs-full | MiscellaneousEquityAbstract                                    |                  | Miscellaneous equity [abstract]   |  |  |
| ifrs-full | MiscellaneousLiabilitiesAbstract                               |                  | Miscellaneous liabilities [abstract]                                    |  |  |

|           |   |                   |  |   |  |
|-----------|---|-------------------|--|---|--|
| ifrs-full | MiscellaneousNoncurrentAssetsAbstract         |                   | Miscellaneous non-current assets [abstract]  |   |  |
| ifrs-full | MiscellaneousNoncurrentLiabilitiesAbstract    |                   | Miscellaneous non-current liabilities [abstract]   |   |  |
| ifrs-full | MiscellaneousOtherComprehensiveIncomeAbstract |                   | Miscellaneous other comprehensive income [abstract]  |   |  |
| ifrs-full | MiscellaneousOtherOperatingExpense            | X duration debit  | Miscellaneous other operating expense  | The amount of miscellaneous other operating expenses. [Refer: Other operating income (expense)]   | common practice: IAS 1 112 c   |
| ifrs-full | MiscellaneousOtherOperatingIncome             | X duration credit | Miscellaneous other operating income   | The amount of miscellaneous other operating income. [Refer: Other operating income (expense)]   | common practice: IAS 1 112 c   |
| ifrs-full | MiscellaneousOtherProvisions                  | X instant credit  | Miscellaneous other provisions   | The amount of miscellaneous other provisions. [Refer: Other provisions]   | common practice: IAS 1 78 d  |
| ifrs-full | MiscellaneousOtherProvisionsAbstract          |                   | Miscellaneous other provisions [abstract]  |   |  |
| ifrs-full | MiscellaneousOtherProvisionsMember            | member            | Miscellaneous other provisions [member]  | This member stands for miscellaneous other provisions. [Refer: Other provisions [member]]   | disclosure: IAS 37 84  |
| ifrs-full | MiscellaneousOtherReservesMember              | member            | Miscellaneous other reserves [member]  | This member stands for a component of equity representing miscellaneous reserves that the entity does not separately disclose in the same statement or note. [Refer: Other reserves [member]] | common practice: IAS 1 108   |
| ifrs-full | MiscellaneousTimeBandsAbstract                |                   | Miscellaneous time bands [abstract]  |   |  |
| ifrs-full | ModelUsedToMeasureInvestmentProperty          | text              | Explanation of whether entity applied fair value model or the cost model to measure investment property. [Refer: Fair value model [member]; At cost [member]; Investment property] |   | disclosure: IAS 40 75 a  |
| ifrs-full | MortgagesMember                               | member            | Mortgages [member]   | This member stands for a class of financial assets that represents loans to finance the purchase of assets where the asset acts as collateral to secure the loan.                             | example: IFRS 7 IG40B, example: IFRS 7 IG20B - Effective 2018-01-01, example: IFRS 7 6 |
| ifrs-full | MotorVehicles                                 | X instant debit   | Motor vehicles   | The amount of property, plant and equipment representing self-propelled ground vehicles used in the entity's operations. [Refer:  | example: IAS 16 37 f   |

|           |  |        |  |   |  |
|-----------|--|--------|--|---|--|
|           |  |        |  | Property, plant and equipment]  |  |
| ifrs-full | MotorVehiclesMember  | member | Motor vehicles [member]  | This member stands for a class of property, plant and equipment representing self-propelled ground vehicles used in the entity's operations. [Refer: Property, plant and equipment]   | example: IAS 16 37 f   |
| ifrs-full | MultiemployerDefinedBenefitPlansMember                                       | member | Multi-employer defined benefit plans [member]  | This member stands for defined benefit plans (other than state plans) that: (a) pool the assets contributed by various entities that are not under common control; and (b) use those assets to provide benefits to employees of more than one entity, on the basis that contribution and benefit levels are determined without regard to the identity of the entity that employs the employees. [Refer: Defined benefit plans [member]] | disclosure: IAS 19 33 b, disclosure: IAS 19 34 b                                 |
| ifrs-full | MultiperiodExcessEarningsMethodMember  | member | Multi-period excess earnings method [member]   | This member stands for a specific valuation technique consistent with the income approach that involves analysing the excess earnings over periods of time, and is used to measure the fair value of some intangible assets. [Refer: Income approach [member]]  | example: IFRS 13 B11 c   |
| ifrs-full | NameOfAcquiree   | text   | Name of acquiree   | The name of the business or businesses that the acquirer obtains control of in a business combination. [Refer: Business combinations [member]]  | disclosure: IFRS 3 B64 a   |
| ifrs-full | NameOfAssociate  | text   | Name of associate  | The name of an associate. [Refer: Associates [member]]  | disclosure: IAS 27 17 b i, disclosure: IAS 27 16 b i, disclosure: IFRS 12 21 a i |
| ifrs-full | NameOfEntityWhoseConsolidatedFinancialStatementsHaveBeenProducedForPublicUse | text   | Name of entity whose consolidated financial statements have been produced for public use | The name of the entity's ultimate or any intermediate parent whose consolidated financial statements that comply with IFRSs have been produced for public use. [Refer: Consolidated [member]; IFRSs [member]]   | disclosure: IAS 27 16 a  |
| ifrs-full | NameOfGovernmentAndNatureOfRelationshipWithGovernment                        | text   | Name of government and nature of relationship with government                            | The name of the government and the nature of its relationship with the reporting entity (ie control, joint control or significant influence). [Refer: Government [member]]  | disclosure: IAS 24 26 a  |
| ifrs-full | NameOfJointOperation   | text   | Name of joint operation  | The name of a joint operation. [Refer: Joint operations [member]]   | disclosure: IFRS 12 21 a i   |
| ifrs-full | NameOfJointVenture   | text   | Name of joint venture  | The name of a joint venture. [Refer: Joint ventures [member]]   | disclosure: IAS 27 17 b i, disclosure: IAS 27 16 b i,                            |

|           |   |        |   |   |   |
|-----------|---|--------|---|---|---|
|           |   |        |   |   | disclosure: IFRS 12 21 a i  |
| ifrs-full | NameOfMostSeniorParentEntityProducingPubliclyAvailableFinancialStatements       | text   | Name of most senior parent entity producing publicly available financial statements   | The name of most senior parent entity producing publicly available financial statements.  | disclosure: IAS 24 13   |
| ifrs-full | NameOfParentEntity  | text   | Name of parent entity   | The name of the entity's parent. [Refer: Parent [member]]   | disclosure: IAS 1 138 c, disclosure: IAS 24 13  |
| ifrs-full | NameOfReportingEntityOrOtherMeansOfIdentification                               | text   | Name of reporting entity or other means of identification   | The name of the reporting entity or other means of identification.  | disclosure: IAS 1 51 a  |
| ifrs-full | NameOfSubsidiary  | text   | Name of subsidiary  | The name of a subsidiary. [Refer: Subsidiaries [member]]  | disclosure: IAS 27 17 b i, disclosure: IAS 27 16 b i, disclosure: IFRS 12 12 a, disclosure: IFRS 12 19B a |
| ifrs-full | NameOfUltimateParentOfGroup   | text   | Name of ultimate parent of group  | The name of the ultimate controlling party of the group.  | disclosure: IAS 1 138 c, disclosure: IAS 24 13  |
| ifrs-full | NamesOfEmployersAndEmployeeGroupsCovered  | text   | Names of employers and employee groups covered  | The names of employers and employee groups covered in retirement benefit plans.   | disclosure: IAS 26 36 a   |
| ifrs-full | NatureOfFinancialAssetsTransferredDuringPeriodWhichDoNotQualifyForDerecognition | text   | Description of nature of transferred financial assets that are not derecognised in their entirety. [Refer: Transferred financial assets that are not derecognised in their entirety [member]; Financial assets] | The description of the nature of transferred financial assets that are not derecognised in their entirety. [Refer: Transferred financial assets that are not derecognised in their entirety [member]; Financial assets] | disclosure: IFRS 7 42D a  |
| ifrs-full | NatureOfRisksAndRewardsOfOwnershipToWhichEntityRemainsExposed                   | text   | Description of nature of risks and rewards of ownership to which entity is exposed  | The description of the nature of the risks and rewards of ownership of transferred financial assets that are not derecognised in their entirety to which the entity is exposed. [Refer: Financial assets]               | disclosure: IFRS 7 42D b  |
| ifrs-full | NetAmountArisingFromInsuranceContracts  | member | Net amount arising from insurance   | This member stands for the net amount arising from insurance contracts. It also represents the standard value for the 'Amounts  | common practice: IFRS 4 Disclosure  |

|           |   |                  |   |  |  |
|-----------|---|------------------|---|--|--|
|           | tsMember  |                  | contracts [member]  | arising from insurance contracts' axis if no other member is used. [Refer: Types of insurance contracts [member]]  |  |
| ifrs-full | NetAmountsForPayfloatingReceivefixedInterestRateSwapsForWhichNetCashFlowsAreExchanged | X instant credit | Net amounts for pay-floating (receive-fixed) interest rate swaps for which net cash flows are exchanged | The amount of contractual undiscounted cash flows in relation to net amounts for pay-floating (receive-fixed) interest rate swaps for which net cash flows are exchanged. [Refer: Swap contract [member]]                                  | example: IFRS 7 B11D c                             |
| ifrs-full | NetAssetsLiabilities  | X instant debit  | Assets (liabilities)  | The amount of assets less the amount of liabilities.   | common practice: IAS 1 112 c, example: IFRS 1 IG63 |
| ifrs-full | NetAssetsLiabilitiesAbstract  |                  | Net assets (liabilities) [abstract]   |  |  |
| ifrs-full | NetCurrentAssetsLiabilitiesAbstract   |                  | Net current assets (liabilities) [abstract]   |  |  |
| ifrs-full | NetDebt   | X instant credit | Net debt  | The amount of net debt of the entity.  | common practice: IAS 1 112 c                       |
| ifrs-full | NetDeferredTaxAssets  | X instant debit  | Net deferred tax assets   | The amount of deferred tax assets net of deferred tax liabilities, when the absolute amount of deferred tax assets is greater than the absolute amount of deferred tax liabilities. [Refer: Deferred tax assets; Deferred tax liabilities] | common practice: IAS 12 81 g i                     |
| ifrs-full | NetDeferredTaxAssetsAndLiabilitiesAbstract  |                  | Net deferred tax assets and liabilities [abstract]  |  |  |
| ifrs-full | NetDeferredTaxLiabilities   | X instant credit | Net deferred tax liabilities  | The amount of deferred tax liabilities net of deferred tax assets, when the absolute amount of deferred tax liabilities is greater than the absolute amount of deferred tax assets. [Refer: Deferred tax assets; Deferred tax liabilities] | common practice: IAS 12 81 g i                     |
| ifrs-full | NetDefinedBenefitLiabilityAssetAxis   | axis             | Net defined benefit liability (asset) [axis]  | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | disclosure: IAS 19 140 a                           |
| ifrs-full | NetDefinedBenefitLiabilityAssetMember   | member           | Net defined benefit liability (asset) [member]  | This member stands for the net defined benefit liability (asset). It also represents the standard value for the 'Net defined benefit liability (asset)' axis if no other member is used. [Refer: Net defined benefit liability (asset)]    | disclosure: IAS 19 140 a                           |

|           |  |                   |   |   |                           |
|-----------|--|-------------------|---|---|---------------------------|
| ifrs-full | NetEarnedPremium   | X duration credit | Net earned premium  | The amount of premiums earned on insurance contracts net of reinsurance premiums. [Refer: Types of insurance contracts [member]]  | common practice: IAS 1 85 |
| ifrs-full | NetFinancialAssetsSubjectToOffsettingEnforceableMasterNettingArrangementsOrSimilarAgreements                                       | X instant debit   | Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements   | The amount remaining after deducting the amounts subject to an enforceable master netting arrangement or similar agreement that were not set off against financial assets, from the net amount of financial assets subject to offsetting or subject to an enforceable master netting arrangement or similar agreement presented in the statement of financial position.           | disclosure: IFRS 7 13C e  |
| ifrs-full | NetFinancialAssetsSubjectToOffsettingEnforceableMasterNettingArrangementsOrSimilarAgreementsAbstract                               |                   | Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements [abstract]                                    |   |                           |
| ifrs-full | NetFinancialAssetsSubjectToOffsettingEnforceableMasterNettingArrangementsOrSimilarAgreementsInStatementOfFinancialPosition         | X instant debit   | Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position            | The net amount of financial assets that are subject either to offsetting or to an enforceable master netting arrangement or similar agreement, presented in the statement of financial position. [Refer: Financial assets]  | disclosure: IFRS 7 13C c  |
| ifrs-full | NetFinancialAssetsSubjectToOffsettingEnforceableMasterNettingArrangementsOrSimilarAgreementsInStatementOfFinancialPositionAbstract |                   | Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position [abstract] |   |                           |
| ifrs-full | NetFinancialLiabilitiesSubjectToOffsettingEnforceableMasterNettingArrangementsOrSimilarAgreements                                  | X instant credit  | Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements  | The amount remaining after deducting the amounts subject to an enforceable master netting arrangement or similar agreement that were not set off against financial liabilities, from the net amount of financial liabilities subject to offsetting or subject to an enforceable master netting arrangement or similar agreement presented in the statement of financial position. | disclosure: IFRS 7 13C e  |

|           |   |                   |  |   |   |
|-----------|---|-------------------|--|---|---|
| ifrs-full | NetFinancialLiabilitiesSubjectToOffsettingEnforceableMasterNettingArrangementsOrSimilarAgreementsAbstract                               |                   | Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements [abstract]                                    |   |   |
| ifrs-full | NetFinancialLiabilitiesSubjectToOffsettingEnforceableMasterNettingArrangementsOrSimilarAgreementsInStatementOfFinancialPosition         | X instant credit  | Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position            | The net amount of financial liabilities that are subject either to offsetting or to an enforceable master netting arrangement or similar agreement, presented in the statement of financial position. [Refer: Financial liabilities]  | disclosure: IFRS 7 13C c                          |
| ifrs-full | NetFinancialLiabilitiesSubjectToOffsettingEnforceableMasterNettingArrangementsOrSimilarAgreementsInStatementOfFinancialPositionAbstract |                   | Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position [abstract] |   |   |
| ifrs-full | NetForeignExchangeGain  | X duration credit | Net foreign exchange gain  | The net gain arising from foreign exchange differences. [Refer: Foreign exchange gain (loss)]   | common practice: IAS 21 52 a                      |
| ifrs-full | NetForeignExchangeLoss  | X duration debit  | Net foreign exchange loss  | The net loss arising from foreign exchange differences. [Refer: Foreign exchange gain (loss)]   | common practice: IAS 21 52 a                      |
| ifrs-full | NetInvestmentInFinanceLease   | X instant debit   | Net investment in finance lease  | The gross investment in the finance lease discounted at the interest rate implicit in the lease. Finance lease is a lease that transfers substantially all the risks and rewards incidental to ownership of an underlying asset. Gross investment in the finance lease is the sum of: (a) the lease payments receivable by a lessor under a finance lease; and (b) any unguaranteed residual value accruing to the lessor. Interest rate implicit in the lease is the rate of interest that causes the present value of (a) the lease payments and (b) the unguaranteed residual value to equal to the sum of (i) the fair value of the underlying asset and (ii) the initial direct costs of the lessor. | disclosure: IFRS 16 94 - Effective 2019-01-01     |
| ifrs-full | NetMovementInDeferredTaxArisingFromRegulatoryDeferralAcc  | X duration credit | Net movement in deferred tax arising from regulatory   | The amount of the net movement in deferred tax arising from regulatory deferral account balances related to profit or loss. [Refer: Deferred tax asset associated with regulatory deferral account  | disclosure: IFRS 14 24, disclosure: IFRS 14 B12 b |

|           |   |                   |   |  |   |
|-----------|---|-------------------|---|--|---|
|           | ountBalancesRelatedToProfitOrLoss   |                   | deferral account balances related to profit or loss   | balances; Deferred tax liability associated with regulatory deferral account balances; Profit (loss)]  |   |
| ifrs-full | NetMovementInOtherRegulatoryDeferralAccountBalancesRelatedToProfitOrLoss                                      | X duration credit | Net movement in other regulatory deferral account balances related to profit or loss                                    | The amount of the net movement in regulatory deferral account balances related to profit or loss that the entity does not separately disclose in the same statement or note. [Refer: Net movement in regulatory deferral account balances related to profit or loss]   | common practice: IFRS 14 IE5, common practice: IFRS 14 25 |
| ifrs-full | NetMovementInRegulatoryDeferralAccountBalancesRelatedToOtherComprehensiveIncomeAbstract                       |                   | Net movement in regulatory deferral account balances related to other comprehensive income [abstract]                   |  |   |
| ifrs-full | NetMovementInRegulatoryDeferralAccountBalancesRelatedToProfitOrLoss   | X duration credit | Net movement in regulatory deferral account balances related to profit or loss  | The amount of the net movement in regulatory deferral account balances related to profit or loss. [Refer: Regulatory deferral account balances [member]; Profit (loss)]  | disclosure: IFRS 14 23, disclosure: IFRS 14 35            |
| ifrs-full | NetMovementInRegulatoryDeferralAccountBalancesRelatedToProfitOrLossAbstract                                   |                   | Net movement in regulatory deferral account balances related to profit or loss [abstract]                               |  |   |
| ifrs-full | NetMovementInRegulatoryDeferralAccountBalancesRelatedToProfitOrLossAndNetMovementInRelatedDeferredTax         | X duration credit | Net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax | The amount of the net movement in regulatory deferral account balances related to profit or loss and the net movement in related deferred tax. [Refer: Net movement in regulatory deferral account balances related to profit or loss; Net movement in deferred tax arising from regulatory deferral account balances related to profit or loss] | disclosure: IFRS 14 24, disclosure: IFRS 14 B12 a         |
| ifrs-full | NetMovementInRegulatoryDeferralAccountBalancesRelatedToProfitOrLossAndNetMovementInRelatedDeferredTaxAbstract |                   | Net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax |  |   |

|           |  |                   |  |  |   |
|-----------|--|-------------------|--|--|---|
|           |  |                   | [abstract]   |  |   |
| ifrs-full | NetMovementInRegulatoryDeferralAccountBalancesRelatedToProfitOrLossAttributableToNoncontrollingInterests       | X duration credit | Net movement in regulatory deferral account balances related to profit or loss, attributable to non-controlling interests      | The amount of the net movement in regulatory deferral account balances related to profit or loss that is attributable to non-controlling interests. [Refer: Net movement in regulatory deferral account balances related to profit or loss; Non-controlling interests]                 | disclosure: IFRS 14 B25   |
| ifrs-full | NetMovementInRegulatoryDeferralAccountBalancesRelatedToProfitOrLossDirectlyAssociatedWithDiscontinuedOperation | X duration credit | Net movement in regulatory deferral account balances related to profit or loss directly associated with discontinued operation | The amount of the net movement in regulatory deferral account balances related to profit or loss that are directly associated with a discontinued operation. [Refer: Net movement in regulatory deferral account balances related to profit or loss; Discontinued operations [member]] | disclosure: IFRS 14 25  |
| ifrs-full | NetworkInfrastructureMember  | member            | Network infrastructure [member]  | This member stands for a class of property, plant and equipment representing network infrastructure. [Refer: Property, plant and equipment]  | common practice: IAS 16 37  |
| ifrs-full | NewIFRSsAxis   | axis              | New IFRSs [axis]   | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | disclosure: IAS 8 30 b  |
| ifrs-full | NewIFRSsMember   | member            | New IFRSs [member]   | This member stands for IFRSs that have been issued but are not yet effective. It also represents the standard value for the 'New IFRSs' axis if no other member is used. [Refer: IFRSs [member]]   | disclosure: IAS 8 30 b  |
| ifrs-full | NewLiabilitiesContingentLiabilitiesRecognisedInBusinessCombination   | X duration credit | New liabilities, contingent liabilities recognised in business combination   | The amount recognised for new contingent liabilities recognised in a business combination. [Refer: Contingent liabilities recognised in business combination]  | common practice: IFRS 3 B67 c   |
| ifrs-full | NewProvisionsOtherProvisions   | X duration credit | New provisions, other provisions   | The amount recognised for new other provisions. [Refer: Other provisions]  | common practice: IAS 37 84 b  |
| ifrs-full | NominalAmountOfHedgingInstrument   | X.XX instant      | Nominal amount of hedging instrument   | The nominal amount of a hedging instrument. [Refer: Hedging instruments [member]]  | disclosure: IFRS 7 23B a - Effective 2018-01-01, disclosure: IFRS 7 24A d - Effective |

|           |  |                 |  |   |   |            |
|-----------|--|-----------------|--|---|---|------------|
|           |  |                 |  |   |   | 2018-01-01 |
| ifrs-full | NominalOrPrincipalAmountOfFinancialInstrumentOnDiscontinuationOfMeasurementAtFairValueThroughProfitOrLossBecauseCreditDerivativeIsUsedToManageCreditRisk | X instant       | Nominal or principal amount of financial instrument on discontinuation of measurement at fair value through profit or loss because credit derivative is used to manage credit risk | The nominal or principal amount of a financial instrument on discontinuation of its measurement at fair value through profit or loss, because a credit derivative is used to manage the credit risk of that financial instrument. [Refer: Credit risk [member]; Derivatives [member]; Financial instruments, class [member]]                              | disclosure: IFRS 7 24G c - Effective 2018-01-01 |            |
| ifrs-full | NonadjustingEventsAfterReportingPeriodAxis   | axis            | Non-adjusting events after reporting period [axis]   | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.  | disclosure: IAS 10 21                           |            |
| ifrs-full | NonadjustingEventsMember   | member          | Non-adjusting events after reporting period [member]   | This member stands for events that occur between the end of the reporting period and the date when the financial statements are authorised for issue and are indicative of conditions that arose after the reporting period. It also represents the standard value for the 'Non-adjusting events after reporting period' axis if no other member is used. | disclosure: IAS 10 21                           |            |
| ifrs-full | NoncashAssetsDeclaredForDistributionToOwnersBeforeFinancialStatementsAuthorisedForIssue  | X instant debit | Non-cash assets declared for distribution to owners before financial statements authorised for issue   | The amount of non-cash assets declared for distribution as a dividend when the declaration date is after the end of the reporting period but before the financial statements are authorised for issue.  | disclosure: IFRIC 17 17 b                       |            |
| ifrs-full | NoncashAssetsDeclaredForDistributionToOwnersBeforeFinancialStatementsAuthorisedForIssueAtFairValue   | X instant debit | Non-cash assets declared for distribution to owners before financial statements authorised for issue, at fair value  | The fair value of non-cash assets declared for distribution as a dividend when the declaration date is after the end of the reporting period but before the financial statements are authorised for issue. [Refer: At fair value [member]; Non-cash assets declared for distribution to owners before financial statements authorised for issue]          | disclosure: IFRIC 17 17 c                       |            |

|           |  |                  |   |   |  |
|-----------|--|------------------|---|---|--|
| ifrs-full | NoncashAssetsPledgedAsCollateralForWhichTransfereeHasRightByContractOrCustomToSellOrRepledgeCollateral | X instant debit  | Non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral | The amount of non-cash collateral assets (such as debt or equity instruments) provided to a transferee, for which the transferee has the right by contract or custom to sell or repledge the collateral.  | disclosure: IAS 39 37 a - Expiry date 2018-01-01, disclosure: IFRS 9 3.2.23 a - Effective 2018-01-01 |
| ifrs-full | NoncontrollingInterestInAcquireeRecognisedAtAcquisitionDate  | X instant credit | Non-controlling interest in acquiree recognised at acquisition date   | The amount of non-controlling interest in the acquiree recognised at the acquisition date for business combinations in which the acquirer holds less than 100 per cent of the equity interests in the acquiree at the acquisition date. [Refer: Business combinations [member]] | disclosure: IFRS 3 B64 o i   |
| ifrs-full | NoncontrollingInterests  | X instant credit | Non-controlling interests   | The amount of equity in a subsidiary not attributable, directly or indirectly, to a parent. [Refer: Subsidiaries [member]]  | disclosure: IAS 1 54 q, disclosure: IFRS 10 22, disclosure: IFRS 12 12 f                             |
| ifrs-full | NoncontrollingInterestsMember  | member           | Non-controlling interests [member]  | This member stands for equity in a subsidiary not attributable, directly or indirectly, to the parent.  | disclosure: IAS 1 106  |
| ifrs-full | NoncurrentAccruedIncome  | X instant debit  | Non-current accrued income  | The amount of non-current accrued income. [Refer: Accrued income]   | common practice: IAS 1 112 c   |
| ifrs-full | NoncurrentAdvances   | X instant credit | Non-current advances received   | The non-current amount of payments received for goods or services to be provided in the future. [Refer: Advances received]  | common practice: IAS 1 55  |
| ifrs-full | NoncurrentAssets   | X instant debit  | Non-current assets  | The amount of assets that do not meet the definition of current assets. [Refer: Current assets]   | disclosure: IAS 1 66, disclosure: IFRS 12 B12 b ii, example: IFRS 12 B10 b                           |
| ifrs-full | NoncurrentAssetsAbstract   |                  | Non-current assets [abstract]   |   |  |
| ifrs-full | NoncurrentAssetsHeldForSaleMember  | member           | Non-current assets held for sale [member]   | This member stands for non-current assets that are available for immediate sale in their present condition, subject only to terms that are usual and customary for sales of such assets, and for which sale is highly probable. [Refer: Non-current assets]                     | example: IFRS 13 IE60, example: IFRS 13 94, common practice: IFRS 5 38                               |
| ifrs-full | NoncurrentAssetsOrDisposalGroupsClassifiedAsHeldForDistributionToOwners                                | X instant debit  | Non-current assets or disposal groups classified as held for distribution to owners                                       | The amount of non-current assets or disposal groups classified as held for distribution to owners. [Refer: Non-current assets]  | disclosure: IFRS 5 38, disclosure: IFRS 5 5A   |

|           |  |                 |   |   |  |
|-----------|--|-----------------|---|---|--|
| ifrs-full | NoncurrentAssetsOrDisposalGroupsClassifiedAsHeldForSale  | X instant debit | Non-current assets or disposal groups classified as held for sale   | The amount of non-current assets or disposal groups classified as held for sale. [Refer: Disposal groups classified as held for sale [member]]  | disclosure: IFRS 5 38                          |
| ifrs-full | NoncurrentAssetsOrDisposalGroupsClassifiedAsHeldForSaleMember  | member          | Non-current assets or disposal groups classified as held for sale [member]  | This member stands for non-current assets or disposal groups classified as held for sale. [Refer: Disposal groups classified as held for sale [member]; Non-current assets held for sale [member]]  | common practice: IAS 36 127                    |
| ifrs-full | NoncurrentAssetsOrDisposalGroupsClassifiedAsHeldForSaleOrAsHeldForDistributionToOwners   | X instant debit | Non-current assets or disposal groups classified as held for sale or as held for distribution to owners   | The amount of non-current assets or disposal groups classified as held for sale or as held for distribution to owners. [Refer: Non-current assets or disposal groups classified as held for distribution to owners; Non-current assets or disposal groups classified as held for sale]              | disclosure: IAS 1 54 j                         |
| ifrs-full | NoncurrentAssetsOrDisposalGroupsClassifiedAsHeldForSaleOrAsHeldForDistributionToOwnersAbstract                                   |                 | Non-current assets or disposal groups classified as held for sale or as held for distribution to owners [abstract]                                    |   |  |
| ifrs-full | NoncurrentAssetsOtherThanFinancialInstrumentsDeferredTaxAssetsPostemploymentBenefitAssetsAndRightsArisingUnderInsuranceContracts | X instant debit | Non-current assets other than financial instruments, deferred tax assets, post-employment benefit assets and rights arising under insurance contracts | The amount of non-current assets other than financial instruments, deferred tax assets, post-employment benefit assets and rights arising under insurance contracts. [Refer: Deferred tax assets; Financial instruments, class [member]; Non-current assets; Types of insurance contracts [member]] | disclosure: IFRS 8 33 b                        |
| ifrs-full | NoncurrentAssetsRecognisedAsOfAcquisitionDate  | X instant debit | Non-current assets recognised as of acquisition date  | The amount recognised as of the acquisition date for non-current assets acquired in a business combination. [Refer: Non-current assets; Business combinations [member]]   | common practice: IFRS 3 B64 i                  |
| ifrs-full | NoncurrentBiologicalAssets   | X instant debit | Non-current biological assets   | The amount of non-current biological assets. [Refer: Biological assets]   | disclosure: IAS 1 54 f                         |
| ifrs-full | NoncurrentBiologicalAssetsMember   | member          | Non-current biological assets [member]  | This member stands for non-current biological assets. [Refer: Biological assets]  | common practice: IAS 41 50                     |
| ifrs-full | NoncurrentContractAssets   | X instant debit | Non-current contract assets   | The amount of non-current contract assets. [Refer: Contract assets]   | disclosure: IFRS 15 105 - Effective 2018-01-01 |

|           |   |                  |  |   |  |
|-----------|---|------------------|--|---|--|
| ifrs-full | NoncurrentContractLiabilities   | X instant credit | Non-current contract liabilities   | The amount of non-current contract liabilities. [Refer: Contract liabilities]   | disclosure: IFRS 15 105 - Effective 2018-01-01     |
| ifrs-full | NoncurrentDebtInstrumentsIssued   | X instant credit | Non-current debt instruments issued  | The amount of non-current debt instruments issued. [Refer: Debt instruments issued]   | common practice: IAS 1 55                          |
| ifrs-full | NoncurrentDepositsFromCustomers   | X instant credit | Non-current deposits from customers  | The amount of non-current deposits from customers. [Refer: Deposits from customers]   | common practice: IAS 1 55                          |
| ifrs-full | NoncurrentDerivativeFinancialAssets   | X instant debit  | Non-current derivative financial assets  | The amount of non-current derivative financial assets. [Refer: Derivative financial assets]   | common practice: IAS 1 55                          |
| ifrs-full | NoncurrentDerivativeFinancialLiabilities                                    | X instant credit | Non-current derivative financial liabilities   | The amount of non-current derivative financial liabilities. [Refer: Derivative financial liabilities]   | common practice: IAS 1 55                          |
| ifrs-full | NoncurrentDividendPayables  | X instant credit | Non-current dividend payables  | The amount of non-current dividend payables. [Refer: Dividend payables]   | common practice: IAS 1 55                          |
| ifrs-full | NoncurrentExciseTaxPayables   | X instant credit | Non-current excise tax payables  | The amount of non-current excise tax payables. [Refer: Excise tax payables]   | common practice: IAS 1 78                          |
| ifrs-full | NoncurrentFinanceLeaseLiabilities   | X instant credit | Non-current finance lease liabilities  | The amount of non-current finance lease liabilities. [Refer: Finance lease liabilities]   | common practice: IAS 1 55 - Expiry date 2019-01-01 |
| ifrs-full | NoncurrentFinanceLeaseReceivables   | X instant debit  | Non-current finance lease receivables  | The amount of non-current finance lease receivables. [Refer: Finance lease receivables]   | common practice: IAS 1 55                          |
| ifrs-full | NoncurrentFinancialAssets   | X instant debit  | Non-current financial assets   | The amount of non-current financial assets. [Refer: Financial assets]   | disclosure: IFRS 7 25                              |
| ifrs-full | NoncurrentFinancialAssetsAtAmortisedCost                                    | X instant debit  | Non-current financial assets at amortised cost   | The amount of non-current financial assets measured at amortised cost. [Refer: Financial assets at amortised cost]  | disclosure: IFRS 7 8 f - Effective 2018-01-01      |
| ifrs-full | NoncurrentFinancialAssetsAtFairValueThroughOtherComprehensiveIncome         | X instant debit  | Non-current financial assets at fair value through other comprehensive income            | The amount of non-current financial assets at fair value through other comprehensive income. [Refer: Financial assets at fair value through other comprehensive income] | disclosure: IFRS 7 8 h - Effective 2018-01-01      |
| ifrs-full | NoncurrentFinancialAssetsAtFairValueThroughOtherComprehensiveIncomeAbstract |                  | Non-current financial assets at fair value through other comprehensive income [abstract] |   |  |

|           |   |                  |  |   |  |
|-----------|---|------------------|--|---|--|
| ifrs-full | NoncurrentFinancialAssetsAtFairValueThroughProfitOrLoss                                 | X instant debit  | Non-current financial assets at fair value through profit or loss  | The amount of non-current financial assets measured at fair value through profit or loss. [Refer: Financial assets at fair value through profit or loss]  | disclosure: IFRS 7 8 a   |
| ifrs-full | NoncurrentFinancialAssetsAtFairValueThroughProfitOrLossAbstract                         |                  | Non-current financial assets at fair value through profit or loss [abstract]   |   |  |
| ifrs-full | NoncurrentFinancialAssetsAtFairValueThroughProfitOrLossClassifiedAsHeldForTrading       | X instant debit  | Non-current financial assets at fair value through profit or loss, classified as held for trading                      | The amount of non-current financial assets that are measured at fair value through profit or loss and that are classified as held for trading. [Refer: Financial assets at fair value through profit or loss, classified as held for trading]                                       | common practice: IAS 1 55, disclosure: IFRS 7 8 a - Expiry date 2018-01-01 |
| ifrs-full | NoncurrentFinancialAssetsAtFairValueThroughProfitOrLossDesignatedUponInitialRecognition | X instant debit  | Non-current financial assets at fair value through profit or loss, designated upon initial recognition or subsequently | The amount of non-current financial assets measured at fair value through profit or loss that were designated as such upon initial recognition or subsequently. [Refer: Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently] | disclosure: IFRS 7 8 a   |
| ifrs-full | NoncurrentFinancialAssetsAtFairValueThroughProfitOrLossMandatorilyMeasuredAtFairValue   | X instant debit  | Non-current financial assets at fair value through profit or loss, mandatorily measured at fair value                  | The amount of non-current financial assets mandatorily measured at fair value through profit or loss in accordance with IFRS 9. [Refer: Financial assets at fair value through profit or loss, mandatorily measured at fair value]  | disclosure: IFRS 7 8 a - Effective 2018-01-01                              |
| ifrs-full | NoncurrentFinancialAssetsAvailableforSale   | X instant debit  | Non-current financial assets available-for-sale  | The amount of non-current financial assets available-for-sale. [Refer: Financial assets available-for-sale; Non-current financial assets]   | disclosure: IFRS 7 8 d - Expiry date 2018-01-01                            |
| ifrs-full | NoncurrentFinancialAssetsMeasuredAtFairValueThroughOtherComprehensiveIncome             | X instant debit  | Non-current financial assets measured at fair value through other comprehensive income                                 | The amount of non-current financial assets measured at fair value through other comprehensive income. [Refer: Financial assets measured at fair value through other comprehensive income]   | disclosure: IFRS 7 8 h - Effective 2018-01-01                              |
| ifrs-full | NoncurrentFinancialLiabilities  | X instant credit | Non-current financial liabilities  | The amount of non-current financial liabilities. [Refer: Financial liabilities]   | disclosure: IFRS 7 25  |
| ifrs-full | NoncurrentFinancialLiabilitiesAtAmortisedCost   | X instant credit | Non-current financial liabilities at amortised cost  | The amount of non-current financial liabilities measured at amortised cost. [Refer: Financial liabilities at amortised cost]  | disclosure: IFRS 7 8 f - Expiry date 2018-01-01, disclosure: IFRS 7        |

|           |  |                  |   |   |   |
|-----------|--|------------------|---|---|---|
|           |  |                  |   |   | 8 g - Effective<br>2018-01-01                         |
| ifrs-full | NoncurrentFinancialLiabilitiesAtFairValueThroughProfitOrLoss                                 | X instant credit | Non-current financial liabilities at fair value through profit or loss  | The amount of non-current financial liabilities measured at fair value through profit or loss. [Refer: Financial liabilities at fair value through profit or loss]  | disclosure: IFRS 7<br>8 e                             |
| ifrs-full | NoncurrentFinancialLiabilitiesAtFairValueThroughProfitOrLossAbstract                         |                  | Non-current financial liabilities at fair value through profit or loss [abstract]   |   |   |
| ifrs-full | NoncurrentFinancialLiabilitiesAtFairValueThroughProfitOrLossClassifiedAsHeldForTrading       | X instant credit | Non-current financial liabilities at fair value through profit or loss, classified as held for trading                      | The amount of non-current financial liabilities measured at fair value through profit or loss classified as held for trading. [Refer: Non-current financial liabilities at fair value through profit or loss]   | disclosure: IFRS 7<br>8 e                             |
| ifrs-full | NoncurrentFinancialLiabilitiesAtFairValueThroughProfitOrLossDesignatedUponInitialRecognition | X instant credit | Non-current financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently | The amount of non-current financial liabilities measured at fair value through profit or loss that were designated as such upon initial recognition or subsequently. [Refer: Financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently] | disclosure: IFRS 7<br>8 e                             |
| ifrs-full | NoncurrentGovernmentGrants   | X instant credit | Non-current government grants   | The amount of non-current government grants recognised on the statement of financial position as deferred income. [Refer: Government [member]; Deferred income; Government grants]  | common practice:<br>IAS 1 55                          |
| ifrs-full | NoncurrentHeldtomaturityInvestments  | X instant debit  | Non-current held-to-maturity investments  | The amount of non-current held-to-maturity investments. [Refer: Held-to-maturity investments]   | disclosure: IFRS 7<br>8 b - Expiry date<br>2018-01-01 |
| ifrs-full | NoncurrentInterestPayable  | X instant credit | Non-current interest payable  | The amount of non-current interest payable. [Refer: Interest payable]   | common practice:<br>IAS 1 112 c                       |
| ifrs-full | NoncurrentInterestReceivable   | X instant debit  | Non-current interest receivable   | The amount of non-current interest receivable. [Refer: Interest receivable]   | common practice:<br>IAS 1 112 c                       |
| ifrs-full | NoncurrentInventories  | X instant debit  | Non-current inventories   | The amount of non-current inventories. [Refer: Inventories]   | disclosure: IAS 1<br>54 g                             |
| ifrs-full | NoncurrentInventoriesArisingFromExtractiveActivitiesAbstract                                 |                  | Non-current inventories arising from extractive activities [abstract]   |   |   |

|           |  |                  |   |  |  |
|-----------|--|------------------|---|--|--|
| ifrs-full | NoncurrentInvestmentsInEquityInstrumentsDesignatedAtFairValueThroughOtherComprehensiveIncome                     | X instant debit  | Non-current investments in equity instruments designated at fair value through other comprehensive income                             | The amount of non-current investments in equity instruments that the entity has designated at fair value through other comprehensive income. [Refer: Investments in equity instruments designated at fair value through other comprehensive income]  | disclosure: IFRS 7<br>8 h - Effective 2018-01-01   |
| ifrs-full | NoncurrentInvestmentsOtherThanInvestmentsAccountedForUsingEquityMethod   | X instant debit  | Non-current investments other than investments accounted for using equity method  | The amount of non-current investments other than investments accounted for using the equity method. [Refer: Investments accounted for using equity method; Non-current assets; Investments other than investments accounted for using equity method] | common practice: IAS 1 55  |
| ifrs-full | NoncurrentLeaseLiabilities   | X instant credit | Non-current lease liabilities   | The amount of non-current lease liabilities. [Refer: Lease liabilities]  | disclosure: IFRS 16 47 b - Effective 2019-01-01  |
| ifrs-full | NoncurrentLeasePrepayments   | X instant debit  | Non-current lease prepayments   | The amount of non-current prepayments for leases. [Refer: Non-current prepayments]   | common practice: IAS 1 55  |
| ifrs-full | NoncurrentLiabilities  | X instant credit | Non-current liabilities   | The amount of liabilities that do not meet the definition of current liabilities. [Refer: Current liabilities]   | disclosure: IAS 1 69, disclosure: IFRS 12 B12 b iv, example: IFRS 12 B10 b                           |
| ifrs-full | NoncurrentLiabilitiesAbstract  |                  | Non-current liabilities [abstract]  |  |  |
| ifrs-full | NoncurrentLiabilitiesRecognisedAsOfAcquisitionDate   | X instant credit | Non-current liabilities recognised as of acquisition date   | The amount recognised as of the acquisition date for non-current liabilities assumed in a business combination. [Refer: Non-current liabilities; Business combinations [member]]   | common practice: IFRS 3 B64 i  |
| ifrs-full | NoncurrentLoansAndReceivables  | X instant debit  | Non-current loans and receivables   | The amount of non-current loans and receivables. [Refer: Loans and receivables]  | disclosure: IFRS 7 8 c - Expiry date 2018-01-01  |
| ifrs-full | NoncurrentNoncashAssetsPledgedAsCollateralForWhichTransfereeHasRightByContractOrCustomToSellOrRepledgeCollateral | X instant debit  | Non-current non-cash assets pledged as collateral for which transferee has right by contract or custom to sell or repledge collateral | The amount of non-current non-cash collateral assets (such as debt or equity instruments) provided to a transferee, for which the transferee has the right by contract or custom to sell or repledge the collateral.                                 | disclosure: IAS 39 37 a - Expiry date 2018-01-01, disclosure: IFRS 9 3.2.23 a - Effective 2018-01-01 |

|           |  |                  |   |  |                              |
|-----------|--|------------------|---|--|------------------------------|
| ifrs-full | NoncurrentOreStockpiles                                      | X instant debit  | Non-current ore stockpiles  | A classification of non-current inventory representing the amount of ore stockpiles. [Refer: Inventories]  | common practice: IAS 2 37    |
| ifrs-full | NoncurrentPayables   | X instant credit | Trade and other non-current payables                                    | The amount of non-current trade payables and non-current other payables. [Refer: Other non-current payables; Non-current trade payables]                     | disclosure: IAS 1 54 k       |
| ifrs-full | NoncurrentPayablesAbstract                                   |                  | Trade and other non-current payables [abstract]                         |  |                              |
| ifrs-full | NoncurrentPayablesForPurchaseOfEnergy                        | X instant credit | Non-current payables for purchase of energy                             | The amount of non-current payables for the purchase of energy. [Refer: Payables for purchase of energy]  | common practice: IAS 1 78    |
| ifrs-full | NoncurrentPayablesForPurchaseOfNoncurrentAssets              | X instant credit | Non-current payables for purchase of non-current assets                 | The amount of non-current payables for the purchase of non-current assets. [Refer: Payables for purchase of non-current assets]                              | common practice: IAS 1 78    |
| ifrs-full | NoncurrentPayablesOnSocialSecurityAndTaxesOtherThanIncomeTax | X instant credit | Non-current payables on social security and taxes other than income tax | The amount of non-current payables on social security and taxes other than incomes tax. [Refer: Payables on social security and taxes other than income tax] | common practice: IAS 1 78    |
| ifrs-full | NoncurrentPayablesToRelatedParties                           | X instant credit | Non-current payables to related parties                                 | The amount of non-current payables due to related parties. [Refer: Related parties [member]; Payables to related parties]                                    | common practice: IAS 1 78    |
| ifrs-full | NoncurrentPayablesToTradeSuppliers                           | X instant credit | Non-current trade payables  | The non-current amount of payment due to suppliers for goods and services used in the entity's business. [Refer: Trade payables]                             | common practice: IAS 1 78    |
| ifrs-full | NoncurrentPortionOfNoncurrentBondsIssued                     | X instant credit | Non-current portion of non-current bonds issued                         | The non-current portion of non-current bonds issued. [Refer: Bonds issued]   | common practice: IAS 1 112 c |
| ifrs-full | NoncurrentPortionOfNoncurrentBorrowingsByTypeAbstract        |                  | Non-current portion of non-current borrowings, by type [abstract]       |  |                              |
| ifrs-full | NoncurrentPortionOfNoncurrentCommercialPapersIssued          | X instant credit | Non-current portion of non-current commercial papers issued             | The non-current portion of non-current commercial paper issued. [Refer: Commercial papers issued]  | common practice: IAS 1 112 c |
| ifrs-full | NoncurrentPortionOfNoncurrentLoansReceived                   | X instant credit | Non-current portion of non-current loans received                       | The non-current portion of non-current loans received. [Refer: Loans received]   | common practice: IAS 1 112 c |
| ifrs-full | NoncurrentPortionOfNoncurrentNotesAnd                        | X instant credit | Non-current portion of non-current notes                                | The non-current portion of non-current notes and debentures issued. [Refer: Notes and debentures issued]   | common practice: IAS 1 112 c |

|           |  |                  |   |  |  |
|-----------|--|------------------|---|--|--|
|           | DebenturesIssued   |                  | and debentures issued   |  |  |
| ifrs-full | NoncurrentPortionOf NoncurrentSecuredBankLoansReceived   | X instant credit | Non-current portion of non-current secured bank loans received    | The non-current portion of non-current secured bank loans received. [Refer: Secured bank loans received]   | common practice: IAS 1 112 c                   |
| ifrs-full | NoncurrentPortionOf NoncurrentUnsecuredBankLoansReceived | X instant credit | Non-current portion of non-current unsecured bank loans received  | The non-current portion of non-current unsecured bank loans received. [Refer: Unsecured bank loans received]   | common practice: IAS 1 112 c                   |
| ifrs-full | NoncurrentPortionOf OtherNoncurrentBorrowings            | X instant credit | Non-current portion of other non-current borrowings               | The non-current portion of non-current other borrowings. [Refer: Other borrowings]   | common practice: IAS 1 112 c                   |
| ifrs-full | NoncurrentPrepayments                                    | X instant debit  | Non-current prepayments   | The amount of non-current prepayments. [Refer: Prepayments]  | example: IAS 1 78 b                            |
| ifrs-full | NoncurrentPrepaymentsAndNoncurrentAccruedIncome          | X instant debit  | Non-current prepayments and non-current accrued income            | The amount of non-current prepayments and non-current accrued income. [Refer: Prepayments; Accrued income]   | common practice: IAS 1 112 c                   |
| ifrs-full | NoncurrentPrepaymentsAndNoncurrentAccruedIncomeAbstract  |                  | Non-current prepayments and non-current accrued income [abstract] |  |  |
| ifrs-full | NoncurrentProgrammingAssets                              | X instant debit  | Non-current programming assets                                    | The amount of non-current programming assets. [Refer: Programming assets]  | common practice: IAS 1 55                      |
| ifrs-full | NoncurrentProvisions                                     | X instant credit | Non-current provisions  | The amount of non-current provisions. [Refer: Provisions]  | disclosure: IAS 1 54 l                         |
| ifrs-full | NoncurrentProvisionsAbstract                             |                  | Non-current provisions [abstract]                                 |  |  |
| ifrs-full | NoncurrentProvisionsForEmployeeBenefits                  | X instant credit | Non-current provisions for employee benefits                      | The amount of non-current provisions for employee benefits. [Refer: Provisions for employee benefits]  | disclosure: IAS 1 78 d                         |
| ifrs-full | NoncurrentReceivables                                    | X instant debit  | Trade and other non-current receivables                           | The amount of non-current trade receivables and non-current other receivables. [Refer: Non-current trade receivables; Other non-current receivables] | disclosure: IAS 1 54 h, disclosure: IAS 1 78 b |
| ifrs-full | NoncurrentReceivablesAbstract                            |                  | Trade and other non-current receivables [abstract]                |  |  |

|           |   |                  |  |   |   |
|-----------|---|------------------|--|---|---|
| ifrs-full | NoncurrentReceivablesDueFromAssociates            | X instant debit  | Non-current receivables due from associates              | The amount of non-current receivables due from associates. [Refer: Associates [member]]                                       | common practice: IAS 1 78 b                                     |
| ifrs-full | NoncurrentReceivablesDueFromJointVentures         | X instant debit  | Non-current receivables due from joint ventures          | The amount of non-current receivables due from joint ventures. [Refer: Joint ventures [member]]                               | common practice: IAS 1 78 b                                     |
| ifrs-full | NoncurrentReceivablesDueFromRelatedParties        | X instant debit  | Non-current receivables due from related parties         | The amount of non-current receivables due from related parties. [Refer: Related parties [member]]                             | example: IAS 1 78 b   |
| ifrs-full | NoncurrentReceivablesFromContractsWithCustomers   | X instant debit  | Non-current receivables from contracts with customers    | The amount of non-current receivables from contracts with customers. [Refer: Receivables from contracts with customers]       | disclosure: IFRS 15 105 - Effective 2018-01-01                  |
| ifrs-full | NoncurrentReceivablesFromRentalOfProperties       | X instant debit  | Non-current receivables from rental of properties        | The amount of non-current receivables from rental of properties. [Refer: Receivables from rental of properties]               | common practice: IAS 1 78 b                                     |
| ifrs-full | NoncurrentReceivablesFromSaleOfProperties         | X instant debit  | Non-current receivables from sale of properties          | The amount of non-current receivables from sale of properties. [Refer: Receivables from sale of properties]                   | common practice: IAS 1 78 b                                     |
| ifrs-full | NoncurrentReceivablesFromTaxesOtherThanIncomeTax  | X instant debit  | Non-current receivables from taxes other than income tax | The amount of non-current receivables from taxes other than income tax. [Refer: Receivables from taxes other than income tax] | common practice: IAS 1 78 b                                     |
| ifrs-full | NoncurrentRecognisedAssetsDefinedBenefitPlan      | X instant debit  | Non-current net defined benefit asset                    | The amount of non-current net defined benefit asset. [Refer: Net defined benefit asset]                                       | common practice: IAS 1 55                                       |
| ifrs-full | NoncurrentRecognisedLiabilitiesDefinedBenefitPlan | X instant credit | Non-current net defined benefit liability                | The amount of non-current net defined benefit liability. [Refer: Net defined benefit liability]                               | common practice: IAS 1 55                                       |
| ifrs-full | NoncurrentRefundsProvision                        | X instant credit | Non-current refunds provision                            | The amount of non-current provision for refunds. [Refer: Refunds provision]   | example: IAS 37 Example 4<br>Refunds policy, example: IAS 37 87 |
| ifrs-full | NoncurrentRestrictedCashAndCashEquivalents        | X instant debit  | Non-current restricted cash and cash equivalents         | The amount of non-current restricted cash and cash equivalents. [Refer: Restricted cash and cash equivalents]                 | common practice: IAS 1 55                                       |

|              |  |                   |  |  |   |
|--------------|--|-------------------|--|--|---|
| ifrs-full    | NoncurrentRetentionPayables                              | X instant credit  | Non-current retention payables   | The amount of non-current retention payables. [Refer: Retention payables]  | common practice: IAS 1 78   |
| ifrs-full    | NoncurrentTradeRecievable                                | X instant debit   | Non-current trade receivables  | The amount of non-current trade receivables. [Refer: Trade receivables]  | example: IAS 1 78 b   |
| ifrs-full    | NoncurrentValueAddedTaxPayables                          | X instant credit  | Non-current value added tax payables   | The amount of non-current value added tax payables. [Refer: Value added tax payables]  | common practice: IAS 1 78   |
| ifrs-full    | NoncurrentValueAddedTaxReceivables                       | X instant debit   | Non-current value added tax receivables  | The amount of non-current value added tax receivables. [Refer: Value added tax receivables]  | common practice: IAS 1 78 b   |
| ifrs-full    | NonderivativeFinancialLiabilitiesUndiscountedCashFlows   | X instant credit  | Non-derivative financial liabilities, undiscounted cash flows  | The amount of contractual undiscounted cash flows in relation to non-derivative financial liabilities.   | disclosure: IFRS 7 39 a   |
| ifrs-full    | NongovernmentCustomersMember                             | member            | Non-government customers [member]  | This member stands for non-government customers. [Refer: Government [member]]  | example: IFRS 15 B89 c - Effective 2018-01-01   |
| ifrs-full    | NoninsuranceAssetsAcquiredByExercisingRightsToRecoveries | X instant credit  | Non-insurance assets acquired by exercising rights to recoveries   | The amount of non-insurance assets acquired by exercising rights to recoveries.  | example: IFRS 4 IG22 h, example: IFRS 4 37 b  |
| ifrs-full    | NonlifeInsuranceContractsMember                          | member            | Non-life insurance contracts [member]  | This member stands for non-life insurance contracts. [Refer: Types of insurance contracts [member]]  | common practice: IFRS 4 Disclosure  |
| ifrs-full    | NonrecurringFairValueMeasurementMember                   | member            | Non-recurring fair value measurement [member]  | This member stands for fair value measurements which other IFRSs require or permit in the statement of financial position in particular circumstances. [Refer: IFRSs [member]] | disclosure: IFRS 13 93 a  |
| ifrs-full    | NonsubscriptionCirculationRevenue                        | X duration credit | Non-subscription circulation revenue   | The amount of circulation revenue that is not derived from subscriptions. [Refer: Revenue; Circulation revenue]  | common practice: IAS 1 112 c, common practice: IAS 18 35 b i - Expiry date 2018-01-01 |
| esef_c<br>or | NotesAccountingPoliciesAndMandatoryTags                  |                   | Notes, accounting policies and mandatory core taxonomy elements placeholder – this item MUST be used as a starting point for |  |   |

|           |                              |                  |   |   |   |
|-----------|------------------------------|------------------|---|---|---|
|           |                              |                  | markups of disclosures in the notes to the financial statements |   |   |
| ifrs-full | NotesAndDebenture slssued    | X instant credit | Notes and debentures issued                                     | The amount of notes and debentures issued by the entity.  | common practice: IAS 1 112 c  |
| ifrs-full | NotInternallyGeneratedMember | member           | Not internally generated [member]                               | This member stands for items that have not been internally generated by the entity.                       | disclosure: IAS 38 118  |
| ifrs-full | NotionalAmount               | X instant        | Notional amount   | The nominal or face amount of a financial instrument, used to calculate payments made on that instrument. | common practice: IAS 1 112 c  |
| ifrs-full | NotLaterThanOneMonthMember   | member           | Not later than one month [member]                               | This member stands for a time band of not later than one month.   | example: IFRS 7 B11 a, example: IFRS 7 B35 a, example: IFRS 7 IG31A - Effective 2019-01-01  |
| ifrs-full | NotLaterThanOneYearMember    | member           | Not later than one year [member]                                | This member stands for a time band of not later than one year.  | disclosure: IAS 1 61 a, disclosure: IAS 17 31 b i - Expiry date 2019-01-01, disclosure: IAS 17 35 a i - Expiry date 2019-01-01, disclosure: IAS 17 47 a i - Expiry date 2019-01-01, disclosure: IAS 17 56 a i - Expiry date 2019-01-01, disclosure: IFRS 16 97 - Effective 2019-01-01, disclosure: IFRS 16 94 - Effective 2019-01-01, example: IFRS 7 IG31A - Effective |

|           |  |               |  |  |   |
|-----------|--|---------------|--|--|---|
|           |  |               |  |  | 2019-01-01,<br>example: IFRS 7<br>B11   |
| ifrs-full | NotLaterThanThreeMonthsMember  | member        | Not later than three months [member]   | This member stands for a time band of not later than three months.   | common practice:<br>IAS 1 112 c,<br>example: IFRS 7<br>IG28 a - Expiry<br>date 2018-01-01,<br>example: IFRS 7<br>37 a - Expiry date<br>2018-01-01 |
| ifrs-full | NotMeasuredAtFairValueInStatementOfFinancialPositionButForWhichFairValuesDisclosedMember | member        | Not measured at fair value in statement of financial position but for which fair value is disclosed [member] | This member stands for items not measured at fair value in the statement of financial position but for which fair value is disclosed.<br>[Refer: At fair value [member]] | disclosure: IFRS<br>13 97   |
| ifrs-full | NumberAndAverageNumberOfEmployeesAbstract  |               | Number and average number of employees [abstract]  |  |   |
| ifrs-full | NumberOfEmployees  | X.XX instant  | Number of employees  | The number of personnel employed by the entity at a date.  | common practice:<br>IAS 1 112 c   |
| ifrs-full | NumberOfInstrumentsGrantedInSharebasedPaymentArrangement                                 | X.XX duration | Number of instruments granted in share-based payment arrangement   | The number of instruments granted in share-based payment arrangement.  | example: IFRS 2<br>IG23, example:<br>IFRS 2 45 a  |

|           |   |               |   |  |   |
|-----------|---|---------------|---|--|---|
| ifrs-full | NumberOfInstrumentsOrInterestsIssuedOrIssuable                                | X.XX instant  | Number of instruments or interests issued or issuable                                     | The number of instruments or interests issued or issuable at acquisition date for equity interests of the acquirer transferred as consideration in a business combination. | disclosure: IFRS 3 B64 f iv                         |
| ifrs-full | NumberOfInstrumentsOtherEquityInstrumentsGranted                              | X.XX duration | Number of other equity instruments granted in share-based payment arrangement             | The number of other equity instruments (ie other than share options) granted in a share-based payment arrangement.   | disclosure: IFRS 2 47 b, common practice: IFRS 2 45 |
| ifrs-full | NumberOfLivingAnimals   | X.XX instant  | Number of living animals  | The number of entity's living animals.   | common practice: IAS 41 46 b i                      |
| ifrs-full | NumberOfOtherEquityInstrumentsExercisableInSharebasedPaymentArrangement       | X.XX instant  | Number of other equity instruments exercisable in share-based payment arrangement         | The number of other equity instruments (ie other than share options) exercisable in a share-based payment arrangement.   | common practice: IFRS 2 45                          |
| ifrs-full | NumberOfOtherEquityInstrumentsExercisedOrVestedInSharebasedPaymentArrangement | X.XX duration | Number of other equity instruments exercised or vested in share-based payment arrangement | The number of other equity instruments (ie other than share options) exercised or vested in a share-based payment arrangement.   | common practice: IFRS 2 45                          |
| ifrs-full | NumberOfOtherEquityInstrumentsExpiredInSharebasedPaymentArrangement           | X.XX duration | Number of other equity instruments expired in share-based payment arrangement             | The number of other equity instruments (ie other than share options) expired in a share-based payment arrangement.   | common practice: IFRS 2 45                          |
| ifrs-full | NumberOfOtherEquityInstrumentsForfeitedInSharebasedPaymentArrangement         | X.XX duration | Number of other equity instruments forfeited in share-based payment arrangement           | The number of other equity instruments (ie other than share options) forfeited in a share-based payment arrangement.   | common practice: IFRS 2 45                          |
| ifrs-full | NumberOfOtherEquityInstrumentsOutstandingInSharebasedPaymentArrangement       | X.XX instant  | Number of other equity instruments outstanding in share-based payment arrangement         | The number of other equity instruments (ie other than share options) outstanding in a share-based payment arrangement.   | common practice: IFRS 2 45                          |

|           |   |               |  |   |  |
|-----------|---|---------------|--|---|--|
| ifrs-full | NumberOfOtherParticipantsOfRetirementBenefitPlan              | X.XX duration | Number of other participants of retirement benefit plan                | The number of other participants in a retirement benefit plan.                | disclosure: IAS 26 36 b  |
| ifrs-full | NumberOfOutstandingShareOptions                               | X.XX instant  | Number of share options outstanding in share-based payment arrangement | The number of share options outstanding in a share-based payment arrangement. | disclosure: IFRS 2 45 d, disclosure: IFRS 2 45 b i, disclosure: IFRS 2 45 b vi |
| ifrs-full | NumberOfParticipantsOfRetirementBenefitPlanReceivingBenefits  | X.XX duration | Number of participants of retirement benefit plan receiving benefits   | The number of participants in a retirement benefit plan receiving benefits.   | disclosure: IAS 26 36 b  |
| ifrs-full | NumberOfShareOptionsExercisableInSharebasedPaymentArrangement | X.XX instant  | Number of share options exercisable in share-based payment arrangement | The number of share options exercisable in a share-based payment arrangement. | disclosure: IFRS 2 45 b vii  |
| ifrs-full | NumberOfShareOptionsExercisedInSharebasedPaymentArrangement   | X.XX duration | Number of share options exercised in share-based payment arrangement   | The number of share options exercised in a share-based payment arrangement.   | disclosure: IFRS 2 45 b iv   |
| ifrs-full | NumberOfShareOptionsExpiredInSharebasedPaymentArrangement     | X.XX duration | Number of share options expired in share-based payment arrangement     | The number of share options expired in a share-based payment arrangement.     | disclosure: IFRS 2 45 b v  |
| ifrs-full | NumberOfShareOptionsForfeitedInSharebasedPaymentArrangement   | X.XX duration | Number of share options forfeited in share-based payment arrangement   | The number of share options forfeited in a share-based payment arrangement.   | disclosure: IFRS 2 45 b iii  |
| ifrs-full | NumberOfShareOptionsGrantedInSharebasedPaymentArrangement     | X.XX duration | Number of share options granted in share-based payment                 | The number of share options granted in a share-based payment arrangement.     | disclosure: IFRS 2 45 b ii   |

|           |   |                  |   |  |                              |
|-----------|---|------------------|---|--|------------------------------|
|           |   |                  | arrangement                                     |  |                              |
| ifrs-full | NumberOfSharesAuthorised                  | shares           | Number of shares authorised                     | The number of shares authorised.   | disclosure: IAS 1 79 a i     |
| ifrs-full | NumberOfSharesIssued                      | shares           | Number of shares issued                         | The number of shares issued by the entity.   | common practice: IAS 1 106 d |
| ifrs-full | NumberOfSharesIssuedAbstract              |                  | Number of shares issued [abstract]              |  |                              |
| ifrs-full | NumberOfSharesIssuedAndFullyPaid          | shares           | Number of shares issued and fully paid          | The number of shares issued by the entity, for which full payment has been received.   | disclosure: IAS 1 79 a ii    |
| ifrs-full | NumberOfSharesIssuedButNotFullyPaid       | shares           | Number of shares issued but not fully paid      | The number of shares issued by the entity, for which full payment has not been received.   | disclosure: IAS 1 79 a ii    |
| ifrs-full | NumberOfSharesOutstanding                 | shares           | Number of shares outstanding                    | The number of shares that have been authorised and issued, reduced by treasury shares held. [Refer: Treasury shares]   | disclosure: IAS 1 79 a iv    |
| ifrs-full | OccupancyExpense                          | X duration debit | Occupancy expense                               | The amount of expense arising from occupancy services received by the entity.  | common practice: IAS 1 85    |
| ifrs-full | OfficeEquipment                           | X instant debit  | Office equipment                                | The amount of property, plant and equipment representing equipment used to support office functions, not specifically used in the production process. [Refer: Property, plant and equipment]   | example: IAS 16 37 h         |
| ifrs-full | OfficeEquipmentMember                     | member           | Office equipment [member]                       | This member stands for a class of property, plant and equipment representing equipment used to support office functions, not specifically used in the production process. [Refer: Property, plant and equipment]   | example: IAS 16 37 h         |
| ifrs-full | OilAndGasAssets                           | X instant debit  | Oil and gas assets                              | The amount of assets related to the exploration, evaluation, development or production of oil and gas.   | common practice: IAS 16 37   |
| ifrs-full | OilAndGasAssetsMember                     | member           | Oil and gas assets [member]                     | This member stands for oil and gas assets. [Refer: Oil and gas assets]   | common practice: IAS 16 37   |
| ifrs-full | OnDemandMember                            | member           | On demand [member]                              | This member stands for an on demand time band.   | common practice: IAS 1 112 c |
| ifrs-full | OnerousContractsContingentLiabilityMember | member           | Onerous contracts contingent liability [member] | This member stands for a contingent liability for onerous contracts. An onerous contract is a contract in which the unavoidable costs of meeting the obligation under the contract exceed the economic benefits expected to be received under it. [Refer: Contingent liabilities [member]] | example: IAS 37 88           |

|           |                                      |                   |   |   |  |
|-----------|--------------------------------------|-------------------|---|---|--|
| ifrs-full | OnerousContractsProvision            | X instant credit  | Onerous contracts provision               | The amount of provision for onerous contracts. An onerous contract is a contract in which the unavoidable costs of meeting the obligation under the contract exceed the economic benefits expected to be received under it. [Refer: Other provisions]   | example: IAS 37 Example 8 An onerous contract - Expiry date 2019-01-01, example: IAS 37 66 |
| ifrs-full | OnerousContractsProvisionAbstract    |                   | Onerous contracts provision [abstract]    |   |  |
| ifrs-full | OnerousContractsProvisionMember      | member            | Onerous contracts provision [member]      | This member stands for a provision for onerous contracts. [Refer: Onerous contracts provision]  | example: IAS 37 Example 8 An onerous contract - Expiry date 2019-01-01, example: IAS 37 66 |
| ifrs-full | OperatingExpense                     | X duration debit  | Operating expense                         | The amount of all operating expenses.   | common practice: IAS 1 85  |
| ifrs-full | OperatingExpenseExcludingCostOfSales | X duration debit  | Operating expense excluding cost of sales | The amount of operating expense excluding the cost of sales. [Refer: Cost of sales]   | common practice: IAS 1 85  |
| ifrs-full | OperatingLeaseIncome                 | X duration credit | Operating lease income                    | The amount of operating lease income. Operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an underlying asset.   | disclosure: IFRS 16 90 b - Effective 2019-01-01  |
| ifrs-full | OperatingSegmentsMember              | member            | Operating segments [member]               | This member stands for operating segments. An operating segment is a component of an entity: (a) that engages in business activities from which it may earn revenues and incur expenses (including revenues and expenses relating to transactions with other components of the same entity); (b) whose operating results are regularly reviewed by the entity's chief operating decision maker to make decisions about resources to be allocated to the segment and assess its performance; and (c) for which discrete financial information is available. [Refer: Revenue] | disclosure: IFRS 8 28  |
| ifrs-full | OptionContractMember                 | member            | Option contract [member]                  | This member stands for a derivative financial instrument that gives the holder the right, but not the obligation, to purchase or sell an underlying asset for a specified price determined in advance. [Refer: Derivatives [member]]  | common practice: IAS 1 112 c   |

|           |  |                  |   |  |  |
|-----------|--|------------------|---|--|--|
| ifrs-full | OptionPricingModelMember   | member           | Option pricing model [member]   | This member stands for a specific valuation technique consistent with the income approach that involves analysing future amounts with option pricing models, such as the Black-Scholes-Merton formula or a binominal model (ie a lattice model), that incorporate present value techniques and reflect both the time value and intrinsic value of an option. [Refer: Income approach [member]] | example: IFRS 13 B11 b, example: IFRS 13 IE63  |
| ifrs-full | OrdinarySharesMember   | member           | Ordinary shares [member]  | This member stands for equity instruments that are subordinate to all other classes of equity instruments. It also represents the standard value for the 'Classes of ordinary shares' axis if no other member is used.   | common practice: IAS 1 79 a, disclosure: IAS 33 66   |
| ifrs-full | OriginalAssetsBeforeTransfer                                       | X instant debit  | Original assets before transfer   | The amount of the original assets before transfer for transferred assets that the entity continues to recognise to the extent of its continuing involvement.   | disclosure: IFRS 7 42D f   |
| ifrs-full | OtherAdjustmentsForNoncashItems                                    | X duration debit | Other adjustments for non-cash items  | Adjustments for non-cash items to reconcile profit (loss) to net cash flow from (used in) operating activities that the entity does not separately disclose in the same statement or note. [Refer: Profit (loss)]  | common practice: IAS 7 20 b  |
| ifrs-full | OtherAdjustmentsForWhichCashEffectsAreInvestingOrFinancingCashFlow | X duration debit | Other adjustments for which cash effects are investing or financing cash flow | Adjustments to reconcile profit (loss) to net cash flow from (used in) operating activities for which cash effects are investing or financing cash flow, that the entity does not separately disclose in the same statement or note. [Refer: Profit (loss)]  | common practice: IAS 7 20 c  |
| ifrs-full | OtherAdjustmentsToReconcileProfitLoss                              | X duration debit | Other adjustments to reconcile profit (loss)                                  | Adjustments to reconcile profit (loss) to net cash flow from (used in) operating activities that the entity does not separately disclose in the same statement or note. [Refer: Adjustments to reconcile profit (loss)]  | disclosure: IAS 7 20   |
| ifrs-full | OtherAssets  | X instant debit  | Other assets  | The amount of assets that the entity does not separately disclose in the same statement or note.   | common practice: IAS 1 55  |
| ifrs-full | OtherAssetsAmountContributedToFairValueOfPlanAssets                | X instant debit  | Other assets, amount contributed to fair value of plan assets                 | The amount that other types of assets not separately disclosed constitute of the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]]  | common practice: IAS 19 142  |
| ifrs-full | OtherAssetsMember  | member           | Other assets [member]   | This member stands for assets that the entity does not separately disclose in the same statement or note.  | disclosure: IAS 17 31 a - Expiry date 2019-01-01, example: IFRS 16 53 - Effective 2019-01-01 |
| ifrs-full | OtherBorrowings  | X instant credit | Other borrowings  | The amount of borrowings that the entity does not separately disclose in the same statement or note. [Refer: Borrowings]   | common practice: IAS 1 112 c   |

|           |   |                   |  |  |  |
|-----------|---|-------------------|--|--|--|
| ifrs-full | OtherCashAndCashEquivalents   | X instant debit   | Other cash and cash equivalents  | The amount of cash and cash equivalents that the entity does not separately disclose in the same statement or note. [Refer: Cash and cash equivalents]   | common practice: IAS 7 45  |
| ifrs-full | OtherCashPaymentsFromOperatingActivities  | X duration credit | Other cash payments from operating activities  | The cash outflow for operating activities that the entity does not separately disclose in the same statement or note.  | example: IAS 7 14  |
| ifrs-full | OtherCashPaymentsToAcquireEquityOrDebtInstrumentsOfOtherEntitiesClassifiedAsInvestingActivities   | X duration credit | Other cash payments to acquire equity or debt instruments of other entities, classified as investing activities    | The cash outflow to acquire equity or debt instruments of other entities (other than payments for those instruments considered to be cash equivalents or those held for dealing or trading purposes), classified as investing activities.                    | example: IAS 7 16 c  |
| ifrs-full | OtherCashPaymentsToAcquireInterestsInJointVenturesClassifiedAsInvestingActivities                 | X duration credit | Other cash payments to acquire interests in joint ventures, classified as investing activities                     | The cash outflow to acquire interests in joint ventures (other than payments for those instruments considered to be cash equivalents or those held for dealing or trading purposes), classified as investing activities. [Refer: Joint ventures [member]]    | example: IAS 7 16 c  |
| ifrs-full | OtherCashReceiptsFromOperatingActivities  | X duration debit  | Other cash receipts from operating activities  | The cash inflow from operating activities that the entity does not separately disclose in the same statement or note.  | example: IAS 7 14  |
| ifrs-full | OtherCashReceiptsFromSalesOfEquityOrDebtInstrumentsOfOtherEntitiesClassifiedAsInvestingActivities | X duration debit  | Other cash receipts from sales of equity or debt instruments of other entities, classified as investing activities | The cash inflow from sales of equity or debt instruments of other entities (other than receipts for those instruments considered to be cash equivalents and those held for dealing or trading purposes), classified as investing activities.                 | example: IAS 7 16 d  |
| ifrs-full | OtherCashReceiptsFromSalesOfInterestsInJointVenturesClassifiedAsInvestingActivities               | X duration debit  | Other cash receipts from sales of interests in joint ventures, classified as investing activities                  | The cash inflow from sales of interests in joint ventures (other than receipts for those instruments considered to be cash equivalents and those held for dealing or trading purposes), classified as investing activities. [Refer: Joint ventures [member]] | example: IAS 7 16 d  |
| ifrs-full | OtherComponentsOfDeferredTaxExpenseIncome   | X duration debit  | Other components of deferred tax expense (income)  | The amount of components of deferred tax expense or income that the entity does not separately disclose in the same statement or note. [Refer: Deferred tax expense (income)]  | common practice: IAS 12 80   |
| ifrs-full | OtherComprehensiveIncome  | X duration credit | Other comprehensive income   | The amount of income and expense (including reclassification adjustments) that is not recognised in profit or loss as required or permitted by IFRSs. [Refer: IFRSs [member]]  | disclosure: IAS 1 106 d ii, disclosure: IAS 1 81A b, disclosure: IAS 1 |

|           |   |                   |  |  |   |
|-----------|---|-------------------|--|--|---|
|           |   |                   |  |  | 91 a, disclosure: IFRS 12 B12 b viii  |
| ifrs-full | OtherComprehensiveIncomeAbstract  |                   | Other comprehensive income [abstract]  |  |   |
| ifrs-full | OtherComprehensiveIncomeAttributableToNoncontrollingInterests   | X duration credit | Other comprehensive income, attributable to non-controlling interests  | The amount of other comprehensive income attributable to non-controlling interests. [Refer: Non-controlling interests; Other comprehensive income]   | common practice: IAS 1 85   |
| ifrs-full | OtherComprehensiveIncomeAttributableToOwnersOfParent  | X duration credit | Other comprehensive income, attributable to owners of parent   | The amount of other comprehensive income attributable to owners of the parent.   | common practice: IAS 1 85   |
| ifrs-full | OtherComprehensiveIncomeBeforeTax   | X duration credit | Other comprehensive income, before tax   | The amount of other comprehensive income, before tax. [Refer: Other comprehensive income]  | disclosure: IAS 1 91 b  |
| ifrs-full | OtherComprehensiveIncomeBeforeTaxApplicationOfOverlayApproach   | X duration credit | Other comprehensive income, before tax, application of overlay approach  | The amount of other comprehensive income, before tax, related to the application of the overlay approach. [Refer: Other comprehensive income]  | disclosure: IFRS 4 35D b - Effective on first application of IFRS 9                           |
| ifrs-full | OtherComprehensiveIncomeBeforeTaxApplicationOfOverlayApproachAbstract   |                   | Other comprehensive income, before tax, application of overlay approach [abstract]   |  |   |
| ifrs-full | OtherComprehensiveIncomeBeforeTaxAvailableforSaleFinancialAssets  | X duration credit | Other comprehensive income, before tax, available-for-sale financial assets  | The amount of other comprehensive income, before tax, related to available-for-sale financial assets. [Refer: Financial assets available-for-sale; Other comprehensive income, before tax]   | disclosure: IAS 1 91 b - Expiry date 2018-01-01, disclosure: IAS 1 7 - Expiry date 2018-01-01 |
| ifrs-full | OtherComprehensiveIncomeBeforeTaxCashFlowHedges   | X duration credit | Other comprehensive income, before tax, cash flow hedges   | The amount of other comprehensive income, before tax, related to cash flow hedges. [Refer: Cash flow hedges [member]; Other comprehensive income, before tax]  | disclosure: IAS 1 91 b, disclosure: IAS 1 7   |
| ifrs-full | OtherComprehensiveIncomeBeforeTaxChangeInFairValueOfFinancialLiabilityAttributableToChangeInCreditRiskOfLiability | X duration credit | Other comprehensive income, before tax, change in fair value of financial liability attributable to change in credit risk of the liability | The amount of other comprehensive income, before tax, related to change in the fair value of financial liability attributable to change in the credit risk of the liability. [Refer: Other comprehensive income, before tax; Credit risk [member]] | disclosure: IAS 1 7 - Effective 2018-01-01, disclosure: IAS 1 91 b - Effective 2018-01-01     |

|           |  |                   |  |  |  |
|-----------|--|-------------------|--|--|--|
|           |  |                   | liability  |  |  |
| ifrs-full | OtherComprehensiveIncomeBeforeTaxChangeInValueOfForeignCurrencyBasisSpreads                        | X duration credit | Other comprehensive income, before tax, change in value of foreign currency basis spreads                          | The amount of other comprehensive income, before tax, related to change in value of foreign currency basis spreads. [Refer: Other comprehensive income, before tax]  | disclosure: IAS 17 - Effective 2018-01-01, disclosure: IAS 191 b - Effective 2018-01-01  |
| ifrs-full | OtherComprehensiveIncomeBeforeTaxChangeInValueOfForwardElementsOfForwardContracts                  | X duration credit | Other comprehensive income, before tax, change in value of forward elements of forward contracts                   | The amount of other comprehensive income, before tax, related to change in value of forward elements of forward contracts. [Refer: Other comprehensive income, before tax]   | disclosure: IAS 17 - Effective 2018-01-01, disclosure: IAS 191 b - Effective 2018-01-01  |
| ifrs-full | OtherComprehensiveIncomeBeforeTaxChangeInValueOfTimeValueOfOptions                                 | X duration credit | Other comprehensive income, before tax, change in value of time value of options                                   | The amount of other comprehensive income, before tax, related to change in value of time value of options. [Refer: Other comprehensive income, before tax]   | disclosure: IAS 17 - Effective 2018-01-01, disclosure: IAS 191 b - Effective 2018-01-01  |
| ifrs-full | OtherComprehensiveIncomeBeforeTaxExchangeDifferencesOnTranslation                                  | X duration credit | Other comprehensive income, before tax, exchange differences on translation  | The amount of other comprehensive income, before tax, related to exchange differences on translation of financial statements of foreign operations. [Refer: Other comprehensive income, before tax]  | disclosure: IAS 191 b, disclosure: IAS 17  |
| ifrs-full | OtherComprehensiveIncomeBeforeTaxFinancialAssetsMeasuredAtFairValueThroughOtherComprehensiveIncome | X duration credit | Other comprehensive income, before tax, financial assets measured at fair value through other comprehensive income | The amount of other comprehensive income, before tax, related to financial assets measured at fair value through other comprehensive income. [Refer: Financial assets measured at fair value through other comprehensive income; Other comprehensive income] | disclosure: IAS 17 - Effective 2018-01-01, disclosure: IAS 191 b - Effective 2018-01-01, disclosure: IFRS 7 20 a viii - Effective 2018-01-01 |

|           |   |                   |  |   |   |
|-----------|---|-------------------|--|---|---|
| ifrs-full | OtherComprehensiveIncomeBeforeTaxGainsLossesFromInvestmentsInEquityInstruments                          | X duration credit | Other comprehensive income, before tax, gains (losses) from investments in equity instruments                              | The amount of other comprehensive income, before tax, related to gains (losses) from changes in the fair value of investments in equity instruments that the entity has designated at fair value through other comprehensive income. [Refer: Other comprehensive income, before tax]  | disclosure: IAS 17 - Effective 2018-01-01, disclosure: IAS 191 b - Effective 2018-01-01, disclosure: IFRS 7 20 a vii - Effective 2018-01-01 |
| ifrs-full | OtherComprehensiveIncomeBeforeTaxGainsLossesOnHedgingInstrumentsThatHedgeInvestmentsInEquityInstruments | X duration credit | Other comprehensive income, before tax, gains (losses) on hedging instruments that hedge investments in equity instruments | The amount of other comprehensive income, before tax, related to gains (losses) on hedging instruments that hedge investments in equity instruments that the entity has designated at fair value through other comprehensive income. [Refer: Other comprehensive income, before tax]  | disclosure: IAS 17 - Effective 2018-01-01, disclosure: IAS 191 b - Effective 2018-01-01   |
| ifrs-full | OtherComprehensiveIncomeBeforeTaxGainsLossesOnRemeasurementsOfDefinedBenefitPlans                       | X duration credit | Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans                          | The amount of other comprehensive income, before tax, related to gains (losses) on remeasurements of defined benefit plans, which comprise actuarial gains and losses; the return on plan assets, excluding amounts included in net interest on the net defined benefit liability (asset); and any change in the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability (asset). [Refer: Other comprehensive income, before tax; Defined benefit plans [member]; Plan assets [member]; Net defined benefit liability (asset)] | disclosure: IAS 191 b, disclosure: IAS 17   |
| ifrs-full | OtherComprehensiveIncomeBeforeTaxGainsLossesOnRevaluation   | X duration credit | Other comprehensive income, before tax, gains (losses) on revaluation  | The amount of other comprehensive income, before tax, related to gains (losses) in relation to changes in the revaluation surplus. [Refer: Other comprehensive income, before tax; Revaluation surplus]   | disclosure: IAS 191 b, disclosure: IAS 17   |
| ifrs-full | OtherComprehensiveIncomeBeforeTaxHedgesOfNetInvestmentsInForeignOperations                              | X duration credit | Other comprehensive income, before tax, hedges of net investments in foreign operations                                    | The amount of other comprehensive income, before tax, related to hedges of net investments in foreign operations. [Refer: Other comprehensive income, before tax]   | disclosure: IAS 39 102 a, disclosure: IAS 191 b, disclosure: IFRS 9 6.5.13 a - Effective 2018-01-01   |

|           |   |                   |  |  |  |
|-----------|---|-------------------|--|--|--|
| ifrs-full | OtherComprehensiveIncomeBeforeTaxNetMovementInRegulatoryDeferralAccountBalancesRelatedToItemsThatWillBeReclassifiedToProfitOrLoss         | X duration credit | Other comprehensive income, before tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss            | The amount of other comprehensive income, before tax, related to the net movement in regulatory deferral account balances that is related to items that will be reclassified to profit or loss. [Refer: Regulatory deferral account balances [member]; Other comprehensive income]     | disclosure: IFRS 14 22 b   |
| ifrs-full | OtherComprehensiveIncomeBeforeTaxNetMovementInRegulatoryDeferralAccountBalancesRelatedToItemsThatWillBeReclassifiedToProfitOrLossAbstract |                   | Other comprehensive income, before tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss [abstract] |  |  |
| ifrs-full | OtherComprehensiveIncomeBeforeTaxNetMovementInRegulatoryDeferralAccountBalancesRelatedToItemsThatWillNotBeReclassifiedToProfitOrLoss      | X duration credit | Other comprehensive income, before tax, net movement in regulatory deferral account balances related to items that will not be reclassified to profit or loss        | The amount of other comprehensive income, before tax, related to the net movement in regulatory deferral account balances that is related to items that will not be reclassified to profit or loss. [Refer: Regulatory deferral account balances [member]; Other comprehensive income] | disclosure: IFRS 14 22 a   |
| ifrs-full | OtherComprehensiveIncomeNetOfTaxApplicationOfOverlayApproach  | X duration credit | Other comprehensive income, net of tax, application of overlay approach  | The amount of other comprehensive income, net of tax, related to the application of the overlay approach. [Refer: Other comprehensive income]  | disclosure: IFRS 4 35D b - Effective on first application of IFRS 9  |
| ifrs-full | OtherComprehensiveIncomeNetOfTaxApplicationOfOverlayApproachAbstract  |                   | Other comprehensive income, net of tax, application of overlay approach [abstract]   |  |  |
| ifrs-full | OtherComprehensiveIncomeNetOfTaxAvailableforsaleFinancialAssets   | X duration credit | Other comprehensive income, net of tax, available-for-sale financial assets  | The amount of other comprehensive income, net of tax, related to available-for-sale financial assets. [Refer: Financial assets available-for-sale; Other comprehensive income]   | disclosure: IAS 1 91 a - Expiry date 2018-01-01, disclosure: IAS 1 7 |

|           |  |                   |  |   |   |
|-----------|--|-------------------|--|---|---|
|           |  |                   |  |   | - Expiry date 2018-01-01  |
| ifrs-full | OtherComprehensiveIncomeNetOfTaxCashFlowHedges   | X duration credit | Other comprehensive income, net of tax, cash flow hedges   | The amount of other comprehensive income, net of tax, related to cash flow hedges. [Refer: Cash flow hedges [member]; Other comprehensive income]   | disclosure: IAS 1 91 a, disclosure: IAS 1 7   |
| ifrs-full | OtherComprehensiveIncomeNetOfTaxChangeInFairValueOfFinancialLiabilityAttributableToChangeInCreditRiskOfLiability | X duration credit | Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability | The amount of other comprehensive income, net of tax, related to changes in the fair value of financial liabilities attributable to the changes in the credit risk of those liabilities. [Refer: Other comprehensive income; Credit risk [member]; Financial liabilities] | disclosure: IAS 1 7 - Effective 2018-01-01, disclosure: IAS 1 91 a - Effective 2018-01-01 |
| ifrs-full | OtherComprehensiveIncomeNetOfTaxChangeInValueOfForeignCurrencyBasisSpreads                                       | X duration credit | Other comprehensive income, net of tax, change in value of foreign currency basis spreads  | The amount of other comprehensive income, net of tax, related to change in value of foreign currency basis spreads. [Refer: Other comprehensive income]   | disclosure: IAS 1 7 - Effective 2018-01-01, disclosure: IAS 1 91 a - Effective 2018-01-01 |
| ifrs-full | OtherComprehensiveIncomeNetOfTaxChangeInValueOfForeignCurrencyBasisSpreadsThatHedgeTimeperiodRelatedHedgedItems  | X duration credit | Other comprehensive income, net of tax, change in value of foreign currency basis spreads that hedge time-period related hedged items  | The amount of other comprehensive income, net of tax, related to change in value of foreign currency basis spreads that hedge time-period related hedged items. [Refer: Other comprehensive income]   | disclosure: IFRS 7 24E c - Effective 2018-01-01   |
| ifrs-full | OtherComprehensiveIncomeNetOfTaxChangeInValueOfForeignCurrencyBasisSpreadsThatHedgeTransactionRelatedHedgedItems | X duration credit | Other comprehensive income, net of tax, change in value of foreign currency basis spreads that hedge transaction related hedged items  | The amount of other comprehensive income, net of tax, related to change in value of foreign currency basis spreads that hedge transaction related hedged items. [Refer: Other comprehensive income]   | disclosure: IFRS 7 24E c - Effective 2018-01-01   |
| ifrs-full | OtherComprehensiveIncomeNetOfTaxChangeInValueOfForwardElementsOfForwardContracts                                 | X duration credit | Other comprehensive income, net of tax, change in value of forward elements of forward contracts                                       | The amount of other comprehensive income, net of tax, related to change in value of forward elements of forward contracts. [Refer: Other comprehensive income]  | disclosure: IAS 1 7 - Effective 2018-01-01, disclosure: IAS 1 91 a - Effective 2018-01-01 |

|           |  |                   |  |  |   |
|-----------|--|-------------------|--|--|---|
|           |  |                   |  |  | 01  |
| ifrs-full | OtherComprehensiveIncomeNetOfTaxChangeInValueOfForwardElementsOfForwardContractsThatHedgeTimeperiodRelatedHedgedItems  | X duration credit | Other comprehensive income, net of tax, change in value of forward elements of forward contracts that hedge time-period related hedged items | The amount of other comprehensive income, net of tax, related to change in value of forward elements of forward contracts that hedge time-period related hedged items. [Refer: Other comprehensive income] | disclosure: IFRS 7 24E c - Effective 2018-01-01   |
| ifrs-full | OtherComprehensiveIncomeNetOfTaxChangeInValueOfForwardElementsOfForwardContractsThatHedgeTransactionRelatedHedgedItems | X duration credit | Other comprehensive income, net of tax, change in value of forward elements of forward contracts that hedge transaction related hedged items | The amount of other comprehensive income, net of tax, related to change in value of forward elements of forward contracts that hedge transaction related hedged items. [Refer: Other comprehensive income] | disclosure: IFRS 7 24E c - Effective 2018-01-01   |
| ifrs-full | OtherComprehensiveIncomeNetOfTaxChangeInValueOfTimeValueOfOptions  | X duration credit | Other comprehensive income, net of tax, change in value of time value of options   | The amount of other comprehensive income, net of tax, related to change in value of time value of options. [Refer: Other comprehensive income]   | disclosure: IAS 1 7 - Effective 2018-01-01, disclosure: IAS 1 91 a - Effective 2018-01-01 |
| ifrs-full | OtherComprehensiveIncomeNetOfTaxChangeInValueOfTimeValueOfOptionsThatHedgeTimeperiodRelatedHedgedItems                 | X duration credit | Other comprehensive income, net of tax, change in value of time value of options that hedge time-period related hedged items                 | The amount of other comprehensive income, net of tax, related to change in value of time value of options that hedge time-period related hedged items. [Refer: Other comprehensive income]                 | disclosure: IFRS 7 24E b - Effective 2018-01-01   |
| ifrs-full | OtherComprehensiveIncomeNetOfTaxChangeInValueOfTimeValueOfOptionsThatHedgeTransactionRelatedHedgedItems                | X duration credit | Other comprehensive income, net of tax, change in value of time value of options that hedge transaction related hedged items                 | The amount of other comprehensive income, net of tax, related to change in value of time value of options that hedge transaction related hedged items. [Refer: Other comprehensive income]                 | disclosure: IFRS 7 24E b - Effective 2018-01-01   |

|           |  |                   |  |   |   |
|-----------|--|-------------------|--|---|---|
| ifrs-full | OtherComprehensiveIncomeNetOfTaxExchangeDifferencesOnTranslation                                       | X duration credit | Other comprehensive income, net of tax, exchange differences on translation  | The amount of other comprehensive income, net of tax, related to exchange differences when financial statements of foreign operations are translated. [Refer: Other comprehensive income]   | disclosure: IAS 1 91 a, disclosure: IAS 1 7   |
| ifrs-full | OtherComprehensiveIncomeNetOfTaxFinancialAssetsMeasuredAtFairValueThroughOtherComprehensiveIncome      | X duration credit | Other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive income         | The amount of other comprehensive income, net of tax, related to financial assets measured at fair value through other comprehensive income. [Refer: Financial assets measured at fair value through other comprehensive income; Other comprehensive income]  | disclosure: IAS 1 7 - Effective 2018-01-01, disclosure: IAS 1 91 a - Effective 2018-01-01 |
| ifrs-full | OtherComprehensiveIncomeNetOfTaxGainsLossesFromInvestmentsInEquityInstruments                          | X duration credit | Other comprehensive income, net of tax, gains (losses) from investments in equity instruments                              | The amount of other comprehensive income, net of tax, related to gains (losses) from changes in the fair value of investments in equity instruments that the entity has designated at fair value through other comprehensive income. [Refer: Other comprehensive income]  | disclosure: IAS 1 7 - Effective 2018-01-01, disclosure: IAS 1 91 a - Effective 2018-01-01 |
| ifrs-full | OtherComprehensiveIncomeNetOfTaxGainsLossesOnHedgingInstrumentsThatHedgeInvestmentsInEquityInstruments | X duration credit | Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments | The amount of other comprehensive income, net of tax, related to gains (losses) on hedging instruments that hedge investments in equity instruments that the entity has designated at fair value through other comprehensive income. [Refer: Other comprehensive income]  | disclosure: IAS 1 7 - Effective 2018-01-01, disclosure: IAS 1 91 a - Effective 2018-01-01 |
| ifrs-full | OtherComprehensiveIncomeNetOfTaxGainsLossesOnRemeasurementsOfDefinedBenefitPlans                       | X duration credit | Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans                          | The amount of other comprehensive income, net of tax, related to gains (losses) on remeasurements of defined benefit plans, which comprise actuarial gains and losses; the return on plan assets, excluding amounts included in net interest on the net defined benefit liability (asset); and any change in the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability (asset). [Refer: Other comprehensive income; Defined benefit plans [member]; Plan assets [member]; Net defined benefit liability (asset)] | disclosure: IAS 1 91 a, disclosure: IAS 1 7   |
| ifrs-full | OtherComprehensiveIncomeNetOfTaxGainsLossesOnRevaluation   | X duration credit | Other comprehensive income, net of tax, gains (losses) on revaluation  | The amount of other comprehensive income, net of tax, related to gains (losses) in relation to changes in the revaluation surplus. [Refer: Other comprehensive income; Revaluation surplus]   | disclosure: IAS 1 91 a, disclosure: IAS 1 7   |

|           |  |                   |  |  |  |
|-----------|--|-------------------|--|--|--|
| ifrs-full | OtherComprehensiveIncomeNetOfTaxHedgesOfNetInvestmentsInForeignOperations  | X duration credit | Other comprehensive income, net of tax, hedges of net investments in foreign operations  | The amount of other comprehensive income, net of tax, related to hedges of net investments in foreign operations. [Refer: Other comprehensive income]  | disclosure: IAS 39 102 a, disclosure: IAS 1 91 a, disclosure: IFRS 9 6.5.13 a - Effective 2018-01-01 |
| ifrs-full | OtherComprehensiveIncomeNetOfTaxNetMovementInRegulatoryDeferralAccountBalancesRelatedToItemsThatWillBeReclassifiedToProfitOrLoss         | X duration credit | Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss            | The amount of other comprehensive income, net of tax, related to the net movement in regulatory deferral account balances that is related to items that will be reclassified to profit or loss. [Refer: Regulatory deferral account balances [member]; Other comprehensive income]     | disclosure: IFRS 14 22 b, disclosure: IFRS 14 35   |
| ifrs-full | OtherComprehensiveIncomeNetOfTaxNetMovementInRegulatoryDeferralAccountBalancesRelatedToItemsThatWillBeReclassifiedToProfitOrLossAbstract |                   | Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will be reclassified to profit or loss [abstract] |  |  |
| ifrs-full | OtherComprehensiveIncomeNetOfTaxNetMovementInRegulatoryDeferralAccountBalancesRelatedToItemsThatWillNotBeReclassifiedToProfitOrLoss      | X duration credit | Other comprehensive income, net of tax, net movement in regulatory deferral account balances related to items that will not be reclassified to profit or loss        | The amount of other comprehensive income, net of tax, related to the net movement in regulatory deferral account balances that is related to items that will not be reclassified to profit or loss. [Refer: Regulatory deferral account balances [member]; Other comprehensive income] | disclosure: IFRS 14 22 a, disclosure: IFRS 14 35   |
| ifrs-full | OtherComprehensiveIncomeThatWillBeReclassifiedToProfitOrLossBeforeTax  | X duration credit | Other comprehensive income that will be reclassified to profit or loss, before tax   | The amount of other comprehensive income that will be reclassified to profit or loss, before tax. [Refer: Other comprehensive income]  | common practice: IAS 1 IG6, common practice: IAS 1 82A   |
| ifrs-full | OtherComprehensiveIncomeThatWillBeRe   | X duration credit | Other comprehensive income that will be  | The amount of other comprehensive income that will be reclassified to profit or loss, net of tax. [Refer: Other comprehensive income]  | example: IAS 1 IG6, example: IAS   |

|           |  |                   |  |   |  |
|-----------|--|-------------------|--|---|--|
|           | classifiedToProfitOrLossNetOfTax   |                   | reclassified to profit or loss, net of tax   |   | 1 82A  |
| ifrs-full | OtherComprehensiveIncomeThatWillNotBeReclassifiedToProfitOrLossBeforeTax | X duration credit | Other comprehensive income that will not be reclassified to profit or loss, before tax | The amount of other comprehensive income that will not be reclassified to profit or loss, before tax. [Refer: Other comprehensive income]   | common practice: IAS 1 IG6, common practice: IAS 1 82A |
| ifrs-full | OtherComprehensiveIncomeThatWillNotBeReclassifiedToProfitOrLossNetOfTax  | X duration credit | Other comprehensive income that will not be reclassified to profit or loss, net of tax | The amount of other comprehensive income that will not be reclassified to profit or loss, net of tax. [Refer: Other comprehensive income]   | example: IAS 1 IG6, example: IAS 1 82A                 |
| ifrs-full | OtherContingentLiabilitiesMember   | member            | Other contingent liabilities [member]  | This member stands for contingent liabilities that the entity does not separately disclose in the same statement or note. [Refer: Contingent liabilities [member]]                          | example: IAS 37 88                                     |
| ifrs-full | OtherCurrentAssets   | X instant debit   | Other current assets   | The amount of current assets that the entity does not separately disclose in the same statement or note. [Refer: Current assets]  | common practice: IAS 1 55                              |
| ifrs-full | OtherCurrentBorrowingsAndCurrentPortionOfOtherNoncurrentBorrowings       | X instant credit  | Other current borrowings and current portion of other non-current borrowings           | The amount of current other borrowings and the current portion of non-current other borrowings. [Refer: Other borrowings]   | common practice: IAS 1 112 c                           |
| ifrs-full | OtherCurrentFinancialAssets  | X instant debit   | Other current financial assets   | The amount of current financial assets that the entity does not separately disclose in the same statement or note. [Refer: Other financial assets; Current financial assets]                | disclosure: IAS 1 54 d                                 |
| ifrs-full | OtherCurrentFinancialLiabilities   | X instant credit  | Other current financial liabilities  | The amount of current financial liabilities that the entity does not separately disclose in the same statement or note. [Refer: Other financial liabilities; Current financial liabilities] | disclosure: IAS 1 54 m, disclosure: IFRS 12 B13 b      |
| ifrs-full | OtherCurrentLiabilities  | X instant credit  | Other current liabilities  | The amount of current liabilities that the entity does not separately disclose in the same statement or note. [Refer: Current liabilities]  | common practice: IAS 1 55                              |
| ifrs-full | OtherCurrentNonfinancialAssets   | X instant debit   | Other current non-financial assets   | The amount of current non-financial assets that the entity does not separately disclose in the same statement or note. [Refer: Financial assets]  | common practice: IAS 1 55                              |
| ifrs-full | OtherCurrentNonfinancialLiabilities                                      | X instant credit  | Other current non-financial liabilities  | The amount of current non-financial liabilities that the entity does not separately disclose in the same statement or note. [Refer: Other financial liabilities]                            | common practice: IAS 1 55                              |

|           |  |                  |  |  |  |
|-----------|--|------------------|--|--|--|
| ifrs-full | OtherCurrentPayables   | X instant credit | Other current payables   | The amount of current payables that the entity does not separately disclose in the same statement or note.   | common practice: IAS 1 55                  |
| ifrs-full | OtherCurrentReceivables  | X instant debit  | Other current receivables  | The amount of current other receivables. [Refer: Other receivables]  | example: IAS 1 78 b                        |
| ifrs-full | OtherDebtInstrumentSHeld   | X instant debit  | Other debt instruments held  | The amount of debt instruments held by the entity that it does not separately disclose in the same statement or note. [Refer: Debt instruments held]   | common practice: IAS 1 112 c               |
| ifrs-full | OtherDecreasesAggregateDifferenceBetweenFairValueAtInitialRecognitionAndAmountDeterminedUsingValuationTechniqueYetToBeRecognised | X duration       | Other decreases, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss | The decrease in the aggregate difference between the fair value at initial recognition and the transaction price of financial instruments yet to be recognised in profit or loss that the entity does not separately disclose in the same statement or note. [Refer: Aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss; Financial instruments, class [member]] | example: IFRS 7 IG14, example: IFRS 7 28 b |
| ifrs-full | OtherDifferencesToCashAndCashEquivalentsInStatementOfCashFlows   | X instant credit | Other differences to cash and cash equivalents in statement of cash flows  | The amount of differences between cash and cash equivalents in the statement of cash flows and the statement of financial position that the entity does not separately disclose in the same statement or note. [Refer: Cash and cash equivalents]  | common practice: IAS 7 45                  |
| ifrs-full | OtherDisposalsOfAssetsMember   | member           | Other disposals of assets [member]   | This member stands for disposals of assets that the entity does not separately disclose in the same statement or note.   | example: IAS 10 22 c                       |
| ifrs-full | OtherEmployeeExpense   | X duration debit | Other employee expense   | The amount of employee expenses that the entity does not separately disclose in the same statement or note.  | common practice: IAS 19 5                  |
| ifrs-full | OtherEnvironmentRelatedContingentLiabilityMember   | member           | Other environment related contingent liability [member]  | This member stands for an environment-related contingent liability that the entity does not separately disclose in the same statement or note. [Refer: Contingent liabilities [member]]  | common practice: IAS 37 88                 |
| ifrs-full | OtherEnvironmentRelatedProvisionMember   | member           | Other environment related provision [member]   | This member stands for an environment-related provision that the entity does not separately disclose in the same statement or note. [Refer: Other provisions [member]]   | common practice: IAS 37 84                 |
| ifrs-full | OtherEquityInterest  | X instant credit | Other equity interest  | The amount of equity interest of an entity without share capital that the entity does not separately disclose in the same statement or note.   | example: IAS 1 78 e                        |
| ifrs-full | OtherEquityInterestMember  | member           | Other equity interest [member]   | This member stands for equity interest of an entity without share capital that the entity does not separately disclose in the same statement or note.  | disclosure: IAS 1 106                      |
| ifrs-full | OtherEquitySecuritiesMember  | member           | Other equity securities [member]   | This member stands for equity instruments that the entity does not separately disclose in the same statement or note.  | example: IFRS 13 IE60, example: IFRS 13 94 |

|           |                              |                   |                                  |  |   |
|-----------|------------------------------|-------------------|----------------------------------|--|---|
| ifrs-full | OtherExpenseByFunction       | X duration debit  | Other expense, by function       | The amount of expenses that the entity does not separately disclose in the same statement or note when the entity uses the 'function of expense' form for its analysis of expenses.                            | example: IAS 1 103, disclosure: IAS 1 99, disclosure: IAS 26 35 b vii |
| ifrs-full | OtherExpenseByNature         | X duration debit  | Other expenses, by nature        | The amount of expenses that the entity does not separately disclose in the same statement or note when the entity uses the 'nature of expense' form for its analysis of expenses. [Refer: Expenses, by nature] | example: IAS 1 102, disclosure: IAS 1 99                              |
| ifrs-full | OtherFeeAndCommissionExpense | X duration debit  | Other fee and commission expense | The amount of fee and commission expense that the entity does not separately disclose in the same statement or note. [Refer: Fee and commission expense]   | common practice: IAS 1 112 c  |
| ifrs-full | OtherFeeAndCommissionIncome  | X duration credit | Other fee and commission income  | The amount of fee and commission income that the entity does not separately disclose in the same statement or note. [Refer: Fee and commission income]   | common practice: IAS 1 112 c  |
| ifrs-full | OtherFinanceCost             | X duration debit  | Other finance cost               | The amount of finance costs that the entity does not separately disclose in the same statement or note. [Refer: Finance costs]   | common practice: IAS 1 112 c  |
| ifrs-full | OtherFinanceIncome           | X duration credit | Other finance income             | The amount of finance income that the entity does not separately disclose in the same statement or note. [Refer: Finance income]   | common practice: IAS 1 112 c  |
| ifrs-full | OtherFinanceIncomeCost       | X duration credit | Other finance income (cost)      | The amount of finance income or cost that the entity does not separately disclose in the same statement or note. [Refer: Finance income (cost)]  | common practice: IAS 1 85   |
| ifrs-full | OtherFinancialAssets         | X instant debit   | Other financial assets           | The amount of financial assets that the entity does not separately disclose in the same statement or note. [Refer: Financial assets]   | disclosure: IAS 1 54 d  |
| ifrs-full | OtherFinancialLiabilities    | X instant credit  | Other financial liabilities      | The amount of financial liabilities that the entity does not separately disclose in the same statement or note. [Refer: Financial liabilities]   | disclosure: IAS 1 54 m  |
| ifrs-full | OtherGainsLosses             | X duration credit | Other gains (losses)             | The gains (losses) that the entity does not separately disclose in the same statement or note.   | common practice: IAS 1 102, common practice: IAS 1 103                |
| ifrs-full | OtherImpairedAssetsMember    | member            | Other impaired assets [member]   | This member stands for impaired assets that the entity does not separately disclose in the same statement or note.   | example: IAS 36 127   |
| ifrs-full | OtherIncome                  | X duration credit | Other income                     | The amount of operating income that the entity does not separately disclose in the same statement or note.   | example: IAS 1 103, example: IAS 1 102, disclosure: IAS 26 35 b iv    |

|           |  |                   |  |  |  |
|-----------|--|-------------------|--|--|--|
| ifrs-full | OtherIncomeExpenseFromSubsidiariesJointlyControlledEntitiesAndAssociates   | X duration credit | Other income (expense) from subsidiaries, jointly controlled entities and associates   | The amount of income or expense from subsidiaries, jointly controlled entities and associates that the entity does not separately disclose in the same statement or note. [Refer: Associates [member]; Subsidiaries [member]]  | common practice: IAS 1 85                  |
| ifrs-full | OtherIncreasesAggregateDifferenceBetweenFairValueAtInitialRecognitionAndAmountDeterminedUsingValuationTechniqueYetToBeRecognised | X duration        | Other increases, aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss | The increase in the aggregate difference between the fair value at initial recognition and the transaction price of financial instruments yet to be recognised in profit or loss that the entity does not separately disclose in the same statement or note. [Refer: Aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss; Financial instruments, class [member]] | example: IFRS 7 IG14, example: IFRS 7 28 b |
| ifrs-full | OtherIndividuallyImmaterialComponentsOfOtherComprehensiveIncomeBeforeTax   | X duration credit | Other individually immaterial components of other comprehensive income, before tax   | The amount of individually immaterial components of other comprehensive income, before tax, that the entity does not separately disclose in the same statement or note. [Refer: Other comprehensive income, before tax]  | common practice: IAS 1 85                  |
| ifrs-full | OtherIndividuallyImmaterialComponentsOfOtherComprehensiveIncomeNetOfTax  | X duration credit | Other individually immaterial components of other comprehensive income, net of tax   | The amount of individually immaterial components of other comprehensive income, net of tax, that the entity does not separately disclose in the same statement or note. [Refer: Other comprehensive income]  | common practice: IAS 1 85                  |
| ifrs-full | OtherInflowsOutflowsOfCashClassifiedAsFinancingActivities  | X duration debit  | Other inflows (outflows) of cash, classified as financing activities   | Inflows (outflows) of cash, classified as financing activities, that the entity does not separately disclose in the same statement or note.  | disclosure: IAS 7 21                       |
| ifrs-full | OtherInflowsOutflowsOfCashClassifiedAsInvestingActivities  | X duration debit  | Other inflows (outflows) of cash, classified as investing activities   | Inflows (outflows) of cash, classified as investing activities, that the entity does not separately disclose in the same statement or note.  | disclosure: IAS 7 21                       |
| ifrs-full | OtherInflowsOutflowsOfCashClassifiedAsOperatingActivities  | X duration debit  | Other inflows (outflows) of cash, classified as operating activities   | Inflows (outflows) of cash, classified as operating activities, that the entity does not separately disclose in the same statement or note.  | disclosure: IAS 7 14                       |
| ifrs-full | OtherIntangibleAssets  | X instant debit   | Other intangible assets  | The amount of intangible assets that the entity does not separately disclose in the same statement or note. [Refer: Intangible assets other than goodwill]   | common practice: IAS 38 119                |

|           |  |                  |  |  |  |
|-----------|--|------------------|--|--|--|
| ifrs-full | OtherIntangibleAssetsMember  | member           | Other intangible assets [member]   | This member stands for a class of intangible assets that the entity does not separately disclose in the same statement or note. [Refer: Intangible assets other than goodwill]   | common practice: IAS 38 119                      |
| ifrs-full | OtherInventories   | X instant debit  | Other current inventories  | The amount of inventory that the entity does not separately disclose in the same statement or note. [Refer: Inventories]   | common practice: IAS 2 37                        |
| ifrs-full | OtherLiabilities   | X instant credit | Other liabilities  | The amount of liabilities that the entity does not separately disclose in the same statement or note.  | common practice: IAS 1 55                        |
| ifrs-full | OtherLiabilitiesUnderInsuranceContractsAndReinsuranceContractsIssued | X instant credit | Other liabilities under insurance contracts and reinsurance contracts issued | The amount of liabilities under insurance contracts and reinsurance contracts issued that the entity does not separately disclose in the same statement or note. [Refer: Liabilities under insurance contracts and reinsurance contracts issued]   | example: IFRS 4 IG22, example: IFRS 4 37 b       |
| ifrs-full | OtherLongtermBenefits  | X duration debit | Other long-term employee benefits  | The amount of long-term employee benefits other than post-employment benefits and termination benefits. Such benefits may include long-term paid absences, jubilee or other long-service benefits, long-term disability benefits, long-term profit-sharing and bonuses and long-term deferred remuneration. [Refer: Employee benefits expense] | common practice: IAS 19 158                      |
| ifrs-full | OtherLongtermProvisions  | X instant credit | Other non-current provisions   | The amount of non-current provisions other than provisions for employee benefits. [Refer: Non-current provisions]  | disclosure: IAS 1 78 d                           |
| ifrs-full | OtherMaterialActuarialAssumptions                                    | X.XX instant     | Other material actuarial assumptions   | Any other material assumption used as a significant actuarial assumption to determine the present value of a defined benefit obligation. [Refer: Actuarial assumptions [member]; Defined benefit obligation, at present value]   | common practice: IAS 19 144                      |
| ifrs-full | OtherMaterialActuarialAssumptionsMember                              | member           | Other material actuarial assumptions [member]                                | This member stands for material actuarial assumptions that the entity does not separately disclose in the same statement or note. [Refer: Actuarial assumptions [member]]  | common practice: IAS 19 145                      |
| ifrs-full | OtherMaterialNoncashItems  | X duration debit | Other material non-cash items  | The amount of material non-cash items other than depreciation and amortisation.  | disclosure: IFRS 8 23 i, disclosure: IFRS 8 28 e |
| ifrs-full | OtherNoncurrentAssets  | X instant debit  | Other non-current assets   | The amount of non-current assets that the entity does not separately disclose in the same statement or note. [Refer: Non-current assets]   | common practice: IAS 1 55                        |
| ifrs-full | OtherNoncurrentFinancialAssets                                       | X instant debit  | Other non-current financial assets   | The amount of non-current financial assets that the entity does not separately disclose in the same statement or note. [Refer: Other financial assets]   | disclosure: IAS 1 54 d                           |
| ifrs-full | OtherNoncurrentFinancialLiabilities                                  | X instant credit | Other non-current financial liabilities                                      | The amount of non-current financial liabilities that the entity does not separately disclose in the same statement or note. [Refer: Other financial liabilities]   | disclosure: IAS 1 54 m, disclosure:              |

|           |  |                   |   |  |                                  |
|-----------|--|-------------------|---|--|----------------------------------|
|           |  |                   |   | financial liabilities]   | IFRS 12 B13 c                    |
| ifrs-full | OtherNoncurrentLiabilities             | X instant credit  | Other non-current liabilities               | The amount of non-current liabilities that the entity does not separately disclose in the same statement or note. [Refer: Non-current liabilities]   | common practice: IAS 1 55        |
| ifrs-full | OtherNoncurrentNonfinancialAssets      | X instant debit   | Other non-current non-financial assets      | The amount of non-current non-financial assets that the entity does not separately disclose in the same statement or note. [Refer: Financial assets]   | common practice: IAS 1 55        |
| ifrs-full | OtherNoncurrentNonfinancialLiabilities | X instant credit  | Other non-current non-financial liabilities | The amount of non-current non-financial liabilities that the entity does not separately disclose in the same statement or note. [Refer: Other financial liabilities]   | common practice: IAS 1 55        |
| ifrs-full | OtherNoncurrentPayables                | X instant credit  | Other non-current payables                  | The amount of non-current payables that the entity does not separately disclose in the same statement or note.   | common practice: IAS 1 55        |
| ifrs-full | OtherNoncurrentReceivables             | X instant debit   | Other non-current receivables               | The amount of non-current other receivables. [Refer: Other receivables]  | example: IAS 1 78 b              |
| ifrs-full | OtherNonfinancialAssets                | X instant debit   | Other non-financial assets                  | The amount of non-financial assets that the entity does not separately disclose in the same statement or note. [Refer: Financial assets]   | common practice: IAS 1 55        |
| ifrs-full | OtherNonfinancialLiabilities           | X instant credit  | Other non-financial liabilities             | The amount of non-financial liabilities that the entity does not separately disclose in the same statement or note. [Refer: Other financial liabilities]   | common practice: IAS 1 55        |
| ifrs-full | OtherOperatingIncomeExpense            | X duration credit | Other operating income (expense)            | The amount of operating income (expense) that the entity does not separately disclose in the same statement or note.   | common practice: IAS 1 85        |
| ifrs-full | OtherPayables                          | X instant credit  | Other payables                              | Amounts payable that the entity does not separately disclose in the same statement or note.  | common practice: IAS 1 55        |
| ifrs-full | OtherPriceRiskMember                   | member            | Other price risk [member]                   | This member stands for a type of market risk representing the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or by factors affecting all similar financial instruments traded in the market. [Refer: Currency risk [member]; Interest rate risk [member]; Financial instruments, class [member]] | disclosure: IFRS 7 Defined terms |
| ifrs-full | OtherPropertyPlantAndEquipment         | X instant debit   | Other property, plant and equipment         | The amount of property, plant and equipment that the entity does not separately disclose in the same statement or note. [Refer: Property, plant and equipment]   | common practice: IAS 16 37       |

|           |  |                   |   |   |  |
|-----------|--|-------------------|---|---|--|
| ifrs-full | OtherPropertyPlantAndEquipmentMember         | member            | Other property, plant and equipment [member]      | This member stands for a class of property, plant and equipment representing property, plant and equipment that the entity does not separately disclose in the same statement or note. [Refer: Property, plant and equipment]                         | common practice: IAS 16 37   |
| ifrs-full | OtherProvisions                              | X instant credit  | Other provisions                                  | The amount of provisions other than provisions for employee benefits. [Refer: Provisions]   | disclosure: IAS 178 d, disclosure: IAS 37 84 a                                 |
| ifrs-full | OtherProvisionsAbstract                      |                   | Other provisions [abstract]                       |   |  |
| ifrs-full | OtherProvisionsMember                        | member            | Other provisions [member]                         | This member stands for provisions other than provisions for employee benefits. It also represents the standard value for the 'Classes of other provisions' axis if no other member is used. [Refer: Provisions]                                       | disclosure: IAS 37 84  |
| ifrs-full | OtherReceivables                             | X instant debit   | Other receivables                                 | The amount receivable by the entity that it does not separately disclose in the same statement or note.   | example: IAS 1 78 b  |
| ifrs-full | OtherRegulatoryDeferralAccountCreditBalances | X instant credit  | Other regulatory deferral account credit balances | The amount of regulatory deferral account credit balances that the entity does not separately disclose in the same statement or note. [Refer: Regulatory deferral account credit balances]  | example: IFRS 14 IE5, example: IFRS 14 25                                      |
| ifrs-full | OtherRegulatoryDeferralAccountDebitBalances  | X instant debit   | Other regulatory deferral account debit balances  | The amount of regulatory deferral account debit balances that the entity does not separately disclose in the same statement or note. [Refer: Regulatory deferral account debit balances]  | example: IFRS 14 IE5, example: IFRS 14 25                                      |
| ifrs-full | OtherRelatedPartiesMember                    | member            | Other related parties [member]                    | This member stands for related parties that the entity does not separately disclose in the same statement or note. [Refer: Related parties [member]]  | disclosure: IAS 24 19 g  |
| ifrs-full | OtherReserves                                | X instant credit  | Other reserves                                    | A component of equity representing reserves within equity, not including retained earnings. [Refer: Retained earnings]  | example: IAS 1 78 e  |
| ifrs-full | OtherReservesAbstract                        |                   | Other reserves [abstract]                         |   |  |
| ifrs-full | OtherReservesMember                          | member            | Other reserves [member]                           | This member stands for a component of equity representing reserves within equity, not including retained earnings. It also represents the standard value for the 'Reserves within equity' axis if no other member is used. [Refer: Retained earnings] | disclosure: IAS 1 106, disclosure: IAS 1 79 b                                  |
| ifrs-full | OtherRevenue                                 | X duration credit | Other revenue                                     | The amount of revenue arising from sources that the entity does not separately disclose in the same statement or note. [Refer: Revenue]   | common practice: IAS 1 112 c, disclosure: IAS 18 35 b - Expiry date 2018-01-01 |

|           |  |                   |  |   |  |
|-----------|--|-------------------|--|---|--|
| ifrs-full | OtherReversalsOfProvisions   | X duration credit | Other reversals of provisions  | The amount of reversals of provisions that the entity does not separately disclose in the same statement or note. [Refer: Provisions]   | disclosure: IAS 198 g                        |
| ifrs-full | OtherShorttermEmployeeBenefits   | X duration debit  | Other short-term employee benefits   | The amount of expense from employee benefits (other than termination benefits), which are expected to be settled wholly within twelve months after the end of the annual reporting period in which the employees render the related services, that the entity does not separately disclose in the same statement or note. [Refer: Employee benefits expense]  | common practice: IAS 19 9                    |
| ifrs-full | OtherShorttermProvisions   | X instant credit  | Other current provisions   | The amount of current provisions other than provisions for employee benefits. [Refer: Provisions]   | disclosure: IAS 178 d                        |
| ifrs-full | OtherTangibleOrIntangibleAssetsTransferred                                     | X instant credit  | Other tangible or intangible assets transferred  | The fair value, at acquisition date, of other tangible or intangible assets (including a business or subsidiary of the acquirer) transferred as consideration in a business combination, that the entity does not separately disclose in the same note. [Refer: Intangible assets other than goodwill; Business combinations [member]; Subsidiaries [member]] | disclosure: IFRS 3 B64 f ii                  |
| ifrs-full | OtherTaxEffectsForReconciliationBetweenAccountingProfitAndTaxExpenseIncome     | X duration debit  | Other tax effects for reconciliation between accounting profit and tax expense (income)      | The amount that represents the difference between the tax expense (income) and the product of the accounting profit multiplied by the applicable tax rate(s) that the entity does not separately disclose in the same statement or note. [Refer: Accounting profit; Applicable tax rate]  | disclosure: IAS 1281 c i                     |
| ifrs-full | OtherTaxRateEffectsForReconciliationBetweenAccountingProfitAndTaxExpenseIncome | X.XX duration     | Other tax rate effects for reconciliation between accounting profit and tax expense (income) | Tax rate effects, in aggregate, on the reconciliation between the average effective tax rate and the applicable tax rate that the entity does not separately disclose in the reconciliation. [Refer: Average effective tax rate; Applicable tax rate]   | disclosure: IAS 1281 c ii                    |
| ifrs-full | OtherTemporaryDifferencesMember  | member            | Other temporary differences [member]   | This member stands for temporary differences that the entity does not separately disclose in the same statement or note. [Refer: Temporary differences [member]]  | common practice: IAS 1281 g                  |
| ifrs-full | OtherTradingIncomeExpense  | X duration credit | Other trading income (expense)   | The amount of trading income (expense) that the entity does not separately disclose in the same statement or note. [Refer: Trading income (expense)]  | common practice: IAS 1112 c                  |
| ifrs-full | OtherWorkPerformedByEntityAndCapitalised                                       | X duration credit | Other work performed by entity and capitalised   | The amount of the entity's own work capitalised from items originally classified as costs that the entity does not separately disclose in the same statement or note.   | example: IAS 1 IG6, common practice: IAS 185 |
| ifrs-full | OutflowsOfCashFromInvestingActivities  | X duration credit | Outflows of cash from investing  | The cash outflow for investing activities.  | common practice: IAS 7 16                    |

|           |  |                  |  |   |   |
|-----------|--|------------------|--|---|---|
|           |  |                  | activities   |   |   |
| ifrs-full | OutputOfAgriculturalProduce  | X.XX duration    | Output of agricultural produce   | The output of entity's agricultural produce.  | common practice: IAS 41 46 b ii   |
| ifrs-full | OutstandingBalancesForRelatedPartyTransactionsAbstract                                       |                  | Outstanding balances for related party transactions [abstract]   |   |   |
| ifrs-full | OutstandingCommitmentsMadeByEntityRelatedPartyTransactions                                   | X instant credit | Outstanding commitments made by entity, related party transactions   | The amount of outstanding commitments made by the entity in related party transactions. [Refer: Related parties [member]]   | disclosure: IAS 24 18 b   |
| ifrs-full | OutstandingCommitmentsMadeOnBehalfOfEntityRelatedPartyTransactions                           | X instant credit | Outstanding commitments made on behalf of entity, related party transactions                               | The amount of outstanding commitments made on behalf of the entity in related party transactions. [Refer: Related parties [member]]   | disclosure: IAS 24 18 b   |
| ifrs-full | OwnedAircraftMember  | member           | Owned aircraft [member]  | This member stands for aircraft that is owned by the entity. [Refer: Aircraft [member]]   | common practice: IAS 16 37 e  |
| ifrs-full | ParentMember   | member           | Parent [member]  | This member stands for an entity that controls one or more entities.  | disclosure: IAS 24 19 a   |
| ifrs-full | ParticipationInDefinedBenefitPlanThatSharesRisksBetweenGroupEntitiesRelatedPartyTransactions | X duration       | Participation in defined benefit plan that shares risks between group entities, related party transactions | The amount of participation by the entity in a defined benefit plan that shares risks between group entities. [Refer: Defined benefit plans [member]; Related parties [member]] | example: IAS 24 22  |
| ifrs-full | ParValuePerShare   | X.XX instant     | Par value per share  | The nominal value per share.  | disclosure: IAS 1 79 a iii  |
| ifrs-full | PastDueStatusAxis  | axis             | Past due status [axis]   | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.                      | example: IFRS 7 35N - Effective 2018-01-01, common practice: IFRS 7 37 - Expiry date 2018-01-01 |

|           |  |                   |   |   |   |
|-----------|--|-------------------|---|---|---|
| ifrs-full | PastDueStatusMember  | member            | Past due status [member]  | This member stands for all past-due statuses. It also represents the standard value for the 'Past due status' axis if no other member is used.  | example: IFRS 7 35N - Effective 2018-01-01, common practice: IFRS 7 37 - Expiry date 2018-01-01 |
| ifrs-full | PastServiceCostAndGainsLossesArisingFromSettlementsNetDefinedBenefitLiabilityAsset         | X duration credit | Past service cost and gains (losses) arising from settlements, net defined benefit liability (asset)            | The increase (decrease) in the net defined benefit liability (asset) resulting from past service cost and gains (losses) arising from settlements. [Refer: Gains (losses) arising from settlements, net defined benefit liability (asset); Net defined benefit liability (asset)]   | disclosure: IAS 19 141 d  |
| ifrs-full | PastServiceCostAndGainsLossesArisingFromSettlementsNetDefinedBenefitLiabilityAssetAbstract |                   | Past service cost and gains (losses) arising from settlements, net defined benefit liability (asset) [abstract] |   |   |
| ifrs-full | PastServiceCostNetDefinedBenefitLiabilityAsset   | X duration credit | Past service cost, net defined benefit liability (asset)  | The increase (decrease) in the net defined benefit liability (asset) resulting from past service cost. Past service cost is the change in the present value of the defined benefit obligation for employee service in prior periods, resulting from a plan amendment (the introduction or withdrawal of, or changes to, a defined benefit plan) or a curtailment (a significant reduction by the entity in the number of employees covered by a plan). [Refer: Net defined benefit liability (asset); Defined benefit plans [member]] | disclosure: IAS 19 141 d  |
| ifrs-full | PayablesForPurchaseOfEnergy  | X instant credit  | Payables for purchase of energy   | The amount of payables for the purchase of energy.  | common practice: IAS 1 78   |
| ifrs-full | PayablesForPurchaseOfNoncurrentAssets  | X instant credit  | Payables for purchase of non-current assets   | The amount of payables for the purchase of non-current assets. [Refer: Non-current assets]  | common practice: IAS 1 78   |
| ifrs-full | PayablesOnSocialSecurityAndTaxesOtherThanIncomeTax   | X instant credit  | Payables on social security and taxes other than income tax   | The amount of payment due on social security and taxes other than income tax. Income taxes include all domestic and foreign taxes that are based on taxable profits. Income taxes also include taxes, such as withholding taxes, that are payable by a subsidiary, associate or joint arrangement on distributions to the reporting entity.   | common practice: IAS 1 78   |
| ifrs-full | PaymentsForDebtIssueCosts  | X duration credit | Payments for debt issue costs   | The cash outflow for debt issue costs.  | common practice: IAS 7 17   |

|           |   |                   |  |  |  |
|-----------|---|-------------------|--|--|--|
| ifrs-full | PaymentsForDevelopmentProjectExpenditure                      | X duration credit | Payments for development project expenditure   | The cash outflow for expenditure related to development projects.  | common practice: IAS 7 16                    |
| ifrs-full | PaymentsForExplorationAndEvaluationExpenses                   | X duration credit | Payments for exploration and evaluation expenses   | The cash outflow for expenses incurred by an entity in connection with the exploration for, and evaluation of, mineral resources before the technical feasibility and commercial viability of extracting a mineral resource are demonstrable.  | common practice: IAS 7 14                    |
| ifrs-full | PaymentsForPremiumsAndClaimsAnnuitiesAndOtherPolicyBenefits   | X duration credit | Payments for premiums and claims, annuities and other policy benefits                              | The cash outflow for premiums and claims, annuities and other policy benefits.   | example: IAS 7 14 e                          |
| ifrs-full | PaymentsForShareIssueCosts                                    | X duration credit | Payments for share issue costs   | The cash outflow for share issue costs.  | common practice: IAS 7 17                    |
| ifrs-full | PaymentsFromChangesInOwnershipInterestsInSubsidiaries         | X duration credit | Payments from changes in ownership interests in subsidiaries that do not result in loss of control | The cash outflow for changes in ownership interests in subsidiaries that do not result in a loss of control. [Refer: Subsidiaries [member]]  | disclosure: IAS 7 42A, disclosure: IAS 7 42B |
| ifrs-full | PaymentsFromContractsHeldForDealingOrTradingPurpose           | X duration credit | Payments from contracts held for dealing or trading purpose  | The cash outflow for contracts held for dealing or trading purposes.   | example: IAS 7 14 g                          |
| ifrs-full | PaymentsFromPlanNetDefinedBenefitLiabilityAsset               | X duration debit  | Payments from plan, net defined benefit liability (asset)  | The decrease (increase) in the net defined benefit liability (asset) resulting from payments from the plan. [Refer: Net defined benefit liability (asset)]   | disclosure: IAS 19 141 g                     |
| ifrs-full | PaymentsInRespectOfSettlementsNetDefinedBenefitLiabilityAsset | X duration debit  | Payments in respect of settlements, net defined benefit liability (asset)                          | The decrease (increase) in the net defined benefit liability (asset) resulting from payments from the plan in respect of settlements. [Refer: Gains (losses) arising from settlements, net defined benefit liability (asset); Net defined benefit liability (asset); Defined benefit plans [member]] | disclosure: IAS 19 141 g                     |
| ifrs-full | PaymentsInRespectOfSettlementsReimbursementRights             | X duration credit | Payments in respect of settlements, reimbursement rights   | The decrease (increase) in reimbursement rights resulting from payments in respect of settlements. [Refer: Gains (losses) arising from settlements, net defined benefit liability (asset); Defined benefit plans [member]]   | disclosure: IAS 19 141 g                     |
| ifrs-full | PaymentsOfFinanceLeaseLiabilitiesClassifiedAsFinancingActiv   | X duration credit | Payments of finance lease liabilities, classified as   | The cash outflow for payment of finance lease liabilities, classified as financing activities. [Refer: Finance lease liabilities]  | example: IAS 7 17 e - Expiry date 2019-01-01 |

|           | ities   |                   | financing activities   |   |  |
|-----------|---|-------------------|--|---|--|
| ifrs-full | PaymentsOfLeaseLiabilitiesClassifiedAsFinancingActivities                           | X duration credit | Payments of lease liabilities, classified as financing activities                                  | The cash outflow for payment of lease liabilities, classified as financing activities. [Refer: Lease liabilities]   | example: IAS 7 17 e - Effective 2019-01-01 |
| ifrs-full | PaymentsOfOtherEquityInstruments  | X duration credit | Payments of other equity instruments   | The cash outflow for payments for equity instruments that the entity does not separately disclose in the same statement or note.  | common practice: IAS 7 17                  |
| ifrs-full | PaymentsToAcquireOrRedeemEntitysShares  | X duration credit | Payments to acquire or redeem entity's shares  | The cash outflow to acquire or redeem entity's shares.  | example: IAS 7 17 b                        |
| ifrs-full | PaymentsToAndOnBehalfOfEmployees  | X duration credit | Payments to and on behalf of employees   | The cash outflow to, and on behalf of, employees.   | example: IAS 7 14 d                        |
| ifrs-full | PaymentsToManufactureOrAcquireAssetsHeldForRentalToOthersAndSubsequentlyHeldForSale | X duration credit | Payments to manufacture or acquire assets held for rental to others and subsequently held for sale | The cash outflow to manufacture or acquire assets held for rental to others and subsequently held for sale.   | example: IAS 7 14                          |
| ifrs-full | PaymentsToSuppliersForGoodsAndServices  | X duration credit | Payments to suppliers for goods and services   | The cash outflow to suppliers for goods and services.   | example: IAS 7 14 c                        |
| ifrs-full | PaymentsToSuppliersForGoodsAndServicesAndToAndOnBehalfOfEmployees                   | X duration credit | Payments to suppliers for goods and services and to and on behalf of employees                     | The cash outflow for payments to suppliers for goods and services and to, and on behalf of, employees.  | common practice: IAS 7 14                  |
| ifrs-full | PercentageOfEntitysRevenue  | X.XX duration     | Percentage of entity's revenue   | The percentage of the entity's revenue. [Refer: Revenue]  | common practice: IFRS 8 34                 |
| ifrs-full | PercentageOfReasonablyPossibleDecreaseInActuarialAssumption                         | X.XX instant      | Percentage of reasonably possible decrease in actuarial assumption                                 | The reasonably possible percentage of the decrease in the actuarial assumption used to determine the present value of defined benefit obligation. [Refer: Actuarial assumptions [member]] | disclosure: IAS 19 145 a                   |
| ifrs-full | PercentageOfReasonablyPossibleIncreaseInActuarialAssumption                         | X.XX instant      | Percentage of reasonably possible increase in actuarial assumption                                 | The reasonably possible percentage of the increase in the actuarial assumption used to determine the present value of defined benefit obligation. [Refer: Actuarial assumptions [member]] | disclosure: IAS 19 145 a                   |
| ifrs-full | PercentageOfVotingEquityInterestsAcquired   | X.XX instant      | Percentage of voting equity interests  | The percentage of voting equity interests acquired in a business combination. [Refer: Business combinations [member]]   | disclosure: IFRS 3 B64 c                   |

|           |  |                 |   |   |  |
|-----------|--|-----------------|---|---|--|
|           | ed   |                 | acquired  |   |  |
| ifrs-full | PerformanceObligationsAxis                         | axis            | Performance obligations [axis]                              | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.  | disclosure: IFRS 15 119 - Effective 2018-01-01 |
| ifrs-full | PerformanceObligationsMember                       | member          | Performance obligations [member]                            | This member stands for all performance obligations. A performance obligation is a promise in a contract with a customer to transfer to the customer either: (a) a good or service (or a bundle of goods or services) that is distinct; or (b) a series of distinct goods or services that are substantially the same and that have the same pattern of transfer to the customer. This member also represents the standard value for the 'Performance obligations' axis if no other member is used.  | disclosure: IFRS 15 119 - Effective 2018-01-01 |
| ifrs-full | PerformanceObligationsSatisfiedAtPointInTimeMember | member          | Performance obligations satisfied at point in time [member] | This member stands for performance obligations satisfied at a point in time. An entity satisfies a performance obligation at a point in time, if the performance obligation is not satisfied over time. [Refer: Performance obligations [member]]   | disclosure: IFRS 15 125 - Effective 2018-01-01 |
| ifrs-full | PerformanceObligationsSatisfiedOverTimeMember      | member          | Performance obligations satisfied over time [member]        | This member stands for performance obligations satisfied over time. An entity satisfies a performance obligation over time, if one of the following criteria is met: (a) the customer simultaneously receives and consumes the benefits provided by the entity's performance as the entity performs; (b) the entity's performance creates or enhances an asset (for example, work in progress) that the customer controls as the asset is created or enhanced; or (c) the entity's performance does not create an asset with an alternative use to the entity and the entity has an enforceable right to payment for performance completed to date. [Refer: Performance obligations [member]] | disclosure: IFRS 15 124 - Effective 2018-01-01 |
| ifrs-full | PeriodCoveredByFinancialStatements                 | text            | Period covered by financial statements                      | The description of the period covered by the set of financial statements or notes.  | disclosure: IAS 1 51 c                         |
| ifrs-full | PlanAssetsAtFairValue                              | X instant debit | Plan assets, at fair value                                  | The fair value of defined benefit plan assets. Plan assets comprise assets held by a long-term employee benefit fund and qualifying insurance policies. [Refer: At fair value [member]]   | common practice: IAS 19 57 a                   |
| ifrs-full | PlanAssetsMember                                   | member          | Plan assets [member]  | This member stands for defined benefit plan assets. Plan assets comprise: (a) assets held by a long-term employee benefit fund; and (b) qualifying insurance policies.  | disclosure: IAS 19 140 a i                     |
| ifrs-full | PlantsMember                                       | member          | Plants [member]   | This member stands for plants.  | common practice: IAS 41 41                     |

|           |   |                   |  |  |                              |
|-----------|---|-------------------|--|--|------------------------------|
| ifrs-full | PortfolioAndOtherManagementFeeIncome  | X duration credit | Portfolio and other management fee income  | The amount of income recognised from portfolio and other management fees.  | common practice: IAS 1 112 c |
| ifrs-full | PortionOfConsiderationPaidReceivedConsistingOfCashAndCashEquivalents  | X duration credit | Portion of consideration paid (received) consisting of cash and cash equivalents   | The portion of consideration paid or received, consisting of cash and cash equivalents, in respect of both obtaining and losing control of subsidiaries or other businesses. [Refer: Subsidiaries [member]; Cash and cash equivalents; Consideration paid (received)]  | disclosure: IAS 7 40 b       |
| ifrs-full | PortionOfGainsLossesRecognisedWhenControlOfSubsidiaryIsLostAttributableToRecognisingRegulatoryDeferralAccountBalancesInFormerSubsidiary | X duration credit | Portion of gains (losses) recognised when control of subsidiary is lost, attributable to derecognising regulatory deferral account balances in former subsidiary | The portion of gains (losses) from losing control of a subsidiary that is attributable to derecognising regulatory deferral account balances in the former subsidiary. [Refer: Gains (losses) recognised when control of subsidiary is lost; Regulatory deferral account balances [member]; Subsidiaries [member]]   | disclosure: IFRS 14 B28      |
| ifrs-full | PortionOfGainsLossesRecognisedWhenControlOfSubsidiaryIsLostAttributableToRecognisingInvestmentRetainedInFormerSubsidiary                | X duration credit | Portion of gains (losses) recognised when control of subsidiary is lost, attributable to recognising investment retained in former subsidiary                    | The portion of gains (losses) from losing control of a subsidiary attributable to recognising any investment retained in the former subsidiary at its fair value at the date when control is lost. [Refer: Gains (losses) recognised when control of subsidiary is lost; Subsidiaries [member]]  | disclosure: IFRS 12 19 a     |
| ifrs-full | PostemploymentBenefitExpenseDefinedBenefitPlans   | X duration debit  | Post-employment benefit expense, defined benefit plans   | The amount of post-employment benefit expense relating to defined benefit plans. [Refer: Defined benefit plans [member]]   | common practice: IAS 19 5    |
| ifrs-full | PostemploymentBenefitExpenseDefinedContributionPlans  | X duration debit  | Post-employment benefit expense, defined contribution plans  | The amount of post-employment benefit expense relating to defined contribution plans. Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. | disclosure: IAS 19 53        |
| ifrs-full | PotentialOrdinaryShareTransactionsMember  | member            | Potential ordinary share transactions [member]   | This member stands for potential ordinary share transactions. [Refer: Ordinary shares [member]]  | example: IAS 10 22 f         |

|           |  |                   |  |  |  |
|-----------|--|-------------------|--|--|--|
| ifrs-full | PowerGeneratingAssetsMember                  | member            | Power generating assets [member]                     | This member stands for a class of property, plant and equipment representing assets that generate power. [Refer: Property, plant and equipment]  | common practice: IAS 16 37                                     |
| ifrs-full | PrecontractCostsMember                       | member            | Pre-contract costs [member]                          | This member stands for a category of assets recognised from the costs to obtain or fulfil contracts with customers representing the pre-contract costs. [Refer: Assets recognised from costs to obtain or fulfil contracts with customers]   | example: IFRS 15 128 a - Effective 2018-01-01                  |
| ifrs-full | PreferenceSharesMember                       | member            | Preference shares [member]                           | This member stands for equity instruments that are senior in some aspects to ordinary shares, but subordinate to debt instruments in terms of claim. [Refer: Ordinary shares [member]]   | common practice: IAS 1 79 a                                    |
| ifrs-full | PremiumsWrittenNetOfReinsurance              | X duration credit | Premiums written, net of reinsurance                 | The amount of premiums written, net of amounts reinsured with third parties.   | common practice: IAS 1 85                                      |
| ifrs-full | PrepaymentRiskMember                         | member            | Prepayment risk [member]                             | This member stands for the type of risk that one party to a financial asset will incur a financial loss because the other party repays earlier or later than expected. [Refer: Financial instruments, class [member]]  | example: IFRS 7 IG32, example: IFRS 7 40 a                     |
| ifrs-full | Prepayments                                  | X instant debit   | Prepayments  | Receivables that represent amounts paid for goods and services before they have been delivered.  | example: IAS 1 78 b  |
| ifrs-full | PrepaymentsAndAccruedIncome                  | X instant debit   | Prepayments and accrued income                       | The amount of prepayments and accrued income. [Refer: Prepayments; Accrued income]   | common practice: IAS 1 112 c                                   |
| ifrs-full | PrepaymentsAndAccruedIncomeAbstract          |                   | Prepayments and accrued income [abstract]            |  |  |
| ifrs-full | PresentationOfLeasesForLesseeAbstract        |                   | Presentation of leases for lessee [abstract]         |  |  |
| ifrs-full | PresentationOfOverlayApproachAbstract        |                   | Presentation of overlay approach [abstract]          |  |  |
| ifrs-full | PresentValueOfDefinedBenefitObligationMember | member            | Present value of defined benefit obligation [member] | This member stands for the present value of a defined benefit obligation. The present value of a defined benefit obligation is the present value, without deducting any plan assets, of expected future payments required to settle the obligation resulting from employee service in the current and prior periods. | disclosure: IAS 19 140 a ii                                    |
| ifrs-full | PreviousGAAPMember                           | member            | Previous GAAP [member]                               | This member stands for the basis of accounting that the entity used immediately before adopting IFRSs. [Refer: IFRSs [member]]   | disclosure: IFRS 1 24, common practice: IFRS 1 30, disclosure: |

|           |  |                  |   |  |   |
|-----------|--|------------------|---|--|---|
|           |  |                  |   |  | IFRS 1 29   |
| ifrs-full | PreviouslyStatedMember   | member           | Previously stated [member]  | This member stands for the information previously stated in the financial statements (ie before retrospective application or retrospective restatement).   | disclosure: IAS 1 106 b, disclosure: IAS 8 28 f i, disclosure: IAS 8 29 c i, disclosure: IAS 8 49 b i |
| ifrs-full | PriceIndexMovements  | X.XX duration    | Price index movements   | The movements in the general price index used to restate financial statement information of an entity whose functional currency is the currency of a hyperinflationary economy.  | disclosure: IAS 29 39 c   |
| ifrs-full | PricesSpecifiedInForwardAgreementsToPurchaseFinancialAssetsForCash                               | X instant credit | Prices specified in forward agreements to purchase financial assets for cash                                    | Prices specified in forward agreements to purchase financial assets for cash.  | example: IFRS 7 B11D b  |
| ifrs-full | PrincipalPlaceOfBusiness   | text             | Principal place of business   | The place where an entity principally conducts operations.   | disclosure: IAS 1 138 a   |
| ifrs-full | PrincipalPlaceOfBusinessOfAssociate  | text             | Principal place of business of associate  | The principal place of business of an associate. [Refer: Principal place of business; Associates [member]]   | disclosure: IAS 27 16 b ii, disclosure: IAS 27 17 b ii, disclosure: IFRS 12 21 a iii                  |
| ifrs-full | PrincipalPlaceOfBusinessOfEntityWhoseConsolidatedFinancialStatementsHaveBeenProducedForPublicUse | text             | Principal place of business of entity whose consolidated financial statements have been produced for public use | The principal place of business of the entity's ultimate or any intermediate parent whose consolidated financial statements that comply with IFRSs have been produced for public use. [Refer: Consolidated [member]; IFRSs [member]] | disclosure: IAS 27 16 a   |
| ifrs-full | PrincipalPlaceOfBusinessOfJointOperation   | text             | Principal place of business of joint operation  | The principal place of business of a joint operation. [Refer: Joint operations [member]; Principal place of business]  | disclosure: IFRS 12 21 a iii  |
| ifrs-full | PrincipalPlaceOfBusinessOfJointVenture   | text             | Principal place of business of joint venture  | The principal place of business of a joint venture. [Refer: Principal place of business; Joint ventures [member]]  | disclosure: IAS 27 16 b ii, disclosure: IAS 27 17 b ii, disclosure: IFRS 12 21 a iii                  |

|           |  |                  |  |  |   |
|-----------|--|------------------|--|--|---|
| ifrs-full | PrincipalPlaceOfBusinessOfSubsidiary   | text             | Principal place of business of subsidiary  | The principal place of business of a subsidiary. [Refer: Principal place of business; Subsidiaries [member]]   | disclosure: IAS 27 16 b ii, disclosure: IAS 27 17 b ii, disclosure: IFRS 12 12 b, disclosure: IFRS 12 19B b |
| ifrs-full | ProbabilityOfDefault Axis  | axis             | Probability of default [axis]  | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | example: IFRS 7 IG20C - Effective 2018-01-01, example: IFRS 7 35M - Effective 2018-01-01                    |
| ifrs-full | ProbabilityOfDefault Member  | member           | Probability of default [member]  | This member stands for all probabilities of default.   | example: IFRS 7 IG20C - Effective 2018-01-01, example: IFRS 7 35M - Effective 2018-01-01                    |
| ifrs-full | ProbabilityOfDefault SignificantUnobservableInputsAssets                       | X.XX duration    | Probability of default, significant unobservable inputs, assets                          | Probability of default used as a significant Level 3 unobservable input for assets. [Refer: Level 3 of fair value hierarchy [member]]  | example: IFRS 13 IE63, example: IFRS 13 93 d  |
| ifrs-full | ProbabilityOfDefault SignificantUnobservableInputsEntitysOwn EquityInstruments | X.XX duration    | Probability of default, significant unobservable inputs, entity's own equity instruments | Probability of default used as a significant Level 3 unobservable input for the entity's own equity instruments. [Refer: Entity's own equity instruments [member]; Level 3 of fair value hierarchy [member]] | example: IFRS 13 IE63, example: IFRS 13 93 d  |
| ifrs-full | ProbabilityOfDefault SignificantUnobservableInputsLiabilities                  | X.XX duration    | Probability of default, significant unobservable inputs, liabilities                     | Probability of default used as a significant Level 3 unobservable input for liabilities. [Refer: Level 3 of fair value hierarchy [member]]   | example: IFRS 13 IE63, example: IFRS 13 93 d  |
| ifrs-full | ProceedsFromBorrowingsClassifiedAsFinancingActivities                          | X duration debit | Proceeds from borrowings, classified as financing activities                             | The cash inflow from borrowings obtained. [Refer: Borrowings]  | example: IAS 7 17 c   |
| ifrs-full | ProceedsFromChangesInOwnershipInterestsInSubsidiaries                          | X duration debit | Proceeds from changes in ownership interests   | The cash inflow from changes in ownership interests in subsidiaries that do not result in a loss of control. [Refer: Subsidiaries [member]]  | disclosure: IAS 7 42A, disclosure: IAS 7 42B  |

|           |   |                  |   |  |                           |
|-----------|---|------------------|---|--|---------------------------|
|           |   |                  | in subsidiaries that do not result in loss of control   |  |                           |
| ifrs-full | ProceedsFromContributionsOfNoncontrollingInterests  | X duration debit | Proceeds from contributions of non-controlling interests  | The cash inflow from proceeds from contributions of non-controlling interests. [Refer: Non-controlling interests]  | common practice: IAS 7 17 |
| ifrs-full | ProceedsFromCurrentBorrowings   | X duration debit | Proceeds from current borrowings  | The cash inflow from current borrowings obtained. [Refer: Current borrowings]  | common practice: IAS 7 17 |
| ifrs-full | ProceedsFromDisposalOfExplorationAndEvaluationAssets  | X duration debit | Proceeds from disposal of exploration and evaluation assets   | The cash inflow from the disposal of exploration and evaluation assets. [Refer: Exploration and evaluation assets [member]]  | common practice: IAS 7 16 |
| ifrs-full | ProceedsFromDisposalOfMiningAssets  | X duration debit | Proceeds from disposal of mining assets   | The cash inflow from the disposal of mining assets. [Refer: Mining assets]   | common practice: IAS 7 16 |
| ifrs-full | ProceedsFromDisposalOfNoncurrentAssetsOrDisposalGroupsClassifiedAsHeldForSaleAndDiscontinuedOperations                      | X duration debit | Proceeds from disposal of non-current assets or disposal groups classified as held for sale and discontinued operations                           | The cash inflow from the disposal of non-current assets or disposal groups classified as held for sale and discontinued operations. [Refer: Discontinued operations [member]; Disposal groups classified as held for sale [member]; Non-current assets or disposal groups classified as held for sale] | common practice: IAS 7 16 |
| ifrs-full | ProceedsFromDisposalOfOilAndGasAssets   | X duration debit | Proceeds from disposal of oil and gas assets  | The cash inflow from disposal of oil and gas assets. [Refer: Oil and gas assets]   | common practice: IAS 7 16 |
| ifrs-full | ProceedsFromDisposalOrMaturityOfAvailableforSaleFinancialAssets   | X duration debit | Proceeds from disposal or maturity of available-for-sale financial assets   | The cash inflow from the disposal or maturity of available-for-sale financial assets. [Refer: Financial assets available-for-sale]   | common practice: IAS 7 16 |
| ifrs-full | ProceedsFromDisposalsOfPropertyPlantAndEquipmentIntangibleAssetsOtherThanGoodwillInvestmentPropertyAndOtherNoncurrentAssets | X duration debit | Proceeds from disposals of property, plant and equipment, intangible assets other than goodwill, investment property and other non-current assets | The cash inflow from the disposal of property, plant and equipment, intangible assets other than goodwill, investment property and other non-current assets. [Refer: Intangible assets other than goodwill; Investment property; Other non-current assets; Property, plant and equipment]              | common practice: IAS 7 16 |

|           |  |                  |   |  |                            |
|-----------|--|------------------|---|--|----------------------------|
| ifrs-full | ProceedsFromExerciseOfOptions                                  | X duration debit | Proceeds from exercise of options   | The cash inflow from the exercise of options.  | common practice: IAS 7 17  |
| ifrs-full | ProceedsFromGovernmentGrantsClassifiedAsFinancingActivities    | X duration debit | Proceeds from government grants, classified as financing activities               | The cash inflow from government grants, classified as financing activities. [Refer: Government [member]; Government grants]  | common practice: IAS 20 28 |
| ifrs-full | ProceedsFromGovernmentGrantsClassifiedAsInvestingActivities    | X duration debit | Proceeds from government grants, classified as investing activities               | The cash inflow from government grants, classified as investing activities. [Refer: Government [member]; Government grants]  | common practice: IAS 20 28 |
| ifrs-full | ProceedsFromIssueOfBondsNotesAndDebentures                     | X duration debit | Proceeds from issue of bonds, notes and debentures                                | The cash inflow from the issuing of bonds, notes and debentures.   | common practice: IAS 7 17  |
| ifrs-full | ProceedsFromIssueOfOrdinaryShares                              | X duration debit | Proceeds from issue of ordinary shares  | The cash inflow from the issuing of ordinary shares. [Refer: Ordinary shares [member]]   | common practice: IAS 7 17  |
| ifrs-full | ProceedsFromIssueOfPreferenceShares                            | X duration debit | Proceeds from issue of preference shares  | The cash inflow from the issuing of preference shares. [Refer: Preference shares [member]]   | common practice: IAS 7 17  |
| ifrs-full | ProceedsFromIssueOfSubordinatedLiabilities                     | X duration debit | Proceeds from issue of subordinated liabilities                                   | The cash inflow from the issuing of subordinated liabilities. [Refer: Subordinated liabilities]  | common practice: IAS 7 17  |
| ifrs-full | ProceedsFromIssuingOtherEquityInstruments                      | X duration debit | Proceeds from issuing other equity instruments                                    | The cash inflow from issuing equity instruments that the entity does not separately disclose in the same statement or note.  | example: IAS 7 17 a        |
| ifrs-full | ProceedsFromIssuingShares                                      | X duration debit | Proceeds from issuing shares  | The cash inflow from issuing shares.   | example: IAS 7 17 a        |
| ifrs-full | ProceedsFromNoncurrentBorrowings                               | X duration debit | Proceeds from non-current borrowings  | The cash inflow from non-current borrowings obtained. [Refer: Borrowings]  | common practice: IAS 7 17  |
| ifrs-full | ProceedsFromOtherLongtermAssetsClassifiedAsInvestingActivities | X duration debit | Proceeds from sales of other long-term assets, classified as investing activities | The cash inflow from sales of long-term assets that the entity does not separately disclose in the same statement or note, classified as investing activities. [Refer: Assets] | example: IAS 7 16 b        |
| ifrs-full | ProceedsFromSaleOrIssueOfTreasuryShares                        | X duration debit | Proceeds from sale or issue of treasury shares                                    | The cash inflow from the sale or issuing of treasury shares. [Refer: Sale or issue of treasury shares; Treasury shares]  | common practice: IAS 7 17  |
| ifrs-full | ProceedsFromSalesOfBiologicalAssets                            | X duration debit | Proceeds from sales of biological assets  | The cash inflow from sales of biological assets. [Refer: Biological assets]  | common practice: IAS 7 16  |

|           |  |                     |  |  |  |
|-----------|--|---------------------|--|--|--|
| ifrs-full | ProceedsFromSales<br>OfIntangibleAssetsCl<br>assifiedAsInvestingA<br>ctivities                   | X duration<br>debit | Proceeds from sales<br>of intangible assets,<br>classified as<br>investing activities                    | The cash inflow from sales of intangible assets, classified as<br>investing activities. [Refer: Intangible assets other than goodwill]   | example: IAS 7 16<br>b                               |
| ifrs-full | ProceedsFromSales<br>OfInterestsInAssociat<br>es   | X duration<br>debit | Proceeds from sales<br>of interests in<br>associates   | The cash inflow from sales of interests in associates. [Refer:<br>Associates [member]]   | common practice:<br>IAS 7 16                         |
| ifrs-full | ProceedsFromSales<br>OfInvestmentPropert<br>y  | X duration<br>debit | Proceeds from sales<br>of investment<br>property   | The cash inflow from sales of investment property. [Refer:<br>Investment property]   | common practice:<br>IAS 7 16                         |
| ifrs-full | ProceedsFromSales<br>OfInvestmentsAccou<br>ntedForUsingEquity<br>Method                          | X duration<br>debit | Proceeds from sales<br>of investments<br>accounted for using<br>equity method                            | The cash inflow from sales of investments accounted for using the<br>equity method. [Refer: Investments accounted for using equity<br>method]  | common practice:<br>IAS 7 16                         |
| ifrs-full | ProceedsFromSales<br>OfInvestmentsOther<br>ThanInvestmentsAcc<br>ountedForUsingEquit<br>yMethod  | X duration<br>debit | Proceeds from sales<br>of investments other<br>than investments<br>accounted for using<br>equity method  | The cash inflow from sales of investments other than investments<br>accounted for using the equity method. [Refer: Investments<br>accounted for using equity method; Investments other than<br>investments accounted for using equity method]  | common practice:<br>IAS 7 16                         |
| ifrs-full | ProceedsFromSales<br>OfPropertyPlantAnd<br>EquipmentClassifie<br>dAsInvestingActiviti<br>es      | X duration<br>debit | Proceeds from sales<br>of property, plant and<br>equipment, classified<br>as investing activities        | The cash inflow from sales of property, plant and equipment,<br>classified as investing activities. [Refer: Property, plant and<br>equipment]  | example: IAS 7 16<br>b                               |
| ifrs-full | ProceedsFromSales<br>OrMaturityOfFinancia<br>lInstrumentsClassifie<br>dAsInvestingActiviti<br>es | X duration<br>debit | Proceeds from sales<br>or maturity of<br>financial instruments,<br>classified as<br>investing activities | The cash inflow from sales or maturity of financial instruments,<br>classified as investing activities. [Refer: Financial instruments, class<br>[member]]  | common practice:<br>IAS 7 16                         |
| ifrs-full | ProceedsFromTransf<br>erActivity   | X duration<br>debit | Proceeds from<br>transfer activity<br>during period<br>representing greatest<br>transfer activity        | The amount of proceeds recognised from the transfer of financial<br>assets during the part of the reporting period within which the<br>greatest transfer activity took place when the total amount of<br>proceeds from the transfer activity (that qualifies for derecognition)<br>is not evenly distributed throughout the reporting period. [Refer:<br>Financial assets] | disclosure: IFRS 7<br>42G c iii                      |
| ifrs-full | ProductionSupplies   | X instant<br>debit  | Current production<br>supplies   | A classification of current inventory representing the amount of<br>supplies to be used for the production process. [Refer: Inventories]   | example: IAS 1 78<br>c, common<br>practice: IAS 2 37 |

|           |   |                   |  |   |   |
|-----------|---|-------------------|--|---|---|
| ifrs-full | ProductsAndService<br>sAxis   | axis              | Products and services [axis]                             | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.        | example: IFRS 15 B89 a - Effective 2018-01-01, disclosure: IFRS 8 32  |
| ifrs-full | ProductsAndService<br>sMember                                       | member            | Products and services [member]                           | This member stands for the entity's products and services. It also represents the standard value for the 'Products and services' axis if no other member is used. | example: IFRS 15 B89 a - Effective 2018-01-01, disclosure: IFRS 8 32  |
| ifrs-full | ProfessionalFeesExp<br>ense   | X duration debit  | Professional fees expense                                | The amount of fees paid or payable for professional services.   | common practice: IAS 1 112 c  |
| ifrs-full | ProfitLoss  | X duration credit | Profit (loss)  | The total of income less expenses, excluding the components of other comprehensive income. [Refer: Other comprehensive income]                                    | disclosure: IAS 1 106 d i, disclosure: IAS 1 81A a, disclosure: IAS 7 18 b, disclosure: IFRS 1 24 b, disclosure: IFRS 1 32 a ii, example: IFRS 12 B10 b, example: IFRS 4 39L e - Effective on first application of IFRS 9, disclosure: IFRS 8 28 b, disclosure: IFRS 8 23 |
| ifrs-full | ProfitLossAbstract  |                   | Profit (loss) [abstract]                                 |   |   |
| ifrs-full | ProfitLossAttributable<br>ToAbstract                                |                   | Profit (loss), attributable to [abstract]                |   |   |
| ifrs-full | ProfitLossAttributable<br>ToNoncontrollingInte<br>rests             | X duration credit | Profit (loss), attributable to non-controlling interests | The profit (loss) attributable to non-controlling interests. [Refer: Profit (loss); Non-controlling interests]  | disclosure: IAS 1 81B a i, disclosure: IFRS 12 12 e   |
| ifrs-full | ProfitLossAttributable<br>ToOrdinaryEquityHol<br>dersOfParentEntity | X duration credit | Profit (loss), attributable to ordinary equity           | The profit (loss) attributable to ordinary equity holders of the parent equity. [Refer: Profit (loss)]  | disclosure: IAS 33 70 a   |

|           |   |                   |  |  |   |
|-----------|---|-------------------|--|--|---|
|           |   |                   | holders of parent entity   |  |   |
| ifrs-full | ProfitLossAttributableToOrdinaryEquityHoldersOfParentEntityAbstract                 |                   | Profit (loss), attributable to ordinary equity holders of parent entity [abstract]                 |  |   |
| ifrs-full | ProfitLossAttributableToOrdinaryEquityHoldersOfParentEntityIncludingDilutiveEffects | X duration credit | Profit (loss), attributable to ordinary equity holders of parent entity including dilutive effects | The profit (loss) attributable to ordinary equity holders of the parent equity, adjusted for the effects of all dilutive potential ordinary shares. [Refer: Profit (loss)]                   | disclosure: IAS 33 70 a   |
| ifrs-full | ProfitLossAttributableToOwnersOfParent  | X duration credit | Profit (loss), attributable to owners of parent  | The profit (loss) attributable to owners of the parent. [Refer: Profit (loss)]   | disclosure: IAS 1 81B a ii  |
| ifrs-full | ProfitLossBeforeTax   | X duration credit | Profit (loss) before tax   | The profit (loss) from continuing operations before tax expense or income. [Refer: Profit (loss)]  | example: IAS 1 103, example: IAS 1 102, example: IFRS 8 28 b, example: IFRS 8 23                      |
| ifrs-full | ProfitLossBeforeTaxDiscontinuedOperations   | X duration credit | Profit (loss) before tax, discontinued operations  | The profit (loss) before tax of discontinued operations. [Refer: Discontinued operations [member]; Profit (loss)]  | disclosure: IFRS 5 33 b i   |
| ifrs-full | ProfitLossFromContinuingOperations  | X duration credit | Profit (loss) from continuing operations   | The profit (loss) from continuing operations. [Refer: Continuing operations [member]; Profit (loss)]   | disclosure: IAS 1 81A a, disclosure: IFRS 12 B12 b vi, disclosure: IFRS 8 28 b, disclosure: IFRS 8 23 |
| ifrs-full | ProfitLossFromContinuingOperationsAttributableToNoncontrollingInterests             | X duration credit | Profit (loss) from continuing operations attributable to non-controlling interests                 | The profit (loss) from continuing operations attributable to non-controlling interests. [Refer: Profit (loss) from continuing operations; Non-controlling interests]                         | example: IFRS 5 Example 11, example: IFRS 5 33 d  |
| ifrs-full | ProfitLossFromContinuingOperationsAttributableToOrdinaryEq                          | X duration credit | Profit (loss) from continuing operations attributable to   | The profit (loss) from continuing operations attributable to ordinary equity holders of the parent equity. [Refer: Continuing operations [member]; Profit (loss) from continuing operations] | disclosure: IAS 33 70 a   |

|           |   |                   |  |  |   |
|-----------|---|-------------------|--|--|---|
|           | uityHoldersOfParentEntity   |                   | ordinary equity holders of parent entity   |  |   |
| ifrs-full | ProfitLossFromContinuingOperationsAttributableToOrdinaryEquityHoldersOfParentEntityIncludingDilutiveEffects   | X duration credit | Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity including dilutive effects   | The profit (loss) from continuing operations attributable to ordinary equity holders of the parent equity, adjusted for the effects of all dilutive potential ordinary shares. [Refer: Profit (loss) from continuing operations]     | disclosure: IAS 33 70 a   |
| ifrs-full | ProfitLossFromDiscontinuedOperations  | X duration credit | Profit (loss) from discontinued operations   | The profit (loss) from discontinued operations. [Refer: Discontinued operations [member]; Profit (loss)]   | disclosure: IAS 1 82 ea, disclosure: IFRS 12 B12 b vii, disclosure: IFRS 5 33 a |
| ifrs-full | ProfitLossFromDiscontinuedOperationsAttributableToNoncontrollingInterests                                     | X duration credit | Profit (loss) from discontinued operations attributable to non-controlling interests   | The profit (loss) from discontinued operations attributable to non-controlling interests. [Refer: Profit (loss) from discontinued operations; Non-controlling interests]   | example: IFRS 5 Example 11, example: IFRS 5 33 d                                |
| ifrs-full | ProfitLossFromDiscontinuedOperationsAttributableToOrdinaryEquityHoldersOfParentEntity                         | X duration credit | Profit (loss) from discontinued operations attributable to ordinary equity holders of parent entity                            | The profit (loss) from discontinued operations attributable to ordinary equity holders of the parent equity. [Refer: Profit (loss) from discontinued operations]   | disclosure: IAS 33 70 a   |
| ifrs-full | ProfitLossFromDiscontinuedOperationsAttributableToOrdinaryEquityHoldersOfParentEntityIncludingDilutiveEffects | X duration credit | Profit (loss) from discontinued operations attributable to ordinary equity holders of parent entity including dilutive effects | The profit (loss) from discontinued operations attributable to ordinary equity holders of the parent equity, adjusted for the effects of all dilutive potential ordinary shares. [Refer: Profit (loss) from discontinued operations] | disclosure: IAS 33 70 a   |
| ifrs-full | ProfitLossFromOperatingActivities   | X duration credit | Profit (loss) from operating activities  | The profit (loss) from operating activities of the entity. [Refer: Profit (loss)]  | example: IAS 32 IE33, common practice: IAS 1 85                                 |

|           |   |                   |   |   |   |
|-----------|---|-------------------|---|---|---|
| ifrs-full | ProfitLossIncludingNetMovementInRegulatoryDeferralAccountBalancesRelatedToProfitOrLossAndNetMovementInRelatedDeferredTax                                      | X duration credit | Profit (loss), including net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax  | The profit (loss) that includes the net movement in regulatory deferral account balances related to profit or loss and the net movement in related deferred tax. [Refer: Net movement in regulatory deferral account balances related to profit or loss; Net movement in deferred tax arising from regulatory deferral account balances related to profit or loss; Profit (loss)]                 | disclosure: IFRS 14 23                    |
| ifrs-full | ProfitLossIncludingNetMovementInRegulatoryDeferralAccountBalancesRelatedToProfitOrLossAndNetMovementInRelatedDeferredTaxAttributableToNoncontrollingInterests | X duration credit | Profit (loss), including net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax, attributable to non-controlling interests | The profit (loss), attributable to non-controlling interests, that includes the net movement in regulatory deferral account balances related to profit or loss and the net movement in related deferred tax. [Refer: Profit (loss), including net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax; Non-controlling interests] | example: IFRS 14 IE1, example: IFRS 14 23 |
| ifrs-full | ProfitLossIncludingNetMovementInRegulatoryDeferralAccountBalancesRelatedToProfitOrLossAndNetMovementInRelatedDeferredTaxAttributableToOwnersOfParent          | X duration credit | Profit (loss), including net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax, attributable to owners of parent          | The profit (loss), attributable to owners of parent, that includes the net movement in regulatory deferral account balances related to profit or loss and the net movement in related deferred tax. [Refer: Profit (loss), including net movement in regulatory deferral account balances related to profit or loss and net movement in related deferred tax]                                     | example: IFRS 14 IE1, example: IFRS 14 23 |
| ifrs-full | ProfitLossOfAcquiree  | X duration credit | Profit (loss) of acquiree since acquisition date  | The profit (loss) of the acquiree, since the acquisition date, included in the consolidated statement of comprehensive income. [Refer: Profit (loss)]   | disclosure: IFRS 3 B64 q i                |
| ifrs-full | ProfitLossOfCombinedEntity  | X duration credit | Profit (loss) of combined entity as if combination occurred at beginning of period  | The profit (loss) of the combined entity as though the acquisition date for all business combinations that occurred during the year had been as of the beginning of the annual reporting period. [Refer: Business combinations [member]; Profit (loss)]   | disclosure: IFRS 3 B64 q ii               |
| ifrs-full | ProfitLossRecognisedOnExchangingConstructionServicesForFi   | X duration credit | Profit (loss) recognised on exchanging  | The profit (loss) recognised on exchanging construction services for a financial asset in service concession arrangements. [Refer: Service concession arrangements [member]; Profit (loss)]   | disclosure: SIC 29 6A                     |

|           |  |                   |   |   |  |
|-----------|--|-------------------|---|---|--|
|           | nancialAsset2011   |                   | construction services for financial asset   |   |  |
| ifrs-full | ProfitLossRecognisedOnExchangingConstructionServicesForIntangibleAsset2011 | X duration credit | Profit (loss) recognised on exchanging construction services for an intangible asset in service concession arrangements. [Refer: Service concession arrangements [member]; Profit (loss)] |   | disclosure: SIC 29 6A  |
| ifrs-full | ProfitsLossesOnDisposalOfInvestmentsAndChangesInValueOfInvestments         | X duration credit | Profit (loss) on disposal of investments and changes in the value of investments. [Refer: Profit (loss)]  |   | disclosure: IAS 26 35 b ix   |
| ifrs-full | ProgrammingAssets  | X instant debit   | Programming assets  | The amount of assets relating to programming. [Refer: Assets]   | common practice: IAS 1 55  |
| ifrs-full | ProgressBillings   | X instant         | Progress billings   | The amounts billed for work performed on a construction contract whether or not they have been paid by the customer.  | example: IAS 11 Contract disclosures - Expiry date 2018-01-01, example: IAS 11 41 - Expiry date 2018-01-01 |
| ifrs-full | PropertyAmountContributedToFairValueOfPlanAssets                           | X instant debit   | Real estate, amount contributed to fair value of plan assets  | The amount that real estate constitutes of the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]] | example: IAS 19 142 d  |
| ifrs-full | PropertyDevelopmentAndProjectManagementExpense                             | X duration debit  | Property development and project management expense   | The amount of expense arising from property development and project management.   | common practice: IAS 1 85  |
| ifrs-full | PropertyDevelopmentAndProjectManagementIncome                              | X duration credit | Property development and project management income  | The amount of income arising from property development and project management.  | common practice: IAS 1 85  |
| ifrs-full | PropertyIntendedForSaleInOrdinaryCourseOfBusiness                          | X instant debit   | Property intended for sale in ordinary course of business   | The amount of property intended for sale in the ordinary course of business of the entity. Property is land or a building - or part of a building - or both.  | common practice: IAS 1 55  |
| ifrs-full | PropertyManagementExpense  | X duration debit  | Property management   | The amount of expense relating to property management. Property is land or a building - or part of a building - or both.                                      | common practice: IAS 1 112 c   |

|           |   |                 |   |  |  |
|-----------|---|-----------------|---|--|--|
|           |   |                 | expense   |  |  |
| ifrs-full | PropertyPlantAndEquipment   | X instant debit | Property, plant and equipment   | The amount of tangible assets that: (a) are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes; and (b) are expected to be used during more than one period.  | disclosure: IAS 154 a, disclosure: IAS 16 73 e |
| ifrs-full | PropertyPlantAndEquipmentAbstract                                   |                 | Property, plant and equipment [abstract]  |  |  |
| ifrs-full | PropertyPlantAndEquipmentByOperatingLeaseStatusAxis                 | axis            | Property, plant and equipment by operating lease status [axis]                                    | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | disclosure: IFRS 16 95 - Effective 2019-01-01  |
| ifrs-full | PropertyPlantAndEquipmentByOperatingLeaseStatusMember               | member          | Property, plant and equipment by operating lease status [member]                                  | This member stands for all property, plant and equipment when disaggregated by the operating lease status by a lessor. It also represents the standard value for the 'Property, plant and equipment by operating lease status' axis if no other member is used. [Refer: Property, plant and equipment] | disclosure: IFRS 16 95 - Effective 2019-01-01  |
| ifrs-full | PropertyPlantAndEquipmentCarryingAmountAtCostOfRevaluedAssets       | X instant debit | Property, plant and equipment, revalued assets, at cost   | The amount of property, plant and equipment that would have been recognised had the revalued assets been carried under the cost model. [Refer: Property, plant and equipment]  | disclosure: IAS 16 77 e                        |
| ifrs-full | PropertyPlantAndEquipmentCarryingAmountOfAssetsRetiredFromActiveUse | X instant debit | Property, plant and equipment, assets retired from active use and not classified as held for sale | The amount of property, plant and equipment retired from active use and not classified as held for sale in accordance with IFRS 5. [Refer: Property, plant and equipment]  | example: IAS 16 79 c                           |
| ifrs-full | PropertyPlantAndEquipmentCarryingAmountOfRevaluedAssets             | X instant debit | Property, plant and equipment, revalued assets  | The amount of property, plant and equipment stated at revalued amounts. [Refer: Property, plant and equipment]   | disclosure: IAS 16 77                          |
| ifrs-full | PropertyPlantAndEquipmentExpendituresRecognisedForConstructions     | X instant debit | Property, plant and equipment, expenditures recognised in course of its construction              | The amount of expenditures recognised in the carrying amount of an item of property, plant and equipment in the course of its construction. [Refer: Carrying amount [member]; Property, plant and equipment]   | disclosure: IAS 16 74 b                        |
| ifrs-full | PropertyPlantAndEquipmentFairValueUsedAsDeemedCost                  | X instant debit | Property, plant and equipment fair value used as deemed cost                                      | The amount of property, plant and equipment, for which fair value was used as their deemed cost in the opening IFRS statement of financial position. [Refer: Property, plant and equipment]  | disclosure: IFRS 130                           |

|           |  |                  |   |  |  |
|-----------|--|------------------|---|--|--|
| ifrs-full | PropertyPlantAndEquipmentGrossCarryingAmountFullyDepreciated | X instant debit  | Property, plant and equipment, gross carrying amount of fully depreciated assets still in use | The gross carrying amount of fully depreciated property, plant and equipment that is still in use. [Refer: Gross carrying amount [member]; Property, plant and equipment]  | example: IAS 16 79 b   |
| ifrs-full | PropertyPlantAndEquipmentMember                              | member           | Property, plant and equipment [member]  | This member stands for property, plant and equipment. It also represents the standard value for the 'Classes of property, plant and equipment' axis if no other member is used. [Refer: Property, plant and equipment]   | disclosure: IAS 16 73, disclosure: IAS 17 31 a - Expiry date 2019-01-01, example: IAS 36 127, example: IFRS 16 53 - Effective 2019-01-01 |
| ifrs-full | PropertyPlantAndEquipmentNotSubjectToOperatingLeasesMember   | member           | Property, plant and equipment not subject to operating leases [member]                        | This member stands for property, plant and equipment that is not subject to operating leases. Operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an underlying asset. [Refer: Property, plant and equipment] | disclosure: IFRS 16 95 - Effective 2019-01-01  |
| ifrs-full | PropertyPlantAndEquipmentPledgedAsSecurity                   | X instant debit  | Property, plant and equipment, pledged as security  | The amount of property, plant and equipment pledged as security for liabilities. [Refer: Property, plant and equipment]  | disclosure: IAS 16 74 a  |
| ifrs-full | PropertyPlantAndEquipmentRecognisedAsOfAcquisitionDate       | X instant debit  | Property, plant and equipment recognised as of acquisition date                               | The amount recognised as of the acquisition date for plant, property and equipment acquired in a business combination. [Refer: Property, plant and equipment; Business combinations [member]]  | example: IFRS 3 B64 i, example: IFRS 3 IE72  |
| ifrs-full | PropertyPlantAndEquipmentRestrictionsOnTitle                 | X instant debit  | Property, plant and equipment, restrictions on title  | The amount of property, plant and equipment subject to restrictions on title. [Refer: Property, plant and equipment]   | disclosure: IAS 16 74 a  |
| ifrs-full | PropertyPlantAndEquipmentRevaluationAbstract                 |                  | Property, plant and equipment, revaluation [abstract]   |  |  |
| ifrs-full | PropertyPlantAndEquipmentRevaluationSurplus                  | X instant credit | Property, plant and equipment, revaluation surplus  | The amount of revaluation surplus that relates to property, plant and equipment. [Refer: Property, plant and equipment; Revaluation surplus]   | disclosure: IAS 16 77 f  |
| ifrs-full | PropertyPlantAndEquipmentSubjectToOperatingLeasesMemb        | member           | Property, plant and equipment subject to operating leases                                     | This member stands for property, plant and equipment that is subject to operating leases. Operating lease is a lease that does not transfer substantially all the risks and rewards incidental to  | disclosure: IFRS 16 95 - Effective 2019-01-01  |

|           |   |                   |   |  |   |
|-----------|---|-------------------|---|--|---|
|           | er  |                   | [member]  | ownership of an underlying asset. [Refer: Property, plant and equipment]   |   |
| ifrs-full | PropertyPlantAndEquipmentTemporarilyIdle            | X instant debit   | Property, plant and equipment, temporarily idle               | The amount of temporarily idle property, plant and equipment. [Refer: Property, plant and equipment]   | example: IAS 16 79 a  |
| ifrs-full | PropertyPlantAndEquipmentUnderOperatingLeasesMember | member            | Property, plant and equipment under operating leases [member] | This member stands for a class of property, plant and equipment representing assets that are leased out under operating leases. [Refer: Property, plant and equipment] | common practice: IAS 16 37 - Expiry date 2019-01-01                                   |
| ifrs-full | PropertyServiceChargeExpense                        | X duration debit  | Property service charge expense                               | The amount of expense arising from charges related to servicing of property.   | common practice: IAS 1 112 c  |
| ifrs-full | PropertyServiceChargeIncome                         | X duration credit | Property service charge income                                | The amount of income arising from charges related to servicing of property.  | common practice: IAS 1 112 c  |
| ifrs-full | PropertyServiceChargeIncomeExpense                  | X duration credit | Property service charge income (expense)                      | The amount of income or expense arising from property service charge. [Refer: Property service charge expense; Property service charge income]                         | common practice: IAS 1 112 c  |
| ifrs-full | PropertyServiceChargeIncomeExpenseAbstract          |                   | Property service charge income (expense) [abstract]           |  |   |
| ifrs-full | PropertyTaxExpense                                  | X duration debit  | Property tax expense  | The amount of tax expense levied on property. Property is land or a building - or part of a building - or both.  | common practice: IAS 1 85   |
| ifrs-full | ProportionOfOwnershipInterestInAssociate            | X.XX duration     | Proportion of ownership interest in associate                 | The proportion of ownership interest in an associate attributable to the entity. [Refer: Associates [member]]  | disclosure: IAS 27 17 b iii, disclosure: IAS 27 16 b iii, disclosure: IFRS 12 21 a iv |
| ifrs-full | ProportionOfOwnershipInterestInJointOperation       | X.XX duration     | Proportion of ownership interest in joint operation           | The proportion of ownership interest in a joint operation attributable to the entity. [Refer: Joint operations [member]]   | disclosure: IFRS 12 21 a iv   |
| ifrs-full | ProportionOfOwnershipInterestInJointVenture         | X.XX duration     | Proportion of ownership interest in joint venture             | The proportion of ownership interest in a joint venture attributable to the entity. [Refer: Joint ventures [member]]   | disclosure: IAS 27 17 b iii, disclosure: IAS 27 16 b iii, disclosure: IFRS 12 21 a iv |
| ifrs-full | ProportionOfOwnershipInterestInSubsidiary           | X.XX duration     | Proportion of ownership interest in subsidiary                | The proportion of ownership interest in a subsidiary attributable to the entity. [Refer: Subsidiaries [member]]  | disclosure: IAS 27 17 b iii, disclosure:  |

|           |  |                     |   |  |   |
|-----------|--|---------------------|---|--|---|
|           | ry   |                     | subsidiary  |  | IAS 27 16 b iii,<br>disclosure: IFRS<br>12 19B c  |
| ifrs-full | ProportionOfOwners<br>hipInterestsHeldByN<br>oncontrollingInterests      | X.XX<br>duration    | Proportion of<br>ownership interests<br>held by non-<br>controlling interests | The proportion of ownership interests in a subsidiary held by non-controlling interests. [Refer: Subsidiaries [member]; Non-controlling interests] | disclosure: IFRS<br>12 12 c   |
| ifrs-full | ProportionOfVotingP<br>owerHeldInAssociate                               | X.XX<br>duration    | Proportion of voting<br>rights held in<br>associate                           | The proportion of the voting rights in an associate held by the entity. [Refer: Associates [member]]   | disclosure: IAS 27<br>17 b iii, disclosure:<br>IAS 27 16 b iii,<br>disclosure: IFRS<br>12 21 a iv |
| ifrs-full | ProportionOfVotingP<br>owerHeldInSubsidiar<br>y                          | X.XX<br>duration    | Proportion of voting<br>rights held in<br>subsidiary                          | The proportion of the voting rights in a subsidiary held by the entity. [Refer: Subsidiaries [member]]   | disclosure: IAS 27<br>17 b iii, disclosure:<br>IAS 27 16 b iii,<br>disclosure: IFRS<br>12 19B c   |
| ifrs-full | ProportionOfVotingRi<br>ghtsHeldByNoncontr<br>ollingInterests            | X.XX<br>duration    | Proportion of voting<br>rights held by non-<br>controlling interests          | The proportion of the voting rights in a subsidiary held by non-controlling interests. [Refer: Subsidiaries [member]; Non-controlling interests]   | disclosure: IFRS<br>12 12 d   |
| ifrs-full | ProportionOfVotingRi<br>ghtsHeldInJointOper<br>ation                     | X.XX<br>duration    | Proportion of voting<br>rights held in joint<br>operation                     | The proportion of the voting rights in a joint operation held by the entity. [Refer: Joint operations [member]]                                    | disclosure: IFRS<br>12 21 a iv  |
| ifrs-full | ProportionOfVotingRi<br>ghtsHeldInJointVentu<br>re                       | X.XX<br>duration    | Proportion of voting<br>rights held in joint<br>venture                       | The proportion of the voting rights in a joint venture held by the entity. [Refer: Joint ventures [member]]  | disclosure: IAS 27<br>17 b iii, disclosure:<br>IAS 27 16 b iii,<br>disclosure: IFRS<br>12 21 a iv |
| ifrs-full | ProvisionForCreditC<br>ommitmentsMember                                  | member              | Provision for credit<br>commitments<br>[member]                               | This member stands for a provision for credit commitments entered into by the entity. [Refer: Other provisions [member]]                           | common practice:<br>IAS 37 84   |
| ifrs-full | ProvisionForDecom<br>missioningRestoratio<br>nAndRehabilitationC<br>osts | X instant<br>credit | Provision for<br>decommissioning,<br>restoration and<br>rehabilitation costs  | The amount of provision for costs related to decommissioning, restoration and rehabilitation. [Refer: Other provisions]                            | example: IAS 37 D<br>Examples:<br>disclosures,<br>example: IAS 37<br>87                           |

|           |  |                  |  |   |  |
|-----------|--|------------------|--|---|--|
| ifrs-full | ProvisionForDecommissioningRestorationAndRehabilitationCostsAbstract |                  | Provision for decommissioning, restoration and rehabilitation costs [abstract]   |   |  |
| ifrs-full | ProvisionForDecommissioningRestorationAndRehabilitationCostsMember   | member           | Provision for decommissioning, restoration and rehabilitation costs [member]   | This member stands for a provision relating to decommissioning, restoration and rehabilitation costs. [Refer: Other provisions [member]]  | example: IAS 37 D<br>Examples:<br>disclosures,<br>example: IAS 37 87 |
| ifrs-full | ProvisionForTaxesOtherThanIncomeTaxMember                            | member           | Provision for taxes other than income tax [member]   | This member stands for a provision for taxes other than income tax. Income taxes include all domestic and foreign taxes which are based on taxable profits. Income taxes also include taxes, such as withholding taxes, which are payable by a subsidiary, associate or joint arrangement on distributions to the reporting entity. [Refer: Other provisions [member]]                              | common practice:<br>IAS 37 84  |
| ifrs-full | ProvisionOfGuaranteesOrCollateralByEntityRelatedPartyTransactions    | X duration       | Provision of guarantees or collateral provided by the entity in related party transactions. [Refer: Guarantees [member]; Related parties [member]] |   | example: IAS 24 21 h   |
| ifrs-full | ProvisionOfGuaranteesOrCollateralToEntityRelatedPartyTransactions    | X duration       | Provision of guarantees or collateral provided to the entity in related party transactions. [Refer: Guarantees [member]; Related parties [member]] |   | example: IAS 24 21 h   |
| ifrs-full | Provisions   | X instant credit | Provisions   | The amount of liabilities of uncertain timing or the amount recognised when: (a) the entity has a present obligation (legal or constructive) as a result of a past event; (b) it is probable (ie more likely than not) that an outflow of resources embodying economic benefits will be required to settle the obligation; and (c) a reliable estimate can be made of the amount of the obligation. | disclosure: IAS 1 54 l   |
| ifrs-full | ProvisionsAbstract   |                  | Provisions [abstract]  |   |  |
| ifrs-full | ProvisionsArisingFromLiabilityAdequacyTests                          | X instant credit | Provisions arising from liability adequacy tests   | The amount of provisions arising from an assessment of whether the carrying amount of an insurance liability needs to be increased (or the carrying amount of related deferred acquisition costs or related intangible assets decreased), based on a review of future cash flows. [Refer: Carrying amount [member]; Provisions]   | example: IFRS 4 IG22 d, example:<br>IFRS 4 37 b                      |

|           |   |                   |  |  |  |
|-----------|---|-------------------|--|--|--|
| ifrs-full | ProvisionsForDoubtfulDebtsRelatedToOutstandingBalancesOfRelatedPartyTransaction | X instant credit  | Provisions for doubtful debts related to outstanding balances of related party transaction | The amount of provisions for doubtful debts related to the amount of outstanding balances in related party transactions. [Refer: Provisions]   | disclosure: IAS 24 18 c                      |
| ifrs-full | ProvisionsForEmployeeBenefits   | X instant credit  | Provisions for employee benefits   | The amount of provisions for employee benefits. [Refer: Employee benefits expense; Provisions]   | disclosure: IAS 1 78 d                       |
| ifrs-full | ProvisionsForFutureNonparticipatingBenefits                                     | X instant credit  | Provisions for future non-participating benefits   | The amount of provisions for future non-participating benefits. [Refer: Provisions]  | example: IFRS 4 IG22 e, example: IFRS 4 37 b |
| ifrs-full | ProvisionUsedOtherProvisions  | X duration debit  | Provision used, other provisions   | The amount used (ie incurred and charged against the provision) for other provisions. [Refer: Other provisions]  | disclosure: IAS 37 84 c                      |
| ifrs-full | PurchasedCallOptionsMember  | member            | Purchased call options [member]  | This member stands for derivative financial contracts purchased that give the entity the right, but not the obligation, to purchase an underlying asset at a specified strike price. [Refer: Derivatives [member]] | example: IFRS 7 IG40B, example: IFRS 7 B33   |
| ifrs-full | PurchaseOfAvailableforSaleFinancialAssets                                       | X duration credit | Purchase of available-for-sale financial assets  | The cash outflow for the purchase of available-for-sale financial assets. [Refer: Financial assets available-for-sale]   | common practice: IAS 7 16                    |
| ifrs-full | PurchaseOfBiologicalAssets  | X duration credit | Purchase of biological assets  | The cash outflow for the purchase of biological assets. [Refer: Biological assets]   | common practice: IAS 7 16                    |
| ifrs-full | PurchaseOfExplorationAndEvaluationAssets  | X duration credit | Purchase of exploration and evaluation assets  | The cash outflow for the purchase of exploration and evaluation assets. [Refer: Exploration and evaluation assets [member]]  | common practice: IAS 7 16                    |
| ifrs-full | PurchaseOfFinancialInstrumentsClassifiedAsInvestingActivities                   | X duration credit | Purchase of financial instruments, classified as investing activities                      | The cash outflow for the purchase of financial instruments. [Refer: Financial instruments, class [member]]   | common practice: IAS 7 16                    |
| ifrs-full | PurchaseOfIntangibleAssetsClassifiedAsInvestingActivities                       | X duration credit | Purchase of intangible assets, classified as investing activities                          | The cash outflow for the purchases of intangible assets, classified as investing activities. [Refer: Intangible assets other than goodwill]  | example: IAS 7 16 a                          |
| ifrs-full | PurchaseOfInterestsInAssociates   | X duration credit | Purchase of interests in associates  | The cash outflow for the purchase of interests in associates. [Refer: Associates [member]]   | common practice: IAS 7 16                    |
| ifrs-full | PurchaseOfInterestsInInvestmentsAccountedForUsingEquityMethod                   | X duration credit | Purchase of interests in investments accounted for using equity method                     | The cash outflow for the purchase of interests in investments accounted for using the equity method. [Refer: Investments accounted for using equity method]  | common practice: IAS 7 16                    |

|           |  |                   |  |   |                              |
|-----------|--|-------------------|--|---|------------------------------|
| ifrs-full | PurchaseOfInvestmentProperty   | X duration credit | Purchase of investment property  | The cash outflow for the purchase of investment property. [Refer: Investment property]  | common practice: IAS 7 16    |
| ifrs-full | PurchaseOfInvestmentsOtherThanInvestmentsAccountedForUsingEquityMethod   | X duration credit | Purchase of investments other than investments accounted for using equity method   | The cash outflow for the purchase of investments other than investments accounted for using equity method. [Refer: Investments accounted for using equity method; Investments other than investments accounted for using equity method]   | common practice: IAS 7 16    |
| ifrs-full | PurchaseOfMiningAssets   | X duration credit | Purchase of mining assets  | The cash outflow for the purchase of mining assets. [Refer: Mining assets]  | common practice: IAS 7 16    |
| ifrs-full | PurchaseOfOilAndGasAssets  | X duration credit | Purchase of oil and gas assets   | The cash outflow for the purchase of oil and gas assets. [Refer: Oil and gas assets]  | common practice: IAS 7 16    |
| ifrs-full | PurchaseOfOtherLongTermAssetsClassifiedAsInvestingActivities   | X duration credit | Purchase of other long-term assets, classified as investing activities   | The cash outflow for the purchases of long-term assets that the entity does not separately disclose in the same statement or note, classified as investing activities. [Refer: Assets]  | example: IAS 7 16 a          |
| ifrs-full | PurchaseOfPropertyPlantAndEquipmentClassifiedAsInvestingActivities   | X duration credit | Purchase of property, plant and equipment, classified as investing activities  | The cash outflow for the purchases of property, plant and equipment, classified as investing activities. [Refer: Property, plant and equipment]   | example: IAS 7 16 a          |
| ifrs-full | PurchaseOfPropertyPlantAndEquipmentIntangibleAssetsOtherThanGoodwillInvestmentPropertyAndOtherNoncurrentAssets | X duration credit | Purchase of property, plant and equipment, intangible assets other than goodwill, investment property and other non-current assets | The cash outflow for the purchase of property, plant and equipment, intangible assets other than goodwill, investment property and other non-current assets. [Refer: Intangible assets other than goodwill; Investment property; Other non-current assets; Property, plant and equipment] | common practice: IAS 7 16    |
| ifrs-full | PurchaseOfTreasuryShares   | X duration debit  | Purchase of treasury shares  | The decrease in equity resulting from the purchase of treasury shares. [Refer: Treasury shares]   | common practice: IAS 1 106 d |
| ifrs-full | PurchasesFairValueMeasurementAssets  | X duration debit  | Purchases, fair value measurement, assets  | The increase in the fair value measurement of assets resulting from purchases of those assets. [Refer: At fair value [member]]  | disclosure: IFRS 13 93 e iii |
| ifrs-full | PurchasesFairValueMeasurementEntitysOwnEquityInstruments   | X duration credit | Purchases, fair value measurement, entity's own equity instruments   | The increase in the fair value measurement of the entity's own equity instruments resulting from purchases of those equity instruments. [Refer: At fair value [member]; Entity's own equity instruments [member]]   | disclosure: IFRS 13 93 e iii |
| ifrs-full | PurchasesFairValueMeasurementLiabilities   | X duration credit | Purchases, fair value measurement, liabilities   | The increase in the fair value measurement of liabilities resulting from purchases of those liabilities. [Refer: At fair value [member]]  | disclosure: IFRS 13 93 e iii |

|           |  |                  |   |  |   |
|-----------|--|------------------|---|--|---|
| ifrs-full | PurchasesOfGoodsRelatedPartyTransactions   | X duration debit | Purchases of goods, related party transactions  | The amount of goods purchased by the entity in related party transactions. [Refer: Related parties [member]]   | example: IAS 24 21 a                            |
| ifrs-full | PurchasesOfPropertyAndOtherAssetsRelatedPartyTransactions  | X duration debit | Purchases of property and other assets, related party transactions  | The amount of property and other assets purchased by the entity in related party transactions. [Refer: Related parties [member]]   | example: IAS 24 21 b                            |
| ifrs-full | QualitativeAssessmentOfEstimatedEffectOfPracticalExpedientsUsedWhenApplyingIFRS15Retrospectively                           | text             | Qualitative assessment of estimated effect of practical expedients used when applying IFRS 15 retrospectively                               | The qualitative assessment of the estimated effect of the practical expedients used when applying IFRS 15 retrospectively.   | disclosure: IFRS 15 C6 b - Effective 2018-01-01 |
| ifrs-full | QualitativeInformationAboutContinuingInvolvementInDerecognisedFinancialAssets  | text             | Qualitative information about continuing involvement in derecognised financial assets   | Qualitative information about the entity's continuing involvement in derecognised financial assets that explains and supports required quantitative disclosures. [Refer: Financial assets]   | disclosure: IFRS 7 42E f                        |
| ifrs-full | QualitativeInformationAboutEntitysObjectivesPoliciesAndProcessesForManagingCapital   | text             | Qualitative information about entity's objectives, policies and processes for managing capital  | Qualitative information about the entity's objectives, policies and processes for managing capital. This should include a description of what it manages as capital, the nature of externally imposed capital requirements and how those requirements are managed, and how the entity is meeting its objectives for managing capital. [Refer: Capital requirements [member]] | disclosure: IAS 1 135 a                         |
| ifrs-full | QualitativeInformationAboutSensitivityAndInformationAboutThoseTermsAndConditionsOfInsuranceContractsThatHaveMaterialEffect | text             | Qualitative information about sensitivity and information about those terms and conditions of insurance contracts that have material effect | Qualitative information about sensitivity to insurance risk, and information about those terms and conditions of insurance contracts that have a material effect on the amount, timing and uncertainty of the insurer's future cash flows. [Refer: Types of insurance contracts [member]]  | disclosure: IFRS 4 39A b                        |

|           |  |        |  |  |  |
|-----------|--|--------|--|--|--|
| ifrs-full | RangeAxis  | axis   | Range [axis]   | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | example: IFRS 13 IE63, example: IFRS 13 B6, disclosure: IFRS 14 33 b, disclosure: IFRS 2 45 d, common practice: IFRS 7 7 |
| ifrs-full | RangeOfEstimatesWithinWhichFairValueIsLikelyToLieForBiologicalAssetsAtCost   | text   | Range of estimates within which fair value is likely to lie for biological assets, at cost   | The range of estimates within which fair value is highly likely to lie for biological assets when their fair value cannot be measured reliably and the entity measures them at cost less any accumulated depreciation and accumulated impairment losses. [Refer: Biological assets]  | disclosure: IAS 41 54 c  |
| ifrs-full | RangeOfEstimatesWithinWhichFairValueIsLikelyToLieForInvestmentPropertyAtCostOrInAccordanceWithIFRS16WithinFairValueModel | text   | Range of estimates within which fair value is likely to lie for investment property, at cost or in accordance with IFRS 16 within fair value model | The range of estimates within which fair value is highly likely to lie for investment property when the entity measures investment property at cost or in accordance with IFRS 16 within the fair value model, because fair value is not reliably determinable on a continuing basis. [Refer: At cost or in accordance with IFRS 16 within fair value model [member]; Investment property] | disclosure: IAS 40 78 c - Effective 2019-01-01   |
| ifrs-full | RangeOfEstimatesWithinWhichFairValueIsLikelyToLieForInvestmentPropertyAtCostWithinFairValueModel                         | text   | Range of estimates within which fair value is likely to lie for investment property, at cost within fair value model                               | The range of estimates within which fair value is highly likely to lie for investment property when the entity measures investment property at cost within the fair value model, because fair value is not reliably determinable on a continuing basis. [Refer: At cost within fair value model [member]; Investment property]   | disclosure: IAS 40 78 c - Expiry date 2019-01-01   |
| ifrs-full | RangeOfEstimatesWithinWhichFairValueIsLikelyToLieForInvestmentPropertyCostModel  | text   | Range of estimates within which fair value is likely to lie for investment property, cost model  | The range of estimates within which fair value is highly likely to lie for investment property measured using the cost model. [Refer: Investment property]   | disclosure: IAS 40 79 e iii  |
| ifrs-full | RangesMember   | member | Ranges [member]  | This member stands for aggregate ranges. It also represents the standard value for the 'Range' axis if no other member is used.  | example: IFRS 13 IE63, example: IFRS 13 B6, disclosure: IFRS 14 33 b,  |

|           |  |                  |  |   |   |
|-----------|--|------------------|--|---|---|
|           |  |                  |  |   | disclosure: IFRS 2<br>45 d, common<br>practice: IFRS 7 7  |
| ifrs-full | RangesOfExercisePricesForOutstandingShareOptionsAxis                       | axis             | Ranges of exercise prices for outstanding share options [axis]                           | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.  | disclosure: IFRS 2<br>45 d  |
| ifrs-full | RangesOfExercisePricesForOutstandingShareOptionsMember                     | member           | Ranges of exercise prices for outstanding share options [member]                         | This member stands for aggregated ranges of exercise prices for outstanding share options that are meaningful for assessing the number and timing of additional shares that may be issued and the cash that may be received upon exercise of those options. It also represents the standard value for the 'Ranges of exercise prices for outstanding share options' axis if no other member is used. [Refer: Ranges [member]] | disclosure: IFRS 2<br>45 d  |
| ifrs-full | RatedCreditExposures   | X instant        | Rated credit exposures   | The amount of credit exposure that has been rated by external rating agencies. [Refer: Credit exposure]   | example: IFRS 7<br>IG24 c - Expiry date 2018-01-01,<br>example: IFRS 7<br>36 c - Expiry date 2018-01-01 |
| ifrs-full | RateOfReturnUsedToReflectTimeValueOfMoneyRegulatoryDeferralAccountBalances | X.XX instant     | Rate of return used to reflect time value of money, regulatory deferral account balances | The rate of return used to reflect the time value of money that is applicable to regulatory deferral account balances. [Refer: Regulatory deferral account balances [member]]   | disclosure: IFRS<br>14 33 b   |
| ifrs-full | RateregulatedActivitiesMember  | member           | Rate-regulated activities [member]   | This member stands for an entity's activities that are subject to rate regulation. It also represents the standard value for the 'Types of rate-regulated activities' axis if no other member is used.  | disclosure: IFRS<br>14 30, disclosure:<br>IFRS 14 33  |
| ifrs-full | RawMaterials   | X instant debit  | Current raw materials  | A classification of current inventory representing the amount of assets to be consumed in the production process or in the rendering of services. [Refer: Inventories]  | example: IAS 1 78<br>c, common<br>practice: IAS 2 37  |
| ifrs-full | RawMaterialsAndConsumablesUsed   | X duration debit | Raw materials and consumables used   | The amount of raw materials and consumables used in the production process or in the rendering of services. [Refer: Current raw materials]  | example: IAS 1<br>102, disclosure:<br>IAS 1 99  |
| ifrs-full | ReceiptsFromContractsHeldForDealingOrTradingPurpose                        | X duration debit | Receipts from contracts held for dealing or trading                                      | The cash inflow from contracts held for dealing or trading purposes.  | example: IAS 7 14<br>g  |

|           |  |                  | purposes  |  |  |
|-----------|--|------------------|---|--|--|
| ifrs-full | ReceiptsFromPremiumsAndClaimsAnnuitiesAndOtherPolicyBenefits | X duration debit | Receipts from premiums and claims, annuities and other policy benefits                                      | The cash inflow from premiums and claims, annuities and other policy benefits.   | example: IAS 7 14 e  |
| ifrs-full | ReceiptsFromRentsAndSubsequentSalesOfSuchAssets              | X duration debit | Receipts from rents and subsequent sales of assets held for rental to others and subsequently held for sale | The cash inflow from rents and subsequent sales relating to assets initially held for rental to others and subsequently held for sale.   | example: IAS 7 14  |
| ifrs-full | ReceiptsFromRoyaltiesFeesCommissionsAndOtherRevenue          | X duration debit | Receipts from royalties, fees, commissions and other revenue  | The cash inflow from royalties, fees, commissions and other revenue. [Refer: Other revenue]  | example: IAS 7 14 b  |
| ifrs-full | ReceiptsFromSalesOfGoodsAndRenderingOfServices               | X duration debit | Receipts from sales of goods and rendering of services  | The cash inflow from sales of goods and rendering of services.   | example: IAS 7 14 a  |
| ifrs-full | ReceivablesAndPayablesRelatedToInsuranceContracts            | X instant credit | Receivables and payables related to insurance contracts   | The amount of receivables and payables related to insurance contracts (amounts currently due to and from agents, brokers and policyholders related to insurance contracts).  | example: IFRS 4 IG22 g, example: IFRS 4 37 b   |
| ifrs-full | ReceivablesDueFromAssociates                                 | X instant debit  | Receivables due from associates   | The amount of receivables due from associates. [Refer: Associates [member]]  | common practice: IAS 1 78 b  |
| ifrs-full | ReceivablesDueFromJointVentures                              | X instant debit  | Receivables due from joint ventures   | The amount of receivables due from joint ventures. [Refer: Joint ventures [member]]  | common practice: IAS 1 78 b  |
| ifrs-full | ReceivablesFromContractsWithCustomers                        | X instant debit  | Receivables from contracts with customers   | The amount of an entity's right to consideration in exchange for goods or services that the entity has transferred to a customer that is unconditional. A right to consideration is unconditional if only the passage of time is required before payment of that consideration is due. | disclosure: IFRS 15 105 - Effective 2018-01-01, disclosure: IFRS 15 116 a - Effective 2018-01-01 |
| ifrs-full | ReceivablesFromContractsWithCustomersAbstract                |                  | Receivables from contracts with customers [abstract]  |  |  |
| ifrs-full | ReceivablesFromRentalOfProperties                            | X instant debit  | Receivables from rental of properties   | The amount of receivables arising from the rental of properties. Property is land or a building - or part of a building - or both.   | common practice: IAS 1 78 b  |

|           |   |                  |   |   |  |
|-----------|---|------------------|---|---|--|
| ifrs-full | ReceivablesFromSaleOfProperties                                       | X instant debit  | Receivables from sale of properties   | The amount of receivables arising from the sale of properties. Property is land or a building - or part of a building - or both.  | common practice: IAS 1 78 b  |
| ifrs-full | ReceivablesFromTaxesOtherThanIncomeTax                                | X instant debit  | Receivables from taxes other than income tax                                    | The amount of receivables from taxes other than income tax. Income taxes include all domestic and foreign taxes that are based on taxable profits. Income taxes also include taxes, such as withholding taxes, that are payable by a subsidiary, associate or joint arrangement on distributions to the reporting entity.   | common practice: IAS 1 78 b  |
| ifrs-full | RecipesFormulaeModelsDesignsAndPrototypes                             | X instant debit  | Recipes, formulae, models, designs and prototypes                               | The amount of intangible assets representing recipes, formulae, models, designs and prototypes. [Refer: Intangible assets other than goodwill]  | example: IAS 38 119 f  |
| ifrs-full | RecipesFormulaeModelsDesignsAndPrototypesMember                       | member           | Recipes, formulae, models, designs and prototypes [member]                      | This member stands for a class of intangible assets representing recipes, formulae, models, designs and prototypes. [Refer: Intangible assets other than goodwill]  | example: IAS 38 119 f  |
| ifrs-full | ReclassificationAdjustmentsOnApplicationOfOverlayApproachBeforeTax    | X duration debit | Reclassification adjustments on application of overlay approach, before tax     | The amount of reclassification adjustments related to the application of the overlay approach, before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income]                                  | disclosure: IFRS 4 35D b - Effective on first application of IFRS 9                                |
| ifrs-full | ReclassificationAdjustmentsOnApplicationOfOverlayApproachNetOfTax     | X duration debit | Reclassification adjustments on application of overlay approach, net of tax     | The amount of reclassification adjustments related to the application of the overlay approach, net of tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income]                                  | disclosure: IFRS 4 35D b - Effective on first application of IFRS 9                                |
| ifrs-full | ReclassificationAdjustmentsOnAvailableforSaleFinancialAssetsBeforeTax | X duration debit | Reclassification adjustments on available-for-sale financial assets, before tax | The amount of reclassification adjustments related to available-for-sale financial assets, before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Financial assets available-for-sale; Other comprehensive income] | disclosure: IAS 1 92 - Expiry date 2018-01-01, disclosure: IFRS 7 20 a ii - Expiry date 2018-01-01 |
| ifrs-full | ReclassificationAdjustmentsOnAvailableforSaleFinancialAssetsNetOfTax  | X duration debit | Reclassification adjustments on available-for-sale financial assets, net of tax | The amount of reclassification adjustments related to available-for-sale financial assets, net of tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Financial assets available-for-sale; Other comprehensive income] | disclosure: IAS 1 92 - Expiry date 2018-01-01, disclosure: IFRS 7 20 a ii - Expiry date 2018-01-01 |
| ifrs-full | ReclassificationAdjustmentsOnCashFlowHedgesBeforeTax                  | X duration debit | Reclassification adjustments on cash flow hedges, before                        | The amount of reclassification adjustments related to cash flow hedges, before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised   | disclosure: IAS 1 92, disclosure: IFRS 7 23 d -  |

|           |  |                  |  |  |   |
|-----------|--|------------------|--|--|---|
|           |  |                  | tax  | in other comprehensive income in the current or previous periods. [Refer: Cash flow hedges [member]; Other comprehensive income]   | Expiry date 2018-01-01  |
| ifrs-full | ReclassificationAdjustmentsOnCashFlowHedgesForWhichHedgedFutureCashFlowsAreNoLongerExpectedToOccurNetOfTax                   | X duration debit | Reclassification adjustments on cash flow hedges for which hedged future cash flows are no longer expected to occur, net of tax                        | The amount of reclassification adjustments on cash flow hedges for which the hedged future cash flows are no longer expected to occur, net of tax. [Refer: Reclassification adjustments on cash flow hedges, net of tax]   | disclosure: IFRS 7 24C b iv - Effective 2018-01-01, disclosure: IFRS 7 24E a - Effective 2018-01-01   |
| ifrs-full | ReclassificationAdjustmentsOnCashFlowHedgesForWhichHedgedItemAffectedProfitOrLossNetOfTax                                    | X duration debit | Reclassification adjustments on cash flow hedges for which hedged item affected profit or loss, net of tax   | The amount of reclassification adjustments on cash flow hedges for which the hedged item affected profit or loss, net of tax. [Refer: Reclassification adjustments on cash flow hedges, net of tax]  | disclosure: IFRS 7 24C b iv - Effective 2018-01-01, disclosure: IFRS 7 24E a - Effective 2018-01-01   |
| ifrs-full | ReclassificationAdjustmentsOnCashFlowHedgesForWhichReserveOfCashFlowHedgesWillNotBeRecoveredInOneOrMoreFuturePeriodsNetOfTax | X duration debit | Reclassification adjustments on cash flow hedges for which reserve of cash flow hedges will not be recovered in one or more future periods, net of tax | The amount of reclassification adjustments on cash flow hedges for which the reserve of cash flow hedges will not be recovered in one or more future periods, net of tax. [Refer: Reclassification adjustments on cash flow hedges, net of tax]  | disclosure: IFRS 7 24E a - Effective 2018-01-01   |
| ifrs-full | ReclassificationAdjustmentsOnCashFlowHedgesNetOfTax  | X duration debit | Reclassification adjustments on cash flow hedges, net of tax   | The amount of reclassification adjustments related to cash flow hedges, net of tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Cash flow hedges [member]; Other comprehensive income] | disclosure: IAS 1 92, disclosure: IFRS 7 23 d - Expiry date 2018-01-01, disclosure: IFRS 7 24C b iv - Effective 2018-01-01, disclosure: IFRS 7 24E a - Effective 2018-01-01 |

|           |  |                  |  |   |   |
|-----------|--|------------------|--|---|---|
| ifrs-full | ReclassificationAdjustmentsOnChangeInValueOfForeignCurrencyBasisSpreadsBeforeTax       | X duration debit | Reclassification adjustments on change in value of foreign currency basis spreads, before tax        | The amount of reclassification adjustments related to change in value of foreign currency basis spreads, before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income]        | disclosure: IAS 1<br>92 - Effective<br>2018-01-01 |
| ifrs-full | ReclassificationAdjustmentsOnChangeInValueOfForeignCurrencyBasisSpreadsNetOfTax        | X duration debit | Reclassification adjustments on change in value of foreign currency basis spreads, net of tax        | The amount of reclassification adjustments related to change in value of foreign currency basis spreads, net of tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income]        | disclosure: IAS 1<br>92 - Effective<br>2018-01-01 |
| ifrs-full | ReclassificationAdjustmentsOnChangeInValueOfForwardElementsOfForwardContractsBeforeTax | X duration debit | Reclassification adjustments on change in value of forward elements of forward contracts, before tax | The amount of reclassification adjustments related to change in value of forward elements of forward contracts, before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income] | disclosure: IAS 1<br>92 - Effective<br>2018-01-01 |
| ifrs-full | ReclassificationAdjustmentsOnChangeInValueOfForwardElementsOfForwardContractsNetOfTax  | X duration debit | Reclassification adjustments on change in value of forward elements of forward contracts, net of tax | The amount of reclassification adjustments related to change in value of forward elements of forward contracts, net of tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income] | disclosure: IAS 1<br>92 - Effective<br>2018-01-01 |
| ifrs-full | ReclassificationAdjustmentsOnChangeInValueOfTimeValueOfOptionsBeforeTax                | X duration debit | Reclassification adjustments on change in value of time value of options, before tax                 | The amount of reclassification adjustments related to change in value of time value of options, before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income]                 | disclosure: IAS 1<br>92 - Effective<br>2018-01-01 |
| ifrs-full | ReclassificationAdjustmentsOnChangeInValueOfTimeValueOfOptionsNetOfTax                 | X duration debit | Reclassification adjustments on change in value of time value of options, net of tax                 | The amount of reclassification adjustments related to change in value of time value of options, net of tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income]                 | disclosure: IAS 1<br>92 - Effective<br>2018-01-01 |
| ifrs-full | ReclassificationAdjustmentsOnExchangeDifferencesOnTranslationBeforeTax                 | X duration debit | Reclassification adjustments on exchange differences on translation, before                          | The amount of reclassification adjustments related to exchange differences when the financial statements of foreign operations are translated, before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised  | disclosure: IAS 1<br>92, disclosure: IAS 21<br>48 |

|           |   |                  |  |   |  |
|-----------|---|------------------|--|---|--|
|           |   |                  | tax  | in other comprehensive income in the current or previous periods.<br>[Refer: Other comprehensive income]  |  |
| ifrs-full | ReclassificationAdjustmentsOnExchangeDifferencesOnTranslationNetOfTax                                   | X duration debit | Reclassification adjustments on exchange differences on translation, net of tax  | The amount of reclassification adjustments related to exchange differences when the financial statements of foreign operations are translated, net of tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods.<br>[Refer: Other comprehensive income]   | disclosure: IAS 1 92, disclosure: IAS 21 48  |
| ifrs-full | ReclassificationAdjustmentsOnFinancialAssetsMeasuredAtFairValueThroughOtherComprehensiveIncomeBeforeTax | X duration debit | Reclassification adjustments on financial assets measured at fair value through other comprehensive income, before tax | The amount of reclassification adjustments related to financial assets measured at fair value through other comprehensive income, before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Financial assets measured at fair value through other comprehensive income; Other comprehensive income] | disclosure: IAS 1 92 - Effective 2018-01-01, disclosure: IFRS 7 20 a viii - Effective 2018-01-01 |
| ifrs-full | ReclassificationAdjustmentsOnFinancialAssetsMeasuredAtFairValueThroughOtherComprehensiveIncomeNetOfTax  | X duration debit | Reclassification adjustments on financial assets measured at fair value through other comprehensive income, net of tax | The amount of reclassification adjustments related to financial assets measured at fair value through other comprehensive income, net of tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Financial assets measured at fair value through other comprehensive income; Other comprehensive income] | disclosure: IAS 1 92 - Effective 2018-01-01  |
| ifrs-full | ReclassificationAdjustmentsOnFinancialAssetsThatHaveBeenDeesignatedFromOverlayApproachBeforeTax         | X duration debit | Reclassification adjustments on financial assets that have been de-designated from overlay approach, before tax        | The amount of reclassification adjustments related to financial assets that have been de-designated from the overlay approach during the reporting period, before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income]  | disclosure: IFRS 4 39L f iii - Effective on first application of IFRS 9                          |
| ifrs-full | ReclassificationAdjustmentsOnFinancialAssetsThatHaveBeenDeesignatedFromOverlayApproachNetOfTax          | X duration debit | Reclassification adjustments on financial assets that have been de-designated from overlay approach, net of tax        | The amount of reclassification adjustments related to financial assets that have been de-designated from the overlay approach during the reporting period, net of tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income]  | disclosure: IFRS 4 39L f iii - Effective on first application of IFRS 9                          |

|           |  |                  |  |  |   |
|-----------|--|------------------|--|--|---|
| ifrs-full | ReclassificationAdjustmentsOnHedgesOfNetInvestmentsInForeignOperationsBeforeTax      | X duration debit | Reclassification adjustments on hedges of net investments in foreign operations, before tax      | The amount of reclassification adjustments related to hedges of net investments in foreign operations, before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income]   | disclosure: IAS 1 92, disclosure: IAS 39 102, disclosure: IFRS 9 6.5.14 - Effective 2018-01-01  |
| ifrs-full | ReclassificationAdjustmentsOnHedgesOfNetInvestmentsInForeignOperationsNetOfTax       | X duration debit | Reclassification adjustments on hedges of net investments in foreign operations, net of tax      | The amount of reclassification adjustments related to hedges of net investments in foreign operations, net of tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income]   | disclosure: IAS 1 92, disclosure: IAS 39 102, disclosure: IFRS 9 6.5.14 - Effective 2018-01-01, disclosure: IFRS 7 24C b iv - Effective 2018-01-01, disclosure: IFRS 7 24E a - Effective 2018-01-01 |
| ifrs-full | ReclassificationAdjustmentsOnNetMovementInRegulatoryDeferralAccountBalancesBeforeTax | X duration debit | Reclassification adjustments on net movement in regulatory deferral account balances, before tax | The amount of reclassification adjustments related to the net movement in regulatory deferral account balances, before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Regulatory deferral account balances [member]; Other comprehensive income] | disclosure: IFRS 14 22 b  |
| ifrs-full | ReclassificationAdjustmentsOnNetMovementInRegulatoryDeferralAccountBalancesNetOfTax  | X duration debit | Reclassification adjustments on net movement in regulatory deferral account balances, net of tax | The amount of reclassification adjustments related to the net movement in regulatory deferral account balances, net of tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Regulatory deferral account balances [member]; Other comprehensive income] | disclosure: IFRS 14 22 b  |
| ifrs-full | ReclassificationIntoAvailableforSaleFinancialAssets                                  | X duration debit | Reclassification into available-for-sale financial assets  | The amount of financial assets reclassified into the available-for-sale category. [Refer: Financial assets available-for-sale]   | disclosure: IFRS 7 12 - Expiry date 2018-01-01  |
| ifrs-full | ReclassificationIntoFinancialAssetsAtFairValueThroughProfitOrLoss                    | X duration debit | Reclassification into financial assets at fair value through profit or loss                      | The amount of financial assets reclassified into the at fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss]   | disclosure: IFRS 7 12 - Expiry date 2018-01-01  |
| ifrs-full | ReclassificationIntoH  | X duration       | Reclassification into  | The amount of financial assets reclassified into the held-to-maturity  | disclosure: IFRS 7  |

|           |   |                  |   |  |   |
|-----------|---|------------------|---|--|---|
|           | eldtomaturityInvestments  | debit            | held-to-maturity investments  | investments category. [Refer: Held-to-maturity investments; Financial assets]  | 12 - Expiry date 2018-01-01                     |
| ifrs-full | ReclassificationIntoLoansAndReceivables   | X duration debit | Reclassification into loans and receivables   | The amount of financial assets reclassified into the loans and receivables category. [Refer: Loans and receivables; Financial assets]  | disclosure: IFRS 7 12 - Expiry date 2018-01-01  |
| ifrs-full | ReclassificationOfFinancialAssetsOutOfMeasuredAtAmortisedCostIntoMeasuredAtFairValue                                | X duration       | Reclassification of financial assets out of measured at amortised cost into measured at fair value through profit or loss             | The amount of financial assets reclassified out of the amortised cost measurement category and into the fair value through profit or loss measurement category. [Refer: At fair value [member]; Financial assets]        | disclosure: IFRS 7 12B c - Effective 2018-01-01 |
| ifrs-full | ReclassificationOfFinancialAssetsOutOfMeasuredAtAmortisedCostIntoMeasuredAtFairValueThroughOtherComprehensiveIncome | X duration       | Reclassification of financial assets out of measured at amortised cost into measured at fair value through other comprehensive income | The amount of financial assets reclassified out of the amortised cost measurement category and into the fair value through other comprehensive income measurement category. [Refer: Financial assets]                    | disclosure: IFRS 7 12B c - Effective 2018-01-01 |
| ifrs-full | ReclassificationOfFinancialAssetsOutOfMeasuredAtFairValueIntoMeasuredAtAmortisedCost                                | X duration       | Reclassification of financial assets out of measured at fair value through profit or loss into measured at amortised cost             | The amount of financial assets reclassified out of the fair value through profit or loss measurement category and into the amortised cost measurement category. [Refer: Financial assets]                                | disclosure: IFRS 7 12B c - Effective 2018-01-01 |
| ifrs-full | ReclassificationOfFinancialAssetsOutOfMeasuredAtFairValueThroughOtherComprehensiveIncomeIntoMeasuredAtAmortisedCost | X duration       | Reclassification of financial assets out of measured at fair value through other comprehensive income into measured at amortised cost | The amount of financial assets reclassified out of the fair value through other comprehensive income measurement category and into the amortised cost measurement category. [Refer: Financial assets]                    | disclosure: IFRS 7 12B c - Effective 2018-01-01 |
| ifrs-full | ReclassificationOfFinancialAssetsOutOfMeasuredAtFairValueThroughOtherComprehensiveIncome                            | X duration       | Reclassification of financial assets out of measured at fair value through other comprehensive income                                 | The amount of financial assets reclassified out of the fair value through other comprehensive income measurement category and into the fair value through profit or loss measurement category. [Refer: Financial assets] | disclosure: IFRS 7 12B c - Effective 2018-01-01 |

|           |  |                   |  |  |   |
|-----------|--|-------------------|--|--|---|
|           | hensiveIncomeIntoMeasuredAtFairValueThroughProfitOrLoss  |                   | comprehensive income into measured at fair value through profit or loss  |  |   |
| ifrs-full | ReclassificationOfFinancialAssetsOutOfMeasuredAtFairValueThroughProfitOrLossIntoMeasuredAtFairValueThroughOtherComprehensiveIncome | X duration        | Reclassification of financial assets out of measured at fair value through profit or loss into measured at fair value through other comprehensive income | The amount of financial assets reclassified out of the fair value through profit or loss measurement category and into the fair value through other comprehensive income measurement category. [Refer: Financial assets]                               | disclosure: IFRS 7 12B c - Effective 2018-01-01   |
| ifrs-full | ReclassificationOutOfAvailableforSaleFinancialAssets   | X duration credit | Reclassification out of available-for-sale financial assets  | The amount of financial assets reclassified out of the available-for-sale category. [Refer: Financial assets available-for-sale]   | disclosure: IFRS 7 12A a - Expiry date 2018-01-01, disclosure: IFRS 7 12 - Expiry date 2018-01-01 |
| ifrs-full | ReclassificationOutOfFinancialAssetsAtFairValueThroughProfitOrLoss   | X duration credit | Reclassification out of financial assets at fair value through profit or loss  | The amount of financial assets reclassified out of the at fair value through profit or loss category. [Refer: Financial assets at fair value through profit or loss]   | disclosure: IFRS 7 12A a - Expiry date 2018-01-01, disclosure: IFRS 7 12 - Expiry date 2018-01-01 |
| ifrs-full | ReclassificationOutOfHeldtomaturityInvestments   | X duration credit | Reclassification out of held-to-maturity investments   | The amount of financial assets reclassified out of the held-to-maturity investments category. [Refer: Held-to-maturity investments; Financial assets]  | disclosure: IFRS 7 12 - Expiry date 2018-01-01  |
| ifrs-full | ReclassificationOutOfLoansAndReceivables   | X duration credit | Reclassification out of loans and receivables  | The amount of financial assets reclassified out of the loans and receivables category. [Refer: Loans and receivables; Financial assets]  | disclosure: IFRS 7 12 - Expiry date 2018-01-01  |
| ifrs-full | ReclassifiedItemsAxis  | axis              | Reclassified items [axis]  | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | disclosure: IAS 1 41  |
| ifrs-full | ReclassifiedItemsMember  | member            | Reclassified items [member]  | This member stands for items that have been reclassified when the entity changes their presentation or classification in its financial statements. It also represents the standard value for the 'Reclassified items' axis if no other member is used. | disclosure: IAS 1 41  |

|           |  |                  |  |   |  |
|-----------|--|------------------|--|---|--|
| ifrs-full | RecognisedAssetsDefinedBenefitPlan   | X instant debit  | Net defined benefit asset  | The amount of surplus in a defined benefit plan, adjusted for any effect of limiting a net defined benefit asset to the asset ceiling. [Refer: Defined benefit plans [member]]              | common practice: IAS 1 55                        |
| ifrs-full | RecognisedAssetsRepresentingContinuingInvolvementInDerecognisedFinancialAssets   | X instant debit  | Recognised assets representing continuing involvement in derecognised financial assets   | The amount of assets recognised in the statement of financial position representing the entity's continuing involvement in derecognised financial assets. [Refer: Carrying amount [member]] | disclosure: IFRS 7 42E a                         |
| ifrs-full | RecognisedFinanceLeaseAsAssets   | X instant debit  | Recognised finance lease as assets   | The amount of assets recognised by the entity, which are leased under finance leases.   | disclosure: IAS 17 31 a - Expiry date 2019-01-01 |
| ifrs-full | RecognisedLiabilitiesDefinedBenefitPlan  | X instant credit | Net defined benefit liability  | The amount of deficit in a defined benefit plan. [Refer: Defined benefit plans [member]]  | common practice: IAS 1 55                        |
| ifrs-full | RecognisedLiabilitiesRepresentingContinuingInvolvementInDer ecognisedFinancialAssets   | X instant credit | Recognised liabilities representing continuing involvement in derecognised financial assets  | The amount of liabilities recognised in the statement of financial position representing the entity's continuing involvement in derecognised financial assets.                              | disclosure: IFRS 7 42E a                         |
| ifrs-full | ReconciliationOfAccountingProfitMultipliedByApplicableTaxRatesAbstract   |                  | Reconciliation of accounting profit multiplied by applicable tax rates [abstract]  |   |  |
| ifrs-full | ReconciliationOfAggregateDifferenceBetweenFairValueAtInitialRecognitionAndAmountDeterminedUsingValuationTechniqueYetToBeRecognisedAbstract |                  | Reconciliation of aggregate difference between fair value at initial recognition and transaction price yet to be recognised in profit or loss [abstract] |   |  |
| ifrs-full | ReconciliationOfAverageEffectiveTaxRateAndApplicableTaxRateAbstract  |                  | Reconciliation of average effective tax rate and applicable tax rate [abstract]  |   |  |

|           |  |  |   |  |  |
|-----------|--|--|---|--|--|
| ifrs-full | ReconciliationOfChangesInAllowanceAccountForCreditLossesOfFinancialAssetsAbstract      |  | Reconciliation of changes in allowance account for credit losses of financial assets [abstract]     |  |  |
| ifrs-full | ReconciliationOfChangesInBiologicalAssetsAbstract                                      |  | Reconciliation of changes in biological assets [abstract]   |  |  |
| ifrs-full | ReconciliationOfChangesInContingentLiabilitiesRecognisedInBusinessCombinationAbstract  |  | Reconciliation of changes in contingent liabilities recognised in business combination [abstract]   |  |  |
| ifrs-full | ReconciliationOfChangesInDeferredAcquisitionCostsArisingFromInsuranceContractsAbstract |  | Reconciliation of changes in deferred acquisition costs arising from insurance contracts [abstract] |  |  |
| ifrs-full | ReconciliationOfChangesInDeferredTaxLiabilityAssetAbstract                             |  | Reconciliation of changes in deferred tax liability (asset) [abstract]                              |  |  |
| ifrs-full | ReconciliationOfChangesInFairValueMeasurementAssetsAbstract                            |  | Reconciliation of changes in fair value measurement, assets [abstract]                              |  |  |
| ifrs-full | ReconciliationOfChangesInFairValueMeasurementEntitysOwnEquityInstrumentsAbstract       |  | Reconciliation of changes in fair value measurement, entity's own equity instruments [abstract]     |  |  |
| ifrs-full | ReconciliationOfChangesInFairValueMeasurementLiabilitiesAbstract                       |  | Reconciliation of changes in fair value measurement, liabilities [abstract]                         |  |  |

|           |  |  |  |  |  |
|-----------|--|--|--|--|--|
| ifrs-full | ReconciliationOfChangesInGoodwillAbstract  |  | Reconciliation of changes in goodwill [abstract]   |  |  |
| ifrs-full | ReconciliationOfChangesInIntangibleAssetsAndGoodwillAbstract                                     |  | Reconciliation of changes in intangible assets and goodwill [abstract]   |  |  |
| ifrs-full | ReconciliationOfChangesInIntangibleAssetsOtherThanGoodwillAbstract                               |  | Reconciliation of changes in intangible assets other than goodwill [abstract]                                  |  |  |
| ifrs-full | ReconciliationOfChangesInInvestmentPropertyAbstract  |  | Reconciliation of changes in investment property [abstract]  |  |  |
| ifrs-full | ReconciliationOfChangesInLiabilitiesUnderInsuranceContractsAndReinsuranceContractsIssuedAbstract |  | Reconciliation of changes in liabilities under insurance contracts and reinsurance contracts issued [abstract] |  |  |
| ifrs-full | ReconciliationOfChangesInNetAssetsAvailableForBenefitsAbstract                                   |  | Reconciliation of changes in net assets available for benefits [abstract]                                      |  |  |
| ifrs-full | ReconciliationOfChangesInOtherProvisionsAbstract   |  | Reconciliation of changes in other provisions [abstract]   |  |  |
| ifrs-full | ReconciliationOfChangesInPropertyPlantAndEquipmentAbstract                                       |  | Reconciliation of changes in property, plant and equipment [abstract]  |  |  |
| ifrs-full | ReconciliationOfChangesInReinsuranceAssetsAbstract   |  | Reconciliation of changes in reinsurance assets [abstract]   |  |  |
| ifrs-full | ReconciliationOfFairValueOfCreditDerivat   |  | Reconciliation of fair value of credit   |  |  |

|           |  |                 |   |   |  |
|-----------|--|-----------------|---|---|--|
|           | iveAbstract  |                 | derivative [abstract]   |   |  |
| ifrs-full | ReconciliationOfNominalAmountOfCreditDerivativeAbstract                        |                 | Reconciliation of nominal amount of credit derivative [abstract]                            |   |  |
| ifrs-full | ReconciliationOfNumberOfSharesOutstandingAbstract                              |                 | Reconciliation of number of shares outstanding [abstract]                                   |   |  |
| ifrs-full | ReconciliationOfRegulatoryDeferralAccountCreditBalancesAbstract                |                 | Reconciliation of regulatory deferral account credit balances [abstract]                    |   |  |
| ifrs-full | ReconciliationOfRegulatoryDeferralAccountDebitBalancesAbstract                 |                 | Reconciliation of regulatory deferral account debit balances [abstract]                     |   |  |
| ifrs-full | ReconciliationOfUndiscountedLeasePaymentsToNetInvestmentInFinanceLeaseAbstract |                 | Reconciliation of undiscounted lease payments to net investment in finance lease [abstract] |   |  |
| ifrs-full | RecoverableAmountOfAssetOrCashgeneratingUnit                                   | X instant debit | Recoverable amount of asset or cash-generating unit   | The higher of an asset's (or cash-generating unit's) fair value less costs of disposal and its value in use. [Refer: Cash-generating units [member]]                                      | disclosure: IAS 36 130 e                       |
| ifrs-full | RecurringFairValueMeasurementMember  | member          | Recurring fair value measurement [member]   | This member stands for fair value measurements which other IFRSs require or permit in the statement of financial position at the end of each reporting period. [Refer: IFRSs [member]]    | disclosure: IFRS 13 93 a                       |
| ifrs-full | RedesignatedAmountMember   | member          | Redesignated amount [member]  | This member stands for the amount that has been redesignated during the transition to IFRSs.  | common practice: IFRS 1 29                     |
| ifrs-full | RedesignatedFinancialAssetAsAvailableforSale                                   | X instant debit | Redesignated financial asset as available-for-sale  | The amount of financial assets redesignated as available-for-sale on transition to IFRSs. [Refer: IFRSs [member]; Financial assets]   | disclosure: IFRS 1 29 - Expiry date 2018-01-01 |
| ifrs-full | RedesignatedFinancialAssetAtFairValueThroughProfitOrLoss                       | X instant debit | Redesignated financial asset as at fair value through profit or loss                        | The amount of financial assets redesignated to be measured at fair value through profit or loss on transition to IFRSs. [Refer: At fair value [member]; IFRSs [member]; Financial assets] | disclosure: IFRS 1 29                          |

|           |   |                  |   |  |  |
|-----------|---|------------------|---|--|--|
| ifrs-full | RedesignatedFinancialLiabilityAtFairValueThroughProfitOrLoss      | X instant credit | Redesignated financial liability as at fair value through profit or loss    | The amount of financial liabilities redesignated as at fair value through profit or loss on transition to IFRSs. [Refer: At fair value [member]; IFRSs [member]; Financial liabilities]                          | disclosure: IFRS 1<br>29 - Expiry date<br>2018-01-01,<br>disclosure: IFRS 1<br>29A - Effective<br>2018-01-01 |
| ifrs-full | RedesignatedMember  | member           | Redesignated [member]   | This member stands for financial instruments redesignated during the transition to IFRSs. It also represents the standard value for the 'Redesignation' axis if no other member is used.                         | disclosure: IFRS 1<br>29   |
| ifrs-full | RedesignationAxis   | axis             | Redesignation [axis]  | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | disclosure: IFRS 1<br>29   |
| ifrs-full | ReductionOfIssuedCapital  | X duration debit | Reduction of issued capital   | The decrease in equity resulting from a reduction in issued capital. [Refer: Issued capital]   | common practice:<br>IAS 1 106 d  |
| ifrs-full | RefundsProvision  | X instant credit | Refunds provision   | The amount of provision for refunds to be made by the entity to its customers. [Refer: Other provisions]   | example: IAS 37<br>Example 4<br>Refunds policy,<br>example: IAS 37<br>87                                     |
| ifrs-full | RefundsProvisionAbstract  |                  | Refunds provision [abstract]  |  |  |
| ifrs-full | RefundsProvisionMember  | member           | Refunds provision [member]  | This member stands for a provision for refunds to be made by the entity to its customers. [Refer: Other provisions [member]]   | example: IAS 37<br>Example 4<br>Refunds policy,<br>example: IAS 37<br>87                                     |
| ifrs-full | RegulatoryDeferralAccountBalancesAxis                             | axis             | Regulatory deferral account balances [axis]                                 | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | disclosure: IFRS<br>14 B22   |
| ifrs-full | RegulatoryDeferralAccountBalancesClassifiedAsDisposalGroupsMember | member           | Regulatory deferral account balances classified as disposal groups [member] | This member stands for regulatory deferral account balances that are classified as disposal groups. [Refer: Disposal groups classified as held for sale [member]; Regulatory deferral account balances [member]] | disclosure: IFRS<br>14 B22   |

|           |   |                  |   |  |  |
|-----------|---|------------------|---|--|--|
| ifrs-full | RegulatoryDeferralAccountBalancesMember                                       | member           | Regulatory deferral account balances [member]   | This member stands for regulatory deferral account balances. A regulatory deferral account balance is the balance of any expense (or income) account that would not be recognised as an asset or a liability in accordance with other Standards, but that qualifies for deferral because it is included, or is expected to be included, by the rate regulator in establishing the rate(s) that can be charged to customers. This member also represents the standard value for the 'Regulatory deferral account balances' axis if no other member is used. | disclosure: IFRS 14 B22  |
| ifrs-full | RegulatoryDeferralAccountBalancesNotClassifiedAsDisposalGroupsMember          | member           | Regulatory deferral account balances not classified as disposal groups [member]           | This member stands for regulatory deferral account balances that are not classified as disposal groups. [Refer: Disposal groups classified as held for sale [member]; Regulatory deferral account balances [member]]   | disclosure: IFRS 14 B22  |
| ifrs-full | RegulatoryDeferralAccountCreditBalances                                       | X instant credit | Regulatory deferral account credit balances   | The amount of regulatory deferral account credit balances. [Refer: Regulatory deferral account balances [member]]  | disclosure: IFRS 14 20 b,<br>disclosure: IFRS 14 33 a,<br>disclosure: IFRS 14 35 |
| ifrs-full | RegulatoryDeferralAccountCreditBalancesAbstract                               |                  | Regulatory deferral account credit balances [abstract]                                    |  |  |
| ifrs-full | RegulatoryDeferralAccountCreditBalancesAndRelatedDeferredTaxLiability         | X instant credit | Regulatory deferral account credit balances and related deferred tax liability            | The amount of regulatory deferral account credit balances and the related deferred tax liability. [Refer: Regulatory deferral account credit balances; Deferred tax liability associated with regulatory deferral account balances]  | disclosure: IFRS 14 24, disclosure: IFRS 14 B11 a                                |
| ifrs-full | RegulatoryDeferralAccountCreditBalancesAndRelatedDeferredTaxLiabilityAbstract |                  | Regulatory deferral account credit balances and related deferred tax liability [abstract] |  |  |
| ifrs-full | RegulatoryDeferralAccountCreditBalancesDirectlyRelatedToDisposalGroup         | X instant credit | Regulatory deferral account credit balances directly related to disposal group            | The amount of regulatory deferral account credit balances that are directly related to a disposal group. [Refer: Regulatory deferral account credit balances; Disposal groups classified as held for sale [member]]  | disclosure: IFRS 14 25   |
| ifrs-full | RegulatoryDeferralAccountDebitBalances  | X instant debit  | Regulatory deferral account debit   | The amount of regulatory deferral account debit balances. [Refer: Regulatory deferral account balances [member]]   | disclosure: IFRS 14 20 a,  |

|           |  |                 |  |  |   |
|-----------|--|-----------------|--|--|---|
|           |  |                 | balances   |  | disclosure: IFRS 14 33 a,<br>disclosure: IFRS 14 35 |
| ifrs-full | RegulatoryDeferralAccountDebitBalancesAbstract                           |                 | Regulatory deferral account debit balances [abstract]                                |  |   |
| ifrs-full | RegulatoryDeferralAccountDebitBalancesAndRelatedDeferredTaxAsset         | X instant debit | Regulatory deferral account debit balances and related deferred tax asset            | The amount of regulatory deferral account debit balances and the related deferred tax asset. [Refer: Regulatory deferral account debit balances; Deferred tax asset associated with regulatory deferral account balances]                            | disclosure: IFRS 14 24, disclosure: IFRS 14 B11 a   |
| ifrs-full | RegulatoryDeferralAccountDebitBalancesAndRelatedDeferredTaxAssetAbstract |                 | Regulatory deferral account debit balances and related deferred tax asset [abstract] |  |   |
| ifrs-full | RegulatoryDeferralAccountDebitBalancesDirectlyRelatedToDisposalGroup     | X instant debit | Regulatory deferral account debit balances directly related to disposal group        | The amount of regulatory deferral account debit balances that are directly related to a disposal group. [Refer: Regulatory deferral account debit balances; Disposal groups classified as held for sale [member]]                                    | disclosure: IFRS 14 25                              |
| ifrs-full | ReimbursementRightsAtFairValue   | X instant debit | Reimbursement rights, at fair value  | The amount of the entity's rights to the reimbursement by another party of some or all of the expenditure required to settle a defined benefit obligation recognised as a separate asset and measured at fair value. [Refer: At fair value [member]] | disclosure: IAS 19 140 b                            |
| ifrs-full | ReinsuranceAssets  | X instant debit | Reinsurance assets   | The amount of a cedant's net contractual rights under a reinsurance contract.  | disclosure: IFRS 4 37 e                             |
| ifrs-full | ReinsurersShareOfAmountArisingFromInsuranceContractsMember               | member          | Reinsurer's share of amount arising from insurance contracts [member]                | This member stands for the reinsurer's share of the amount arising from insurance contracts. [Refer: Types of insurance contracts [member]]  | common practice: IFRS 4 Disclosure                  |

|           |   |              |   |  |                          |
|-----------|---|--------------|---|--|--------------------------|
| ifrs-full | RelatedPartiesMember  | member       | Related parties [member]  | This member stands for related parties. Related parties are persons or entities that are related to the entity that is preparing its financial statements (the reporting entity). (a) A person or a close member of that person's family is related to a reporting entity if that person: (i) has control or joint control over the reporting entity; (ii) has significant influence over the reporting entity; or (iii) is a member of the key management personnel of the reporting entity or of a parent of the reporting entity. (b) An entity is related to a reporting entity if any of the following conditions applies: (i) The entity and the reporting entity are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others). (ii) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member). (iii) Both entities are joint ventures of the same third party. (iv) One entity is a joint venture of a third entity and the other entity is an associate of the third entity. (v) The entity is a post-employment benefit plan for the benefit of employees of either the reporting entity or an entity related to the reporting entity. If the reporting entity is itself such a plan, the sponsoring employers are also related to the reporting entity. (vi) The entity is controlled or jointly controlled by a person identified in (a). (vii) A person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity). (viii) The entity, or any member of a group of which it is a part, provides key management personnel services to the reporting entity or to the parent of the reporting entity. [Refer: Joint ventures [member]; Key management personnel of entity or parent [member]] | disclosure: IAS 24 19    |
| ifrs-full | RelatedPartyTransactionsAbstract                                |              | Related party transactions [abstract]                                   |  |                          |
| ifrs-full | RemainingAmortisationPeriodOfIntangibleAssetsMaterialToEntity   | X.XX instant | Remaining amortisation period of intangible assets material to entity   | The remaining amortisation period of individual intangible assets that are material to the entity's financial statements. [Refer: Depreciation and amortisation expense]   | disclosure: IAS 38 122 b |
| ifrs-full | RemainingRecoveryPeriodOfRegulatoryDeferralAccountDebitBalances | X.XX instant | Remaining recovery period of regulatory deferral account debit balances | The remaining recovery period of regulatory deferral account debit balances. [Refer: Regulatory deferral account debit balances]   | disclosure: IFRS 14 33 c |

|           |   |                   |  |  |                              |
|-----------|---|-------------------|--|--|------------------------------|
| ifrs-full | RemainingReversalPeriodOfRegulatoryDeferralAccountCreditBalances      | X.XX instant      | Remaining reversal period of regulatory deferral account credit balances           | The remaining reversal period of regulatory deferral account credit balances. [Refer: Regulatory deferral account credit balances]   | disclosure: IFRS 14 33 c     |
| ifrs-full | RemainingUnamortisedGainsAndLossesArisingOnBuyingReinsurance          | X instant credit  | Remaining unamortised gains (losses) arising on buying reinsurance                 | The amount of unamortised deferred gains (losses) arising from the purchase of reinsurance.  | disclosure: IFRS 4 37 b ii   |
| ifrs-full | RentalExpense   | X duration debit  | Rental expense   | The amount of expense recognised on rental activities.   | common practice: IAS 1 85    |
| ifrs-full | RentalIncome  | X duration credit | Rental income  | The amount of income recognised from rental activities.  | common practice: IAS 1 112 c |
| ifrs-full | RentalIncomeFromInvestmentProperty                                    | X duration credit | Rental income from investment property   | The amount of rental income arising from investment property recognised in profit or loss. [Refer: Investment property]  | disclosure: IAS 40 75 f i    |
| ifrs-full | RentalIncomeFromInvestmentPropertyNetOfDirectOperatingExpense         | X duration credit | Rental income from investment property, net of direct operating expense            | The amount of rental income arising from investment property, net of direct operating expense from such property. [Refer: Direct operating expense from investment property; Rental income from investment property] | common practice: IAS 1 112 c |
| ifrs-full | RentalIncomeFromInvestmentPropertyNetOfDirectOperatingExpenseAbstract |                   | Rental income from investment property, net of direct operating expense [abstract] |  |                              |
| ifrs-full | RentDeferredIncome  | X instant credit  | Rent deferred income   | The amount of deferred income arising on rental activity. [Refer: Deferred income]   | common practice: IAS 1 78    |
| ifrs-full | RentDeferredIncomeClassifiedAsCurrent                                 | X instant credit  | Rent deferred income classified as current   | The amount of rent deferred income classified as current. [Refer: Rent deferred income]  | common practice: IAS 1 78    |
| ifrs-full | RentDeferredIncomeClassifiedAsNoncurrent                              | X instant credit  | Rent deferred income classified as non-current                                     | The amount of rent deferred income classified as non-current. [Refer: Rent deferred income]  | common practice: IAS 1 78    |
| ifrs-full | RepairsAndMaintenanceExpense  | X duration debit  | Repairs and maintenance expense  | The amount of expenses incurred for the day-to-day servicing of assets, which may include the cost of labour, consumables or small parts.  | common practice: IAS 1 85    |
| ifrs-full | RepaymentsOfBondsNotesAndDebentures                                   | X duration credit | Repayments of bonds, notes and debentures  | The cash outflow for repayments of bonds, notes and debentures.  | common practice: IAS 7 17    |
| ifrs-full | RepaymentsOfBorrowingsClassifiedAsFin                                 | X duration credit | Repayments of borrowings, classified   | The cash outflow to settle borrowings, classified as financing activities. [Refer: Borrowings]   | example: IAS 7 17 d          |

|           |   |                   |  |   |   |
|-----------|---|-------------------|--|---|---|
|           | ancingActivities                                      |                   | as financing activities                                      |   |   |
| ifrs-full | RepaymentsOfCurrentBorrowings                         | X duration credit | Repayments of current borrowings                             | The cash outflow for repayments of current borrowings. [Refer: Current borrowings]  | common practice: IAS 7 17   |
| ifrs-full | RepaymentsOfNoncurrentBorrowings                      | X duration credit | Repayments of non-current borrowings                         | The cash outflow for repayments of non-current borrowings. [Refer: Borrowings]  | common practice: IAS 7 17   |
| ifrs-full | RepaymentsOfSubordinatedLiabilities                   | X duration credit | Repayments of subordinated liabilities                       | The cash outflow for repayments of subordinated liabilities. [Refer: Subordinated liabilities]  | common practice: IAS 7 17   |
| ifrs-full | ReportableSegments Member                             | member            | Reportable segments [member]                                 | This member stands for operating segments for which IFRS 8 requires information to be disclosed. The entity shall report separately information about an operating segment that meets any of the following quantitative thresholds: (a) reported revenue, including both sales to external customers and intersegment sales or transfers, is 10 per cent or more of the combined revenue, internal and external, of all operating segments; (b) the absolute amount of its reported profit or loss is 10 per cent or more of the greater, in absolute amount, of (i) the combined reported profit of all operating segments that did not report a loss and (ii) the combined reported loss of all operating segments that reported a loss; or (c) assets are 10 per cent or more of the combined assets of all operating segments. Additionally operating segments that do not meet any of the quantitative thresholds may be considered reportable, and separately disclosed, if management believes that information about the segment would be useful to users of the financial statements. [Refer: Operating segments [member]] | disclosure: IFRS 15 115 - Effective 2018-01-01, disclosure: IFRS 8 23 |
| ifrs-full | ReportedInComplianceWithRequirementOfIFRSMember       | member            | Reported if in compliance with requirement of IFRS [member]  | This member stands for the information that would have been reported in the financial statements by the entity if it was in compliance with the requirement of an IFRS, in the case that the entity departed from that requirement.   | common practice: IAS 1 20 d   |
| ifrs-full | RepurchaseAgreementsAndCashCollateralOnSecuritiesLent | X instant credit  | Repurchase agreements and cash collateral on securities lent | The amount of instruments sold with the intent to reacquire in repurchase agreements and cash collateral on securities lent.  | common practice: IAS 1 55   |
| ifrs-full | ResearchAndDevelopmentExpense                         | X duration debit  | Research and development expense                             | The amount of expenditure directly attributable to research or development activities, recognised in profit or loss.  | disclosure: IAS 38 126  |

|           |   |                  |  |   |   |
|-----------|---|------------------|--|---|---|
| ifrs-full | ReserveForCatastrophe   | X instant credit | Reserve for catastrophe  | A component of equity representing resources to provide for infrequent but severe catastrophic losses caused by events such as damage to nuclear installations or satellites, or earthquake damage.   | example: IAS 1 78 e, disclosure: IFRS 4 IG58                                  |
| ifrs-full | ReserveForCatastropheMember   | member           | Reserve for catastrophe [member]   | This member stands for a component of equity representing resources to provide for infrequent but severe catastrophic losses caused by events such as damage to nuclear installations or satellites or earthquake damage.   | example: IAS 1 108, disclosure: IFRS 4 IG58                                   |
| ifrs-full | ReserveForEqualisation  | X instant credit | Reserve for equalisation   | A component of equity representing resources to cover random fluctuations of claim expenses around the expected value of claims for some types of insurance contract.   | example: IAS 1 78 e, disclosure: IFRS 4 IG58                                  |
| ifrs-full | ReserveForEqualisationMember  | member           | Reserve for equalisation [member]  | This member stands for a component of equity representing resources to cover random fluctuations of claim expenses around the expected value of claims for some types of insurance contract (for example, hail, credit, guarantee and fidelity insurance) using a formula based on experience over a number of years. | example: IAS 1 108, disclosure: IFRS 4 IG58                                   |
| ifrs-full | ReserveOfCashFlowHedges   | X instant credit | Reserve of cash flow hedges  | A component of equity representing the accumulated portion of gain (loss) on a hedging instrument that is determined to be an effective hedge for cash flow hedges. [Refer: Cash flow hedges [member]]  | common practice: IAS 1 78 e, disclosure: IFRS 9 6.5.11 - Effective 2018-01-01 |
| ifrs-full | ReserveOfCashFlowHedgesContinuingHedges   | X instant credit | Reserve of cash flow hedges, continuing hedges   | A component of equity representing the reserve of cash flow hedges in relation to continuing hedges. [Refer: Reserve of cash flow hedges]   | disclosure: IFRS 7 24B b ii - Effective 2018-01-01                            |
| ifrs-full | ReserveOfCashFlowHedgesHedgingRelationshipsForWhichHedgeAccountingIsNoLongerApplied | X instant credit | Reserve of cash flow hedges, hedging relationships for which hedge accounting is no longer applied | A component of equity representing the reserve of cash flow hedges in relation to hedging relationships for which hedge accounting is no longer applied. [Refer: Reserve of cash flow hedges]   | disclosure: IFRS 7 24B b iii - Effective 2018-01-01                           |
| ifrs-full | ReserveOfCashFlowHedgesMember   | member           | Reserve of cash flow hedges [member]   | This member stands for a component of equity representing the accumulated portion of gain (loss) on a hedging instrument that is determined to be an effective hedge for cash flow hedges. [Refer: Cash flow hedges [member]]   | example: IAS 1 108, disclosure: IFRS 9 6.5.11 - Effective 2018-01-01          |
| ifrs-full | ReserveOfChangeInFairValueOfFinancialLiabilityAttributableToChangeInCreditRisk      | X instant credit | Reserve of change in fair value of financial liability attributable to change in credit risk       | A component of equity representing the accumulated change in fair value of financial liabilities attributable to change in the credit risk of the liabilities. [Refer: Credit risk [member]; Financial liabilities]   | common practice: IAS 1 78 e - Effective 2018-01-01                            |

|           |   |                  |  |   |  |
|-----------|---|------------------|--|---|--|
|           | OfLiability   |                  | of liability   |   |  |
| ifrs-full | ReserveOfChangeIn FairValueOfFinancial LiabilityAttributableT oChangeInCreditRisk OfLiabilityMember | member           | Reserve of change in fair value of financial liability attributable to change in credit risk of liability [member] | This member stands for a component of equity representing the accumulated change in fair value of financial liabilities attributable to change in the credit risk of the liabilities. [Refer: Credit risk [member]; Financial liabilities]  | example: IAS 1 108 - Effective 2018-01-01  |
| ifrs-full | ReserveOfChangeIn ValueOfForeignCurre ncyBasisSpreads   | X instant credit | Reserve of change in value of foreign currency basis spreads   | A component of equity representing the accumulated change in the value of foreign currency basis spreads of financial instruments when excluding them from the designation of these financial instruments as hedging instruments.   | common practice: IAS 1 78 e - Effective 2018-01-01, disclosure: IFRS 9 6.5.16 - Effective 2018-01-01 |
| ifrs-full | ReserveOfChangeIn ValueOfForeignCurre ncyBasisSpreadsMe mber  | member           | Reserve of change in value of foreign currency basis spreads [member]  | This member stands for a component of equity representing the accumulated change in the value of foreign currency basis spreads of financial instruments when excluding them from the designation of these financial instruments as hedging instruments.  | example: IAS 1 108 - Effective 2018-01-01, disclosure: IFRS 9 6.5.16 - Effective 2018-01-01          |
| ifrs-full | ReserveOfChangeIn ValueOfForwardEle mentsOfForwardCon tracts  | X instant credit | Reserve of change in value of forward elements of forward contracts  | A component of equity representing the accumulated change in the value of the forward elements of forward contracts when separating the forward element and spot element of a forward contract and designating as the hedging instrument only the changes in the spot element.                        | common practice: IAS 1 78 e - Effective 2018-01-01, disclosure: IFRS 9 6.5.16 - Effective 2018-01-01 |
| ifrs-full | ReserveOfChangeIn ValueOfForwardEle mentsOfForwardCon tractsMember                                  | member           | Reserve of change in value of forward elements of forward contracts [member]                                       | This member stands for a component of equity representing the accumulated change in the value of the forward elements of forward contracts when separating the forward element and spot element of a forward contract and designating as the hedging instrument only the changes in the spot element. | example: IAS 1 108 - Effective 2018-01-01, disclosure: IFRS 9 6.5.16 - Effective 2018-01-01          |
| ifrs-full | ReserveOfChangeIn ValueOfTimeValueOf Options  | X instant credit | Reserve of change in value of time value of options  | A component of equity representing the accumulated change in the value of the time value of options when separating the intrinsic value and time value of an option contract and designating as the hedging instrument only the changes in the intrinsic value.                                       | common practice: IAS 1 78 e - Effective 2018-01-01, disclosure: IFRS 9 6.5.15 -                      |

|           |  |                  |  |   |   |
|-----------|--|------------------|--|---|---|
|           |  |                  |  |   | Effective 2018-01-01  |
| ifrs-full | ReserveOfChangeInValueOfTimeValueOfOptionsMember       | member           | Reserve of change in value of time value of options [member] | This member stands for a component of equity representing the accumulated change in the value of the time value of options when separating the intrinsic value and time value of an option contract and designating as the hedging instrument only the changes in the intrinsic value.  | example: IAS 1 108 - Effective 2018-01-01, disclosure: IFRS 9 6.5.15 - Effective 2018-01-01 |
| ifrs-full | ReserveOfDiscretionaryParticipationFeatures            | X instant credit | Reserve of discretionary participation features              | A component of equity resulting from discretionary participation features. Discretionary participation features are contractual rights to receive, as a supplement to guaranteed benefits, additional benefits: (a) that are likely to be a significant portion of the total contractual benefits; (b) whose amount or timing is contractually at the discretion of the issuer; and (c) that are contractually based on: (i) the performance of a specified pool of contracts or a specified type of contract; (ii) realised and/or unrealised investment returns on a specified pool of assets held by the issuer; or (iii) the profit or loss of the company, fund or other entity that issues the contract.                        | example: IAS 1 78 e, disclosure: IFRS 4 IG22 f, disclosure: IFRS 4 34 b                     |
| ifrs-full | ReserveOfDiscretionaryParticipationFeaturesMember      | member           | Reserve of discretionary participation features [member]     | This member stands for a component of equity resulting from discretionary participation features. Discretionary participation features are contractual rights to receive, as a supplement to guaranteed benefits, additional benefits: (a) that are likely to be a significant portion of the total contractual benefits; (b) whose amount or timing is contractually at the discretion of the issuer; and (c) that are contractually based on: (i) the performance of a specified pool of contracts or a specified type of contract; (ii) realised and/or unrealised investment returns on a specified pool of assets held by the issuer; or (iii) the profit or loss of the company, fund or other entity that issues the contract. | example: IAS 1 108, disclosure: IFRS 4 IG22 f, disclosure: IFRS 4 34 b                      |
| ifrs-full | ReserveOfEquityComponentOfConvertibleInstruments       | X instant credit | Reserve of equity component of convertible instruments       | A component of equity representing components of convertible instruments classified as equity.  | common practice: IAS 1 55   |
| ifrs-full | ReserveOfEquityComponentOfConvertibleInstrumentsMember | member           | Reserve of equity component of convertible                   | This member stands for a component of equity representing components of convertible instruments classified as equity.   | common practice: IAS 1 108  |

|           |   |                  | instruments<br>[member]   |   |   |  |
|-----------|---|------------------|---|---|---|--|
| ifrs-full | ReserveOfExchangeDifferencesOnTranslation   | X instant credit | Reserve of exchange differences on translation  | A component of equity representing exchange differences on translation of financial statements of foreign operations recognised in other comprehensive income and accumulated in equity. [Refer: Other comprehensive income]                                      | disclosure: IAS 21 52 b                             |  |
| ifrs-full | ReserveOfExchangeDifferencesOnTranslationContinuingHedges   | X instant credit | Reserve of exchange differences on translation, continuing hedges   | A component of equity representing the reserve of exchange differences on translation in relation to continuing hedges. [Refer: Reserve of exchange differences on translation]   | disclosure: IFRS 7 24B b ii - Effective 2018-01-01  |  |
| ifrs-full | ReserveOfExchangeDifferencesOnTranslationHedgingRelationshipsForWhichHedgeAccountingIsNoLongerApplied | X instant credit | Reserve of exchange differences on translation, hedging relationships for which hedge accounting is no longer applied | A component of equity representing the reserve of exchange differences on translation in relation to hedging relationships for which hedge accounting is no longer applied. [Refer: Reserve of exchange differences on translation]                               | disclosure: IFRS 7 24B b iii - Effective 2018-01-01 |  |
| ifrs-full | ReserveOfExchangeDifferencesOnTranslationMember   | member           | Reserve of exchange differences on translation [member]   | This member stands for a component of equity representing accumulated exchange differences on the translation of financial statements of foreign operations recognised in other comprehensive income. [Refer: Other comprehensive income]                         | example: IAS 1 108, disclosure: IAS 21 52 b         |  |
| ifrs-full | ReserveOfGainsAndLossesFromInvestmentsInEquityInstruments   | X instant credit | Reserve of gains and losses from investments in equity instruments  | A component of equity representing accumulated gains and losses from investments in equity instruments that the entity has designated at fair value through other comprehensive income.   | common practice: IAS 1 78 e - Effective 2018-01-01  |  |
| ifrs-full | ReserveOfGainsAndLossesFromInvestmentsInEquityInstrumentsMember                                       | member           | Reserve of gains and losses from investments in equity instruments [member]   | This member stands for a component of equity representing accumulated gains and losses from investments in equity instruments that the entity has designated at fair value through other comprehensive income.  | example: IAS 1 108 - Effective 2018-01-01           |  |
| ifrs-full | ReserveOfGainsAndLossesOnFinancialAssetsMeasuredAtFairValueThroughOtherComprehensiveIncome            | X instant credit | Reserve of gains and losses on financial assets measured at fair value through other comprehensive income             | A component of equity representing the reserve of gains and losses on financial assets measured at fair value through other comprehensive income. [Refer: Financial assets measured at fair value through other comprehensive income; Other comprehensive income] | common practice: IAS 1 78 e - Effective 2018-01-01  |  |

|           |  |                  |  |   |  |
|-----------|--|------------------|--|---|--|
| ifrs-full | ReserveOfGainsAndLossesOnFinancialAssetsMeasuredAtFairValueThroughOtherComprehensiveIncomeMember | member           | Reserve of gains and losses on financial assets measured at fair value through other comprehensive income [member] | This member stands for a component of equity representing the accumulated gains and losses on financial assets measured at fair value through other comprehensive income. [Refer: Financial assets measured at fair value through other comprehensive income; Other comprehensive income] | example: IAS 1 108 - Effective 2018-01-01                                |
| ifrs-full | ReserveOfGainsAndLossesOnHedgingInstrumentsThatHedgeInvestmentsInEquityInstruments               | X instant credit | Reserve of gains and losses on hedging instruments that hedge investments in equity instruments                    | A component of equity representing the accumulated gains and losses on hedging instruments that hedge investments in equity instruments that the entity has designated at fair value through other comprehensive income.  | common practice: IAS 1 78 e - Effective 2018-01-01                       |
| ifrs-full | ReserveOfGainsAndLossesOnHedgingInstrumentsThatHedgeInvestmentsInEquityInstrumentsMember         | member           | Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]           | This member stands for a component of equity representing the accumulated gains and losses on hedging instruments that hedge investments in equity instruments that the entity has designated at fair value through other comprehensive income.   | example: IAS 1 108 - Effective 2018-01-01                                |
| ifrs-full | ReserveOfGainsAndLossesOnRemeasuringAvailableforSaleFinancialAssets                              | X instant credit | Reserve of gains and losses on remeasuring available-for-sale financial assets                                     | A component of equity representing accumulated gains and losses on remeasuring available-for-sale financial assets. [Refer: Financial assets available-for-sale]  | common practice: IAS 1 78 e - Expiry date 2018-01-01                     |
| ifrs-full | ReserveOfGainsAndLossesOnRemeasuringAvailableforSaleFinancialAssetsMember                        | member           | Reserve of gains and losses on remeasuring available-for-sale financial assets [member]                            | This member stands for a component of equity representing accumulated gains and losses on remeasuring available-for-sale financial assets. [Refer: Financial assets available-for-sale]   | example: IAS 1 108 - Expiry date 2018-01-01                              |
| ifrs-full | ReserveOfOverlayApproach   | X instant credit | Reserve of overlay approach  | A component of equity representing the accumulated overlay approach adjustments.  | common practice: IFRS 4 35D b - Effective on first application of IFRS 9 |
| ifrs-full | ReserveOfOverlayApproachMember   | member           | Reserve of overlay approach [member]   | This member stands for a component of equity representing the accumulated overlay approach adjustments.   | common practice: IFRS 4 35D b - Effective on first application of IFRS 9 |

|           |  |                  |  |  |  |
|-----------|--|------------------|--|--|--|
| ifrs-full | ReserveOfRemeasurementsOfDefinedBenefitPlans   | X instant credit | Reserve of remeasurements of defined benefit plans   | A component of equity representing the accumulated remeasurements of defined benefit plans. [Refer: Defined benefit plans [member]]  | common practice: IAS 1 78 e  |
| ifrs-full | ReserveOfRemeasurementsOfDefinedBenefitPlansMember   | member           | Reserve of remeasurements of defined benefit plans [member]  | This member stands for a component of equity resulting from remeasurements of defined benefit plans. [Refer: Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans]  | example: IAS 1 108   |
| ifrs-full | ReserveOfSharebasedPayments  | X instant credit | Reserve of share-based payments  | A component of equity resulting from share-based payments.   | common practice: IAS 1 78 e  |
| ifrs-full | ReserveOfSharebasedPaymentsMember  | member           | Reserve of share-based payments [member]   | This member stands for a component of equity resulting from share-based payments.  | example: IAS 1 108   |
| ifrs-full | ReservesWithinEquityAxis   | axis             | Reserves within equity [axis]  | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | disclosure: IAS 1 79 b   |
| ifrs-full | ResidualValueRiskMember  | member           | Residual value risk [member]   | This member stands for a component of other price risk that represents the type of risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in residual values. [Refer: Financial instruments, class [member]]        | example: IFRS 7 IG32, example: IFRS 7 40 a   |
| ifrs-full | RestatedMember   | member           | Currently stated [member]  | This member stands for the information currently stated in the financial statements. It also represents the standard value for the 'Retrospective application and retrospective restatement' and 'Departure from requirement of IFRS' axes if no other member is used. | common practice: IAS 1 20 d, disclosure: IAS 1 106 b, disclosure: IAS 8 28 f i, disclosure: IAS 8 29 c i, disclosure: IAS 8 49 b i |
| ifrs-full | RestrictedCashAndCashEquivalents   | X instant debit  | Restricted cash and cash equivalents   | The amount of cash and cash equivalents whose use or withdrawal is restricted. [Refer: Cash and cash equivalents]  | common practice: IAS 1 55  |
| ifrs-full | RestrictionsOnAccessToAssetsInFunds  | text             | Description of restrictions on access to assets in funds   | The description of restrictions on access to the assets in decommissioning, restoration and environmental rehabilitation funds.  | disclosure: IFRIC 5 11   |
| ifrs-full | RestrictionsOnRealisabilityOfInvestmentPropertyOrRemittanceOfIncomeAndProceedsOfDisposalOfInvestmentProperty | X instant        | Restrictions on realisability of investment property or remittance of income and proceeds of disposal of | The amount of restrictions on the realisability of investment property or the remittance of income and proceeds of disposal. [Refer: Investment property]  | disclosure: IAS 40 75 g  |

|           |  |                  |   |   |  |
|-----------|--|------------------|---|---|--|
|           |  |                  | investment property                         |   |  |
| ifrs-full | RestructuringContingentLiabilityMember | member           | Restructuring contingent liability [member] | This member stands for a contingent liability for restructuring, such as the sale or termination of a line of business; closure of business locations in a country or region or relocation of activities from one country or region to another; changes in management structure; and fundamental reorganisations that have a material effect on the nature and focus of the entity's operations. [Refer: Contingent liabilities [member]] | example: IAS 37 88                               |
| ifrs-full | RestructuringProvision                 | X instant credit | Restructuring provision                     | The amount of provision for restructuring, such as the sale or termination of a line of business; closure of business locations in a country or region or relocation of activities from one country or region to another; changes in management structure; and fundamental reorganisations that have a material effect on the nature and focus of the entity's operations. [Refer: Other provisions]                                      | example: IAS 37 70                               |
| ifrs-full | RestructuringProvisionAbstract         |                  | Restructuring provision [abstract]          |   |  |
| ifrs-full | RestructuringProvisionMember           | member           | Restructuring provision [member]            | This member stands for a provision for restructuring, such as the sale or termination of a line of business; closure of business locations in a country or region or relocation of activities from one country or region to another; changes in management structure; and fundamental reorganisations that have a material effect on the nature and focus of the entity's operations. [Refer: Other provisions [member]]                  | example: IAS 37 70                               |
| ifrs-full | RetainedEarnings                       | X instant credit | Retained earnings                           | A component of equity representing the entity's cumulative undistributed earnings or deficit.   | example: IAS 1 78 e, example: IAS 1 IG6          |
| ifrs-full | RetainedEarningsMember                 | member           | Retained earnings [member]                  | This member stands for a component of equity representing an entity's cumulative undistributed earnings or deficit.   | disclosure: IAS 1 106, example: IAS 1 108        |
| ifrs-full | RetentionForContractsInProgress        | X instant debit  | Retention for contracts in progress         | The amount of progress billings on construction contracts that are not paid until the conditions specified in the contract for the payment of such amounts have been satisfied or until defects have been rectified. [Refer: Progress billings]   | disclosure: IAS 11 40 c - Expiry date 2018-01-01 |
| ifrs-full | RetentionPayables                      | X instant credit | Retention payables                          | The amount of payment that is withheld by the entity, pending the fulfilment of a condition.  | common practice: IAS 1 78                        |

|           |  |                   |  |   |   |
|-----------|--|-------------------|--|---|---|
| ifrs-full | RetirementsIntangibleAssetsAndGoodwill                       | X duration credit | Retirements, intangible assets and goodwill                            | The decrease in intangible assets and goodwill resulting from retirements. [Refer: Intangible assets and goodwill]  | common practice: IAS 38 118 e   |
| ifrs-full | RetirementsIntangibleAssetsOtherThanGoodwill                 | X duration credit | Retirements, intangible assets other than goodwill                     | The decrease in intangible assets other than goodwill resulting from retirements. [Refer: Intangible assets other than goodwill]  | common practice: IAS 38 118 e   |
| ifrs-full | RetirementsPropertyPlantAndEquipment                         | X duration credit | Retirements, property, plant and equipment                             | The decrease in property, plant and equipment resulting from retirements. [Refer: Property, plant and equipment]  | common practice: IAS 16 73 e  |
| ifrs-full | RetrospectiveApplicationAndRetrospectiveRestatementAxis      | axis              | Retrospective application and retrospective restatement [axis]         | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.  | disclosure: IAS 1 106 b, disclosure: IAS 8 28 f i, disclosure: IAS 8 29 c i, disclosure: IAS 8 49 b i |
| ifrs-full | ReturnOnPlanAssetsNetDefinedBenefitLiabilityAsset            | X duration debit  | Return on plan assets, net defined benefit liability (asset)           | The decrease (increase) in the net defined benefit liability (asset) resulting from the return on plan assets. The return on plans assets is interest, dividends and other revenue derived from the plan assets, together with realised and unrealised gains or losses on the plan assets, less any costs of managing plan assets and less any tax payable by the plan itself, other than tax included in the actuarial assumptions used to measure the present value of the defined benefit obligation. [Refer: Plan assets [member]; Net defined benefit liability (asset); Actuarial assumptions [member]] | disclosure: IAS 19 141 c i  |
| ifrs-full | ReturnOnReimbursementRights                                  | X duration debit  | Return on reimbursement rights   | The increase (decrease) in reimbursement rights resulting from the return on those rights. [Refer: Reimbursement rights, at fair value]   | disclosure: IAS 19 141 c i  |
| ifrs-full | RevaluationIncreaseDecreaseIntangibleAssetsOtherThanGoodwill | X duration debit  | Revaluation increase (decrease), intangible assets other than goodwill | The increase (decrease) in intangible assets other than goodwill resulting from revaluations to fair value. [Refer: Intangible assets other than goodwill; Revaluation surplus]   | disclosure: IAS 38 118 e iii  |
| ifrs-full | RevaluationIncreaseDecreasePropertyPlantAndEquipment         | X duration debit  | Revaluation increase (decrease), property, plant and equipment         | The increase (decrease) in property, plant and equipment resulting from revaluations to fair value. [Refer: Property, plant and equipment; Revaluation surplus]   | disclosure: IAS 16 73 e iv, disclosure: IAS 16 77 f   |
| ifrs-full | RevaluationOfIntangibleAssetsAbstract                        |                   | Revaluation of intangible assets [abstract]                            |   |   |

|           |  |                   |  |  |  |
|-----------|--|-------------------|--|--|--|
| ifrs-full | RevaluationSurplus                                       | X instant credit  | Revaluation surplus  | A component of equity representing the accumulated revaluation surplus on the revaluation of assets recognised in other comprehensive income. [Refer: Other comprehensive income]  | disclosure: IAS 16 39, disclosure: IAS 38 85   |
| ifrs-full | RevaluationSurplusMember                                 | member            | Revaluation surplus [member]                                   | This member stands for a component of equity representing accumulated revaluation surplus on the revaluation of assets recognised in other comprehensive income. [Refer: Other comprehensive income]   | example: IAS 1 108, disclosure: IAS 16 39, disclosure: IFRS 1 IG10   |
| ifrs-full | Revenue  | X duration credit | Revenue  | The income arising in the course of an entity's ordinary activities. Income is increases in economic benefits during the accounting period in the form of inflows or enhancements of assets or decreases of liabilities that result in an increase in equity, other than those relating to contributions from equity participants. | disclosure: IAS 1 82 a, example: IAS 1 103, example: IAS 1 102, disclosure: IAS 18 35 b - Expiry date 2018-01-01, disclosure: IFRS 12 B12 b v, example: IFRS 12 B10 b, disclosure: IFRS 8 28 a, disclosure: IFRS 8 23 a, disclosure: IFRS 8 32, disclosure: IFRS 8 33 a, disclosure: IFRS 8 34 |
| ifrs-full | RevenueAbstract  |                   | Revenue [abstract]   |  |  |
| ifrs-full | RevenueAndOperatingIncome                                | X duration credit | Revenue and other operating income                             | The aggregate amount of the entity's revenue and other operating income. [Refer: Revenue]  | common practice: IAS 1 85  |
| ifrs-full | RevenueArisingFromExchangesOfGoodsOrServices             | X duration credit | Revenue arising from exchanges of goods or services            | The amount of revenue arising from the exchanges of goods or services. [Refer: Revenue]  | disclosure: IAS 18 35 c - Expiry date 2018-01-01   |
| ifrs-full | RevenueArisingFromExchangesOfGoodsOrServicesAbstract     |                   | Revenue arising from exchanges of goods or services [abstract] |  |  |
| ifrs-full | RevenueArisingFromExchangesOfGoodsOrServicesConstruction | X duration credit | Revenue arising from exchanges of goods or services,           | The amount of revenue arising from exchanges of goods or services related to construction contracts. [Refer: Revenue]  | disclosure: IAS 18 35 c - Expiry date 2018-01-01   |

|           |   |                   |  |  |  |
|-----------|---|-------------------|--|--|--|
|           | onContracts   |                   | construction contracts   |  |  |
| ifrs-full | RevenueArisingFrom ExchangesOfGoods OrServicesDividends           | X duration credit | Income arising from exchanges of goods or services, dividends              | The amount of income arising from the exchanges of goods or services related to dividends.   | disclosure: IAS 18 35 c - Expiry date 2018-01-01   |
| ifrs-full | RevenueArisingFrom ExchangesOfGoods OrServicesInterest            | X duration credit | Income arising from exchanges of goods or services, interest               | The amount of income arising from the exchanges of goods or services related to interest.  | disclosure: IAS 18 35 c - Expiry date 2018-01-01   |
| ifrs-full | RevenueArisingFrom ExchangesOfGoods OrServicesOtherRev enue       | X duration credit | Revenue arising from exchanges of goods or services, other revenue         | The amount of revenue arising from the exchanges of goods or services that the entity does not separately disclose in the same statement or note. [Refer: Revenue]   | disclosure: IAS 18 35 c - Expiry date 2018-01-01   |
| ifrs-full | RevenueArisingFrom ExchangesOfGoods OrServicesRenderingOfServices | X duration credit | Revenue arising from exchanges of goods or services, rendering of services | The amount of revenue arising from the exchanges of goods or services related to the rendering of services. [Refer: Revenue]   | disclosure: IAS 18 35 c - Expiry date 2018-01-01   |
| ifrs-full | RevenueArisingFrom ExchangesOfGoods OrServicesRoyalties           | X duration credit | Income arising from exchanges of goods or services, royalties              | The amount of income arising from the exchanges of goods or services related to royalties.   | disclosure: IAS 18 35 c - Expiry date 2018-01-01   |
| ifrs-full | RevenueArisingFrom ExchangesOfGoods OrServicesSaleOfGo ods        | X duration credit | Revenue arising from exchanges of goods or services, sale of goods         | The amount of revenue arising from the exchanges of goods or services related to the sale of goods. [Refer: Revenue]   | disclosure: IAS 18 35 c - Expiry date 2018-01-01   |
| ifrs-full | RevenueDiscontinue dOperations                                    | X duration credit | Revenue, discontinued operations   | The amount of revenue of discontinued operations. [Refer: Discontinued operations [member]; Revenue]   | disclosure: IFRS 5 33 b i  |
| ifrs-full | RevenueFromConstr uctionContracts                                 | X duration credit | Revenue from construction contracts  | The amount of revenue arising from construction contracts. Construction contracts are contracts specifically negotiated for the construction of an asset or a combination of assets that are closely interrelated or interdependent in terms of their design, technology and function or their ultimate purpose or use. [Refer: Revenue] | common practice: IAS 1 112 c, disclosure: IFRIC 15 20 b - Expiry date 2018-01-01, disclosure: IAS 11 39 a - Expiry date 2018-01-01, disclosure: IAS 18 35 b - Expiry date 2018-01-01 |

|           |   |                   |   |  |   |
|-----------|---|-------------------|---|--|---|
| ifrs-full | RevenueFromContractsWithCustomers                                     | X duration credit | Revenue from contracts with customers   | The amount of revenue from contracts with customers. A customer is a party that has contracted with an entity to obtain goods or services that are an output of the entity's ordinary activities in exchange for consideration. [Refer: Revenue] | disclosure: IFRS 15 113 a - Effective 2018-01-01, disclosure: IFRS 15 114 - Effective 2018-01-01  |
| ifrs-full | RevenueFromDividends  | X duration credit | Dividend income   | The amount of dividends recognised as income. Dividends are distributions of profits to holders of equity investments in proportion to their holdings of a particular class of capital.  | common practice: IAS 1 112 c, disclosure: IAS 18 35 b v - Expiry date 2018-01-01  |
| ifrs-full | RevenueFromGovernmentGrants   | X duration credit | Income from government grants   | The amount of income recognised in relation to government grants. [Refer: Government grants]   | common practice: IAS 20 39 b  |
| ifrs-full | RevenueFromHotelOperations  | X duration credit | Revenue from hotel operations   | The amount of revenue arising from hotel operations. [Refer: Revenue]  | common practice: IAS 1 112 c, common practice: IAS 18 35 b ii - Expiry date 2018-01-01  |
| ifrs-full | RevenueFromInsuranceContractsIssuedWithoutReductionForReinsuranceHeld | X duration credit | Revenue from insurance contracts issued, without reduction for reinsurance held | The amount of revenue from insurance contracts issued, without any reduction for reinsurance held. [Refer: Revenue]  | example: IAS 1 85, example: IFRS 4 IG24 a, example: IFRS 4 37 b   |
| ifrs-full | RevenueFromInterest   | X duration credit | Interest income   | The amount of income arising from interest.  | common practice: IAS 1 112 c, disclosure: IAS 18 35 b iii - Expiry date 2018-01-01, disclosure: IFRS 12 B13 e, disclosure: IFRS 8 23 c, disclosure: IFRS 8 28 e |
| ifrs-full | RevenueFromPerformanceObligationsSatisfiedOrPartiallySatisfied        | X duration credit | Revenue from performance obligations satisfied                                  | The amount of revenue from performance obligations satisfied (or partially satisfied) in previous periods. [Refer: Performance obligations [member]; Revenue]  | disclosure: IFRS 15 116 c - Effective 2018-01-01  |

|           |  |                   |   |   |  |
|-----------|--|-------------------|---|---|--|
|           | iedInPreviousPeriods   |                   | or partially satisfied in previous periods  |   |  |
| ifrs-full | RevenueFromRenderingOfAdvertisingServices                                | X duration credit | Revenue from rendering of advertising services                                    | The amount of revenue arising from the rendering of advertising services. [Refer: Revenue]  | common practice: IAS 1 112 c, common practice: IAS 18 35 b ii - Expiry date 2018-01-01 |
| ifrs-full | RevenueFromRenderingOfCargoAndMailTransportServices                      | X duration credit | Revenue from rendering of cargo and mail transport services                       | The amount of revenue arising from the rendering of cargo and mail transport services. [Refer: Revenue]                                   | common practice: IAS 1 112 c, common practice: IAS 18 35 b ii - Expiry date 2018-01-01 |
| ifrs-full | RevenueFromRenderingOfDataServices                                       | X duration credit | Revenue from rendering of data services   | The amount of revenue arising from the rendering of data services. [Refer: Revenue]   | common practice: IAS 1 112 c, common practice: IAS 18 35 b ii - Expiry date 2018-01-01 |
| ifrs-full | RevenueFromRenderingOfGamingServices                                     | X duration credit | Revenue from rendering of gaming services   | The amount of revenue arising from the rendering of gaming services. [Refer: Revenue]   | common practice: IAS 1 112 c, common practice: IAS 18 35 b ii - Expiry date 2018-01-01 |
| ifrs-full | RevenueFromRenderingOfInformationTechnologyConsultingServices            | X duration credit | Revenue from rendering of information technology consulting services              | The amount of revenue arising from the rendering of consulting services relating to information technology. [Refer: Revenue]              | common practice: IAS 1 112 c, common practice: IAS 18 35 b ii - Expiry date 2018-01-01 |
| ifrs-full | RevenueFromRenderingOfInformationTechnologyMaintenanceAndSupportServices | X duration credit | Revenue from rendering of information technology maintenance and support services | The amount of revenue arising from the rendering of maintenance and support services relating to information technology. [Refer: Revenue] | common practice: IAS 1 112 c, common practice: IAS 18 35 b ii - Expiry date 2018-01-01 |

|           |   |                   |   |  |  |
|-----------|---|-------------------|---|--|--|
| ifrs-full | RevenueFromRenderingOfInformationTechnologyServices   | X duration credit | Revenue from rendering of information technology services       | The amount of revenue arising from the rendering of information technology services. [Refer: Revenue]              | common practice: IAS 1 112 c, common practice: IAS 18 35 b ii - Expiry date 2018-01-01 |
| ifrs-full | RevenueFromRenderingOfInterconnectionServices         | X duration credit | Revenue from rendering of interconnection services              | The amount of revenue arising from the rendering of interconnection services for other operators. [Refer: Revenue] | common practice: IAS 1 112 c, common practice: IAS 18 35 b ii - Expiry date 2018-01-01 |
| ifrs-full | RevenueFromRenderingOfInternetAndDataServices         | X duration credit | Revenue from rendering of internet and data services            | The amount of revenue arising from the rendering of internet and data services. [Refer: Revenue]                   | common practice: IAS 1 112 c, common practice: IAS 18 35 b ii - Expiry date 2018-01-01 |
| ifrs-full | RevenueFromRenderingOfInternetAndDataServicesAbstract |                   | Revenue from rendering of internet and data services [abstract] |  |  |
| ifrs-full | RevenueFromRenderingOfInternetServices                | X duration credit | Revenue from rendering of internet services                     | The amount of revenue arising from the rendering of internet services. [Refer: Revenue]                            | common practice: IAS 1 112 c, common practice: IAS 18 35 b ii - Expiry date 2018-01-01 |
| ifrs-full | RevenueFromRenderingOfLandLineTelephoneServices       | X duration credit | Revenue from rendering of land line telephone services          | The amount of revenue arising from the rendering of land line telephone services. [Refer: Revenue]                 | common practice: IAS 1 112 c, common practice: IAS 18 35 b ii - Expiry date 2018-01-01 |
| ifrs-full | RevenueFromRenderingOfMobileTelephoneServices         | X duration credit | Revenue from rendering of mobile telephone services             | The amount of revenue arising from the rendering of mobile telephone services. [Refer: Revenue]                    | common practice: IAS 1 112 c, common practice: IAS 18 35 b ii -                        |

|           |  |                   |  |   |  |
|-----------|--|-------------------|--|---|--|
|           |  |                   |  |   | Expiry date 2018-01-01   |
| ifrs-full | RevenueFromRenderingOfOtherTelecommunicationServices   | X duration credit | Revenue from rendering of other telecommunication services     | The amount of revenue arising from the rendering of telecommunication services that the entity does not separately disclose in the same statement or note. [Refer: Revenue] | common practice: IAS 1 112 c, common practice: IAS 18 35 b ii - Expiry date 2018-01-01 |
| ifrs-full | RevenueFromRenderingOfPassengerTransportServices       | X duration credit | Revenue from rendering of passenger transport services         | The amount of revenue arising from the rendering of passenger transport services. [Refer: Revenue]  | common practice: IAS 1 112 c, common practice: IAS 18 35 b ii - Expiry date 2018-01-01 |
| ifrs-full | RevenueFromRenderingOfPrintingServices                 | X duration credit | Revenue from rendering of printing services                    | The amount of revenue arising from the rendering of printing services. [Refer: Revenue]   | common practice: IAS 1 112 c, common practice: IAS 18 35 b ii - Expiry date 2018-01-01 |
| ifrs-full | RevenueFromRenderingOfServices                         | X duration credit | Revenue from rendering of services                             | The amount of revenue arising from the rendering of services. [Refer: Revenue]  | common practice: IAS 1 112 c, disclosure: IAS 18 35 b ii - Expiry date 2018-01-01      |
| ifrs-full | RevenueFromRenderingOfServicesRelatedPartyTransactions | X duration credit | Revenue from rendering of services, related party transactions | The amount of revenue arising from the rendering of services in related party transactions. [Refer: Revenue; Related parties [member]]                                      | example: IAS 24 21 c   |
| ifrs-full | RevenueFromRenderingOfTelecommunicationServices        | X duration credit | Revenue from rendering of telecommunication services           | The amount of revenue arising from the rendering of telecommunication services. [Refer: Revenue]  | common practice: IAS 1 112 c, common practice: IAS 18 35 b ii - Expiry date 2018-01-01 |

|           |   |                   |   |   |  |
|-----------|---|-------------------|---|---|--|
| ifrs-full | RevenueFromRenderingOfTelecommunicationServicesAbstract |                   | Revenue from rendering of telecommunication services [abstract] |   |  |
| ifrs-full | RevenueFromRenderingOfTelephoneServices                 | X duration credit | Revenue from rendering of telephone services                    | The amount of revenue arising from the rendering of telephone services. [Refer: Revenue]      | common practice: IAS 1 112 c, common practice: IAS 18 35 b ii - Expiry date 2018-01-01 |
| ifrs-full | RevenueFromRenderingOfTransportServices                 | X duration credit | Revenue from rendering of transport services                    | The amount of revenue arising from the rendering of transport services. [Refer: Revenue]      | common practice: IAS 1 112 c, common practice: IAS 18 35 b ii - Expiry date 2018-01-01 |
| ifrs-full | RevenueFromRoomOccupancyServices                        | X duration credit | Revenue from room occupancy services                            | The amount of revenue arising from room occupancy services. [Refer: Revenue]                  | common practice: IAS 1 112 c, common practice: IAS 18 35 b ii - Expiry date 2018-01-01 |
| ifrs-full | RevenueFromRoyalties                                    | X duration credit | Royalty income  | The amount of income arising from royalties.  | common practice: IAS 1 112 c, disclosure: IAS 18 35 b iv - Expiry date 2018-01-01      |
| ifrs-full | RevenueFromSaleOfAgriculturalProduce                    | X duration credit | Revenue from sale of agricultural produce                       | The amount of revenue arising from the sale of agricultural produce. [Refer: Revenue]         | common practice: IAS 1 112 c, common practice: IAS 18 35 b i - Expiry date 2018-01-01  |
| ifrs-full | RevenueFromSaleOfAlcoholAndAlcoholicDrinks              | X duration credit | Revenue from sale of alcohol and alcoholic drinks               | The amount of revenue arising from the sale of alcohol and alcoholic drinks. [Refer: Revenue] | common practice: IAS 1 112 c, common practice: IAS 18 35 b i - Expiry date 2018-       |

|           |                                  |                   |  |   |   |
|-----------|----------------------------------|-------------------|--|---|---|
|           |                                  |                   |  |   | 01-01   |
| ifrs-full | RevenueFromSaleOfBooks           | X duration credit | Revenue from sale of books             | The amount of revenue arising from the sale of books. [Refer: Revenue]                        | common practice: IAS 1 112 c, common practice: IAS 18 35 b i - Expiry date 2018-01-01 |
| ifrs-full | RevenueFromSaleOfCopper          | X duration credit | Revenue from sale of copper            | The amount of revenue arising from the sale of copper. [Refer: Revenue]                       | common practice: IAS 1 112 c, common practice: IAS 18 35 b i - Expiry date 2018-01-01 |
| ifrs-full | RevenueFromSaleOfCrudeOil        | X duration credit | Revenue from sale of crude oil         | The amount of revenue arising from the sale of crude oil. [Refer: Current crude oil; Revenue] | common practice: IAS 1 112 c, common practice: IAS 18 35 b i - Expiry date 2018-01-01 |
| ifrs-full | RevenueFromSaleOfElectricity     | X duration credit | Revenue from sale of electricity       | The amount of revenue arising from the sale of electricity. [Refer: Revenue]                  | common practice: IAS 1 112 c, common practice: IAS 18 35 b i - Expiry date 2018-01-01 |
| ifrs-full | RevenueFromSaleOfFoodAndBeverage | X duration credit | Revenue from sale of food and beverage | The amount of revenue arising from the sale of food and beverage. [Refer: Revenue]            | common practice: IAS 1 112 c, common practice: IAS 18 35 b i - Expiry date 2018-01-01 |
| ifrs-full | RevenueFromSaleOfGold            | X duration credit | Revenue from sale of gold              | The amount of revenue arising from the sale of gold. [Refer: Revenue]                         | common practice: IAS 1 112 c, common practice: IAS 18 35 b i - Expiry date 2018-      |

|           |   |                   |   |   |   |
|-----------|---|-------------------|---|---|---|
|           |   |                   |   |   | 01-01   |
| ifrs-full | RevenueFromSaleOf Goods                             | X duration credit | Revenue from sale of goods                                | The amount of revenue arising from the sale of goods. [Refer: Revenue]  | common practice: IAS 1 112 c, disclosure: IAS 18 35 b i - Expiry date 2018-01-01      |
| ifrs-full | RevenueFromSaleOf GoodsRelatedPartyTransactions     | X duration credit | Revenue from sale of goods, related party transactions    | The amount of revenue arising from the sale of goods in related party transactions. [Refer: Revenue; Related parties [member]]                      | example: IAS 24 21 a  |
| ifrs-full | RevenueFromSaleOf NaturalGas                        | X duration credit | Revenue from sale of natural gas                          | The amount of revenue arising from the sale of natural gas. [Refer: Current natural gas; Revenue]   | common practice: IAS 1 112 c, common practice: IAS 18 35 b i - Expiry date 2018-01-01 |
| ifrs-full | RevenueFromSaleOf OilAndGasProducts                 | X duration credit | Revenue from sale of oil and gas products                 | The amount of revenue arising from the sale of oil and gas products. [Refer: Revenue]   | common practice: IAS 1 112 c, common practice: IAS 18 35 b i - Expiry date 2018-01-01 |
| ifrs-full | RevenueFromSaleOf PetroleumAndPetrochemicalProducts | X duration credit | Revenue from sale of petroleum and petrochemical products | The amount of revenue arising from the sale of petroleum and petrochemical products. [Refer: Current petroleum and petrochemical products; Revenue] | common practice: IAS 1 112 c, common practice: IAS 18 35 b i - Expiry date 2018-01-01 |
| ifrs-full | RevenueFromSaleOf Publications                      | X duration credit | Revenue from sale of publications                         | The amount of revenue arising from the sale of publications. [Refer: Revenue]   | common practice: IAS 1 112 c, common practice: IAS 18 35 b i - Expiry date 2018-01-01 |

|           |   |                   |  |   |   |
|-----------|---|-------------------|--|---|---|
| ifrs-full | RevenueFromSaleOfSilver   | X duration credit | Revenue from sale of silver  | The amount of revenue arising from the sale of silver. [Refer: Revenue]   | common practice: IAS 1 112 c, common practice: IAS 18 35 b i - Expiry date 2018-01-01 |
| ifrs-full | RevenueFromSaleOfSugar  | X duration credit | Revenue from sale of sugar   | The amount of revenue arising from the sale of sugar. [Refer: Revenue]  | common practice: IAS 1 112 c, common practice: IAS 18 35 b i - Expiry date 2018-01-01 |
| ifrs-full | RevenueFromSaleOfTelecommunicationEquipment                             | X duration credit | Revenue from sale of telecommunication equipment                                   | The amount of revenue arising from the sale of telecommunication equipment. [Refer: Revenue]  | common practice: IAS 1 112 c, common practice: IAS 18 35 b i - Expiry date 2018-01-01 |
| ifrs-full | RevenueMultipleSignificantUnobservableInputsAssets                      | X.XX duration     | Revenue multiple, significant unobservable inputs, assets                          | A revenue multiple used as a significant Level 3 unobservable input for assets. [Refer: Level 3 of fair value hierarchy [member]]   | example: IFRS 13 IE63, example: IFRS 13 93 d  |
| ifrs-full | RevenueMultipleSignificantUnobservableInputsEntitysOwnEquityInstruments | X.XX duration     | Revenue multiple, significant unobservable inputs, entity's own equity instruments | A revenue multiple used as a significant Level 3 unobservable input for the entity's own equity instruments. [Refer: Entity's own equity instruments [member]; Level 3 of fair value hierarchy [member]]                                    | example: IFRS 13 IE63, example: IFRS 13 93 d  |
| ifrs-full | RevenueMultipleSignificantUnobservableInputsLiabilities                 | X.XX duration     | Revenue multiple, significant unobservable inputs, liabilities                     | A revenue multiple used as a significant Level 3 unobservable input for liabilities. [Refer: Level 3 of fair value hierarchy [member]]  | example: IFRS 13 IE63, example: IFRS 13 93 d  |
| ifrs-full | RevenueOfAcquiree   | X duration credit | Revenue of acquiree since acquisition date   | The amount of revenue of the acquiree since the acquisition date included in the consolidated statement of comprehensive income. [Refer: Revenue]   | disclosure: IFRS 3 B64 q i  |
| ifrs-full | RevenueOfCombinedEntity   | X duration credit | Revenue of combined entity as if combination occurred at beginning of period       | The revenue of the combined entity as though the acquisition date for all business combinations that occurred during the year had been as of the beginning of the annual reporting period. [Refer: Business combinations [member]; Revenue] | disclosure: IFRS 3 B64 q ii   |

|           |   |                   |   |  |   |
|-----------|---|-------------------|---|--|---|
| ifrs-full | RevenueRecognisedOnExchangingConstructionServicesForFinancialAsset                            | X duration credit | Revenue recognised on exchanging construction services for financial asset                                  | The amount of revenue recognised when construction services are exchanged for financial assets in service concession arrangements. [Refer: Service concession arrangements [member]; Revenue]  | disclosure: SIC 29 6A                                 |
| ifrs-full | RevenueRecognisedOnExchangingConstructionServicesForIntangibleAsset                           | X duration credit | Revenue recognised on exchanging construction services for intangible asset                                 | The amount of revenue recognised when construction services are exchanged for an intangible asset in service concession arrangements. [Refer: Service concession arrangements [member]; Revenue]   | disclosure: SIC 29 6A                                 |
| ifrs-full | RevenueThatWasIncludedInContractLiabilityBalanceAtBeginningOfPeriod                           | X duration credit | Revenue that was included in contract liability balance at beginning of period                              | The amount of revenue that was included in the contract liability balance at the beginning of the period. [Refer: Contract liabilities; Revenue]   | disclosure: IFRS 15 116 b - Effective 2018-01-01      |
| ifrs-full | ReversalAllowanceAccountForCreditLossesOfFinancialAssets                                      | X duration        | Reversal, allowance account for credit losses of financial assets   | The decrease in an allowance account for credit losses of financial assets resulting from the reversal of impairment. [Refer: Allowance account for credit losses of financial assets]   | common practice: IFRS 7 16 - Expiry date 2018-01-01   |
| ifrs-full | ReversalOfImpairmentLoss  | X duration credit | Reversal of impairment loss   | The amount recognised as an increase of the carrying amount of an asset or cash-generating unit to its recoverable amount when an impairment loss had been previously recognised. [Refer: Impairment loss]   | disclosure: IAS 36 130 b, disclosure: IAS 36 130 d ii |
| ifrs-full | ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncome                                  | X duration credit | Reversal of impairment loss recognised in other comprehensive income  | The amount of reversal of impairment loss recognised in other comprehensive income. [Refer: Reversal of impairment loss; Impairment loss recognised in other comprehensive income]   | disclosure: IAS 36 126 d, disclosure: IAS 36 129 b    |
| ifrs-full | ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomeIntangibleAssetsOtherThanGoodwill | X duration        | Reversal of impairment loss recognised in other comprehensive income, intangible assets other than goodwill | The amount of reversal of impairment loss recognised in other comprehensive income for intangible assets other than goodwill. [Refer: Reversal of impairment loss recognised in other comprehensive income; Intangible assets other than goodwill] | disclosure: IAS 38 118 e iii                          |
| ifrs-full | ReversalOfImpairmentLossRecognisedInOtherComprehensiveIncomePropertyPlantAndEquipment         | X duration        | Reversal of impairment loss recognised in other comprehensive income, property, plant and equipment         | The amount of reversal of impairment loss recognised in other comprehensive income for property, plant and equipment. [Refer: Reversal of impairment loss recognised in other comprehensive income; Property, plant and equipment]                 | disclosure: IAS 16 73 e iv                            |

|           |  |                   |   |  |  |
|-----------|--|-------------------|---|--|--|
| ifrs-full | ReversalOfImpairmentLossRecognisedIn ProfitOrLoss                                  | X duration credit | Reversal of impairment loss recognised in profit or loss  | The amount of reversal of impairment loss recognised in profit or loss. [Refer: Reversal of impairment loss; Profit (loss)]  | disclosure: IAS 36 126 b, disclosure: IAS 36 129 b |
| ifrs-full | ReversalOfImpairmentLossRecognisedIn ProfitOrLossBiologicalAssets                  | X duration        | Reversal of impairment loss recognised in profit or loss, biological assets                     | The amount of reversal of impairment loss recognised in profit or loss for biological assets. [Refer: Reversal of impairment loss recognised in profit or loss; Biological assets]   | disclosure: IAS 41 55 b                            |
| ifrs-full | ReversalOfImpairmentLossRecognisedIn ProfitOrLossIntangibleAssetsOtherThanGoodwill | X duration        | Reversal of impairment loss recognised in profit or loss, intangible assets other than goodwill | The amount of reversal of impairment loss recognised in profit or loss for intangible assets other than goodwill. [Refer: Reversal of impairment loss recognised in profit or loss; Intangible assets other than goodwill] | disclosure: IAS 38 118 e v                         |
| ifrs-full | ReversalOfImpairmentLossRecognisedIn ProfitOrLossInvestmentProperty                | X duration        | Reversal of impairment loss recognised in profit or loss, investment property                   | The amount of reversal of impairment loss recognised in profit or loss for investment property. [Refer: Reversal of impairment loss recognised in profit or loss; Investment property]                                     | disclosure: IAS 40 76 g, disclosure: IAS 40 79 d v |
| ifrs-full | ReversalOfImpairmentLossRecognisedIn ProfitOrLossLoansAndAdvances                  | X duration        | Reversal of impairment loss recognised in profit or loss, loans and advances                    | The amount of reversal of impairment loss recognised in profit or loss for loans and advances. [Refer: Reversal of impairment loss recognised in profit or loss]   | common practice: IAS 1 85                          |
| ifrs-full | ReversalOfImpairmentLossRecognisedIn ProfitOrLossPropertyPlantAndEquipment         | X duration        | Reversal of impairment loss recognised in profit or loss, property, plant and equipment         | The amount of reversal of impairment loss recognised in profit or loss for property, plant and equipment. [Refer: Reversal of impairment loss recognised in profit or loss; Property, plant and equipment]                 | disclosure: IAS 1 98 a, disclosure: IAS 16 73 e vi |
| ifrs-full | ReversalOfImpairmentLossRecognisedIn ProfitOrLossTradeReceivables                  | X duration credit | Reversal of impairment loss recognised in profit or loss, trade receivables                     | The amount of reversal of impairment loss recognised in profit or loss for trade receivables. [Refer: Reversal of impairment loss recognised in profit or loss; Trade receivables]   | common practice: IAS 1 112 c                       |
| ifrs-full | ReversalOfInventoryWrittenown  | X duration        | Reversal of inventory write-down  | The amount recognised as a reduction in the amount of inventories recognised as an expense due to the reversal of any write-down of inventories resulting from an increase in net realisable value. [Refer:                | disclosure: IAS 1 98 a, disclosure: IAS 2 36 f     |

|           |  |                   |   |   |   |
|-----------|--|-------------------|---|---|---|
|           |  |                   |   | Inventories; Inventory write-down]  |   |
| ifrs-full | ReversalOfProvisionsForCostOfRestructuring                                       | X duration credit | Reversal of provisions for cost of restructuring  | The amount of reversals of provisions for the cost of restructuring. [Refer: Restructuring provision]   | disclosure: IAS 198 b                           |
| ifrs-full | ReversedUnsettledLiabilitiesContingentLiabilitiesRecognisedInBusinessCombination | X duration debit  | Reversed unsettled liabilities, contingent liabilities recognised in business combination | The amount of contingent liabilities recognised in a business combination that were unsettled and subsequently reversed. [Refer: Contingent liabilities recognised in business combination; Business combinations [member]]                       | disclosure: IFRS 3 B67 c                        |
| ifrs-full | ReverseRepurchaseAgreementsAndCashCollateralOnSecuritiesBorrowed                 | X instant debit   | Reverse repurchase agreements and cash collateral on securities borrowed                  | The amount of instruments purchased for resale in reverse repurchase agreements and cash collateral on securities borrowed. [Refer: Repurchase agreements and cash collateral on securities lent]   | common practice: IAS 1 55                       |
| ifrs-full | RightofuseAssetFairValueUsedAsDeemedCost   | X instant debit   | Right-of-use asset fair value used as deemed cost   | The amount of right-of-use assets for which fair value was used as their deemed cost in the opening IFRS statement of financial position. [Refer: Right-of-use assets]  | disclosure: IFRS 130 - Effective 2019-01-01     |
| ifrs-full | RightofuseAssets   | X instant debit   | Right-of-use assets   | The amount of assets that represent a lessee's right to use an underlying asset for the lease term. Underlying asset is an asset that is the subject of a lease, for which the right to use that asset has been provided by a lessor to a lessee. | disclosure: IFRS 16 53 j - Effective 2019-01-01 |
| ifrs-full | RightofuseAssetsIncreaseDecreaseInRevaluationSurplus                             | X duration credit | Right-of-use assets, increase (decrease) in revaluation surplus                           | The increase (decrease) in the revaluation surplus that relates to right-of-use assets. [Refer: Revaluation surplus; Right-of-use assets]   | disclosure: IFRS 16 57 - Effective 2019-01-01   |
| ifrs-full | RightofuseAssetsMember   | member            | Right-of-use assets [member]  | This member stands for right-of-use assets. [Refer: Right-of-use assets]  | disclosure: IFRS 16 33 - Effective 2019-01-01   |
| ifrs-full | RightofuseAssetsRevaluationSurplus   | X instant credit  | Right-of-use assets, revaluation surplus  | The amount of the revaluation surplus that relates to right-of-use assets. [Refer: Revaluation surplus; Right-of-use assets]  | disclosure: IFRS 16 57 - Effective 2019-01-01   |
| ifrs-full | RightofuseAssetsRevaluedAssetsAtCost   | X instant debit   | Right-of-use assets, revalued assets, at cost   | The amount of right-of-use assets that would have been recognised had the revalued assets been carried under the cost model. [Refer: Right-of-use assets]   | disclosure: IFRS 16 57 - Effective 2019-01-01   |
| ifrs-full | RightofuseAssetsThatDoNotMeetDefinitionOfInvestmentProperty                      | X instant debit   | Right-of-use assets that do not meet definition of investment property                    | The amount of right-of-use assets that do not meet the definition of investment property. [Refer: Right-of-use assets; Investment property]   | disclosure: IFRS 16 47 a - Effective 2019-01-01 |

|           |  |                   |  |   |   |
|-----------|--|-------------------|--|---|---|
| ifrs-full | RightsPreferencesAndRestrictionsAttachingToClassOfShareCapital | text              | Rights, preferences and restrictions attaching to class of share capital | The description of the rights, preferences and restrictions attaching to a class of share capital including restrictions on the distribution of dividends and the repayment of capital. [Refer: Share capital [member]] | disclosure: IAS 1 79 a v                      |
| ifrs-full | RiskDiversificationEffectMember                                | member            | Risk diversification effect [member]                                     | This member stands for the effect of the diversification of risks arising from financial instruments. [Refer: Financial instruments, class [member]]  | common practice: IFRS 7 32                    |
| ifrs-full | RiskExposureAssociatedWithInstrumentsSharingCharacteristic     | X instant         | Risk exposure associated with instruments sharing characteristic         | The amount of risk exposure associated with financial instruments with a shared characteristic that identifies a concentration of risks. [Refer: Financial instruments, class [member]]                                 | disclosure: IFRS 7 B8 c                       |
| ifrs-full | RoyaltyExpense   | X duration debit  | Royalty expense  | The amount of expense arising from royalties.   | common practice: IAS 1 85                     |
| ifrs-full | SaleOrIssueOfTreasuryShares                                    | X duration credit | Sale or issue of treasury shares   | The increase in equity resulting from the sale or issue of treasury shares. [Refer: Treasury shares]  | common practice: IAS 1 106 d                  |
| ifrs-full | SalesAndMarketingExpense                                       | X duration debit  | Sales and marketing expense  | The amount of expense relating to the marketing and selling of goods or services.   | common practice: IAS 1 85                     |
| ifrs-full | SalesChannelsAxis  | axis              | Sales channels [axis]  | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.  | example: IFRS 15 B89 g - Effective 2018-01-01 |
| ifrs-full | SalesChannelsMember  | member            | Sales channels [member]  | This member stands for all sales channels. It also represents the standard value for the 'Sales channels' axis if no other member is used.  | example: IFRS 15 B89 g - Effective 2018-01-01 |
| ifrs-full | SalesFairValueMeasurementAssets                                | X duration credit | Sales, fair value measurement, assets                                    | The decrease in the fair value measurement of assets resulting from sales. [Refer: At fair value [member]]  | disclosure: IFRS 13 93 e iii                  |
| ifrs-full | SalesFairValueMeasurementEntitysOwnEquityInstruments           | X duration debit  | Sales, fair value measurement, entity's own equity instruments           | The decrease in the fair value measurement of entity's own equity instruments resulting from sales. [Refer: At fair value [member]; Entity's own equity instruments [member]]   | disclosure: IFRS 13 93 e iii                  |
| ifrs-full | SalesFairValueMeasurementLiabilities                           | X duration debit  | Sales, fair value measurement, liabilities                               | The decrease in the fair value measurement of liabilities resulting from sales. [Refer: At fair value [member]]   | disclosure: IFRS 13 93 e iii                  |
| ifrs-full | SalesOfPropertyAndOtherAssetsRelatedPartyTransactions          | X duration credit | Sales of property and other assets, related party transactions           | The amount of property and other assets sold by the entity in related party transactions. [Refer: Related parties [member]]   | example: IAS 24 21 b                          |
| ifrs-full | SecuredBankLoansReceived                                       | X instant credit  | Secured bank loans received  | The amount of loans received from banks that have been secured by collateral. [Refer: Loans received]   | common practice: IAS 1 112 c                  |

|           |  |                  |  |  |  |
|-----------|--|------------------|--|--|--|
| ifrs-full | SecuritiesLendingMember  | member           | Securities lending [member]  | This member stands for the lending of securities in which the lender transfers securities in exchange for collateral provided by the borrower.   | example: IFRS 7 IG40B, example: IFRS 7 B33   |
| ifrs-full | SecuritisationsMember  | member           | Securitisations [member]   | This member stands for securitisations, whereby individual assets are pooled together and sold to an entity that issues debt instruments backed by the pool of assets.   | example: IFRS 7 B33  |
| ifrs-full | SecuritisationVehicleMember  | member           | Securitisation vehicles [member]   | This member stands for vehicles used for the process of securitisation, whereby individual assets are pooled together and sold to a special purpose vehicle that issues debt instruments backed by the pool of assets.                                 | example: IFRS 12 B23 a   |
| ifrs-full | SegmentConsolidationItemsAxis                                      | axis             | Segment consolidation items [axis]   | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | disclosure: IFRS 8 23  |
| ifrs-full | SegmentInWhichNoncurrentAssetOrDisposalGroupHeldForSaleIsPresented | text             | Description of segment in which non-current asset or disposal group held for sale is presented | The description of the reportable segment in which non-current assets or disposal groups held for sale are presented. [Refer: Non-current assets or disposal groups classified as held for sale; Disposal groups classified as held for sale [member]] | disclosure: IFRS 5 41 d  |
| ifrs-full | SegmentsAxis   | axis             | Segments [axis]  | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | disclosure: IAS 36 130 d ii, disclosure: IFRS 15 115 - Effective 2018-01-01, disclosure: IFRS 8 23 |
| ifrs-full | SegmentsMember   | member           | Segments [member]  | This member stands for all segments of an entity. It also represents the standard value for the 'Segments' axis if no other member is used.  | disclosure: IAS 36 130 d ii, disclosure: IFRS 15 115 - Effective 2018-01-01, disclosure: IFRS 8 28 |
| ifrs-full | SellingExpense   | X duration debit | Selling expense  | The amount of expense relating to selling activities of the entity.  | common practice: IAS 1 112 c   |
| ifrs-full | SellingGeneralAndAdministrativeExpense                             | X duration debit | Selling, general and administrative expense  | The amount of expense relating to selling, general and administrative activities of the entity.  | common practice: IAS 1 85  |
| ifrs-full | SellingGeneralAndAdministrativeExpenseAbstract                     |                  | Selling, general and administrative expense [abstract]   |  |  |

|           |  |                   |  |   |   |
|-----------|--|-------------------|--|---|---|
| ifrs-full | SellingProfitLossOnFinanceLeases           | X duration credit | Selling profit (loss) on finance leases                    | The selling profit (loss) on finance leases. Finance lease is a lease that transfers substantially all the risks and rewards incidental to ownership of an underlying asset.  | disclosure: IFRS 16 90 a i - Effective 2019-01-01 |
| ifrs-full | SensitivityAnalysisForEachTypeOfMarketRisk | text block        | Sensitivity analysis for types of market risk [text block] | The disclosure of the sensitivity analysis for types of market risk to which the entity is exposed, showing how profit or loss and equity would have been affected by changes in the relevant risk variable that were reasonably possible at that date. [Refer: Market risk [member]]   | disclosure: IFRS 7 40 a                           |
| ifrs-full | SensitivityAnalysisToInsuranceRisk         | text              | Sensitivity analysis to insurance risk                     | The description of a sensitivity analysis that shows how profit (loss) and equity would have been affected if changes in the relevant insurance risk variable that were reasonably possible at the end of the reporting period had occurred, the methods and assumptions used in preparing the sensitivity analysis and any changes from the previous period in the methods and assumptions used. | disclosure: IFRS 4 39A a                          |
| ifrs-full | SeparateManagementEntitiesAxis             | axis              | Separate management entities [axis]                        | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.  | disclosure: IAS 24 18A                            |
| ifrs-full | SeparateManagementEntitiesMember           | member            | Separate management entities [member]                      | This member stands for separate entities that provide key management personnel services to the entity. It also represents the standard value for the 'Separate management entities' axis if no other member is used. [Refer: Key management personnel of entity or parent [member]]   | disclosure: IAS 24 18A                            |
| ifrs-full | SeparateMember                             | member            | Separate [member]  | This member stands for separate financial statements. Separate financial statements are those presented by an entity in which the entity could elect, subject to the requirements in IAS 27, to account for its investments in subsidiaries, joint ventures and associates either at cost, in accordance with IFRS 9, or using the equity method as described in IAS 28.                          | disclosure: IAS 27 4                              |
| ifrs-full | ServiceConcessionArrangementsAxis          | axis              | Service concession arrangements [axis]                     | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.  | disclosure: SIC 29 6                              |

|           |   |                   |  |   |                              |
|-----------|---|-------------------|--|---|------------------------------|
| ifrs-full | ServiceConcessionArrangementsMember   | member            | Service concession arrangements [member]   | This member stands for arrangements in which an entity (the operator) may enter into an arrangement with another entity (the grantor) to provide services that give the public access to major economic and social facilities. The grantor may be a public or private sector entity, including a governmental body. Examples of service concession arrangements involve water treatment and supply facilities, motorways, car parks, tunnels, bridges, airports and telecommunication networks. Examples of arrangements that are not service concession arrangements include an entity outsourcing the operation of its internal services (for example, employee cafeteria, building maintenance, and accounting or information technology functions). It also represents the standard value for the 'Service concession arrangements' axis if no other member is used. [Refer: Government [member]] | disclosure: SIC 29 6         |
| ifrs-full | ServiceConcessionRightsMember   | member            | Service concession rights [member]   | This member stands for service concession rights. [Refer: Service concession arrangements [member]]   | common practice: IAS 38 119  |
| ifrs-full | ServicesExpense   | X duration debit  | Services expense   | The amount of expense arising from services.  | common practice: IAS 1 85    |
| ifrs-full | ServicesReceivedRelatedPartyTransactions                                      | X duration debit  | Services received, related party transactions  | The amount of services received in related party transactions. [Refer: Related parties [member]]  | example: IAS 24 21 c         |
| ifrs-full | SettledLiabilitiesContingentLiabilitiesRecognisedInBusinessCombination        | X duration debit  | Settled liabilities, contingent liabilities recognised in business combination             | The amount of contingent liabilities recognised in a business combination that were settled. [Refer: Contingent liabilities recognised in business combination]   | disclosure: IFRS 3 B67 c     |
| ifrs-full | SettlementOfLiabilitiesByEntityOnBehalfOfRelatedPartyRelatedPartyTransactions | X duration        | Settlement of liabilities by entity on behalf of related party, related party transactions | The amount of liabilities settled by the entity on behalf of a related party in related party transactions. [Refer: Related parties [member]]   | example: IAS 24 21 j         |
| ifrs-full | SettlementOfLiabilitiesOnBehalfOfEntityByRelatedPartyRelatedPartyTransactions | X duration        | Settlement of liabilities on behalf of entity by related party, related party transactions | The amount of liabilities settled on behalf of the entity by a related party in related party transactions. [Refer: Related parties [member]]   | example: IAS 24 21 j         |
| ifrs-full | SettlementsFairValueMeasurementAssets   | X duration credit | Settlements, fair value measurement, assets  | The decrease in the fair value measurement of assets resulting from settlements. [Refer: At fair value [member]]  | disclosure: IFRS 13 93 e iii |

|           |  |                  |   |  |   |
|-----------|--|------------------|---|--|---|
| ifrs-full | SettlementsFairValueMeasurementEntitysOwnEquityInstruments   | X duration debit | Settlements, fair value measurement, entity's own equity instruments  | The decrease in the fair value measurement of the entity's own equity instruments resulting from settlements. [Refer: At fair value [member]; Entity's own equity instruments [member]]  | disclosure: IFRS 13 93 e iii  |
| ifrs-full | SettlementsFairValueMeasurementLiabilities   | X duration debit | Settlements, fair value measurement, liabilities  | The decrease in the fair value measurement of liabilities resulting from settlements. [Refer: At fair value [member]]  | disclosure: IFRS 13 93 e iii  |
| ifrs-full | SetupCostsMember   | member           | Setup costs [member]  | This member stands for a category of assets recognised from the costs to obtain or fulfil contracts with customers representing the setup costs. [Refer: Assets recognised from costs to obtain or fulfil contracts with customers]  | example: IFRS 15 128 a - Effective 2018-01-01                       |
| ifrs-full | SharebasedPaymentArrangementsMember  | member           | Share-based payment arrangements [member]   | This member stands for an agreement between the entity or another group entity or any shareholder of the group entity and another party (including an employee) that entitles the other party to receive (a) cash or other assets of the entity for amounts that are based on the price (or value) of equity instruments (including shares or share options) of the entity or another group entity; or (b) equity instruments (including shares or share options) of the entity or another group entity, provided that the specified vesting conditions, if any, are met. It also represents the standard value for the 'Types of share-based payment arrangements' axis if no other member is used. | disclosure: IFRS 2 45   |
| ifrs-full | ShareIssueRelatedCost  | X duration debit | Share issue related cost  | The amount of cost related to the issuance of shares.  | common practice: IAS 1 106 d  |
| ifrs-full | ShareOfAmountReclassifiedFromProfitOrLossToOtherComprehensiveIncomeApplyingOverlayApproachNewlyDesignatedFinancialAssets | X duration debit | Share of amount reclassified from profit or loss to other comprehensive income applying overlay approach, newly designated financial assets | The entity's share of the amount reclassified from profit or loss to other comprehensive income relating to newly designated financial assets applying the overlay approach.   | disclosure: IFRS 4 39M b - Effective on first application of IFRS 9 |
| ifrs-full | ShareOfAmountReportedInProfitOrLossApplyingIFRS9FinancialAssetsToWhichOverlayApproachIsApplied                           | X duration debit | Share of amount reported in profit or loss applying IFRS 9 for financial assets to which the overlay approach is applied                    | The entity's share of the amount reported in profit or loss applying IFRS 9 for financial assets to which the overlay approach is applied.   | disclosure: IFRS 4 39M b - Effective on first application of IFRS 9 |

|           |  |                  |  |  |   |
|-----------|--|------------------|--|--|---|
| ifrs-full | ShareOfAmountThatWouldHaveBeenReclassifiedFromProfitOrLossToOtherComprehensiveIncomeApplyingOverlayApproachIfFinancialAssetsHadNotBeenDedesignated | X duration debit | Share of amount that would have been reclassified from profit or loss to other comprehensive income applying overlay approach if financial assets had not been de-designated | The entity's share of the amount that would have been reclassified from profit or loss to other comprehensive income if financial assets had not been de-designated from the overlay approach. | disclosure: IFRS 4 39M b - Effective on first application of IFRS 9 |
| ifrs-full | ShareOfAmountThatWouldHaveBeenReportedInProfitOrLossIfIAS39HadBeenAppliedFinancialAssetsToWhichOverlayApproachIsApplied                            | X duration debit | Share of amount that would have been reported in profit or loss if IAS 39 had been applied, financial assets to which overlay approach is applied                            | The entity's share of the amount that would have been reported in profit or loss for financial assets to which the overlay approach is applied if IAS 39 had been applied.                     | disclosure: IFRS 4 39M b - Effective on first application of IFRS 9 |
| ifrs-full | ShareOfContingentLiabilitiesIncurredJointlyWithOtherVenturers  | X instant credit | Share of contingent liabilities of joint ventures incurred jointly with other investors  | The entity's share of contingent liabilities incurred jointly with other investors with joint control of the joint ventures. [Refer: Contingent liabilities [member]; Joint ventures [member]] | disclosure: IFRS 12 23 b  |
| ifrs-full | ShareOfContingentLiabilitiesOfAssociatesIncurredJointlyWithOtherInvestors  | X instant credit | Share of contingent liabilities of associates incurred jointly with other investors  | The entity's share of contingent liabilities incurred jointly with other investors with significant influence over associates. [Refer: Associates [member]; Contingent liabilities [member]]   | disclosure: IFRS 12 23 b  |
| ifrs-full | ShareOfContingentLiabilitiesOfAssociatesMember   | member           | Share of contingent liabilities of associates [member]   | This member stands for share of contingent liabilities of associates. [Refer: Associates [member]; Contingent liabilities [member]]  | example: IAS 37 88  |
| ifrs-full | ShareOfFinancialAssetsToWhichOverlayApproachIsApplied  | X instant debit  | Share of financial assets to which overlay approach is applied   | The entity's share of the amount of financial assets to which the overlay approach is applied. [Refer: Financial assets]   | disclosure: IFRS 4 39M b - Effective on first application of IFRS 9 |

|           |   |                   |  |   |  |
|-----------|---|-------------------|--|---|--|
| ifrs-full | ShareOfOtherComprehensiveIncomeOfAssociatesAndJointVenturesAccountedForUsingEquityMethod  | X duration credit | Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax   | The entity's share of the other comprehensive income of associates and joint ventures accounted for using the equity method, net of tax. [Refer: Associates [member]; Investments accounted for using equity method; Joint ventures [member]; Other comprehensive income] | disclosure: IAS 1 91 a, disclosure: IFRS 12 B16 c, disclosure: IFRS 4 39M b - Effective on first application of IFRS 9 |
| ifrs-full | ShareOfOtherComprehensiveIncomeOfAssociatesAndJointVenturesAccountedForUsingEquityMethodBeforeTax                                     | X duration credit | Share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax   | The entity's share of the other comprehensive income of associates and joint ventures accounted for using the equity method, before tax. [Refer: Associates [member]; Investments accounted for using equity method; Joint ventures [member]; Other comprehensive income] | disclosure: IAS 1 91 b, disclosure: IFRS 4 39M b - Effective on first application of IFRS 9                            |
| ifrs-full | ShareOfOtherComprehensiveIncomeOfAssociatesAndJointVenturesAccountedForUsingEquityMethodBeforeTaxAbstract                             |                   | Share of other comprehensive income of associates and joint ventures accounted for using equity method, before tax [abstract]                                  |   |  |
| ifrs-full | ShareOfOtherComprehensiveIncomeOfAssociatesAndJointVenturesAccountedForUsingEquityMethodNetOfTaxAbstract                              |                   | Share of other comprehensive income of associates and joint ventures accounted for using equity method, net of tax [abstract]                                  |   |  |
| ifrs-full | ShareOfOtherComprehensiveIncomeOfAssociatesAndJointVenturesAccountedForUsingEquityMethodThatWillBeReclassifiedToProfitOrLossBeforeTax | X duration credit | 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 | Share of the other comprehensive income of associates and joint ventures accounted for using the equity method that will be reclassified to profit or loss, before tax.   | disclosure: IAS 1 82A  |

|           |  |                   |  |   |   |
|-----------|--|-------------------|--|---|---|
| ifrs-full | ShareOfOtherComprehensiveIncomeOfAssociatesAndJointVenturesAccountedForUsingEquityMethodThatWillBeReclassifiedToProfitOrLossNetOfTax     | X duration credit | 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     | Share of the other comprehensive income of associates and joint ventures accounted for using the equity method that will be reclassified to profit or loss, net of tax.   | disclosure: IAS 1 82A   |
| ifrs-full | ShareOfOtherComprehensiveIncomeOfAssociatesAndJointVenturesAccountedForUsingEquityMethodThatWillNotBeReclassifiedToProfitOrLossBeforeTax | X duration credit | 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 | Share of the other comprehensive income of associates and joint ventures accounted for using the equity method that will not be reclassified to profit or loss, before tax.   | disclosure: IAS 1 82A   |
| ifrs-full | ShareOfOtherComprehensiveIncomeOfAssociatesAndJointVenturesAccountedForUsingEquityMethodThatWillNotBeReclassifiedToProfitOrLossNetOfTax  | X duration credit | 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 | Share of the other comprehensive income of associates and joint ventures accounted for using the equity method that will not be reclassified to profit or loss, net of tax.   | disclosure: IAS 1 82A   |
| ifrs-full | ShareOfProfitLossOfAssociatesAccountedForUsingEquityMethod   | X duration credit | Share of profit (loss) of associates accounted for using equity method   | The entity's share of the profit (loss) of associates accounted for using the equity method. [Refer: Associates [member]; Investments accounted for using equity method; Profit (loss)]   | common practice: IAS 1 85   |
| ifrs-full | ShareOfProfitLossOfAssociatesAndJointVenturesAccountedForUsingEquityMethod   | X duration credit | Share of profit (loss) of associates and joint ventures accounted for using equity method  | The entity's share of the profit (loss) of associates and joint ventures accounted for using the equity method. [Refer: Associates [member]; Investments accounted for using equity method; Joint ventures [member]; Profit (loss)] | disclosure: IAS 1 82 c, disclosure: IFRS 4 39M b - Effective on first application of IFRS 9, disclosure: IFRS 8 23 g, disclosure: IFRS 8 28 e |

|           |   |                   |   |  |   |
|-----------|---|-------------------|---|--|---|
| ifrs-full | ShareOfProfitLossOfAssociatesAndJointVenturesAccountedForUsingEquityMethodAbstract                      |                   | Share of profit (loss) of associates and joint ventures accounted for using equity method [abstract]                            |  |   |
| ifrs-full | ShareOfProfitLossOfContinuingOperationsOfAssociatesAndJointVenturesAccountedForUsingEquityMethod        | X duration credit | Share of profit (loss) from continuing operations of associates and joint ventures accounted for using equity method            | The entity's share of the profit (loss) from continuing operations of associates and joint ventures accounted for using the equity method. [Refer: Associates [member]; Continuing operations [member]; Investments accounted for using equity method; Joint ventures [member]; Profit (loss) from continuing operations]  | disclosure: IFRS 12 B16 a   |
| ifrs-full | ShareOfProfitLossOfDiscontinuedOperationsOfAssociatesAndJointVenturesAccountedForUsingEquityMethod      | X duration credit | Share of post-tax profit (loss) from discontinued operations of associates and joint ventures accounted for using equity method | The entity's share of the post-tax profit (loss) from discontinued operations of associates and joint ventures accounted for using the equity method. [Refer: Associates [member]; Discontinued operations [member]; Investments accounted for using equity method; Joint ventures [member]; Profit (loss) from discontinued operations]   | disclosure: IFRS 12 B16 b   |
| ifrs-full | ShareOfProfitLossOfJointVenturesAccountedForUsingEquityMethod   | X duration credit | Share of profit (loss) of joint ventures accounted for using equity method  | The entity's share of the profit (loss) of joint ventures accounted for using the equity method. [Refer: Investments accounted for using equity method; Joint ventures [member]; Profit (loss)]  | common practice: IAS 1 85   |
| ifrs-full | ShareOfReclassificationAdjustmentsOnFinancialAssetsThatHaveBeenDedesignatedFromOverlayApproachBeforeTax | X duration debit  | Share of reclassification adjustments on financial assets that have been de-designated from overlay approach, before tax        | The entity's share of the amount of reclassification adjustments related to financial assets that have been de-designated from the overlay approach during the reporting period, before tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income] | disclosure: IFRS 4 39M b - Effective on first application of IFRS 9 |
| ifrs-full | ShareOfReclassificationAdjustmentsOnFinancialAssetsThatHaveBeenDedesignatedFromOverlayApproach          | X duration debit  | Share of reclassification adjustments on financial assets that have been de-  | The entity's share of the amount of reclassification adjustments related to financial assets that have been de-designated from the overlay approach during the reporting period, net of tax. Reclassification adjustments are amounts reclassified to profit (loss) in the current period that were recognised in other comprehensive  | disclosure: IFRS 4 39M b - Effective on first application of IFRS 9 |

|           |  |                   |  |   |  |
|-----------|--|-------------------|--|---|--|
|           | achNetOfTax  |                   | designated from overlay approach, net of tax   | income in the current or previous periods. [Refer: Other comprehensive income]  |  |
| ifrs-full | ShareOfTotalComprehensiveIncomeOfAssociatesAndJointVenturesAccountedForUsingEquityMethod | X duration credit | Share of total comprehensive income of associates and joint ventures accounted for using equity method | The entity's share of the total comprehensive income of associates and joint ventures accounted for using the equity method. [Refer: Associates [member]; Joint ventures [member]; Investments accounted for using equity method] | disclosure: IFRS 12 B16 d  |
| ifrs-full | SharePremium   | X instant credit  | Share premium  | The amount received or receivable from the issuance of the entity's shares in excess of nominal value.  | example: IAS 1 78 e  |
| ifrs-full | SharePremiumMember   | member            | Share premium [member]   | This member stands for the amount received or receivable from issuance of the entity's shares in excess of nominal value.   | disclosure: IAS 1 106  |
| ifrs-full | SharesInEntityHeldByEntityOrByItsSubsidiariesOrAssociates                                | shares            | Number of shares in entity held by entity or by its subsidiaries or associates                         | The number of shares in the entity held by the entity or by its subsidiaries or associates. [Refer: Associates [member]; Subsidiaries [member]]   | disclosure: IAS 1 79 a vi  |
| ifrs-full | SharesReservedForIssueUnderOptionsAndContractsForSaleOfShares                            | shares            | Number of shares reserved for issue under options and contracts for sale of shares                     | The number of shares reserved for issue under options and contracts for the sale of shares.   | disclosure: IAS 1 79 a vii   |
| ifrs-full | Ships  | X instant debit   | Ships  | The amount of property, plant and equipment representing seafaring or other maritime vessels used in the entity's operations. [Refer: Property, plant and equipment]  | example: IAS 16 37 d   |
| ifrs-full | ShipsMember  | member            | Ships [member]   | This member stands for a class of property, plant and equipment representing seafaring vessels used in the entity's operations. [Refer: Property, plant and equipment]  | example: IAS 16 37 d   |
| ifrs-full | ShorttermBorrowings  | X instant credit  | Current borrowings   | The amount of current borrowings. [Refer: Borrowings]   | common practice: IAS 1 55  |
| ifrs-full | ShorttermBorrowings Member   | member            | Short-term borrowings [member]   | This member stands for short-term borrowings. [Refer: Borrowings]   | example: IAS 7 C Reconciliation of liabilities arising from financing activities, example: IAS 7 44C |

|           |   |                  |   |   |  |
|-----------|---|------------------|---|---|--|
| ifrs-full | ShorttermContractsMember                        | member           | Short-term contracts [member]                           | This member stands for short-term contracts with customers.   | example: IFRS 15 B89 e - Effective 2018-01-01                                    |
| ifrs-full | ShorttermDepositsClassifiedAsCashEquivalents    | X instant debit  | Short-term deposits, classified as cash equivalents     | A classification of cash equivalents representing short-term deposits. [Refer: Cash equivalents]  | common practice: IAS 7 45  |
| ifrs-full | ShorttermDepositsNotClassifiedAsCashEquivalents | X instant debit  | Short-term deposits, not classified as cash equivalents | The amount of short-term deposits held by the entity that are not classified as cash equivalents. [Refer: Cash equivalents]   | common practice: IAS 1 55  |
| ifrs-full | ShorttermEmployeeBenefitsAccruals               | X instant credit | Short-term employee benefits accruals                   | The amount of accruals for employee benefits (other than termination benefits) that are expected to be settled wholly within twelve months after the end of the annual reporting period in which the employees render the related services. [Refer: Accruals classified as current] | common practice: IAS 1 78  |
| ifrs-full | ShorttermEmployeeBenefitsExpense                | X duration debit | Short-term employee benefits expense                    | The amount of expense from employee benefits (other than termination benefits) that are expected to be settled wholly within twelve months after the end of the annual reporting period in which the employees render the related services.   | common practice: IAS 1 112 c   |
| ifrs-full | ShorttermEmployeeBenefitsExpenseAbstract        |                  | Short-term employee benefits expense [abstract]         |   |  |
| ifrs-full | ShorttermInvestmentsClassifiedAsCashEquivalents | X instant debit  | Short-term investments, classified as cash equivalents  | A classification of cash equivalents representing short-term investments. [Refer: Cash equivalents]   | common practice: IAS 7 45  |
| ifrs-full | ShorttermLegalProceedingsProvision              | X instant credit | Current legal proceedings provision                     | The amount of current provision for legal proceedings. [Refer: Legal proceedings provision]   | example: IAS 37 Example 10 A court case, example: IAS 37 87                      |
| ifrs-full | ShorttermMiscellaneousOtherProvisions           | X instant credit | Current miscellaneous other provisions                  | The amount of miscellaneous current other provisions. [Refer: Miscellaneous other provisions]   | common practice: IAS 1 78 d  |
| ifrs-full | ShorttermOnerousContractsProvision              | X instant credit | Current onerous contracts provision                     | The amount of current provision for onerous contracts. [Refer: Onerous contracts provision]   | example: IAS 37 Example 8 An onerous contract - Expiry date 2019-01-01, example: |

|           |   |                  |   |  |   |
|-----------|---|------------------|---|--|---|
|           |   |                  |   |  | IAS 37 66   |
| ifrs-full | ShorttermProvisionForDecommissioningRestorationAndRehabilitationCosts | X instant credit | Current provision for decommissioning, restoration and rehabilitation costs | The amount of current provision for decommissioning, restoration and rehabilitation costs. [Refer: Provision for decommissioning, restoration and rehabilitation costs]  | example: IAS 37 D<br>Examples:<br>disclosures,<br>example: IAS 37 87  |
| ifrs-full | ShorttermRestructuringProvision                                       | X instant credit | Current restructuring provision   | The amount of current provision for restructuring. [Refer: Restructuring provision]  | example: IAS 37 70  |
| ifrs-full | ShorttermWarrantyProvision  | X instant credit | Current warranty provision  | The amount of current provision for warranties. [Refer: Warranty provision]  | example: IAS 37 Example 1 Warranties,<br>example: IAS 37 87   |
| ifrs-full | SignificantInvestmentInAssociatesAxis                                 | axis             | Associates [axis]   | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | disclosure: IAS 27 17 b, disclosure: IAS 27 16 b, disclosure: IFRS 12 B4 d, disclosure: IFRS 4 39M - Effective on first application of IFRS 9 |
| ifrs-full | SignificantInvestmentInSubsidiariesAxis                               | axis             | Subsidiaries [axis]   | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | disclosure: IAS 27 17 b, disclosure: IAS 27 16 b, disclosure: IFRS 12 B4 a  |
| ifrs-full | SocialSecurityContributions   | X duration debit | Social security contributions   | A class of employee benefits expense that represents social security contributions. [Refer: Employee benefits expense]   | common practice: IAS 19 9   |
| ifrs-full | SpareParts  | X instant debit  | Current spare parts   | A classification of current inventory representing the amount of interchangeable parts that are kept in an inventory and are used for the repair or replacement of failed parts. [Refer: Inventories]  | common practice: IAS 2 37   |
| ifrs-full | StateDefinedBenefitPlansMember  | member           | State defined benefit plans [member]  | This member stands for defined benefit plans that are established by legislation to cover all entities (or all entities in a particular category) and are operated by national or local government or by another body that is not subject to control or influence by the | disclosure: IAS 19 45   |

|           |   |       |  |  |                       |
|-----------|---|-------|--|--|-----------------------|
|           |   |       |  | reporting entity. [Refer: Defined benefit plans [member]]  |                       |
| ifrs-full | StatementOfCashFlowsAbstract                              |       | Statement of cash flows placeholder - this item MUST be used as a starting point for the statement of cash flows   |  |                       |
| ifrs-full | StatementOfChangesInEquityAbstract                        |       | Statement of changes in equity placeholder - this item MUST be used as a starting point for the statement of changes in equity   |  |                       |
| ifrs-full | StatementOfChangesInEquityLineItems                       |       | StatementOfChangesInEquityAbstract   | Line items represent concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes of the table. |                       |
| ifrs-full | StatementOfChangesInEquityTable                           | table | Statement of changes in equity [table]   | Schedule disclosing information related to changes in equity.  | disclosure: IAS 1 106 |
| ifrs-full | StatementOfChangesInNetAssetsAvailableForBenefitsAbstract |       | Statement of changes in net assets available for benefits [abstract]   |  |                       |
| ifrs-full | StatementOfComprehensiveIncomeAbstract                    |       | Statement of comprehensive income placeholder - this item MUST be used as a starting point for the statement of comprehensive income if it is disclosed separately or when the |  |                       |

|           |  |            |   |   |  |
|-----------|--|------------|---|---|--|
|           |  |            | statement of profit or loss and other comprehensive income statement are combined in a single statement   |   |  |
| ifrs-full | StatementOfFinancialPositionAbstract   |            | Statement of financial position placeholder - this item MUST be used as a starting point for the statement of financial position                      |   |  |
| ifrs-full | StatementOfIFRSCo<br>mpliance  | text block | Statement of IFRS compliance [text block]   | An explicit and unreserved statement of compliance with all the requirements of IFRSs.  | disclosure: IAS 1<br>16                              |
| ifrs-full | StatementOfProfitOr<br>LossAndOtherCompr<br>ehensiveIncomeAbst<br>ract   |            | Statement of profit or loss and other comprehensive income [abstract]   |   |  |
| ifrs-full | StatementThatComp<br>arativeInformationDo<br>esNotComplyWithIF<br>RS7AndIFRS9  | text       | Statement that comparative information does not comply with IFRS 7 and IFRS 9.  | The statement that comparative information does not comply with IFRS 7 and IFRS 9.  | disclosure: IFRS 1<br>E2 b - Effective<br>2018-01-01 |
| ifrs-full | StatementThatEntity<br>HasChosenPractical<br>ExpedientWhenAsse<br>ssingWhetherContra<br>ctsOrContainsLease<br>AtDateOfInitialApplic<br>ationOfIFRS16 | text       | Statement that entity has chosen practical expedient when assessing whether contract is, or contains, lease at date of initial application of IFRS 16 | The statement that the entity has chosen the practical expedient in paragraph C3 of IFRS 16 when assessing whether a contract is, or contains, a lease at the date of initial application of IFRS 16. | disclosure: IFRS<br>16 C4 - Effective<br>2019-01-01  |

|           |   |      |  |   |   |
|-----------|---|------|--|---|---|
| ifrs-full | StatementThatInsure<br>rlsApplyingOverlayA<br>pproach   | text | Statement that insurer is applying overlay approach  | The statement that an insurer is applying the overlay approach.   | disclosure: IFRS 4 39L a - Effective on first application of IFRS 9 |
| ifrs-full | StatementThatInvest<br>mentEntityIsRequire<br>dToApplyExceptionF<br>romConsolidation  | text | Statement that investment entity is required to apply exception from consolidation   | The statement that the investment entity is required to apply an exception from consolidation. [Refer: Disclosure of investment entities [text block]]  | disclosure: IFRS 12 19A   |
| ifrs-full | StatementThatInvest<br>mentEntityPreparesS<br>eparateFinancialStat<br>ementsAsItsOnlyFina<br>ncialStatements  | text | Statement that investment entity prepares separate financial statements as its only financial statements                                       | The statement that an investment entity prepares separate financial statements as its only financial statements. [Refer: Disclosure of investment entities [text block]; Separate [member]]   | disclosure: IAS 27 16A  |
| ifrs-full | StatementThatLesse<br>eAccountsForLeases<br>OfLowvalueAssetsUs<br>ingRecognitionExem<br>ption   | text | Statement that lessee accounts for leases of low-value assets using recognition exemption  | The statement that the lessee accounts for leases of low-value assets using the recognition exemption in paragraph 6 of IFRS 16.  | disclosure: IFRS 16 60 - Effective 2019-01-01                       |
| ifrs-full | StatementThatLesse<br>eAccountsForShortte<br>rmLeasesUsingReco<br>gnitionExemption  | text | Statement that lessee accounts for short-term leases using recognition exemption   | The statement that the lessee accounts for short-term leases using the recognition exemption in paragraph 6 of IFRS 16. Short-term lease is a lease that, at the commencement date, has a lease term of 12 months or less. A lease that contains a purchase option is not a short-term lease. | disclosure: IFRS 16 60 - Effective 2019-01-01                       |
| ifrs-full | StatementThatLesse<br>eUsesPracticalExped<br>ientsWhenApplyingIF<br>RS16Retrospectively<br>ToLeasesClassifiedA<br>sOperatingLeasesAp<br>plyingIAS17 | text | Statement that lessee uses practical expedients when applying IFRS 16 retrospectively to leases classified as operating leases applying IAS 17 | The statement that the lessee uses one or more of the specified practical expedients in paragraph C10 of IFRS 16 when applying IFRS 16 retrospectively in accordance with paragraph C5(b) to leases classified as operating leases applying IAS 17.   | disclosure: IFRS 16 C13 - Effective 2019-01-01                      |
| ifrs-full | StatementThatPracti<br>calExpedientAboutEx<br>istenceOfSignificantF<br>inancingComponent  | text | Statement that practical expedient about existence of significant financing  | The statement that the practical expedient about the existence of a significant financing component in a contract with a customer has been used.  | disclosure: IFRS 15 129 - Effective 2018-01-01                      |

|           |  |                  |   |   |   |
|-----------|--|------------------|---|---|---|
|           | HasBeenUsed  |                  | component has been used   |   |   |
| ifrs-full | StatementThatPracticalExpedientAboutIncrementalCostsOfObtainingContractHasBeenUsed | text             | Statement that practical expedient about incremental costs of obtaining contract has been used  | The statement that the practical expedient about the incremental costs of obtaining a contract with a customer has been used.   | disclosure: IFRS 15 129 - Effective 2018-01-01  |
| ifrs-full | StatementThatRateRegulatorIsRelatedParty   | text             | Statement that rate regulator is related party  | The statement that the rate regulator is a related party to the entity. [Refer: Description of identity of rate regulator(s); Related parties [member]]   | disclosure: IFRS 14 30 b  |
| ifrs-full | StatementThatRegulatoryDeferralAccountBalancesNoLongerFullyRecoverableOrReversible | text             | Statement that regulatory deferral account balance is no longer fully recoverable or reversible | The statement that a regulatory deferral account balance is no longer fully recoverable or reversible. [Refer: Regulatory deferral account balances [member]]   | disclosure: IFRS 14 36  |
| ifrs-full | StatementThatUnadjustedComparativeInformationHasBeenPreparedOnDifferentBasis       | text             | Statement that unadjusted comparative information has been prepared on different basis          | The statement that unadjusted comparative information in the financial statements has been prepared on a different basis.   | disclosure: IFRS 10 C6B,<br>disclosure: IFRS 11 C12B,<br>disclosure: IAS 16 80A, disclosure: IAS 27 18I,<br>disclosure: IAS 38 130I |
| ifrs-full | StatutoryReserve   | X instant credit | Statutory reserve   | A component of equity representing reserves created based on legal requirements.  | common practice: IAS 1 55   |
| ifrs-full | StatutoryReserveMember   | member           | Statutory reserve [member]  | This member stands for a component of equity representing reserves created based on legal requirements.   | common practice: IAS 1 108  |
| ifrs-full | StructuredDebtAmountContributedToFairValueOfPlanAssets                             | X instant debit  | Structured debt, amount contributed to fair value of plan assets                                | The amount that debt that has been structured to meet a particular investment objective constitutes of the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]] | example: IAS 19 142 h   |
| ifrs-full | SubclassificationsOfAssetsLiabilitiesAndEquitiesAbstract                           |                  | Subclassifications of assets, liabilities and equities [abstract]                               |   |   |

|           |  |                   |  |  |   |
|-----------|--|-------------------|--|--|---|
| ifrs-full | SubleasePaymentsRecognisedAsExpense                      | X duration debit  | Sublease payments recognised as expense                                | The amount of payments made for subleases recognised as an expense.  | disclosure: IAS 17 35 c - Expiry date 2019-01-01  |
| ifrs-full | SubordinatedLiabilities                                  | X instant credit  | Subordinated liabilities   | The amount of liabilities that are subordinate to other liabilities with respect to claims.  | common practice: IAS 1 55   |
| ifrs-full | SubordinatedLiabilitiesAbstract                          |                   | Subordinated liabilities [abstract]                                    |  |   |
| ifrs-full | SubscriptionCirculationRevenue                           | X duration credit | Subscription circulation revenue                                       | The amount of circulation revenue derived from subscriptions. [Refer: Revenue; Circulation revenue]  | common practice: IAS 1 112 c, common practice: IAS 18 35 b i - Expiry date 2018-01-01               |
| ifrs-full | SubsequentRecognitionOfDeferredTaxAssetsGoodwill         | X duration credit | Subsequent recognition of deferred tax assets, goodwill                | The decrease in goodwill resulting from the subsequent recognition of deferred tax assets during the measurement period for a business combination. [Refer: Goodwill; Deferred tax assets; Business combinations [member]]   | disclosure: IFRS 3 B67 d iii  |
| ifrs-full | SubsidiariesMember                                       | member            | Subsidiaries [member]  | This member stands for entities that are controlled by another entity.   | disclosure: IAS 24 19 c, disclosure: IAS 27 17 b, disclosure: IAS 27 16 b, disclosure: IFRS 12 B4 a |
| ifrs-full | SubsidiariesWithMaterialNoncontrollingInterestsMember    | member            | Subsidiaries with material non-controlling interests [member]          | This member stands for subsidiaries that have non-controlling interests that are material to the reporting entity. [Refer: Subsidiaries [member]; Non-controlling interests]   | disclosure: IFRS 12 12  |
| ifrs-full | SummaryOfQuantitativeDataAboutWhatEntityManagesAsCapital | text              | Summary quantitative data about what entity manages as capital         | Summary quantitative data about what the entity manages as capital.  | disclosure: IAS 1 135 b   |
| ifrs-full | SummaryQuantitativeDataAboutEntitysExposureToRisk        | text block        | Summary quantitative data about entity's exposure to risk [text block] | The disclosure of summary quantitative data about the entity's exposure to risks arising from financial instruments. This disclosure shall be based on the information provided internally to key management personnel of the entity, for example, the entity's board of directors or chief executive officer. [Refer: Financial instruments, class [member]; Key management personnel of entity or parent [member]] | disclosure: IFRS 7 34 a   |

|           |   |                 |  |  |   |
|-----------|---|-----------------|--|--|---|
| ifrs-full | SummaryQuantitativeDataAboutPuttableFinancialInstrumentsClassifiedAsEquityInstruments | text            | Summary quantitative data about puttable financial instruments classified as equity instruments                        | Summary quantitative data about puttable financial instruments classified as equity instruments. [Refer: Financial instruments, class [member]]  | disclosure: IAS 1 136A a                              |
| ifrs-full | SupportProvidedToStructuredEntityWithoutHavingContractualObligationToDoSo             | X duration      | Support provided to structured entity without having contractual obligation to do so                                   | The amount of financial or other support (for example, purchasing assets of, or instruments issued by, the structured entity) provided to a structured entity without having a contractual obligation to do so, including assistance in obtaining financial support. [Refer: Subsidiaries [member]; Unconsolidated structured entities [member]] | disclosure: IFRS 12 15 a,<br>disclosure: IFRS 12 30 a |
| ifrs-full | SupportProvidedToSubsidiaryWithoutHavingContractualObligationToDoSo                   | X duration      | Support provided to subsidiary by investment entity or its subsidiaries without having contractual obligation to do so | The amount of support provided to a subsidiary by the investment entity or its subsidiaries without having a contractual obligation to do so. [Refer: Disclosure of investment entities [text block]; Subsidiaries [member]]   | disclosure: IFRS 12 19E a                             |
| ifrs-full | SurplusDeficitInPlan  | X instant debit | Surplus (deficit) in plan  | The present value of the defined benefit obligation, less the fair value of the plan assets (if any). [Refer: Plan assets [member]]  | common practice: IAS 19 57 a                          |
| ifrs-full | SurplusDeficitInPlanAbstract  |                 | Surplus (deficit) in plan [abstract]   |  |   |
| ifrs-full | SwapContractMember  | member          | Swap contract [member]   | This member stands for a derivative financial instrument that involves the exchange of cash flow streams between the parties of the contract over a specified period. [Refer: Derivatives [member]]  | common practice: IAS 1 112 c                          |
| ifrs-full | TangibleExplorationAndEvaluationAssets  | X instant debit | Tangible exploration and evaluation assets   | The amount of exploration and evaluation assets recognised as tangible assets in accordance with the entity's accounting policy. [Refer: Exploration and evaluation assets [member]]   | disclosure: IFRS 6 25                                 |
| ifrs-full | TangibleExplorationAndEvaluationAssetsMember  | member          | Tangible exploration and evaluation assets [member]  | This member stands for a class of property, plant and equipment representing tangible exploration and evaluation assets. [Refer: Exploration and evaluation assets [member]]   | disclosure: IFRS 6 25                                 |
| ifrs-full | TaxationrelatedRegulatoryDeferralAccountBalancesMember                                | member          | Taxation-related regulatory deferral account balances [member]   | This member stands for a class of regulatory deferral account balances that relates to taxation. [Refer: Classes of regulatory deferral account balances [member]]   | disclosure: IFRS 14 34                                |

|           |   |                   |   |  |                                |
|-----------|---|-------------------|---|--|--------------------------------|
| ifrs-full | TaxBenefitArisingFromPreviouslyUnrecognisedTaxLossTaxCreditOrTemporaryDifferenceOfPriorPeriodUsedToReduceCurrentTaxExpense  | X duration credit | Tax benefit arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce current tax expense  | The amount of benefit arising from a previously unrecognised tax loss, tax credit or temporary difference of a prior period that is used to reduce current tax expense. [Refer: Temporary differences [member]; Unused tax losses [member]; Unused tax credits [member]]                                 | example: IAS 12 80 e           |
| ifrs-full | TaxBenefitArisingFromPreviouslyUnrecognisedTaxLossTaxCreditOrTemporaryDifferenceOfPriorPeriodUsedToReduceDeferredTaxExpense | X duration credit | Tax benefit arising from previously unrecognised tax loss, tax credit or temporary difference of prior period used to reduce deferred tax expense | The amount of benefit arising from a previously unrecognised tax loss, tax credit or temporary difference of a prior period that is used to reduce deferred tax expense. [Refer: Deferred tax expense (income); Temporary differences [member]; Unused tax losses [member]; Unused tax credits [member]] | example: IAS 12 80 f           |
| ifrs-full | TaxContingentLiabilityMember  | member            | Tax contingent liability [member]   | This member stands for a contingent liability for taxes. [Refer: Contingent liabilities [member]]  | common practice: IAS 37 88     |
| ifrs-full | TaxEffectFromChangeInTaxRate  | X duration debit  | Tax effect from change in tax rate  | The amount that represents the difference between the tax expense (income) and the product of the accounting profit multiplied by the applicable tax rate(s) that relates to changes in the tax rate. [Refer: Accounting profit]   | disclosure: IAS 12 81 c i      |
| ifrs-full | TaxEffectOfExpenseNotDeductibleInDeterminingTaxableProfitTaxLoss  | X duration debit  | Tax effect of expense not deductible in determining taxable profit (tax loss)   | The amount that represents the difference between the tax expense (income) and the product of the accounting profit multiplied by the applicable tax rate(s) that relates to expenses not deductible in determining taxable profit (tax loss). [Refer: Accounting profit]                                | disclosure: IAS 12 81 c i      |
| ifrs-full | TaxEffectOfForeignTaxRates  | X duration debit  | Tax effect of foreign tax rates   | The amount that represents the difference between the tax expense (income) and the product of the accounting profit multiplied by the applicable tax rate(s) that relates to foreign tax rates. [Refer: Accounting profit]   | disclosure: IAS 12 81 c i      |
| ifrs-full | TaxEffectOfImpairmentOfGoodwill   | X duration debit  | Tax effect of impairment of goodwill  | The amount representing the difference between the tax expense (income) and the product of the accounting profit multiplied by the applicable tax rate(s) that relates to impairment of goodwill. [Refer: Accounting profit; Goodwill]   | common practice: IAS 12 81 c i |
| ifrs-full | TaxEffectOfRevenuesExemptFromTaxation2011   | X duration credit | Tax effect of revenues exempt from taxation   | The amount that represents the difference between the tax expense (income) and the product of the accounting profit multiplied by the applicable tax rate(s) that relates to revenues that are exempt from taxation. [Refer: Accounting profit]  | disclosure: IAS 12 81 c i      |

|           |  |                  |   |  |  |
|-----------|--|------------------|---|--|--|
| ifrs-full | TaxEffectOfTaxLosses   | X duration debit | Tax effect of tax losses  | The amount that represents the difference between the tax expense (income) and the product of the accounting profit multiplied by the applicable tax rate(s) that relates to tax losses. [Refer: Accounting profit]  | disclosure: IAS 12 81 c i                              |
| ifrs-full | TaxExpenseIncomeAtApplicableTaxRate  | X duration debit | Tax expense (income) at applicable tax rate   | The product of the accounting profit multiplied by the applicable tax rate(s). [Refer: Accounting profit; Applicable tax rate]   | disclosure: IAS 12 81 c i                              |
| ifrs-full | TaxExpenseIncomeRelatingToChangesInAccountingPoliciesAndErrorsIncludedInProfitOrLoss | X duration debit | Tax expense (income) relating to changes in accounting policies and errors included in profit or loss | The amount of tax expense or income relating to changes in accounting policies and errors that are included in profit or loss in accordance with IAS 8, because they cannot be accounted for retrospectively.  | example: IAS 12 80 h                                   |
| ifrs-full | TaxExpenseOfDiscontinuedOperationAbstract  |                  | Tax expense of discontinued operation [abstract]  |  |  |
| ifrs-full | TaxExpenseOtherThanIncomeTaxExpense  | X duration debit | Tax expense other than income tax expense   | The amount of tax expense exclusive of income tax expense.   | common practice: IAS 185                               |
| ifrs-full | TaxExpenseRelatingToGainLossOnDiscontinuance   | X duration debit | Tax expense relating to gain (loss) on discontinuance   | The tax expense relating to the gain (loss) on discontinuance when operations are discontinued. [Refer: Discontinued operations [member]]  | disclosure: IAS 12 81 h i, disclosure: IFRS 5 33 b iv  |
| ifrs-full | TaxExpenseRelatingToProfitLossFromOrdinaryActivitiesOfDiscontinuedOperations         | X duration debit | Tax expense relating to profit (loss) from ordinary activities of discontinued operations             | The tax expense relating to the profit (loss) arising from ordinary activities of discontinued operations. [Refer: Discontinued operations [member]; Profit (loss)]  | disclosure: IAS 12 81 h ii, disclosure: IFRS 5 33 b ii |
| ifrs-full | TaxRateEffectFromChangeInTaxRate   | X.XX duration    | Tax rate effect from change in tax rate   | The tax rate effect on the reconciliation between the average effective tax rate and the applicable tax rate resulting from a change in tax rate. [Refer: Average effective tax rate; Applicable tax rate]   | disclosure: IAS 12 81 c ii                             |
| ifrs-full | TaxRateEffectOfAdjustmentsForCurrentTaxOfPriorPeriods                                | X.XX duration    | Tax rate effect of adjustments for current tax of prior periods                                       | Tax rate effect on the reconciliation between the average effective tax rate and the applicable tax rate resulting from adjustments for the current tax of prior periods. [Refer: Average effective tax rate; Applicable tax rate; Adjustments for current tax of prior periods] | common practice: IAS 12 81 c ii                        |
| ifrs-full | TaxRateEffectOfExpenseNotDeductibleInDeterminingTaxableProfitTaxLoss                 | X.XX duration    | Tax rate effect of expense not deductible in determining taxable                                      | The tax rate effect on the reconciliation between the average effective tax rate and the applicable tax rate resulting from the expenses not deductible in determining taxable profit. [Refer: Average effective tax rate; Applicable tax rate]                                  | disclosure: IAS 12 81 c ii                             |

|           |   |                 |  |  |                                 |
|-----------|---|-----------------|--|--|---------------------------------|
|           |   |                 | profit (tax loss)  |  |                                 |
| ifrs-full | TaxRateEffectOfForeignTaxRates  | X.XX duration   | Tax rate effect of foreign tax rates   | The tax rate effect on the reconciliation between the average effective tax rate and the applicable tax rate resulting from the application of foreign tax rates. [Refer: Average effective tax rate; Applicable tax rate]   | disclosure: IAS 12 81 c ii      |
| ifrs-full | TaxRateEffectOfImpairmentOfGoodwill   | X.XX duration   | Tax rate effect of impairment of goodwill  | Tax rate effect on the reconciliation between the average effective tax rate and the applicable tax rate resulting from the impairment of goodwill. [Refer: Average effective tax rate; Applicable tax rate; Goodwill]   | common practice: IAS 12 81 c ii |
| ifrs-full | TaxRateEffectOfRevenuesExemptFromTaxation   | X.XX duration   | Tax rate effect of revenues exempt from taxation   | The tax rate effect on the reconciliation between the average effective tax rate and the applicable tax rate resulting from revenue that is exempt from taxation. [Refer: Average effective tax rate; Applicable tax rate]   | disclosure: IAS 12 81 c ii      |
| ifrs-full | TaxRateEffectOfTaxLosses  | X.XX duration   | Tax rate effect of tax losses  | The tax rate effect on the reconciliation between the average effective tax rate and the applicable tax rate resulting from tax losses. [Refer: Average effective tax rate; Applicable tax rate]   | disclosure: IAS 12 81 c ii      |
| ifrs-full | TechnologybasedIntangibleAssetsMember   | member          | Technology-based intangible assets [member]  | This member stands for a class of intangible assets representing assets based on technology. Such assets may include patented and unpatented technology, databases as well as trade secrets. [Refer: Intangible assets other than goodwill]  | common practice: IAS 38 119     |
| ifrs-full | TechnologybasedIntangibleAssetsRecognisedAsOfAcquisitionDate  | X instant debit | Technology-based intangible assets recognised as of acquisition date   | The amount recognised as of the acquisition date for technology-based intangible assets acquired in a business combination. [Refer: Technology-based intangible assets [member]; Business combinations [member]]   | common practice: IFRS 3 B64 i   |
| ifrs-full | TemporaryDifferenceMember   | member          | Temporary differences [member]   | This member stands for differences between the carrying amount of an asset or liability in the statement of financial position and its tax base. Temporary differences may be either: (a) taxable temporary differences; or (b) deductible temporary differences. [Refer: Carrying amount [member]]  | disclosure: IAS 12 81 g         |
| ifrs-full | TemporaryDifferencesAssociatedWithInvestmentsInSubsidiariesBranchesAndAssociatesAndInterestsInJointVentures | X instant       | Temporary differences associated with investments in subsidiaries, branches and associates and interests in joint ventures | The aggregate amount of temporary differences associated with investments in subsidiaries, branches and associates and interests in joint arrangements, for which deferred tax liabilities have not been recognised as a result of satisfying both of the following conditions: (a) the parent, investor, joint venturer or joint operator is able to control the timing of the reversal of the temporary difference; and (b) it is probable that the temporary difference will not reverse in the foreseeable future. [Refer: Associates [member]; Subsidiaries | disclosure: IAS 12 81 f         |

|           |   |                  |   |  |   |
|-----------|---|------------------|---|--|---|
|           |   |                  | arrangements for which deferred tax liabilities have not been recognised  | [member]; Temporary differences [member]; Investments in subsidiaries]   |   |
| ifrs-full | TemporaryDifference UnusedTaxLossesAndUnusedTaxCreditsAxis  | axis             | Temporary difference, unused tax losses and unused tax credits [axis]   | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | disclosure: IAS 12 81 g                       |
| ifrs-full | TemporaryDifference UnusedTaxLossesAndUnusedTaxCredits Member   | member           | Temporary difference, unused tax losses and unused tax credits [member]   | This member stands for temporary differences, unused tax losses and unused tax credits. It also represents the standard value for the 'Temporary difference, unused tax losses and unused tax credits' axis if no other member is used. [Refer: Temporary differences [member]; Unused tax credits [member]; Unused tax losses [member]]   | disclosure: IAS 12 81 g                       |
| ifrs-full | TerminationBenefits Expense   | X duration debit | Termination benefits expense  | The amount of expense in relation to termination benefits. Termination benefits are employee benefits provided in exchange for the termination of an employee's employment as a result of either: (a) an entity's decision to terminate an employee's employment before the normal retirement date; or (b) an employee's decision to accept an offer of benefits in exchange for the termination of employment. [Refer: Employee benefits expense] | common practice: IAS 19 171                   |
| ifrs-full | TimeandmaterialsContractsMember   | member           | Time-and-materials contracts [member]   | This member stands for time-and-materials contracts with customers.  | example: IFRS 15 B89 d - Effective 2018-01-01 |
| ifrs-full | TimingAndReasonForTransferBetweenFinancialLiabilitiesAndEquityAttributableToChangeInRedemptionProhibition | text             | Description of timing and reason for transfer between financial liabilities and equity attributable to change in redemption prohibition | The description of the timing of, and the reason for, the transfer between financial liabilities and the equity attributable to a change in the redemption prohibition.  | disclosure: IFRIC 2 13                        |
| ifrs-full | TimingOfTransferOfGoodsOrServicesAxis   | axis             | Timing of transfer of goods or services   | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts  | example: IFRS 15 B89 f - Effective            |

|           | s  |                  | [axis]   | that complete the table.  | 2018-01-01   |
|-----------|--|------------------|--|---|--|
| ifrs-full | TimingOfTransferOfGoodsOrServicesMember              | member           | Timing of transfer of goods or services [member] | This member stands for all timings of the transfer of goods or services in contracts with customers. It also represents the standard value for the 'Timing of transfer of goods or services' axis if no other member is used. | example: IFRS 15 B89 f - Effective 2018-01-01  |
| ifrs-full | TitleOfInitiallyAppliedIFRS                          | text             | Title of initially applied IFRS                  | The title of an initially applied IFRS. [Refer: IFRSs [member]]   | disclosure: IAS 8 28 a   |
| ifrs-full | TitleOfNewIFRS                                       | text             | Title of new IFRS                                | The title of a new IFRS that has been issued but is not yet effective.  | example: IAS 8 31 a  |
| ifrs-full | TopOfRangeMember                                     | member           | Top of range [member]                            | This member stands for top of a range.  | example: IFRS 13 IE63, example: IFRS 13 B6, disclosure: IFRS 14 33 b, disclosure: IFRS 2 45 d, common practice: IFRS 7 7 |
| ifrs-full | TradeAndOtherCurrentPayables                         | X instant credit | Trade and other current payables                 | The amount of current trade payables and current other payables. [Refer: Current trade payables; Other current payables]  | disclosure: IAS 1 54 k   |
| ifrs-full | TradeAndOtherCurrentPayablesAbstract                 |                  | Trade and other current payables [abstract]      |   |  |
| ifrs-full | TradeAndOtherCurrentPayablesToRelatedParties         | X instant credit | Current payables to related parties              | The amount of current payables due to related parties. [Refer: Related parties [member]; Payables to related parties]   | common practice: IAS 1 78  |
| ifrs-full | TradeAndOtherCurrentPayablesToTradeSuppliers         | X instant credit | Current trade payables                           | The current amount of payment due to suppliers for goods and services used in entity's business. [Refer: Current liabilities; Trade payables]   | common practice: IAS 1 78, example: IAS 1 70   |
| ifrs-full | TradeAndOtherCurrentReceivables                      | X instant debit  | Trade and other current receivables              | The amount of current trade receivables and current other receivables. [Refer: Current trade receivables; Other current receivables]  | disclosure: IAS 1 54 h, disclosure: IAS 1 78 b   |
| ifrs-full | TradeAndOtherCurrentReceivablesAbstract              |                  | Trade and other current receivables [abstract]   |   |  |
| ifrs-full | TradeAndOtherCurrentReceivablesDueFromRelatedParties | X instant debit  | Current receivables due from related parties     | The amount of current receivables due from related parties. [Refer: Related parties [member]]   | example: IAS 1 78 b  |

|           |  |                  |  |  |   |
|-----------|--|------------------|--|--|---|
| ifrs-full | TradeAndOtherPayables                              | X instant credit | Trade and other payables                                   | The amount of trade payables and other payables. [Refer: Trade payables; Other payables]   | disclosure: IAS 1 54 k  |
| ifrs-full | TradeAndOtherPayablesAbstract                      |                  | Trade and other payables [abstract]                        |  |   |
| ifrs-full | TradeAndOtherPayablesRecognisedAsOfAcquisitionDate | X instant credit | Trade and other payables recognised as of acquisition date | The amount recognised as of the acquisition date for trade and other payables assumed in a business combination. [Refer: Trade and other payables; Business combinations [member]] | common practice: IFRS 3 B64 i   |
| ifrs-full | TradeAndOtherPayablesToRelatedParties              | X instant credit | Payables to related parties                                | The amount of payables due to related parties. [Refer: Related parties [member]]   | common practice: IAS 1 78   |
| ifrs-full | TradeAndOtherPayablesToTradeSuppliers              | X instant credit | Trade payables   | The amount of payment due to suppliers for goods and services used in the entity's business.   | common practice: IAS 1 78   |
| ifrs-full | TradeAndOtherPayablesUndiscountedCashFlows         | X instant credit | Trade and other payables, undiscounted cash flows          | The amount of contractual undiscounted cash flows in relation to trade and other payables. [Refer: Trade and other payables]   | example: IFRS 7 IG31A - Effective 2019-01-01, example: IFRS 7 B11D  |
| ifrs-full | TradeAndOtherReceivables                           | X instant debit  | Trade and other receivables                                | The amount of trade receivables and other receivables. [Refer: Trade receivables; Other receivables]   | disclosure: IAS 1 54 h, disclosure: IAS 1 78 b  |
| ifrs-full | TradeAndOtherReceivablesAbstract                   |                  | Trade and other receivables [abstract]                     |  |   |
| ifrs-full | TradeAndOtherReceivablesDueFromRelatedParties      | X instant debit  | Receivables due from related parties                       | The amount of receivables due from related parties. [Refer: Related parties [member]]  | example: IAS 1 78 b   |
| ifrs-full | TradeReceivables                                   | X instant debit  | Trade receivables  | The amount due from customers for goods and services sold.   | example: IAS 1 78 b   |
| ifrs-full | TradeReceivablesMember                             | member           | Trade receivables [member]                                 | This member stands for trade receivables. [Refer: Trade receivables]   | common practice: IAS 1 112 c, disclosure: IFRS 7 35H b iii - Effective 2018-01-01, disclosure: IFRS 7 35M b iii - Effective 2018-01-01, example: IFRS 7 35N - Effective |

|           |  |                   |  |   |  |            |
|-----------|--|-------------------|--|---|--|------------|
|           |  |                   |  |   |  | 2018-01-01 |
| ifrs-full | TradingEquitySecuritiesMember                        | member            | Trading equity securities [member]                           | This member stands for equity instruments that (a) are acquired or incurred principally for the purpose of selling or repurchasing it in the near term; or (b) on initial recognition are part of a portfolio of identified financial instruments that are managed together and for which there is evidence of a recent actual pattern of short-term profit-taking.   | example: IFRS 13 IE60, example: IFRS 13 94 |            |
| ifrs-full | TradingIncomeExpense                                 | X duration credit | Trading income (expense)                                     | The amount of income (expense) relating to trading assets and liabilities.  | common practice: IAS 1 85                  |            |
| ifrs-full | TradingIncomeExpenseAbstract                         |                   | Trading income (expense) [abstract]                          |   |  |            |
| ifrs-full | TradingIncomeExpenseOnDebtInstruments                | X duration credit | Trading income (expense) on debt instruments                 | The amount of trading income (expense) relating to debt instruments. [Refer: Debt instruments held; Trading income (expense)]   | common practice: IAS 1 112 c               |            |
| ifrs-full | TradingIncomeExpenseOnDerivativeFinancialInstruments | X duration credit | Trading income (expense) on derivative financial instruments | The amount of trading income (expense) relating to derivative financial instruments. [Refer: Derivatives [member]; Trading income (expense)]  | common practice: IAS 1 112 c               |            |
| ifrs-full | TradingIncomeExpenseOnEquityInstruments              | X duration credit | Trading income (expense) on equity instruments               | The amount of trading income (expense) relating to equity instruments. [Refer: Equity instruments held; Trading income (expense)]   | common practice: IAS 1 112 c               |            |
| ifrs-full | TradingIncomeExpenseOnForeignExchangeContracts       | X duration credit | Trading income (expense) on foreign exchange contracts       | The amount of trading income (expense) relating to foreign exchange contracts. [Refer: Trading income (expense)]  | common practice: IAS 1 112 c               |            |
| ifrs-full | TradingSecuritiesMember                              | member            | Trading securities [member]                                  | This member stands for financial instruments that (a) are acquired or incurred principally for the purpose of selling or repurchasing it in the near term; or (b) on initial recognition are part of a portfolio of identified financial instruments that are managed together and for which there is evidence of a recent actual pattern of short-term profit-taking. [Refer: Financial instruments, class [member]] | example: IFRS 7 IG40B, example: IFRS 7 6   |            |

|           |  |                  |  |   |  |
|-----------|--|------------------|--|---|--|
| ifrs-full | TransactionPriceAllocatedToRemainingPerformanceObligations   | X instant credit | Transaction price allocated to remaining performance obligations   | The amount of the transaction price allocated to the performance obligations that are unsatisfied (or partially unsatisfied) as of the end of the reporting period. The transaction price is the amount of consideration to which an entity expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties (for example, some sales taxes). [Refer: Performance obligations [member]] | disclosure: IFRS 15 120 a - Effective 2018-01-01         |
| ifrs-full | TransactionsRecognisedSeparatelyFromAcquisitionOfAssetsAndAssumptionOfLiabilitiesInBusinessCombinationAxis   | axis             | Transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [axis]   | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.  | disclosure: IFRS 3 B64 I                                 |
| ifrs-full | TransactionsRecognisedSeparatelyFromAcquisitionOfAssetsAndAssumptionOfLiabilitiesInBusinessCombinationMember | member           | Transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [member] | This member stands for transactions that are recognised separately from the acquisition of assets and assumption of liabilities in business combinations. It also represents the standard value for the 'Transactions recognised separately from acquisition of assets and assumption of liabilities in business combination' axis if no other member is used. [Refer: Business combinations [member]]  | disclosure: IFRS 3 B64 I                                 |
| ifrs-full | TransferBetweenFinancialLiabilitiesAndEquityAttributableToChangeInRedemptionProhibition                      | X duration       | Transfer between financial liabilities and equity attributable to change in redemption prohibition                           | The amount transferred between financial liabilities and the equity attributable to a change in the redemption prohibition.   | disclosure: IFRIC 2 13                                   |
| ifrs-full | TransferFromInvestmentPropertyUnderConstructionOrDevelopmentInvestmentProperty                               | X duration debit | Transfer from investment property under construction or development, investment property                                     | The amount transferred from investment property under construction or development to completed investment property. [Refer: Investment property]  | common practice: IAS 40 76, common practice: IAS 40 79 d |
| ifrs-full | TransferFromTolnventoriesAndOwnerOccupiedPropertyInvestmentProperty  | X duration debit | Transfer from (to) inventories and owner-occupied property, investment property  | The amount transferred from (to) inventories and owner-occupied property to (from) investment property. [Refer: Inventories; Investment property]   | disclosure: IAS 40 76 f, disclosure: IAS 40 79 d vii     |

|           |   |                   |   |   |  |
|-----------|---|-------------------|---|---|--|
| ifrs-full | TransfersFromToOtherRetirementBenefitPlans                          | X duration credit | Transfers from (to) other retirement benefit plans  | The increase (decrease) in net assets available for benefits resulting from transfers from (to) other retirement benefit plans. [Refer: Assets (liabilities) of benefit plan]   | disclosure: IAS 26 35 b x                      |
| ifrs-full | TransfersIntoLevel3OfFairValueHierarchyAssets                       | X duration debit  | Transfers into Level 3 of fair value hierarchy, assets  | The amount of transfers of assets into Level 3 of the fair value hierarchy. [Refer: Level 3 of fair value hierarchy [member]]   | disclosure: IFRS 13 93 e iv                    |
| ifrs-full | TransfersIntoLevel3OfFairValueHierarchyEntitysOwnEquityInstruments  | X duration credit | Transfers into Level 3 of fair value hierarchy, entity's own equity instruments   | The amount of transfers of the entity's own equity instruments into Level 3 of the fair value hierarchy. [Refer: Entity's own equity instruments [member]; Level 3 of fair value hierarchy [member]]  | disclosure: IFRS 13 93 e iv                    |
| ifrs-full | TransfersIntoLevel3OfFairValueHierarchyLiabilities                  | X duration credit | Transfers into Level 3 of fair value hierarchy, liabilities   | The amount of transfers of liabilities into Level 3 of the fair value hierarchy. [Refer: Level 3 of fair value hierarchy [member]]  | disclosure: IFRS 13 93 e iv                    |
| ifrs-full | TransfersOfCumulativeGainLossWithinEquity                           | X duration        | Transfers of cumulative gain (loss) within equity when changes in liability's credit risk are presented in other comprehensive income | The amount of transfers within equity of the cumulative gain (loss) on financial liabilities designated as at fair value through profit or loss for which changes in the liability's credit risk are presented in other comprehensive income. [Refer: Financial liabilities at fair value through profit or loss] | disclosure: IFRS 7 10 c - Effective 2018-01-01 |
| ifrs-full | TransfersOfResearchAndDevelopmentFromEntityRelatedPartyTransactions | X duration        | Transfers of research and development from entity, related party transactions   | The amount of transfers of research and development from the entity in related party transactions. [Refer: Related parties [member]]  | example: IAS 24 21 e                           |
| ifrs-full | TransfersOfResearchAndDevelopmentToEntityRelatedPartyTransactions   | X duration        | Transfers of research and development to entity, related party transactions   | The amount of transfers of research and development to the entity in related party transactions. [Refer: Related parties [member]]  | example: IAS 24 21 e                           |
| ifrs-full | TransfersOutOfLevel1IntoLevel2OfFairValueHierarchyAssets            | X duration        | Transfers out of Level 1 into Level 2 of fair value hierarchy, assets held at end of reporting period                                 | The amount of transfers out of Level 1 and into Level 2 of the fair value hierarchy of assets held at the end of the reporting period. [Refer: Level 1 of fair value hierarchy [member]; Level 2 of fair value hierarchy [member]]  | disclosure: IFRS 13 93 c                       |

|           |   |                   |  |   |                             |
|-----------|---|-------------------|--|---|-----------------------------|
| ifrs-full | TransfersOutOfLevel1IntoLevel2OfFairValueHierarchyEntitysOwnEquityInstruments | X duration        | Transfers out of Level 1 into Level 2 of fair value hierarchy, entity's own equity instruments held at end of reporting period | The amount of transfers out of Level 1 and into Level 2 of the fair value hierarchy of the entity's own equity instruments held at the end of the reporting period. [Refer: Entity's own equity instruments [member]; Level 1 of fair value hierarchy [member]; Level 2 of fair value hierarchy [member]]     | disclosure: IFRS 13 93 c    |
| ifrs-full | TransfersOutOfLevel1IntoLevel2OfFairValueHierarchyLiabilities                 | X duration        | Transfers out of Level 1 into Level 2 of fair value hierarchy, liabilities held at end of reporting period                     | The amount of transfers out of Level 1 and into Level 2 of the fair value hierarchy of liabilities held at the end of the reporting period. [Refer: Level 1 of fair value hierarchy [member]; Level 2 of fair value hierarchy [member]]   | disclosure: IFRS 13 93 c    |
| ifrs-full | TransfersOutOfLevel2IntoLevel1OfFairValueHierarchyAssets                      | X duration        | Transfers out of Level 2 into Level 1 of fair value hierarchy, assets held at end of reporting period                          | The amount of transfers out of Level 2 and into Level 1 of the fair value hierarchy of assets held at the end of the reporting period. [Refer: Level 1 of fair value hierarchy [member]; Level 2 of fair value hierarchy [member]]  | disclosure: IFRS 13 93 c    |
| ifrs-full | TransfersOutOfLevel2IntoLevel1OfFairValueHierarchyEntitysOwnEquityInstruments | X duration        | Transfers out of Level 2 into Level 1 of fair value hierarchy, entity's own equity instruments held at end of reporting period | The amount of any transfers out of Level 2 and into Level 1 of the fair value hierarchy of the entity's own equity instruments held at the end of the reporting period. [Refer: Entity's own equity instruments [member]; Level 1 of fair value hierarchy [member]; Level 2 of fair value hierarchy [member]] | disclosure: IFRS 13 93 c    |
| ifrs-full | TransfersOutOfLevel2IntoLevel1OfFairValueHierarchyLiabilities                 | X duration        | Transfers out of Level 2 into Level 1 of fair value hierarchy, liabilities held at end of reporting period                     | The amount of transfers out of Level 2 and into Level 1 of the fair value hierarchy of liabilities held at the end of the reporting period. [Refer: Level 1 of fair value hierarchy [member]; Level 2 of fair value hierarchy [member]]   | disclosure: IFRS 13 93 c    |
| ifrs-full | TransfersOutOfLevel3OfFairValueHierarchyAssets                                | X duration credit | Transfers out of Level 3 of fair value hierarchy, assets   | The amount of transfers of assets out of Level 3 of the fair value hierarchy. [Refer: Level 3 of fair value hierarchy [member]]   | disclosure: IFRS 13 93 e iv |

|           |   |                  |   |  |   |
|-----------|---|------------------|---|--|---|
| ifrs-full | TransfersOutOfLevel3OfFairValueHierarchyEntitysOwnEquityInstruments | X duration debit | Transfers out of Level 3 of fair value hierarchy, entity's own equity instruments | The amount of transfers of the entity's own equity instruments out of Level 3 of the fair value hierarchy. [Refer: Entity's own equity instruments [member]; Level 3 of fair value hierarchy [member]]   | disclosure: IFRS 13 93 e iv   |
| ifrs-full | TransfersOutOfLevel3OfFairValueHierarchyLiabilities                 | X duration debit | Transfers out of Level 3 of fair value hierarchy, liabilities                     | The amount of transfers of liabilities out of Level 3 of the fair value hierarchy. [Refer: Level 3 of fair value hierarchy [member]]   | disclosure: IFRS 13 93 e iv   |
| ifrs-full | TransfersUnderFinanceAgreementsFromEntityRelatedPartyTransactions   | X duration       | Transfers under finance agreements from entity, related party transactions        | The amount of transfers under finance agreements from the entity in related party transactions, including loans and equity contributions in cash or in kind. [Refer: Related parties [member]]   | example: IAS 24 21 g  |
| ifrs-full | TransfersUnderFinanceAgreementsToEntityRelatedPartyTransactions     | X duration       | Transfers under finance agreements to entity, related party transactions          | The amount of transfers under finance agreements to the entity in related party transactions, including loans and equity contributions in cash or in kind. [Refer: Related parties [member]]   | example: IAS 24 21 g  |
| ifrs-full | TransfersUnderLicenceAgreementsFromEntityRelatedPartyTransactions   | X duration       | Transfers under licence agreements from entity, related party transactions        | The amount of transfers under licence agreements from the entity in related party transactions. [Refer: Related parties [member]]  | example: IAS 24 21 f  |
| ifrs-full | TransfersUnderLicenceAgreementsToEntityRelatedPartyTransactions     | X duration       | Transfers under licence agreements to entity, related party transactions          | The amount of transfers under licence agreements to the entity in related party transactions. [Refer: Related parties [member]]  | example: IAS 24 21 f  |
| ifrs-full | TransportationExpense   | X duration debit | Transportation expense  | The amount of expense arising from transportation services.  | common practice: IAS 1 112 c  |
| ifrs-full | TravelExpense   | X duration debit | Travel expense  | The amount of expense arising from travel.   | common practice: IAS 1 112 c  |
| ifrs-full | TreasuryShares  | X instant debit  | Treasury shares   | An entity's own equity instruments, held by the entity or other members of the consolidated group.   | example: IAS 1 78 e, disclosure: IAS 32 34  |
| ifrs-full | TreasurySharesMember  | member           | Treasury shares [member]  | This member stands for the entity's own equity instruments, held by the entity or other members of the consolidated group.   | disclosure: IAS 1 106   |
| ifrs-full | TwelvemonthExpectedCreditLossesMember                               | member           | 12-month expected credit losses [member]  | This member stands for the portion of lifetime expected credit losses that represent the expected credit losses that result from default events on a financial instrument that are possible within the 12 months after the reporting date. [Refer: Type of measurement of expected credit losses [member]; Lifetime expected credit losses | disclosure: IFRS 7 35H a - Effective 2018-01-01, disclosure: IFRS 7 35M a - Effective |

|           |   |        |  |  |  |            |
|-----------|---|--------|--|--|--|------------|
|           |   |        |  | [member]]  |  | 2018-01-01 |
| ifrs-full | TypeOfMeasurementOfExpectedCreditLossesAxis   | axis   | Type of measurement of expected credit losses [axis]   | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | disclosure: IFRS 7 35H - Effective 2018-01-01, disclosure: IFRS 7 35M - Effective 2018-01-01 |            |
| ifrs-full | TypeOfMeasurementOfExpectedCreditLossesMember | member | Type of measurement of expected credit losses [member] | This member stands for all types of measurement of expected credit losses. Expected credit losses are the weighted average of credit losses with the respective risks of a default occurring as the weights. This member also represents the standard value for the 'Type of measurement of expected credit losses' axis if no other member is used. | disclosure: IFRS 7 35H - Effective 2018-01-01, disclosure: IFRS 7 35M - Effective 2018-01-01 |            |
| ifrs-full | TypesOfContractsAxis                          | axis   | Types of contracts [axis]                              | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | example: IFRS 15 B89 d - Effective 2018-01-01  |            |
| ifrs-full | TypesOfContractsMember                        | member | Types of contracts [member]                            | This member stands for all types of contracts with customers. It also represents the standard value for the 'Types of contracts' axis if no other member is used.  | example: IFRS 15 B89 d - Effective 2018-01-01  |            |
| ifrs-full | TypesOfCustomersAxis                          | axis   | Types of customers [axis]                              | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | example: IFRS 15 B89 c - Effective 2018-01-01  |            |
| ifrs-full | TypesOfCustomersMember                        | member | Types of customers [member]                            | This member stands for all types of customers. It also represents the standard value for the 'Types of customers' axis if no other member is used.   | example: IFRS 15 B89 c - Effective 2018-01-01  |            |
| ifrs-full | TypesOfFinancialAssetsAxis                    | axis   | Types of financial assets [axis]                       | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | disclosure: IFRS 7 B52, disclosure: IFRS 7 B51   |            |
| ifrs-full | TypesOfFinancialLiabilitiesAxis               | axis   | Types of financial liabilities [axis]                  | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | disclosure: IFRS 7 B52, disclosure: IFRS 7 B51   |            |

|           |                               |        |                                     |   |  |
|-----------|-------------------------------|--------|-------------------------------------|---|--|
| ifrs-full | TypesOfHedgesAxis             | axis   | Types of hedges [axis]              | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.  | disclosure: IFRS 7<br>22 - Expiry date<br>2018-01-01,<br>disclosure: IFRS 7<br>24A - Effective<br>2018-01-01,<br>disclosure: IFRS 7<br>24B - Effective<br>2018-01-01,<br>disclosure: IFRS 7<br>24C - Effective<br>2018-01-01 |
| ifrs-full | TypesOfHedgesMember           | member | Hedges [member]                     | This member stands for all types of hedges. It also represents the standard value for the 'Types of hedges' axis if no other member is used.  | disclosure: IFRS 7<br>22 - Expiry date<br>2018-01-01,<br>disclosure: IFRS 7<br>24A - Effective<br>2018-01-01,<br>disclosure: IFRS 7<br>24B - Effective<br>2018-01-01,<br>disclosure: IFRS 7<br>24C - Effective<br>2018-01-01 |
| ifrs-full | TypesOfInstrumentMember       | member | Types of instrument [member]        | This member stands for all types of financial instruments. It also represents the standard value for the 'Continuing involvement in derecognised financial assets by type of instrument' axis if no other member is used. | example: IFRS 7<br>B33   |
| ifrs-full | TypesOfInsuranceContractsAxis | axis   | Types of insurance contracts [axis] | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.  | common practice:<br>IFRS 4 Disclosure  |
| ifrs-full | TypesOfInterestRatesAxis      | axis   | Types of interest rates [axis]      | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.  | common practice:<br>IFRS 7 39  |
| ifrs-full | TypesOfInvestmentPropertyAxis | axis   | Types of investment property [axis] | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.  | common practice:<br>IAS 1 112 c  |
| ifrs-full | TypesOfRateregulate           | axis   | Types of rate-                      | The axis of a table defines the relationship between the domain   | disclosure: IFRS   |

|           |  |                 |   |  |   |
|-----------|--|-----------------|---|--|---|
|           | dActivitiesAxis  |                 | regulated activities [axis]   | members or categories in the table and the line items or concepts that complete the table.   | 14 30, disclosure: IFRS 14 33   |
| ifrs-full | TypesOfRisksAxis   | axis            | Types of risks [axis]   | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | disclosure: IFRS 7 33, disclosure: IFRS 7 34, disclosure: IFRS 7 21C - Effective 2018-01-01 |
| ifrs-full | TypesOfRisksMember   | member          | Risks [member]  | This member stands for all types of risks. It also represents the standard value for the 'Types of risks' axis if no other member is used.   | disclosure: IFRS 7 33, disclosure: IFRS 7 34, disclosure: IFRS 7 21C - Effective 2018-01-01 |
| ifrs-full | TypesOfSharebasedPaymentArrangementsAxis                         | axis            | Types of share-based payment arrangements [axis]                          | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | disclosure: IFRS 2 45   |
| ifrs-full | TypesOfTransferMember  | member          | Types of transfer [member]  | This member stands for all types of transfers of financial instruments. It also represents the standard value for the 'Continuing involvement in derecognised financial assets by type of transfer' axis if no other member is used. | example: IFRS 7 B33   |
| ifrs-full | UMTSLicencesMember   | member          | UMTS licences [member]  | This member stands for Universal Mobile Telecommunications System licenses. [Refer: Licences and franchises]   | common practice: IAS 38 119   |
| ifrs-full | UnallocatedAmountsMember   | member          | Unallocated amounts [member]  | This member stands for items that have not been allocated to operating segments.   | example: IFRS 8 IG4, example: IFRS 8 28   |
| ifrs-full | UnallocatedGoodwill  | X instant debit | Unallocated goodwill  | The amount of goodwill acquired in a business combination that has not been allocated to a cash-generating unit (group of units). [Refer: Goodwill; Cash-generating units [member]; Business combinations [member]]                  | disclosure: IAS 36 133  |
| ifrs-full | UnconsolidatedStructuredEntitiesAxis                             | axis            | Unconsolidated structured entities [axis]                                 | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | disclosure: IFRS 12 B4 e  |
| ifrs-full | UnconsolidatedStructuredEntitiesControlledByInvestmentEntityAxis | axis            | Unconsolidated structured entities controlled by investment entity [axis] | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | disclosure: IFRS 12 19F   |

|           |  |                  |  |   |                              |
|-----------|--|------------------|--|---|------------------------------|
| ifrs-full | UnconsolidatedStructuredEntitiesControlledByInvestmentEntityMember         | member           | Unconsolidated structured entities controlled by investment entity [member]          | This member stands for unconsolidated structured entities controlled by an investment entity. It also represents the standard value for the 'Unconsolidated structured entities controlled by investment entity' axis if no other member is used. [Refer: Disclosure of investment entities [text block]; Unconsolidated structured entities [member]]  | disclosure: IFRS 12 19F      |
| ifrs-full | UnconsolidatedStructuredEntitiesMember                                     | member           | Unconsolidated structured entities [member]  | This member stands for unconsolidated structured entities. A structured entity is an entity that has been designed so that voting or similar rights are not the dominant factor in deciding who controls the entity, such as when any voting rights relate to administrative tasks only and the relevant activities are directed by means of contractual arrangements. [Refer: Consolidated [member]] | disclosure: IFRS 12 B4 e     |
| ifrs-full | UnconsolidatedSubsidiariesAxis   | axis             | Unconsolidated subsidiaries [axis]   | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.  | disclosure: IFRS 12 19B      |
| ifrs-full | UnconsolidatedSubsidiariesControlledBySubsidiariesOfInvestmentEntityMember | member           | Unconsolidated subsidiaries controlled by subsidiaries of investment entity [member] | This member stands for unconsolidated subsidiaries controlled by subsidiaries of the investment entity. [Refer: Disclosure of investment entities [text block]; Subsidiaries [member]]  | disclosure: IFRS 12 19C      |
| ifrs-full | UnconsolidatedSubsidiariesMember   | member           | Unconsolidated subsidiaries [member]   | This member stands for unconsolidated subsidiaries. [Refer: Subsidiaries [member]]  | disclosure: IFRS 12 19B      |
| ifrs-full | UnconsolidatedSubsidiariesThatInvestmentEntityControlsDirectlyMember       | member           | Unconsolidated subsidiaries that investment entity controls directly [member]        | This member stands for unconsolidated subsidiaries that the investment entity controls directly. [Refer: Disclosure of investment entities [text block]; Subsidiaries [member]]   | disclosure: IFRS 12 19B      |
| ifrs-full | UndatedSubordinatedLiabilities   | X instant credit | Undated subordinated liabilities   | The amount of subordinated liabilities that do not have a specified repayment date. [Refer: Subordinated liabilities]   | common practice: IAS 1 112 c |
| ifrs-full | UndiscountedCashOutflowRequiredToRepurchaseDerecognisedFinancialAssets     | X instant credit | Undiscounted cash outflow required to repurchase derecognised financial assets       | The undiscounted cash outflows that would, or may be, required to repurchase derecognised financial assets (for example, the strike price in an option agreement). [Refer: Financial assets]  | disclosure: IFRS 7 42E d     |

|           |   |                   |   |   |  |
|-----------|---|-------------------|---|---|--|
| ifrs-full | UndiscountedExpectedCreditLossesAtInitialRecognitionOnPurchasedOrOriginatedCreditImpairedFinancialAssetsInitiallyRecognised | X duration credit | Undiscounted expected credit losses at initial recognition on financial assets initially recognised during the reporting period as purchased or originated credit-impaired. | The amount of undiscounted expected credit losses at initial recognition on financial assets initially recognised during the reporting period as purchased or originated credit-impaired.   | disclosure: IFRS 7 35H c - Effective 2018-01-01                  |
| ifrs-full | UndiscountedFinanceLeasePaymentsToBeReceived  | X instant debit   | Undiscounted finance lease payments to be received  | The amount of undiscounted finance lease payments to be received. Finance lease is a lease that transfers substantially all the risks and rewards incidental to ownership of an underlying asset.   | disclosure: IFRS 16 94 - Effective 2019-01-01                    |
| ifrs-full | UndiscountedOperatingLeasePaymentsToBeReceived  | X instant debit   | Undiscounted operating lease payments to be received  | The amount of undiscounted operating lease payments to be received. Operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an underlying asset.   | disclosure: IFRS 16 97 - Effective 2019-01-01                    |
| ifrs-full | UndrawnBorrowingFacilities  | X instant credit  | Undrawn borrowing facilities  | The amount of undrawn borrowing facilities that may be available for future operating activities and to settle capital commitments. [Refer: Capital commitments]  | example: IAS 7 50 a  |
| ifrs-full | UnearnedFinanceIncomeOnFinanceLease   | X instant debit   | Unearned finance income on finance lease  | The difference for a finance lease between: (a) the gross investment in the lease, and (b) the net investment in the lease. The gross investment in the lease is the aggregate of: (a) the minimum lease payments receivable by the lessor under a finance lease; and (b) any unguaranteed residual value accruing to the lessor. The net investment in the lease is the gross investment in the lease discounted at the interest rate implicit in the lease. [Refer: Finance income] | disclosure: IAS 17 47 b - Expiry date 2019-01-01                 |
| ifrs-full | UnearnedFinanceIncomeRelatingToFinanceLeasePaymentsReceivable   | X instant credit  | Unearned finance income relating to finance lease payments receivable   | The amount of unearned finance income relating to the finance lease payments receivable. Finance lease is a lease that transfers substantially all the risks and rewards incidental to ownership of an underlying asset. [Refer: Finance income]  | disclosure: IFRS 16 94 - Effective 2019-01-01                    |
| ifrs-full | UnearnedPremiums  | X instant credit  | Unearned premiums   | The amount of liability for written premiums on insurance contracts that have not yet been earned. [Refer: Types of insurance contracts [member]]   | example: IFRS 4 IG22 a, example: IFRS 4 37 b                     |
| ifrs-full | UnratedCreditExposures  | X instant         | Unrated credit exposures  | The amount of credit exposure that has not been rated by external rating agencies. [Refer: Credit exposure]   | example: IFRS 7 IG24 c - Expiry date 2018-01-01, example: IFRS 7 |

|           |   |                  |   |  |                                  |
|-----------|---|------------------|---|--|----------------------------------|
|           |   |                  |   |  | 36 c - Expiry date<br>2018-01-01 |
| ifrs-full | UnrealisedForeignExchangeGainsLossesMember                      | member           | Unrealised foreign exchange gains (losses) [member]                       | This member stands for gains (losses) resulting from changes in foreign exchange rates which have not yet been realised.   | common practice:<br>IAS 12 81 g  |
| ifrs-full | UnrecognisedShareOfLossesOfAssociates                           | X duration debit | Unrecognised share of losses of associates                                | The amount of the unrecognised share of associates' losses if the entity has stopped recognising its share of losses when applying the equity method. [Refer: Associates [member]]         | disclosure: IFRS 12 22 c         |
| ifrs-full | UnrecognisedShareOfLossesOfJointVentures                        | X duration debit | Unrecognised share of losses of joint ventures                            | The amount of the unrecognised share of joint ventures' losses if the entity has stopped recognising its share of losses when applying the equity method. [Refer: Joint ventures [member]] | disclosure: IFRS 12 22 c         |
| ifrs-full | UnsecuredBankLoansReceived                                      | X instant credit | Unsecured bank loans received   | The amount of loans received from banks that have not been secured by collateral. [Refer: Loans received]  | common practice:<br>IAS 1 112 c  |
| ifrs-full | UnusedProvisionReversedOtherProvisions                          | X duration debit | Unused provision reversed, other provisions                               | The amount reversed for unused other provisions. [Refer: Other provisions]   | disclosure: IAS 37 84 d          |
| ifrs-full | UnusedTaxCreditsForWhichNoDeferredTaxAssetRecognised            | X instant        | Unused tax credits for which no deferred tax asset recognised             | The amount of unused tax credits for which no deferred tax asset is recognised in the statement of financial position. [Refer: Unused tax credits [member]]                                | disclosure: IAS 12 81 e          |
| ifrs-full | UnusedTaxCreditsMember  | member           | Unused tax credits [member]   | This member stands for tax credits that have been received and are carried forward for use against future taxable profit.  | disclosure: IAS 12 81 g          |
| ifrs-full | UnusedTaxLossesForWhichNoDeferredTaxAssetRecognised             | X instant        | Unused tax losses for which no deferred tax asset recognised              | The amount of unused tax losses for which no deferred tax asset is recognised in the statement of financial position. [Refer: Unused tax losses [member]]                                  | disclosure: IAS 12 81 e          |
| ifrs-full | UnusedTaxLossesMember   | member           | Unused tax losses [member]  | This member stands for tax losses that have been incurred and are carried forward for use against future taxable profit.   | disclosure: IAS 12 81 g          |
| ifrs-full | UsefulLivesOrAmortisationRatesIntangibleAssetsOtherThanGoodwill | text             | Useful lives or amortisation rates, intangible assets other than goodwill | The useful lives or amortisation rates used for intangible assets other than goodwill. [Refer: Intangible assets other than goodwill]  | disclosure: IAS 38 118 a         |
| ifrs-full | UsefulLivesOrDepreciationRatesBiologicalAssetsAtCost            | text             | Useful lives or depreciation rates, biological assets, at cost            | The useful lives or depreciation rates used for biological assets. [Refer: Biological assets]  | disclosure: IAS 41 54 e          |
| ifrs-full | UsefulLivesOrDepreciationRatesInvestment                        | text             | Useful lives or depreciation rates,                                       | The useful lives or depreciation rates used for investment property. [Refer: Investment property]  | disclosure: IAS 40 79 b          |

|           |   |                  |  |  |   |
|-----------|---|------------------|--|--|---|
|           | ntPropertyCostModel   |                  | investment property, cost model                                      |  |   |
| ifrs-full | UsefulLivesOrDepreciationRatesPropertyPlantAndEquipment     | text             | Useful lives or depreciation rates, property, plant and equipment    | The useful lives or depreciation rates used for property, plant and equipment. [Refer: Property, plant and equipment]  | disclosure: IAS 16 73 c                             |
| ifrs-full | UtilisationAllowanceAccountForCreditLossesOfFinancialAssets | X duration debit | Utilisation, allowance account for credit losses of financial assets | The decrease in an allowance account for credit losses of financial assets resulting from the utilisation of the allowance. [Refer: Allowance account for credit losses of financial assets]   | common practice: IFRS 7 16 - Expiry date 2018-01-01 |
| ifrs-full | UtilitiesExpense  | X duration debit | Utilities expense  | The amount of expense arising from purchased utilities.  | common practice: IAS 1 112 c                        |
| ifrs-full | ValuationTechniques Member                                  | member           | Valuation techniques [member]  | This member stands for valuation techniques used by the entity to measure fair value. It also represents the standard value for the 'Valuation techniques used in fair value measurement' axis if no other member is used. [Refer: At fair value [member]]   | disclosure: IFRS 13 93 d                            |
| ifrs-full | ValuationTechniques UsedInFairValueMeasurementAxis          | axis             | Valuation techniques used in fair value measurement [axis]           | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.   | disclosure: IFRS 13 93 d                            |
| ifrs-full | ValueAddedTaxPayables                                       | X instant credit | Value added tax payables   | The amount of payables related to a value added tax.   | common practice: IAS 1 78                           |
| ifrs-full | ValueAddedTaxReceivables                                    | X instant debit  | Value added tax receivables  | The amount of receivables related to a value added tax.  | common practice: IAS 1 78 b                         |
| ifrs-full | ValueAtRisk   | X instant        | Value at risk  | The measure of a potential loss exposure as a result of future market movements, based on a specified confidence interval and measurement horizon.   | common practice: IFRS 7 41                          |
| ifrs-full | ValueOfBusinessAcquiredMember                               | member           | Value of business acquired [member]                                  | This member stands for a class of intangible assets representing the difference between (a) the fair value of the contractual insurance rights acquired and the insurance obligations assumed in a business combination; and (b) the amount of liability measured in accordance with the insurer's accounting policies for insurance contracts that it issues. [Refer: Business combinations [member]] | common practice: IAS 38 119                         |
| ifrs-full | Vehicles  | X instant debit  | Vehicles   | The amount of property, plant and equipment representing vehicles used in the entity's operations, specifically to include aircraft, motor vehicles and ships. [Refer: Property, plant and equipment]  | common practice: IAS 16 37                          |
| ifrs-full | VehiclesAbstract  |                  | Vehicles [abstract]  |  |   |

|           |   |                  |   |   |  |
|-----------|---|------------------|---|---|--|
| ifrs-full | VehiclesMember  | member           | Vehicles [member]   | This member stands for a class of property, plant and equipment representing vehicles used in the entity's operations, specifically to include aircraft, motor vehicles and ships. [Refer: Property, plant and equipment]   | common practice: IAS 16 37                               |
| ifrs-full | VoluntaryChangesIn AccountingPolicyAxis                         | axis             | Voluntary changes in accounting policy [axis]                             | The axis of a table defines the relationship between the domain members or categories in the table and the line items or concepts that complete the table.  | disclosure: IAS 8 29                                     |
| ifrs-full | VoluntaryChangesIn AccountingPolicyMe mber                      | member           | Voluntary changes in accounting policy [member]                           | This member stands for changes in accounting policy that result in the financial statements providing reliable and more relevant information about the effects of transactions, other events or conditions on the entity's financial position, financial performance or cash flows. Early application of an IFRS is not considered a voluntary change in accounting policy. It also represents the standard value for the 'Voluntary changes in accounting policy' axis if no other member is used. | disclosure: IAS 8 29                                     |
| ifrs-full | WagesAndSalaries  | X duration debit | Wages and salaries  | A class of employee benefits expense that represents wages and salaries. [Refer: Employee benefits expense]   | common practice: IAS 19 9                                |
| ifrs-full | WarrantyContingentLiabilityMember                               | member           | Warranty contingent liability [member]                                    | This member stands for a contingent liability for estimated costs of making good under warranties for products sold. [Refer: Contingent liabilities [member]]   | example: IAS 37 88                                       |
| ifrs-full | WarrantyProvision   | X instant credit | Warranty provision  | The amount of provision for estimated costs of making good under warranties for products sold. [Refer: Provisions]  | example: IAS 37 Example 1 Warranties, example: IAS 37 87 |
| ifrs-full | WarrantyProvisionAbstract                                       |                  | Warranty provision [abstract]   |   |  |
| ifrs-full | WarrantyProvisionMember   | member           | Warranty provision [member]   | This member stands for a provision for estimated costs of making good under warranties for products sold. [Refer: Other provisions [member]]  | example: IAS 37 87, example: IAS 37 Example 1 Warranties |
| ifrs-full | WeightedAverageCostOfCapitalSignificantUnobservableInputsAssets | X.XX duration    | Weighted average cost of capital, significant unobservable inputs, assets | Weighted average cost of capital used as a significant Level 3 unobservable input for assets. [Refer: Level 3 of fair value hierarchy [member]]   | example: IFRS 13 IE63, example: IFRS 13 93 d             |

|           |   |               |  |   |  |
|-----------|---|---------------|--|---|--|
| ifrs-full | WeightedAverageCostOfCapitalSignificantUnobservableInputsEntitysOwnEquityInstruments                | X.XX duration | Weighted average cost of capital, significant unobservable inputs, entity's own equity instruments                 | Weighted average cost of capital used as a significant Level 3 unobservable input for the entity's own equity instruments. [Refer: Entity's own equity instruments [member]; Level 3 of fair value hierarchy [member]; Weighted average [member]] | example: IFRS 13 IE63, example: IFRS 13 93 d |
| ifrs-full | WeightedAverageCostOfCapitalSignificantUnobservableInputsLiabilities                                | X.XX duration | Weighted average cost of capital, significant unobservable inputs, liabilities                                     | Weighted average cost of capital used as a significant Level 3 unobservable input for liabilities. [Refer: Level 3 of fair value hierarchy [member]; Weighted average [member]]   | example: IFRS 13 IE63, example: IFRS 13 93 d |
| ifrs-full | WeightedAverageDurationOfDefinedBenefitObligation   | X.XX duration | Weighted average duration of defined benefit obligation  | The weighted average duration of a defined benefit obligation. [Refer: Weighted average [member]]   | disclosure: IAS 19 147 c                     |
| ifrs-full | WeightedAverageExercisePriceOfOtherEquityInstrumentsExercisableInSharebasedPaymentArrangement       | X instant     | Weighted average exercise price of other equity instruments exercisable in share-based payment arrangement         | The weighted average exercise price of other equity instruments (ie other than share options) exercisable in a share-based payment arrangement. [Refer: Weighted average [member]]  | common practice: IFRS 2 45                   |
| ifrs-full | WeightedAverageExercisePriceOfOtherEquityInstrumentsExercisedOrVestedInSharebasedPaymentArrangement | X duration    | Weighted average exercise price of other equity instruments exercised or vested in share-based payment arrangement | The weighted average exercise price of other equity instruments (ie other than share options) exercised or vested in a share-based payment arrangement. [Refer: Weighted average [member]]  | common practice: IFRS 2 45                   |
| ifrs-full | WeightedAverageExercisePriceOfOtherEquityInstrumentsExpiredInSharebasedPaymentArrangement           | X duration    | Weighted average exercise price of other equity instruments expired in share-based payment arrangement             | The weighted average exercise price of other equity instruments (ie other than share options) expired in a share-based payment arrangement. [Refer: Weighted average [member]]  | common practice: IFRS 2 45                   |

|           |   |            |  |  |                             |
|-----------|---|------------|--|--|-----------------------------|
| ifrs-full | WeightedAverageExercisePriceOfOtherEquityInstrumentsForfeitedInSharebasedPaymentArrangement   | X duration | Weighted average exercise price of other equity instruments forfeited in share-based payment arrangement   | The weighted average exercise price of other equity instruments (ie other than share options) forfeited in a share-based payment arrangement. [Refer: Weighted average [member]]   | common practice: IFRS 2 45  |
| ifrs-full | WeightedAverageExercisePriceOfOtherEquityInstrumentsGrantedInSharebasedPaymentArrangement     | X duration | Weighted average exercise price of other equity instruments granted in share-based payment arrangement     | The weighted average exercise price of other equity instruments (ie other than share options) granted in a share-based payment arrangement. [Refer: Weighted average [member]]     | common practice: IFRS 2 45  |
| ifrs-full | WeightedAverageExercisePriceOfOtherEquityInstrumentsOutstandingInSharebasedPaymentArrangement | X instant  | Weighted average exercise price of other equity instruments outstanding in share-based payment arrangement | The weighted average exercise price of other equity instruments (ie other than share options) outstanding in a share-based payment arrangement. [Refer: Weighted average [member]] | common practice: IFRS 2 45  |
| ifrs-full | WeightedAverageExercisePriceOfShareOptionsExercisableInSharebasedPaymentArrangement           | X instant  | Weighted average exercise price of share options exercisable in share-based payment arrangement            | The weighted average exercise price of share options exercisable in a share-based payment arrangement. [Refer: Weighted average [member]]  | disclosure: IFRS 2 45 b vii |
| ifrs-full | WeightedAverageExercisePriceOfShareOptionsExercisedInSharebasedPaymentArrangement             | X duration | Weighted average exercise price of share options exercised in share-based payment arrangement              | The weighted average exercise price of share options exercised in a share-based payment arrangement. [Refer: Weighted average [member]]  | disclosure: IFRS 2 45 b iv  |
| ifrs-full | WeightedAverageExercisePriceOfShareOptionsExpiredInSharebasedPaymentArrangement               | X duration | Weighted average exercise price of share options expired in share-based payment                            | The weighted average exercise price of share options expired in a share-based payment arrangement. [Refer: Weighted average [member]]  | disclosure: IFRS 2 45 b v   |

|           |   |                  |   |   |   |
|-----------|---|------------------|---|---|---|
|           |   |                  | arrangement   |   |   |
| ifrs-full | WeightedAverageExercisePriceOfShareOptionsForfeitedInSharebasedPaymentArrangement                             | X duration       | Weighted average exercise price of share options forfeited in share-based payment arrangement                                 | The weighted average exercise price of share options forfeited in a share-based payment arrangement. [Refer: Weighted average [member]]   | disclosure: IFRS 2 45 b iii                           |
| ifrs-full | WeightedAverageExercisePriceOfShareOptionsGrantedInSharebasedPaymentArrangement                               | X duration       | Weighted average exercise price of share options granted in share-based payment arrangement                                   | The weighted average exercise price of share options granted in a share-based payment arrangement. [Refer: Weighted average [member]]   | disclosure: IFRS 2 45 b ii                            |
| ifrs-full | WeightedAverageExercisePriceOfShareOptionsInSharebasedPaymentArrangementExercisedDuringPeriodAtDateOfExercise | X duration       | Weighted average share price for share options in share-based payment arrangement exercised during period at date of exercise | The weighted average share price at the date of exercise for share options that are exercised in a share-based payment arrangement. [Refer: Share-based payment arrangements [member]; Weighted average [member]] | disclosure: IFRS 2 45 c                               |
| ifrs-full | WeightedAverageExercisePriceOfShareOptionsOutstandingInSharebasedPaymentArrangement                           | X instant        | Weighted average exercise price of share options outstanding in share-based payment arrangement                               | The weighted average exercise price of share options outstanding in a share-based payment arrangement. [Refer: Weighted average [member]]   | disclosure: IFRS 2 45 b i, disclosure: IFRS 2 45 b vi |
| ifrs-full | WeightedAverageFairValueAtMeasurementDateOtherEquityInstrumentsGranted  | X instant credit | Weighted average fair value at measurement date, other equity instruments granted   | The weighted average fair value at the measurement date of granted equity instruments other than share options. [Refer: Weighted average [member]]  | disclosure: IFRS 2 47 b                               |
| ifrs-full | WeightedAverageFairValueAtMeasurementDateShareOptionsGranted  | X instant credit | Weighted average fair value at measurement date, share options granted  | The weighted average fair value of share options granted during the period at the measurement date. [Refer: Weighted average [member]]  | disclosure: IFRS 2 47 a                               |

|           |  |                  |  |  |   |
|-----------|--|------------------|--|--|---|
| ifrs-full | WeightedAverageLesseeIncrementalBorrowingRateAppliedToLeaseLiabilitiesRecognisedAtDateOfInitialApplicationOfIFRS16 | X.XX instant     | Weighted average lessee's incremental borrowing rate applied to lease liabilities recognised at date of initial application of IFRS 16 | The weighted average lessee's incremental borrowing rate applied to lease liabilities recognised in the statement of financial position at the date of initial application of IFRS 16. The incremental borrowing rate is the rate of interest that a lessee would have to pay to borrow over a similar term, and with a similar security, the funds necessary to obtain an asset of a similar value to the right-of-use asset in a similar economic environment. | disclosure: IFRS 16 C12 a - Effective 2019-01-01  |
| ifrs-full | WeightedAverageMember  | member           | Weighted average [member]  | This member stands for an average in which each quantity to be averaged is assigned a weight that determines the relative effect of each quantity on the average.  | example: IFRS 13 IE63, example: IFRS 13 B6, disclosure: IFRS 14 33 b, common practice: IFRS 7 7 |
| ifrs-full | WeightedAverageRemainingContractualLifeOfOutstandingShareOptions   | X.XX instant     | Weighted average remaining contractual life of outstanding share options   | The weighted average remaining contractual life of outstanding share options. [Refer: Weighted average [member]]   | disclosure: IFRS 2 45 d   |
| ifrs-full | WeightedAverageSharePrice  | X duration       | Weighted average share price   | The weighted average share price. [Refer: Weighted average [member]]   | disclosure: IFRS 2 45 c   |
| ifrs-full | WeightedAverageSharePriceShareOptionsGranted   | X duration       | Weighted average share price, share options granted  | The weighted average share price used as input to the option pricing model to calculate the fair value of share options granted. [Refer: Option pricing model [member]; Weighted average [member]]   | disclosure: IFRS 2 47 a i   |
| ifrs-full | WeightedAverageShares  | shares           | Weighted average number of ordinary shares outstanding   | The number of ordinary shares outstanding at the beginning of the period, adjusted by the number of ordinary shares bought back or issued during the period multiplied by a time-weighting factor.   | disclosure: IAS 33 70 b   |
| ifrs-full | WeightedAverageSharesAndAdjustedWeightedAverageSharesAbstract  |                  | Weighted average ordinary shares and adjusted weighted average ordinary shares [abstract]  |  |   |
| ifrs-full | WorkInProgress   | X instant debit  | Current work in progress   | A classification of current inventory representing the amount of assets currently in production, which require further processes to be converted into finished goods or services. [Refer: Current finished goods; Inventories]   | example: IAS 1 78 c, common practice: IAS 2 37  |
| ifrs-full | WritedownsReversalsOfInventories   | X duration debit | Write-downs (reversals of write-   | The amount recognised resulting from the write-down of inventories to net realisable value or reversals of those write-downs. [Refer:  | disclosure: IAS 1 98 a  |

|           |  |            |  |  |  |
|-----------|--|------------|--|--|--|
|           |  |            | downs) of inventories  | Inventories]   |  |
| ifrs-full | WritedownsReversalsOfPropertyPlantAndEquipment                     | X duration | Write-downs (reversals of write-downs) of property, plant and equipment            | The amount recognised resulting from the write-down of property, plant and equipment to its recoverable amount or reversals of those write-downs. [Refer: Property, plant and equipment]                             | disclosure: IAS 1 98 a                     |
| ifrs-full | WritedownsReversalsOfWritedownsOfInventoriesAbstract               |            | Write-downs (reversals of write-downs) of inventories [abstract]                   |  |  |
| ifrs-full | WritedownsReversalsOfWritedownsOfPropertyPlantAndEquipmentAbstract |            | Write-downs (reversals of write-downs) of property, plant and equipment [abstract] |  |  |
| ifrs-full | WrittenPutOptionsMember  | member     | Written put options [member]   | This member stands for derivative financial contracts sold that oblige the entity to purchase an underlying asset at a specified strike price if the other party exercises the option. [Refer: Derivatives [member]] | example: IFRS 7 IG40B, example: IFRS 7 B33 |