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Definitions

<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
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<tbody>
<tr>
<td>AFS</td>
<td>Annual Financial Statements</td>
</tr>
<tr>
<td>AR</td>
<td>Annual Returns</td>
</tr>
<tr>
<td>Customer</td>
<td>Registered user of the online e-service portal (including the XBRL portal) of the CIPC. Customers can also be “intermediaries” who represent clients with the permission of clients</td>
</tr>
<tr>
<td>iXBRL</td>
<td>Inline extensible Business Reporting Language. This is the digital technology standard used by the CIPC for AFS submissions. iXBRL files are both human-readable and machine-readable</td>
</tr>
<tr>
<td>SIC Code</td>
<td>Indicator of the industry the client entity operates in</td>
</tr>
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</table>

Document Revisions

<table>
<thead>
<tr>
<th>Author</th>
<th>Version</th>
<th>Release Date</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Manish Supade</td>
<td>V0.1</td>
<td>15 February 2018</td>
<td>First release of user manual for XBRL Pilot users.</td>
</tr>
<tr>
<td>Hennie Viljoen</td>
<td>V0.2</td>
<td>15 February 2018</td>
<td>Added revision table and “Introduction” paragraph</td>
</tr>
<tr>
<td>Hennie Viljoen</td>
<td>V0.3</td>
<td>19 February 2018</td>
<td>Cosmetic changes</td>
</tr>
<tr>
<td>Hennie Viljoen</td>
<td>V1.0</td>
<td>27 June 2018</td>
<td>Changes to introduction paragraph and adding of paragraph at the end to upload AFS from the AR process after capturing AR details</td>
</tr>
<tr>
<td>Ashish Singhvi</td>
<td>V1.1</td>
<td>2 July 2018</td>
<td>Replaced some screenshot that used to blur with better quality screenshots</td>
</tr>
<tr>
<td>Hennie Viljoen</td>
<td>V1.2</td>
<td>20 July 2018</td>
<td>Replaced “Customer Super User” with “CUSTOMER” Cosmetic changes Added definitions table</td>
</tr>
<tr>
<td>Hennie Viljoen</td>
<td>V1.3</td>
<td>3 September 2018</td>
<td>Minor changes to the navigation path to upload AFSs</td>
</tr>
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Introduction

This manual explains how to use the CIPCs XBRL Portal for uploading of AFSs as a stand-alone upload of AFSs only, and also together with ARs as redirected from the AR process after completion of capturing AR details. In future capturing of ARs and uploading of AFSs will be fully integrated with enforced uploading of AFSs after capturing of AR details.
Accessing the CIPC iXBRL Portal (Stand-Alone)

Registered customers can access the CIPC iXBRL portal only through E-service portal. Below are the steps involved to access the CIPC iXBRL portal using E-service portal:

a. Go to eservices.cipc.co.za
   and login using valid credentials
b. Click on “TRANSACT” menu available at right top

c. Click on “ANNUAL FINANCIAL STATEMENTS/FINANCIAL ACCOUNTABILITY SUPPLEMENTS” option available on the ‘TRANSACT’ page
The click “**ANNUAL FINANCIAL STATEMENTS**”
d. Key in valid “Enterprise Number” and click on “VALIDATE” button

e. Click on “CONTINUE” button to navigate to CIPC iXBRL portal
Once clicked on “CONTINUE” button, CUSTOMER will be navigated to “Upload iXBRL filing” page on iXBRL portal.

**Upload iXBRL filing**

The CUSTOMER can upload the iXBRL filing on the portal through the ‘Upload iXBRL Filing’ page. In order to upload iXBRL filing, the CUSTOMER can click on ‘Filing Management - Upload iXBRL Filing’ menu option.

Following details needs to be filled in by CUSTOMER:

- Select relevant SIC Code from the list available.
- Attach iXBRL Instance document to be uploaded.
- Attach supporting document (If any)
- Add comments to the filing (If any). Comments are mandatory in case the CU is re-filing for the same financial period.
- Select whether the iXBRL filing to be uploaded is “Approved and Audited” or “Approved and Independently Reviewed”

Once CUSTOMER uploads the filing successfully, it will be validated for any errors and will be redirected to “Validation Summary” page where CUSTOMER can check the validation status of the uploaded filing.
Following the status of the filing

Once the iXBRL instance file is successfully uploaded on the server, the CUSTOMER will be navigated to the ‘Validation Summary’ page, for further validations.

The CUSTOMER can check the validation status for that filing on this page. Following are the details of the validation status displayed:

- **Validation In Progress** - If the filing has been uploaded but is still been validated for errors;
- **Validation Successful** – If the uploaded filing is validated successfully without any errors;
- **Validation Successful with Warning Error** - If the uploaded filing is validated successfully but with Warning errors in it. When clicked on the validation status link user will be navigated to Error page displaying list of all the Warning errors available in the uploaded filing;
- **Validation Failed** - If the uploaded filing is validated but doesn’t comply with the rules defined by CIPC then the status of that filing will be “Validation Failed”. CUSTOMER can view the list of errors in that filing by clicking on “View Errors” link under “Action” column.

- Based on the validation result, the CUSTOMER can do either of the following:
• Navigate to ‘Filing History’ page if validation is successful or;
• Navigate to ‘Validation Error’ page in case the validation fails

View Filing History

The CUSTOMER can navigate to Filed Filing page to view the status of that filing by following one of the following steps:

• Click on the ‘View Filed Filing’ link on the Validation Summary page for that filing
• Use the ‘Filing Management –Filing History’ menu option

On following any of the two options listed above, the CUSTOMER will be able to view the ‘Filing History’ page.
On the ‘Filing’

The CUSTOMER can view the ‘Filing Status’ & ‘Submission Status’ for any of the filing uploaded for their company. Here, the CUSTOMER can also filter records based on various filters.

Below is the logic for displaying Submission Status:

- If ‘Difference between Financial Year End of AFS filing and Director’s Approval date for that filing is less than 6 months’ then status of filing will be ‘On Time’
- If ‘Difference between Financial Year End of AFS filing and Director’s Approval date for that filing is more than 6 months’ then status of filing will be ‘Delayed’
The CUSTOMER can view the data in the uploaded instance document by clicking on ‘View’ link available under ‘Action’ column on ‘Filing History’ page.

On doing so, the CUSTOMER will be able to view all the details of the company, and the filing.
The CUSTOMER can also view the submitted data in XBRL format.

**Company Details**

- **Company Name**: CompanyTest7
- **Company Code**: C107
- **Filing Type**: Annual
- **Attachments**: xbrl

**Entity Contact Information**

- **Uploaded By**: CSU2
- **Email**: pallavi.suryanandh13@gmail.com
- **Phone Number**:
- **Comments**: Comments

**XBRL**

Select Statement: "AnalyseOfIncomeAndExpense"

**Reported Elements**

<table>
<thead>
<tr>
<th>Reported Elements</th>
<th>2016-09-01 To 2017-08-31</th>
<th>2015-09-01 To 2016-08-31</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest income</td>
<td>$53,479</td>
<td>$143,627</td>
</tr>
<tr>
<td>Total revenue</td>
<td>$43,055,480</td>
<td>$44,583,317</td>
</tr>
<tr>
<td>Interest expense</td>
<td>$13,383,644</td>
<td>$12,692,006</td>
</tr>
<tr>
<td>Interest expense on borrowings</td>
<td>$13,000,345</td>
<td>$12,708,609</td>
</tr>
</tbody>
</table>

**Downloading the taxonomy template**

In order to download the relevant taxonomy templates, the CUSTOMER can click on ‘Download – Download Taxonomitaxonomy’ menu option.
Here, the CUSTOMER can download the taxonomy file by clicking on link given in ‘Taxonomy file’ column.

**Uploading AFSs from the AR Process**

Since AFS must always be uploaded together with Annual Returns (ARs), users can also be re-directed to the XBRL portal after completing uploading of ARs. The AR process will verify in the beginning whether a FAS or AFS has been uploaded already. If not, the customer will be allowed to re-direct to either the AFS or FAS buttons. Of no AFS or FAS has been submitted, the customer will not be allowed to complete the AR process. This is to enforce Sect 33 and Reg 30 of the Companies Act.

Please note that the requirements to submit either FASs or AFSs together with ARs as referenced above don’t apply to external companies.

To upload AFSs from the AR process, please refer to the button below under the e-services portal: