



Companies and Intellectual
Property Commission
a member of **the dtic** group

IXBRL AND FINANCIAL REPORTING SUBMISSIONS

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OUTLINE

- **Overview of Filing Requirements**
- **Public Interest Score**
- **Which companies must submit AFS via iXBRL**
- **Which companies must submit FAS**



ANNUAL RETURNS FILING REQUIREMENTS

- Submit annually on eServices – within 30 business days of the anniversary date of incorporation, and file with:
 - Audited AFS, where required, or
 - Independently reviewed AFS, or
 - Financial Accountability Supplement (FAS), where applicable, and
 - Beneficial ownership declaration, and
 - Compliance checklist (audited ; independently reviewed)

Call Centre: 086 100 2472
Website: www.cipc.co.za

Public Interest Score at end of financial year

PIS component	Points calculated
Third-party liabilities at financial year-end	1 point for every R1 million or portion thereof
Average number of employees during the financial year	A number of points equal to the average number of employees during the financial year (calculated as 1 point per employee)
Turnover during the financial year	1 point for every R1 million or portion thereof
Profit company	1 point for each individual known to have a direct or indirect beneficial interest in the company's issued securities at financial year-end
Non-profit company	1 point for each known member of the company, or individual who is a member of an association that is a member of the company, at financial year-end

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FACTS ABOUT iXBRL

- CIPC introduced XBRL on 1 July 2018
- It is an internationally recognized best practice standard for reporting financial information digitally
- eXtensible Business Reporting Language tags data, making it much easier to analyse and compare
- The use of XBRL is mandatory for entities required to file audited annual financial statements (AFSs), while entities may voluntarily use XBRL to file independently reviewed AFSs
- XBRL solutions (converting pdf into iXBRL) offered by recommended software service providers (SSP's) at a fee

WHICH COMPANIES MUST SUBMIT AFS VIA IXBRL?

Public Interest Score (PIS)

If your company has a PI score that is:

- 350 or more for the reporting period
- at least 100 and its AFSs were compiled internally

Enterprise Type

If your company is a:

- Public company (LTD)
- State-owned company (SOC)

Business Activity

If your company, in the ordinary course of its primary business activities, holds assets in a fiduciary capacity for persons who are not related to it, and the aggregate value of such assets held at any time during the financial year exceeds R5 million

Business Function

If your company is a non-profit company which was incorporated:

- (i) directly or indirectly by the state, an organ of state, a state-owned company, an international entity, a foreign state entity or a foreign company; or
- (ii) primarily to perform a statutory or regulatory function in terms of any legislation, or to carry out a public function at the direct or indirect initiation or direction of an organ of the state, a state-owned company, an international entity, or a foreign state entity, or for a purpose ancillary to any such function

Voluntary audit

If your company has an Memorandum of Incorporation that prescribes auditing of its financial statements. If the shareholders adopt a resolution requiring an audit ; board made determination to have AFS audited

Co-Operatives XBRL filing obligation

- As from 1 October 2022, Co-operatives who are required to be audited also need to file AFSs via XBRL.
- Category B Primary : Independently Reviewed Report (XBRL optional)
- Category C Primary : Audited Report (XBRL mandatory)
- Secondary/Tertiary/Apex : Audited Report (XBRL mandatory)

XBRL FILING STATISTICS

XBRL FILING STATISTICS



iXBRL
Tag it.
Report it.



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102 306

Total number of filings
since implementation
of XBRL



31 803

Total number of unique
filings since
implementation of XBRL



52 495

IFRS-Full filings since
implementation of XBRL



49 442

IFRS-SME filings since
implementation of XBRL



115

GRAP filings since
pilot implementation
of GRAP



34

Co-operative filings
since pilot implementation
of Co-ops



TOTAL FILINGS OVERVIEW

These statistics reflect all filings received through the XBRL system since implementation to date, covering the period 1 July 2018 to 31 July 2026.

GRAND TOTAL FILINGS

102 306

Period: 1 July 2018 – 31 July 2026



XBRL enables structured, transparent and comparable reporting for better governance and informed decision-making.



ACCURATE
DATA



TIMELY
INSIGHTS



STRONGER
ECONOMY

TRANSPARENCY • ACCOUNTABILITY • QUALITY • IMPACT

FACTS ABOUT FAS

COR 30.2 web-form that captures information about:

- the person primarily responsible for recording day to day financial transactions and maintaining the company's financial records
- the person primarily responsible for compiling financial information and preparing reports or statements
- the person who provides advice to the company concerning the maintenance of financial records
- the person who performs an Independent review of the company's Annual Financial Statements (if applicable)
- the manner in which the company maintains its financial records as required in terms of Section 28
- whether the company holds any assets in a fiduciary capacity for persons not related to it, as contemplated in Regulation 28 (2)(b)
- **Filed by entities:**
 - **not required to submit audited AFSs**
 - **not voluntarily submitting independently reviewed AFSs.**

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WHICH COMPANIES MUST SUBMIT FINANCIAL ACCOUNTABILITY SUPPLEMENT (FAS)

- PI Score less than 100 and not required to be audited.
- PI Score 100-349 and whose AFS are externally compiled and not audited.
- Independently reviewed AFS and elected not to file AFS on iXBRL.
- AFS not audited nor independently reviewed (AFS not assured).

XBRL ENQUIRIES AND SUPPORT

Email: xbtl@cipc.co.za

<https://enquiries.cipc.co.za/> (Choose Annual Financial Statements as the ticket category)

The CIPC website: www.cipc.co.za

Customer Notice 17 of 2026

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Thank you