



Companies and Intellectual
Property Commission

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Companies and Intellectual Property Commission CIPC XBRL Taxonomy Framework Architecture

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Document control

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1.0	2016-08-31	Michal Zubrycki	Final version approved by the CIPC
1.1	2017-10-26	Michal Zubrycki	<p>Changes applied to reflect revised CIPC taxonomy release (dated 2017-10-26), in particular:</p> <ul style="list-style-type: none"> ▪ Minor update to section 4.2.1.1. <i>Data types</i> – <code>registrationNumberItemType</code> changed to restricted <code>stringItemType</code>; and ▪ Update of formula expressions in Appendices A.2, A.3 and A.4. <p>Removal of section 10. Comply or explain</p>
1.2	2017-12-15	Michal Zubrycki	<p>Changes applied to reflect revised CIPC taxonomy release (dated 2017-12-26), in particular:</p> <ul style="list-style-type: none"> ▪ Minor update to section 4.2.1.1. <i>Data types</i> – <code>textBlockItemType</code> added to the list of applied XBRL data types for CIPC-specific concepts; ▪ Minor update to section 4.3. <i>Roles used on extended links</i> – updated example for <i>Disclosure ELR</i>; ▪ Added information (within section 5. <i>Sets of relations</i>) on the applied explanatory text block items as main placeholders for each of the Primary Financial Statement presentation and definition structure; ▪ Revised number of formulas in section 9. <i>Validation Rules</i>, including changes to <i>Table 3: Summary of formulas defined in the CIPC XBRL Taxonomy</i>; ▪ Added two new value assertions in <i>Appendix A.3.</i>; ▪ Added information about application of Assertion Severity 1.0 specification in section 9. <i>Validation Rules</i>; and ▪ Added paragraph on the new formulas validating the existence of the footnote for elements reported with nil value in section 9. <i>Validation Rules</i>. <p>Added clarification in the section 8. <i>Application of dimensions</i> on which dimensions are allowed to be used for reporting to CIPC</p> <p>Added Appendix A.5. <i>List of warnings</i></p>
1.3	2018-02-02	Michal Zubrycki	Minor update to the <i>Section 2. Data model</i> (revised list of reporting requirements)
1.4	2018-02-21	Michal Zubrycki	Updated test expression for value assertions <i>va_20</i> and <i>va_21</i> under A.3. <i>List of logical rules applicable for the IFRS-FULL and IFRS-SMES</i> . Function <i>string-length</i> was replaced with <i>count</i> function.
1.5	2018-03-08	Michal Zubrycki	Changes applied to reflect revised CIPC taxonomy release (dated 2018-03-08), in particular:

			<ul style="list-style-type: none"> ▪ Updated matrix with details of available entry points under section 3.2.2. <i>Reports layer</i> (removed FAS reference from all IFRS and IFRS-SMEs based entry point schemas) ▪ Removed value assertions ec_01 and ec_02 from <i>Appendix A.2. Minimum Tagging Requirements applicable for the CA_FAS</i> ▪ Removed value assertion va_07 from <i>Appendix A.3. List of logical rules applicable for the IFRS-FULL and IFRS-SMES</i> ▪ Removed value assertions ec_01, ec_22, ec_40-ec_47, ec_51, ec_58, ec_59 from <i>Appendix A.4. Minimum Tagging Requirements applicable for the IFRS-FULL and IFRS-SMES</i> ▪ Removed value assertion ec_51 from <i>Appendix A.5. List of warnings</i> ▪ Minor changes to the <i>Section 9. Validation rules</i> (revised number of assertions defined in the taxonomy)
1.6	2018-05-02	Michal Zubrycki	<p>Changes applied to reflect revised CIPC taxonomy release (dated 2018-05-02), in particular:</p> <ul style="list-style-type: none"> ▪ Revised test expression for value assertion va_03 from <i>Appendix A.3. List of logical rules applicable for the IFRS-FULL and IFRS-SMES (Name of company changed to Full registered name of company)</i> ▪ Removed value assertions ec_27 and ec_28 from <i>Appendix A.4. Minimum Tagging Requirements applicable for the IFRS-FULL and IFRS-SMES</i> <p>Minor changes to the <i>Section 9. Validation rules</i> (revised number of assertions defined in the taxonomy)</p>

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Introduction

The purpose of this document is to present and explain the architecture of the framework of XBRL taxonomies created by the Companies and Intellectual Property Commission [CIPC]¹. This document is aimed at users of the CIPC XBRL taxonomy, in particular business users working with the taxonomy in order to produce instance documents (by applying mappings to internal systems or assigning XBRL tags with values in any other manner) as well as developers of IT solutions facilitating reporting in the XBRL format or analysis of XBRL data.

XBRL South Africa Standard and Governance Framework

The XBRL SA jurisdiction issued, on the 5th of February 2014, a request for proposals to develop the overarching XBRL SA Standard, understood as set of architectural rules and principles governing adoption and development of XBRL taxonomies in South Africa. The XBRL SA jurisdiction conducted relevant analysis and recommended future architecture for South Africa taxonomies, together with governance and maintenance procedures and requirements for XBRL software platforms, applicable for centralised processing of XBRL data. The XBRL SA project was concluded, on the 1st of May 2015, with a release of *XBRL SA Standard Architecture* (with supporting documents) that outlines the relevant rules and principles of development of future XBRL SA taxonomies.

Variety of data scopes that were considered in the process of development the XBRL SA Standard made XBRL SA not to follow a single modelling approach or taxonomy architecture. Identified data components corresponded to particular regulations and reporting standards that are already reflected by existing taxonomies (recognized globally by supervisory institutions throughout the world) and ready to be reused for the specific purposes of South African regulators. Therefore the decision was to combine two major approaches: Interoperable Taxonomy Architecture (recognized by XBRL SA as MD – Moderately Dimensional) and European Taxonomy Architecture (recognized as HD – Highly Dimensional).

The XBRL SA highlighted that ITA is to be used as a prevailing architecture for the collection of data and syntactical expression of business requirements from underlying data models described using Data Point Methodology as part of harmonised definitions across feasible domains of information. The XBRL SA standard also incorporates the use of ETA technical approach for the specific parts of XBRL SA taxonomy.

In order to combine the MD and HD models into a single taxonomy set, a specific folder structure was created to represent the physical modularization allowing the organisations to maintain the individual extended reporting scope while reusing common definitions. The structure defines two main layers for the taxonomy sets, including:

- Definition layer used for all common-core and common-industry definitions for various domains;
- Reports layer for all domain-specific or organization specific definitions and for all presentation and form-view rendering components.

Each set of files defined under the above layers should follow specific sub-folder structure depending on the approach taken. In case of data scopes identified as Moderately Dimensional it should follow the

¹ <http://www.cipc.co.za/>

structure of IFRS Taxonomy (ITA), or for Highly Dimensional – DPM structure, recognized as European Taxonomy Architecture.

Below diagram² presents the high-level physical modularization of the XBRL SA Taxonomy Set:

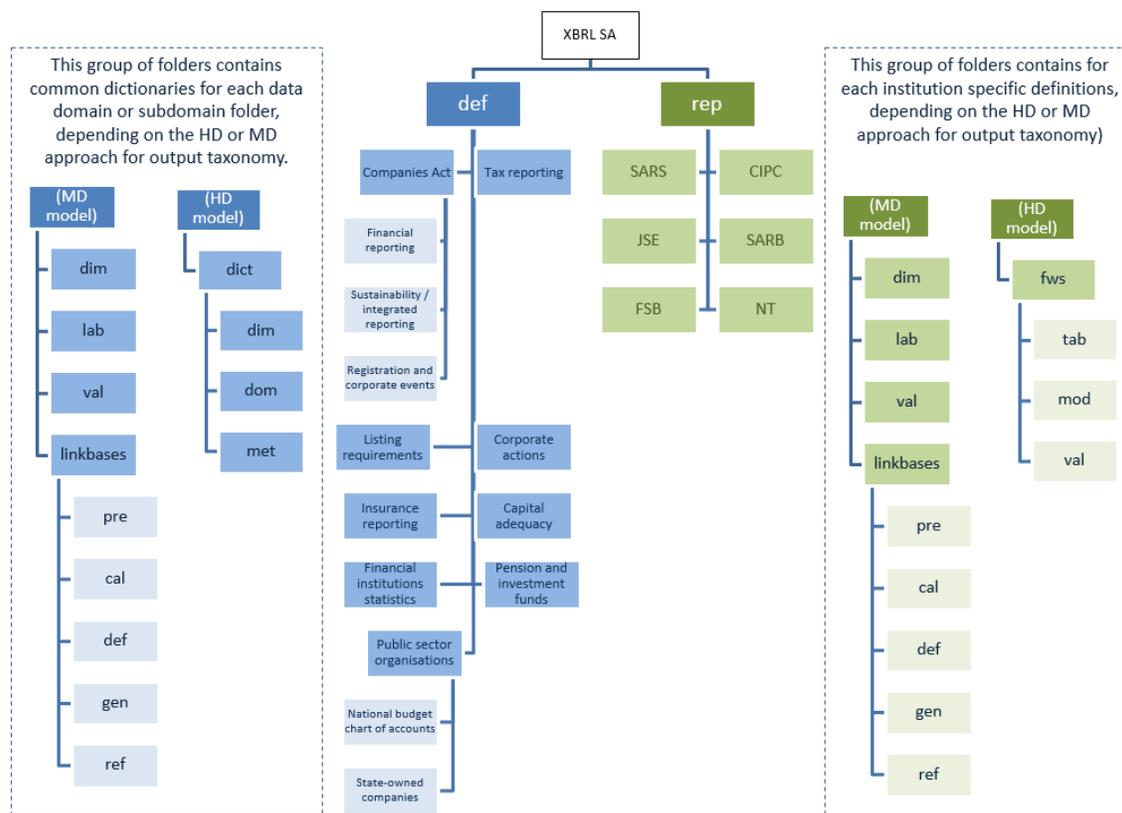


Figure 1: High-level physical modularization of the XBRL SA Taxonomy Set

For detailed information regarding the technical requirements for the XBRL SA Taxonomy Architecture, please refer to the *XBRL South Africa Standard and Governance Framework* and supporting documents.

CIPC relation to XBRL SA Standard

The Companies and Intellectual Property Commission was involved in the process of preparation of the XBRL South Africa Standard and was recognized as one of the major stakeholders to be taken in consideration while development of XBRL SA Taxonomy Architecture. From May 14th till 16th 2014 the XBRL SA Jurisdiction held a number of roundtable meetings with group of relevant regulatory and supervisory bodies in South Africa at the Financial Services Board in Pretoria. A set of data components was assigned to the CIPC as part of their reporting requirements, including Companies Act and Financial Reporting according to the International Financial Reporting Standards. Following international best practices and XBRL SA discoveries, the above mentioned components were agreed to be using the ITA modelling and taxonomy architecture.

² as presented in *XBRL SA Standard* document, page 20, available under the following link:
<http://za.xbrl.org/wp-content/uploads/sites/6/2015/06/XBRL-SA-Standard-Architecture-Draft-PUBLIC-DRAFT.pdf>

CIPC XBRL Taxonomy Architecture

This section presents and explains the details of the recommended technical architecture of the CIPC XBRL Taxonomy. In particular, it explains the scope (coverage of information requirements), modularization in files, manner of defining concepts and relations and other important design aspects.

1. Scope of the framework

The CIPC XBRL taxonomy framework reflects information requirements for annual return filings submitted by the domestic companies in South Africa. Under the current version, the scope of the framework is limited to requirements of Companies Act, No. 71 of 2008.

2. Data model

Prior to the development of a taxonomy, information requirements were analysed in order to identify reportable concepts and relations between them. This was prepared in the form of data model.

The data model for the CIPC XBRL Taxonomy was created as a result of analysis of the existing legal acts, regulations and reporting templates/forms provided by the authority:

- Companies Act, No. 71 of 2008, reporting requirements for domestic entities, as per Part C, Section 33, including:
 - Annual Return, according to the CIPC form CoR 30.1 and CR 7 (sections A, B and C);
 - Financial Accountability Supplement, according to the CIPC form CoR 30.2;
 - Annual Statistical Information, according to the CIPC form CR 7 (section D, applicable for primary co-operatives only);
 - Annual Financial Statement, including:
 - Primary financial statements, as per the latest version of IFRS XBRL Taxonomy dated March 31st, 2016³ (both full IFRS and IFRS for SMEs);
 - Set of detailing statements, as per the IFRS XBRL Taxonomy, including:
 - Sub-classification of Assets, Liabilities and Equities; and
 - Analysis of Income and Expense;
 - List of notes and accounting policies, as per the IFRS XBRL Taxonomy
 - Director's report and responsibility statement, as per section 30(3);
 - Director's functions and remuneration, as per sections 30(4), (5) and (6);
 - Company secretary's statement, as per section 88(2)(e);
 - Auditor's report, as per section 30(3);
 - Independent reviewer's report; and
 - Corporate Governance, according to the principles of King Code.

All this information is represented in Microsoft Excel format. The workbook is designed in a fashion that allows specifying general characteristics of each concept, in particular the English labels, period and data types, purpose of each item and its placement in relation to other concepts.

Structure of the current data model is divided into three main sections:

- *Concepts* tab that contains all elements defined in the taxonomy, that are specific to the CIPC Companies Act requirements;

³ <http://www.ifrs.org/XBRL/IFRS-Taxonomy/2016/Pages/default.aspx>

- *Enumerations* tab that contains structures for all drop down lists applicable to the CIPC XBRL Taxonomy; and
- A set of other tabs that contain all hierarchies and structures used in order to arrange the information scope to be part of the CIPC taxonomy:
 - with Companies Act specific structures marked light green; and
 - with IFRS XBRL taxonomy structures marked dark green.

Data model, jointly review by the international XBRL experts and CIPC business and IT personnel, was used as a basis for development of the CIPC XBRL taxonomy files (defining concepts, their properties and relations).

3. Location and modularization in folder and files

3.1. Location

The official root location of all files in the framework (root URL) will be *http://xbrl.cipc.co.za/taxonomy/*. This domain is under control of the authority publishing the taxonomy which is the Companies and Intellectual Property Commission.

Components of the framework will be placed in folders under the root URL followed by the date of publication according to the pattern: *{root URL}/{date of publication in format YYYY-MM-DD}/{abbreviated name of a component of the framework}/{file name}*.

3.2. Physical modularisation of the CIPC XBRL Taxonomy

The CIPC XBRL Standard consists of sets of taxonomy files divided into:

- Definition layer (*def*) reflecting representations (structures and definitions) of the regulations of certain acts or additional reporting requirements;
- Reports layer (*rep*) reflecting representations of submission reports that are specific to CIPC.

Concerning different taxonomy architectures recognized by the XBRL SA Standard, CIPC XBRL Taxonomy is following the moderately dimensional model (MD model) reflecting Interoperable Taxonomy Architecture (ITA) and IFRS Taxonomy Architecture.

Following diagram presents the high-level physical modularization of the CIPC XBRL Taxonomy based on the folder structure of the XBRL SA Taxonomy Set.

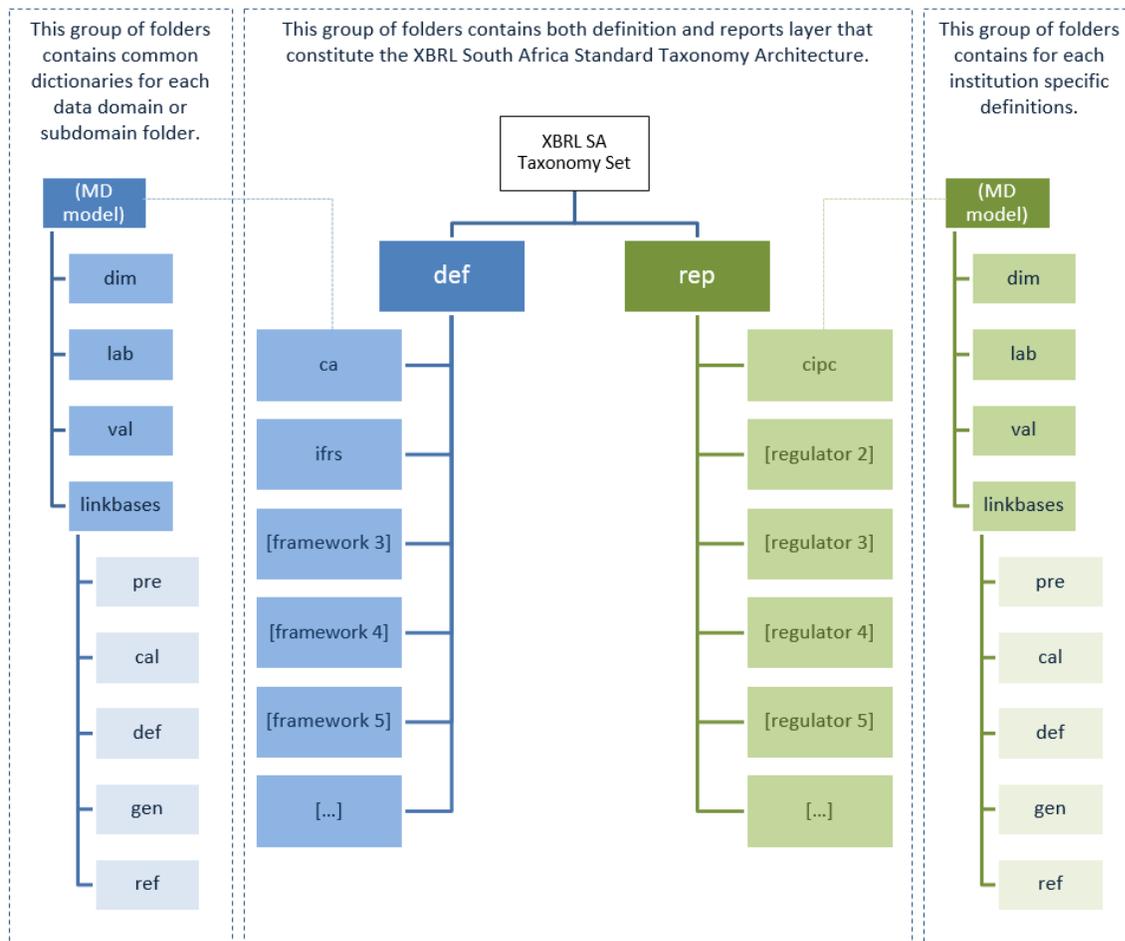


Figure 2: High-level physical modularization of the CIPC XBRL Taxonomy

3.2.1. Definition layer

All existing legal acts and other reporting requirements that are part of the CIPC XBRL Taxonomy scope, are defined within *def* folder as common dictionaries reusable by different regulators. Each subfolder reflects the contents of particular regulation using the following structure:

- *root folder* containing core XBRL schema with definition of business concepts and their properties
 - *dimensions* folder with the definition of dimensional constructs;
 - *labels* folder with the definition of human readable labels in English;
 - *formulas* folder with the definition of business rules (if defined) expressed using Formula Linkbase;
 - *linkbases* with the definition of relations between concepts defined in core schema (presentation, calculation and definition);
 - *references* with the definition of references to the regulations and legal acts; and
 - *enumerations* with the definition of drop down elements and their structures (as described later in this document); and

- *fdn* with the definition of all custom-defined technical constructs that are not covered explicitly by the official XBRL specifications⁴.

At the moment not all of the above mentioned folders is used in the published version of the CIPC XBRL Taxonomy. Purpose of those is to facilitate the harmonised metadata repository in the future.

3.2.2. Reports layer

Reports layer is dedicated to the CIPC specific definitions of XBRL constructs (currently none are defined) and relations that are not part of common dictionary, and should reflect CIPC submission forms, with content following below structure:

- *root folder* containing core XBRL schema with definition of business concepts and their properties that are specific to CIPC, as well as entry points to allow the user of the taxonomy to view selected reporting scope
 - *dimensions* folder with the definition and hierarchies of dimensional constructs;
 - *labels* folder with the definition of human readable labels in English specifically created by the CIPC;
 - *entry* folder with the different combination of entry points used for reporting purposes (i.e. referenced from instance documents filed by reporting entities);
 - *formula* folder with the definition of business rules (if defined) expressed using Formula Linkbase;
 - *linkbases* with the definition of relations between concepts defined in core schema (presentation, calculation, definition, generic and reference);
 - *references* with the definition of references to the regulations and legal acts; and
 - *enumerations* with the definition of drop down elements and their structures (as described later in this document);

Full entry points used for technical purposes are defined in in the root folder within the reports layer. They allow classifying submitted reports in terms of main information scope.

Entry points used for reporting purposes are stored in the *entry* folder. Name of these entry point files start with the regulator name followed by an ordering component, abbreviated contents of the entry point and a publication date in format YYYY-MM-DD, according to the below pattern:

{regulator name}_{ordering component}_{content}_entry_point_{date stamp in format YYYY-MM-DD}.xsd

The current version of the taxonomy allows selecting between sixteen various entry point schema files for both IFRS and IFRS for SMEs. The following figure presents the list of available entry points in the CIPC XBRL taxonomy with their imported components:

⁴ As available on <http://specifications.xbrl.org/>

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-2016-08-31	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_full_ifrs_2016-08-31	x	n/a	x	x	all	all	all	all	x	x	n/a	all	all
full_cipc_entry_point_ifrs_for_smes_2016-08-31	x	n/a	x	x	all	all	all	all	x	n/a	x	all	all
cipc_full_ifrs_01_isbn_sfpcn_oci_bt_cfim_entry_point_2016-07-31	x	n/a	x	x			before tax		x	x	n/a	all	all
cipc_full_ifrs_02_isbn_sfpcn_oci_bt_cfim_entry_point_2016-07-31	x	n/a	x	x	current / non-current		net of tax		x	x	n/a	all	all
cipc_full_ifrs_03_isbf_sfpcn_oci_bt_cfim_entry_point_2016-07-31	x	n/a	x	x			before tax	indirect	x	x	n/a	all	all
cipc_full_ifrs_04_isbf_sfpcn_oci_bt_cfim_entry_point_2016-07-31	x	n/a	x	x			net of tax		x	x	n/a	all	all
cipc_full_ifrs_05_isbn_sfpol_oci_bt_cfim_entry_point_2016-07-31	x	n/a	x	x			before tax		x	x	n/a	all	all
cipc_full_ifrs_06_isbn_sfpol_oci_bt_cfim_entry_point_2016-07-31	x	n/a	x	x	order of liquidity		net of tax		x	x	n/a	all	all
cipc_full_ifrs_07_isbf_sfpol_oci_bt_cfim_entry_point_2016-07-31	x	n/a	x	x			before tax		x	x	n/a	all	all
cipc_full_ifrs_08_isbf_sfpol_oci_bt_cfim_entry_point_2016-07-31	x	n/a	x	x			net of tax		x	x	n/a	all	all
cipc_full_ifrs_09_isbn_sfpcn_oci_bt_cfdm_entry_point_2016-07-31	x	n/a	x	x			before tax		x	x	n/a	all	all
cipc_full_ifrs_10_isbn_sfpcn_oci_bt_cfdm_entry_point_2016-07-31	x	n/a	x	x	current / non-current		net of tax		x	x	n/a	all	all
cipc_full_ifrs_11_isbf_sfpcn_oci_bt_cfdm_entry_point_2016-07-31	x	n/a	x	x			before tax	direct	x	x	n/a	all	all
cipc_full_ifrs_12_isbf_sfpcn_oci_bt_cfdm_entry_point_2016-07-31	x	n/a	x	x			net of tax		x	x	n/a	all	all
cipc_full_ifrs_13_isbn_sfpol_oci_bt_cfdm_entry_point_2016-07-31	x	n/a	x	x			before tax		x	x	n/a	all	all
cipc_full_ifrs_14_isbn_sfpol_oci_bt_cfdm_entry_point_2016-07-31	x	n/a	x	x	order of liquidity		net of tax		x	x	n/a	all	all

cipc_full_ifrs_15_isbf_sfpol_ocibt_cfdm_entry_point_2016-07-31	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_2016-07-31	x	n/a	x	x			net of tax	x	x	n/a	all	all
cipc_ifrs_for_smes_01_isbn_sfpocn_ocibt_cfim_entry_point_2016-07-31	x	n/a	x	x			before tax	x	n/a	x	all	all
cipc_ifrs_for_smes_02_isbn_sfpocn_ocint_cfim_entry_point_2016-07-31	x	n/a	x	x	current / non-current	by nature	net of tax	x	n/a	x	all	all
cipc_ifrs_for_smes_03_isbf_sfpocn_ocibt_cfim_entry_point_2016-07-31	x	n/a	x	x			before tax	x	n/a	x	all	all
cipc_ifrs_for_smes_04_isbf_sfpocn_ocint_cfim_entry_point_2016-07-31	x	n/a	x	x		by function	net of tax	x	n/a	x	all	all
cipc_ifrs_for_smes_05_isbn_sfpocn_ocibt_cfim_entry_point_2016-07-31	x	n/a	x	x			before tax	x	n/a	x	all	all
cipc_ifrs_for_smes_06_isbn_sfpocn_ocint_cfim_entry_point_2016-07-31	x	n/a	x	x	order of liquidity	by nature	net of tax	x	n/a	x	all	all
cipc_ifrs_for_smes_07_isbf_sfpocn_ocibt_cfim_entry_point_2016-07-31	x	n/a	x	x		by function	before tax	x	n/a	x	all	all
cipc_ifrs_for_smes_08_isbf_sfpocn_ocint_cfim_entry_point_2016-07-31	x	n/a	x	x			net of tax	x	n/a	x	all	all
cipc_ifrs_for_smes_09_isbn_sfpocn_ocibt_cfdm_entry_point_2016-07-31	x	n/a	x	x		by nature	before tax	x	n/a	x	all	all
cipc_ifrs_for_smes_10_isbn_sfpocn_ocint_cfdm_entry_point_2016-07-31	x	n/a	x	x	current / non-current		net of tax	x	n/a	x	all	all
cipc_ifrs_for_smes_11_isbf_sfpocn_ocibt_cfdm_entry_point_2016-07-31	x	n/a	x	x			before tax	x	n/a	x	all	all
cipc_ifrs_for_smes_12_isbf_sfpocn_ocint_cfdm_entry_point_2016-07-31	x	n/a	x	x		by function	net of tax	x	n/a	x	all	all
cipc_ifrs_for_smes_13_isbn_sfpocn_ocibt_cfdm_entry_point_2016-07-31	x	n/a	x	x			before tax	x	n/a	x	all	all
cipc_ifrs_for_smes_14_isbn_sfpocn_ocint_cfdm_entry_point_2016-07-31	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_sfpocn_ocibt_cfdm_entry_point_2016-07-31	x	n/a	x	x			before tax	x	n/a	x	all	all
cipc_ifrs_for_smes_16_isbf_sfpocn_ocint_cfim_entry_point_2016-07-31	x	n/a	x	x		by function	net of tax	x	n/a	x	all	all

4. Definition of concepts, dimensional constructs and other

Concepts, dimensional constructs and other artefacts are defined in XBRL schema files. In particular, XBRL schema files contain definitions of:

- reportable concepts (items),
- non-reportable concepts (abstracts) used to support browsing of the taxonomy tree structures (relations),
- dimensional constructs (hypercube items, dimension items and domain members) that reflect breakdowns or special characteristics applicable for reportable concepts,
- enumeration drop down list elements,
- *roleTypes* used on definition extended links that combine relationships of a specific nature or application (e.g. Statement of Financial Position, Note on related parties, etc.).

4.1. Namespaces

Namespaces are used to differentiate between concepts defined by different regulations or applicable for different purposes. They are used in order to avoid name clashes and indicate the origin of each defined concept or construct.

Namespaces in the CIPC XBRL Taxonomy are constructed using the base part *http://xbrl.cipc.co.za/taxonomy/* followed by an identification of a component of a framework (e.g. 'ca' for Companies Act). The list of currently used namespaces and prefixes (applied consistently across the framework) is defined below:

Recommended prefix	Namespace
cipc	http://xbrl.cipc.co.za/taxonomy
cipc-ca	http://xbrl.cipc.co.za/taxonomy/ca
cipc-ca-enum	http://xbrl.cipc.co.za/taxonomy/ca/enum
cipc-fdn	http://xbrl.cipc.co.za/taxonomy/fdn
rol_cipc	http://xbrl.cipc.co.za/taxonomy/role
rol_cipc_enum	http://xbrl.cipc.co.za/taxonomy/role/enum
rol_cipc_dim	http://xbrl.cipc.co.za/taxonomy/role/dimensions

Table 1: Namespaces and prefixes used in CIPC XBRL Taxonomy

4.2. Concepts and constructs

As described above, the CIPC XBRL Taxonomy contains definitions of reportable concepts (items), non-reportable concepts (abstracts) and dimensional constructs (hypercubes, dimensions and domain members).

All concepts are defined in *item* substitution group or derived from it (*hypercubeItem* for hypercubes and *dimensionItem* for dimensions). All concepts are nillable (*@nillable="true"*) hence, they can be reported as nilled (*@xsi:nil="true"*). Although semantically unimportant, values of *@id* attribute (used for the purpose of creating links in XLink) are constructed basing on the pattern: *{recommended prefix}_{element name}*⁵.

⁵ As defined in <http://www.xbrl.org/technical/guidance/FRTA-RECOMMENDATION-2005-04-25+corrected-errata-2006-03-20.htm> (FRTA) rule 2.1.5. This pattern applies to items, abstracts, dimensional constructs, *roleTypes*, data types and enumerations for custom data types.

Naming convention for CIPC XBRL Taxonomy concepts is in general following IFRS rules and principles defined in Appendix A: Style Guide⁶.

4.2.1. Reportable concepts

Definition of a reportable (non-abstract, i.e. *@abstract="false"*) concept must at minimum consist of:

- unique local (within a namespace) name,
- indication of a period type,
- identification of a data type.

Names of reportable concepts are corresponding to the L3C (Label CamelCase Concatenation) representation of meaningful standard labels in English.

Value of *@periodType* attribute is either *instant* for these concepts that are reported at a point of time (as of specified date) or *duration* for concepts representing flows and changes (between specified dates or infinite). In cases where the period type is not obvious, the period type attribute is set to *duration*⁷. This information must be taken into consideration in instance document when constructing contexts for facts based on reportable concepts. For textual concepts (i.e. concepts whose data type is *stringItemType*) start and end dates should reflect the boundary dates for which a report is created, for example, if the financial statement covers the third quarter of 2010 then the dates are 2010-07-01 and 2010-09-30 respectively. Similarly reasoning applies for concepts that represent dates. For instance in an annual report commencing June 2009 the context start and end dates for date concepts such as “Reporting period end date”, “Reporting period start date” and “Date of approval of report” would be 2009-07-01 and 2010-06-30 respectively.

4.2.1.1. Data types

Data type defines constraints on possible to report values. It is assumed that CIPC XBRL Taxonomy may apply any of the standard XBRL data types⁸ as well as their extensions and restriction. Currently, the CIPC XBRL taxonomy make use of the following data types for reportable concepts:

- *stringItemType* (base XBRL type),
- *booleanItemType* (base XBRL type),
- *dateItemType* (base XBRL type)
- *monetaryItemType* (base XBRL type),
- *decimalItemType* (base XBRL type),
- *integerItemType* (base XBRL type),
- *domainItemType* (XBRL International Registry type)⁹,
- *domainItemType* (XBRL International Registry type),
- *textBlockItemType* (XBRL International Registry type),
- *enumerationItemType* (Extensible Enumerations 1.0. Specification type)¹⁰,
- *customerCodeItemType* (custom item type; restriction of a *stringItemType*),

⁶ http://www.ifrs.org/XBRL/IFRS-Taxonomy/2016/Documents/IFRS%20Taxonomy%20Architecture_2016_vFINAL.pdf

⁷ This is for the reasons that it is always possible to indicate a moment in time using two identical dates (more precisely data and time) while it is not possible to describe a period of time using just a single date. The same approach was taken by the IFRS taxonomy.

⁸ As defined in <http://www.xbrl.org/2003/xbrl-instance-2003-12-31.xsd>

⁹ As defined in <http://www.xbrl.org/dtr/type/nonNumeric-2009-12-16.xsd>

¹⁰ As defined in <http://www.xbrl.org/2014/extensible-enumerations.xsd>

- `identityNumberItemType` (custom item type; restriction of a `integerItemType`),
- `isoCountryCodeItemType` (custom item type; restriction of a `stringItemType`),
- `legalEntityIdentifierItemType` (custom item type; restriction of a `stringItemType`),
- `registrationNumberItemType` (custom item type; restriction of a `stringItemType`).

All custom data types are defined in *Definition Layer* under *fdn* subfolder's schema `cipc_ca_fdn_2016-07-31.xsd` Fragment of the custom data type `isoCountryCodeItemType` declaration is presented on the code example below:

```
<xsd:complexType name="isoCountryCodeItemType">
  <xsd:simpleContent>
    <xsd:restriction base="xbrli:stringItemType">
      <xsd:pattern value="[A-Z]{3}" />
      <xsd:attributeGroup ref="xbrli:nonNumericItemAttrs" />
    </xsd:restriction>
  </xsd:simpleContent>
</xsd:complexType>
```

Code example 1: Declaration of the custom data in the CIPC XBRL Taxonomy

All elements that are used as to be serving as dropdown lists are defined in accordance to the Extensible Enumerations 1.0. Specification within the *definition* layer under the folder *enumerations*. Those elements are using data type `enum:enumerationItemType` and are described in the `cipc_ca-enum_2016-07-31.xsd` schema with additional attributes:

- `enum:linkrole` pointing to the Extended Link Role with the hierarchy defined for the enumeration options,
- `enum:domain` pointing to the parent domain member storing the available enumeration options,
- `enum:headUsable` describing the usability of the parent domain member.

Elements treated as enumeration options are defined as domain members and structured within the Definition linkbase (as described later in this document).

4.2.2. Abstract constructs

All not-reportable concepts have `@abstract="true"`.

Names of abstract constructs are corresponding to the L3C (Label CamelCase Concatenation) representation of meaningful standard labels in English followed by the word *Abstract* (e.g. `@name="IntangibleAssetsAbstract"`) in order not to occupy meaningful names that may be otherwise assigned to reportable concepts and differentiate from other constructs.

Although it is semantically unimportant, all abstracts should have `@periodType="duration"` and `@dataType="stringItemType"`.

4.2.3. Dimensional constructs

Definition of dimensional constructs are following the rules of the XBRL Dimensions 1.0 specification and the recent recommendations and deliverables of the XBRL International Working Group on Interoperable Taxonomy Architecture.

According to the above, all dimensional constructs are defined as abstracts (*@abstract="true"*). Moreover, hypercubes should be defined in *hypercubeItem* and dimensions in *dimensionItem* substitutions groups¹¹, data type of domain members are *domainItemType*¹², and, although semantically unimportant, all dimensional constructs have *@periodType="duration"* and hypercubes and dimensions have *@dataType="stringItemType"*.

Names of dimensional constructs are corresponding to the L3C (Label CamelCase Concatenation) representation of meaningful standard labels in English followed by one of the following words:

- Table for hypercube items (e.g. *@name="DisclosureOfClassesOfShareCapitalTable"*),
- Axis for dimension items (e.g. *@name="MaturityAxis"*),
- Member for domain member (e.g. *@name="PlantAndMachineryMember"*) (except of enumeration lists),

in order not to occupy meaningful names that may be otherwise assigned to reportable concepts and differentiate from other constructs.

As a result of application of certain modelling techniques which rationales are described later in this document, the CIPC XBRL taxonomy defines a number of typed dimensions and hence also typed domains. Definition of a typed domain must consist of a *@name*, *@dataType* and *@id* (semantically unimportant but required in order to reference from a declaration of a typed dimensions). Names of typed domains reflect the camel-case description of their content followed by the component *identifier* (e.g. *identityNumber*). *@dataType* of typed domains is *integer* (XML Schema data type).

4.3. Roles used on extended links

XBRL schema files contain declarations of *roleTypes* used on extended links. They should distinguish and name the sets of relations defined in linkbase files.

Declaration of a *roleType* should consist of a *@roleURI* attribute (which is a unique identification of a role in a form a Unified Resource Identifier¹³ that allows to create networks of relations spread across many files), an *@id* attribute (used for linking purposes with no semantic meaning) and subelements: *definition* (containing human readable description in a single language) and *usedOn* specifying the kinds of extended links (or resources) where the declared *roleType* can be applied.

In general, *roleTypes* are created for two purposes:

- due to business reasons - in order to support browsing of a taxonomy by separating information sets (concepts and relations between them) that represent certain parts of reporting requirements (e.g. all concepts from Balances sheet account form and relations between them),

¹¹ As defined in <http://www.xbrl.org/2005/xbrldt-2005.xsd>

¹² As defined in <http://www.xbrl.org/dtr/type/nonNumeric-2009-12-16.xsd>

¹³ http://en.wikipedia.org/wiki/Uniform_Resource_Identifier

- due to technical reasons, as a consequence of rules defined in specifications (e.g. disallowing undirected cycles for certain types of relations, algorithms for inheritance of dimensional information ancestors, etc.)

Due to the reasons defined above all *roleTypes* defined in the CIPC XBRL Taxonomy contain a number component. It should consist of a main three-digit identifier of an information set from business perspective, followed by a dot and followed by a three-digit identifier of a subset of relations for a given information set (e.g. 999.001). This number component should be included on each *roleType* as part of a value of *@roleURI*, definition element and generic labels on *roleTypes* (if applied in the future). This component serves also the ordering purposes in the absence of an order identifier on extended links. Its use and construction are explained later in this section.

In terms of structuring of relationships in the definition linkbase, the CIPC XBRL Taxonomy should distinguish between the following four types of *roleTypes*, which are used to define:

- a) general information sets containing items linked to commonly applied dimensional information (e.g. distinction between solo and consolidated data),
- b) enumeration sets containing items structured in form of drop down lists,
- c) for-application dimensions as per IFRS Taxonomy Guideline
- d) default members for all dimensions defined in the CIPC XBRL taxonomy (or referred from external taxonomies).

Description of a type of information set (regarding which group it applies to) should be expressed by the pattern applied for the number component and construction of a value of *@roleURI* attribute, *definition* element and generic labels for *roleTypes*.

For the general Companies Act requirements, the number component starts with three zeros followed by a dot followed by subset number ordering the type of particular CIPC form (e.g. [000.200] *Financial Accountability Supplement*).

All primary financial statements are having ordering component reflecting its IFRS representation, adjusted to the general pattern of six-digits number separated in the middle by a dot, to allow its future use, if necessary, for any subset of related information to be incorporated into the CIPC XBRL Taxonomy. All notes and disclosures are starting with a reserved three digit identifier with value [8XX] followed by a numbering component for the subset information.

Three digit identifier with values 9{XX} should be reserved for general domains of dimensions, except of [999] which is reserved for storing Extensible Enumeration 1.0 structures within the Definition Linkbase.

As explained above, value of *definition* subelements should consist of a number component (in square brackets) followed by the human description (in English) of the content of the extended link for the purpose of which the *roleType* is defined (e.g. [000.100] *Annual returns*). If a *roleType* is used to express explanatory information it contains components Notes – (deriving from IFRS taxonomy) or Disclosures – (for Companies Act requirements) at the beginning of definition description (e.g. [800.900] Disclosures – Directors' functions and remunerations). For detailing enumeration list dropdowns a word Enumerations is used followed by a dash followed by an identification of the information set (e.g. [999.01] Enumerations – Recognised profession). For dimensional information deriving from the IFRS taxonomy (and defined by

the CIPC XBRL Taxonomy) a word Axis followed by a dash followed by a description of the dimensional information stored (e.g. [990.000] Axis – Defaults).

Construction of *@roleURIs* should begin with the following base URI: *http://xbrl.cipc.co.za/taxonomy/{component of the framework}/role* followed by the number component and followed by component distinguishing type of information stored and the camel-case description (in English) of the content of the extended link for the purpose of which the *roleType* is defined (each component should be separated with a slash, e.g. *http://xbrl.cipc.co.za/taxonomy/ca/role/enum/999.002/Frequency*).

roleTypes defined by in the CIPC XBRL Taxonomy can be used on *presentationLink*, *definitionLink* and *calculationLink*, however in the future they can also indicate other type of linkbases to be used on, depending on the requirements.

Example of a *roleType* declaration defined in *rol_cipc_ca-enum_2016-07-31.xsd* is presented below on the code example:

```
<link:roleType roleURI="http://xbrl.cipc.co.za/taxonomy/ca/role/enum/999.002/Frequency" id="Frequency">
  <link:definition>[999.002] Enumerations - Frequency</link:definition>
  <link:usedOn>link:definitionLink</link:usedOn>
</link:roleType>
```

Code example 2: Example of a *roleType* declaration in the CIPC XBRL Taxonomy

5. Sets of relations

The CIPC XBRL Taxonomy contains relations in the presentation, definition, calculation and generic linkbases. Relations in the presentation and calculation linkbase should be constructed as defined in the XBRL 2.1 Specification. Definition linkbase relations should be constructed using arcs with arcroles defined in XBRL Dimensions 1.0 .

Relations should provide semantic information on:

- placement of concepts (items with dimensional information) in particular information sets (such as Auditor’s report, Statement of financial position, current/non-current, etc.),
- application of dimensional information for items,
- hierarchical structures between items and members of dimensions.

Additionally, for all the Primary Financial Statements and Notes coming from the IFRS taxonomy, in the definition linkbase, the additional information about the consolidation scope is indicated on definition arc by the *@targetRole* attribute pointing to an extended link role containing the dimension *Consolidated and separate financial statements [axis]*. Targeted extended link contains detailed information set about the contents of the particular dimension (domain members and their hierarchy)

Use of *@targetRole* attribute is presented on the code example below:

```
<link:definitionArc xlink:type="arc" xlink:arcrole="http://xbrl.org/int/dim/arcrole/hypercube-dimension" xlink:from="ConsolidatedAndSeparateTable" xlink:to="ConsolidatedAndSeparateFinancialStatementsAxis" xlink:title="definition: ConsolidatedAndSeparateTable to ConsolidatedAndSeparateFinancialStatementsAxis" order="1.0" xbrl:targetRole="http://xbrl.cipc.co.za/taxonomy/role/dimensions/901.000/ConsolidatedAndSeparateFinancialStatements"/>
```

Code example 3: @targetRole attribute code example

Moreover, for the Primary Financial Statements under IFRS-FULL and IFRS-SMEs modules, each presentation and definition linkbase hierarchy is structured differently from its original IFRS taxonomy representation. In particular, each tree starts with an explanatory text block element (with data nonnum:textBlockItemType) followed by an abstract item under which the contents of particular statement are stored. This is to allow reporting entities (e.g. banks or insurance companies) who may not be in a position to report on actual data elements in the PFSs due to industry-specific positions that are not covered by the CIPC taxonomy, to tag whole statements in a single block of text.

Examples of the above approach are presented on the screen below:

```
<link:presentationLink xlink:type="extended" xlink:role="http://xbrl.cipc.co.za/taxonomy/role/210.000/StatementOfFinancialPositionCurentNoncurrent">
<link:loc xlink:type="locator" xlink:href="../../../../def/ca/cipc_ca-cor_2016-08-31.xsd#cipc-ca_StatementOfFinancialPositionExplanatory" xlink:label="StatementOfFinancialPositionExplanatory" xlink:title="StatementOfFinancialPositionExplanatory"/>
<link:loc xlink:type="locator" xlink:href="../../../../def/ifrs/full_ifrs/full_ifrs-cor_2016-03-31.xsd#ifrs-full_StatementOfFinancialPositionAbstract" xlink:label="StatementOfFinancialPositionAbstract" xlink:title="StatementOfFinancialPositionAbstract"/>
<link:presentationArc xlink:type="arc" xlink:arcrole="http://www.xbrl.org/2003/arcrole/parent-child" xlink:from="StatementOfFinancialPositionExplanatory" xlink:to="StatementOfFinancialPositionAbstract" xlink:title="presentation: StatementOfFinancialPositionExplanatory to StatementOfFinancialPositionAbstract" order="1.0"/>
```

Code example 4: Application of explanatory text block item as a main placeholder for the presentation tree structure

```
<link:definitionLink xlink:type="extended" xlink:role="http://xbrl.cipc.co.za/taxonomy/role/210.000/StatementOfFinancialPositionCurentNoncurrent">
<link:loc xlink:type="locator" xlink:href="../../../../def/ca/cipc_ca-cor_2016-08-31.xsd#cipc-ca_StatementOfFinancialPositionExplanatory" xlink:label="StatementOfFinancialPositionExplanatory" xlink:title="StatementOfFinancialPositionExplanatory"/>
<link:loc xlink:type="locator" xlink:href="../../../../def/ifrs/full_ifrs/full_ifrs-cor_2016-03-31.xsd#ifrs-full_StatementOfFinancialPositionAbstract" xlink:label="StatementOfFinancialPositionAbstract" xlink:title="StatementOfFinancialPositionAbstract"/>
<link:definitionArc xlink:type="arc" xlink:arcrole="http://xbrl.org/int/dim/arcrole/domain-member" xlink:from="StatementOfFinancialPositionExplanatory" xlink:to="StatementOfFinancialPositionAbstract" xlink:title="definition: StatementOfFinancialPositionExplanatory to StatementOfFinancialPositionAbstract" order="1.0"/>
```

Code example 5: Application of explanatory text block item as a main placeholder for the definition tree structure

Please note that the reporting entities are only required to use the explanatory text block for the PFS reporting only in cases as described in the *Filers Guidelines: Business Aspects*¹⁴.

6. Labels

The CIPC XBRL Taxonomy contains English labels for each concept. Additionally, it should contain also generic labels for other constructs such as *roleTypes*, however at current there is no such requirement. Apart from CIPC-specific labels introduced for the elements defined in the taxonomy, all IFRS XBRL Taxonomy labels are also stored in the Label Linkbase.

Apart from the standard labels (which role is *http://www.xbrl.org/2003/role/label*) the CIPC XBRL Taxonomy includes also other labels for certain concepts, including:

- period start (label role *http://www.xbrl.org/2003/role/periodStartLabel*),
- period end (label role *http://www.xbrl.org/2003/role/periodEndLabel*¹⁵),
- net label (label role *http://www.xbrl.org/2009/role/netLabel*)
- negated label (label role *http://www.xbrl.org/2009/role/negatedLabel*)
- negated terse label (label role *http://www.xbrl.org/2009/role/negatedTerseLabel*)
- terse label (label role *http://www.xbrl.org/2003/role/terseLabel*)
- documentation label (label role *http://www.xbrl.org/2003/role/documentation*)
- total label (label role *http://www.xbrl.org/2003/role/totalLabel*)

in order to cover requirements set by the IFRS XBRL Taxonomy. These label roles are referenced from arcs in the presentation linkbase using a standard *@preferredLabel* attribute (as defined in the XBRL 2.1 Specification¹⁶).

```
<link:presentationArc xlink:type="arc" xlink:arcrole="http://www.xbrl.org/2003/arcrole/parent-child" xlink:from="NoncurrentAssetsAbstract" xlink:to="NoncurrentAssets" xlink:title="presentation: NoncurrentAssetsAbstract to NoncurrentAssets" order="15.0" preferredLabel="http://www.xbrl.org/2003/role/totalLabel"/>
```

Code example 6: *@preferredLabel* attribute code example

Although possible, the CIPC XBRL Taxonomy is not using the *Generic preferred labels* at the current taxonomy version.

7. References

In order to facilitate understanding of meaning and content of concepts defined, the CIPC XBRL Taxonomy is providing (where possible) references to legal regulations. These references should be constructed using parts defined by the XBRL International (Appendix B of the Financial Reporting Taxonomy Architecture

¹⁴ See

http://www.cipc.co.za/files/8615/1178/8671/07082017_Guidelines_for_Filing_AFSs_in_XBRL_by_Client_Companies_v1-2_Business_Aspects_HV.pdf

¹⁵ http://www.xbrl.org/Specification/XBRL-RECOMMENDATION-2003-12-31+Corrected-Errata-2008-07-02.htm#_5.2.2.2

¹⁶ http://www.xbrl.org/Specification/XBRL-RECOMMENDATION-2003-12-31+Corrected-Errata-2008-07-02.htm#_5.2.4.2

with errata corrections to 2006-03-20¹⁷). The parts used by the CIPC XBRL Taxonomy describing only Companies Act specific elements are presented below:

Part	Description
Name	Name refers to the specific publication. For example, “Statement of Financial Standards”, “Statement of Position” or “IFRS”. It does not include the number.
Section	Section is used to capture information typically captured in sections of legislation or reference documents.

Table 2: List of reference parts used in CIPC XBRL Taxonomy

All CIPC-specific references are defined in a standard role (<http://www.xbrl.org/2003/role/reference>). XBRL standard provides a number of roles that can be used in order to more precisely indicate the type of reference expressed by parts (e.g. related to measurement, definition, etc.)¹⁸.

CIPC XBRL Taxonomy is also storing IFRS XBRL Taxonomy references to all relevant concepts that are arranged within the CIPC structures. Sample of reference defined in the CIPC XBRL Taxonomy is presented below on the code example:

```
<link:reference xlink:type="resource" xlink:label="reference_PeriodCoveredByFinancialStatements 2" xlink:role="
"http://www.xbrl.org/2003/role/reference" xlink:title="reference_PeriodCoveredByFinancialStatements" id=
"reference_PeriodCoveredByFinancialStatements 2">
  <ref:Name>Companies Act, No. 71 of 2008</ref:Name>
  <ref:Section>29</ref:Section>
</link:reference>
```

Code example 7: Sample reference linkbase

8. Application of dimensions

The CIPC XBRL Taxonomy makes use of XBRL dimensions¹⁹ in order to reflect the reporting requirements set by the Companies Act, No. 71 of 2008.

The designated container for dimensional information in instance documents should be *scenario* element as indicated on definition arcs with <http://xbrl.org/int/dim/arcrole/all> arcrole. The taxonomy should not contain any arc with <http://xbrl.org/int/dim/arcrole/notAll>, however this may be subject of change, depending on the future requirements. Every hypercube should be closed (*@closed="true"*).

Please note that not all of the dimensional items available in the CIPC taxonomy are intended for reporting. Due to application of the IFRS taxonomy 2016, all items defined in that taxonomy were imported by the CIPC schema, including dimensional constructs that may not necessarily be of any use as of current. Therefore, only those dimensions that are linked in the CIPC structures (within FAS, IFRS-FULL and IFRS-SMEs modules) should be used in the reporting to the CIPC via available entry points, as listed in the section 3.2.2 of this document.

¹⁷ http://www.xbrl.org/technical/guidance/FRTA-RECOMMENDATION-2005-04-25+corrected-errata-2006-03-20.htm#_Toc131223668

¹⁸ http://www.xbrl.org/Specification/XBRL-RECOMMENDATION-2003-12-31+Corrected-Errata-2008-07-02.htm#_5.2.3.2

¹⁹ <http://www.xbrl.org/Specification/XDT-REC-2006-09-18+Corrected-Errata-2009-09-07.htm>

8.1. Default members of dimensions

The taxonomy is defining a default member for each explicit dimension. This is important information due to the fact that default members must not be declared in instance documents²⁰. In order to facilitate discovery of default members they should all be defined in a single extended link with *@roleURI* <http://xbrl.cipc.co.za/taxonomy/role/dimensions/990.000/AxisDefaults>.

8.2. Solo/consolidated

The CIPC XBRL Taxonomy is applicable for consolidated reports (which include figures and other information for both, a group and a parent) and solo reports containing data of a single entity. This distinction is modelled using XBRL dimension *Consolidated and separate financial statements [axis]* that is defined in base IFRS component of the framework. There are no distinct files, extended link roles, whatsoever indicating which information is reportable only on solo and which on consolidated basis. It is the responsibility of reporting entities to provide valid information in this regard in instance documents. A single XBRL instance document can contain solo as well as consolidated data.

8.3. Typed dimensions

Typed dimensions are used for allowing disclosing certain information of a predefined type that needs to be further characterized in order to identify its exact meaning.

In particular, they should be used to identify:

- Directors or prescribed officers,
- Designated personnel responsible for financial accountability,
- other (to be extended later during data modelling).

Typed domains of all typed dimension are always simple constructs which data type is integer. In an instance document typed domain must be instantiated as a unique “key” value linking facts that have something in common.

```
<xsd:element name="PersonnelIdentificationAxis" id="cipc-ca_PersonnelIdentificationAxis" type="
xbrli:stringItemType" xbrldt:typedDomainRef=
"#cipc-ca_identificationOfPersonResponsibleForFinancialAccountabilityOfCompany" substitutionGroup=
"xbrldt:dimensionItem" abstract="true" nillable="true" xbrli:periodType="duration"/>
<xsd:element name="identificationOfPersonResponsibleForFinancialAccountabilityOfCompany" id=
"cipc-ca_identificationOfPersonResponsibleForFinancialAccountabilityOfCompany" type="xsd:integer"/>
```

Code example 8: Definition of type dimension and key identifier

9. Validation rules

Simple validation checks like subtraction or summation are located within the calculation linkbase and deriving from the structures originally modelled by the IFRS XBRL Taxonomy.

²⁰ http://www.xbrl.org/Specification/XDT-REC-2006-09-18+Corrected-Errata-2009-09-07.htm#_Toc243301768

Due to limitation of XBRL 2.1 specification more sophisticated rules are covered by Formula Specification 1.0²¹ including supportive mechanisms. Currently CIPC XBRL Taxonomy incorporates set of Value Assertions checking the compliance of the reporting entities with the Minimum Tagging Requirements, as well as a number of logical rules. Additionally, a single Existence Assertion is applied evaluating occurrence of *Date of end of reporting period* element. Sample formulas defined in the CIPC taxonomy are presented on the code examples 7 and 8.

```
<ea:existenceAssertion xlink:type="resource" xlink:label="existenceAssertion_32"
xlink:title="existenceAssertion" id="ea_01" test=". &gt; 0" aspectModel="dimensional"
implicitFiltering="true"/>
<variable:factVariable xlink:type="resource" xlink:label="factVariable_32" xlink:title="
factVariable" id="factVariable_32" bindAsSequence="false"/>
<variable:variableArc xlink:type="arc" xlink:arcrole=
"http://xbrl.org/arcrole/2008/variable-set" xlink:from="existenceAssertion_32" xlink:to=
"factVariable_32" xlink:title="user-defined: existenceAssertion to factVariable"
priority="0" order="1.0" name="v1"/>
<cf:conceptName xlink:type="resource" xlink:label="conceptName_32" xlink:title="
conceptName" id="conceptName_32">
  <cf:concept>
    <cf:qname>ifrs-full:DateOfEndOfReportingPeriod2013</cf:qname>
  </cf:concept>
</cf:conceptName>
<variable:variableFilterArc xlink:type="arc" xlink:arcrole=
"http://xbrl.org/arcrole/2008/variable-filter" xlink:from="factVariable_32" xlink:to=
"conceptName_32" xlink:title="user-defined: factVariable to conceptName" priority="0"
order="1.0" cover="true" complement="false"/>
```

Code example 9: Sample existence assertion defined in the CIPC XBRL Taxonomy

```
<va:valueAssertion xlink:type="resource" xlink:label="va_15" xlink:title="valueAssertion" id="va_15" test="($v1 = true()
and $v2 != 'n/a') or ($v1 = false() and $v2 = 'n/a')" aspectModel="dimensional" implicitFiltering="true"/>
<variable:factVariable xlink:type="resource" xlink:label="factVariable_94" xlink:title="factVariable" id=
"factVariable_94" bindAsSequence="false" fallbackValue="false()"/>
<variable:variableArc xlink:type="arc" xlink:arcrole="http://xbrl.org/arcrole/2008/variable-set" xlink:from="va_15"
xlink:to="factVariable_94" xlink:title="user-defined: valueAssertion to factVariable" priority="0" order="1.0" name="v1"/>
<cf:conceptName xlink:type="resource" xlink:label="conceptName_94" xlink:title="conceptName" id="conceptName_94">
  <cf:concept>
    <cf:qname>cipc-ca:ChangesInCompanySecretary</cf:qname>
  </cf:concept>
</cf:conceptName>
<variable:variableFilterArc xlink:type="arc" xlink:arcrole="http://xbrl.org/arcrole/2008/variable-filter" xlink:from=
"factVariable_94" xlink:to="conceptName_94" xlink:title="user-defined: factVariable to conceptName" priority="0" order=
"1.0" cover="true" complement="false"/>
<variable:factVariable xlink:type="resource" xlink:label="factVariable_95" xlink:title="factVariable" id=
"factVariable_95" bindAsSequence="false" fallbackValue="n/a"/>
<variable:variableArc xlink:type="arc" xlink:arcrole="http://xbrl.org/arcrole/2008/variable-set" xlink:from="va_15"
xlink:to="factVariable_95" xlink:title="user-defined: valueAssertion to factVariable" priority="0" order="3.0" name="v2"/>
<cf:conceptName xlink:type="resource" xlink:label="conceptName_95" xlink:title="conceptName" id="conceptName_95">
  <cf:concept>
    <cf:qname>cipc-ca:DescriptionOfChangesInCompanySecretary</cf:qname>
  </cf:concept>
</cf:conceptName>
<variable:variableFilterArc xlink:type="arc" xlink:arcrole="http://xbrl.org/arcrole/2008/variable-filter" xlink:from=
"factVariable_95" xlink:to="conceptName_95" xlink:title="user-defined: factVariable to conceptName" priority="0" order=
"1.0" cover="true" complement="false"/>
```

Code example 10: Sample value assertion defined in the CIPC XBRL Taxonomy

²¹ <http://specifications.xbrl.org/work-product-index-formula-formula-1.0.html>

To avoid automatic rejection of submitted reports due to formula inconsistencies, some business rules are marked as warnings rather than critical errors. This distinction between warning and error is reflected technically in the taxonomy formula linkbase with use of *Assertions Severity 1.0*²² specification. For each assertion marked as either warning or error there is a generic arc connecting it with a relevant element from the specification schema with use of <http://xbrl.org/arcrole/2016/assertion-unsatisfied-severity> arcrole.

Please refer below to the code example for details:

```
<link:loc xlink:type="locator" xlink:href="http://www.xbrl.org/2016/severities.xml#ERROR" xlink:label="sev_error" />
<gen:arc xlink:type="arc" xlink:arcrole="http://xbrl.org/arcrole/2016/assertion-unsatisfied-severity"
xlink:from="valueAssertion" xlink:to="sev_error" />
<va:valueAssertion xlink:type="resource" xlink:label="valueAssertion" xlink:title="valueAssertion" id="va_01" test="(($v1 = true() and $v2 = false()) or ($v2 = true() and $v1 = false())) and count($v3) > 0" aspectModel="dimensional" implicitFiltering="true"/>
```

Code example 11: Application of Assertion Severity 1.0 specification

List of all warnings is provided in the Appendix A.5. List of warnings.

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. This is validated with a value assertion with *id*="va_20". 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.

In addition, for two elements from the mandatory list marked as errors (*Liabilities* and *Revenue*), there is a value assertion that requires for all those facts with value set to ‘0’ to provide explanatory footnotes. Same conditions apply as described in the above paragraph.

Each formula defined in the CIPC XBRL taxonomy provides a human readable error description in English. Errors are defined according to the Generic Messages 1.0. Specification. Sample of generic message is provided in the code example below.

```
<msg:message xlink:type="resource" xlink:label="message_76" xlink:role="http://www.xbrl.org/2010/role/message"
xlink:title="message" xml:lang="en" id="label_76">ERROR: For all changes in Companies Registry, Description of changes
MUST be provided</msg:message>
<gen:arc xlink:type="arc" xlink:arcrole="http://xbrl.org/arcrole/2010/assertion-unsatisfied-message" xlink:from="va_15"
xlink:to="message_76" xlink:title="user-defined: valueAssertion to message" priority="0" order="2.0"/>
```

Code example 12: Sample of error message defined in the CIPC XBRL Taxonomy

²² See <http://www.xbrl.org/Specification/assertion-severity/REC-2016-04-19/assertion-severity-REC-2016-04-19.html>

CIPC XBRL Taxonomy defines 1 existence and 77 value assertions (attached selectively for particular entry points) of which 21 are logical rules and 55 are existence checks (only 45 applicable to IFRS-FULL and IFRS-SMEs modules). Formulas defined in the CIPC XBRL Taxonomy are summarized in the below table:

Formula purpose	Number of formulas	Pattern applied
Existence assertion – used for evaluating occurrence of particular element defined in the taxonomy. Applied as Formula 1.0. <i>existenceAssertion</i> element.	1	ea_{subsequent number}
Existence check – used for checking the compliance with the Minimum Tagging Requirements. Elements must be reported in the instance document for the current reporting period. Applied as Formula 1.0. <i>valueAssertion</i> element.	55	ec_{subsequent number}
Logical check – used for checking various logical rules (e.g. <i>if-then-else</i> conditional expressions). Applied as Formula 1.0. <i>valueAssertion</i> element.	21	va_{subsequent number}

Table 3: Summary of formulas defined in the CIPC XBRL Taxonomy

List of all formulas is provided in the Appendix A: List of business rules and compliance checks.

10. Relation to other taxonomies

The CIPC XBRL Taxonomy is considered as local extension of the IFRS XBRL Taxonomy dated March 31st, 2016, therefore it follows most of its architectural guidelines and modelling approaches, as prescribed by the IFRS Taxonomy Guide 2016.

Nevertheless the CIPC XBRL taxonomy framework contains also a number of departures from the rules set out by the IFRS taxonomy architecture. This results from specific requirements not addressed by the IFRS taxonomy (e.g. extensive use of typed dimensions).

11. Versioning

CIPC XBRL Taxonomy version is indicated using a Taxonomy Package META-INF container (as described in the section below), publication date on file names as well as on the folder name following the root location of the taxonomy set.

12. Taxonomy Package

CIPC XBRL Taxonomy is provided as a .zip archive, created accordingly to the Taxonomy Packages 1.0 Specification²³ (Recommendation as published on 2016-04-19). CIPC XBRL Taxonomy Set contents are defined under the *META-INF* container within the root folder of the taxonomy, which includes the following configuration files:

- *catalog.xml* that provides URL remapping to the taxonomy folder stored locally
- *taxonomyPackage.xml* that provides general information about the taxonomy identification, versioning, publisher and available entry points.

²³ <https://www.xbrl.org/Specification/taxonomy-package/REC-2016-04-19/taxonomy-package-REC-2016-04-19.html>

Purpose of the above is to provide the users of the CIPC XBRL Taxonomy with a convenient way of accessing the taxonomy and browsing through its contents. The CIPC XBRL Taxonomy Package is available under the official web location of the Companies and Intellectual Properties Commission.

```
<tp:identifier>http://xbrl.cipc.co.za/taxonomy/cipc_2016-08-31.zip</tp:identifier>
<tp:name>CIPC XBRL TAXONOMY</tp:name>
<tp:version>FINAL FOR REVIEW</tp:version>
<tp:publisher>Companies and Intellectual Property Commission</tp:publisher>
<tp:publisherURL>http://www.cipc.co.za</tp:publisherURL>
<tp:publicationDate>2016-08-31</tp:publicationDate>
<tp:entryPoints>
  <tp:entryPoint>
    <tp:name>FULL-CIPC-CA-FAS</tp:name>
    <tp:description>CIPC XBRL Taxonomy Entry Point for Financial Accountability Supplement only</tp:description>
    <tp:entryPointDocument href=
      "http://xbrl.cipc.co.za/taxonomy/2016-08-31/rep/cipc/full_cipc_entry_point_ca_fas-2016-08-31.xsd"/>
  </tp:entryPoint>
  <tp:entryPoint>
    <tp:name>FULL-CIPC-CA-FULL-IFRS</tp:name>
    <tp:description>CIPC XBRL Taxonomy Full Entry Point for Companies Act requirements and IFRS financial reports
    </tp:description>
    <tp:entryPointDocument href=
      "http://xbrl.cipc.co.za/taxonomy/2016-08-31/rep/cipc/full_cipc_entry_point_full_ifrs_2016-08-31.xsd"/>
  </tp:entryPoint>
</tp:entryPoints>
```

Code example 13: CIPC XBRL Taxonomy Package

13. Enquiries

Any enquiries regarding the taxonomy, its architecture or application should be submitted to the following e-mail: JMathekga@cipc.co.za

Appendix A: List of business rules and compliance checks

A.1. List of logical rules applicable for the CA_FAS

Formula ID	Formula expression
va_01	((cipc-ca:ManualMaintenanceOfFinancialRecordsPaperBased = true()) and cipc-ca:ElectronicMaintenanceOfFinancialRecordsComputerBased = false()) or (cipc-ca:ElectronicMaintenanceOfFinancialRecordsComputerBased = true() and cipc-ca:ManualMaintenanceOfFinancialRecordsPaperBased = false())) and count(cipc-ca:NameOfCompany) > 0

Table 4: List of logical rules applicable for the CA_FAS

A.2. Minimum Tagging Requirements applicable for the CA_FAS

Formula ID	Mandatory element	Formula expression
ea_01	Date of end of reporting period	. > 0
ec_03	Registration number of company	(not(empty(cipc-ca:RegistrationNumberOfCompany))) and (xs:date(xfi:period-end(xfi:period(cipc-ca:RegistrationNumberOfCompany))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D')) [dimensional])
ec_04	Name of designated person responsible for financial accountability of company	(not(empty(cipc-ca:NameOfDesignatedPersonResponsibleForFinancialAccountabilityOfCompany))) and (xs:date(xfi:period-end(xfi:period(cipc-ca:NameOfDesignatedPersonResponsibleForFinancialAccountabilityOfCompany))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D')) [dimensional])
ec_05	Telephone number of designated person responsible for financial accountability of company	if (not(empty(cipc-ca:NameOfDesignatedPersonResponsibleForFinancialAccountabilityOfCompany))) then ((not(empty(cipc-ca:TelephoneNumberOfDesignatedPersonResponsibleForFinancialAccountabilityOfCompany))) and (xs:date(xfi:period-end(xfi:period(cipc-ca:TelephoneNumberOfDesignatedPersonResponsibleForFinancialAccountabilityOfCompany))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D')))) else false() [dimensional]
ec_06	Responsibility for recording day to day financial transactions and maintaining company's financial records	if (not(empty(cipc-ca:NameOfDesignatedPersonResponsibleForFinancialAccountabilityOfCompany))) then ((not(empty(cipc-ca:ResponsibilityForRecordingDayToDayFinancialTransactionsAndMaintainingCompanysFinancialRecords))) and (xs:date(xfi:period-end(xfi:period(cipc-ca:ResponsibilityForRecordingDayToDayFinancialTransactionsAndMaintainingCompanysFinancialRecords))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D')))) else false() [dimensional]

ec_07	Responsibility for compiling financial information and preparing reports or statements	if (not(empty(cipc-ca:NameOfDesignatedPersonResponsibleForFinancialAccountabilityOfCompany))) then ((not(empty(cipc-ca:ResponsibilityForCompilingFinancialInformationAndPreparingReportsOrStatements))) and (xs:date(xfi:period-end(xfi:period(cipc-ca:ResponsibilityForCompilingFinancialInformationAndPreparingReportsOrStatements))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D')))) else false() [dimensional]
ec_08	Responsibility for providing advice to company concerning maintenance of financial records	if (not(empty(cipc-ca:NameOfDesignatedPersonResponsibleForFinancialAccountabilityOfCompany))) then ((not(empty(cipc-ca:ResponsibilityForProvidingAdviceToCompanyConcerningMaintenanceOfFinancialRecords))) and (xs:date(xfi:period-end(xfi:period(cipc-ca:ResponsibilityForProvidingAdviceToCompanyConcerningMaintenanceOfFinancialRecords))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D')))) else false() [dimensional]
ec_09	Responsibility for performing Independent review of Annual Financial Statements	if (not(empty(cipc-ca:NameOfDesignatedPersonResponsibleForFinancialAccountabilityOfCompany))) then ((not(empty(cipc-ca:ResponsibilityForPerformingIndependentReviewOfAnnualFinancialStatements))) and (xs:date(xfi:period-end(xfi:period(cipc-ca:ResponsibilityForPerformingIndependentReviewOfAnnualFinancialStatements))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D')))) else false() [dimensional]
ec_10	Recognised profession of designated person performing Independent review of Annual Financial Statements	if (not(empty(cipc-ca:NameOfDesignatedPersonResponsibleForFinancialAccountabilityOfCompany))) then ((not(empty(cipc-ca-enum:RecognisedProfessionOfDesignatedPersonPerformingIndependentReviewOfAnnualFinancialStatements))) and (xs:date(xfi:period-end(xfi:period(cipc-ca-enum:RecognisedProfessionOfDesignatedPersonPerformingIndependentReviewOfAnnualFinancialStatements))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D')))) else false() [dimensional]
ec_11	Practice number of designated person performing Independent review of Annual Financial Statements	if (not(empty(cipc-ca:NameOfDesignatedPersonResponsibleForFinancialAccountabilityOfCompany))) then ((not(empty(cipc-ca:PracticeNumberOfDesignatedPersonPerformingIndependentReviewOfAnnualFinancialStatements))) and (xs:date(xfi:period-end(xfi:period(cipc-ca:PracticeNumberOfDesignatedPersonPerformingIndependentReviewOfAnnualFinancialStatements))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D')))) else false() [dimensional]

Table 5: Minimum Tagging Requirements applicable for the CA_FAS

A.3. List of logical rules applicable for the IFRS-FULL and IFRS-SMES

Form ula ID	Formula expression
va_01	(cipc-ca:AnnualFinancialStatementsAudited = false() and empty(cipc-ca:DateOfAuditOfAnnualFinancialStatements)) or (cipc-ca:AnnualFinancialStatementsAudited = true() and not(empty(cipc-ca:DateOfAuditOfAnnualFinancialStatements))) [dimensional]
va_02	(cipc-ca:ResidentOfSouthAfrica = false() and not(empty(cipc-ca:CountryOfOriginOfDesignatedPersonResponsibleForCompliance)) and not(empty(cipc-ca:PassportNumberOfDesignatedPersonResponsibleForCompliance)) and not(empty(cipc-ca:DateOfBirthOfDesignatedPersonResponsibleForCompliance))) or (cipc-ca:ResidentOfSouthAfrica = true() and not(empty(cipc-ca:IdentityNumberOfDesignatedPersonResponsibleForCompliance))) [dimensional]
va_03	((cipc-ca:AnnualFinancialStatementsAudited = true() and cipc-ca:AnnualFinancialStatementsInternallyCompiled = false() and cipc-ca:AnnualFinancialStatementsIndependentlyCompiledAndReportedOn = false()) or (cipc-ca:AnnualFinancialStatementsAudited = false() and cipc-ca:AnnualFinancialStatementsInternallyCompiled = true() and cipc-ca:AnnualFinancialStatementsIndependentlyCompiledAndReportedOn = false()) or (cipc-ca:AnnualFinancialStatementsAudited = false() and cipc-ca:AnnualFinancialStatementsInternallyCompiled = false() and cipc-ca:AnnualFinancialStatementsIndependentlyCompiledAndReportedOn = true())) and count(cipc-ca:FullRegisteredNameOfCompany) > 0 [dimensional]
va_04	(cipc-ca:AnnualFinancialStatementsIndependentlyCompiledAndReportedOn = false() and empty(cipc-ca:DateOfIndependentReviewOfAnnualFinancialStatement)) or (cipc-ca:AnnualFinancialStatementsIndependentlyCompiledAndReportedOn = true() and not(empty(cipc-ca:DateOfIndependentReviewOfAnnualFinancialStatement))) [dimensional]
va_05	if (cipc-ca:PublicInterestScore >= 350) then (cipc-ca:AnnualFinancialStatementsAudited = true()) else (cipc-ca:PublicInterestScore >= 0) [dimensional]
va_06	(cipc-ca:AnnualFinancialStatementsAudited = true() and not(empty(cipc-ca:NameOfAuditor))) or cipc-ca:AnnualFinancialStatementsAudited = false() [dimensional]
va_08	if (cipc-ca:PublicInterestScore >= 500) then (not(empty(cipc-ca:DisclosureOfSocialAndEthicsCommitteeExplanatory))) else (cipc-ca:PublicInterestScore >= 0) [dimensional]
va_09	not(empty(cipc-ca:NameOfDirectorOrPrescribedOfficer)) and not(empty(cipc-ca:DirectorsRemuneration)) [dimensional]
va_10	(cipc-ca:SolvencyAndLiquidityTestsSatisfied = true() and ((cipc-ca-enum:FinancialAssistanceForSubscriptionOfSecurities != xs:QName('cipc-ca-enum:NotApplicable')) or (cipc-ca-enum:LoansGrantedOrOtherFinancialAssistanceToDirectors != xs:QName('cipc-ca-enum:NotApplicable')) or (cipc-ca-enum:DistributionsToShareholdersAuthorisedByBoard != xs:QName('cipc-ca-enum:NotApplicable')) or (cipc-ca-enum:CapitalizationOfShares != xs:QName('cipc-ca-enum:NotApplicable')) or (cipc-ca-enum:CompanyOrSubsidiaryAcquiringCompanysShares != xs:QName('cipc-ca-enum:NotApplicable')) or (cipc-ca-enum:AmalgamationsOrMergers != xs:QName('cipc-ca-enum:NotApplicable')) or (cipc-ca-enum:TransferByCompanyOfMoneyOrOtherPropertyOtherThanOwnShares != xs:QName('cipc-ca-enum:NotApplicable')) or (cipc-ca-enum:OtherReason != xs:QName('cipc-

	ca-enum:NotApplicable')))) or cipc-ca:SolvencyAndLiquidityTestsSatisfied = false() [dimensional]
va_11	((cipc-ca-enum:OtherReason != xs:QName('cipc-ca-enum:NotApplicable')) and not(empty(cipc-ca:DescriptionOfOtherReason))) or (cipc-ca-enum:OtherReason = xs:QName('cipc-ca-enum:NotApplicable') and empty(cipc-ca:DescriptionOfOtherReason)) [dimensional]
va_12	(cipc-ca:ChangesInRegisteredOffice = true() and not(empty(cipc- ca:DescriptionOfChangesInRegisteredOffice))) or (cipc-ca:ChangesInRegisteredOffice = false() and empty(cipc-ca:DescriptionOfChangesInRegisteredOffice)) [dimensional]
va_13	(cipc-ca:ChangesInLocationOfRecords = true() and not(empty(cipc- ca:DescriptionOfChangesInLocationOfRecords))) or (cipc-ca:ChangesInLocationOfRecords = false() and empty(cipc-ca:DescriptionOfChangesInLocationOfRecords)) [dimensional]
va_14	(cipc-ca:ChangesInDirectors = true() and not(empty(cipc- ca:DescriptionOfChangesInDirectors))) or (cipc-ca:ChangesInDirectors = false() and empty(cipc-ca:DescriptionOfChangesInDirectors)) [dimensional]
va_15	(cipc-ca:ChangesInCompanySecretary = true() and not(empty(cipc- ca:DescriptionOfChangesInCompanySecretary))) or (cipc-ca:ChangesInCompanySecretary = false() and empty(cipc-ca:DescriptionOfChangesInCompanySecretary)) [dimensional]
va_16	(cipc-ca:ChangesInAuditorsAndAuditCommittees = true() and not(empty(cipc- ca:DescriptionOfChangesInAuditorsAndAuditCommittees))) or (cipc- ca:ChangesInAuditorsAndAuditCommittees = false() and empty(cipc- ca:DescriptionOfChangesInAuditorsAndAuditCommittees)) [dimensional]
va_17	(cipc-ca:ChangesInFinancialYearEnd = true() and not(empty(cipc- ca:DescriptionOfChangesInFinancialYearEnd))) or (cipc-ca:ChangesInFinancialYearEnd = false() and empty(cipc-ca:DescriptionOfChangesInFinancialYearEnd)) [dimensional]
va_18	(cipc-ca:AnnualFinancialStatementsIndependentlyCompiledAndReportedOn = true() and not(empty(cipc-ca:NameOfIndependentReviewer))) or (cipc- ca:AnnualFinancialStatementsIndependentlyCompiledAndReportedOn = false()) [dimensional]
va_19	cipc-ca:PublicInterestScore = cipc-ca:AverageNumberOfEmployees + fn:floor(ifrs- full:Liabilities div 1000000) + fn:floor(ifrs-full:Revenue div 1000000) + cipc- ca:MaximumNumberOfIndividualsWithBeneficialInterestInSecuritiesOfCompanyOrMembersI nCaseOfNonProfitCompany [dimensional]
va_20	count(xfi:fact-footnotes(\$v1, "", "", 'en')) gt 0
va_21	count(xfi:fact-footnotes(\$v1, "", "", 'en')) gt 0

Table 6: List of logical rules applicable for the IFRS-FULL and IFRS-SMES

A.4. Minimum Tagging Requirements applicable for the IFRS-FULL and IFRS-SMES

Formula ID	Mandatory element	Formula expression
ea_01	Date of end of reporting period	. > 0
ec_02	Revenue	(not(empty(ifrs-full:Revenue))) and (xs:date(xfi:period-end(xfi:period(ifrs- full:Revenue))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D')))) [dimensional]

ec_03	Increase (decrease) in equity	(not(empty(ifrs-full:ChangesInEquity))) and (xs:date(xfi:period-end(xfi:period(ifrs-full:ChangesInEquity))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D')))) [dimensional]
ec_04	Cash and cash equivalents	(not(empty(ifrs-full:CashAndCashEquivalents))) and (xs:date(xfi:period-end(xfi:period(ifrs-full:CashAndCashEquivalents))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D')))) [dimensional]
ec_05	Increase (decrease) in cash and cash equivalents	(not(empty(ifrs-full:IncreaseDecreaseInCashAndCashEquivalents))) and (xs:date(xfi:period-end(xfi:period(ifrs-full:IncreaseDecreaseInCashAndCashEquivalents))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D')))) [dimensional]
ec_06	Cash flows from (used in) financing activities	(not(empty(ifrs-full:CashFlowsFromUsedInFinancingActivities))) and (xs:date(xfi:period-end(xfi:period(ifrs-full:CashFlowsFromUsedInFinancingActivities))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D')))) [dimensional]
ec_07	Cash flows from (used in) investing activities	(not(empty(ifrs-full:CashFlowsFromUsedInInvestingActivities))) and (xs:date(xfi:period-end(xfi:period(ifrs-full:CashFlowsFromUsedInInvestingActivities))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D')))) [dimensional]
ec_08	Cash flows from (used in) operating activities	(not(empty(ifrs-full:CashFlowsFromUsedInOperatingActivities))) and (xs:date(xfi:period-end(xfi:period(ifrs-full:CashFlowsFromUsedInOperatingActivities))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D')))) [dimensional]
ec_09	Comprehensive income	(not(empty(ifrs-full:ComprehensiveIncome))) and (xs:date(xfi:period-end(xfi:period(ifrs-full:ComprehensiveIncome))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D')))) [dimensional]
ec_10	Other comprehensive income	(not(empty(ifrs-full:OtherComprehensiveIncome))) and (xs:date(xfi:period-end(xfi:period(ifrs-full:OtherComprehensiveIncome))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D')))) [dimensional]
ec_11	Tax expense (income), continuing operations	(not(empty(ifrs-full:IncomeTaxExpenseContinuingOperations))) and (xs:date(xfi:period-end(xfi:period(ifrs-full:IncomeTaxExpenseContinuingOperations))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D')))) [dimensional]
ec_12	Profit (loss)	(not(empty(ifrs-full:ProfitLoss))) and (xs:date(xfi:period-end(xfi:period(ifrs-full:ProfitLoss))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D')))) [dimensional]
ec_13	Profit (loss) before tax	(not(empty(ifrs-full:ProfitLossBeforeTax))) and (xs:date(xfi:period-end(xfi:period(ifrs-full:ProfitLossBeforeTax))) eq (xs:date(ifrs-

		full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D')) [dimensional]
ec_14	Assets	(not(empty(ifrs-full:Assets))) and (xs:date(xfi:period-end(xfi:period(ifrs-full:Assets))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D')) [dimensional]
ec_15	Equity	(not(empty(ifrs-full:Equity))) and (xs:date(xfi:period-end(xfi:period(ifrs-full:Equity))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D')) [dimensional]
ec_16	Equity and liabilities	(not(empty(ifrs-full:EquityAndLiabilities))) and (xs:date(xfi:period-end(xfi:period(ifrs-full:EquityAndLiabilities))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D')) [dimensional]
ec_17	Disclosure of directors' responsibility [text block]	(not(empty(cipc-ca:DisclosureOfDirectorsResponsibilityExplanatory))) and (xs:date(xfi:period-end(xfi:period(cipc-ca:DisclosureOfDirectorsResponsibilityExplanatory))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D')) [dimensional]
ec_18	Date of approval of annual financial statements	(not(empty(cipc-ca:DateOfApprovalOfAnnualFinancialStatements))) and (xs:date(xfi:period-end(xfi:period(cipc-ca:DateOfApprovalOfAnnualFinancialStatements))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D')) [dimensional]
ec_19	Disclosure of directors' report [text block]	(not(empty(cipc-ca:DisclosureOfDirectorsReportExplanatory))) and (xs:date(xfi:period-end(xfi:period(cipc-ca:DisclosureOfDirectorsReportExplanatory))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D')) [dimensional]
ec_20	Date of publication of financial statements	(not(empty(cipc-ca:DateOfPublicationOfFinancialStatements))) and (xs:date(xfi:period-end(xfi:period(cipc-ca:DateOfPublicationOfFinancialStatements))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D')) [dimensional]
ec_21	Declaration of signature by authorised director	(not(empty(cipc-ca:DeclarationOfSignatureByAuthorisedDirector))) and (xs:date(xfi:period-end(xfi:period(cipc-ca:DeclarationOfSignatureByAuthorisedDirector))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D')) [dimensional]
ec_23	Declaration of director's report presence	(not(empty(cipc-ca:DeclarationOfDirectorsReportPresence))) and (xs:date(xfi:period-end(xfi:period(cipc-ca:DeclarationOfDirectorsReportPresence))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D')) [dimensional]
ec_24	Declaration of auditor's report presence	(not(empty(cipc-ca:DeclarationOfAuditorsReportPresence))) and (xs:date(xfi:period-end(xfi:period(cipc-ca:DeclarationOfAuditorsReportPresence))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D')) [dimensional]

ec_25	Professional designation of individual responsible for preparation or supervising preparation of financial statements	(not(empty(cipc-ca-enum:ProfessionalDesignationOfIndividualResponsibleForPreparationOrSupervisingPreparationOfFinancialStatements))) and (xs:date(xfi:period-end(xfi:period(cipc-ca-enum:ProfessionalDesignationOfIndividualResponsibleForPreparationOrSupervisingPreparationOfFinancialStatements)))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D')) [dimensional]
ec_26	Name of individual responsible for preparation or supervising preparation of financial statements	(not(empty(cipc-ca:NameOfIndividualResponsibleForPreparationOrSupervisingPreparationOfFinancialStatements))) and (xs:date(xfi:period-end(xfi:period(cipc-ca:NameOfIndividualResponsibleForPreparationOrSupervisingPreparationOfFinancialStatements)))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D')) [dimensional]
ec_29	Level of rounding used in financial statements	(not(empty(ifrs-full:LevelOfRoundingUsedInFinancialStatements))) and (xs:date(xfi:period-end(xfi:period(ifrs-full:LevelOfRoundingUsedInFinancialStatements)))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D')) [dimensional]
ec_30	Description of presentation currency	(not(empty(ifrs-full:DescriptionOfPresentationCurrency))) and (xs:date(xfi:period-end(xfi:period(ifrs-full:DescriptionOfPresentationCurrency)))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D')) [dimensional]
ec_31	Period covered by financial statements	(not(empty(ifrs-full:PeriodCoveredByFinancialStatements))) and (xs:date(xfi:period-end(xfi:period(ifrs-full:PeriodCoveredByFinancialStatements)))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D')) [dimensional]
ec_32	Description of nature of financial statements	(not(empty(ifrs-full:DescriptionOfNatureOfFinancialStatements))) and (xs:date(xfi:period-end(xfi:period(ifrs-full:DescriptionOfNatureOfFinancialStatements)))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D')) [dimensional]
ec_33	Postal address same as business address	(not(empty(cipc-ca:PostalAddressSameAsBusinessAddress))) and (xs:date(xfi:period-end(xfi:period(cipc-ca:PostalAddressSameAsBusinessAddress)))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D')) [dimensional]
ec_34	Business address, country	(not(empty(cipc-ca:BusinessAddressCountry))) and (xs:date(xfi:period-end(xfi:period(cipc-ca:BusinessAddressCountry)))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D')) [dimensional]
ec_35	Business address, city	(not(empty(cipc-ca:BusinessAddressCity))) and (xs:date(xfi:period-end(xfi:period(cipc-ca:BusinessAddressCity)))) eq (xs:date(ifrs-

		full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D')) [dimensional]
ec_36	Business address, postal code	(not(empty(cipc-ca:BusinessAddressPostalCode))) and (xs:date(xfi:period-end(xfi:period(cipc-ca:BusinessAddressPostalCode))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D'))) [dimensional]
ec_37	Business address, street name	(not(empty(cipc-ca:BusinessAddressStreetName))) and (xs:date(xfi:period-end(xfi:period(cipc-ca:BusinessAddressStreetName))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D'))) [dimensional]
ec_38	Type of company	(not(empty(cipc-ca-enum:TypeOfCompany))) and (xs:date(xfi:period-end(xfi:period(cipc-ca-enum:TypeOfCompany))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D'))) [dimensional]
ec_39	Full registered name of company	(not(empty(cipc-ca:FullRegisteredNameOfCompany))) and (xs:date(xfi:period-end(xfi:period(cipc-ca:FullRegisteredNameOfCompany))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D'))) [dimensional]
ec_48	Principal place of business of company	(not(empty(cipc-ca:PrincipalPlaceOfBusinessOfCompany))) and (xs:date(xfi:period-end(xfi:period(cipc-ca:PrincipalPlaceOfBusinessOfCompany))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D'))) [dimensional]
ec_49	Principal business of company	(not(empty(cipc-ca:PrincipalBusinessOfCompany))) and (xs:date(xfi:period-end(xfi:period(cipc-ca:PrincipalBusinessOfCompany))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D'))) [dimensional]
ec_50	Email address of company	(not(empty(cipc-ca:EmailAddressOfCompany))) and (xs:date(xfi:period-end(xfi:period(cipc-ca:EmailAddressOfCompany))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D'))) [dimensional]
ec_52	Liabilities	(not(empty(ifrs-full:Liabilities))) and (xs:date(xfi:period-end(xfi:period(ifrs-full:Liabilities))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D'))) [dimensional]
ec_53	Maximum number of individuals with beneficial interest in securities of company, or members in case of non profit company	(not(empty(cipc-ca:MaximumNumberOfIndividualsWithBeneficialInterestInSecuritiesOfCompanyOrMembersInCaseOfNonProfitCompany))) and (xs:date(xfi:period-end(xfi:period(cipc-ca:MaximumNumberOfIndividualsWithBeneficialInterestInSecuritiesOfCompanyOrMembersInCaseOfNonProfitCompany))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D'))) [dimensional]

ec_54	Average number of employees	(not(empty(cipc-ca:AverageNumberOfEmployees))) and (xs:date(xfi:period-end(xfi:period(cipc-ca:AverageNumberOfEmployees))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D'))) [dimensional]
ec_55	Registration number of company	(not(empty(cipc-ca:RegistrationNumberOfCompany))) and (xs:date(xfi:period-end(xfi:period(cipc-ca:RegistrationNumberOfCompany))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D'))) [dimensional]
ec_56	Name of designated person responsible for compliance	(not(empty(cipc-ca:NameOfDesignatedPersonResponsibleForCompliance))) and (xs:date(xfi:period-end(xfi:period(cipc-ca:NameOfDesignatedPersonResponsibleForCompliance))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D'))) [dimensional]
ec_57	Public interest score	(not(empty(cipc-ca:PublicInterestScore))) and (xs:date(xfi:period-end(xfi:period(cipc-ca:PublicInterestScore))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D'))) [dimensional]
ec_60	Customer code	(not(empty(cipc-ca:CustomerCode))) and (xs:date(xfi:period-end(xfi:period(cipc-ca:CustomerCode))) eq (xs:date(ifrs-full:DateOfEndOfReportingPeriod2013) + xs:dayTimeDuration('P1D'))) [dimensional]

Table 7: Minimum Tagging Requirements applicable for the IFRS-FULL and IFRS-SMES

A.5. List of warnings

Formula ID	Mandatory element	Assertion severity
ec_03	Increase (decrease) in equity	WARNING
ec_04	Cash and cash equivalents	WARNING
ec_05	Increase (decrease) in cash and cash equivalents	WARNING
ec_06	Cash flows from (used in) financing activities	WARNING
ec_07	Cash flows from (used in) investing activities	WARNING
ec_08	Cash flows from (used in) operating activities	WARNING
ec_09	Comprehensive income	WARNING
ec_10	Other comprehensive income	WARNING
ec_11	Tax expense (income), continuing operations	WARNING
ec_12	Profit (loss)	WARNING
ec_13	Profit (loss) before tax	WARNING
ec_14	Assets	WARNING
ec_15	Equity	WARNING
ec_16	Equity and liabilities	WARNING

Table 8: List of warnings as per Assertion Severity 1.0 specification

All other assertions will be treated as errors, therefore if not evaluated correctly may cause rejection of the submitted report.