FILING OF ANNUAL FINANCIAL STATEMENTS TO THE CIPC IN XBRL

Filers Guidelines: **Technical Aspects**

This document provides information and guidelines to Entities of the CIPC and Software Service Providers with regards to Technical Aspects of the submission of Annual Financial Statements in XBRL format as from 1 July 2018

Companies and Intellectual Property Commission

a member of **the dtic** group

Contents

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Revisions

Author	Version	Date	Status / Comments
Hennie Viljoen	0.1	28/08/2017	First Draft
Hennie Viljoen	0.2	05/09/2017	Added additional company types
Hennie Viljoen	0.3	08/09/2017	Added explanation of table format for percentages.
Hennie Viljoen	0.4	14/09/2017	Added specification of transformation registry
Hennie Viljoen	V1.0	21/09/2017	Clarified "dashes" in physical filenames. Added references to FASs. Other minor changes for first official publication of filers guidelines for technical aspects
Hennie Viljoen	V1.1	2/10/2017	Removed references to FASs
Hennie Viljoen	V1.2	23/10/2017	Change paragraph on scaling and precision to allow for more flexibility
Hennie Viljoen	V1.3	30/10/2017	Updated hyperlinks of referenced documents
Hennie Viljoen	V1.4	10/11/2017	Addresses standardization on thousands separators in "Scaling and Precision" paragraph
Hennie Viljoen	V1.5	22/11/2017	Added paragraph on decimals
Hennie Viljoen	V1.6	12/12/2017	Changed reference from 61 mandatory elements to 44 mandatory elements Replace slashes with dashes in filename
Michal Zubrycki	V1.7	15/12/2017	Added section on Images under Inclusion of other content than XHTML and XBRL in the Inline XBRL document.

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			Added section on Footnotes
Hennie Viljoen	V1.8	08/01/2018	Removed further references to FASs
Hennie Viljoen	V1.9	10/01/2018	Fixed link to mandatory data elements
Hennie Viljoen	V1.10	06/02/2018	Updates to hyperlinks
Hennie Viljoen	V1.11	23/02/2018	Updates to hyperlinks. Addition of paragraph on "Entry Points" and "Appendix A"
Hennie Viljoen	V1.12	07/03/2018	Changed XBRL logo
Hennie Viljoen	V1.13	09/03/2018	Updated hyperlinks to correspond with new documents on website pertaining to taxonomy changes
Hennie Viljoen	V1.14	04/04/2018	Added paragraph on standards units of measurement
Hennie Viljoen	V1.15	04/05/2018	Updated links pertaining to taxonomy documents V1.6
Hennie Viljoen	V1.16	05/06/2018	Updated links pertaining to taxonomy documents V1.7
Hennie Viljoen	V1.17	14/06/2018	Additional comments on "Identification of reporting entity", "Formatting of the period entity", "Use of segment and scenario containers", "Hidden data elements"
Hennie Viljoen	V1.18	26/06/2018	Updated some hyperlinks
Hennie Viljoen	V1.19	27/06/2018	Added comment that mandatory data elements should not be presented as hidden elements
Hennie Viljoen	V1.20	04/07/2018	Added mandatory data elements not be tagged as "hidden"
Hennie Viljoen	V1.21	27/07/2018	Changed paragraph on disclosures to eliminate incorrect interpretation that

			disclosures don't need to be included in AFSs
Hennie Viljoen	V1.22	01/10/2018	Added paragraph about case-sensitive tags
Hennie Viljoen	V1.23	02/10/2018	Added to paragraph on case-sensitive tags
Hennie Viljoen	V1.24	28/06/2022	Updates to correspond with latest taxonomy
Onke Mzondo	V1.25	30/09/2024	Updates in relation to the hidden section of iXBRL report

Acronym Definitions

"AFS"   Annual Financial Statements

"CIPC"   Companies and Intellectual Property Commission of South Africa

"iXBRL"   inline eXtensible Business Reporting Language

"XBRL"   eXtensible Business Reporting Language

"XHTML"   eXtensible HyperText Markup Language

"XML"   eXtensible Markup Language

Introduction and Objective

The CIPC has *mandated* submission of Annual Financial Statements (AFSs) for all Entities from **1 July 2018** through XBRL.

The set of rules in this document provides guidance for software developers on the preparation, filing, and validation of filings of the CIPCs AFSs via *inline eXtensible Business Reporting Language (iXBRL)*.

Target Audience

This document is intended for a technical audience and assumes that the reader has a working knowledge of iXBRL v1.1 and XBRL standard in general, is familiar with the specifications of the International Financial Reporting Standard (IFRS) taxonomy, and has a basic understanding of XML, Namespaces, and XML Schema.

It is suggested that this document should be read in conjunction with other technical documents on the "iXBRL Programme" page on the CIPC website (www.cipc.co.za). Please refer to the "Technical Aspects" section for the relevant year (e.g. "Taxonomy 2021 …"). The following are documents to reference:

- Taxonomy
- Taxonomy Release Notes
- Taxonomy for Download
- Taxonomy Sample Files
- Taxonomy GRAP Data Model
- Taxonomy IFRS Data Model
- Taxonomy Co-operative Data Model (Applicable from 1 October 2022)
- Taxonomy Mandatory Elements
- Taxonomy Architecture Framework

The link to this page is https://www.cipc.co.za/?page_id=4400

Conformance with the Inline XBRL Specification

AFS submission via iXBRL needs to conform to Inline XBRL 1.1 as specified below:

https://specifications.xbrl.org/work-product-index-inline-xbrl-inline-xbrl-1.1.html

Single iXBRL Documents

The AFSs supplied by vendor applications are expected to be single, self-contained Inline XBRL documents that can be opened and viewed in a single browser window. Multiple iXBRL instance documents will not be supported by the CIPC portal, despite being permitted by the Inline XBRL Specification.

XHTML vs HTML

The Inline XBRL Specification is designed to allow Inline XBRL to work with either HTML or xHTML. However, the CIPC expects submissions to be well-formed XML. Only xHTML meets this requirement. As a consequence filers should ensure that the <html> root element of their Inline XBRL document is in the xHTML namespace. This is usually achieved by setting the default namespace for the document, thus:

    xmlns='http://www.w3.org/1999/xhtml'

The use of xHTML also allows more rigorous checking of the mark-up (including the Inline XBRL mark-up elements) against the xHTML modular Schema, reducing the likelihood of CIPC accepting Inline XBRL that renders slightly differently in different browsers.

Inclusion of Other Content than XHTML and XBRL in the Inline XBRL Document

Embedded Scripts

Because of security risks, no embedded or executable code to be run by a browser or any other rendering engine (like JavaScript or Java Applets) to enhance the look-and-feel, will be allowed in the XHTML documents.

Images

If reporting entities be of the opinion that it would be beneficial to include images in their iXBRL document, it is allowed to embed those within the XHTML code. Images must be included in the XHTML document as a base64 encoded string unless their size exceeds support of browsers in which case they should not be include. Images appearing within an iXBRL tag should not be referenced to external files regardless of their size.

Pagination

For printing of Inline XBRL documents by the CIPC, it is requested that page breaks should be inserted to ensure that printed output looks as neat and as presentable as possible. These breaks should mirror the page breaks inserted by generating applications when producing local renderings in other formats (e.g. plain text, PDF, Word).

In xHTML, "page break before" and "page break after" styles can be applied to mark-up elements directly, thus:

    <p style="page-break-after: always">……</p>

    <table style="page-break-before: always">……</table>

Identification of the Reporting Entity

Reporting entities must identify themselves in the Inline XBRL instance document using company registration number as content of an xbrli:identifier element. The scheme attribute of the xbrli:identifier element must have "http://www.cipc.co.za/" as its content. Example:

```
<xbrli:entity>
    <xbrli:identifier scheme="http://www.cipc.co.za/">2005/123456/06</xbrli:identifier>
</xbrli:entity>
```

Titles in xHTML Files and Names of xHTML Files

The xHTML <title> element (placed in the document <head> part) provides an opportunity to identify the window in other contexts, like menus of open windows. The CIPC therefore requires that filers avoid static titles (such as "iXBRL doc" or "AFSs") and use a combination of the Company Name, Registration Number and Financial Year applicable to the specific submission (separated by dashes), e.g.:

> <title>Company ABC Ltd - 2005-123456-06 - 2017</title>

This will ensure document windows can be quickly located and uniquely identified for display.

It is also required that the xHTML data files to be uploaded to the CIPC portal should use a similar naming convention, e.g.:

> Company ABC Ltd - 2005-123456-06 - 2017.xhtml

In the above examples, the registration number 2005-123456-06 is made up as follows:

- 2005 represents the year of registration with the CIPC (first part of the number)
- 123456 is a random number generated by the CIPC when the company was registered (middle part of the number)
- 06 is a code identifying the type of company (last part of the number)
- Please note: Because Microsoft Windows operating systems do not allow filenames to have slashes ("/") in filenames, dashes ("-") need to be used for physical filenames.

The table below defines the entity types indicated by the last 2 digits in the registration number:

Entity type	Code ID
Private company (Pty) Ltd	07
Public company (Ltd)	06
State-owned company (SOC)	30
External company	10
Personal liability company (Inc)	21
Non-profit company (NPC)	08

Close Corporation (CC)	23
Limited By Guarantee	09
Unlimited	22
Transvaal Ordinance	20
Non Profit External Company	12
Primary Co-Operative	24
Secondary Co-Operative	25
Tertiary Co-Operative	26
Statutory Body	31

Hidden Data Elements

Inline XBRL provides a mechanism (*ix:hidden*) for marking up data items that do not normally appear on the human-readable face of a document. The *ix:hidden* section of an Inline XBRL document should only be reserved for:

- Document metadata, including creator information
- Boolean items not directly associated with statements on the face of the document
- Items not directly associated with facts on the face of the document
- Extensible enumeration elements, that are not provided with a relevant transformation function in the Transformation Registry of XBRL International
- Any other facts that do not normally appear on the face of the document

Please note: It is not a requirement to use hidden data elements. The scenarios above only attempt to make provision for when hidden elements would make sense to be used.

Please note: In order to avoid validation errors, none of the mandatory data elements (as published by CIPC here) shall be included in the hidden section of the report, except of elements defined with xbrli:boolean or enum2:enumerationItemType data types.

Tagging on Minimal Required Data Elements

All data elements listed under the minimum tagging requirements as specified by the Data Model mentioned above (and also in the Filers Guidelines for Business Aspects), must be tagged as individual data elements, including the elements in the notes.

It is allowed to report data element with nil attribute set to "true". The nil attribute is used to allow facts to be reported with a "null" value to indicate that information is unknown or not applicable on specific data elements. The nil value doesn't appear as element content, instead an attribute is used

to indicate that the content is nil. If the nil attribute is set to "true" in the XBRL schema, then the attribute xsi:nil = "true" must appear in an element that has no reportable element value.

Where a company has reportable facts that are not defined in the CIPC taxonomy, the most relevant "other" data element for the specific report should be used for reporting. For such facts an associated footnote will be required to explain the context of the un-specified fact.

Please note: For each element reported with a nil attribute set to "true", an explanatory footnote must be provided stating the reasons behind not reporting such element.

Complete Tagging of Textual Data

Taxonomy non-numeric elements when used in the report must mark up the corresponding data in a report in complete, i.e. all information in the report represented by the applied element must be marked-up. This is to avoid partially applied block tagging. If the filer will be reporting a particular disclosure, this is to assure that the whole section of the report is tagged with a single block type element rather than tagging only the heading.

Case Sensitivity of Tags

All tags in the .XHTML file are case-sensitive. Therefore the use of capital letters and small letters must be according to the data model of the taxonomy. For instance:

"**PropertyPlantAndEquipment**" is NOT THE SAME as "**propertyplantandequipmen**t"

This rule applies to both taxonomy tags and standard XHTML tags, like startDate and endDate which are used for iXBRL specification. For example:

<xbrli:startDate>2017-03-01</xbrli:startDate>
<xbrli:endDate>2018-02-28</xbrli:endDate>

Is valid, but the following is not:

<xbrli:startdate>2017-03-01</xbrli:startdate>
<xbrli:enddate>2018-02-28</xbrli:enddate>

When the CIPC receives a file where tags didn't follow the letter format as per data model and taxonomy, or iXBRL specifications, the customer will receive a message that the filing failed with errors, but they will not be able to view the errors.

Block Tagging on Disclosures

Reporting via individual tags on data elements of disclosures will not be mandatory during initial roll-out of XBRL, but all disclosures (e.g. Corporate Governance, Director Reports, etc.), should be block tagged with the use of the top element in the structure (except in cases where an element is one of the 31 mandatory elements).

Please Note: All relevant disclosures are required to be included in a set of AFSs and should not be omitted because the CIPC doesn't require tagging of individual data elements.

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Footnotes

All elements that are not provided with a fact value and will raise warnings during formula evaluation, must be reported with nil attribute set to "true". For such nil values, a footnote must be attached to the fact. All footnotes must be provided with *xml:lang* attribute set to English. The *link:footnoteLink* element must use *xlink:role="http://www.xbrl.org/2003/role/link"* as the standard role and the *link:footnote* element must use *xlink:role="http://www.xbrl.org/2003/role/footnote"* as the standard role. The *link:footnoteArc* must only use the *xlink:arcrole="http://www.xbrl.org/2003/arcrole/fact-footnote"* as the standard arcrole. Orphaned footnotes (i.e. footnotes that are not linked to any tagged data) may cause interpretation problems, therefore every nonempty footnote must be linked to at least one fact.

Entry points

CIPC taxonomy defines a set of entry points to facilitate browsing through the taxonomy contents and allowing the users to view selected reporting scope. In the root folder of the CIPC taxonomy reports layer (*"rep")* there is a specific placeholder – "*entry*" – for entry point schemas to be used for reporting of financial statements and annual returns (i.e. referenced from instance documents). For each module (IFRS-FULL and IFRS-SMEs) there is a total of 16 entry points, each with a unique combination of primary financial statements variants to address the specific reporting needs of an entity. Every filing submitted to the CIPC **MUST** reference only one entry point from this list (all applicable combinations are presented in Appendix A at the end of this document).

Please note that there are additional three *"full"* entry point schemas defined in the root folder of the CIPC taxonomy reports layer that **MUST NOT** be used for reporting to the CIPC. Purpose of those entry points is merely technical and it allows developers to view the full scope of the taxonomy and its contents.

Formatting of the Period Element

Period element in the context of inline XBRL instance document must be presented in the YYYY-MM-DD format, i.e. without the time component (an example of a period element including a time component would be: 2018-01-01T00:00:00). A time component is not expected to be necessary to tag annual reports. Moreover, it may result in inappropriate application and invalidity of defined calculation checks.

Use of Segment and Scenario Containers

As CIPC taxonomy prescribes xbrli:scenario as the context element on definition arcs with *http://xbrli.org/int/dim/arcrole/all* arcrole, xbrli:segment container must not be used in any context of inline XBRL document.

Value Sign Matches Element Definition

The sign of marked up data shall follow the definition of the applied taxonomy element together with its dimensional context (if present).

Scaling and Precision

Rounding is covered by the use of decimal/precision/scale attribute on the level of the iXBRL report. All reporting of monetary values (numbers) is preferred to be scaled by rounding to the nearest thousand with a decimals value of '-3' and a scale value of '3'. For instance R 1,234,567.89 should be rendered as R 1, 235. However, entities who wish to use other rounding mechanisms will be allowed to do so, but then the decimal attribute needs to clearly indicate how rounding was implemented. For instance, the decimal value should be '-6' when rounding to the nearest million was used. Indication of decimal values for rounding is essential for consistency when the CIPC analyses consolidated data of all entities.

Please Note: Commas are preferred as thousands separators for large numbers. Spaces will be allowed instead of commas, although commas will be ideal. No other separators or combination of different separators will be allowed, e.g. commas and spaces should *not be used together in the same document*. An example of an acceptable large number with commas as thousands separators is for instance 12,000,000.

Use of Decimals

Whenever decimals apply (e.g. when a monetary value is not rounded) only dots (.) will be allowed to indicate decimal values. Commas and all other possible indicators will be rejected by the CIPCs validation engine. For instance, to indicate a monetary value of one hundred and twenty three thousand rand and fifty cents, "123,000.50" will be valid while "123,000,50" will be invalid.

Use of Standard Units of Measure

Each numeric tag must be associated with a unit of measure. To give consistency in the use of units of measure (e.g. EUR for Euro, GW for Gigawatt, km for Kilometer, etc.) in Inline XBRL instance documents, the reporting entities should check in the XBRL specifications and unit registry whether a required unit exists before defining a custom unit. Custom unit measures should not be created if a standard unit defined in the XBRL Specification or XBRL unit registry can be used.

Percentages

By default percentages are reported in XBRL with decimal values e.g. 100% = 1; 50% = 0.5 etc. however they could be presented differently in iXBRL by using the *format* attribute. The CIPC requires that a unit based on 'pure' should be applied to any percentage values. For example, given the following line item in an iXBRL rendering:

FirstYeartaxRate 28% (no space between numeric value and % symbol)

The value 28% is marked up as follows:

<td><ix:nonFraction name="Year1Rate" contextref="AP1" unitref="PureUnit" decimals="2" scale="-2">**28**</ix:nonFraction>%</td>

Note that the percent sign itself occurs outside of the Inline XBRL mark up. All percentages will be rendered by using the "%" sign and never be by a word like "Percent".

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All percentages that appear in texts blocks catering for free text, will not be "stripped" from the text block to be interpreted as percentages. Only percentages in table format will be interpreted as percentage values.

Currency

Disclosure of monetary values will not assume any particular currency, but the unit reference of monetary values must indicate the currency used (e.g. "ZAR").

Transformation Registry

Whenever a string or numeric text used in an entity report does not follow the format based on the predefined data type of taxonomy element used to mark up such string or numeric text, a transformation rule shall be applied. For that purpose, CIPC requires applying the Transformation Rules Registry 3, as published by XBRL International on the dedicated website: https://specifications.xbrl.org/spec-group-index-inline-xbrl.html or any more recent versions (e.g. TR4 or TR5) of the Transformation Rules Registry provided with a 'Recommendation' status at XBRL International.

Final Comments

The CIPC established a Software Service Provider (SSP) Panel representing the XBRL skills base in South Africa to a large extent. The purpose of the panel is to have a forum of engagement between the CIPC, Software Service Providers with technical expertise, and Entities utilizing services of Software Service Providers. The panel's role is also to evaluate and define technical rules pertaining to XBRL tagging and solution development. This document may be updated occasionally as recommended by the panel, developers of the CIPCs taxonomy, or developers of the CIPCs web portal. Changes in tagging or other technical rules will accordingly be incorporated in solutions offered by members of the panel to CIPC.

The list of SSPs can be found at:

https://www.cipc.co.za/wp-content/uploads/2022/07/Recommended_SSPs_for_Provisioning_of_XBRL_Client_Software__-_FINAL.pdf

APPENDIX A

List of entry points to be used for reporting to the CIPC

Entry point	Annual returns	Financial accountability supplement	Annual statistical information	General Information	Statement of financial position	Income statement	Other comprehensive income	Cash flows	Changes in equity	Changes in net assets	Income and retained earnings	Notes	Disclosures
full_cipc_entry_point_ca_fas-2021-09-30	n/a	x	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
full_cipc_entry_point_coops_a1_2022-04-01.xsd	x	n/a	x	x	all	all	all	n/a	n/a	n/a	n/a	n/a	n/a
full_cipc_entry_point_full_ifrs_2021-09-30	x	n/a	x	x	all	all	all	all	x	x	n/a	all	all
full_cipc_entry_point_full_ifrs_coops_a2_b_c_others_2022-04-01.xsd	x	n/a	x	x	all	all	all	all	x	x	n/a	all	all
full_cipc_entry_point_grap_2021-09-30	x	n/a	n/a	x	current / non-current	all	n/a	direct	n/a	x	n/a	all	all
full_cipc_entry_point_ifrs_for_smes_2021-09-30	x	n/a	x	x	all	all	all	all	x	n/a	x	all	all
full_cipc_entry_point_ifrs_for_smes_coops_a2_b_c_others_2022-04-01.xsd	x	n/a	x	x	all	all	all	all	x	n/a	x	all	all
cipc_full_ifrs_01_isbn_sfpcn_ocibt_cfim_entry_point_2021-09-30	x	n/a	x	x			before tax		x	x	n/a	all	all
cipc_full_ifrs_02_isbn_sfpcn_ocint_cfim_entry_point_2021-09-30	x	n/a	x	x		by nature	net of tax		x	x	n/a	all	all
cipc_full_ifrs_03_isbf_sfpcn_ocibt_cfim_entry_point_2021-09-30	x	n/a	x	x	current / non-current		before tax		x	x	n/a	all	all

Entry point													
cipc_full_ifrs_04_isbf_sfpcn_ocint_cfim_entry_point_2021-09-30	x	n/a	x	x		by function	net of tax		x	x	n/a	all	all
cipc_full_ifrs_05_isbn_sfpol_ocibt_cfim_entry_point_2021-09-30	x	n/a	x	x			before tax	indirect	x	x	n/a	all	all
cipc_full_ifrs_06_isbn_sfpol_ocint_cfim_entry_point_2021-09-30	x	n/a	x	x		by nature	net of tax		x	x	n/a	all	all
cipc_full_ifrs_07_isbf_sfpol_ocibt_cfim_entry_point_2021-09-30	x	n/a	x	x	order of liquidity		before tax		x	x	n/a	all	all
cipc_full_ifrs_08_isbf_sfpol_ocint_cfim_entry_point_2021-09-30	x	n/a	x	x		by function	net of tax		x	x	n/a	all	all
cipc_full_ifrs_09_isbn_sfpcn_ocibt_cfdm_entry_point_2021-09-30	x	n/a	x	x			before tax		x	x	n/a	all	all
cipc_full_ifrs_10_isbn_sfpcn_ocint_cfdm_entry_point_2021-09-30	x	n/a	x	x		by nature	net of tax		x	x	n/a	all	all
cipc_full_ifrs_11_isbf_sfpcn_ocibt_cfdm_entry_point_2021-09-30	x	n/a	x	x	current / non-current		before tax		x	x	n/a	all	all
cipc_full_ifrs_12_isbf_sfpcn_ocint_cfdm_entry_point_2021-09-30	x	n/a	x	x		by function	net of tax		x	x	n/a	all	all
cipc_full_ifrs_13_isbn_sfpol_ocibt_cfdm_entry_point_2021-09-30	x	n/a	x	x			before tax	direct	x	x	n/a	all	all
cipc_full_ifrs_14_isbn_sfpol_ocint_cfdm_entry_point_2021-09-30	x	n/a	x	x	order of liquidity	by nature	net of tax		x	x	n/a	all	all
cipc_full_ifrs_15_isbf_sfpol_ocibt_cfdm_entry_point_2021-09-30	x	n/a	x	x		by function	before tax		x	x	n/a	all	all

cipc_full_ifrs_16_isbf_sfpol_ocint_cfim_entry_point_2021-09-30	x	n/a	x	x			net of tax		x	x	n/a	all	all
cipc_ifrs_for_smes_01_isbn_sfpcn_ocibt_cfim_entry_point_2021-09-30	x	n/a	x	x	current / non-current	by nature	before tax	indirect	x	n/a	x	all	all
cipc_ifrs_for_smes_02_isbn_sfpcn_ocint_cfim_entry_point_2021-09-30	x	n/a	x	x		by nature	net of tax		x	n/a	x	all	all
cipc_ifrs_for_smes_03_isbf_sfpcn_ocibt_cfim_entry_point_2021-09-30	x	n/a	x	x		by function	before tax		x	n/a	x	all	all
cipc_ifrs_for_smes_04_isbf_sfpcn_ocint_cfim_entry_point_2021-09-30	x	n/a	x	x		by function	net of tax		x	n/a	x	all	all
cipc_ifrs_for_smes_05_isbn_sfpol_ocibt_cfim_entry_point_2021-09-30	x	n/a	x	x	order of liquidity	by nature	before tax		x	n/a	x	all	all
cipc_ifrs_for_smes_06_isbn_sfpol_ocint_cfim_entry_point_2021-09-30	x	n/a	x	x		by nature	net of tax		x	n/a	x	all	all
cipc_ifrs_for_smes_07_isbf_sfpol_ocibt_cfim_entry_point_2021-09-30	x	n/a	x	x		by function	before tax		x	n/a	x	all	all
cipc_ifrs_for_smes_08_isbf_sfpol_ocint_cfim_entry_point_2021-09-30	x	n/a	x	x		by function	net of tax		x	n/a	x	all	all
cipc_ifrs_for_smes_09_isbn_sfpcn_ocibt_cfdm_entry_point_2021-09-30	x	n/a	x	x	current / non-current	by nature	before tax		x	n/a	x	all	all
cipc_ifrs_for_smes_10_isbn_sfpcn_ocint_cfdm_entry_point_2021-09-30	x	n/a	x	x		by nature	net of tax		x	n/a	x	all	all
cipc_ifrs_for_smes_11_isbf_sfpcn_ocibt_cfdm_entry_point_2021-09-30	x	n/a	x	x			before tax		x	n/a	x	all	all

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Entry point													
cipc_ifrs_for_smes_12_isbf_sfpcn_ocint_cfdm_entry_point_2021-09-30	x	n/a	x	x		by function	net of tax	direct	x	n/a	x	all	all
cipc_ifrs_for_smes_13_isbn_sfpol_ocibt_cfdm_entry_point_2021-09-30	x	n/a	x	x			before tax		x	n/a	x	all	all
cipc_ifrs_for_smes_14_isbn_sfpol_ocint_cfdm_entry_point_2021-09-30	x	n/a	x	x	order of liquidity	by nature	net of tax		x	n/a	x	all	all
cipc_ifrs_for_smes_15_isbf_sfpol_ocibt_cfdm_entry_point_2021-09-30	x	n/a	x	x			before tax		x	n/a	x	all	all
cipc_ifrs_for_smes_16_isbf_sfpol_ocint_cfim_entry_point_2021-09-30	x	n/a	x	x		by function	net of tax		x	n/a	x	all	all
cipc_grap_01_isbf_sfpcn_cfdm_entry_point_2021-09-30	x	n/a	n/a	x	current / non-current	by function	n/a	direct	n/a	x	n/a	all	all
cipc_grap_02_isbn_sfpcn_cfdm_entry_point_2021-09-30	x	n/a	n/a	x	current / non-current	by nature	n/a	direct	n/a	x	n/a	all	all