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►B **COMMISSION DELEGATED REGULATION ►C1 (EU) 2019/815 ◄**

of 17 December 2018

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

(Text with EEA relevance)

(OJ L 143, 29.5.2019, p. 1)

Corrected by:

►C1 Corrigendum, OJ L 145, 4.6.2019, p. 85 (2019/815)

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COMMISSION DELEGATED REGULATION ►C1 (EU) 2019/815 ◄

of 17 December 2018

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

(Text with EEA relevance)

Article 1

Subject matter

This Regulation specifies the single electronic reporting format, as referred to in Article 4(7) of Directive 2004/109/EC, to be used for the preparation of annual financial reports by issuers.

Article 2

Definitions

For the purposes of this Regulation, the following definitions shall apply:

(1) ‘core taxonomy’ means the combined set of the taxonomy elements set out in Annex VI and the following collection of links:

(a) presentation linkbase, which groups the taxonomy elements;

(b) calculation linkbase, which expresses arithmetic relationships between taxonomy elements;

(c) label linkbase, which describes the meaning of each taxonomy element;

(d) definition linkbase, which reflects dimensional relationships of the core taxonomy elements;

(2) ‘extension taxonomy’ means the combined set of taxonomy elements and the following collection of links, both created by the issuer:

(a) presentation linkbase, which groups the taxonomy elements;

(b) calculation linkbase, which expresses arithmetic relationships between taxonomy elements;

(c) label linkbase, which describes the meaning of each taxonomy element;

(d) definition linkbase, which ensures dimensional validity of the resulting XBRL instance document against the extension taxonomy;

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(3) ‘IFRS consolidated financial statements’ means consolidated financial statements prepared in accordance with either IFRS adopted pursuant to Regulation (EC) No 1606/2002 or with IFRS as referred to in point (a) of the first subparagraph of Article 1 of Decision 2008/961/EC.

Article 3

Single electronic reporting format

Issuers shall prepare their entire annual financial reports in XHTML format.

Article 4

Marking up IFRS consolidated financial statements

1. Where annual financial reports include IFRS consolidated financial statements, issuers shall mark up those consolidated financial statements.

2. Issuers shall, as a minimum, mark up the disclosures specified in Annex II where those disclosures are present in those IFRS consolidated financial statements.

3. Issuers may mark up disclosures presented in IFRS consolidated financial statements other than those set out in paragraph 2.

4. For markups set out in paragraphs 1, 2 and 3, issuers shall use the XBRL markup language and shall use a taxonomy in which the elements shall be those set out in the core taxonomy. Where, in accordance with point 4 of Annex IV, it is not appropriate to use elements in the core taxonomy, issuers shall create extension taxonomy elements as provided for in Annex IV.

Article 5

Marking up other parts of the annual financial reports

1. Issuers incorporated in Member States may mark up all parts of their annual financial reports other than those set out in Article 4 if they use the XBRL markup language and a taxonomy specific to those parts and that taxonomy is provided by the Member State in which they are incorporated.

2. Issuers incorporated in third countries shall not mark up any parts of their annual financial reports other than IFRS consolidated financial statements.

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Article 6

Common rules on markups

For markups made in accordance with Articles 4 and 5, issuers shall comply with the following:

(a) embedding of markups in the issuers' annual financial reports in XHTML format using the Inline XBRL specifications set out in Annex III;

(b) requirements on marking up and filing rules set out in Annex IV.

Article 7

XBRL taxonomy files

ESMA may publish machine-readable and downloadable XBRL taxonomy files based on the core taxonomy. Those files shall comply with the criteria set out in Annex V.

Article 8

Entry into force and application

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply to annual financial reports containing financial statements for financial years beginning on or after 1 January 2020.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

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ANNEX I

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

DATA/ATTRIBUTE TYPE/PREFIX	DEFINITION
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 alpha-numeric 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 ‘http://www.esma.europa.eu/taxonomy/2017.3.31/esef_cor’

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DATA/ATTRIBUTE TYPE/PREFIX	DEFINITION
esef_all	prefix applied in the Table of Annex VI for elements defined in the namespace ‘http://www.esma.europa.eu/taxonomy/2017.3.31/esef_all’
esma_technical	prefix applied in the Table of Annex VI for elements defined in the namespace ‘http://www.esma.europa.eu/taxonomy/ext/technical’
ifrs-full	prefix applied in the Tables of Annexes IV and VI for elements defined in the namespace ‘http://xbrl.ifrs.org/taxonomy/2017.3.9/ifrs-full’

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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 1 138 a
Description of nature of entity's operations and principal activities	text	IAS 1 138 b
Name of parent entity	text	IAS 1 138 c, IAS 24 13
Name of ultimate parent of group	text	IAS 24 13, IAS 1 138 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 1 51 a

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Label	Type	References to IFRSs
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 1 138 a
Description of nature of entity's operations and principal activities	text	IAS 1 138 b
Name of parent entity	text	IAS 1 138 c, IAS 24 13
Name of ultimate parent of group	text	IAS 24 13, IAS 1 138 c
Length of life of limited life entity	text	IAS 1 138 d
Statement of IFRS compliance [text block]	text block	IAS 1 16
Explanation of departure from IFRS	text	IAS 1 20 b, IAS 1 20 c
Explanation of financial effect of departure from IFRS	text	IAS 1 20 d
Disclosure of uncertainties of entity's ability to continue as going concern [text block]	text block	IAS 1 25
Explanation of fact and basis for preparation of financial statements when not going concern basis	text	IAS 1 25
Explanation of why entity not regarded as going concern	text	IAS 1 25
Description of reason for using longer or shorter reporting period	text	IAS 1 36 a
Description of fact that amounts presented in financial statements are not entirely comparable	text	IAS 1 36 b
Disclosure of reclassifications or changes in presentation [text block]	text block	IAS 1 41
Explanation of sources of estimation uncertainty with significant risk of causing material adjustment	text	IFRIC 14 10, IAS 1 125
Disclosure of assets and liabilities with significant risk of material adjustment [text block]	text block	IAS 1 125
Dividends recognised as distributions to owners per share	X, duration	IAS 1 107

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Label	Type	References to IFRSs
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

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Label	Type	References to IFRSs
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 2018.1.1 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 1 10 e
Disclosure of deferred taxes [text block]	text block	IAS 1 10 e
Disclosure of deposits from banks [text block]	text block	IAS 1 10 e
Disclosure of deposits from customers [text block]	text block	IAS 1 10 e
Disclosure of depreciation and amortisation expense [text block]	text block	IAS 1 10 e
Disclosure of derivative financial instruments [text block]	text block	IAS 1 10 e
Disclosure of discontinued operations [text block]	text block	IAS 1 10 e
Disclosure of dividends [text block]	text block	IAS 1 10 e
Disclosure of earnings per share [text block]	text block	IAS 33 Disclosure
Disclosure of effect of changes in foreign exchange rates [text block]	text block	IAS 21 Disclosure
Disclosure of employee benefits [text block]	text block	IAS 19 Scope
Disclosure of entity's operating segments [text block]	text block	IFRS 8 Disclosure
Disclosure of events after reporting period [text block]	text block	IAS 10 Disclosure
Disclosure of expenses [text block]	text block	IAS 1 10 e
Disclosure of expenses by nature [text block]	text block	IAS 1 10 e
Disclosure of exploration and evaluation assets [text block]	text block	IFRS 6 Disclosure
Disclosure of fair value measurement [text block]	text block	IFRS 13 Disclosure
Disclosure of fair value of financial instruments [text block]	text block	IAS 1 10 e
Disclosure of fee and commission income (expense) [text block]	text block	IAS 1 10 e

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Label	Type	References to IFRSs
Disclosure of finance cost [text block]	text block	IAS 1 10 e
Disclosure of finance income (cost) [text block]	text block	IAS 1 10 e
Disclosure of finance income [text block]	text block	IAS 1 10 e
Disclosure of financial assets held for trading [text block]	text block	IAS 1 10 e
Disclosure of financial instruments [text block]	text block	IFRS 7 Scope
Disclosure of financial instruments at fair value through profit or loss [text block]	text block	IAS 1 10 e
Disclosure of financial instruments designated at fair value through profit or loss [text block]	text block	IAS 1 10 e
Disclosure of financial instruments held for trading [text block]	text block	IAS 1 10 e
Disclosure of financial liabilities held for trading [text block]	text block	IAS 1 10 e
Disclosure of financial risk management [text block]	text block	IAS 1 10 e
Disclosure of first-time adoption [text block]	text block	IFRS 1 Presentation and disclosure
Disclosure of general and administrative expense [text block]	text block	IAS 1 10 e
Disclosure of general information about financial statements [text block]	text block	IAS 1 51
Disclosure of going concern [text block]	text block	IAS 1 10 e
Disclosure of goodwill [text block]	text block	IAS 1 10 e
Disclosure of government grants [text block]	text block	IAS 20 Disclosure
Disclosure of impairment of assets [text block]	text block	IAS 36 Disclosure
Disclosure of income tax [text block]	text block	IAS 12 Disclosure
Disclosure of information about employees [text block]	text block	IAS 1 10 e
Disclosure of information about key management personnel [text block]	text block	IAS 1 10 e
Disclosure of insurance contracts [text block]	text block	IFRS 4 Disclosure
Disclosure of insurance premium revenue [text block]	text block	IAS 1 10 e
Disclosure of intangible assets [text block]	text block	IAS 38 Disclosure
Disclosure of intangible assets and goodwill [text block]	text block	IAS 1 10 e
Disclosure of interest expense [text block]	text block	IAS 1 10 e

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Label	Type	References to IFRSs
Disclosure of interest income [text block]	text block	IAS 1 10 e
Disclosure of interest income (expense) [text block]	text block	IAS 1 10 e
Disclosure of inventories [text block]	text block	IAS 2 Disclosure
Disclosure of investment contracts liabilities [text block]	text block	IAS 1 10 e
Disclosure of investment property [text block]	text block	IAS 40 Disclosure
Disclosure of investments accounted for using equity method [text block]	text block	IAS 1 10 e
Disclosure of investments other than investments accounted for using equity method [text block]	text block	IAS 1 10 e
Disclosure of issued capital [text block]	text block	IAS 1 10 e
Disclosure of joint ventures [text block]	text block	IAS 27 17 b, IFRS 12 B4 b, IAS 27 16 b
Disclosure of lease prepayments [text block]	text block	IAS 1 10 e
Disclosure of leases [text block]	text block	Effective 2019.1.1 IFRS 16 Presentation, Expiry date 2019.1.1 IAS 17 Leases in the financial statements of lessors, Expiry date 2019.1.1 IAS 17 Leases in the financial statements of lessees, Effective 2019.1.1 IFRS 16 Disclosure
Disclosure of liquidity risk [text block]	text block	IAS 1 10 e
Disclosure of loans and advances to banks [text block]	text block	IAS 1 10 e
Disclosure of loans and advances to customers [text block]	text block	IAS 1 10 e
Disclosure of market risk [text block]	text block	IAS 1 10 e
Disclosure of net asset value attributable to unit-holders [text block]	text block	IAS 1 10 e
Disclosure of non-controlling interests [text block]	text block	IAS 1 10 e
Disclosure of non-current assets held for sale and discontinued operations [text block]	text block	IFRS 5 Presentation and disclosure
Disclosure of non-current assets or disposal groups classified as held for sale [text block]	text block	IAS 1 10 e
Disclosure of objectives, policies and processes for managing capital [text block]	text block	IAS 1 134

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Label	Type	References to IFRSs
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 2018.1.1 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 2018.1.1 IAS 18 Disclosure
Disclosure of service concession arrangements [text block]	text block	SIC 29 Consensus

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Label	Type	References to IFRSs
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

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Label	Type	References to IFRSs
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

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Label	Type	References to IFRSs
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

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Label	Type	References to IFRSs
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

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Label	Type	References to IFRSs
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 2018.1.1 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

▼B

Label	Type	References to IFRSs
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

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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.

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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.

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Table

Element names, labels and prefixes of the root elements

Prefix	Element name	Label
ifrs-full	StatementOfFinancial PositionAbstract	Statement of financial position placeholder - this item MUST be used as a starting point for the statement of financial position
ifrs-full	IncomeStatement Abstract	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	StatementOfCompre hensiveIncomeAbstract	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	StatementOfCash FlowsAbstract	Statement of cash flows placeholder - this item MUST be used as a starting point for the statement of cash flows
ifrs-full	StatementOfChangesIn EquityAbstract	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 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;

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(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.

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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	AccountingEstimatesAxis	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	AccountingEstimatesMember	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	AccrualsAndDeferredIncome	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	AccrualsAndDeferredIncomeAbstract		Accruals and deferred income [abstract]		
ifrs-full	AccrualsAndDeferredIncomeClassifiedAsCurrent	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	AccrualsAndDeferredIncomeClassifiedAsCurrentAbstract		Accruals and deferred income classified as current [abstract]		
ifrs-full	AccrualsAndDeferredIncomeClassifiedAsNoncurrent	X instant credit	Accruals and deferred income classified as non-current	The amount of accruals and deferred income classified as non-current. [Refer: Accruals and deferred income]	common practice: IAS 1 78
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	AccumulatedAllowanceFor-UncollectibleMinimum-LeasePaymentsReceivable	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	AccumulatedChangesInFair-ValueOfFinancialAssets-AttributableToChangesIn-CreditRiskOfFinancial-Assets	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	AccumulatedChangesInFairValueOfFinancialAssetsRelatedCreditDerivativesOrSimilarInstruments	X instant	Accumulated increase (decrease) in fair value of financial assets designated as measured at fair value through profit or loss related credit derivatives or similar instruments	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 related credit derivatives or similar instruments; Financial assets]	disclosure: IFRS 7 9 d - Effective 2018.01.01
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	AccumulatedDepreciation-AmortisationAndImpair-mentMember	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	AccumulatedDepreciation-AndAmortisationMember	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	AccumulatedFairValueHed-geAdjustmentOnHedgedI-temIncludedInCarryin-gAmountAssets	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	AccumulatedFairValueHed-geAdjustmentOnHedgedI-temIncludedInCarryin-gAmountLiabilities	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	AccumulatedFairValueHedgeAdjustmentRemainingInStatementOfFinancialPositionForHedgedItemThatCeasedToBeAdjustedForHedgingGainsAndLossesAssets	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	AccumulatedFairValueHedgeAdjustmentRemainingInStatementOfFinancialPositionForHedgedItemThatCeasedToBeAdjustedForHedgingGainsAndLossesLiabilities	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	AcquisitiondateFairValueOfTotalConsideration-Transferred	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	AcquisitiondateFairValueOfTotalConsideration-TransferredAbstract		Acquisition-date fair value of total consideration transferred [abstract]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 combination	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
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	AcquisitionsThroughBusinessCombinationsOtherProvisions	X duration credit	Acquisitions through business combinations, other provisions	The increase in other provisions resulting from acquisitions through business combinations. [Refer: Business combinations [member]; Other provisions]	common practice: IAS 37 84
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ActuarialAssumptionOf-ExpectedRatesOfSalaryIn-creasesMember	member	Actuarial assumption of expected rates of salary increases [member]	This member stands for the expected rates of salary increases used as actuarial assumptions. [Refer: Actuarial assumptions [member]]	common practice: IAS 19 145
ifrs-full	ActuarialAssumptionOfLife-ExpectancyAfterRetirement		Actuarial assumption of life expectancy 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: IAS 19 144
ifrs-full	ActuarialAssumptionOfLife-ExpectancyAfterRetirement-Member	member	Actuarial assumption of life expectancy after retirement [member]	This member stands for the life expectancy after retirement used as actuarial assumptions. [Refer: Actuarial assumptions [member]]	common practice: IAS 19 145
ifrs-full	ActuarialAssumptionOf-MedicalCostTrendRates	X.XX instant	Actuarial assumption of medical cost trend 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: IAS 19 144
ifrs-full	ActuarialAssumptionOf-MedicalCostTrendRa-tesMember	member	Actuarial assumption of medical cost trend rates [member]	This member stands for the medical cost trend rates used as actuarial assumptions. [Refer: Actuarial assumptions [member]]	common practice: IAS 19 145
ifrs-full	ActuarialAssumptionOf-MortalityRates		Actuarial assumption 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: IAS 19 144

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ActuarialAssumptionOf-MortalityRatesMember	member	Actuarial assumption of mortality rates [member]	This member stands for the mortality rates used as actuarial assumptions. [Refer: Actuarial assumptions [member]]	common practice: IAS 19 145
ifrs-full	ActuarialAssumptionOfRe-tirementAge		Actuarial assumption 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: IAS 19 144
ifrs-full	ActuarialAssumptionOfRe-tirementAgeMember	member	Actuarial assumption of retirement age [member]	This member stands for the retirement age used as actuarial assumptions. [Refer: Actuarial assumptions [member]]	common practice: IAS 19 145
ifrs-full	ActuarialAssumptionsAxis	axis	Actuarial 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 19 145
ifrs-full	ActuarialAssump-tionsMember	member	Actuarial assumptions [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 19 145

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ActuarialGainsLossesArisingFromChangesInDemographicAssumptionsNetDefinedBenefitLiabilityAsset	X duration debit	Actuarial gains (losses) arising from changes in demographic assumptions, net defined benefit 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 19 141 c ii
ifrs-full	ActuarialGainsLossesArisingFromChangesInFinancialAssumptionsNetDefinedBenefitLiabilityAsset	X duration debit	Actuarial gains (losses) arising from changes in financial assumptions, net defined benefit 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 19 141 c iii

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ActuarialGainsLossesArisingFromExperienceAdjustmentsNetDefinedBenefitLiabilityAsset	X duration debit	Actuarial gains (losses) arising from experience adjustments, net defined benefit 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: IAS 19 141 c
ifrs-full	ActuarialPresentValueOfPromisedRetirementBenefits	X instant credit	Actuarial present value of promised 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 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]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	AdditionalInformation-AboutEntityExposure-ToRisk	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	AdditionalInformation-AboutNatureAndFinancia-lEffectOfBusinessCom-bination	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	AdditionalInformation-AboutNatureOfAndChange-sInRisksAssociatedWith-InterestsInStructuredEntitie-sExplanatory	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	AdditionalInformation-AboutSharebasedPayment-Arrangements	text block	Additional information about share-based payment arrange-ments [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	AdditionalInformation-Abstract		Additional information [abstract]		
ifrs-full	AdditionalLiabilitiesContin-gentLiabilitiesRecognisedIn-BusinessCombination	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	AdditionsFromSubsequentExpenditureRecognisedAsAssetInvestmentProperty	X duration debit	Additions from subsequent expenditure recognised as asset, investment property	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
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]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	The amount of 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	AdjustmentsForCurrentTaxOfPriorPeriod	X duration debit	Adjustments for current tax of prior periods	Adjustments of tax expense (income) recognised in the period for current tax of prior periods.	example: IAS 12 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	AdjustmentsForDecreaseInIncreaseInLoansAndAdvancesToCustomers	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	AdjustmentsForDecreaseInIncreaseInOtherAssets	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	AdjustmentsForDecreaseInIncreaseInOtherCurrentAssets	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	AdjustmentsForDecreaseInIncreaseInOtherOperatingReceivables	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	AdjustmentsForDecreaseInIncreaseInReverseRepurchaseAgreementsAndCashCollateralOnSecuritiesBorrowed	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	AdjustmentsForDecreaseInIncreaseInTradeAccountReceivable	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	AdjustmentsForDecreaseIncreaseInTradeAndOtherReceivables	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	AdjustmentsForDepreciationAndAmortisationExpenseAndImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLoss	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	AdjustmentsForGainsLossesOnChangeInFairValueLessCostsToSellBiologicalAssets	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	AdjustmentsForImpairmentLossRecognisedInProfitOrLossGoodwill	X duration debit	Adjustments for impairment loss recognised in profit or loss, goodwill	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 loss recognised in profit or loss]	common practice: IAS 7 20

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	AdjustmentsForImpairment-LossReversalOfImpairment-LossRecognisedInProfit-OrLoss	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	AdjustmentsForImpairment-LossReversalOfImpairment-LossRecognisedInProfit-OrLossExplorationAndE-valuationAssets	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	AdjustmentsForImpairment-LossReversalOfImpairment-LossRecognisedInProfit-OrLossInventories	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	AdjustmentsForImpairment-LossReversalOfImpairment-LossRecognisedInProfit-OrLossLoansAndAdvances	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 liabilities	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	AdjustmentToMidmarket-ConsensusPriceSignificant-UnobservableInputsAssets	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	AdjustmentToMidmarket-ConsensusPriceSignificant-UnobservableInputsEntity-sOwnEquityInstruments	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	AdjustmentToMidmarket-ConsensusPriceSignificant-UnobservableInputsLia-bilities	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	AdjustmentToProfitLoss-ForPreferenceShareDi-vidends	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	AggregatedIndividuallyImmaterialAssociatesMember	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, disclosure: IFRS 4 39M b - Effective on first application of IFRS 9

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	AggregatedIndividuallyImmaterialBusinessCombinationsMember	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	AggregatedIndividuallyImmaterialJointVenturesMember	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, 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 1 30 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	AmortisationMethodIntangibleAssetsOtherThanGoodwill	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 9 b - Expiry date 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	AmountByWhichUnitsRecoverableAmountExceedsItsCarryingAmount	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	AmountReclassified-ToOtherComprehensiveIn-comeFromProfitOrLoss-ApplyingOverlayApproach-BeforeTax	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	AmountReclassified-ToOtherComprehensiveIn-comeFromProfitOrLoss-ApplyingOverlayApproach-NetOfTax	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	AmountRecognisedAsIn-comeFromArrangementIn-volvingLegalFormOfLease	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	AmountRecognisedInOther-ComprehensiveIncome-AndAccumulatedInEqui-tyRelatingToNoncurrent-AssetsOrDisposalGroup-sHeldForSale	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	AmountRecognisedInOther-ComprehensiveIncome-AndAccumulatedInEqui-tyRelatingToNoncurrent-AssetsOrDisposalGroup-sHeldForSaleMember	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	AmountRemovedFromReserveOfCashFlowHedgesAndIncludedInInitialCostOrOtherCarryingAmountOfNonfinancialAssetLiabilityOrFirmCommitmentForWhichFairValueHedgeAccountingIsApplied	X duration debit	Amount removed from reserve of cash flow hedges and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	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	AmountRemovedFromReserveOfChangeInValueOfForeignCurrencyBasisSpreadsAndIncludedInInitialCostOrOtherCarryingAmountOfNonfinancialAssetLiabilityOrFirmCommitmentForWhichFairValueHedgeAccountingIsApplied	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 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 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
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. [Refer: Reserve of change in value of forward elements of forward contracts]	disclosure: IFRS 9 6.5.16 - Effective 2018.01.01

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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, financial assets to which 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
ifrs-full	AmountsArisingFromInsuranceContractsAxis	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	AmountsIncurredDeferredAcquisitionCostsArisingFromInsuranceContracts	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	AmountsPayableRelatedPartyTransactions	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	AmountsPayableToTransfereeInRespectOfTransferredAssets	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	AmountsReceivableRelatedPartyTransactions	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	AmountsRecognisedAsOfAcquisitionDateForEachMajorClassOfAssetsAcquiredAndLiabilitiesAssumedAbstract		Amounts recognised as of acquisition date for each major class of assets acquired and liabilities assumed [abstract]		
ifrs-full	AmountsRecognisedForTransactionRecognisedSeparatelyFromAcquisitionOfAssetsAndAssumptionOfLiabilitiesInBusinessCombination	X duration	Amounts recognised for transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	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 l 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 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 39L f ii - Effective on first application of IFRS 9

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 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 37 a - Expiry date 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 IG23 a - Expiry date 2018.01.01, example: IFRS 7 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 IG23 a - Expiry date 2018.01.01, example: IFRS 7 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 37 b - Expiry date 2018.01.01

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 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 22 e
ifrs-full	ApplicableTaxRate	X.XX duration	Applicable tax rate	The applicable income tax rate.	disclosure: IAS 12 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: IAS 41 46 b i
ifrs-full	ArrangementsInvolvingLegalFormOfLeaseAxis	axis	Arrangements involving legal form of lease [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 27 10 - Expiry date 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	AssetsAbstract		Assets [abstract]		
ifrs-full	AssetsAndLiabilitiesAxis	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	AssetsAndLiabilitiesClassifiedAsHeldForSaleAxis	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	AssetsAndLiabilitiesClassifiedAsHeldForSaleMember	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	AssetsAndLiabilitiesMember	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	AssetsAndLiabilitiesNotClassifiedAsHeldForSaleMember	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	AssetsOtherThanCashOrCashEquivalentsInSubsidiaryOrBusinessesAcquiredOrDisposed2013	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	AssetsRecognisedFrom-CostsToObtainOrFulfilCon-tractsWithCustomers	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	AssetsRecognisedInEntitys-FinancialStatementsInRela-tionToStructuredEntities	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	AssetsSoldOrRepledged-AsCollateralAtFairValue	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	AssetsThatEntityContinu-esToRecognise	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	AssetsThatEntityContinu-esToRecogniseToExtentOf-ContinuingInvolvement	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 24 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	AuditorsRemuneration-Abstract		Auditor's remuneration [abstract]		
ifrs-full	AuditorsRemunerationFor-AuditServices	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	AuditorsRemunerationFor-OtherServices	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	AuditorsRemunerationFor-TaxServices	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	AuthorisedCapitalCommit-mentsButNotContractedFor	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	AvailableforsaleFinancial-AssetsAbstract		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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	BankDebtInstrumentsHeld	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 denominator).	disclosure: IAS 33 66
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	BasicEarningsLossPerShare-FromDiscontinuedOper-ations	X.XX duration	Basic earnings (loss) per share from discontinued oper-ations	Basic earnings (loss) per share from discontinued operations. [Refer: Basic earnings (loss) per share; Discontinued operations [member]]	disclosure: IAS 33 68
ifrs-full	BasicEarningsLossPerShare-FromDiscontinuedOper-ationsIncludingNetMove-mentInRegulatoryDeferral-AccountBalancesAndNet-MovementInRelatedDefer-redTax	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	BasicEarningsLossPerShare-IncludingNetMovementIn-RegulatoryDeferralAccount-BalancesAndNetMovemen-tInRelatedDeferredTax	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	BasicEarningsPerShareAb-stract		Basic earnings per share [abstract]		
ifrs-full	BasisForAttributingReve-nuesFromExternalCustom-ersToIndividualCountries	text	Description of basis for attributing revenues from external customers to indi-vidual countries	The description of the basis for attributing revenues from external customers to individual countries. [Refer: Revenue]	disclosure: IFRS 8 33 a

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	BearerBiological-AssetsMember	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	BestEstimateAtAcquisition-DateOfContractualCash-FlowsNotExpectedToBe-CollectedForAcquired-Receivables	X instant debit	Best estimate at acquisition date of contractual cash flows not expected to be collected for acquired receivables	The 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	BiologicalAssetsA-geMember	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 that complete the table.	common practice: IAS 41 50
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	BiologicalAssetsBy-GroupAxis	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	BiologicalAssetsBy-TypeAxis	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	BiologicalAssetsGroup-Member	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	CashAdvancesAndLoans-MadeToRelatedParties	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	CashAndBankBalances-AtCentralBanks	X instant debit	Cash and bank balances at central banks	The amount of cash and bank balances held at central banks.	common practice: IAS 1 55
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	CashAndCashEquivalents-Abstract		Cash and cash equivalents [abstract]		
ifrs-full	CashAndCashEquivalentsA-mountContributedToFair-ValueOfPlanAssets	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	CashAndCashEquivalents-ClassifiedAsPartOfDispos-alGroupHeldForSale	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	CashAndCashEquivalent-sHeldByEntityUnavailable-ForUseByGroup	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	CashAndCashEquivalentsRecognisedAsOfAcquisitionDate	X instant debit	Cash and cash equivalents recognised as of acquisition date	The amount recognised as of the acquisition date for cash and cash equivalents acquired in a business combination. [Refer: Cash and cash equivalents; Business combinations [member]]	common practice: IFRS 3 B64 i
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	CashFlowsFromUsedIn-OperatingActivitiesAbstract		Cash flows from (used in) operating activities [abstract]		
ifrs-full	CashFlowsFromUsedIn-OperatingActivitiesContinu-ingOperations	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	CashFlowsFromUsedIn-OperatingActivitiesDiscon-tinuedOperations	X duration debit	Cash flows from (used in) operating activities, discon-tinued operations	The cash flows from (used in) the entity's operating activities, related to discontinued operations. [Refer: Discontinued oper-ations [member]; Cash flows from (used in) operating activities]	disclosure: IFRS 5 33 c
ifrs-full	CashFlowsFromUsedIn-Operations	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	CashFlowsFromUsedIn-OperationsBeforeChange-sInWorkingCapital	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	CashFlowsUsedInExplor-ationAndDevelopment-Activities	X duration credit	Cash flows used in explo-ration and development activities	The cash outflow for exploration and development activities.	common practice: IAS 7 16

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 combinations [member]]	disclosure: IFRS 3 B64 f i
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	ChangesInAggregateDifferenceBetweenFairValueAtInitialRecognitionAndAmountDeterminedUsingValuationTechniqueYetToBeRecognisedAbstract		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]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	ChangesInBiologicalAssets-Abstract		Changes in biological assets [abstract]		
ifrs-full	ChangesInContingentLiabilitiesRecognisedInBusinessCombinationAbstract		Changes in contingent liabilities recognised in 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ChangesInFairValue-MeasurementAssetsAbstract		Changes in fair value measurement, assets [abstract]		
ifrs-full	ChangesInFairValue-MeasurementEntitysOwnEquityInstrumentsAbstract		Changes in fair value measurement, entity's own equity instruments [abstract]		
ifrs-full	ChangesInFairValue-MeasurementLiabilities-Abstract		Changes in fair value measurement, liabilities [abstract]		
ifrs-full	ChangesInFairValueOf-CreditDerivativeAbstract		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 changes in credit risk of financial assets	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 fair value that is attributable to changes in the credit risk of the asset. [Refer: Credit risk [member]; Financial assets]	disclosure: IFRS 7 9 c - Effective 2018.01.01

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ChangesInObjectivesPoliciesAndProcessesForManagingRisk	text	Description of changes in objectives, policies and processes for managing risk	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 rights, at fair value	The increase (decrease) in the fair value of reimbursement rights. [Refer: At fair value [member]; Reimbursement rights, at fair value]	disclosure: IAS 19 141

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	CircumstancesLeadingToReversalsOfInventoryWritedown	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	ClassesOfCashPayments-Abstract		Classes of cash payments from operating activities [abstract]		
ifrs-full	ClassesOfCashReceipts-FromOperatingActivities-Abstract		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]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ClassesOfEmployeeBenefitsExpenseAbstract		Classes of employee benefits expense [abstract]		
ifrs-full	ClassesOfEntitysOwnEquityInstrumentsAxis	axis	Classes of entity's own equity 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 13 93
ifrs-full	ClassesOfFinancialAssetsAxis	axis	Classes 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 4 39L b - Effective on first application of IFRS 9, disclosure: IFRS 7 6
ifrs-full	ClassesOfFinancialInstrumentsAxis	axis	Classes 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 36, disclosure: IFRS 7 35K - Effective 2018.01.01, disclosure: IFRS 7 35H - Effective 2018.01.01, disclosure: IFRS 7 35M - Effective 2018.01.01
ifrs-full	ClassesOfFinancialInstrumentsMember	member	Financial instruments, class [member]	This member stands for aggregated classes of financial instruments. Financial instruments are contracts that give rise to a financial asset of one entity and a financial liability or equity instrument of another entity. It also represents the standard value for the 'Classes of financial instruments' axis if no other member is used. [Refer: Financial assets; Financial liabilities]	disclosure: IFRS 7 36, disclosure: IFRS 7 35K - Effective 2018.01.01, disclosure: IFRS 7 35H - Effective 2018.01.01, disclosure: IFRS 7 35M - Effective 2018.01.01
ifrs-full	ClassesOfFinancialLiabilitiesAxis	axis	Classes 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 6

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ClassesOfIntangibleAssetsAndGoodwillAxis	axis	Classes of intangible assets and goodwill [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 38 118
ifrs-full	ClassesOfIntangibleAssetsOtherThanGoodwillAxis	axis	Classes of intangible assets other than goodwill [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	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	ClassesOfPropertyPlantAndEquipmentAxis	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, disclosure: IFRS 14 33

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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, 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	CommentaryByManagementOnSignificantCashAndCashEquivalentBalancesHeldByEntityThatAreNotAvailableForUseByGroup	text	Commentary by management on significant cash and cash equivalent balances held by entity that are not available for use by group	The 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	CommodityPriceRisk-Member	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	CommunicationAndNetwor-kEquipmentMember	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	CompensationFromThird-PartiesForItemsOfProper-tyPlantAndEquipment	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	ComponentsOfOtherCom-prehensiveIncomeThatWill-BeReclassifiedToProfit-OrLossBeforeTaxAbstract		Components of other comprehensive income that will be reclassified to profit or loss, before tax [abstract]		
ifrs-full	ComponentsOfOtherCom-prehensiveIncomeThatWill-BeReclassifiedToProfit-OrLossNetOfTaxAbstract		Components of other comprehensive income that will be reclassified to profit or loss, net of tax [abstract]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ComputerEquipment-Member	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ConstantPrepaymentRate-SignificantUnobservableInputsLiabilities	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-current assets]	common practice: IAS 16 37
ifrs-full	ConstructionInProgress-Member	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	ConsumableBiological-AssetsMember	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ContingentConsideration-ArrangementsAndInd-emnificationAssetsRecog-nisedAsOfAcquisitionDate	X instant debit	Contingent consideration arrangements and indemnifi-cation 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	ContingentLiabilitiesIncur-redByVenturerInRelation-ToInterestsInJointVentures	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	ContingentLiabilitiesIncur-redInRelationToInterestsIn-Associates	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	ContingentLiabil-itiesMember	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	ContingentLiabilitiesOf-JointVentureMember	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 type of transfer [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	ContinuingOperationsMember	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	ContractAssetsAbstract		Contract assets [abstract]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ContractAssetsMember	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	ContractDurationMember	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ContractualCommitments-ForAcquisitionOfIntangib-leAssets	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	ContractualCommitments-ForAcquisitionOfProper-tyPlantAndEquipment	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	ContributionsToPlanByEm-ployerNetDefinedBenefit-LiabilityAsset	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	ContributionsToPlanBy-PlanParticipantsNetDefined-BenefitLiabilityAsset	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	ContributionsToPlanNet-DefinedBenefitLiabil-ityAsset	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	ContributionsToPlanNet-DefinedBenefitLiabilityAs-setAbstract		Contributions to plan, net defined benefit liability (asset) [abstract]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	CopyrightsPatents-AndOtherIndustrialProper-tyRightsServiceAndOper-atingRights	X instant debit	Copyrights, patents and other industrial property rights, service and operating rights	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
ifrs-full	CopyrightsPatents-AndOtherIndustrialProper-tyRightsServiceAndOper-atingRightsMember	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	CorporateDebtInstru-mentsHeld	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	CostsToObtainContracts-WithCustomersMember	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 'Counter-parties' 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	CountryOfIncorporationO-fEntityWhoseConsolidated-FinancialStatementsHave-BeenProducedForPublicUse	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	CountryOfIncorporationOf-JointOperation	text	Country of incorporation of joint operation	The country in which a joint operation of the entity is incor-porated. [Refer: Joint operations [member]]	disclosure: IFRS 12 21 a iii

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	CountryOfIncorporationOf-JointVenture	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	CountryOfIncorporationOr-ResidenceOfAssociate	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	CountryOfIncorporationOr-ResidenceOfSubsidiary	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	CreditDerivativeNomina-lAmount	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 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 35H - Effective 2018.01.01, disclosure: IFRS 7 35M - Effective 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: 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 32
ifrs-full	CumulativeChangeInFairValueRecognisedInProfitOrLossOnSalesOfInvestmentPropertyBetweenPoolsOfAssetsMeasuredUsingDifferentModels	X duration credit	Cumulative change in fair value recognised in profit or loss on sales of investment property between pools of assets measured using different models	The 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 75 f iv

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	CumulativeGainLossOnDisposalOfInvestmentsInEquityInstrumentsDesignatedAsMeasuredAtFairValueThroughOtherComprehensiveIncome	X duration credit	Cumulative gain (loss) on disposal of investments in equity instruments designated at fair value through other comprehensive income	The 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 11B c - Effective 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	CumulativeUnrecognised-ShareOfLossesOfJoint-Ventures	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	CumulativeUnrecognised-ShareOfLossesOfJointVen-turesTransitionFromProper-tionateConsolidationToE-quityMethod	X instant credit	Cumulative unrecognised share of losses of joint ventures, tran-sition 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	CurrencySwapContract-Member	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	CurrentAccruedExpenses-AndOtherCurrentLiabilities	X instant credit	Current accrued expenses and other current liabilities	The amount of current accrued expenses and other current liabil-ities. [Refer: Accruals; Other current liabilities]	common practice: IAS 1 55
ifrs-full	CurrentAccruedIncome	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	CurrentAdvancesToSuppliers	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	CurrentAgriculturalProduce	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	CurrentAndDeferredTaxRelatingToItemsChargedOrCreditedDirectlyToEquity	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	CurrentAndDeferredTaxRelatingToItemsChargedOrCreditedDirectlyToEquityAbstract		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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	CurrentAssetsAbstract		Current assets [abstract]		
ifrs-full	CurrentAssetsLiabilities	X instant debit	Current assets (liabilities)	The amount of current assets less the amount of current liabilities.	common practice: IAS 1 55
ifrs-full	CurrentAssetsOtherThan-AssetsOrDisposalGroups-ClassifiedAsHeldForSaleOr-AsHeldForDistribution-ToOwners	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	CurrentAssetsRecognisedA-sOfAcquisitionDate	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	CurrentBiological-AssetsMember	member	Current biological assets [member]	This member stands for current biological assets. [Refer: Biological assets]	common practice: IAS 41 50
ifrs-full	CurrentBondsIssuedAnd-CurrentPortionOfNoncur-rentBondsIssued	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	CurrentCommercialPapersIssuedAndCurrentPortionOfNoncurrentCommercialPapersIssued	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	CurrentEstimateOfFuture-CashOutflowsToBePaidTo-FulfilObligationSignificant-UnobservableInputsLia-bilities	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	CurrentFinanceLeaseLia-bilities	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	CurrentFinanceLeaseRe-ceivables	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	CurrentFinancialAssetsAtA-mortisedCost	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	CurrentFinancialAssets-AtFairValueThroughOther-ComprehensiveIncome	X instant debit	Current financial assets at fair value through other compre-hensive 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	CurrentFinancialAssets-AtFairValueThroughOther-ComprehensiveIncome-Abstract		Current financial assets at fair value through other comprehensive income [abstract]		
ifrs-full	CurrentFinancialAssets-AtFairValueThroughProfit-OrLoss	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	CurrentFinancialAssets-AtFairValueThroughProfit-OrLossAbstract		Current financial assets at fair value through profit or loss [abstract]		
ifrs-full	CurrentFinancialAssets-AtFairValueThroughProfit-OrLossClassifiedAsHeld-ForTrading	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	CurrentFinancialAssets-AtFairValueThroughProfit-OrLossDesignatedUponInitialRecognition	X instant debit	Current financial assets at fair value through profit or loss, designated upon initial recognition or subsequently	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 subsequently]	disclosure: IFRS 7 8 a

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	CurrentFinancialAssets-AtFairValueThroughProfit-OrLossMandatorily-MeasuredAtFairValue	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	CurrentFinancialAssetsA-vailableforsale	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	CurrentFinancialAssets-MeasuredAtFairValu-eThroughOtherComprehen-siveIncome	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	CurrentFinancialLiabilitie-sAtAmortisedCost	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	CurrentFinancialLiabilities-AtFairValueThroughProfit-OrLoss	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	CurrentFinancialLiabilities-AtFairValueThroughProfit-OrLossAbstract		Current financial liabilities at fair value through profit or loss [abstract]		
ifrs-full	CurrentFinancialLiabilities-AtFairValueThroughProfit-OrLossClassifiedAsHeld-ForTrading	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	CurrentFinancialLiabilities-AtFairValueThroughProfit-OrLossDesignatedUponInitialRecognition	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	CurrentInventoriesArising-FromExtractiveActivities-Abstract		Current inventories arising from extractive activities [abstract]		
ifrs-full	CurrentInventoriesHeld-ForSale	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	CurrentInvestmentsInE-quityInstrumentsDesig-natedAtFairValueThroug-hOtherComprehensive-Income	X instant debit	Current investments in equity instruments designated at fair value through other compre-hensive 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 2018.01.01

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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: 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 37 a - Expiry date 2018.01.01, disclosure: IFRS 9 3.2.23 a - Effective 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: 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: 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: 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: IAS 1 78

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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: IAS 1 78
ifrs-full	CurrentPayablesOnSocialSecurityAndTaxesOtherThanIncomeTax	X instant credit	Current payables on social security and taxes other than income 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: 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: IAS 2 37
ifrs-full	CurrentPortionOfLongtermBorrowings	X instant credit	Current portion of non-current borrowings	The current portion of non-current borrowings. [Refer: Borrowings]	common practice: IAS 1 55
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	CurrentPrepaymentsAnd-CurrentAccruedIncome-Abstract		Current prepayments and current accrued income [abstract]		
ifrs-full	CurrentPrepayments-AndOtherCurrentAssets	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 l
ifrs-full	CurrentProvisionsAbstract		Current provisions [abstract]		
ifrs-full	CurrentProvisionsForEm-ployeeBenefits	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	CurrentRawMaterialsAnd-CurrentProductionSupplies	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	CurrentRawMaterialsAnd-CurrentProductionSupplies-Abstract		Current raw materials and current production supplies [abstract]		
ifrs-full	CurrentReceivablesDueFro-mAssociates	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	CurrentReceivablesDue-FromJointVentures	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	CurrentReceivablesFrom-ContractsWithCustomers	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	CurrentReceivablesFrom-RentalOfProperties	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	CurrentReceivablesFromSa-leOfProperties	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	CurrentReceivablesFrom-TaxesOtherThanIncomeTax	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	CurrentRecognisedAssets-DefinedBenefitPlan	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	CurrentRecognisedLiabil-itiesDefinedBenefitPlan	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	CurrentRestrictedCashAnd-CashEquivalents	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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, noncurrent	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	CurrentTaxExpenseIncome-AndAdjustmentsForCurrent-TaxOfPriorPeriods	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	CurrentTaxExpenseIncome-AndAdjustmentsForCurrent-TaxOfPriorPeriodsAbstract		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	CurrentTaxLiabilities-Current	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	CurrentTaxLiabilitiesNon-current	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	CurrentTaxRelatingToIt-emsChargedOrCreditedDi-rectlyToEquity	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 receiv-ables]	example: IAS 1 78 b, example: IAS 1 68

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	CurrentUnsecuredBank-LoansReceivedAndCurrent-PortionOfNoncurrentUnse-curedBankLoansReceived	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	CurrentValueAddedTax-Payables	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	CurrentValueAddedTaxRe-ceivables	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	CustomerrelatedIntangib-leAssetsMember	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	CustomerrelatedIntangib-leAssetsRecognisedAsOf-AcquisitionDate	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	DateAsAtWhichEntityPlan-sToApplyNewIFRSInitially	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DateOfGrantOfSharebased-PaymentArrangement	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	DateOfReclassificationOfFi-nancialAssetsDueTo-ChangeInBusinessModel	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	DebtInstrumentsAmount-ContributedToFairValueOf-PlanAssets	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	DebtInstrumentsHeld-Abstract		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	DecreaseDueToHarvestBi-ologicalAssets	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 arrangement when another group entity receives those goods or services. [Refer: Share-based payment arrangements [member]]	common practice: IAS 1 106 d
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DecreaseThroughBalances-RecoveredInCurrentPeriod-RegulatoryDeferralAccount-DebitBalances	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	DecreaseThroughBalances-ReversedInCurrentPeriod-RegulatoryDeferralAccount-CreditBalances	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	DecreaseThroughBenefit-sPaidReimbursementRight-sAtFairValue	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	DecreaseThroughClassified-AsHeldForSaleBiological-Assets	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	DecreaseThroughClassified-AsHeldForSaleGoodwill	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	DecreaseThroughClassified-AsHeldForSaleIntangib-leAssetsAndGoodwill	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	DecreaseThroughDerecognitionExposureToCreditRiskOnLoanCommitmentsAndFinancialGuaranteeContracts	X duration debit	Decrease through derecognition, exposure to credit risk on loan commitments and financial guarantee 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 IG20B - Effective 2018.01.01, example: IFRS 7 35I c - Effective 2018.01.01, example: IFRS 7 35H - Effective 2018.01.01
ifrs-full	DecreaseThroughDerecognitionFinancialAssets	X duration credit	Decrease through derecognition, financial assets	The decrease in financial assets resulting from derecognition. [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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DecreaseThroughDisposalsRegulatoryDeferralAccountCreditBalances	X duration debit	Decrease through disposals, regulatory deferral account credit balances	The decrease in regulatory deferral account credit balances resulting from disposals. [Refer: Regulatory deferral account credit balances]	example: IFRS 14 33 a iii
ifrs-full	DecreaseThroughDisposalsRegulatoryDeferralAccountDebitBalances	X duration credit	Decrease through disposals, regulatory deferral account debit balances	The decrease in regulatory deferral account debit balances resulting from disposals. [Refer: Regulatory deferral account debit balances]	example: IFRS 14 33 a iii
ifrs-full	DecreaseThroughImpairmentContractAssets	X duration credit	Decrease through impairment, contract assets	The decrease in contract assets resulting from impairment. [Refer: Contract assets; Impairment loss]	example: IFRS 15 118 c - Effective 2018.01.01
ifrs-full	DecreaseThroughImpairmentsRegulatoryDeferralAccountDebitBalances	X duration credit	Decrease through impairments, regulatory deferral account debit balances	The decrease in regulatory deferral account debit balances resulting from impairments. [Refer: Impairment loss; Regulatory deferral account debit balances]	example: IFRS 14 33 a iii
ifrs-full	DecreaseThroughLossOfControlOfSubsidiaryIntangibleAssetsAndGoodwill	X duration credit	Decrease through loss of control of subsidiary, intangible 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: 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DeemedCostOfInvestments-ForWhichDeemedCostIs-FairValue	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	DeemedCostOfInvestments-ForWhichDeemedCostIsP-reviousGAAPCarryin-gAmount	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	DefaultFinancialStatements-DateMember	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	DeferredAcquisitionCostsA-risingFromInsuranceCon-tracts	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	DeferredIncomeClassified-AsCurrent	X instant credit	Deferred income classified as current	The amount of deferred income classified as current. [Refer: Deferred income]	common practice: IAS 1 78

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DeferredIncomeClassified-AsNoncurrent	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	DeferredIncomeRecognise-dAsOfAcquisitionDate	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	DeferredTaxAssetAssoci-atedWithRegulatoryDefer-ralAccountBalances	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 carry-forward 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 1 54 o, disclosure: IAS 1 56, disclosure: IAS 12 81 g i
ifrs-full	DeferredTaxAssetsAndLia-bilitiesAbstract		Deferred tax assets and liabilities [abstract]		
ifrs-full	DeferredTaxAssetsRecog-nisedAsOfAcquisitionDate	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 12 82
ifrs-full	DeferredTaxExpenseArisingFromWritedownOrReversalOfWritedownOfDeferredTaxAsset	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 12 80 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 12 81 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 that complete the table.	disclosure: IAS 19 138
ifrs-full	DefinedBenefitPlansMember	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	DefinedBenefitPlansThatShareRisksBetweenEntitiesUnderCommonControlMember	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DepreciationBiological-Assets	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	DepreciationInvestment-Property	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	DepreciationMethodBi-ologicalAssetsAtCost	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	DepreciationMethodInvest-mentPropertyCostModel	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	DepreciationMethodProper-tyPlantAndEquipment	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	DepreciationPropertyPlant-AndEquipment	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	DepreciationRightofu-seAssets	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DescriptionOfAccounting-ForTransactionRecognised-SeparatelyFromAcquisitio-nOfAssetsAndAssumptio-nOfLiabilitiesInBusiness-Combination	text	Description of accounting for transaction recognised separately from acquisition of assets and assumption of liabilities in 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 l ii
ifrs-full	DescriptionOfAccounting-PolicyDecisionToUseEx-ceptionInIFRS1348Assets	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	DescriptionOfAccounting-PolicyDecisionToUseEx-ceptionInIFRS1348Lia-bilities	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	DescriptionOfAccounting-PolicyForAvailablefor-saleFinancialAssetsExpla-natory	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	DescriptionOfAccounting-PolicyForBiologicalAsset-sExplanatory	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	DescriptionOfAccounting-PolicyForBorrowingCost-sExplanatory	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DescriptionOfAccounting-PolicyForBorrowingsExplanatory	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	DescriptionOfAccounting-PolicyForBusinessCombinationsAndGoodwillExplanatory	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	DescriptionOfAccounting-PolicyForBusinessCombinationsExplanatory	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	DescriptionOfAccounting-PolicyForCashFlowsExplanatory	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	DescriptionOfAccounting-PolicyForCollateralExplanatory	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	DescriptionOfAccounting-PolicyForConstructionInProgressExplanatory	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	DescriptionOfAccounting-PolicyForContingentLiabilitiesAndContingentAssetsExplanatory	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DescriptionOfAccounting-PolicyForCustomerAcquisi-tionCostsExplanatory	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	DescriptionOfAccounting-PolicyForCustomerLoyalty-ProgrammesExplanatory	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	DescriptionOfAccounting-PolicyForDecommissionin-gRestorationAndRehabilita-tionProvisionsExplanatory	text block	Description of accounting policy for decommissioning, restoration and rehabilitation provisions [text block]	The description of the entity's accounting policy for decommis-sioning, restoration and rehabilitation provisions. [Refer: Provision for decommissioning, restoration and rehabilitation costs]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccounting-PolicyForDeferredAcquisi-tionCostsArisingFromInsur-anceContractsExplanatory	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	DescriptionOfAccounting-PolicyForDeferredIncome-TaxExplanatory	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	DescriptionOfAccounting-PolicyForDepreciation-ExpenseExplanatory	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	DescriptionOfAccounting-PolicyForDerecognitionOf-FinancialInstrumentsExpla-natory	text block	Description of accounting policy for derecognition of financial instruments [text block]	The description of the entity's accounting policy for the derecog-nition of financial instruments. [Refer: Financial instruments, class [member]]	common practice: IAS 1 117 b

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DescriptionOfAccounting-PolicyForDerivativeFinan-cialInstrumentsAndHedg-ingExplanatory	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	DescriptionOfAccounting-PolicyForDerivativeFinan-cialInstrumentsExplanatory	text block	Description of accounting policy for derivative financial instruments [text block]	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
ifrs-full	DescriptionOfAccounting-PolicyForDiscontinuedOp-erationsExplanatory	text block	Description of accounting policy for discontinued oper-ations [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	DescriptionOfAccounting-PolicyForDiscountsAndRe-batesExplanatory	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	DescriptionOfAccounting-PolicyForDividendsExpla-natory	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	DescriptionOfAccounting-PolicyForEarningsPerSha-reExplanatory	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	DescriptionOfAccounting-PolicyForEmissionRight-sExplanatory	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DescriptionOfAccounting-PolicyForEmployeeBenefit-sExplanatory	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	DescriptionOfAccounting-PolicyForEnvironmentRe-latedExpenseExplanatory	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	DescriptionOfAccounting-PolicyForExceptionalIt-emsExplanatory	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	DescriptionOfAccounting-PolicyForExpensesExpla-natory	text block	Description of accounting policy for expenses [text block]	The description of the entity's accounting policy for expenses.	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccounting-PolicyForExplorationAndE-valuationExpenditures	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	DescriptionOfAccounting-PolicyForFairValue-MeasurementExplanatory	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	DescriptionOfAccounting-PolicyForFeeAndCommis-sionIncomeAndExpenseEx-planatory	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DescriptionOfAccounting-PolicyForFinanceCostsExplanatory	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	DescriptionOfAccounting-PolicyForFinanceIncome-AndCostsExplanatory	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	DescriptionOfAccounting-PolicyForFinancialAsset-sExplanatory	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	DescriptionOfAccounting-PolicyForFinancialGuaran-teesExplanatory	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	DescriptionOfAccounting-PolicyForFinancialInstru-mentsAtFairValueThrough-ProfitOrLossExplanatory	text block	Description of accounting policy for financial instruments at fair value through profit or loss [text block]	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
ifrs-full	DescriptionOfAccounting-PolicyForFinancialInstru-mentsExplanatory	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	DescriptionOfAccounting-PolicyForFinancialLiabil-itiesExplanatory	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DescriptionOfAccounting-PolicyForForeignCurrency-TranslationExplanatory	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	DescriptionOfAccounting-PolicyForFranchiseFeesEx-planatory	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	DescriptionOfAccounting-PolicyForFunctionalCurren-cyExplanatory	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	DescriptionOfAccounting-PolicyForGoodwillExpla-natory	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	DescriptionOfAccounting-PolicyForGovernment-Grants	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	DescriptionOfAccounting-PolicyForHedgingExpla-natory	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	DescriptionOfAccounting-PolicyForHeldtomaturityIn-vestmentsExplanatory	text block	Description of accounting policy for held-to-maturity investments [text block]	The description of the entity's accounting policy for held-to-maturity investments. [Refer: Held-to-maturity investments]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccounting-PolicyForImpairmentOf-AssetsExplanatory	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DescriptionOfAccounting-PolicyForImpairmentOfFi-nancialAssetsExplanatory	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	DescriptionOfAccounting-PolicyForImpairmentOf-NonfinancialAssetsExpla-natory	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	DescriptionOfAccounting-PolicyForIncomeTaxExpla-natory	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	DescriptionOfAccounting-PolicyForInsuranceCon-tracts	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	DescriptionOfAccounting-PolicyForIntangibleAsset-sAndGoodwillExplanatory	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	DescriptionOfAccounting-PolicyForIntangibleAsset-sOtherThanGoodwillExpla-natory	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DescriptionOfAccounting-PolicyForInterestIncome-AndExpenseExplanatory	text block	Description of accounting policy for interest income and expense [text block]	The description of the entity's accounting policy for income and expense arising from interest.	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccounting-PolicyForInvestmentIn-Associates	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	DescriptionOfAccounting-PolicyForInvestmentIn-AssociatesAndJointVentures-sExplanatory	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	DescriptionOfAccounting-PolicyForInvestmentProper-tyExplanatory	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	DescriptionOfAccounting-PolicyForInvestmentsIn-JointVentures	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	DescriptionOfAccounting-PolicyForInvestmentsOther-ThanInvestmentsAccounted-ForUsingEquityMethod-Explanatory	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	DescriptionOfAccounting-PolicyForIssuedCapital-Explanatory	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DescriptionOfAccounting-PolicyForLeasesExplanatory	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	DescriptionOfAccounting-PolicyForLoansAndReceivablesExplanatory	text block	Description of accounting policy for loans and receivables [text block]	The description of the entity's accounting policy for loans and receivables. [Refer: Loans and receivables]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccounting-PolicyForMeasuringInventories	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 2 36 a
ifrs-full	DescriptionOfAccounting-PolicyForMiningAssetsExplanatory	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	DescriptionOfAccounting-PolicyForMiningRightsExplanatory	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	DescriptionOfAccounting-PolicyForNoncurrentAssetsOrDisposalGroupsClassifiedAsHeldForSaleAndDiscontinuedOperationsExplanatory	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DescriptionOfAccounting-PolicyForNoncurrentAsset-sOrDisposalGroupsClassi-fiedAsHeldForSaleExpla-natory	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	DescriptionOfAccounting-PolicyForOffsettingOfFi-nancialInstrumentsExpla-natory	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	DescriptionOfAccounting-PolicyForOilAndGasAsset-sExplanatory	text block	Description of accounting policy for oil and gas assets [text block]	The description of the entity's accounting policy for oil and gas assets. [Refer: Oil and gas assets]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccounting-PolicyForProgrammingAs-setsExplanatory	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	DescriptionOfAccounting-PolicyForPropertyPlant-AndEquipmentExplanatory	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	DescriptionOfAccounting-PolicyForProvisionsExpla-natory	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DescriptionOfAccounting-PolicyForReclassificatio-nOfFinancialInstrumentsEx-planatory	text block	Description of accounting policy for reclassification of financial instruments [text block]	The description of the entity's accounting policy for the reclas-sification of financial instruments. [Refer: Financial instruments, class [member]]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccounting-PolicyForRecognisingDif-ferenceBetweenFairValu-eAtInitialRecognitionAndA-mountDeterminedUsing-ValuationTechniqueExpla-natory	text block	Description of accounting policy for recognising in profit or loss difference between fair value at initial recognition and transaction price [text block]	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	DescriptionOfAccounting-PolicyForRecognitionO-fRevenue	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	DescriptionOfAccounting-PolicyForRegulatoryDefer-ralAccountsExplanatory	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	DescriptionOfAccounting-PolicyForReinsuranceExpla-natory	text block	Description of accounting policy for reinsurance [text block]	The description of the entity's accounting policy for reinsurance.	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccounting-PolicyForRepairsAndMain-tenanceExplanatory	text block	Description of accounting policy for repairs and main-tenance [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	DescriptionOfAccounting-PolicyForRepurchaseAn-dReverseRepurchaseAgree-mentsExplanatory	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DescriptionOfAccounting-PolicyForResearchAnd-DevelopmentExpenseExplanatory	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	DescriptionOfAccounting-PolicyForRestrictedCashAndCashEquivalentsExplanatory	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	DescriptionOfAccounting-PolicyForSegmentReportingExplanatory	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	DescriptionOfAccounting-PolicyForServiceConcessionArrangementsExplanatory	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	DescriptionOfAccounting-PolicyForSharebasedPaymentTransactionsExplanatory	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 services. [Refer: Share-based payment arrangements [member]]	common practice: IAS 1 117 b
ifrs-full	DescriptionOfAccounting-PolicyForStrippingCostsExplanatory	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DescriptionOfAccounting-PolicyForSubsidiariesExplanatory	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	DescriptionOfAccounting-PolicyForTaxesOtherThanIncomeTaxExplanatory	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	DescriptionOfAccounting-PolicyForTermination-Benefits	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	DescriptionOfAccounting-PolicyForTradeAndOther-PayablesExplanatory	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	DescriptionOfAccounting-PolicyForTradeAndOther-ReceivablesExplanatory	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	DescriptionOfAccounting-PolicyForTradingIncome-AndExpenseExplanatory	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	DescriptionOfAccounting-PolicyForTransactionsWith-NoncontrollingInterestsExplanatory	text block	Description of accounting policy for transactions with non-controlling interests [text block]	The description of the entity's accounting policy for transactions with non-controlling interests. [Refer: Non-controlling interests]	common practice: IAS 1 117 b

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DescriptionOfAccounting-PolicyForTransactionsWith-RelatedPartiesExplanatory	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	DescriptionOfAccounting-PolicyForTreasurySharesEx-planatory	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	DescriptionOfAccounting-PolicyForWarrantsExpla-natory	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	DescriptionOfAccounting-PolicyToDetermineCom-ponentsOfCashAndCash-Equivalents	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	DescriptionOfAcquisitio-nOfAssetsByAssumingDi-rectlyRelatedLiabilitiesOr-ByMeansOfLease	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	DescriptionOfAcquisitio-nOfAssetsByAssumingDi-rectlyRelatedLiabilitiesOr-MeansOfFinanceLease	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	DescriptionOfAnyRetirementBenefitPlanTerminationTerms	text	Description of any retirement benefit plan termination terms	The description of the termination terms of a retirement benefit plan.	disclosure: IAS 26 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DescriptionOfBasisOf-AccountingForTransactions-BetweenReportable-Segments	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	DescriptionOfBasisOfIn-putsAndAssumptions-AndEstimationTechnique-sUsedToDetermineWhether-CreditRiskOfFinancialIn-strumentsHaveIncreasedSig-nificantlySinceInitialRecog-nition	text	Description of basis of inputs and assumptions and esti-mation 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	DescriptionOfBasisOfIn-putsAndAssumptions-AndEstimationTechnique-sUsedToDetermineWhether-FinancialAssetIsCreditim-pairedFinancialAsset	text	Description of basis of inputs and assumptions and esti-mation 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	DescriptionOfBasisOfIn-putsAndAssumptions-AndEstimationTechnique-sUsedToMeasure12month-AndLifetimeExpectedCredi-tLosses	text	Description of basis of inputs and assumptions and esti-mation techniques used to measure 12-month and lifetime expected credit losses	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DescriptionOfBasisUsedToPrepareComparativeInformationThatDoesNotComplyWithIFRS7AndIFRS9	text	Description of basis used to prepare comparative information that does not comply with IFRS 7 and IFRS 9	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
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	DescriptionOfChangeInValuationTechniqueUsedToMeasureFairValueLessCostsOfDisposal	text	Description of change in valuation technique used to measure fair value less costs of disposal	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 36 130 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 entity manages as capital	The 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 arrangement	The description of changes in a service concession arrangement. [Refer: Service concession arrangements [member]]	disclosure: SIC 29 6 d
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	DescriptionOfCollateralHeldAsSecurityAndOtherCreditEnhancementsAndTheirFinancialEffectInRespectOfAmountThatBestRepresentsMaximumExposureFinancialInstrumentsToWhichImpairmentRequirementsInIFRS9AreNotApplied	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 requirements in IFRS 9 are not applied	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DescriptionOfCollateralPermittedToSellOrRepledgeInAbsenceOfDefaultByOwnerOfCollateral	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 fair value	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DescriptionOfContractual-AgreementOrStatedPolicy-ForChargingNetDefined-BenefitCost	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	DescriptionOfConversio-nOfDebtToEquity	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	DescriptionOfCriteriaUsed-ToDistinguishInvestment-PropertyFromOwneroccu-piedPropertyAndFromProp-ertyHeldSaleInOrdinary-CourseOfBusiness	text	Description of criteria used to distinguish investment property from owner-occupied property and from property held for sale in ordinary course of business	The description of the 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	DescriptionOfCrossrefer-enceToDisclosuresAbout-ActivitiesSubjectToRate-Regulation	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	DescriptionOfCrossrefer-enceToDisclosuresAbout-CreditRiskPresentedOut-sideFinancialStatements	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 disclosures about leases	The description of cross-reference to disclosures about leases.	disclosure: IFRS 16 52 - Effective 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DescriptionOfCurrency-InWhichSupplementaryIn-formationIsDisplayed	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	DescriptionOfCurrentAnd-FormerWayOfAggregating-Assets	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	DescriptionOfCurrentCom-mitmentsOrIntentionsToPro-videSupportToSubsidiary	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	DescriptionOfDetailsOf-BreachesWhichPermitted-LenderToDemandAcceler-atedRepaymentDuringPeri-odOfPrincipalInterestSink-ingFundOrRedemption-TermsOfLoansPayable	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	DescriptionOfDetailsOfDe-faultsDuringPeriodOfPrinci-palInterestSinkingFundOr-RedemptionTermsOfLoan-sPayable	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DescriptionOfDifficulties-StructuredEntityExperience-dInFinancingItsActivities	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	DescriptionOfDiscountRa-tesAppliedToCashFlowPro-jections	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, disclosure: IAS 36 134 e v
ifrs-full	DescriptionOfDiscountRate-sUsedInCurrentEstimateOf-ValueInUse	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	DescriptionOfDiscountRate-sUsedInPreviousEstima-teOfValueInUse	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	DescriptionOfEffectiveIn-terestRateDeterminedOnDa-teOfReclassification	X.XX instant	Effective interest rate determined on date of reclas-sification for assets reclas-sified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	DescriptionOfFactAndReasonWhyVolumeOfHedgingRelationshipsToWhichExemptionInIFRS723CAppliesIsUnrepresentativeOfNormalVolumes	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 qualify for separate recognition or other factors. [Refer: Goodwill]	disclosure: IFRS 3 B64 e
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	DescriptionOfFactThatMultiemployerPlanIsDefinedBenefitPlan	text	Description of fact that multi-employer or state plan is 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 measured reliably	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
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 been used in previous period 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	DescriptionOfFundingArrangementsAndFundingPolicyThatAffectFutureContributions	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DescriptionOfHistoricalInformationAboutCounterpartyDefaultRates	text	Description of historical information about counterparty default rates	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, example: IFRS 7 36 c - Expiry date 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 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	DescriptionOfHowEntityDeterminedWhichStructuredEntitiesItSponsored	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 22B b - Effective 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 22B c - Effective 2018.01.01

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 23C b ii - Effective 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 35G b - Effective 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 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	DescriptionOfIdentificationOfFinancialStatementsToWhichSeparateFinancialStatementsRelate	text	Description of identification of financial statements to which separate financial statements relate	The description of the identity of financial statements to which separate financial statements relate.	disclosure: IAS 27 17

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DescriptionOfInputsToOptionPricingModelShareOptionsGranted	text	Description of inputs to option pricing model, 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DescriptionOfJustification-ForUsingGrowthRateThat-ExceedsLongtermAverage-GrowthRate	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 determination of fair value less costs of disposal	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 sensitive. [Refer: Cash-generating units [member]]	disclosure: IAS 36 134 e i, disclosure: IAS 36 130 f iii
ifrs-full	DescriptionOfLevelOfFairValueHierarchyWithinWhichFairValueMeasurementIsCategorised	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	DescriptionOfLife-AndOtherSignificantTermsOfArrangementInvolving-LegalFormOfLease	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 as result of remeasuring to fair value equity interest is recognised	The description of the line item of the statement of comprehensive income in which the 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 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 24B a iii - Effective 2018.01.01

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 24A b - Effective 2018.01.01
ifrs-full	DescriptionOfLineItemOfStatementOfComprehensiveIncomeInWhichAmountRecognisedAsIncomeFromArrangementInvolvingLegalFormOfLeaseIsIncluded	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 10 b - Expiry date 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 transaction recognised separately from acquisition of assets and assumption of liabilities in business combination	The description of line items in the 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 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 l 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	DescriptionOfLineItemsInProfitOrLossInWhichGainLossOnCessationOfConsolidationOfSubsidiariesIsRecognised	text	Description of line item(s) in profit or loss in which gain (loss) on cessation of consolidation of subsidiaries 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
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	DescriptionOfLineItemsInProfitOrLossWhereGainsLossesAttributableToChangeInUnrealisedGainsOrLossesForEntitysOwnEquityInstrumentsHeldAtEndOfPeriodAreRecognisedFairValueMeasurement	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 instruments 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 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	The description of line item(s) of the 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	The description of line item(s) of the 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	The description of the line items in the statement of financial position in which assets and liabilities in relation to structured entities are recognised.	disclosure: IFRS 12 29 b

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DescriptionOfMeasurement-DifferencesForFinancialLiabilitiesSubjectToOffsetting-EnforceableMasterNetting-ArrangementsOrSimilar-Agreements	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	DescriptionOfMethodOf-SettlementForSharebased-PaymentArrangement	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	DescriptionOfMethodology-UsedToDetermineWhether-PresentingEffectsOfChange-sInLiabilitysCreditRiskI-nOtherComprehensiveIn-comeWouldCreateOrEnlar-geAccountingMismatchIn-ProfitOrLoss	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DescriptionOfMethodsAndAssumptionsUsedInPreparingSensitivityAnalysisForActuarialAssumptions	text	Description of methods and assumptions used in preparing sensitivity analysis for actuarial assumptions	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
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DescriptionOfMethodsUsedToMeasureFairValueOfNoncashAssetsDeclaredForDistributionToOwnersBeforeFinancialStatementsAuthorisedForIssue	text	Description of methods used to measure fair value of non-cash assets declared for distribution to owners before financial statements authorised for issue	The description of methods used to measure the 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	DescriptionOfMethodUsedAndAssumptionsMadeToIncorporateEffectsOfExpectedEarlyExerciseShareOptionsGranted	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DescriptionOfNature-AmountAndCorrectionOf-AccountingErrorsInPrior-PeriodsEstimate	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	DescriptionOfNatureAndA-mountOfAnyMeasurement-PeriodAdjustmentsRecogni-sedForParticularAssetsLia-bilitiesNoncontrollingInter-estsOrItemsOfConsideration	text	Description of nature of any measurement period adjust-ments 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	DescriptionOfNatureAndA-mountOfChangeInAccount-ingEstimate	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	DescriptionOfNatureAndA-mountOfChangeInEstimate-DuringFinalInterimPeriod	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	DescriptionOfNatureAnd-CarryingAmountOfAssets-Obtained	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 enhance-ments; Financial assets]	disclosure: IFRS 7 38 a

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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, disclosure: IFRS 12 19D a

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DescriptionOfNature-AndExtentToWhichProtec-tiveRightsOfNoncontrol-lingInterestsCanSignificant-lyRestrictEntitysAbility-ToAccessOrUseAssetsAnd-SettleLiabilitiesOfGroup	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	DescriptionOfNatureAndFi-nancialEffectOfBusiness-CombinationsAfterReport-ingPeriodBeforeStatements-AuthorisedForIssue	text	Description of nature and financial effect of business combinations after reporting period before statements auth-orised 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	DescriptionOfNatureAndFi-nancialEffectOfBusiness-CombinationsDuringPeriod	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	DescriptionOfNatureAnd-PurposeOfReservesWith-inEquity	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	The description of the 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DescriptionOfNatureOf-NoncashAssetsHeldForDis-tributionToOwnersDeclared-BeforeFinancialStatements-AuthorisedForIssue	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 auth-orised for issue.	disclosure: IFRIC 17 17 a
ifrs-full	DescriptionOfNatureOfObli-gationContingentLiabilities	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	DescriptionOfNatureOfObli-gationContingentLiabilitie-sInBusinessCombination	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	DescriptionOfNatureOfObli-gationOtherProvisions	text	Description of nature of obligation, other provisions	The description of the nature of the obligation for other provi-sions. [Refer: Other provisions]	disclosure: IAS 37 85 a
ifrs-full	DescriptionOfNatureOfRe-classificationOrChangesIn-Presentation	text	Description of nature of reclas-sifications or changes in presen-tation	The description of the nature of reclassifications or changes in presentation.	disclosure: IAS 1 41 a
ifrs-full	DescriptionOfNatureOf-RegulatoryRatesetting-Process	text	Description of nature of regu-latory rate-setting process	The description of the nature of the regulatory rate-setting process.	disclosure: IFRS 14 30 a
ifrs-full	DescriptionOfNatureOfRe-latedPartyRelationship	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DescriptionOfNonfinancial-MeasuresOrEstimatesOfBi-ologicalAssets	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 agri-cultural produce. [Refer: Biological assets]	disclosure: IAS 41 46 b
ifrs-full	DescriptionOfObjective-sPoliciesAndProcesses-ForManagingRisk	text	Description of objectives, policies and processes for managing risk	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
ifrs-full	DescriptionOfObjective-sPoliciesAndProcesses-ForManagingRisksArising-FromInsuranceContract-sAndMethodsUsedToMan-ageThoseRisks	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	DescriptionOfObligations-ForReturnsRefundsAn-dOtherSimilarObligations	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	DescriptionOfOptionLife-ShareOptionsGranted	X.XX duration	Option life, share options granted	The option life of share options granted.	disclosure: IFRS 2 47 a i

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 operation of assets obtained by taking possession of collateral or other credit enhancement [text block]	The description of the 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DescriptionOfPolicyForDeterminingContributionOfDefinedBenefitPlansThatShareRisksBetweenVariousEntities	text block	Description of policy for determining contribution of defined benefit plans that share risks between entities under common control [text block]	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 [member]]	disclosure: IAS 19 149 b
ifrs-full	DescriptionOfPolicyForDeterminingWhenTransfersBetweenLevelsAreDeemedToHaveOccurredAssets	text	Description of policy for determining when transfers between levels are deemed to have occurred, 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 13 93 c, disclosure: IFRS 13 93 e iv, disclosure: IFRS 13 95
ifrs-full	DescriptionOfPolicyForDeterminingWhenTransfersBetweenLevelsAreDeemedToHaveOccurredEntitysOwnEquityInstruments	text	Description of policy for determining when transfers between levels are deemed to have occurred, entity's own equity 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 13 93 c, disclosure: IFRS 13 93 e iv, disclosure: IFRS 13 95
ifrs-full	DescriptionOfPolicyForDeterminingWhenTransfersBetweenLevelsAreDeemedToHaveOccurredLiabilities	text	Description of policy for determining when transfers between levels are deemed to have occurred, 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 13 93 c, disclosure: IFRS 13 93 e iv, disclosure: IFRS 13 95

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DescriptionOfPractical-ExpedientsUsedWhen-ApplyingIFRS15Retrospec-tively	text	Description of practical expedients used when applying IFRS 15 retrospectively	The description of the practical expedients that have been used when applying IFRS 15 retrospectively.	disclosure: IFRS 15 C6 a - Effective 2018.01.01
ifrs-full	DescriptionOfPresentation-Currency	text	Description of presentation currency	The description of the currency in which the financial statements are presented.	disclosure: IAS 1 51 d, disclosure: IAS 21 53
ifrs-full	DescriptionOfPrimaryRea-sonsForBusinessCom-bination	text	Description of primary reasons for business combination	The description of the primary reasons for a business combination. [Refer: Business combinations [member]]	disclosure: IFRS 3 B64 d
ifrs-full	DescriptionOfProcessFor-AnalysingChangesInFair-ValueMeasurementsAssets	text	Description of process for analysing changes in fair value measurements, assets	The description of the process for analysing changes in the fair value measurements of assets from period to period.	example: IFRS 13 IE65 c, example: IFRS 13 93 g
ifrs-full	DescriptionOfProcessFor-AnalysingChangesInFair-ValueMeasurementsEntity-sOwnEquityInstruments	text	Description of process for analysing changes in fair value measurements, entity's own equity 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 IE65 c, example: IFRS 13 93 g
ifrs-full	DescriptionOfProcessFor-AnalysingChangesInFair-ValueMeasurementsLia-bilities	text	Description of process for analysing changes in fair value measurements, liabilities	The description of the process for analysing changes in the fair value measurements of liabilities from period to period.	example: IFRS 13 IE65 c, example: IFRS 13 93 g
ifrs-full	DescriptionOfRatingAgen-ciesUsed	text	Description of rating 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 IG24 b - Expiry date 2018.01.01, example: IFRS 7 36 c - Expiry date 2018.01.01

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DescriptionOfReasonForChangeInFunctionalCurrency	text	Description of reason for change in 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 54
ifrs-full	DescriptionOfReasonForChangeInMethodsAndAssumptionsUsedInPreparingSensitivityAnalysis	text	Description of reasons for changes in methods and assumptions used in preparing sensitivity 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 40 c
ifrs-full	DescriptionOfReasonForDisposingOfInvestmentsInEquityInstrumentsMeasuredAtFairValueThroughOtherComprehensiveIncome	text	Description of reason for disposing of investments in equity instruments designated at fair value through other comprehensive 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 11B a - Effective 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	DescriptionOfReasonsAndFactorsWhyAmountOfChangesInFairValueOfFinancialAssetsAndFinancialLiabilitiesAttributableToChangesInCreditRiskNotFaithfullyRepresent	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	DescriptionOfReasonsForChangeInValuationTechniqueUsedInFairValueMeasurementEntitysOwnEquityInstruments	text	Description of reasons for change in valuation technique used in fair value measurement, entity's own equity instruments	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 [member]; Market approach [member]]	disclosure: IFRS 13 93 d

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DescriptionOfReasonsForConcludingThatEntityIsInvestmentEntityIfItDoesNotHaveOneOrMoreTypicalCharacteristics	text	Description of reasons for concluding that entity is investment entity if it does not have one or more typical characteristics	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
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, disclosure: IFRS 12 30 b

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	DescriptionOfReasonsForTransfersIntoLevel3OfFairValueHierarchyEntitysOwnEquityInstruments	text	Description of reasons for transfers into 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 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	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DescriptionOfReasonsWhyInitialAccountingForBusinessCombinationIsIncomplete	text	Description of reasons why initial accounting for business combination is incomplete	The description of the reasons why initial accounting for business combination is incomplete. [Refer: Business combinations [member]]	disclosure: IFRS 3 B67 a i
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	DescriptionOfReasonsWhyPresumptionThatInterestOfLessThanTwentyPerCentInAssociateIsOvercome	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	DescriptionOfReasonsWhyPresumptionThatInterestOfMoreThanTwentyPerCentInAssociateIsOvercome	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DescriptionOfReasonWhyConsolidatedFinancialStatementsHaveNotBeenPrepared	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 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 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 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 49

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DescriptionOfReason-WhyFinancialStatement-sAreNotEntirelyComparable	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 36 b
ifrs-full	DescriptionOfReasonWhy-NonfinancialAssetIsBein-gUsedInMannerDifferent-FromHighestAndBestUse	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 93 i
ifrs-full	DescriptionOfReasonWhy-PresentationCurrencyIsDif-ferentFromFunctional-Currency	text	Description of reason why presentation currency is different from functional currency	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 53
ifrs-full	DescriptionOfReason-WhyReclassificationOf-ComparativeAmountsIsIm-practicable	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	DescriptionOfReasonWhy-RegulatoryDeferralAccount-BalanceIsNoLongerFul-lyRecoverableOrReversible	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DescriptionOfRedesignated-FinancialLiabilities	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 29 - Expiry date 2018.01.01, disclosure: IFRS 1 29A - Effective 2018.01.01
ifrs-full	DescriptionOfRegulatory-FrameworkInWhichPlan-Operates	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 19 139 a ii
ifrs-full	DescriptionOfRelationship-BetweenInternalAndExtern-alRatings	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 IG24 d - Expiry date 2018.01.01, example: IFRS 7 IG25 c - Expiry date 2018.01.01, example: IFRS 7 36 c - Expiry date 2018.01.01
ifrs-full	DescriptionOfReportable-SegmentToWhichIndivid-ualAssetBelongs	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 36 130 c ii
ifrs-full	DescriptionOfRestriction-sOnDistributionOfRevalu-ationSurplusToShareholder-sPropertyPlantAndE-quipment	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 77 f
ifrs-full	DescriptionOfRestriction-sOnDistributionOfRevalu-ationSurplusToShareholdersRightofuseAssets	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 16 57 - Effective 2019.01.01

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DescriptionOfRetirement-BenefitPlan	text	Description of retirement benefit plan	The description of a retirement benefit plan, either as part of the financial statements or in a separate report.	disclosure: IAS 26 36
ifrs-full	DescriptionOfRetirement-BenefitsPromisedToPar-ticipants	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	DescriptionOfRightsOfSe-toffAssociatedWithFinan-cialAssetsSubjectToEn-forceableMasterNetting-ArrangementOrSimilar-Agreement	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	DescriptionOfRightsOfSe-toffAssociatedWithFinan-cialLiabilitiesSubjectToEn-forceableMasterNetting-ArrangementOrSimilar-Agreement	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	DescriptionOfRiskFreeIn-terestRateShareOptions-Granted	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DescriptionOfRisksToWhichPlanExposesEntity	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	DescriptionOfSensitivityOfFairValueMeasurementToChangesInUnobservableInputsAssets	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	DescriptionOfSensitivityOfFairValueMeasurementToChangesInUnobservableInputsEntitysOwnEquityInstruments	text	Description of sensitivity of fair value measurement to changes in unobservable inputs, entity's own equity instruments	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 equity instruments [member]]	disclosure: IFRS 13 93 h i
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DescriptionOfSourcesOf-HedgeIneffectivenessThat-EmergedInHedgingRela-tionship	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 23E - Effective 2018.01.01
ifrs-full	DescriptionOfSourcesO-fRevenueForAllOther-Segments	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 16
ifrs-full	DescriptionOfTermAnd-ConditionsOfFinancial-AssetsPledgedAsCollateral-ForLiabilitiesOrContingent-Liabilities	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 14 b
ifrs-full	DescriptionOfTermsOfCon-tractualArrangementsThat-CouldRequireInvestmen-tEntityOrItsSubsidiariesTo-ProvideFinancialSupport-ToUnconsolidatedStructure-dEntityControlledByInvest-mentEntity	text	Description of terms of contractual arrangements that could require investment entity or its subsidiaries to provide financial support to uncon-solidated 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 12 19F

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 12 14, example: IFRS 12 B26 a
ifrs-full	DescriptionOfTermsOfSharesReservedForIssueUnderOptionsAndContractsForSaleOfShares	text	Description of terms of shares reserved for issue under options and contracts for sale of shares	The description of terms of shares reserved for issue under options and contracts for the sale of shares.	disclosure: IAS 1 79 a vii
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DescriptionOfTransactions-WithRelatedParty	text	Description of transactions with related party	The description of related party transactions. [Refer: Related parties [member]]	disclosure: IAS 24 18
ifrs-full	DescriptionOfTransitional-ProvisionsOfInitiallyAp-pliedIFRS	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	DescriptionOfTransitional-ProvisionsOfInitiallyApplie-dIFRSThatMightHaveEffec-tOnFuturePeriods	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	DescriptionOfTypeOfRetire-mentBenefitPlan	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	DescriptionOfTypeOfSup-portProvidedToStructure-dEntityWithoutHavingCon-tractualObligationToDoSo	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, disclosure: IFRS 12 30 a

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DescriptionOfValuation-TechniquesAndKeyModelInputsUsedToMeasureContingentConsideration	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	DescriptionOfValuation-TechniquesUsedInFair-ValueMeasurementAssets	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	DescriptionOfValuation-TechniquesUsedInFair-ValueMeasurementEntity-sOwnEquityInstruments	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	DescriptionOfValuation-TechniquesUsedInFair-ValueMeasurementLiabilities	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	DescriptionOfValuation-TechniquesUsedToMeasure-FairValueLessCostsOf-Disposal	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DescriptionOfVesting-RequirementsForShare-basedPaymentArrangement	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	DescriptionOfVoluntary-ChangeInAccountingPolicy	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	DescriptionOfWhenEntity-TypicallySatisfiesPerform-anceObligations	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	DescriptionOfWhetherEn-tityIsRequiredToAbsor-bLossesOfStructuredEnti-tiesBeforeOtherParties	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	DescriptionOfWhetherIn-vestmentInAssociateIs-MeasuredUsingEquityMe-thodOrAtFairValue	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	DescriptionOfWhetherIn-vestmentInJointVentureIs-MeasuredUsingEquityMe-thodOrAtFairValue	text	Description of whether investment in joint venture is measured using equity method or at fair value	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DescriptionOfWhether-ThereArePotentialIncome-TaxConsequencesNotPrac-ticablyDeterminable	text	Description of whether there are potential income tax consequences not practicably 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 share-holders of the entity. [Refer: Retained earnings]	disclosure: IAS 12 82A
ifrs-full	DescriptionOfWhether-ThirdpartyCreditEnhance-mentIsReflectedInFair-ValueMeasurement	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	DescriptionWhetherChange-InAccountingPolicyIsMad-eInAccordanceWithTransi-tionalProvisionsOfInitial-lyAppliedIFRS	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	DesignatedFinancialLiabil-itiesAtFairValueThrough-ProfitOrLossAbstract		Designated financial liabilities at fair value through profit or loss [abstract]		
ifrs-full	DesignatedLoansOrReceiv-ablesAtFairValueThrough-ProfitOrLossAbstract		Designated loans or receivables at fair value through profit or loss [abstract]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	DeterminationOfFairValueOfGoodsOrServicesReceivedOrFairValueOfEquityInstrumentsGrantedOnSharebasedPayments	text	Explanation of determination of fair value of goods or services received or fair value of equity instruments granted on share-based payments	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 payment arrangements was determined. [Refer: Share-based payment arrangements [member]]	disclosure: IFRS 2 46
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	DilutedEarningsLossPerShareFromDiscontinuedOperations	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 [member]]	disclosure: IAS 33 68
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfAcquired-ReceivablesExplanatory	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	DisclosureOfAcquired-ReceivablesLineItems		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	DisclosureOfAcquired-ReceivablesTable	table	Disclosure of acquired receivables [table]	Schedule disclosing information related to receivables acquired in business combinations.	disclosure: IFRS 3 B64 h
ifrs-full	DisclosureOfActualClaim-sComparedWithPreviousEs-timatesExplanatory	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	DisclosureOfAdditionalIn-formationAboutDefined-BenefitPlansExplanatory	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	DisclosureOfAdditionalIn-formationAboutLeasing-ActivitiesForLesseeExpla-natory	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfAmountsOfPotentialIncomeTaxConsequencesPracticablyDeterminableExplanatory	text	Description of amounts of potential income tax consequences practicably 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. [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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 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 106A

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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.	
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	DisclosureOfAssetsRecognisedFromCostsToObtainOrFulfilContractsWithCustomersTable	table	Disclosure of assets recognised from costs to obtain or fulfil contracts with customers [table]	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
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfAvailablefor-saleAssetsExplanatory	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	DisclosureOfBasisOfCon-solidationExplanatory	text block	Disclosure of basis of consoli-dation [text block]	The disclosure of the basis used for consolidation.	common practice: IAS 1 10 e
ifrs-full	DisclosureOfBasisOfPre-parationOfFinancialState-mentsExplanatory	text block	Disclosure of basis of prep-aration 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	DisclosureOfBiological-AssetsAndGovernment-GrantsForAgriculturalActiv-ityExplanatory	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	DisclosureOfBorrowing-CostsExplanatory	text block	Disclosure of borrowing costs [text block]	The entire disclosure for borrowing costs.	disclosure: IAS 23 Disclosure
ifrs-full	DisclosureOfBorrowingsEx-planatory	text block	Disclosure of borrowings [text block]	The disclosure of borrowings. [Refer: Borrowings]	common practice: IAS 1 10 e

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfCashAndCash-EquivalentsExplanatory	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	DisclosureOfCashFlow-StatementExplanatory	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	DisclosureOfChangesIn-AccountingEstimates-Abstract		Disclosure of changes in accounting estimates [abstract]		
ifrs-full	DisclosureOfChangesIn-AccountingEstimatesExpla-natory	text block	Disclosure of changes in accounting estimates [text block]	The disclosure of changes in accounting estimates.	disclosure: IAS 8 39
ifrs-full	DisclosureOfChangesIn-AccountingEstimatesLi-neItems		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	DisclosureOfChangesIn-AccountingEstimatesTable	table	Disclosure of changes in accounting estimates [table]	Schedule disclosing information related to the changes in accounting estimates.	disclosure: IAS 8 39
ifrs-full	DisclosureOfChangesIn-AccountingPoliciesAccount-ingEstimatesAndErrorsEx-planatory	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	DisclosureOfChangesIn-AccountingPoliciesExpla-natory	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	DisclosureOfClassesOfShareCapitalTable	table	Disclosure of classes of share capital [table]	Schedule disclosing information related to classes of share capital.	disclosure: IAS 1 79 a
ifrs-full	DisclosureOfCollateralExplanatory	text block	Disclosure of collateral [text block]	The disclosure of assets and liabilities used as collateral.	common practice: IAS 1 10 e
ifrs-full	DisclosureOfCommitmentsAndContingentLiabilitiesExplanatory	text block	Disclosure of commitments and contingent liabilities [text block]	The disclosure of commitments and contingent liabilities. [Refer: Contingent liabilities [member]]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfCommitmentsExplanatory	text block	Disclosure of commitments [text block]	The disclosure of commitments.	common practice: IAS 1 10 e
ifrs-full	DisclosureOfComparativeInformationPreparedUnderPreviousGAAPAbstract		Disclosure of comparative information prepared under previous GAAP [abstract]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfComparativeInformationPreparedUnderPreviousGAAPExplanatory	text block	Disclosure of comparative information prepared under previous GAAP [text block]	The disclosure, in the entity's first IFRS financial statements, of comparative information prepared under previous GAAP.	disclosure: IFRS 1 24
ifrs-full	DisclosureOfComparativeInformationPreparedUnderPreviousGAAPLineItems		Disclosure of comparative information prepared under previous GAAP [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	DisclosureOfComparativeInformationPreparedUnderPreviousGAAPTable	table	Disclosure of comparative information prepared under previous GAAP [table]	Schedule disclosing information related to comparative information prepared under previous GAAP.	disclosure: IFRS 1 24
ifrs-full	DisclosureOfCompositionOfGroupExplanatory	text block	Disclosure of composition of group [text block]	The disclosure of the composition of the group (the parent and all its subsidiaries). [Refer: Subsidiaries [member]; Parent [member]]	disclosure: IFRS 12 10 a i
ifrs-full	DisclosureOfCompoundFinancialInstrumentsWithMultipleEmbeddedDerivativesExplanatory	text	Description of compound financial instruments with multiple embedded derivatives	The description of financial instruments with both a liability and an equity component that have multiple embedded derivatives whose values are interdependent (such as a callable convertible debt instrument). [Refer: Derivatives [member]; Financial instruments, class [member]]	disclosure: IFRS 7 17
ifrs-full	DisclosureOfConsolidatedAndSeparateFinancialStatementsExplanatory	text block	Disclosure of separate financial statements [text block]	The entire disclosure for separate financial statements.	disclosure: IAS 27 Disclosure, disclosure: IFRS 12 Objective
ifrs-full	DisclosureOfContingentLiabilitiesAbstract		Disclosure of contingent liabilities [abstract]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfContingentLiabilitiesExplanatory	text block	Disclosure of contingent liabilities [text block]	The disclosure of contingent liabilities. [Refer: Contingent liabilities [member]]	disclosure: IAS 37 86
ifrs-full	DisclosureOfContingentLiabilitiesInBusinessCombinationAbstract		Disclosure of contingent liabilities in business combination [abstract]		
ifrs-full	DisclosureOfContingentLiabilitiesInBusinessCombinationExplanatory	text block	Disclosure of contingent liabilities in business combination [text block]	The disclosure of contingent liabilities in a business combination. [Refer: Contingent liabilities [member]; Business combinations [member]]	disclosure: IFRS 3 B64 j
ifrs-full	DisclosureOfContingentLiabilitiesInBusinessCombinationLineItems		Disclosure of contingent 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	DisclosureOfContingentLiabilitiesInBusinessCombinationTable	table	Disclosure of contingent liabilities in business combination [table]	Schedule disclosing information related to contingent liabilities in business combinations.	disclosure: IFRS 3 B64 j, disclosure: IFRS 3 B67 c
ifrs-full	DisclosureOfContingentLiabilitiesLineItems		Disclosure of contingent 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	DisclosureOfContingentLiabilitiesTable	table	Disclosure of contingent liabilities [table]	Schedule disclosing information related to contingent liabilities.	disclosure: IAS 37 86
ifrs-full	DisclosureOfContinuingInvolvementInDerecognisedFinancialAssetsAbstract		Disclosure of continuing involvement in derecognised financial assets [abstract]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfCreditRisk-ExposureLineItems		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	DisclosureOfCreditRisk-ExposureTable	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	DisclosureOfCreditRiskO-fInsuranceContractsExpla-natory	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	DisclosureOfDebtSecuritie-sExplanatory	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	DisclosureOfDeferred-AcquisitionCostsArising-FromInsuranceContractsEx-planatory	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	DisclosureOfDeferredIn-comeExplanatory	text block	Disclosure of deferred income [text block]	The disclosure of deferred income. [Refer: Deferred income]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfDeferredTaxe-sExplanatory	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	DisclosureOfDefinedBene-fitPlansAbstract		Disclosure of defined benefit plans [abstract]		
ifrs-full	DisclosureOfDefinedBene-fitPlansExplanatory	text block	Disclosure of defined benefit plans [text block]	The disclosure of defined benefit plans. [Refer: Defined benefit plans [member]]	disclosure: IAS 19 138

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	DisclosureOfDetailedInformationAboutBorrowingsExplanatory	text block	Disclosure of detailed information about borrowings [text block]	The disclosure of detailed information about borrowings. [Refer: Borrowings]	common practice: IFRS 7 7
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfDetailedInformationAboutHedgingInstrumentsExplanatory	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 24A - Effective 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 24A - Effective 2018.01.01
ifrs-full	DisclosureOfDetailedInformationAboutIntangibleAssetsExplanatory	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 38 118
ifrs-full	DisclosureOfDetailedInformationAboutInvestmentPropertyExplanatory	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 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 73
ifrs-full	DisclosureOfDetailedInformationAboutServiceConcessionArrangementsExplanatory	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 6

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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.	

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 [text block]	The entire disclosure for operating segments.	disclosure: IFRS 8 Disclosure
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfEvidenceSupportingRecognitionOfDeferredTaxAssetsDependentOnFutureTaxableProfitsAndEntityHasSufferedALossInCurrentOrPrecedingPeriodExplanatory	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	DisclosureOfExternalCreditExposuresExplanatory	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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.	

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfFairValue-MeasurementOfAssetsTable	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	DisclosureOfFairValue-MeasurementOfEquityAb-stract		Disclosure of fair value measurement of equity [abstract]		
ifrs-full	DisclosureOfFairValue-MeasurementOfEquityEx-planatory	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	DisclosureOfFairValue-MeasurementOfEquityLi-neItems		Disclosure of 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	DisclosureOfFairValue-MeasurementOfEquityTable	table	Disclosure of fair value measurement of equity [table]	Schedule disclosing information related to the fair value measurement of equity.	disclosure: IFRS 13 93
ifrs-full	DisclosureOfFairValue-MeasurementOfLiabilities-Abstract		Disclosure of fair value measurement of liabilities [abstract]		
ifrs-full	DisclosureOfFairValue-MeasurementOfLiabilitie-sExplanatory	text block	Disclosure of fair value measurement of liabilities [text block]	The disclosure of the fair value measurement of liabilities.	disclosure: IFRS 13 93
ifrs-full	DisclosureOfFairValue-MeasurementOfLiabilities-LineItems		Disclosure of 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.	

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfFairValue-MeasurementOfLiabil-itiesTable	table	Disclosure of fair value measurement of liabilities [table]	Schedule disclosing information related to the fair value measurement of liabilities.	disclosure: IFRS 13 93
ifrs-full	DisclosureOfFairValu-eOfEachInvestmentInE-quityInstrumentsDesig-natedAsMeasuredAtFair-ValueThroughOtherCom-prehensiveIncomeExpla-natory	text block	Disclosure of fair value of investments in equity instruments designated at fair value through other compre-hensive income [text block]	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	DisclosureOfFairValueOfFi-nancialAssetsAndFinancial-LiabilitiesAndReclassifica-tionExplanatory	text block	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]	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	DisclosureOfFairValueOfFi-nancialInstrumentsExpla-natory	text block	Disclosure of fair value of financial instruments [text block]	The disclosure of the fair value of financial instruments. [Refer: Financial instruments, class [member]; At fair value [member]]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfFairValueOfIn-vestmentsInEquityInstru-mentsDesignated-AsMeasuredAtFairValu-eThroughOtherComprehen-siveIncomeAbstract		Disclosure of fair value of investments in equity instruments designated at fair value through other compre-hensive income [abstract]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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. [Refer: Property, plant and equipment; Investment property; Intangible assets other than goodwill]	disclosure: IFRS 1 30
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 1 30
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	DisclosureOfFinanceIncomeExpenseExplanatory	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	DisclosureOfFinanceLeaseAndOperatingLeaseByLesseeExplanatory	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	DisclosureOfFinanceLeaseAndOperatingLeaseByLesseeLineItems		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.	
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 7
ifrs-full	DisclosureOfFinancialAssetsThatAreEitherPastDueOrImpairedAbstract		Disclosure of financial assets that are either past due or impaired [abstract]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 37 - Expiry date 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 37 - Expiry date 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 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]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 approach is applied for joint ventures [table]	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
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]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfFinancialInstrumentsByTypeOfInterestRateExplanatory	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.	

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfFinancialInstrumentsTable	table	Disclosure of detailed information about financial instruments [table]	Schedule disclosing information related to details of financial instruments.	disclosure: IFRS 7 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 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 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfGoingConcern-Explanatory	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	DisclosureOfGoodwill-Explanatory	text block	Disclosure of goodwill [text block]	The disclosure of goodwill. [Refer: Goodwill]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfGoodwillNot-AllocatedToCashgenerating-UnitExplanatory	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	DisclosureOfGovernment-GrantsExplanatory	text block	Disclosure of government grants [text block]	The entire disclosure for government grants.	disclosure: IAS 20 Disclosure
ifrs-full	DisclosureOfHedgeAc-countingAbstract		Disclosure of detailed information about hedges [abstract]		
ifrs-full	DisclosureOfHedgeAc-countingExplanatory	text block	Disclosure of hedge accounting [text block]	The disclosure of hedge accounting.	disclosure: IFRS 7 22 - Expiry date 2018.01.01
ifrs-full	DisclosureOfHedgeAc-countingLineItems		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	DisclosureOfHedgeAc-countingTable	table	Disclosure of detailed information about hedges [table]	Schedule disclosing information related to details of hedges.	disclosure: IFRS 7 22 - Expiry date 2018.01.01

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfHowEntityAggregatedInterestsInSimilarEntitiesExplanatory	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	DisclosureOfHyperinflationaryReportingExplanatory	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	DisclosureOfImpairmentLossAndReversalOfImpairmentLossExplanatory	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 36 126
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 36 126
ifrs-full	DisclosureOfImpairmentLossRecognisedOrReversedAbstract		Disclosure of impairment loss recognised or reversed [abstract]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfImpairment-LossRecognisedOrRever-sedLineItems		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	DisclosureOfImpairment-LossRecognisedOrRever-sedTable	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	DisclosureOfImpairmentOf-AssetsExplanatory	text block	Disclosure of impairment of assets [text block]	The entire disclosure for the impairment of assets.	disclosure: IAS 36 Disclosure
ifrs-full	DisclosureOfIncomeTax-Explanatory	text block	Disclosure of income tax [text block]	The entire disclosure for income taxes.	disclosure: IAS 12 Disclosure
ifrs-full	DisclosureOfIndirect-MeasurementOfFairValu-eOfGoodsOrServicesRe-ceivedOtherEquityInstru-mentsGrantedDuringPeriod-Explanatory	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	DisclosureOfIndirect-MeasurementOfFairValu-eOfGoodsOrServicesRe-ceivedSharebasedPayment-ArrangementsModifiedDur-ingPeriodExplanatory	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfIndirect-MeasurementOfFairValu-eOfGoodsOrServicesRe-ceivedShareOptionsGran-tedDuringPeriodExplanatory	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	DisclosureOfInformation-AboutActivitiesSubjectToR-ateRegulationAbstract		Disclosure of information about activities subject to rate regu-lation [abstract]		
ifrs-full	DisclosureOfInformation-AboutActivitiesSubjectToR-ateRegulationExplanatory	text block	Disclosure of information about activities subject to rate regu-lation [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	DisclosureOfInformation-AboutActivitiesSubjectToR-ateRegulationLineItems		Disclosure of information about activities subject to rate regu-lation [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	DisclosureOfInformation-AboutActivitiesSubjectToR-ateRegulationTable	table	Disclosure of information about activities subject to rate regu-lation [table]	Schedule disclosing information related to activities subject to rate regulation.	disclosure: IFRS 14 Explanation of activities subject to rate regulation

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfInformation-AboutAgriculturalProduceAbstract		Disclosure of information about agricultural produce [abstract]		
ifrs-full	DisclosureOfInformation-AboutAgriculturalProduceExplanatory	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	DisclosureOfInformation-AboutAgriculturalProduceLineItems		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	DisclosureOfInformation-AboutAgriculturalProduceTable	table	Disclosure of information about agricultural produce [table]	Schedule disclosing information related to agricultural produce.	disclosure: IAS 41 46 b ii
ifrs-full	DisclosureOfInformation-AboutAmountsRecognisedInRelationToRegulatoryDeferralAccountBalances-Abstract		Disclosure of information about amounts recognised in relation to regulatory deferral account balances [abstract]		
ifrs-full	DisclosureOfInformation-AboutAmountsRecognisedInRelationToRegulatoryDeferralAccountBalancesExplanatory	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	DisclosureOfInformationAboutAmountsThatAffectedStatementOfComprehensiveIncomeAsResultOfHedgeAccountingExplanatory	text block	Disclosure of information about amounts that affected statement of comprehensive income as result of hedge accounting [text block]	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
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.	

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 block]	The disclosure of information about employees.	common practice: IAS 1 10 e
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	DisclosureOfInformationAboutMethodsInputsAndAssumptionsUsedForAssessingWhetherEstimateOfVariableConsiderationIsConstrainedExplanatory	text block	Disclosure of information about methods, inputs and assumptions used for assessing whether estimate of variable consideration is constrained [text block]	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfInformation-AboutMethodsInputs-AndAssumptionsUsedFor-DeterminingTransaction-PriceExplanatory	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	DisclosureOfInformation-AboutMethodsInputs-AndAssumptionsUsed-ForMeasuringObligations-ForReturnsRefundsAn-dOtherSimilarObligation-sExplanatory	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	DisclosureOfInformation-AboutOverlayApproachFor-AssociatesAbstract		Disclosure of information about overlay approach for associates [abstract]		
ifrs-full	DisclosureOfInformation-AboutOverlayApproachFor-AssociatesExplanatory	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	DisclosureOfInformation-AboutOverlayApproachFor-AssociatesLineItems		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.	

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfInformation-AboutOverlayApproachFor-AssociatesTable	table	Disclosure of information about overlay approach for associates [table]	Schedule disclosing information related to the overlay approach for associates.	disclosure: IFRS 4 39M - Effective on first application of IFRS 9
ifrs-full	DisclosureOfInformation-AboutOverlayApproachFor-JointVenturesAbstract		Disclosure of information about overlay approach for joint ventures [abstract]		
ifrs-full	DisclosureOfInformation-AboutOverlayApproachFor-JointVenturesExplanatory	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	DisclosureOfInformation-AboutOverlayApproachFor-JointVenturesLineItems		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	DisclosureOfInformation-AboutOverlayApproachFor-JointVenturesTable	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	DisclosureOfInformation-AboutTermsAndCondition-sOfHedgingInstrument-sAndHowTheyAffectFu-tureCashFlowsAbstract		Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows [abstract]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 23A - Effective 2018.01.01
ifrs-full	DisclosureOfInformationAboutUnconsolidatedStructuredEntitiesControlledByInvestmentEntityAbstract		Disclosure of information about unconsolidated structured entities controlled by investment entity [abstract]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfInformation-AboutUnconsolidatedSub-sidiariesLineItems		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	DisclosureOfInformation-AboutUnconsolidatedSub-sidiariesTable	table	Disclosure of information about unconsolidated subsidiaries [table]	Schedule disclosing information related to unconsolidated subsidiaries.	disclosure: IFRS 12 19B
ifrs-full	DisclosureOfInformation-ForEachMaterialImpair-mentLossRecognisedOrRe-versedForIndividualAsse-tOrCashgeneratingUnit-Abstract		Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating unit [abstract]		
ifrs-full	DisclosureOfInformation-ForEachMaterialImpair-mentLossRecognisedOrRe-versedForIndividualAsse-tOrCashgeneratingUnit-Explanatory	text block	Disclosure of information for impairment loss recognised or reversed for individual asset or cash-generating unit [text block]	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
ifrs-full	DisclosureOfInformation-ForEachMaterialImpair-mentLossRecognisedOrRe-versedForIndividualAsse-tOrCashgeneratingUnitLi-neItems		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.	

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfInformationForEachMaterialImpairmentLossRecognisedOrReversedForIndividualAssetOrCashgenerating-UnitTable	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	DisclosureOfInformationForIndividualAssetOrCashgeneratingUnitWithSignificantAmountOfGoodwillOrIntangibleAssetsWithIndefiniteUsefulLivesAbstract		Disclosure of information for cash-generating units [abstract]		
ifrs-full	DisclosureOfInformationForIndividualAssetOrCashgeneratingUnitWithSignificantAmountOfGoodwillOrIntangibleAssetsWithIndefiniteUsefulLivesExplanatory	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfInformation-SufficientToPermitReconciliationOfClassesDeterminedForFairValueMeasurementToLineItemsInStatementOfFinancialPositionAssetsExplanatory	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	DisclosureOfInformation-SufficientToPermitReconciliationOfClassesDeterminedForFairValueMeasurementToLineItemsInStatementOfFinancialPositionEntitysOwnEquityInstrumentsExplanatory	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	DisclosureOfInformation-SufficientToPermitReconciliationOfClassesDeterminedForFairValueMeasurementToLineItemsInStatementOfFinancialPositionLiabilitiesExplanatory	text block	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]	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.	disclosure: IFRS 13 94

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfInformationThatEnablesUsersOfFinancialStatementsToEvaluateChangesInLiabilitiesArisingFromFinancingActivitiesExplanatory	text block	Disclosure of information that enables users of financial statements to evaluate changes in liabilities arising from financing activities [text block]	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]	disclosure: IAS 7 44A
ifrs-full	DisclosureOfInitialApplicationOfStandardsOrInterpretationsAbstract		Disclosure of initial application of standards or interpretations [abstract]		
ifrs-full	DisclosureOfInitialApplicationOfStandardsOrInterpretationsLineItems		Disclosure of initial application of 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	DisclosureOfInitialApplicationOfStandardsOrInterpretationsTable	table	Disclosure of initial application of standards or interpretations [table]	Schedule disclosing information related to the initial application of standards or interpretations.	disclosure: IAS 8 28
ifrs-full	DisclosureOfInstrumentsWithPotentialFutureDilutiveEffectNotIncludedInCalculationOfDilutedEarningsPerShareExplanatory	text	Description of instruments with potential future dilutive effect not included in calculation of diluted earnings per share	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.	disclosure: IAS 33 70 c
ifrs-full	DisclosureOfInsuranceContractsExplanatory	text block	Disclosure of insurance contracts [text block]	The entire disclosure for insurance contracts.	disclosure: IFRS 4 Disclosure

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfIntangibleAssetsMaterialToEntityLineItems		Disclosure of intangible assets material to 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	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	DisclosureOfInterestsInAssociatesExplanatory	text block	Disclosure of interests in associates [text block]	The disclosure of interests in associates. [Refer: Associates [member]]	disclosure: IFRS 12 2 b ii
ifrs-full	DisclosureOfInterestsInJointArrangementsExplanatory	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	DisclosureOfInterestsInOtherEntitiesExplanatory	text block	Disclosure of interests in other entities [text block]	The entire disclosure for interests in other entities.	disclosure: IFRS 12 1
ifrs-full	DisclosureOfInterestsInSubsidiariesExplanatory	text block	Disclosure of interests in subsidiaries [text block]	The disclosure of interests in subsidiaries. [Refer: Subsidiaries [member]]	disclosure: IFRS 12 2 b i
ifrs-full	DisclosureOfInterestsInUnconsolidatedStructuredEntitiesExplanatory	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfInterimFinancialReportingExplanatory	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	DisclosureOfInternalCreditExposuresExplanatory	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 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 1 10 e

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 equity method [text block]	The disclosure of investments accounted for using the equity method. [Refer: Investments accounted for using equity method]	common practice: IAS 1 10 e

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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.	

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfJointVentures-sTable	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	DisclosureOfLeasePrepay-mentsExplanatory	text block	Disclosure of lease prepayments [text block]	The disclosure of lease prepayments. [Refer: Prepayments]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfLeasesExpla-natory	text block	Disclosure of leases [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	DisclosureOfLiabilities-MeasuredAtFairValueAn-dIssuedWithInseparable-ThirdpartyCreditEnhance-mentAbstract		Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [abstract]		
ifrs-full	DisclosureOfLiabilities-MeasuredAtFairValueAn-dIssuedWithInseparable-ThirdpartyCreditEnhance-mentExplanatory	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfLiabilities-MeasuredAtFairValueAndIssuedWithInseparable-ThirdpartyCreditEnhancementLineItems		Disclosure of liabilities measured at fair value and issued with inseparable third-party credit enhancement [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	DisclosureOfLiabilities-MeasuredAtFairValueAndIssuedWithInseparable-ThirdpartyCreditEnhancementTable	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	DisclosureOfLiquidityRisk-Explanatory	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]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 39 b
ifrs-full	DisclosureOfMaturityAnalysisForFinancialAssetsHeldForManagingLiquidityRiskAbstract		Disclosure of maturity analysis for financial assets held for managing liquidity risk [abstract]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 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 39 a
ifrs-full	DisclosureOfMaturityAnalysisOfFinanceLeasePaymentsReceivableAbstract		Disclosure of maturity analysis of finance lease payments receivable [abstract]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	DisclosureOfMaturityAnalysisOfOperatingLeasePaymentsExplanatory	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfMaturityAnalysisOfUndiscountedCashOutflowsToRepurchaseDerecognisedFinancialAssetsExplanatory	text block	Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [text block]	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
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.	

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfMaturityAnalysisOfUndiscountedCashOutflowsToRepurchaseDerecognisedFinancialAssetsOrAmountsPayableToTransfereeInRespectOfTransferredAssetsTable	table	Disclosure of maturity analysis of undiscounted cash outflows to repurchase derecognised financial assets or amounts payable to transferee in respect of transferred assets [table]	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 42E e
ifrs-full	DisclosureOfNatureAndExtentOfRisksArisingFromFinancialInstrumentsAbstract		Disclosure of nature and extent of risks arising from financial instruments [abstract]		
ifrs-full	DisclosureOfNatureAndExtentOfRisksArisingFromFinancialInstrumentsExplanatory	text block	Disclosure of nature and extent of risks arising from financial instruments [text block]	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	DisclosureOfNatureAndExtentOfRisksArisingFromFinancialInstrumentsLineItems		Disclosure of nature and extent of risks arising from 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	DisclosureOfNatureAndExtentOfRisksArisingFromFinancialInstrumentsTable	table	Disclosure of nature and extent of risks arising from financial instruments [table]	Schedule disclosing information related to the nature and extent of risks arising from financial instruments.	disclosure: IFRS 7 33, disclosure: IFRS 7 34

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfNatureAndExtentOfRisksArisingFromInsuranceContractsExplanatory	text block	Disclosure of nature and extent of risks arising from insurance contracts [text block]	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	DisclosureOfNatureOfPotentialIncomeTaxConsequencesThatWouldResultFromPaymentOfDividendExplanatory	text	Description of nature of potential income tax consequences that would result from payment of dividend	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	DisclosureOfNetAssetValueAttributableToUnitholdersExplanatory	text block	Disclosure of net asset value attributable to unit-holders [text block]	The disclosure of the net asset value attributable to unit-holders.	common practice: IAS 1 10 e
ifrs-full	DisclosureOfNetDefinedBenefitLiabilityAssetAbstract		Disclosure of net defined benefit liability (asset) [abstract]		
ifrs-full	DisclosureOfNetDefinedBenefitLiabilityAssetExplanatory	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfNetDefined-BenefitLiabilityAssetLi-neItems		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	DisclosureOfNetDefined-BenefitLiabilityAssetTable	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	DisclosureOfNetGross-AndReinsurersShareFor-AmountsArisingFromInsur-anceContractsAbstract		Disclosure of net, gross and reinsurer's share for amounts arising from insurance contracts [abstract]		
ifrs-full	DisclosureOfNetGross-AndReinsurersShareFor-AmountsArisingFromInsur-anceContractsExplanatory	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	DisclosureOfNetGross-AndReinsurersShareFor-AmountsArisingFromInsur-anceContractsLineItems		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.	

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfNetGross-AndReinsurersShareFor-AmountsArisingFromInsur-anceContractsTable	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	DisclosureOfNonadjusting-EventsAfterReportingPeri-odAbstract		Disclosure of non-adjusting events after reporting period [abstract]		
ifrs-full	DisclosureOfNonadjusting-EventsAfterReportingPeri-odExplanatory	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	DisclosureOfNonadjusting-EventsAfterReportingPeri-odLineItems		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	DisclosureOfNonadjusting-EventsAfterReportingPeri-odTable	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	DisclosureOfNoncontrol-lingInterestsExplanatory	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	DisclosureOfNoncurrent-AssetsHeldForSaleAndDis-continuedOperationsExpla-natory	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfNoncurrent-AssetsOrDisposalGroups-ClassifiedAsHeldForSaleExplanatory	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	DisclosureOfNotes-AndOtherExplanatoryInformationExplanatory	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	DisclosureOfNumberAnd-WeightedAverageExercise-PricesOfOtherEquityInstrumentsExplanatory	text block	Disclosure of number and weighted average exercise prices of other equity instruments [text block]	The disclosure of the number and weighted average exercise prices of other equity instruments (ie other than share options).	common practice: IFRS 2 45
ifrs-full	DisclosureOfNumberAnd-WeightedAverageExercise-PricesOfShareOptionsExplanatory	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 45 b
ifrs-full	DisclosureOfNumberAnd-WeightedAverageRemainingContractualLifeOfOutstandingShareOptions-Abstract		Disclosure of number and weighted average remaining contractual life of outstanding share options [abstract]		
ifrs-full	DisclosureOfNumberAnd-WeightedAverageRemainingContractualLifeOfOutstandingShareOptionsExplanatory	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 45 d

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfNumberAndWeightedAverageRemainingContractualLifeOfOutstandingShareOptionsLineItems		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	DisclosureOfNumberAndWeightedAverageRemainingContractualLifeOfOutstandingShareOptionsTable	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 45 d
ifrs-full	DisclosureOfObjectivesPoliciesAndProcessesForManagingCapitalAbstract		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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfOffsettingOfFinancialLiabilitiesLineItems		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	DisclosureOfOffsettingOfFinancialLiabilitiesTable	table	Disclosure of offsetting of financial liabilities [table]	Schedule disclosing information related to the offsetting of financial liabilities.	disclosure: IFRS 7 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 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 23
ifrs-full	DisclosureOfOtherAssetsExplanatory	text block	Disclosure of other assets [text block]	The disclosure of other assets. [Refer: Other assets]	common practice: 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: 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: IAS 1 10 e

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfOtherLiabilitiesExplanatory	text block	Disclosure of other liabilities [text block]	The disclosure of other liabilities. [Refer: Other liabilities]	common practice: 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: 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: 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: IAS 1 10 e
ifrs-full	DisclosureOfOtherOperatingIncomeExpenseExplanatory	text block	Disclosure of other operating income (expense) [text block]	The disclosure of other operating income or expense. [Refer: Other operating income (expense)]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfOtherOperatingIncomeExplanatory	text block	Disclosure of other operating income [text block]	The disclosure of other operating income. [Refer: Other operating income (expense)]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfOtherProvisionsAbstract		Disclosure of other provisions [abstract]		
ifrs-full	DisclosureOfOtherProvisionsContingentLiabilitiesAndContingentAssetsExplanatory	text block	Disclosure of other provisions, contingent liabilities and contingent assets [text block]	The entire disclosure for other provisions, contingent liabilities and contingent assets.	disclosure: IAS 37 Disclosure

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfOtherProvisionsExplanatory	text block	Disclosure of other provisions [text block]	The disclosure of other provisions. [Refer: Other provisions]	disclosure: IAS 37 84
ifrs-full	DisclosureOfOtherProvisionsLineItems		Disclosure of other provisions [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	DisclosureOfOtherProvisionsTable	table	Disclosure of other provisions [table]	Schedule disclosing information related to other provisions.	disclosure: IAS 37 84
ifrs-full	DisclosureOfPerformanceObligationsAbstract		Disclosure of performance obligations [abstract]		
ifrs-full	DisclosureOfPerformanceObligationsExplanatory	text block	Disclosure of performance obligations [text block]	The disclosure of performance obligations in contracts with customers. [Refer: Performance obligations [member]]	disclosure: IFRS 15 119 - Effective 2018.01.01
ifrs-full	DisclosureOfPerformanceObligationsLineItems		Disclosure of 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	DisclosureOfPerformanceObligationsTable	table	Disclosure of performance obligations [table]	Schedule disclosing information related to performance obligations in contracts with customers.	disclosure: IFRS 15 119 - Effective 2018.01.01
ifrs-full	DisclosureOfPrepaymentsAndOtherAssetsExplanatory	text block	Disclosure of prepayments and other assets [text block]	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfProvision-MatrixLineItems		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	DisclosureOfProvision-MatrixTable	table	Disclosure of provision matrix [table]	Schedule disclosing information related to the provision matrix.	example: IFRS 7 35N - Effective 2018.01.01
ifrs-full	DisclosureOfProvisionsEx-planatory	text block	Disclosure of provisions [text block]	The disclosure of provisions. [Refer: Provisions]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfQuantitativeIn-formationAboutLeasesFor-LesseeAbstract		Disclosure of quantitative information about leases for lessee [abstract]		
ifrs-full	DisclosureOfQuantitativeIn-formationAboutLeasesFor-LessorAbstract		Disclosure of quantitative information about leases for lessor [abstract]		
ifrs-full	DisclosureOfQuantitativeIn-formationAboutRightofu-seAssetsAbstract		Disclosure of quantitative information about right-of-use assets [abstract]		
ifrs-full	DisclosureOfQuantitativeIn-formationAboutRightofu-seAssetsExplanatory	text block	Disclosure of quantitative information about right-of-use assets [text block]	The disclosure of quantitative information about right-of-use assets. [Refer: Right-of-use assets]	disclosure: IFRS 16 53 - Effective 2019.01.01
ifrs-full	DisclosureOfQuantitativeIn-formationAboutRightofu-seAssetsLineItems		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.	

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 16 53 - Effective 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 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 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 B26 d

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 12B - Effective 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	DisclosureOfReclassificationOfFinancialAssetsTable	table	Disclosure of reclassification of financial assets [table]	Schedule disclosing information related to the reclassification of financial assets.	disclosure: IFRS 7 12B - Effective 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.	

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	DisclosureOfRecognisedFinanceLeaseAsAssetsByLesseeExplanatory	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	DisclosureOfRecognisedFinanceLeaseAsAssetsByLesseeTable	table	Disclosure of recognised finance lease as assets by lessee [table]	Schedule disclosing information related to assets recognised by the lessee under a finance lease.	disclosure: IAS 17 31 a - Expiry date 2019.01.01
ifrs-full	DisclosureOfRecognisedRevenueFromConstructionContractsExplanatory	text block	Disclosure of recognised revenue from construction contracts [text block]	The entire disclosure for revenue recognised from construction contracts.	disclosure: IAS 11 Disclosure - Expiry date 2018.01.01

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfReconciliationBetweenInvestmentDerecognisedAndAssetsAndLiabilitiesRecognisedTransitionFromAccountingForInvestmentAtCostOrInAccordanceWithIFRS9ToAccountingForAssetsAndLiabilitiesExplanatory	text block	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]	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	DisclosureOfReconciliationBetweenInvestmentDerecognisedAndAssetsAndLiabilitiesRecognisedTransitionFromEquityMethodToAccountingForAssetsAndLiabilitiesExplanatory	text block	Disclosure of reconciliation between investment derecognised and assets and liabilities recognised, transition from equity method to accounting for assets and liabilities [text block]	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	DisclosureOfReconciliationOfChangesInBiologicalAssetsAbstract		Disclosure of reconciliation of changes in biological assets [abstract]		
ifrs-full	DisclosureOfReconciliationOfChangesInBiologicalAssetsExplanatory	text block	Disclosure of reconciliation of changes in biological assets [text block]	The disclosure of the reconciliation of changes in biological assets. [Refer: Biological assets]	disclosure: IAS 41 50

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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]	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	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 35H - Effective 2018.01.01, disclosure: IFRS 7 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 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 B46

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfReconciliationOfLiabilitiesArisingFromFinancingActivitiesAbstract		Disclosure of reconciliation of liabilities arising from financing activities [abstract]		
ifrs-full	DisclosureOfReconciliationOfLiabilitiesArisingFromFinancingActivitiesExplanatory	text block	Disclosure of reconciliation of liabilities arising from financing activities [text block]	The disclosure of the reconciliation of liabilities arising from financing activities. [Refer: Liabilities arising from financing activities]	example: IAS 7 44D
ifrs-full	DisclosureOfReconciliationOfLiabilitiesArisingFromFinancingActivitiesLineItems		Disclosure of reconciliation of liabilities arising from financing activities [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	DisclosureOfReconciliationOfLiabilitiesArisingFromFinancingActivitiesTable	table	Disclosure of reconciliation of liabilities arising from financing activities [table]	Schedule disclosing information related to the reconciliation of liabilities arising from financing activities.	example: IAS 7 44D
ifrs-full	DisclosureOfReconciliationOfSummarisedFinancialInformationOfAssociateAccountedForUsingEquityMethodToCarryingAmountOfInterestInAssociateExplanatory	text block	Disclosure of reconciliation of summarised financial information of associate accounted for using equity method to carrying amount of interest in associate [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	DisclosureOfReconciliationOfSummarisedFinancialInformationOfJointVentureAccountedForUsingEquityMethodToCarryingAmountOfInterestInJointVentureExplanatory	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 [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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfRedemption-ProhibitionTransfer-BetweenFinancialLiabilities-AndEquityExplanatory	text block	Disclosure of redemption prohibition, transfer between financial liabilities and equity [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	DisclosureOfRedesignated-FinancialAssetsAndLiabil-itiesAbstract		Disclosure of redesignated financial assets and liabilities [abstract]		
ifrs-full	DisclosureOfRedesignated-FinancialAssetsAndLiabil-itiesExplanatory	text block	Disclosure of redesignated financial assets and liabilities [text block]	The disclosure of financial assets and financial liabilities that have been redesignated during the transition to IFRSs. [Refer: Financial assets; Financial liabilities; IFRSs [member]]	disclosure: IFRS 1 29
ifrs-full	DisclosureOfRedesignated-FinancialAssetsAndLiabil-itiesLineItems		Disclosure of redesignated financial assets and 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	DisclosureOfRedesignated-FinancialAssetsAndLiabil-itiesTable	table	Disclosure of redesignated financial assets and liabilities [table]	Schedule disclosing information related to redesignated financial assets and liabilities.	disclosure: IFRS 1 29
ifrs-full	DisclosureOfRegulatoryDe-ferralAccountsExplanatory	text block	Disclosure of regulatory deferral accounts [text block]	The entire disclosure for regulatory deferral accounts.	disclosure: IFRS 14 Presentation, disclosure: IFRS 14 Disclosure

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfReimbursementRightsAbstract		Disclosure of reimbursement rights [abstract]		
ifrs-full	DisclosureOfReimbursementRightsExplanatory	text block	Disclosure of reimbursement rights [text block]	The disclosure of reimbursement rights. [Refer: Reimbursement rights, at fair value]	disclosure: IAS 19 140 b
ifrs-full	DisclosureOfReimbursementRightsLineItems		Disclosure of reimbursement rights [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	DisclosureOfReimbursementRightsTable	table	Disclosure of reimbursement rights [table]	Schedule disclosing information related to reimbursement rights.	disclosure: IAS 19 140 b
ifrs-full	DisclosureOfReinsuranceExplanatory	text block	Disclosure of reinsurance [text block]	The disclosure of reinsurance.	common practice: IAS 1 10 e
ifrs-full	DisclosureOfRelatedPartyExplanatory	text block	Disclosure of related party [text block]	The entire disclosure for related parties.	disclosure: IAS 24 Disclosures
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 22A - Effective 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 22A - Effective 2018.01.01
ifrs-full	DisclosureOfSegmentsMajorCustomersExplanatory	text block	Disclosure of major customers [text block]	The disclosure of major customers.	disclosure: IFRS 8 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 19 145
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.	

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfSensitivity-AnalysisForActuarial-AssumptionsTable	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	DisclosureOfSensitivity-ToInsuranceRiskExpla-natory	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	DisclosureOfServiceConces-sionArrangementsAbstract		Disclosure of detailed information about service concession arrangements [abstract]		
ifrs-full	DisclosureOfServiceConces-sionArrangementsExpla-natory	text block	Disclosure of service concession arrangements [text block]	The entire disclosure for service concession arrangements.	disclosure: SIC 29 Consensus
ifrs-full	DisclosureOfServiceConces-sionArrangementsLineItems		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	DisclosureOfServiceConces-sionArrangementsTable	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	DisclosureOfSharebased-PaymentArrangementsEx-planatory	text block	Disclosure of share-based payment arrangements [text block]	The entire disclosure for share-based payment arrangements.	disclosure: IFRS 2 44

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfShareCapital-ReservesAndOtherEquity-InterestExplanatory	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	DisclosureOfSignificant-AdjustmentsToValuation-ObtainedExplanatory	text block	Disclosure of significant adjustments to valuation obtained [text block]	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 other significant adjustments. [Refer: Investment property]	disclosure: IAS 40 77
ifrs-full	DisclosureOfSignificantInvestmentsInAssociates-Abstract		Disclosure of associates [abstract]		
ifrs-full	DisclosureOfSignificantInvestmentsInAssociatesExplanatory	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	DisclosureOfSignificantInvestmentsInAssociatesLineItems		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	DisclosureOfSignificantInvestmentsInAssociatesTable	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	DisclosureOfSignificantInvestmentsInSubsidiaries-Abstract		Disclosure of subsidiaries [abstract]		
ifrs-full	DisclosureOfSignificantInvestmentsInSubsidiariesExplanatory	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfSignificantInvestmentsInSubsidiariesLineItems		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	DisclosureOfSignificantInvestmentsInSubsidiariesTable	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.	

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfSignificant-UnobservableInputsUsedIn-FairValueMeasurementOf-AssetsTable	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	DisclosureOfSignificant-UnobservableInputsUsedIn-FairValueMeasurementOfE-quityAbstract		Disclosure of significant unobservable inputs used in fair value measurement of equity [abstract]		
ifrs-full	DisclosureOfSignificant-UnobservableInputsUsedIn-FairValueMeasurementOfE-quityExplanatory	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	DisclosureOfSignificant-UnobservableInputsUsedIn-FairValueMeasurementOf-EquityLineItems		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	DisclosureOfSignificant-UnobservableInputsUsedIn-FairValueMeasurementOf-EquityTable	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfSignificant-UnobservableInputsUsedIn-FairValueMeasurementO-fLiabilitiesAbstract		Disclosure of significant unobservable inputs used in fair value measurement of liabilities [abstract]		
ifrs-full	DisclosureOfSignificant-UnobservableInputsUsedIn-FairValueMeasurementO-fLiabilitiesExplanatory	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	DisclosureOfSignificant-UnobservableInputsUsedIn-FairValueMeasurementO-fLiabilitiesLineItems		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	DisclosureOfSignificant-UnobservableInputsUsedIn-FairValueMeasurementO-fLiabilitiesTable	table	Disclosure of significant unobservable inputs used in fair value measurement of liabilities [table]	Schedule disclosing information related to significant unobservable inputs used in the fair value measurement of liabilities.	disclosure: IFRS 13 93 d
ifrs-full	DisclosureOfSubordinated-LiabilitiesExplanatory	text block	Disclosure of subordinated liabilities [text block]	The disclosure of subordinated liabilities. [Refer: Subordinated liabilities]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfSummaryOf-SignificantAccountingPoli-ciesExplanatory	text block	Disclosure of significant accounting policies [text block]	The entire disclosure for significant accounting policies applied by the entity.	disclosure: IAS 1 117

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfTaxReceivablesAndPayablesExplanatory	text block	Disclosure of tax receivables and payables [text block]	The disclosure of tax receivables and payables.	common practice: IAS 1 10 e
ifrs-full	DisclosureOfTemporaryDifferenceUnusedTaxLossesAndUnusedTaxCreditsAbstract		Disclosure of temporary difference, unused tax losses and unused tax credits [abstract]		
ifrs-full	DisclosureOfTemporaryDifferenceUnusedTaxLossesAndUnusedTaxCreditsExplanatory	text block	Disclosure of temporary difference, unused tax losses and unused tax credits [text block]	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	DisclosureOfTemporaryDifferenceUnusedTaxLossesAndUnusedTaxCreditsLineItems		Disclosure of temporary difference, unused tax losses and unused tax credits [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	DisclosureOfTemporaryDifferenceUnusedTaxLossesAndUnusedTaxCreditsTable	table	Disclosure of temporary difference, unused tax losses and unused tax credits [table]	Schedule disclosing information related to temporary differences, unused tax losses and unused tax credits.	disclosure: IAS 12 81 g
ifrs-full	DisclosureOfTermsAndConditionsOfSharebasedPaymentArrangementAbstract		Disclosure of terms and conditions of share-based payment arrangement [abstract]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 2 45
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 2 45
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]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfTransaction-PriceAllocatedToRemain-ingPerformanceObligation-sExplanatory	text block	Disclosure of transaction price allocated to remaining performance obligations [text block]	The disclosure of 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	DisclosureOfTransaction-PriceAllocatedToRemain-ingPerformanceObligation-sLineItems		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	DisclosureOfTransaction-PriceAllocatedToRemain-ingPerformanceObligation-sTable	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	DisclosureOfTransactions-BetweenRelatedParties-Abstract		Disclosure of transactions between related parties [abstract]		
ifrs-full	DisclosureOfTransactions-BetweenRelatedPartiesEx-planatory	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	DisclosureOfTransactions-BetweenRelatedPartiesLi-neItems		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	DisclosureOfTransactions-BetweenRelatedPartiesTable	table	Disclosure of transactions between related parties [table]	Schedule disclosing information related to transactions between related parties.	disclosure: IAS 24 19

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfTransactions-RecognisedSeparatelyFrom-AcquisitionOfAssetsAndAs-sumptionOfLiabilitiesIn-BusinessCombination-Abstract		Disclosure of transactions recognised separately from acquisition of assets and assumption of liabilities in business combination [abstract]		
ifrs-full	DisclosureOfTransactions-RecognisedSeparatelyFrom-AcquisitionOfAssetsAndAs-sumptionOfLiabilitiesIn-BusinessCombinationExpla-natory	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 l
ifrs-full	DisclosureOfTransactions-RecognisedSeparatelyFrom-AcquisitionOfAssetsAndAs-sumptionOfLiabilitiesIn-BusinessCombinationLi-neItems		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	DisclosureOfTransactions-RecognisedSeparatelyFrom-AcquisitionOfAssetsAndAs-sumptionOfLiabilitiesIn-BusinessCombinationTable	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 l
ifrs-full	DisclosureOfTransfersOfFi-nancialAssetsExplanatory	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisclosureOfTreasuryShare-sExplanatory	text block	Disclosure of treasury shares [text block]	The disclosure of treasury shares. [Refer: Treasury shares]	common practice: IAS 1 10 e
ifrs-full	DisclosureOfTypesOfInsur-anceContractsAbstract		Disclosure of types of insurance contracts [abstract]		
ifrs-full	DisclosureOfTypesOfInsur-anceContractsExplanatory	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	DisclosureOfTypesOfInsur-anceContractsLineItems		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	DisclosureOfTypesOfInsur-anceContractsTable	table	Disclosure of types of insurance contracts [table]	Schedule disclosing information related to types of insurance contracts.	common practice: IFRS 4 Disclosure
ifrs-full	DisclosureOfUnconsoli-datedStructuredEntities-Abstract		Disclosure of unconsolidated structured entities [abstract]		
ifrs-full	DisclosureOfUnconsoli-datedStructuredEntitiesEx-planatory	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	DisclosureOfUnconsoli-datedStructuredEntitiesLi-neItems		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.	

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 [table]	Schedule disclosing information related to a voluntary change in accounting policy.	disclosure: IAS 8 29
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	DisposalsAndRetirementsIntangibleAssetsOtherThanGoodwillAbstract		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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DisposalsInvestment-Property	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	DisposalsPropertyPlant-AndEquipment	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	DistributionAndAdminis-trativeExpense	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	DividendsClassifiedA-sExpense	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	DividendsPaidClassified-AsFinancingActivities	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	DividendsPaidClassifiedAs-OperatingActivities	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	DividendsPaidOrdina-ryShares	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DividendsProposedOrDeclaredBeforeFinancialStatementsAuthorisedForIssueButNotRecognisedAsDistributionToOwnersPerShare	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DividendsRecognised-AsDistributionsToNoncon-trollingInterests	X duration debit	Dividends recognised as distributions to non-controlling interests	The amount of dividends recognised as distributions to non-controlling interests. [Refer: Non-controlling interests]	common practice: IAS 1 106 d
ifrs-full	DividendsRecognised-AsDistributionsToOwner-sOfParent	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	DividendsRecognised-AsDistributionsToOwner-sOfParentRelatingToCur-rentYear	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	DividendsRecognised-AsDistributionsToOwner-sOfParentRelatingToPrio-rYears	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	DividendsRecognised-AsDistributionsToOwner-sPerShare	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	DividendsRecognisedFor-InvestmentsInEquityInstru-mentsDesignated-AsMeasuredAtFairValu-eThroughOtherComprehen-siveIncomeDerecognised-DuringPeriod	X duration credit	Dividends recognised for investments in equity instruments designated at fair value through other compre-hensive income, derecognised during period	The amount of dividends related to 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	DividendsRecognisedForInvestmentsInEquityInstrumentsDesignatedAsMeasuredAtFairValueThroughOtherComprehensiveIncomeHeldAtEndOfReportingPeriod	X duration credit	Dividends recognised for investments in equity instruments designated at fair value through other comprehensive income, held at end of reporting period	The amount of dividends related to 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	DomesticDefinedBenefitPlansMember	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 application of IFRS 9	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	EffectOfOverlayApproach-ReclassificationAxis	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	EffectOfOverlayApproach-ReclassificationMember	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	EffectOfTransitionToIFRSs-Member	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	ElectricityDistribution-Member	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	EliminationOfIntersegmen-tAmountsMember	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	EnteringIntoSignificant-CommitmentsOrContingent-LiabilitiesMember	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	EntitysOwnEquityInstru-mentsMember	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	EntitysTotalForAssoci-atesMember	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	EntitysTotalForBusiness-CombinationsMember	member	Entity's total for business combinations [member]	This member stands for the standard value for the 'Business combinations' axis if no other member is used.	disclosure: IFRS 3 B64, disclosure: IFRS 3 B67
ifrs-full	EntitysTotalForCashgener-atingUnitsMember	member	Entity's total for cash-generating units [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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	EntitysTotalForConsolidatedStructuredEntitiesMember	member	Entity's total for consolidated structured entities [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 [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 [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 [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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 [member]	This member stands for the standard value for the 'Subsidiaries' axis if no other member is used.	disclosure: IAS 27 17 b, disclosure: IAS 27 16 b, disclosure: IFRS 12 B4 a
ifrs-full	EntitysTotalForUnconsolidatedStructuredEntitiesMember	member	Entity's total for unconsolidated structured entities [member]	This member stands for the standard value for the 'Unconsolidated structured entities' axis if no other member is used.	disclosure: IFRS 12 B4 e

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	EntitysTotalForUnconsolidatedSubsidiariesMember	member	Entity's total for unconsolidated subsidiaries [member]	This member stands for the standard value for the 'Unconsolidated subsidiaries' axis if no other member is used.	disclosure: IFRS 12 19B
ifrs-full	Equity	X instant credit	Equity	The amount of residual interest in the assets of the entity after deducting all its liabilities.	disclosure: IAS 1 55, disclosure: IAS 1 78 e, disclosure: IFRS 1 24 a, disclosure: IFRS 1 32 a i, disclosure: IFRS 13 93 a, disclosure: IFRS 13 93 b, disclosure: IFRS 13 93 e
ifrs-full	EquityAbstract		Equity [abstract]		
ifrs-full	EquityAndLiabilities	X instant credit	Equity and liabilities	The amount of the entity's equity and liabilities. [Refer: Equity; Liabilities]	disclosure: IAS 1 55
ifrs-full	EquityAndLiabilitiesAbstract		Equity and liabilities [abstract]		
ifrs-full	EquityAttributableToOwnersOfParent	X instant credit	Equity attributable to owners of parent	The amount of equity attributable to the owners of the parent. This specifically excludes non-controlling interest.	disclosure: IAS 1 54 r
ifrs-full	EquityAttributableToOwnersOfParentMember	member	Equity attributable to owners of parent [member]	This member stands for equity attributable to the owners of the parent.	disclosure: IAS 1 106
ifrs-full	EquityInstrumentsAmountContributedToFairValueOfPlanAssets	X instant debit	Equity instruments, amount contributed to fair value of plan assets	The amount that instruments representing equity (rather than debt) constitute of the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]]	example: IAS 19 142 b

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 acquirer 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ExpectedCashOutflowOnRedemptionOrRepurchaseOfPuttableFinancialInstruments	X duration credit	Expected cash outflow on redemption or repurchase of puttable financial instruments	The expected cash outflow on the 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ExpectedFutureMinimumSubleasePaymentsReceivableUnderNoncancellableSubleasesClassifiedAsOperatingLease	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 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 35 b - Expiry date 2019.01.01
ifrs-full	ExpectedFutureMinimumSubleasePaymentsReceivableUnderNoncancellableSubleasesClassifiedFinanceLease	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 among functions within the entity.	disclosure: IAS 1 99
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ExpenseFromCashsettled-SharebasedPaymentTrans-actionsInWhichGoodsOr-ServicesReceivedDidNot-QualifyForRecognitionAs-Assets	X duration debit	Expense from cash-settled share-based payment trans-actions 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	ExpenseFromContinuingIn-volvementInDerecognised-FinancialAssets	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	ExpenseFromContinuingIn-volvementInDerecognised-FinancialAssetsCumulative-lyRecognised	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	ExpenseFromEquitysettled-SharebasedPaymentTrans-actionsInWhichGoodsOr-ServicesReceivedDidNot-QualifyForRecognitionAs-Assets	X duration debit	Expense from equity-settled share-based payment trans-actions 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ExpenseFromSharebased-PaymentTransaction-sInWhichGoodsOrService-sReceivedDidNotQualify-ForRecognitionAsAssets	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 2 51 a
ifrs-full	ExpenseFromSharebased-PaymentTransaction-sInWhichGoodsOrService-sReceivedDidNotQualify-ForRecognitionAsAssets-Abstract		Expense from share-based payment transactions in which goods or services received did not qualify for recognition as assets [abstract]		
ifrs-full	ExpenseFromSharebased-PaymentTransactionsWith-Employees	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	ExpenseIncomeIncludedIn-ProfitOrLossLiabilities-UnderInsuranceContracts-AndReinsuranceContract-sIssued	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	ExpenseIncomeOnDiscon-tinuedOperations	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ExpenseOfRestructuring-Activities	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	ExpenseRecognisedDuring-PeriodForBadAndDoubtful-DebtsForRelatedPartyTrans-action	X duration debit	Expense recognised during period for bad and doubtful debts for related party trans-action	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	ExpenseRelatingToLease-sOfLowvalueAssetsFor-WhichRecognitionExemp-tionHasBeenUsed	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	ExpenseRelatingToShort-termLeasesForWhichRecog-nitionExemptionHas-BeenUsed	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 12A e - Expiry date 2018.01.01

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ExplanationHowService-ConcessionArrangemen-tHasBeenClassified	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 6 e
ifrs-full	ExplanationOfAccounting-PoliciesAndMethodsOf-ComputationFollowedIn-InterimFinancialStatements	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 16A a
ifrs-full	ExplanationOfAccounting-TreatmentAppliedToAny-FeeReceived	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 10 b - Expiry date 2019.01.01
ifrs-full	ExplanationOfAdjustments-BetweenDenominatorsUsed-ToCalculateBasicAnd-DilutedEarningsPerShare	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 70 b
ifrs-full	ExplanationOfAdjustment-sOfNumeratorToCalculate-BasicEarningsPerShare	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 70 a
ifrs-full	ExplanationOfAdjustment-sOfNumeratorToCalcula-teDilutedEarningsPerShare	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 70 a

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	ExplanationOfAmountOfAnyGainRecognisedAndLineItemInStatementOfComprehensiveIncomeInWhichGainIsRecognisedInBargainPurchase	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ExplanationOfAssetsAcquiredByWayOfGovernmentGrantAndInitiallyRecognisedAtFairValue	text	Explanation of assets acquired by way of government grant and initially recognised at fair value	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
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ExplanationOfChangeInNameOfReportingEntityOrOtherMeansOfIdentificationFromEndOfPrecedingReportingPeriod	text	Explanation of change in name of reporting entity or other means of identification from end of preceding reporting period	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
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ExplanationOfCreditRisk-ManagementPracticesAnd-HowTheyRelateToRecogni-tionAndMeasurementOf-ExpectedCreditLossesEx-planatory	text block	Explanation of credit risk management practices and how they relate to 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	ExplanationOfDeparture-FromIFRS	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	ExplanationOfDesignatedFi-nancialAssetsThatAreHeld-OutsideLegalEntityThatIs-suesContractsWithinSco-peOfIFRS4	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	ExplanationOfDetailsOf-AnyInvestmentInEmployer	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ExplanationOfEffectOfChangesInCompositionOfEntityDuringInterimPeriod	text	Explanation of effect of changes in composition of entity 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 16A i
ifrs-full	ExplanationOfEffectOfChangesInPlanToSellNoncurrentAssetOrDisposalGroupHeldForSaleOnResultsOfOperationsForCurrentPeriod	text	Explanation of effect of changes in plan to sell non-current asset or disposal group held for sale on results of operations for current period	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 42
ifrs-full	ExplanationOfEffectOfChangesInPlanToSellNoncurrentAssetOrDisposalGroupHeldForSaleOnResultsOfOperationsForPriorPeriod	text	Explanation of effect of changes in plan to sell non-current asset or disposal group held for sale on results of operations for prior period	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 42
ifrs-full	ExplanationOfEffectOfSharebasedPaymentsOnFinancialPositions	text block	Explanation of effect of share-based payments on entity's financial position [text 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 50

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ExplanationOfEffectOfSharebasedPaymentsOnProfitOrLoss	text block	Explanation of effect of share-based payments on entity's profit or loss [text 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 50
ifrs-full	ExplanationOfEffectOfTransitionOnReportedCashFlows	text	Explanation of effect of transition on 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 25, disclosure: IFRS 1 23
ifrs-full	ExplanationOfEffectOfTransitionOnReportedFinancialPerformance	text	Explanation of effect of transition on reported financial performance	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 23
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 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 15 117 - Effective 2018.01.01
ifrs-full	ExplanationOfEstimatedFinancialEffectContingentLiabilitiesInBusinessCombination	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 B64 j i

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 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 25
ifrs-full	ExplanationOfFactorsInReachingDecisionThatProvisionOfSupportToPreviouslyUnconsolidatedStructuredEntityResultedInObtainingControl	text	Explanation of factors in reaching decision to provide support to previously unconsolidated structured entity that resulted in obtaining control	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 16
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 issue	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 3 61
ifrs-full	ExplanationOfFinancialEffectOfContingentLiabilities	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 37 86 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 1 20 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 10 21 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 7 42J - Effective 2018.01.01

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ExplanationOfGainOrLossThatRelatesToIdentifiableAssetsAcquiredOrLiabilitiesAssumedInBusinessCombination	text	Explanation of gain or loss that relates to identifiable assets acquired or liabilities assumed in business combination and is of such size, nature or incidence that disclosure is relevant to understanding combined entity's financial statements	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 3 B67 e
ifrs-full	ExplanationOfGainsLossesRecognisedWhenControlInSubsidiaryIsLost	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 hedging relationship	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	ExplanationOfHowAndWhyEntityHadAndCeasedToHaveFunctionalCurrencyForWhichReliableGeneralPriceIndexIsNotAvailableAndNoExchangeabilityWithStableForeignCurrencyExists	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ExplanationOfHowRate-RegulatorIsRelated	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	ExplanationOfHowSignifi-cantChangesInGrossCarry-ingAmountOfFinancialIn-strumentsContributedTo-ChangesInLossAllowance	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	ExplanationOfHowTiming-OfSatisfactionOfPerform-anceObligationsRelatesTo-TypicalTimingOfPayment	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
ifrs-full	ExplanationOfImpairment-LossRecognisedOrRever-sedByClassOfAssetsAnd-ByReportableSegment	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	ExplanationOfIndependent-ValuerUsedForRevaluation-PropertyPlantAndE-quipment	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	ExplanationOfInitialAppli-cationOfImpairmentRe-quirementsForFinancialIn-strumentsExplanatory	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ExplanationOfInputs-AssumptionsAndEstima-tionTechniquesUsedToAp-plyImpairmentRequirement-sExplanatory	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	ExplanationOfInterestReve-nueReportedNetOfInterest-Expense	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	ExplanationOfInvesting-AndFinancingTransactions-NotRequireUseOfCashOrC-ashEquivalents	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	ExplanationOfInvolvemen-tOfIndependentValuerInRe-valuationRightofuseAssets	text	Explanation of involvement of independent valuer in revaluation, right-of-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 16 57 - Effective 2019.01.01
ifrs-full	ExplanationOfIssuancesRe-purchasesAndRepayment-sOfDebtAndEquitySe-curities	text	Explanation of issues, repurchases and repayments of debt and equity securities	The explanation of the issues, repurchases and repayments of debt and equity securities.	disclosure: IAS 34 16A e
ifrs-full	ExplanationOfMainClasse-sOfAssetsAffectedByIm-pairmentLossesOrRevers-alsOfImpairmentLosses	text	Explanation of main classes of assets affected by impairment losses or reversals of impairment losses	The explanation of the main classes of assets affected by impairment losses or reversals of impairment losses. [Refer: Impairment loss]	disclosure: IAS 36 131 a

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ExplanationOfMainEventsAndCircumstancesThatLedToRecognitionOfImpairmentLossesAndReversalsOfImpairmentLosses	text	Explanation of main events and circumstances that led to recognition of impairment losses and reversals of 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 36 131 b, disclosure: IAS 36 130 a
ifrs-full	ExplanationOfManagementJudgementsInApplyingEntitysAccountingPoliciesWithSignificantEffectOnRecognisedAmounts	text	Explanation of management judgements in applying entity's accounting policies with significant effect on recognised 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 1 122
ifrs-full	ExplanationOfMaterialEventsSubsequentToEndOfInterimPeriodThatHaveNotBeenReflected	text	Explanation of events after interim period that have not been 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 16A h
ifrs-full	ExplanationOfMeasurementBasesUsedInPreparingFinancialStatements	text block	Explanation of measurement bases used in preparing financial statements [text block]	The explanation of the measurement basis (or bases) used in preparing the financial statements.	disclosure: IAS 1 117 a
ifrs-full	ExplanationOfModificationsModifiedSharebasedPaymentArrangements	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ExplanationOfNature-AndAdjustmentsToAmount-sPreviouslyPresentedInDis-continuedOperations	text	Explanation of nature and adjustments to amounts previously presented in discon-tinued 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 discon-tinued 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	ExplanationOfNatureAndA-mountOfChangesInEsti-matesOfAmountsRepor-tedInPriorInterimPeriodsOr-PriorFinancialYears	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	ExplanationOfNatureAndA-mountOfItemsAffecting-AssetsLiabilitiesEquityNe-tIncomeOrCashFlowsTha-tAreUnusualBecauseOf-TheirNatureSizeOrIncidence	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ExplanationOfNatureAndAmountOfSignificantTransactions	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	ExplanationOfNatureAndExtentOfObligationsToAcquireOrBuildItemsOfPropertyPlantAndEquipment	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	ExplanationOfNatureAndExtentOfObligationsToDeliverOrRightsToReceiveSpecifiedAssetsAtEndOfConcessionPeriod	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	ExplanationOfNatureAndExtentOfObligationsToProvideOrRightsToExpectProvisionOfServices	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	ExplanationOfNatureAndExtentOfOtherRightsAndObligations	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ExplanationOfNature-AndExtentOfRenewalAnd-TerminationOptions	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-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	ExplanationOfNatureOf-RequirementInIFRSAnd-ConclusionWhyRequire-mentIsInConflictWithFair-Presentation	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	ExplanationOfNecessaryIn-formationNotAvailableAnd-DevelopmentCostExcessive	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	ExplanationOfNotApplied-NewStandardsOrInterpre-tations	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	ExplanationOfReasonWhyItIsImpracticableToDetermineAmountsForCorrectionRelatedToPriorPeriodErrors	text	Explanation of reason why it is impracticable to determine amounts for correction related to prior period errors	The explanation of the reason why it is impracticable to determine amounts for corrections related to prior period errors.	disclosure: IAS 8 49 d

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ExplanationOfReasonWhyItIsImpracticableToDetermineAmountsOfAdjustmentsRelatedToChangeInAccountingPolicy	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	ExplanationOfRelationshipsBetweenParentsAndEntity	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	ExplanationOfRelevantFactorsInReachingDecisionToProvideSupportThatResultedInControllingUnconsolidatedStructuredEntity	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	ExplanationOfRestrictionsOnDistributionOfRevaluationSurplusForIntangibleAssets	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	ExplanationOfRestrictionsOnRemittanceOfIncomeAndDisposalProceedsOfInvestmentProperty	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ExplanationOfRiskManagementStrategyRelatedToHedgeAccountingExplanatory	text block	Explanation of risk management strategy related to hedge accounting [text block]	The explanation of the risk management strategy related to hedge accounting.	disclosure: IFRS 7 22A - Effective 2018.01.01
ifrs-full	ExplanationOfSeasonalityOrCyclicalityOfInterimOperations	text	Explanation of seasonality or cyclicality of interim operations	The explanatory comments about the seasonality or cyclicality 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 [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	ExplanationOfSignificantDecreaseInLevelOfGovernmentGrantsForAgriculturalActivity	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ExplanationOfUnfulfilled-ConditionsAndOtherContin-genciesAttachingToGovern-mentAssistance	text	Explanation of unfulfilled conditions and other contin-gencies 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	ExplanationOfUnguarantee-dResidualValuesAccruing-ToBenefitOfLessor	text	Explanation of unguaranteed residual values accruing to benefit of 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	ExplanationOfValueAssig-nedToKeyAssumption	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	ExplanationOfWhenEnti-tyExpectsToRecognise-TransactionPriceAllocated-ToRemainingPerform-anceObligationsAsRevenue	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 obli-gations as revenue. [Refer: Revenue; Transaction price allocated to remaining performance obligations]	disclosure: IFRS 15 120 b ii - Effective 2018.01.01
ifrs-full	ExplanationOfWhetherAny-ConsiderationFromCon-tractsWithCustomersIsNot-IncludedInDisclosureOf-TransactionPriceAllocated-ToRemainingPerform-anceObligations	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 trans-action price allocated to the remaining performance obligations. [Refer: Transaction price allocated to remaining performance obligations]	disclosure: IFRS 15 122 - Effective 2018.01.01

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ExplanationOfWhether-BreachesWhichPermitted-LenderToDemandAcceler-atedRepaymentWereRe-mediedOrTermsOfLoan-sPayableWereRenegotiated-BeforeFinancialStatements-WereAuthorisedForIssue	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	ExplanationOfWhetherEnti-tyAppliesExemption-InIAS2425	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	ExplanationOfWhetherEn-tityHasObligationToReturn-CollateralSoldOrRepledged	text	Explanation of whether entity has obligation to return collateral sold or repledged in absence of default by owner of collateral	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
ifrs-full	ExplanationOfWhetherPar-ticipantsContributeToRetire-mentBenefitPlan	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	ExplanationOfWhetherPrac-ticalExpedientIsAppliedFor-DisclosureOfTransaction-PriceAllocatedToRemain-ingPerformanceObligations	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ExplanationOfWhyFair-ValueCannotBeReliably-MeasuredForInvestment-PropertyAtCostOrInAccord-anceWithIFRS16With-inFairValueModel	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	ExplanationOfWhyMethod-sUsedToRecogniseRevenue-ProvideFaithfulDepictionOf-TransferOfGoodsOrServices	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	ExplanationOrCrossRefer-encesToInterimFinancial-StatementDisclosuresFor-FirsttimeAdopter	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	ExplanationWhenGreatest-TransferActivityTookPlace	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ExplanationWhichDisclosuresCouldNotBeMadeAndReasonsWhyTheyCannotBeMadeIfInitialAccountingForBusinessCombinationIsIncomplete	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ExplanationWhyFairValueCannotBeReliablyMeasuredForInvestmentPropertyCostModel	text	Explanation of why fair value cannot be reliably measured for investment property, cost model	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
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	ExternalCreditGradesMember	member	External credit grades [member]	This member stands for credit grades that have been provided by external rating agencies.	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	FactoringOfReceivablesMember	member	Factoring of receivables [member]	This member stands for transactions in which an entity transfers its receivables to another party (the factor).	example: IFRS 7 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 22 a
ifrs-full	FairValueAsDeemedCostAxis	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 30

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 12D b - Effective 2018.01.01
ifrs-full	FairValueGainLossThatWouldHaveBeenRecognisedInProfitOrLossIfFinancialAssetsHadNotBeenReclassifiedOutOfFairValueThroughProfitOrLossAndIntoFairValueThroughOtherComprehensiveIncomeInitialApplicationOfIFRS9	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 value through profit or loss and into fair value through other comprehensive income, initial application of IFRS 9	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 42M b - Effective 2018.01.01
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 as measured at amortised cost, initial application of IFRS 9	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 42M b - Effective 2018.01.01

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 as measured at amortised cost, initial application of IFRS 9	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 42M b - Effective 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 12A e - Expiry date 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	FairValueOfAcquired-Receivables	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	FairValueOfFinancialInstrumentOnDiscontinuationOfMeasurementAtFairValueThroughProfitOrLossBecauseCreditDerivativeIsUsedToManageCreditRiskAssets	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	FairValueOfFinancialInstrumentOnDiscontinuationOfMeasurementAtFairValueThroughProfitOrLossBecauseCreditDerivativeIsUsedToManageCreditRiskLiabilities	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	FairValueOfFinancialLiabilitiesReclassifiedAsMeasuredAtAmortisedCostFirstApplicationOfIFRS9	X instant credit	Fair value of financial liabilities reclassified as measured at amortised cost, initial application of IFRS 9	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
ifrs-full	FairValueOfInvestmentInJointVenturesWherePriceQuotationsPublished	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	FairValueOfLiabilitiesRepresentingContinuingInvolvementInDerecognisedFinancialAssets	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	FairValueOfTransferred-FinancialAssetsAssociated-FinancialLiabilitiesThatAre-NotDerecognisedInTheirEn-tiretyAbstract		Fair value of transferred financial assets (associated financial liabilities) that are not derecognised in their entirety [abstract]		
ifrs-full	FairValueOfTransferred-FinancialAssetsThatAreNot-DerecognisedInThei-rEntirety	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	FeeAndCommission-Expense	X duration debit	Fee and commission expense	The amount of expense relating to fees and commissions.	common practice: IAS 1 85
ifrs-full	FeeAndCommissionExpen-seAbstract		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	FeeAndCommissionIncome-Abstract		Fee and commission income [abstract]		
ifrs-full	FeeAndCommissionIncome-Expense	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	FeeAndCommissionIncome-ExpenseAbstract		Fee and commission income (expense) [abstract]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	FinancialAssetsAtAmortisedCostMember	member	Financial assets at amortised cost, class [member]	This member stands for the financial assets measured at amortised cost class. [Refer: Financial assets at amortised cost]	disclosure: IFRS 7 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]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	FinancialAssetsAtFairValueThroughProfitOrLossCategoryMember	member	Financial assets at fair value through profit or loss, category [member]	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 [member]	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 37 a - Expiry date 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 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 42I c - Effective 2018.01.01

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	FinancialAssetsPreviously-DesignatedAtFairValu-eThroughProfitOrLoss-ReclassifiedDueToRequire-mentsOfIFRS9FirstApplica-tionOfIFRS9	X instant debit	Financial assets previously designated at fair value through profit or loss reclas-sified 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 42I c - Effective 2018.01.01
ifrs-full	FinancialAssetsPreviously-DesignatedAtFairValu-eThroughProfitOrLoss-ReclassifiedVoluntarily-FirstApplicationOfIFRS9	X instant debit	Financial assets previously designated at fair value through profit or loss reclas-sified voluntarily, initial appli-cation 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 42I c - Effective 2018.01.01
ifrs-full	FinancialAssetsReclassified-OutOfAvailableforsaleFi-nancialAssetsAtFairValue	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 12A b - Expiry date 2018.01.01
ifrs-full	FinancialAssetsReclassified-OutOfAvailableforsaleFi-nancialAssetsCarryin-gAmount	X instant debit	Financial assets reclassified out of available-for-sale financial assets, carrying amount	The carrying amount of financial assets that have been reclas-sified out of the available-for-sale category. [Refer: Financial assets]	disclosure: IFRS 7 12A b - Expiry date 2018.01.01

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	FinancialAssetsReclassified-OutOfFinancialAssets-AtFairValueThroughProfit-OrLossAtFairValue	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	FinancialAssetsReclassified-OutOfFinancialAssets-AtFairValueThroughProfit-OrLossCarryingAmount	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	FinancialAssetsRecognise-dAsOfAcquisitionDate	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	FinancialAssetsThatAreIndi-viduallyDeterminedTo-BeImpairedFairValueOfCol-lateralHeldAndOtherCredi-tEnhancements	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	FinancialAssetsToWhichO-verlayApproachIsApplied	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	FinancialAssetsWhichDoNotQualifyForDerecognitionAxis	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	FinancialAssetsWhichDoNotQualifyForDerecognitionMember	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 assets]	disclosure: IFRS 7 42D
ifrs-full	FinancialAssetsWhoseContractualCashFlowCharacteristicsHaveBeenAssessedBasedOnFactsAndCircumstancesAtInitialRecognitionWithoutTakingIntoAccountExceptionForPrepaymentFeatures	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	FinancialAssetsWhoseContractualCashFlowCharacteristicsHaveBeenAssessedBasedOnFactsAndCircumstancesAtInitialRecognitionWithoutTakingIntoAccountRequirementsRelatedToModificationOfTimeValueOfMoneyElement	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	FinancialAssetsWithContractualCashFlowsModifiedDuringReportingPeriodWhileLossAllowanceMeasuredAtLifetimeExpectedCreditLossesAmortisedCostBeforeModification	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 35J a - Effective 2018.01.01

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 35J b - Effective 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 35L - Effective 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 28 f i, disclosure: 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 49 b i, disclosure: IAS 8 49 c
ifrs-full	FinancialEffectOfTransitionFromPreviousGAAPToIFRSsAxis	axis	Financial effect of transition from previous GAAP to 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: IFRS 1 24

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	FinancialForecastOfCash-FlowsForCashgenerating-UnitSignificantUnobserv-ableInputsAssets	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	FinancialForecastOfCash-FlowsForCashgenerating-UnitSignificantUnobserv-ableInputsEntitysOwnE-quityInstruments	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	FinancialForecastOfCash-FlowsForCashgenerating-UnitSignificantUnobserv-ableInputsLiabilities	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	FinancialForecastOfProfit-OrLossForCashgenerating-UnitSignificantUnobserv-ableInputsAssets	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	FinancialForecastOfProfitOrLossForCashgeneratingUnitSignificantUnobservableInputsLiabilities	X duration	Financial forecast of profit or loss for cash-generating unit, significant unobservable inputs, liabilities	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 liabilities. [Refer: Level 3 of fair value hierarchy [member]; Cash-generating units [member]]	example: IFRS 13 B36 e
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	FinancialInstrumentsCreditimpairedAfterPurchaseOrOriginationMember	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	FinancialInstrumentsCredit-impairedMember	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	FinancialInstrumentsDesig-natedAsHedgingInstru-mentsAtFairValue	X instant	Financial instruments desig-nated 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-MeasuredAtFairValu-eThroughProfitOrLoss-BecauseCreditDerivativeI-sUsedToManageCredi-tRiskAxis	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-MeasuredAtFairValu-eThroughProfitOrLoss-BecauseCreditDerivativeI-sUsedToManageCreditRisk-Member	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	FinancialInstrumentsNotCreditimpairedMember	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	FinancialInstrumentsPurchasedOrOriginatedCreditimpairedMember	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	FinancialInstrumentsSubjectToEnforceableMasterNettingArrangementOrSimilarAgreementNotSetOffAgainstFinancialAssets	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	FinancialInstrumentsSubjectToEnforceableMasterNettingArrangementOrSimilarAgreementNotSetOffAgainstFinancialLiabilities	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	FinancialInstrumentsWhoseFairValuePreviouslyCouldNotBeReliablyMeasuredAtTimeOfDerecognition	X instant	Financial instruments whose fair value previously could not be reliably measured at time of derecognition	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 25

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	FinancialLiabilitiesAtAmortisedCost	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 8 f - Expiry date 2018.01.01, disclosure: IFRS 7 8 g - Effective 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	FinancialLiabilitiesAtFair-ValueThroughProfitOrLoss	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	FinancialLiabilitiesAtFair-ValueThroughProfitOrLoss-Abstract		Financial liabilities at fair value through profit or loss [abstract]		
ifrs-full	FinancialLiabilitiesAtFair-ValueThroughProfitOrLoss-CategoryMember	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	FinancialLiabilitiesAtFair-ValueThroughProfitOrLoss-ClassifiedAsHeldFor-Trading	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	FinancialLiabilitiesAtFair-ValueThroughProfitOrLoss-DesignatedAsUponInitial-Recognition	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	FinancialLiabilitiesAtFair-ValueThroughProfitOrLoss-DesignatedUponInitialRe-cognitionCategoryMember	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	FinancialLiabilitiesAtFair-ValueThroughProfitOrLos-sThatMeetDefinitionOf-HeldForTradingCatego-ryMember	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 liabilities' axis if no other member is used. [Refer: Financial assets]	disclosure: IFRS 7 B52, disclosure: 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	ForeignDefinedBenefit-PlansMember	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	ForeignExchangeRates-Abstract		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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	GainLossOfDerecognisedFinancialAssetsAtDateOfTransfer	X duration credit	Gain (loss) of derecognised financial assets at date of transfer	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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, 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	GainLossOnRemeasurementOfNetDefinedBenefitLiabilityAssetAbstract		Gain (loss) on remeasurement, net defined benefit liability (asset) [abstract]		
ifrs-full	GainLossOnRemeasurementOfReimbursementRights	X duration debit	Gain (loss) on remeasurement, reimbursement rights	The increase (decrease) in reimbursement rights resulting from the remeasurement of reimbursement rights. [Refer: Reimbursement rights, at fair value]	disclosure: IAS 19 141 c

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 groups constituting 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 combined entity's financial statements	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
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	GainsLossesArisingFrom-DifferenceBetweenPre-viousCarryingAmountAnd-FairValueOfFinancial-AssetsReclassified-AsMeasuredAtFairValue	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	GainsLossesArisingFromSa-leAndLeasebackTrans-actions	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	GainsLossesArisingFrom-SettlementsNetDefined-BenefitLiabilityAsset	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	GainsLossesOnAvailable-forsaleFinancialAssets	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	GainsLossesOnChange-InValueOfForeignCurrency-BasisSpreadsNetOfTax	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	GainsLossesOnChange-InValueOfForwardElement-sOfForwardContracts-BeforeTax	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	GainsLossesOnChange-InValueOfForwardElement-sOfForwardContracts-NetOfTax	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	GainsLossesOnChange-InValueOfTimeValueOfOptionsBeforeTax	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	GainsLossesOnChange-InValueOfTimeValueOfOptionsNetOfTax	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	GainsLossesOnDisposalsOfInvestmentProperties-Abstract		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]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	GainsLossesOnExchangeDifferencesOnTranslationRecognisedInProfitOrLoss	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	GainsLossesOnFinancial-AssetsAtFairValueThrough-ProfitOrLoss	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	GainsLossesOnFinancial-AssetsAtFairValueThrough-ProfitOrLossClassified-AsHeldForTrading	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	GainsLossesOnFinancial-AssetsAtFairValueThrough-ProfitOrLossDesignatedA-sUponInitialRecognition	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	GainsLossesOnFinancial-AssetsAtFairValueThrough-ProfitOrLossMandatorily-MeasuredAtFairValue	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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, 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	GainsLossesOnFinancialAssetsReclassifiedOutOfAvailableforsaleFinancialAssetsRecognisedInOtherComprehensiveIncome	X duration credit	Gains (losses) on financial assets reclassified out of available-for-sale financial assets recognised in profit or loss	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
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]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	GainsLossesOnFinancial-LiabilitiesAtAmortisedCost	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	GainsLossesOnFinancial-LiabilitiesAtFairValu-eThroughProfitOrLoss	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	GainsLossesOnFinancial-LiabilitiesAtFairValu-eThroughProfitOrLossClas-sifiedAsHeldForTrading	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	GainsLossesOnFinancial-LiabilitiesAtFairValu-eThroughProfitOrLossDes-ignatedAsUponInitialRecog-nition	X duration credit	Gains (losses) on financial liabilities at fair value through profit or loss, designated upon initial recognition or subse-quently	The gains (losses) on financial liabilities at fair value through profit or loss that were designated as such upon initial recog-nition 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	GainsLossesOnHedgedItem-AttributableToHedgedRisk	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	GainsLossesOnHedgesOf-NetInvestmentsInFore-ignOperationsBeforeTax	X duration credit	Gains (losses) on hedges of net investments in foreign oper-ations, 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	GainsLossesOnInitialRecognitionOfBiologicalAssetsForCurrentPeriod	X duration credit	Gains (losses) on initial recognition of biological assets and agricultural produce for current period	The aggregate gains (losses) arising during the current period on the initial recognition of biological assets and agricultural produce. [Refer: Biological assets]	disclosure: IAS 41 40

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	GainsLossesOnLitigation-Settlements	X duration credit	Gains (losses) on litigation settlements	The gains (losses) on settlements of litigation.	disclosure: IAS 1 98 f
ifrs-full	GainsLossesOnLitigation-SettlementsAbstract		Gains (losses) on litigation settlements [abstract]		
ifrs-full	GainsLossesOnLoans-AndReceivables	X duration credit	Gains (losses) on loans and receivables	The gains (losses) on loans and receivables. [Refer: Loans and receivables]	disclosure: IFRS 7 20 a iv - Expiry date 2018.01.01
ifrs-full	GainsLossesOnNetMonet-aryPosition	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 29 9
ifrs-full	GainsLossesOnNetMove-mentInRegulatoryDeferral-AccountBalancesRelated-ToItemsThatWillBeReclas-sifiedToProfitOrLoss-BeforeTax	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	GainsLossesOnNetMove-mentInRegulatoryDeferral-AccountBalancesRelated-ToItemsThatWillBeReclas-sifiedToProfitOrLoss-NetOfTax	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 1 91 b - Expiry date 2018.01.01, disclosure: IFRS 7 20 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 1 91 a - Expiry date 2018.01.01, disclosure: IFRS 7 20 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 5 41 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	GainsLossesRecognisedInOtherComprehensiveIncomeOnFinancialLiabilitiesAtFairValueThroughProfitOrLossDesignatedUponInitialRecognitionOrSubsequently	X duration credit	Gains (losses) recognised in other comprehensive income on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	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 loss, designated upon initial recognition or subsequently]	disclosure: IFRS 7 20 a i
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	GainsLossesRecognisedInProfitOrLossFairValueMeasurementEntitysOwnEquityInstruments	X duration	Gains (losses) recognised in profit or loss, fair value measurement, entity's own equity instruments	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
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	GainsLossesRecognisedInProfitOrLossOnFinancialLiabilitiesAtFairValueThroughProfitOrLossDesignatedUponInitialRecognitionOrSubsequently	X duration credit	Gains (losses) recognised in profit or loss on financial liabilities at fair value through profit or loss, designated upon initial recognition or subsequently	The 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	GainsOnLitigation-Settlements	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	GeneralAndAdministrati-veExpense	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	GoodsOrServicesTransfer-redAtPointInTimeMember	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	GoodsOrServicesTransfer-redOverTimeMember	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	GoodwillDerecognisedWithoutHavingPreviouslyBeenIncludedInDisposalGroupClassifiedAsHeldForSale	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	GoodwillExpectedDeductibleForTaxPurposes	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	GovernmentCustomersMember	member	Government customers [member]	This member stands for government customers. [Refer: Government [member]]	example: IFRS 15 B89 c - Effective 2018.01.01
ifrs-full	GovernmentDebtInstrumentsHeld	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	GrossAmountArisingFromInsuranceContractsMember	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	GrossAmountDueFromCustomersForContractWorkAsAsset	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	GrossCarryingAmount-Member	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	GrossContractualAmounts-ReceivableForAcquired-Receivables	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	HedgingInstrumentsMember	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 23A - Effective 2018.01.01, disclosure: IFRS 7 24A - Effective 2018.01.01

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	HeldtomaturityInvestments	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. [Refer: Derivative financial assets; Held-to-maturity investments; Prepayments]	disclosure: IFRS 7 8 b - Expiry date 2018.01.01
ifrs-full	HeldtomaturityInvestments-CategoryMember	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 8 b - Expiry date 2018.01.01

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 B36 b
ifrs-full	HistoricalVolatilityForSharesSignificantUnobservableInputsEntitysOwnEquityInstruments	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 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 B36 b
esef_cor	http://www.esma.europa.eu/xbrl/esef/role/esef_role-999999	role	[999 999] Line items not dimensionally qualified		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/esma_role-000000	role	[000000] Tags that must be applied if corresponding information is present in a report		
esma_technical	http://www.esma.europa.eu/xbrl/esef/role/ext/BlockDefaultUseOfLineItemsScenario	role	Prevents default use of line items (i.e. when not explicitly allowed) for scenario		
esma_technical	http://www.esma.europa.eu/xbrl/esef/role/ext/BlockDefaultUseOfLineItemsSegment	role	Prevents default use of line items (i.e. when not explicitly allowed) for segment		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
esef_all	http://www.esma.europa.eu/xbrl/esef/role/for_ifrs_axi_role	role	Axis aggregation validations		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/for_ifrs_cro_role	role	Cross period validations		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/for_ifrs_eps_role	role	Earnings per share validations		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/for_ifrs_equ_role	role	Fact equivalence validations		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/for_ifrs_neg1_role	role	Negative fact validations 1		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/for_ifrs_neg2_role	role	Negative fact validations 2		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/for_ifrs_per_role	role	Percentage warnings		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/for_ifrs_pos_role	role	Positive fact validations		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/for_ifrs_tech_role	role	Technical validations		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ias_1_role-110000	role	[110 000] General information about financial statements		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ias_1_role-210000	role	[210 000] Statement of financial position, current/non-current		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ias_1_role-220000	role	[220 000] Statement of financial position, order of liquidity		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ias_1_role-310000	role	[310 000] Statement of comprehensive income, profit or loss, by function of expense		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ias_1_role-320000	role	[320 000] Statement of comprehensive income, profit or loss, by nature of expense		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ias_1_role-410000	role	[410 000] Statement of comprehensive income, OCI components presented net of tax		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ias_1_role-420000	role	[420 000] Statement of comprehensive income, OCI components presented before tax		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ias_1_role-610000	role	[610 000] Statement of changes in equity		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ias_1_role-800100	role	[800 100] Subclassifications of assets, liabilities and equities		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ias_1_role-800200	role	[800 200] Analysis of income and expense		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ias_1_role-800400	role	[800 400] Statement of changes in equity, additional disclosures		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ias_1_role-800500	role	[800 500] List of notes		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ias_1_role-800600	role	[800 600] List of accounting policies		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ias_1_role-810000	role	[810 000] Notes - Corporate information and statement of IFRS compliance		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ias_1_role-861000	role	[861 000] Notes - Analysis of other comprehensive income by item		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ias_1_role-861200	role	[861 200] Notes - Share capital, reserves and other equity interest		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ias_1_role-880000	role	[880 000] Notes - Additional information		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ias_10_role-815000	role	[815 000] Notes - Events after reporting period		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ias_11_role-831710	role	[831 710] Notes - Construction contracts		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ias_12_role-835110	role	[835 110] Notes - Income taxes		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ias_16_role-822100	role	[822 100] Notes - Property, plant and equipment		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ias_17_role-832600	role	[832 600] Notes - Leases		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ias_18_role-831110	role	[831 110] Notes - Revenue		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ias_19_role-834480	role	[834 480] Notes - Employee benefits		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ias_2_role-826380	role	[826 380] Notes - Inventories		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ias_20_role-831400	role	[831 400] Notes - Government grants		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ias_21_role-842000	role	[842 000] Notes - Effects of changes in foreign exchange rates		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ias_23_role-836200	role	[836 200] Notes - Borrowing costs		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ias_24_role-818000	role	[818 000] Notes - Related party		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ias_26_role-710000	role	[710 000] Statement of changes in net assets available for benefits		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ias_27_role-825480	role	[825 480] Notes - Separate financial statements		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ias_29_role-816000	role	[816 000] Notes - Hyper-inflationary reporting		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ias_33_role-838000	role	[838 000] Notes - Earnings per share		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ias_34_role-813000	role	[813 000] Notes - Interim financial reporting		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ias_36_role-832410	role	[832 410] Notes - Impairment of assets		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ias_37_role-827570	role	[827 570] Notes - Other provisions, contingent liabilities and contingent assets		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ias_38_role-823180	role	[823 180] Notes - Intangible assets		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ias_40_role-825100	role	[825 100] Notes - Investment property		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ias_41_role-824180	role	[824 180] Notes - Agriculture		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ias_7_role-510000	role	[510 000] Statement of cash flows, direct method		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ias_7_role-520000	role	[520 000] Statement of cash flows, indirect method		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ias_7_role-800300	role	[800 300] Statement of cash flows, additional disclosures		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ias_7_role-851100	role	[851 100] Notes - Cash flow statement		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ias_8_role-811000	role	[811 000] Notes - Accounting policies, changes in accounting estimates and errors		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ifric_2_role-868500	role	[868 500] Notes - Members' shares in co-operative entities and similar instruments		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ifric_5_role-868200	role	[868 200] Notes - Rights to interests arising from decommissioning, restoration and environmental rehabilitation funds		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ifrs_1_role-819100	role	[819 100] Notes - First time adoption		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ifrs_12_role-825700	role	[825 700] Notes - Interests in other entities		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ifrs_13_role-823000	role	[823 000] Notes - Fair value measurement		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ifrs_14_role-824500	role	[824 500] Notes - Regulatory deferral accounts		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ifrs_15_role-831150	role	[831 150] Notes - Revenue from contracts with customers		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ifrs_16_role-832610	role	[832 610] Notes - Leases (IFRS 16)		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ifrs_2_role-834120	role	[834 120] Notes - Share-based payment arrangements		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ifrs_3_role-817000	role	[817 000] Notes - Business combinations		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ifrs_4_role-836500	role	[836 500] Notes - Insurance contracts		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ifrs_5_role-825900	role	[825 900] Notes - Non-current asset held for sale and discontinued operations		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ifrs_6_role-822200	role	[822 200] Notes - Exploration for and evaluation of mineral resources		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ifrs_7_role-822390	role	[822 390] Notes - Financial instruments		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ifrs_8_role-871100	role	[871 100] Notes - Operating segments		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ifrs-dim_role-901000	role	[901 000] Axis - Retrospective application and retrospective restatement		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ifrs-dim_role-901100	role	[901 100] Axis - Departure from requirement of IFRS		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ifrs-dim_role-901500	role	[901 500] Axis - Creation date		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ifrs-dim_role-903000	role	[903 000] Axis - Continuing and discontinued operations		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ifrs-dim_role-904000	role	[904 000] Axis - Assets and liabilities classified as held for sale		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/ifrs-dim_role-913000	role	[913 000] Axis - Consolidated and separate financial statements		
esef_cor	http://www.esma.europa.eu/xbrl/esef/role/ifrs-dim_role-990000	role	[990 000] Axis - Defaults		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/sic_27_role-832800	role	[832 800] Notes - Transactions involving legal form of lease		
esef_all	http://www.esma.europa.eu/xbrl/esef/role/sic_29_role-832900	role	[832 900] Notes - Service concession arrangements		
ifrs-full	IdentifiableAssetsAcquired-LiabilitiesAssumed	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	IdentifiableIntangibleAssets-RecognisedAsOfAcquisi-tionDate	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	IdentificationOfUnadjusted-ComparativeInformation	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	ImmatureBiological-AssetsMember	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	ImpairmentLossAssetsRecognisedFromCostsIncurredToObtainOrFulfilContractsWithCustomers	X duration debit	Impairment loss, assets recognised from costs incurred to obtain or fulfil contracts with customers	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
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	ImpairmentLossRecognisedInProfitOrLossBiologicalAssets	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	ImpairmentLossRecognisedInProfitOrLossDeferredAcquisitionCostsArisingFromInsuranceContracts	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	ImpairmentLossRecognisedInProfitOrLossGoodwill	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	ImpairmentLossRecognisedInProfitOrLossIntangibleAssetsAndGoodwill	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ImpairmentLossRecognisedInProfitOrLossIntangibleAssetsOtherThanGoodwill	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	ImpairmentLossRecognisedInProfitOrLossInvestmentProperty	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	ImpairmentLossRecognisedInProfitOrLossLoansAndAdvances	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	ImpairmentLossRecognisedInProfitOrLossPropertyPlantAndEquipment	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	ImpairmentLossRecognisedInProfitOrLossTradeReceivables	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ImpairmentLossReversalOf-ImpairmentLossRecognise-dInProfitOrLossLoans-AndAdvances	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	ImpairmentLossReversalOf-ImpairmentLossRecognise-dInProfitOrLossLoans-AndAdvancesAbstract		Impairment loss (reversal of impairment loss) recognised in profit or loss, loans and advances [abstract]		
ifrs-full	ImpairmentLossReversalOf-ImpairmentLossRecognise-dInProfitOrLossTradeRe-ceivables	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	ImpairmentOfFinancial-AssetsAxis	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	ImplicationsOfSurplusOr-DeficitOnMultiemployer-PlanForEntity	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	InAccordanceWith-IFRS9Member	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	IncomeFromSubleasing-RightofuseAssets	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 released 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	IncomeOnFinancialAssets-ReclassifiedOutOfAvail-ableforsaleFinancialAssets-RecognisedInOtherCompre-hensiveIncome	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	IncomeOnFinancialAssets-ReclassifiedOutOfFinancial-AssetsAtFairValueThrough-ProfitOrLossRecognisedIn-ProfitOrLoss	X duration credit	Income on financial assets reclassified out of financial assets at fair value through profit or loss recognised in profit or loss	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
ifrs-full	IncomeRelatingToVariable-LeasePaymentsForOper-atingLeasesThatDoNotDe-pendOnIndexOrRate	X duration credit	Income relating to variable lease payments for operating leases that do not depend on 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 16 90 b - Effective 2019.01.01

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	IncomeRelatingToVariableLeasePaymentsNotIncludedInMeasurementOfNetInvestmentInFinanceLease	X duration credit	Income relating to variable lease payments not included in measurement of net investment in finance 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 16 90 a iii - Effective 2019.01.01
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	IncomeTaxConsequencesOfDividendsProposedOrDeclaredBeforeFinancialStatementsAuthorisedForIssueNotRecognisedAsLiability	X duration	Income tax consequences of dividends proposed or declared before financial statements authorised for issue not recognised as 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 81 i
ifrs-full	IncomeTaxesPaidClassifiedAsOperatingActivities	X duration credit	Income taxes paid, classified as operating activities	The cash outflow for income taxes paid, classified as operating activities.	common practice: IAS 7 35
ifrs-full	IncomeTaxesPaidRefund	X duration credit	Income taxes paid (refund)	The cash flows from income taxes paid or refunded.	disclosure: IAS 7 35

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	IncomeTaxesPaidRefund-Abstract		Income taxes paid (refund) [abstract]		
ifrs-full	IncomeTaxesPaidRefund-ClassifiedAsFinancing-Activities	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	IncomeTaxesPaidRefund-ClassifiedAsInvesting-Activities	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	IncomeTaxesPaidRefund-ClassifiedAsOperating-Activities	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 1 90, disclosure: IAS 12 81 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 1 90 - Effective 2018.01.01, disclosure: IAS 12 81 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 1 90 - Effective 2018.01.01, disclosure: IAS 12 81 ab - Effective 2018.01.01

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 1 90 - Effective 2018.01.01, disclosure: IAS 12 81 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 1 90 - Effective 2018.01.01, disclosure: IAS 12 81 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 1 90, disclosure: IAS 12 81 ab
ifrs-full	IncomeTaxRelatingToComponentsOfOtherComprehensiveIncome	X duration	Income tax relating to components of other comprehensive income	The amount of income tax relating to amounts recognised in other comprehensive income. [Refer: Other comprehensive income]	disclosure: IAS 1 90, disclosure: IAS 12 81 ab
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	IncomeTaxRelatingToComponentsOfOtherComprehensiveIncomeThatWillBeReclassifiedToProfitOrLoss-Abstract		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 1 90 - Effective 2018.01.01, disclosure: IAS 12 81 ab - Effective 2018.01.01

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 1 90 - Effective 2018.01.01, disclosure: IAS 12 81 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 1 90, 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 1 90 - Effective 2018.01.01, disclosure: IAS 12 81 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 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 not be reclassified to profit or loss. [Refer: Regulatory deferral account balances [member]; Other comprehensive income]	disclosure: IFRS 14 22 a
ifrs-full	IncomeTaxRelatingToOtherIndividuallyImmaterialComponentsOfOtherComprehensiveIncome	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 equity method	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. [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 equity method [abstract]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	IncomeTaxRelatingToShareOfOtherComprehensiveIncomeOfAssociatesAndJointVenturesAccountedForUsingEquityMethodThatWillBeReclassifiedToProfitOrLoss	X duration debit	Income tax relating to share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss	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
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 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 1 106 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 28 f i, disclosure: IAS 8 28 g

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 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 29 c i, disclosure: IAS 8 29 d
ifrs-full	IncreaseDecreaseInAccountingEstimate	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	IncreaseDecreaseInAccumulatedDeferredTaxRecognisedInOtherComprehensiveIncomeDueToChangeInTaxRate	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	IncreaseDecreaseInAggregateDifferenceBetweenFairValueAtInitialRecognitionAndAmountDeterminedUsingValuationTechniqueYetToBeRecognised	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	IncreaseDecreaseInAllowanceAccountForCreditLossesOfFinancialAssets	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	IncreaseDecreaseInCashAndCashEquivalents	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	IncreaseDecreaseInCashAndCashEquivalentsBeforeEffectOfExchangeRateChanges	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	IncreaseDecreaseInCashAndCashEquivalentsDiscontinuedOperations	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	IncreaseDecreaseInContingentConsiderationAssetLiability	X duration debit	Increase (decrease) in contingent consideration asset (liability)	The increase (decrease) in a contingent consideration asset (liability) relating to a business combination.	disclosure: IFRS 3 B67 b i
ifrs-full	IncreaseDecreaseInContingentLiabilitiesRecognisedInBusinessCombination	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	IncreaseDecreaseInCreditDerivativeFairValue	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	IncreaseDecreaseInCreditDerivativeNominalAmount	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	IncreaseDecreaseInCurrentTaxExpenseIncomeDueToRateRegulation	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	IncreaseDecreaseInDeferredAcquisitionCostsArisingFromInsuranceContracts	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	IncreaseDecreaseInDeferredTaxExpenseIncomeDueToRateRegulation	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	IncreaseDecreaseInDeferredTaxLiabilityAsset	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	IncreaseDecreaseInDefinedBenefitObligationDueToReasonablyPossibleDecreaseInActuarialAssumption	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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, 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	IncreaseDecreaseInFairValueMeasurementDueToChangeInOneOrMoreUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsAssets	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	IncreaseDecreaseInFairValueMeasurementDueToChangeInOneOrMoreUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsEntitysOwnEquityInstruments	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	IncreaseDecreaseInFairValueMeasurementDueToChangeInOneOrMoreUnobservableInputsToReflectReasonablyPossibleAlternativeAssumptionsLiabilities	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	IncreaseDecreaseInFairValueMeasurementEntitysOwnEquityInstruments	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	IncreaseDecreaseInFairValueMeasurementLiabilities	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	IncreaseDecreaseInFinancialAssets	X duration debit	Increase (decrease) in financial assets	The increase (decrease) in financial assets. [Refer: Financial assets]	disclosure: IFRS 7 35H - Effective 2018.01.01, disclosure: IFRS 7 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 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 42L a - Effective 2018.01.01
ifrs-full	IncreaseDecreaseInFinancialLiabilitiesArisingFromChangeInMeasurementAttributeFirstApplicationOfIFRS9	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 42L b - Effective 2018.01.01
ifrs-full	IncreaseDecreaseInFinancialLiabilitiesOnBasisOfMeasurementCategoryFirstApplicationOfIFRS9	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 42L a - Effective 2018.01.01

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	IncreaseDecreaseInIntangibleAssetsAndGoodwill	X duration debit	Increase (decrease) in intangible assets and goodwill	The increase (decrease) in intangible assets and goodwill. [Refer: Intangible assets and goodwill]	common practice: 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	IncreaseDecreaseInReinsuranceAssets	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	IncreaseDecreaseInWorkingCapital	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	IncreaseDecreaseThrough-AdjustmentsArisingFrom-PassageOfTimeAllow-anceAccountForCreditLos-sesOfFinancialAssets	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	IncreaseDecreaseThrough-AdjustmentsArisingFrom-PassageOfTimeLiabilities-UnderInsuranceContracts-AndReinsuranceContract-sIssued	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	IncreaseDecreaseThrough-AdjustmentsArisingFrom-PassageOfTimeReinsur-anceAssets	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	IncreaseDecreaseThroughA-mountsRecognisedInProfit-OrLossAggregateDifferen-ceBetweenFairValueAtIni-tialRecognitionAndAmount-DeterminedUsingValuation-TechniqueYetToBeRe-cognised	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	IncreaseDecreaseThrough-AppropriationOfRetaine-dEarnings	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	IncreaseDecreaseThroughChangesInOwnershipInterestsInSubsidiariesThatDoNotResultInLossOfControlEquityAttributableToOwnersOfParent	X duration credit	Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity attributable to owners of parent	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
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: 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	IncreaseDecreaseThrough-CumulativeCatchupAdjust-mentsToRevenueArising-FromChangeInEstimateOf-TransactionPriceContract-Liabilities	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	IncreaseDecreaseThrough-CumulativeCatchupAdjust-mentsToRevenueArising-FromChangeInMeasureOf-ProgressContractAssets	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	IncreaseDecreaseThrough-CumulativeCatchupAdjust-mentsToRevenueArising-FromChangeInMeasureOf-ProgressContractLiabilities	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	IncreaseDecreaseThrough-CumulativeCatchupAdjust-mentsToRevenueArising-FromContractModification-ContractAssets	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	IncreaseDecreaseThrough-CumulativeCatchupAdjust-mentsToRevenueArising-FromContractModification-ContractLiabilities	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	IncreaseDecreaseThrough-CumulativeCatchupAdjust-mentsToRevenueContract-Assets	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	IncreaseDecreaseThrough-CumulativeCatchupAdjust-mentsToRevenueContract-Liabilities	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	IncreaseDecreaseThrough-DisposalOfSubsidiary	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	IncreaseDecreaseThroug-hEffectOfChangesInFore-ignExchangeRatesLiabilitie-sArisingFromFinancing-Activities	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	IncreaseDecreaseThroug-hExerciseOfOptions	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	IncreaseDecreaseThroughExerciseOfWarrantsEquity	X duration credit	Increase (decrease) through exercise of warrants, equity	The increase (decrease) in equity resulting from the exercise of warrants.	common practice: IAS 1 106 d
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]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	IncreaseDecreaseThrough-ForeignExchangeExposure-ToCreditRiskOnLoanCom-mitmentsAndFinancialGuar-anteeContracts	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	IncreaseDecreaseThrough-ForeignExchangeFinancial-Assets	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	IncreaseDecreaseThrough-LossOfControlOfSubsidi-aryDeferredTaxLiabil-ityAsset	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	IncreaseDecreaseThrough-ModificationOfContractual-CashFlowsExposureTo-CreditRiskOnLoanCommit-mentsAndFinancialGuaran-teeContracts	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	IncreaseDecreaseThrough-ModificationOfContractual-CashFlowsFinancialAssets	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	IncreaseDecreaseThrough-NetExchangeDifferences-AllowanceAccountFor-CreditLossesOfFinancial-Assets	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	IncreaseDecreaseThrough-NetExchangeDifferencesBiologicalAssets	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	IncreaseDecreaseThrough-NetExchangeDifferencesDeferredAcquisitionCostsArisingFromInsuranceContracts	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	IncreaseDecreaseThrough-NetExchangeDifferencesDeferredTaxLiabilityAsset	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	IncreaseDecreaseThrough-NetExchangeDifferences-Goodwill	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	IncreaseDecreaseThrough-NetExchangeDifferencesIn-tangibleAssetsAndGoodwill	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	IncreaseDecreaseThrough-NetExchangeDifferencesIn-tangibleAssetsOtherThan-Goodwill	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	IncreaseDecreaseThrough-NetExchangeDifferencesIn-vestmentProperty	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	IncreaseDecreaseThrough-NetExchangeDifferences-LiabilitiesUnderInsurance-ContractsAndReinsurance-ContractsIssued	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	IncreaseDecreaseThrough-NetExchangeDifference-sOtherProvisions	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	IncreaseDecreaseThrough-NetExchangeDifferences-PropertyPlantAndE-quipment	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	IncreaseDecreaseThrough-NetExchangeDifferences-ReimbursementRightsAt-FairValue	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	IncreaseDecreaseThrough-NetExchangeDifferences-ReinsuranceAssets	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	IncreaseDecreaseThroughOtherChangesRegulatoryDeferralAccountDebitBalances	X duration debit	Increase (decrease) through other changes, regulatory deferral account debit balances	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 account debit balances]	example: IFRS 14 33 a iii
ifrs-full	IncreaseDecreaseThroughOtherChangesRegulatoryDeferralAccountDebitBalancesAbstract		Increase (decrease) through other changes, regulatory deferral account debit balances [abstract]		
ifrs-full	IncreaseDecreaseThroughOtherChangesReinsuranceAssets	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	IncreaseDecreaseThroughTransfersFromToInvestmentPropertyPropertyPlantAndEquipment	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	IncreaseInFairValue-MeasurementDueTo-ChangeInOneOrMoreUnob-servableInputsToReflec-tReasonablyPossibleAlter-nativeAssumptionsAssets	X duration debit	Increase in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assump-tions, 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	IncreaseInFairValue-MeasurementDueTo-ChangeInOneOrMoreUnob-servableInputsToReflec-tReasonablyPossibleAlter-nativeAssumptionsEntity-sOwnEquityInstruments	X duration credit	Increase in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assump-tions, 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 alter-native assumptions. [Refer: Entity's own equity instruments [member]]	disclosure: IFRS 13 93 h ii
ifrs-full	IncreaseInFairValue-MeasurementDueTo-ChangeInOneOrMoreUnob-servableInputsToReflec-tReasonablyPossibleAlter-nativeAssumptionsLia-bilities	X duration credit	Increase in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assump-tions, 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	IncreaseThroughAdjust-mentsArisingFromPass-ageOfTimeContingentLia-bilitiesRecognisedInBusi-nessCombination	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	IncreaseThroughBusiness-CombinationsContract-Assets	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 account debit balances	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
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	IncrementalFairValueGrantedModifiedSharebasedPaymentArrangements	X duration	Incremental fair value granted, modified share-based payment arrangements	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 [member]]	disclosure: IFRS 2 47 c ii
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	IndividualAssetsOrCashgeneratingUnitsWithSignificantAmountOfGoodwillOrIntangibleAssetsWithIndefiniteUsefulLivesAxis	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
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	InformationAboutCollateralHeldAsSecurityAndOtherCreditEnhancementsForCreditimpairedFinancialAssetsExplanatory	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	InformationAboutConsequencesOfNoncomplianceWithExternallyImposedCapitalRequirements	text	Information about consequences of non-compliance with externally imposed capital requirements	Information about the 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 36 c - Expiry date 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 35F b - Effective 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 59 b iv - Effective 2019.01.01

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	InformationAboutExposuresToMarketRiskArisingFromEmbeddedDerivativesContainedInHostInsuranceContract	text	Information about exposures to market risk arising from embedded derivatives contained in host insurance contract	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 39 e
ifrs-full	InformationAboutGroupsOrPortfoliosOfFinancialInstrumentsWithParticularFeaturesThatCouldAffectLargePortionOfThatGroup	text	Information about groups or portfolios of financial instruments with particular features that could affect large portion of that group	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 B8H - Effective 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 22C b - Effective 2018.01.01
ifrs-full	InformationAboutHowEntityDeterminedRiskComponentDesignatedAsHedgedItemExplanatory	text block	Information about how entity determined risk component designated as hedged item [text block]	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 22C a - Effective 2018.01.01
ifrs-full	InformationAboutHowExpectedCashOutflowOnRedemptionOrRepurchaseWasDetermined	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	InformationAboutHowExpectedVolatilityWasDeterminedShareOptionsGranted	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	InformationAboutHowFairValueWasMeasuredShareOptionsGranted	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	InformationAboutHowFairWasDeterminedIfNotOnBasisOfObservableMarketOtherEquityInstrumentsGranted	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	InformationAboutHowLessorManagesRiskAssociatedWithRightsItRetainsInUnderlyingAssets	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	InformationAboutHowMaximumExposureToLossFromInterestsInStructuredEntitiesIsDetermined	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	InformationAboutHowMaximumExposureToLossIsDetermined	text	Information about how maximum exposure to loss from continuing involvement is determined	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
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	InformationAboutNatureOfLesseesLeasingActivities	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	InformationAboutNatureOfLessorsLeasingActivities	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	InformationAboutObjectivesPoliciesAndProcessesForManagingEntitysObligationToRepurchaseOrRedeemPuttableFinancialInstruments	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	InformationAboutUltimateRiskManagementStrategyInRelationToHedgingRelationshipsThatEntityFrequentlyResets	text	Information about ultimate risk management strategy in relation to hedging relationships that entity frequently resets	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
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 35F c - Effective 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 35F f - Effective 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 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 47 b iii

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	InterestExpenseOnFinance-Leases	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	InterestExpenseOnFinan-cialLiabilitiesDesignated-AtFairValueThroughProfit-OrLoss	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	InterestExpenseOnFinan-cialLiabilitiesHeldFor-Trading	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	InterestExpenseOnLeaseLia-bilities	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	InterestExpenseOnLiabil-itiesDueToCentralBanks	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	InterestExpenseOnOtherFi-nancialLiabilities	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	InterestExpenseOnRepur-chaseAgreementsAndCash-CollateralOnSecuritiesLent	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	InterestIncomeOnCashAndCashEquivalents	X duration credit	Interest income on cash and cash equivalents	The amount of interest income on cash and cash equivalents. [Refer: Interest income; Cash and cash equivalents]	common practice: IAS 1 112 c
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	InterestIncomeOnFinancial-AssetsDesignatedAtFair-ValueThroughProfitOrLoss	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	InterestIncomeOnFinancial-AssetsHeldForTrading	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	InterestIncomeOnHeldtoma-turityInvestments	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	InterestIncomeOnImpaired-FinancialAssetsAccrued	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	InterestIncomeOnImpaired-FinancialAssetsAccrued-Abstract		Interest income on impaired financial assets accrued [abstract]		
ifrs-full	InterestIncomeOnLoans-AndAdvancesToBanks	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	InterestIncomeOnLoans-AndAdvancesToCustomers	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	InterestIncomeOnLoans-AndReceivables	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	InterestIncomeOnOtherFi-nancialAssets	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	InterestIncomeOnRever-seRepurchaseAgreement-sAndCashCollateralOnSe-curitiesBorrowed	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	InterestIncomeReimburse-mentRights	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	InterestPaidClassifiedAsFi-nancingActivities	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	InterestPaidClassifiedAsIn-vestingActivities	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	InterestPaidClassifiedAs-OperatingActivities	X duration credit	Interest paid, classified as operating activities	The cash outflow for interest paid, classified as operating activities.	disclosure: IAS 7 31

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	InterestRateSignificant-UnobservableInputsAssets	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	InterestRateSignificant-UnobservableInputsEntity-sOwnEquityInstruments	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	InterestRateSignificant-UnobservableInputsLia-bilities	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	InterestRateSwapContract-Member	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	InternalCreditGradesMember	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	InternallyGeneratedMember	member	Internally generated [member]	This member stands for items that have been internally generated by the entity.	disclosure: IAS 38 118
ifrs-full	IntrinsicValueOfLiabilitiesFromSharebasedPaymentTransactionsForWhichCounterpartysRightToCashOrOtherAssetsVested2011	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	InventoriesAtNetRealisableValue	X instant debit	Inventories, at net realisable value	The amount of inventories carried at net realisable value. [Refer: Inventories]	common practice: 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	InventoryRecognisedAsOf-AcquisitionDate	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	InventoryWritedown2011	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	InvestmentAccountedFor-UsingEquityMethod	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	InvestmentContractsLia-bilities	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	InvestmentFundsAmount-ContributedToFairValueOf-PlanAssets	X instant debit	Investment funds, amount contributed to fair value of plan assets	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
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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. 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	InvestmentPropertyCarried-AtCostOrInAccordance-WithIFRS16WithinFair-ValueModelAtTimeOfSale	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	InvestmentPropertyCom-pleted	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	InvestmentPropertyComple-tedMember	member	Investment property completed [member]	This member stands for completed investment property. [Refer: Investment property completed]	common practice: IAS 1 112 c
ifrs-full	InvestmentPropertyFair-ValueUsedAsDeemedCost	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	InvestmentPropertyUnder-ConstructionOrDevel-opment	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	InvestmentPropertyUnder-ConstructionOrDevel-opmentMember	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	InvestmentsAccountedFor-UsingEquityMethodMember	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	InvestmentsForRiskOfPo-licyholders	X instant debit	Investments for risk of policy-holders	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	InvestmentsInAssociates-AccountedForUsingEqui-tyMethod	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	InvestmentsInEquityInstru-mentsMeasuredAtFairValu-eThroughOtherComprehen-siveIncomeAxis	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	InvestmentsInEquityInstrumentsMeasuredAtFairValueThroughOtherComprehensiveIncomeMember	member	Investments in equity instruments designated at fair value through other comprehensive income [member]	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 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	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
esef_cor	ItemsAreFurtherDetailedIn-Section800100Subclassifi-cationsOfAssetsLiabilities-AndEquities	guidance	Items are further detailed in section [800 100] Subclassifi-cations of assets, liabilities and equities		
esef_cor	ItemsAreFurtherDetailedIn-Section800200AnalysisO-fIncomeAndExpense	guidance	Items are further detailed in section [800 200] Analysis of income and expense		
esef_cor	ItemsAreFurtherDetailedIn-Section800300StatementOf-CashFlowsAdditionalDis-closures	guidance	Items are further detailed in section [800 300] Statement of cash flows, additional disclosures		
esef_cor	ItemsAreFurtherDetailedIn-Section800400StatementOf-ChangesInEquityAdditional-Disclosures	guidance	Items are further detailed in section [800 400] Statement of changes in equity, additional disclosures		
ifrs-full	ItemsForPresentationOf-RegulatoryDeferral-AccountsAbstract		Items for presentation of regu-latory deferral accounts [abstract]		
ifrs-full	ItemsInCourseOfCollection-FromOtherBanks	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	ItemsInCourseOfTransmis-sionToOtherBanks	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	JointVenturesWhereEntity-IsVenturerMember	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	KeyManagementPersonnel-Compensation	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	KeyManagementPersonnel-CompensationOtherLong-termBenefits	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	KeyManagementPersonnel-CompensationPostemploy-mentBenefits	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	KeyManagementPersonnel-CompensationSharebased-Payment	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	KeyManagementPersonnel-CompensationShortterm-EmployeeBenefits	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	KeyManagementPersonnel-CompensationTermination-Benefits	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	KeyManagementPersonnelOfEntityOrParent-Member	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	LaterThanOneMonthAndNotLaterThanSixMonthsMember	member	Later than one month and not later than six months [member]	This member stands for a time band of later than one month and not later than six months.	example: IFRS 7 IG31A - Effective 2019.01.01, example: IFRS 7 B11
ifrs-full	LaterThanOneMonthAndNotLaterThanThreeMonthsMember	member	Later than one month and not later than three months [member]	This member stands for a time band of later than one month and not later than three months.	example: IFRS 7 B11 b, example: IFRS 7 B35 b, example: IFRS 7 IG31A - Effective 2019.01.01
ifrs-full	LaterThanOneMonthAndNotLaterThanTwoMonthsMember	member	Later than one month and not later than two months [member]	This member stands for a time band of later than one month and not later than two 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	LaterThanOneYearAndNotLaterThanFiveYearsMember	member	Later than one year and not later than five years [member]	This member stands for a time band of later than one year and not later than five years.	disclosure: IAS 17 31 b ii - Expiry date 2019.01.01, disclosure: IAS 17 35 a ii - Expiry date 2019.01.01, disclosure: IAS 17 47 a ii - Expiry date 2019.01.01, disclosure: IAS 17 56 a ii - Expiry date 2019.01.01, example: IFRS 7 B11 d, example: IFRS 7 IG31A - Effective 2019.01.01
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	LaterThanOneYearAndNot-LaterThanT-woYearsMember	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	LaterThanSevenYearsAnd-NotLaterThanTe-nYearsMember	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	LaterThanSixMonthsAnd-NotLaterThanO-neYearMember	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	LaterThanSixMonth-sMember	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	LaterThanTenYearsAndNot-LaterThanFiftee-nYearsMember	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	LaterThanTenYearsMember	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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, example: IFRS 7 IG31A - Effective 2019.01.01, example: IFRS 7 B11

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 35 c - Expiry date 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 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: 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 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 Reconciliation of liabilities arising from financing activities, example: IAS 7 44C

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	LeaseReceivablesMember	member	Lease receivables [member]	This member stands for receivables related to leases.	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	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	LengthOfLifeOfLimited-LifeEntity	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	Level1OfFairValueHierar-chyMember	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	Level2And3OfFairValue-HierarchyMember	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	Level2OfFairValueHierar-chyMember	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	Level3OfFairValueHierar-chyMember	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	LiabilitiesArisingFrom-ExplorationForAndEvalu-ationOfMineralResources	X instant credit	Liabilities arising from explo-ration 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	LiabilitiesArisingFromFi-nancingActivities	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	LiabilitiesArisingFromFi-nancingActivitiesAxis	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	LiabilitiesArisingFromFi-nancingActivitiesMember	member	Liabilities arising from financing activities [member]	This member stands for liabilities arising from financing activ-ities. 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	LiabilitiesArisingFromInsur-anceContracts	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	LiabilitiesDueToCen-tralBanks	X instant credit	Liabilities due to central banks	The amount of liabilities due to central banks.	common practice: IAS 1 55

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	LiabilitiesFromSharebased-PaymentTransactions2011	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	LiabilitiesIncludedInDispos-alGroupsClassifiedAsHeld-ForSale	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	LiabilitiesInSubsidiaryOr-BusinessesAcquiredOrDis-posed2013	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	LiabilitiesMeasuredAtFair-ValueAndIssuedWithInsep-arableThirdpartyCreditEn-hancementAxis	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	LicencesAndFranchise-sMember	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	LifeInsuranceCon-tractsMember	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	LifetimeExpectedCreditLos-sesMember	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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_cor	LineItemsNotDimensionallyQualified	table	Line items not dimensionally qualified		
ifrs-full	LineItemsOfRecognisedAssetsAndLiabilitiesRepresentingContinuingInvolvementInDerecognisedFinancialAssets	text	Description of line items of recognised assets and liabilities representing continuing involvement in derecognised financial assets	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 financial assets are recognised. [Refer: Financial assets]	disclosure: IFRS 7 42E a
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	LoansAcquiredInBusiness-CombinationMember	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	LoansAndAdvances-ToBanks	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	LoansAndAdvancesToCus-tomers	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	LoansAndReceivablesCategoryMember	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	LoansPayableInBreachWhichPermittedLenderToDemandAcceleratedRepayment	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	LoansPayableInDefault	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	LoansToGovernmentMember	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	LongtermBorrowingsMember	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	LongtermContractsMember	member	Long-term contracts [member]	This member stands for long-term contracts with customers.	example: IFRS 15 B89 e - Effective 2018.01.01

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	LongtermLegalProceedingsProvision	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	LongtermMiscellaneousOtherProvisions	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ManagementConclusionOnFairPresentationAsConsequenceOfDdeparture	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	MarketsOfCustom-ersMember	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	MastheadsAndPublishing-Titles	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	MastheadsAndPublishing-TitlesMember	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	MaterialIncomeAndExpen-seAbstract		Material income and expense [abstract]		
ifrs-full	MaterialReconcilingIt-emsMember	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	MatureBiological-AssetsMember	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	MaturityAnalysisForNon-derivativeFinancialLiabilities	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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: IFRS 16 94 - Effective 2019.01.01, example: IFRS 7 B11, disclosure: IFRS 7 42E e, disclosure: IFRS 7 23B a - Effective 2018.01.01
ifrs-full	MaximumExposureTo-CreditRisk	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 35K a - Effective 2018.01.01, disclosure: IFRS 7 36 a - Expiry date 2018.01.01
ifrs-full	MaximumExposureTo-CreditRiskFinancialInstru-mentsToWhichImpair-mentRequirementsI-nIFRS9AreNotApplied	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 36 a - Effective 2018.01.01

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	MaximumExposureTo-CreditRiskOfFinancial-Assets	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 9 a - Effective 2018.01.01
ifrs-full	MaximumExposureTo-CreditRiskOfLoansOrRe-ceivables	X instant	Maximum exposure to credit risk of loans or receivables	The maximum exposure to the credit risk of loans or receivables. [Refer: Loans and receivables; Credit risk [member]; Maximum exposure to credit risk]	disclosure: IFRS 7 9 a - Expiry date 2018.01.01
ifrs-full	MaximumExposureToLoss-FromContinuingIn-volvement	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	MaximumExposureToLoss-FromInterestsInStructure-dEntities	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: Uncon-solidated structured entities [member]]	disclosure: IFRS 12 29 c
ifrs-full	MaximumLimitOfLossesOf-StructuredEntitiesWhichEn-tityIsRequiredToAbsorb-BeforeOtherParties	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	MethodOfAssessmentOf-ExpectedCreditLossesAxis	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	MethodOfAssessmentOf-ExpectedCreditLos-sesMember	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	MethodOfDeterminingFair-ValueOfInstrumentsOr-Interests	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	MethodsAndAssumption-sUsedInPreparingSensitiv-ityAnalysis	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	MethodsOfGeneration-Member	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	MethodsOfTranslationUsedToDetermineSupplementaryInformation	text	Description of methods of translation used to determine supplementary information	The description of the method of translation used to determine the entity's supplementary information when the entity displays the information in a currency that is different from either its functional currency or its presentation currency.	disclosure: IAS 21 57 c
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	MethodsUsedTo-MeasureRisk	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	MethodUsedToAccountFor-InvestmentsInAssociates	text	Method used to account for investments in associates	The description of the method used to account for investments in associates. [Refer: Associates [member]]	disclosure: IAS 27 16 c, disclosure: IAS 27 17 c
ifrs-full	MethodUsedToAccountFor-InvestmentsInJointVentures	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	MethodUsedToAccountFor-InvestmentsInSubsidiaries	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	MethodUsedToDetermine-SettlementAmountForPre-existingRelationshipFor-TransactionRecognisedSep-aratelyFromAcquisitionOf-AssetsAndAssumptionO-fLiabilitiesInBusinessCom-bination	text	Method used to determine settlement amount for pre-existing relationship for trans-action 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	MinimumFinanceLeasePay-mentsPayable	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 is financially capable of discharging the obligations under the guarantee.	disclosure: IAS 17 47 a - Expiry date 2019.01.01
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 15 b i - Expiry date 2019.01.01

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 15 b i - Expiry date 2019.01.01
ifrs-full	MinimumLeasePaymentsPayableUnderNoncancellableOperatingLease	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 35 a - Expiry date 2019.01.01

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	MinimumLeasePayments-ReceivableUnderNoncancel-lableOperatingLease	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	MinimumOperatingLease-Payments	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	MiscellaneousAssets-Abstract		Miscellaneous assets [abstract]		
ifrs-full	MiscellaneousComponent-sOfEquityAbstract		Miscellaneous components of equity [abstract]		
ifrs-full	MiscellaneousCurrent-AssetsAbstract		Miscellaneous current assets [abstract]		
ifrs-full	MiscellaneousCurrentLiabil-itiesAbstract		Miscellaneous current liabilities [abstract]		
ifrs-full	MiscellaneousEquityAb-stract		Miscellaneous equity [abstract]		
ifrs-full	MiscellaneousLiabilities-Abstract		Miscellaneous liabilities [abstract]		
ifrs-full	MiscellaneousNoncurrent-AssetsAbstract		Miscellaneous non-current assets [abstract]		
ifrs-full	MiscellaneousNoncurrent-LiabilitiesAbstract		Miscellaneous non-current liabilities [abstract]		
ifrs-full	MiscellaneousOtherCom-prehensiveIncomeAbstract		Miscellaneous other compre-hensive income [abstract]		
ifrs-full	MiscellaneousOtherOper-atingExpense	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	MiscellaneousOtherOper-atingIncome	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	MiscellaneousOther-Provisions	X instant credit	Miscellaneous other provisions	The amount of miscellaneous other provisions. [Refer: Other provisions]	common practice: IAS 1 78 d
ifrs-full	MiscellaneousOtherPro-visionsAbstract		Miscellaneous other provisions [abstract]		
ifrs-full	MiscellaneousOtherPro-visionsMember	member	Miscellaneous other provisions [member]	This member stands for miscellaneous other provisions. [Refer: Other provisions [member]]	disclosure: IAS 37 84
ifrs-full	MiscellaneousOtherReser-vesMember	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	MiscellaneousTimeBand-sAbstract		Miscellaneous time bands [abstract]		
ifrs-full	ModelUsedToMeasureIn-vestmentProperty	text	Explanation of whether entity applied fair value model or cost model to measure investment property	The explanation of whether the entity applied the 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: Property, plant and equipment]	example: IAS 16 37 f

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	MultiemployerDefined-BenefitPlansMember	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	MultiperiodExcessEarning-sMethodMember	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	NameOfEntityWhoseCon-solidatedFinancialState-mentsHaveBeenProduced-ForPublicUse	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	NamesOfEmployers-AndEmployeeGroups-Covered	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	NatureOfFinancialAsset-sTransferredDuringPeriod-WhichDoNotQualifyFor-Derecognition	text	Description of nature of transferred financial assets that are not derecognised in their entirety	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	NatureOfRisksAndReward-sOfOwnershipToWhi-chEntityRemainsExposed	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	NetAmountArisingFromIn-suranceContractsMember	member	Net amount arising from insurance contracts [member]	This member stands for the net amount arising from insurance contracts. It also represents the standard value for the 'Amounts arising from insurance contracts' axis if no other member is used. [Refer: Types of insurance contracts [member]]	common practice: IFRS 4 Disclosure
ifrs-full	NetAmountsForPayfloating-ReceivefixedInterestRateS-wapsForWhichNetCash-FlowsAreExchanged	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	NetAssetsLiabilitiesAbstract		Net assets (liabilities) [abstract]		
ifrs-full	NetCurrentAssetsLiabilities-Abstract		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	NetDeferredTaxAssets-AndLiabilitiesAbstract		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	NetDefinedBenefitLiabil-ityAssetAxis	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	NetFinancialAssetsSubject-ToOffsettingEnforceable-MasterNettingArrangement-sOrSimilarAgreementsIn-StatementOfFinancialPosi-tionAbstract		Net financial assets subject to offsetting, enforceable master netting arrangements or similar agreements in statement of financial position [abstract]		
ifrs-full	NetFinancialLiabilitiesSub-jectToOffsettingEnforce-ableMasterNettingArrange-mentsOrSimilarAgreements	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	NetFinancialLiabilitiesSub-jectToOffsettingEnforce-ableMasterNettingArrange-mentsOrSimilarAgreements-Abstract		Net financial liabilities subject to offsetting, enforceable master netting arrangements or similar agreements [abstract]		
ifrs-full	NetFinancialLiabilitiesSub-jectToOffsettingEnforce-ableMasterNettingArrange-mentsOrSimilarAgreement-sInStatementOfFinancial-Position	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	NetMovementInDeferredTaxArisingFromRegulatoryDeferralAccountBalancesRelatedToProfitOrLoss	X duration credit	Net movement in deferred tax arising from regulatory deferral account balances related to profit or loss	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 balances; Deferred tax liability associated with regulatory deferral account balances; Profit (loss)]	disclosure: IFRS 14 24, disclosure: IFRS 14 B12 b

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	NoncurrentAssetsOther-ThanFinancialInstruments-DeferredTaxAssetsPost-employmentBenefitAssets-AndRightsArisingUnder-InsuranceContracts	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	NoncurrentAssetsRecog-nisedAsOfAcquisitionDate	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	NoncurrentBiological-AssetsMember	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	NoncurrentContractLia-bilities	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	NoncurrentDebtInstrument-sIssued	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	NoncurrentDepositsFrom-Customers	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	NoncurrentDerivativeFinan-cialAssets	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	NoncurrentDerivativeFinan-cialLiabilities	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	NoncurrentDividend-Payables	X instant credit	Non-current dividend payables	The amount of non-current dividend payables. [Refer: Dividend payables]	common practice: IAS 1 55
ifrs-full	NoncurrentExciseTax-Payables	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	NoncurrentFinanceLease-Liabilities	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	NoncurrentFinanceLeaseRe-ceivables	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	NoncurrentFinancialAsset-sAtAmortisedCost	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	NoncurrentFinancialAssets-AtFairValueThroughOther-ComprehensiveIncome	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	NoncurrentFinancialAssets-AtFairValueThroughOther-ComprehensiveIncome-Abstract		Non-current financial assets at fair value through other comprehensive income [abstract]		
ifrs-full	NoncurrentFinancialAssets-AtFairValueThroughProfit-OrLoss	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	NoncurrentFinancialAssets-AtFairValueThroughProfit-OrLossAbstract		Non-current financial assets at fair value through profit or loss [abstract]		
ifrs-full	NoncurrentFinancialAssets-AtFairValueThroughProfit-OrLossClassifiedAsHeld-ForTrading	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	NoncurrentFinancialAssets-AtFairValueThroughProfit-OrLossDesignatedUponInitialRecognition	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	NoncurrentFinancialAssets-AtFairValueThroughProfit-OrLossMandatorily-MeasuredAtFairValue	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	NoncurrentFinancialAsset-sAvailableforsale	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	NoncurrentFinancialAssets-MeasuredAtFairValu-eThroughOtherComprehen-siveIncome	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	NoncurrentFinancialLia-bilities	X instant credit	Non-current financial liabilities	The amount of non-current financial liabilities. [Refer: Financial liabilities]	disclosure: IFRS 7 25
ifrs-full	NoncurrentFinancialLiabil-itiesAtAmortisedCost	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 2018.01.01

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 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 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 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: 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 8 b - Expiry date 2018.01.01

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	NoncurrentInterestPayable	X instant credit	Non-current interest payable	The amount of non-current interest payable. [Refer: Interest payable]	common practice: 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: IAS 1 112 c
ifrs-full	NoncurrentInventories	X instant debit	Non-current inventories	The amount of non-current inventories. [Refer: Inventories]	disclosure: IAS 1 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 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	NoncurrentLiabilities-Abstract		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]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	NoncurrentPortionOfNon-currentLoansReceived	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	NoncurrentPortionOfNon-currentNotesAndDebenture-sIssued	X instant credit	Non-current portion of non-current notes and debentures issued	The non-current portion of non-current notes and debentures issued. [Refer: Notes and debentures issued]	common practice: IAS 1 112 c
ifrs-full	NoncurrentPortionOfNon-currentSecuredBankLoans-Received	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	NoncurrentPortionOfNon-currentUnsecuredBank-LoansReceived	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	NoncurrentPortionOfOther-NoncurrentBorrowings	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	NoncurrentPrepayment-sAndNoncurrentAccrue-dIncome	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	NoncurrentPrepayment-sAndNoncurrentAccruedIn-comeAbstract		Non-current prepayments and non-current accrued income [abstract]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	NoncurrentReceivables-FromRentalOfProperties	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	NoncurrentReceivables-FromSaleOfProperties	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	NoncurrentReceivables-FromTaxesOtherThanIncomeTax	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	NoncurrentRecognised-AssetsDefinedBenefitPlan	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 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	NoncurrentTradeReceivables	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	NonsubscriptionCirculation-Revenue	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_cor	NotesAccountingPolicie-sAndMandatoryTags		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	NotesAndDebenturesIssued	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	NotInternallyGenerated-Member	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	NotLaterThanOneMonth-Member	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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, example: IFRS 7 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: IAS 1 112 c, example: IFRS 7 IG28 a - Expiry date 2018.01.01, example: IFRS 7 37 a - Expiry date 2018.01.01
ifrs-full	NotMeasuredAtFairValueInStatementOfFinancialPositionButForWhichFairValueIsDisclosedMember	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. [Refer: At fair value [member]]	disclosure: IFRS 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: IAS 1 112 c

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	NumberOfInstruments-GrantedInSharebasedPay-mentArrangement	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 IG23, example: IFRS 2 45 a
ifrs-full	NumberOfInstrumentsOr-InterestsIssuedOrIssuable	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	NumberOfInstrument-sOtherEquityInstruments-Granted	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	NumberOfOtherEquityIn-strumentsExercisableIn-SharebasedPayment-Arrangement	X.XX instant	Number of other equity instruments exercisable in share-based payment arran-gement	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	NumberOfOtherEquityIn-strumentsExercisedOrVeste-dInSharebasedPayment-Arrangement	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	NumberOfOtherEquityIn-strumentsExpiredInShare-basedPaymentArrangement	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	NumberOfOtherEquityInstrumentsForfeitedInShare-basedPaymentArrangement	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	NumberOfOtherEquityInstrumentsOutstandingIn-SharebasedPayment-Arrangement	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 arrangement	The number of share options granted in a share-based payment arrangement.	disclosure: IFRS 2 45 b ii
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]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 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
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 1 7 - Effective 2018.01.01, disclosure: IAS 1 91 b - Effective 2018.01.01

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 1 7 - Effective 2018.01.01, disclosure: IAS 1 91 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 1 7 - Effective 2018.01.01, disclosure: IAS 1 91 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 1 91 b, disclosure: IAS 1 7
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 1 7 - Effective 2018.01.01, disclosure: IAS 1 91 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 1 7 - Effective 2018.01.01, disclosure: IAS 1 91 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 1 7 - Effective 2018.01.01, disclosure: IAS 1 91 b - Effective 2018.01.01

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 1 91 b, disclosure: IAS 1 7
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 1 91 b, disclosure: IAS 1 7
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 1 91 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	OtherComprehensiveIncomeThatWillBeReclassifiedToProfitOrLossNetOfTax	X duration credit	Other comprehensive income that will be reclassified to profit or loss, net of tax	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 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	OtherCurrentFinancial-Assets	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	OtherCurrentFinancialLia-bilities	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	OtherCurrentNonfinancial-Assets	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	OtherCurrentNonfinancial-Liabilities	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 receiv-ables]	example: IAS 1 78 b

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	OtherDecreasesAggregate-DifferenceBetweenFair-ValueAtInitialRecognition-AndAmountDeterminedUs-ingValuationTechniqueYet-ToBeRecognised	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	OtherDifferencesToC-ashAndCashEquivalentsIn-StatementOfCashFlows	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	OtherDisposalsOf-AssetsMember	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	OtherEnvironmentRelated-ContingentLiabilityMember	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	OtherEnvironmentRelated-ProvisionMember	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	OtherEquitySecur-itiesMember	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	OtherFeeAndCommission-Expense	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	OtherFeeAndCommission-Income	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	OtherImpaired-AssetsMember	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	OtherInflowsOutflowsOf-CashClassifiedAsInvesting-Activities	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	OtherInflowsOutflowsOf-CashClassifiedAsOperating-Activities	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	OtherIntangibleAs-setsMember	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	OtherLiabilitiesUnderInsur-anceContractsAndReinsur-anceContractsIssued	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	OtherMaterialActuarial-Assumptions	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	OtherMaterialActuarial-AssumptionsMember	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	OtherNoncurrentFinancial-Assets	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	OtherNoncurrentFinancial-Liabilities	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: 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	OtherNoncurrentNonfinan-cialAssets	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	OtherNoncurrentNonfinan-cialLiabilities	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	OtherNoncurrentRe-ceivables	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	OtherOperatingIncome-Expense	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	OtherPropertyPlantAndE-quipment	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	OtherPropertyPlantAndE-quipmentMember	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 1 78 d, disclosure: IAS 37 84 a
ifrs-full	OtherProvisionsAbstract		Other provisions [abstract]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	OtherRegulatoryDeferral-AccountCreditBalances	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	OtherRegulatoryDeferral-AccountDebitBalances	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]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 1 98 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 1 78 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 12 81 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 12 81 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 12 81 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 1 112 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 1 85
ifrs-full	OutflowsOfCashFromInvestingActivities	X duration credit	Outflows of cash from investing activities	The cash outflow for investing activities.	common practice: IAS 7 16
ifrs-full	OutputOfAgriculturalProduce	X.XX duration	Output of agricultural produce	The output of entity's agricultural produce.	common practice: IAS 41 46 b ii

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	OutstandingBalancesFor-RelatedPartyTransactions-Abstract		Outstanding balances for related party transactions [abstract]		
ifrs-full	OutstandingCommitments-MadeByEntityRelatedParty-Transactions	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	OutstandingCommitments-MadeOnBehalfOfEntityRelatedPartyTransactions	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	ParticipationInDefinedBenefitPlanThatSharesRisks-BetweenGroupEntitiesRelatedPartyTransactions	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	PastServiceCostAndGains-LossesArisingFromSettle-mentsNetDefinedBenefit-LiabilityAsset	X duration credit	Past service cost and gains (losses) arising from settle-ments, 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	PastServiceCostAndGains-LossesArisingFromSettle-mentsNetDefinedBenefit-LiabilityAssetAbstract		Past service cost and gains (losses) arising from settle-ments, net defined benefit liability (asset) [abstract]		
ifrs-full	PastServiceCostNetDefined-BenefitLiabilityAsset	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	PayablesForPurcha-seOfEnergy	X instant credit	Payables for purchase of energy	The amount of payables for the purchase of energy.	common practice: IAS 1 78

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	PayablesForPurchaseOf-NoncurrentAssets	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	PayablesOnSocialSecurity-AndTaxesOtherThanIn-comeTax	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	PaymentsForDevelopment-ProjectExpenditure	X duration credit	Payments for development project expenditure	The cash outflow for expenditure related to development projects.	common practice: IAS 7 16
ifrs-full	PaymentsForExploration-AndEvaluationExpenses	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	PaymentsForPremiumsAnd-ClaimsAnnuitiesAndOther-PolicyBenefits	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	PaymentsForShare-IssueCosts	X duration credit	Payments for share issue costs	The cash outflow for share issue costs.	common practice: IAS 7 17

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	PaymentsOfFinanceLeaseLiabilitiesClassifiedAsFinancingActivities	X duration credit	Payments of finance lease liabilities, classified as financing activities	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	PercentageOfReasonably-PossibleDecreaseInActuarialAssumption	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	PercentageOfReasonably-PossibleIncreaseInActuarial-Assumption	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	PercentageOfVotingEquity-InterestsAcquired	X.XX instant	Percentage of voting equity interests acquired	The percentage of voting equity interests acquired in a business combination. [Refer: Business combinations [member]]	disclosure: IFRS 3 B64 c
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	PerformanceObligationsSatisfiedAtPointInTime-Member	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	PortionOfGainsLossesRecognisedWhenControlOfSubsidiaryIsLostAttributableToDerecognisingRegulatoryDeferralAccountBalancesInFormerSubsidiary	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	PostemploymentBenefit-ExpenseDefinedContribu-tionPlans	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	PotentialOrdinaryShare-TransactionsMember	member	Potential ordinary share trans-actions [member]	This member stands for potential ordinary share transactions. [Refer: Ordinary shares [member]]	example: IAS 10 22 f
ifrs-full	PowerGenerating-AssetsMember	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	PremiumsWrittenNetOf-Reinsurance	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	PrincipalPlaceOfBusiness-OfJointVenture	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	PrincipalPlaceOfBusiness-OfSubsidiary	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	ProbabilityOfDefaultAxis	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	ProbabilityOfDefaultSignificantUnobservableInputs-Assets	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	ProbabilityOfDefaultSignificantUnobservableInputsEntitysOwnEquityInstruments	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	ProbabilityOfDefaultSignificantUnobservableInputsLiabilities	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 in subsidiaries that do not result in loss of control	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
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ProceedsFromSalesOfIntangibleAssetsClassifiedAsInvestingActivities	X duration debit	Proceeds from sales of intangible assets, classified as investing activities	The cash inflow from sales of intangible assets, classified as investing activities. [Refer: Intangible assets other than goodwill]	example: IAS 7 16 b
ifrs-full	ProceedsFromSalesOfInterestsInAssociates	X duration debit	Proceeds from sales of interests in associates	The cash inflow from sales of interests in associates. [Refer: Associates [member]]	common practice: IAS 7 16
ifrs-full	ProceedsFromSalesOfInvestmentProperty	X duration debit	Proceeds from sales of investment property	The cash inflow from sales of investment property. [Refer: Investment property]	common practice: IAS 7 16
ifrs-full	ProceedsFromSalesOfInvestmentsAccountedForUsingEquityMethod	X duration debit	Proceeds from sales of investments accounted for using equity method	The cash inflow from sales of investments accounted for using the equity method. [Refer: Investments accounted for using equity method]	common practice: IAS 7 16
ifrs-full	ProceedsFromSalesOfInvestmentsOtherThanInvestmentsAccountedForUsingEquityMethod	X duration debit	Proceeds from sales of investments other than investments accounted for using equity method	The cash inflow from sales of 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 7 16
ifrs-full	ProceedsFromSalesOfPropertyPlantAndEquipmentClassifiedAsInvestingActivities	X duration debit	Proceeds from sales of property, plant and equipment, classified as investing activities	The cash inflow from sales of property, plant and equipment, classified as investing activities. [Refer: Property, plant and equipment]	example: IAS 7 16 b
ifrs-full	ProceedsFromSalesOrMaturityOfFinancialInstrumentsClassifiedAsInvestingActivities	X duration debit	Proceeds from sales or maturity of financial instruments, classified as investing activities	The cash inflow from sales or maturity of financial instruments, classified as investing activities. [Refer: Financial instruments, class [member]]	common practice: IAS 7 16

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ProceedsFromTransfer-Activity	X duration debit	Proceeds from transfer activity during period representing greatest transfer activity	The amount of proceeds 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 iii
ifrs-full	ProductionSupplies	X instant debit	Current production supplies	A classification of current inventory representing the amount of supplies to be used for the production process. [Refer: Inventories]	example: IAS 1 78 c, common practice: IAS 2 37
ifrs-full	ProductsAndServicesAxis	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-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	ProfessionalFeesExpense	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ProfitLossAbstract		Profit (loss) [abstract]		
ifrs-full	ProfitLossAttributableToAbstract		Profit (loss), attributable to [abstract]		
ifrs-full	ProfitLossAttributableToNoncontrollingInterests	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	ProfitLossAttributableToOrdinaryEquityHoldersOfParentEntity	X duration credit	Profit (loss), attributable to ordinary equity holders of parent entity	The profit (loss) attributable to ordinary equity holders of the parent equity. [Refer: Profit (loss)]	disclosure: IAS 33 70 a
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	ProfitLossFromContinuingOperationsAttributableToOrdinaryEquityHoldersOfParentEntity	X duration credit	Profit (loss) from continuing operations attributable to ordinary equity holders of parent entity	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
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ProfitLossRecognisedOnExchangingConstructionServicesForFinancialAsset2011	X duration credit	Profit (loss) recognised on exchanging construction services for financial asset	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
ifrs-full	ProfitLossRecognisedOnExchangingConstructionServicesForIntangibleAsset2011	X duration credit	Profit (loss) recognised on exchanging construction services for intangible asset	The 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 value of investments	The 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 expense	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
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 1 54 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 1 30
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	PropertyPlantAndEquipmentSubjectToOperatingLeasesMember	member	Property, plant and equipment subject to operating leases [member]	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 ownership of an underlying asset. [Refer: Property, plant and equipment]	disclosure: IFRS 16 95 - Effective 2019.01.01

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ProportionOfOwnership-InterestInJointVenture	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	ProportionOfOwnership-InterestInSubsidiary	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: IAS 27 16 b iii, disclosure: IFRS 12 19B c
ifrs-full	ProportionOfOwnership-InterestsHeldByNoncontrol-lingInterests	X.XX duration	Proportion of ownership interests held by non-controlling interests	The proportion of ownership interests in a subsidiary held by non-controlling interests. [Refer: Subsidiaries [member]; Non-controlling interests]	disclosure: IFRS 12 12 c
ifrs-full	ProportionOfVotingPower-HeldInAssociate	X.XX duration	Proportion of voting rights held in associate	The proportion of the voting rights in an associate held by 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	ProportionOfVotingPower-HeldInSubsidiary	X.XX duration	Proportion of voting rights held in subsidiary	The proportion of the voting rights in a subsidiary held by the entity. [Refer: Subsidiaries [member]]	disclosure: IAS 27 17 b iii, disclosure: IAS 27 16 b iii, disclosure: IFRS 12 19B c
ifrs-full	ProportionOfVotingRight-sHeldByNoncontrolling-Interests	X.XX duration	Proportion of voting rights held by non-controlling interests	The proportion of the voting rights in a subsidiary held by non-controlling interests. [Refer: Subsidiaries [member]; Non-controlling interests]	disclosure: IFRS 12 12 d
ifrs-full	ProportionOfVotingRight-sHeldInJointOperation	X.XX duration	Proportion of voting rights held in joint operation	The proportion of the voting rights in a joint operation held by the entity. [Refer: Joint operations [member]]	disclosure: IFRS 12 21 a iv
ifrs-full	ProportionOfVotingRight-sHeldInJointVenture	X.XX duration	Proportion of voting rights held in joint venture	The proportion of the voting rights in a joint venture held by the entity. [Refer: Joint ventures [member]]	disclosure: IAS 27 17 b iii, disclosure: IAS 27 16 b iii, disclosure: IFRS 12 21 a iv

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ProvisionForCreditCommitmentsMember	member	Provision for credit commitments [member]	This member stands for a provision for credit commitments entered into by the entity. [Refer: Other provisions [member]]	common practice: IAS 37 84
ifrs-full	ProvisionForDecommissioningRestorationAndRehabilitationCosts	X instant credit	Provision for decommissioning, restoration and rehabilitation costs	The amount of provision for costs related to decommissioning, restoration and rehabilitation. [Refer: Other provisions]	example: IAS 37 D Examples: disclosures, example: IAS 37 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 Examples: disclosures, 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: IAS 37 84
ifrs-full	ProvisionOfGuaranteesOrCollateralByEntityRelatedPartyTransactions	X duration	Provision of guarantees or collateral by entity, related party transactions	The amount 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 to entity, related party transactions	The amount of guarantees or collateral provided to the entity in related party transactions. [Refer: Guarantees [member]; Related parties [member]]	example: IAS 24 21 h

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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: 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 incurrent and charged against the provision) for other provisions. [Refer: Other provisions]	disclosure: IAS 37 84 c

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	PurchaseOfInvestment-Property	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	PurchaseOfInvestment-sOtherThanInvestments-AccountedForUsingEqui-tyMethod	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	PurchaseOfOilAndGas-Assets	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	PurchaseOfOtherLongter-mAssetsClassifiedAsInvest-ingActivities	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	PurchaseOfPropertyPlant-AndEquipmentClassifiedA-sInvestingActivities	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	PurchaseOfPropertyPlant-AndEquipmentIntangib-leAssetsOtherThanGood-willInvestmentPropertyAn-dOtherNoncurrentAssets	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	PurchasesFairValue-MeasurementAssets	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	PurchasesFairValue-MeasurementEntitysOwnE-quityInstruments	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	PurchasesFairValue-MeasurementLiabilities	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	PurchasesOfGoodsRelated-PartyTransactions	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	PurchasesOfPropertyAndO-therAssetsRelatedParty-Transactions	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	QualitativeAssessmentOfEs-timatedEffectOfPractical-ExpedientsUsedWhen-ApplyingIFRS15Retrospec-tively	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	QualitativeInformation-AboutContinuingInvolvementInDerecognisedFinancialAssets	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	QualitativeInformation-AboutEntitysObjectivesPoliciesAndProcessesForManagingCapital	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	QualitativeInformation-AboutSensitivityAndInformationAboutThoseTermsAndConditionsOfInsuranceContractsThatHaveMaterialEffect	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 45 d, common 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 45 d

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 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 IG24 c - Expiry date 2018.01.01, example: IFRS 7 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 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 14 30, disclosure: 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 c, common practice: IAS 2 37

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 1 102, disclosure: IAS 1 99
ifrs-full	ReceiptsFromContractsHeldForDealingOrTradingPurpose	X duration debit	Receipts from contracts held for dealing or trading purposes	The cash inflow from contracts held for dealing or trading purposes.	example: IAS 7 14 g
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	RecipesFormulaeModels-DesignsAndPrototype-sMember	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	ReclassificationAdjustment-sOnApplicationOfOver-layApproachBeforeTax	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	ReclassificationAdjustment-sOnApplicationOfOver-layApproachNetOfTax	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	ReclassificationAdjustment-sOnAvailableforsaleFinan-cialAssetsBeforeTax	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	ReclassificationAdjustment-sOnAvailableforsaleFinan-cialAssetsNetOfTax	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ReclassificationAdjustmentsOnCashFlowHedgesBeforeTax	X duration debit	Reclassification adjustments on cash flow hedges, before tax	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 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
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 92 - Effective 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 92 - Effective 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 92 - Effective 2018.01.01

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 92 - Effective 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 92 - Effective 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 92 - Effective 2018.01.01
ifrs-full	ReclassificationAdjustmentsOnExchangeDifferencesOnTranslationBeforeTax	X duration debit	Reclassification adjustments on exchange differences on translation, before tax	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 in other comprehensive income in the current or previous periods. [Refer: Other comprehensive income]	disclosure: IAS 1 92, disclosure: IAS 21 48

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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. [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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ReclassificationAdjustmentsOnFinancialAssetsThatHaveBeenDedesignatedFromOverlayApproachBeforeTax	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	ReclassificationAdjustmentsOnFinancialAssetsThatHaveBeenDedesignatedFromOverlayApproachNetOfTax	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	ReclassificationIntoHeldtomaturityInvestments	X duration debit	Reclassification into held-to-maturity investments	The amount of financial assets reclassified into the held-to-maturity investments category. [Refer: Held-to-maturity investments; Financial assets]	disclosure: IFRS 7 12 - Expiry date 2018.01.01

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ReclassificationIntoLoans-AndReceivables	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	ReclassificationOfFinancial-AssetsOutOfMeasuredAtA-mortisedCostIntoMeasure-dAtFairValue	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	ReclassificationOfFinancial-AssetsOutOfMeasuredAtA-mortisedCostIntoMeasure-dAtFairValueThroughOther-ComprehensiveIncome	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	ReclassificationOfFinancial-AssetsOutOfMeasuredAt-FairValueIntoMeasuredAtA-mortisedCost	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	ReclassificationOfFinancial-AssetsOutOfMeasuredAt-FairValueThroughOther-ComprehensiveIncomeInto-MeasuredAtAmortisedCost	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ReclassificationOfFinancialAssetsOutOfMeasuredAtFairValueThroughOtherComprehensiveIncomeIntoMeasuredAtFairValueThroughProfitOrLoss	X duration	Reclassification of financial assets out of measured at fair value through other comprehensive income into measured at fair value through profit or loss	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
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ReclassificationOut-OfLoansAndReceivables	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	RecognisedAssetsDefined-BenefitPlan	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	RecognisedAssetsRepre-sentingContinuingInvolve-mentInDerecognisedFinan-cialAssets	X instant debit	Recognised assets representing continuing involvement in dere-cognised financial assets	The amount of assets recognised in the statement of financial position representing the entity's continuing involvement in dere-cognised financial assets. [Refer: Carrying amount [member]]	disclosure: IFRS 7 42E a
ifrs-full	RecognisedFinanceLea-seAsAssets	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	RecognisedLiabilitiesRepresentingContinuingInvolvementInDerecognisedFinancialAssets	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]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ReconciliationOfChangesInReinsuranceAssetsAbstract		Reconciliation of changes in reinsurance assets [abstract]		
ifrs-full	ReconciliationOfFairValueOfCreditDerivativeAbstract		Reconciliation of fair value of credit 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	RecurringFairValue-MeasurementMember	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	RedesignatedAmount-Member	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	RedesignatedFinancialAsse-tAsAvailableforsale	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	RedesignatedFinancial-AssetAtFairValueThrough-ProfitOrLoss	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	RedesignatedFinancialLia-bilityAtFairValueThrough-ProfitOrLoss	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 29 - Expiry date 2018.01.01, disclosure: IFRS 1 29A - Effective 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 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 29

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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: 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 Example 4 Refunds policy, example: IAS 37 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 Example 4 Refunds policy, example: IAS 37 87
ifrs-full	RegulatoryDeferralAccount-BalancesAxis	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 14 B22
ifrs-full	RegulatoryDeferralAccount-BalancesClassifiedAsDis-posalGroupsMember	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 14 B22
ifrs-full	RegulatoryDeferralAccount-BalancesMember	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	RegulatoryDeferralAccount-BalancesNotClassified-AsDisposalGroupsMember	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	RegulatoryDeferralAccount-CreditBalances	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, disclosure: IFRS 14 33 a, disclosure: IFRS 14 35
ifrs-full	RegulatoryDeferralAccount-CreditBalancesAbstract		Regulatory deferral account credit balances [abstract]		
ifrs-full	RegulatoryDeferralAccount-CreditBalancesAndRelated-DeferredTaxLiability	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	RegulatoryDeferralAccount-CreditBalancesAndRelated-DeferredTaxLiabilityAb-stract		Regulatory deferral account credit balances and related deferred tax liability [abstract]		
ifrs-full	RegulatoryDeferralAccount-CreditBalancesDirectlyRe-latedToDisposalGroup	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	RegulatoryDeferralAccount-DebitBalances	X instant debit	Regulatory deferral account debit balances	The amount of regulatory deferral account debit balances. [Refer: Regulatory deferral account balances [member]]	disclosure: IFRS 14 20 a, disclosure: IFRS 14 33 a, disclosure: IFRS 14 35
ifrs-full	RegulatoryDeferralAccount-DebitBalancesAbstract		Regulatory deferral account debit balances [abstract]		
ifrs-full	RegulatoryDeferralAccount-DebitBalancesAndRelated-DeferredTaxAsset	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	RegulatoryDeferralAccount-DebitBalancesAndRelated-DeferredTaxAssetAbstract		Regulatory deferral account debit balances and related deferred tax asset [abstract]		
ifrs-full	RegulatoryDeferralAccount-DebitBalancesDirectlyRe-latedToDisposalGroup	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	ReimbursementRightsAt-FairValue	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	RelatedPartyTransactions-Abstract		Related party transactions [abstract]		
ifrs-full	RemainingAmortisationPeriodOfIntangibleAssets-MaterialToEntity	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	RemainingRecoveryPeriod-OfRegulatoryDeferral-AccountDebitBalances	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	RemainingReversalPeriod-OfRegulatoryDeferral-AccountCreditBalances	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	RemainingUnamortised-GainsAndLossesArisingOn-BuyingReinsurance	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	RentalIncomeFromInvest-mentProperty	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	RepaymentsOfBorrowingsClassifiedAsFinancingActivities	X duration credit	Repayments of borrowings, classified as financing activities	The cash outflow to settle borrowings, classified as financing activities. [Refer: Borrowings]	example: IAS 7 17 d

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	ReportableSegmentsMember	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ReportedIfInCompliance-WithRequirementO-fIFRSMember	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	RepurchaseAgreementsAnd-CashCollateralOnSecur-itiesLent	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	ResearchAndDevelopment-Expense	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	ReserveForCatastrop-heMember	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ReserveForEqualisation-Member	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	ReserveOfCashFlowHed-gesContinuingHedges	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	ReserveOfCashFlowHed-gesHedgingRelationships-ForWhichHedgeAccount-ingIsNoLongerApplied	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	ReserveOfCashFlowHed-gesMember	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ReserveOfChangeInFairValueOfFinancialLiabilityAttributableToChangeInCreditRiskOfLiability	X instant credit	Reserve of change in fair value of financial liability attributable to change in credit risk of liability	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
ifrs-full	ReserveOfChangeInFairValueOfFinancialLiabilityAttributableToChangeInCreditRiskOfLiabilityMember	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	ReserveOfChangeInValueOfForeignCurrencyBasisSpreads	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	ReserveOfChangeInValueOfForeignCurrencyBasisSpreadsMember	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	ReserveOfChangeInValueOfForwardElementsOfForwardContracts	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ReserveOfChangeInValueOfForwardElementsOfForwardContractsMember	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	ReserveOfChangeInValueOfTimeValueOfOptions	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 instruments [member]	This member stands for a component of equity representing components of convertible instruments classified as equity.	common practice: IAS 1 108
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 investment property	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
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	RestructuringProvision-Abstract		Restructuring provision [abstract]		
ifrs-full	RestructuringProvision-Member	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	RetentionForContractsIn-Progress	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	RevenueAndOperating-Income	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	RevenueArisingFrom-ExchangesOfGoodsOr-Services	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	RevenueArisingFrom-ExchangesOfGoodsOrSer-vicesAbstract		Revenue arising from exchanges of goods or services [abstract]		
ifrs-full	RevenueArisingFrom-ExchangesOfGoodsOrSer-vicesConstructionContracts	X duration credit	Revenue arising from exchanges of goods or services, construction contracts	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
ifrs-full	RevenueArisingFrom-ExchangesOfGoodsOrSer-vicesDividends	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	RevenueArisingFrom-ExchangesOfGoodsOrSer-vicesInterest	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-ExchangesOfGoodsOrSer-vicesOtherRevenue	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-ExchangesOfGoodsOrSer-vicesRenderingOfServices	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-ExchangesOfGoodsOrSer-vicesRoyalties	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-ExchangesOfGoodsOrSer-vicesSaleOfGoods	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	RevenueDiscontinuedOper-ations	X duration credit	Revenue, discontinued oper-ations	The amount of revenue of discontinued operations. [Refer: Discontinued operations [member]; Revenue]	disclosure: IFRS 5 33 b i
ifrs-full	RevenueFromConstruction-Contracts	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	RevenueFromContracts-WithCustomers	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	RevenueFromGovernment-Grants	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	RevenueFromHotelOper-ations	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	RevenueFromInsuranceCon-tractsIssuedWithoutReduc-tionForReinsuranceHeld	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	RevenueFromPerformanceObligationsSatisfiedOrPartiallySatisfiedInPreviousPeriods	X duration credit	Revenue from performance obligations satisfied or partially satisfied in previous periods	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
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	RevenueFromRenderingOf-PassengerTransportServices	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	RevenueFromRenderingOf-PrintingServices	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	RevenueFromRenderingOf-Services	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	RevenueFromRenderingOf-ServicesRelatedPartyTrans-actions	X duration credit	Revenue from rendering of services, related party trans-actions	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	RevenueFromRenderingOf-TelecommunicationServices	X duration credit	Revenue from rendering of tele-communication services	The amount of revenue arising from the rendering of telecom-munication services. [Refer: Revenue]	common practice: IAS 1 112 c, common practice: IAS 18 35 b ii - Expiry date 2018.01.01
ifrs-full	RevenueFromRenderingOf-TelecommunicationService-sAbstract		Revenue from rendering of tele-communication services [ab-stract]		
ifrs-full	RevenueFromRenderingOf-TelephoneServices	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	RevenueFromRenderingOf-TransportServices	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	RevenueFromSaleOfGoods	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	RevenueFromSaleOfGoodsRelatedPartyTransactions	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	RevenueFromSaleOfNaturalGas	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	RevenueFromSaleOfOilAndGasProducts	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	RevenueFromSaleOfPetroleumAndPetrochemicalProducts	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	RevenueFromSaleOfPublications	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ReversalOfImpairmentLoss-RecognisedInOtherComprehensiveIncome	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	ReversalOfImpairmentLoss-RecognisedInOtherComprehensiveIncomeIntangibleAssetsOtherThanGoodwill	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	ReversalOfImpairmentLoss-RecognisedInOtherComprehensiveIncomePropertyPlantAndEquipment	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	ReversalOfImpairmentLoss-RecognisedInProfitOrLoss	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	ReversalOfImpairmentLoss-RecognisedInProfitOrLoss-BiologicalAssets	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	ReversalOfImpairmentLoss-RecognisedInProfitOrLossIntangibleAssetsOtherThanGoodwill	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	ReversalOfImpairmentLoss-RecognisedInProfitOrLossInvestmentProperty	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ReversalOfImpairmentLoss-RecognisedInProfitOrLoss-LoansAndAdvances	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	ReversalOfImpairmentLoss-RecognisedInProfitOrLos-sPropertyPlantAndE-quipment	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	ReversalOfImpairmentLoss-RecognisedInProfitOrLos-sTradeReceivables	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	ReversalOfInventory-Writedown	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: Inventories; Inventory write-down]	disclosure: IAS 1 98 a, disclosure: IAS 2 36 f
ifrs-full	ReversalOfProvisionsFor-CostOfRestructuring	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 1 98 b
ifrs-full	ReversedUnsettledLiabil-itiesContingentLiabilitiesRe-cognisedInBusinessCom-bination	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	ReverseRepurchaseAgree-mentsAndCashCollatera-lOnSecuritiesBorrowed	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 1 30 - 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	RightofuseAssetsThatDo-NotMeetDefinitionOfInvest-mentProperty	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	RightsPreferencesAndRe-strictionsAttachingToClas-sOfShareCapital	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	RiskDiversificationEffect-Member	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	RiskExposureAssociated-WithInstrumentsSharing-Characteristic	X instant	Risk exposure associated with instruments sharing char-acteristic	The amount of risk exposure associated with financial instruments with a shared characteristic that identifies a concen-tration 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	SaleOrIssueOfTreas-uryShares	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	SecuritisationVehiclesMember	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	SettlementsFairValue-MeasurementLiabilities	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	SharebasedPayment-ArrangementsMember	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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, financial assets to which 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ShareOfReclassification-AdjustmentsOnFinancial-AssetsThatHaveBeenDedes-ignatedFromOverlayAp-proachNetOfTax	X duration debit	Share of reclassification adjustments on financial assets that have been de-designated from overlay approach, net of 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, net of tax. Reclas-sification 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 compre-hensive income]	disclosure: IFRS 4 39M b - Effective on first application of IFRS 9
ifrs-full	ShareOfTotalComprehen-siveIncomeOfAssociate-sAndJointVenturesAccoun-tedForUsingEquityMethod	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	SharesInEntityHeldByEnti-tyOrByItsSubsidiariesOr-Associates	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	SharesReservedForIssueUn-derOptionsAndContracts-ForSaleOfShares	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	ShorttermBorrowingsMember	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 Examples: disclosures, 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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, example: IAS 37 87
ifrs-full	SignificantInvestmentsIn-AssociatesAxis	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	SignificantInvestmentsIn-SubsidiariesAxis	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	StateDefinedBenefit-PlansMember	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 reporting entity. [Refer: Defined benefit plans [member]]	disclosure: IAS 19 45

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	StatementOfCashFlows-Abstract		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	StatementOfChangesInNetAssetsAvailableForBenefits-Abstract		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		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	StatementOfIFRSCompliance	text block	Statement of IFRS compliance [text block]	An explicit and unreserved statement of compliance with all the requirements of IFRSs.	disclosure: IAS 1 16
ifrs-full	StatementOfProfitOrLossAndOtherComprehensiveIncomeAbstract		Statement of profit or loss and other comprehensive income [abstract]		
ifrs-full	StatementThatComparativeInformationDoesNotComplyWithIFRS7AndIFRS9	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 E2 b - Effective 2018.01.01
ifrs-full	StatementThatEntityHasChosenPracticalExpedientWhenAssessingWhetherContractIsOrContainsLeaseAtDateOfInitialApplicationOfIFRS16	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 16 C4 - Effective 2019.01.01
ifrs-full	StatementThatInsurerIsApplyingOverlayApproach	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	StatementThatInvestmentEntityIsRequiredToApplyExceptionFromConsolidation	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	StatementThatInvestmentEntityPreparesSeparateFinancialStatementsAsItsOnlyFinancialStatements	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	StatementThatLesseeAccountsForLeasesOfLowvalueAssetsUsingRecognitionExemption	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	StatementThatLesseeAccountsForShorttermLeasesUsingRecognitionExemption	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	StatementThatLesseeUsesPracticalExpedientsWhenApplyingIFRS16RetrospectivelyToLeasesClassifiedAsOperatingLeasesApplyingIAS17	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	StatementThatPracticalExpedientAboutExistenceOfSignificantFinancingComponentHasBeenUsed	text	Statement that practical expedient about existence of significant financing component has been used	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	StatementThatPractical-ExpedientAboutIncrement-alCostsOfObtainingContrac-tHasBeenUsed	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	StatementThatRateRegulato-rIsRelatedParty	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	StatementThatRegulato-ryDeferralAccountBal-anceIsNoLongerFullyRe-coverableOrReversible	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	StatementThatUnadjusted-ComparativeInformation-HasBeenPreparedOnDiffer-entBasis	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, disclosure: IFRS 11 C12B, disclosure: IAS 16 80A, disclosure: IAS 27 18I, 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	StructuredDebtAmountCon-tributedToFairValueOfPlan-Assets	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	SummaryOfQuantitative-DataAboutWhatEntityManagesAsCapital	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	SummaryQuantitative-DataAboutEntitysExposure-ToRisk	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	SummaryQuantitative-DataAboutPuttableFinancialInstrumentsClassifiedAsEquityInstruments	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	SupportProvidedToStructuredEntityWithoutHaving-ContractualObligation-ToDoSo	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, 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	SurplusDeficitInPlan-Abstract		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	TangibleExplorationAndE-valuationAssets	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	TangibleExplorationAndE-valuationAssetsMember	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	TaxationrelatedRegulato-ryDeferralAccountBal-ancesMember	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	TaxEffectOfForeign-TaxRates	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	TaxEffectOfImpairmentOf-Goodwill	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	TaxEffectOfRevenuesEx-emptFromTaxation2011	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	TaxExpenseIncomeAtAppli-cableTaxRate	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	TaxExpenseIncomeRelat-ingToChangesInAccount-ingPoliciesAndErrorsIn-cludedInProfitOrLoss	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 1 85
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 profit (tax loss)	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	TaxRateEffectOfForeign-TaxRates	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	TaxRateEffectOfImpairmen-tOfGoodwill	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	TaxRateEffectOfRevenue-sExemptFromTaxation	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	TechnologybasedIntangib-leAssetsMember	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 arrangements for which deferred tax liabilities have not been recognised	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 [member]; Temporary differences [member]; Investments in subsidiaries]	disclosure: IAS 12 81 f
ifrs-full	TemporaryDifferenceUnusedTaxLossesAndUnusedTaxCreditsAxis	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	TemporaryDifferenceUnusedTaxLossesAndUnusedTaxCreditsMember	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	TerminationBenefitsExpense	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 [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 f - Effective 2018.01.01

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 l
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 l
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	TransferFromToInventoriesAndOwnerOccupiedPropertyInvestmentProperty	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	TransfersUnderLicenseAgreementsFromEntityRelatedPartyTransactions	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	TransfersUnderLicenseAgreementsToEntityRelatedPartyTransactions	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	TwelvemonthExpected-CreditLossesMember	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 [member]]	disclosure: IFRS 7 35H a - Effective 2018.01.01, disclosure: IFRS 7 35M a - Effective 2018.01.01
ifrs-full	TypeOfMeasurementOf-ExpectedCreditLossesAxis	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	TypeOfMeasurementOf-ExpectedCreditLos-sesMember	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	TypesOfFinancial-AssetsAxis	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	TypesOfFinancialLiabil-itiesAxis	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 22 - Expiry date 2018.01.01, 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	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 22 - Expiry date 2018.01.01, 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	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 B33

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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: 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: 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: IAS 1 112 c
ifrs-full	TypesOfRateregulatedActivitiesAxis	axis	Types of rate-regulated 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.	disclosure: IFRS 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 purchased or originated credit-impaired financial assets initially recognised	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	UnearnedFinanceIncome-OnFinanceLease	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	UnearnedFinanceIncomeRe-latingToFinanceLeasePay-mentsReceivable	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 2018.01.01
ifrs-full	UnrealisedForeignEx-changeGainsLossesMember	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: IAS 12 81 g
ifrs-full	UnrecognisedShareOfLosse-sOfAssociates	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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: 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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	UsefulLivesOrDepreciationRatesInvestmentPropertyCostModel	text	Useful lives or depreciation rates, investment property, cost model	The useful lives or depreciation rates used for investment property. [Refer: Investment property]	disclosure: IAS 40 79 b
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	ValuationTechniquesMember	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	ValuationTechniquesUsedInFairValueMeasurementAxis	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]		

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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-AccountingPolicyMember	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	WarrantyContingentLiabil-ityMember	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	WeightedAverageCostOf-CapitalSignificantUnobserv-ableInputsAssets	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	WeightedAverageCostOf-CapitalSignificantUnobserv-ableInputsEntitysOwnE-quityInstruments	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	WeightedAverageCostOf-CapitalSignificantUnobserv-ableInputsLiabilities	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	WeightedAverageDuration-OfDefinedBenefitObligation	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	WeightedAverageExercise-PriceOfOtherEquityInstru-mentsExercisableInShare-basedPaymentArrangement	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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 arrangement	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
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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	WeightedAverageLesseesIncrementalBorrowingRateAppliedToLeaseLiabilitiesRecognisedAtDateOfInitialApplicationOfIFRS16	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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
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

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Prefix	Element name/role URI	Element type and attributes	Label	Documentation label	References
ifrs-full	WritedownsReversalsOfInventories	X duration debit	Write-downs (reversals of write-downs) of inventories	The amount recognised resulting from the write-down of inventories to net realisable value or reversals of those write-downs. [Refer: Inventories]	disclosure: IAS 1 98 a
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