Malaysian Business Reporting System

(MBRS)

SSM TAXONOMY ARCHITECTURE 2017

Version 1.0

Preface

SSM Taxonomy Architecture has been prepared as a technical, supporting guide for users of SSM Taxonomy 2017. The document explains the scope of the taxonomy, how files are modelled and organized, the approach taken to define concepts and their relationships, naming conventions and any other important design aspects.

Intended audience

This document is useful to the following groups:

- Companies' that are required to file financial statements and annual returns with SSM.
- Data consumers who will be using the data from instance documents for analysis.
- IT solutions developers facilitating preparation of XBRL documents in the XBRL format or analysis of XBRL data

The document uses XBRL terminology and hence prior knowledge of XBRL is a recommended.

For other XBRL matters, please address the queries to:

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Contents

List of Tables

List of Illustrations

List of Figures

1 Introduction

1.1 SSM Taxonomy 2017

Suruhanjaya Syarikat Malaysia (SSM) is under the purview of Ministry of Domestic Trade, Co-operatives and Consumerism (MDTCC).

SSM is a statutory body that regulates companies and businesses in Malaysia pursuant to the Companies Commission of Malaysia Act 2001 (CCM Act 2001). SSM, which was established on April 16, 2002, was formed as a result of a merger between the Registrar of Companies (ROC) and the Registrar of Businesses (ROB) in Malaysia. It is the sole regulatory authority responsible for the incorporation for local companies, registration of businesses and serves as the custodian as well as the provider of both corporate and business information.

SSM has set up XBRL based system that entails the automation of the entire data collection, management and processing mechanism. SSM Taxonomy 2017 (SSMxT) is the XBRL representation adhering to the standards and legislation, to allow companies to prepare a set of XBRL filings in accordance with SSM's XBRL filing requirements. The taxonomy is not intended to be an exhaustive representation of the requirements under the accounting standards and legislation.

1.2 Nature

The SSMxT is based on the 2017 version of the International Financial Reporting Standard Taxonomy (IFRS Taxonomy 2017) as issued by the IFRS Foundation as its base taxonomy. The IFRS Taxonomy 2017 can be found in the IFRS Foundation website at the following link:

- *http://archive.ifrs.org/XBRL/IFRS-Taxonomy/2017/Pages/IFRS-Taxonomy-2017.aspx*

Given that MFRS is largely based on IFRS, SSMxT has adopted the 5815 IFRS elements as the basis of its core elements. SSM plans to re-use the concepts and related resources from the base IFRS taxonomy

In addition to the reporting concepts defined in the IFRS Taxonomy 2017, which are largely applicable in Malaysia following the adoption of the International Financial Reporting Standards, the SSMxT also includes local reporting concepts, necessary to support Malaysian jurisdictional requirements as well as additional information not covered by the IFRS Taxonomy 2017

SSM data requirements for regulatory, compliance, data collection and statistical purposes were identified and selected. Upon evaluation, the elements which are not listed in IFRS were identified and duly incorporated as extensions for SSMxT. Extensions are created following the guidelines defined in the IFRS Taxonomy Guide.

1.3 Taxonomy Architecture Principles

SSM has designed scalable and maintainable architecture for SSMxT capable of accommodating future reporting domain and allowing easy changes to existing reporting requirements. Following broad principles are followed for SSMxT:

- Distinct definition of each concept in a manner precisely and unambiguously understood by all stakeholders like report preparers, software vendors and consumers of Taxonomy
    - o Financial Data once collected by SSM can be shared with other regulators as concept definition would be same

- Logically modular Taxonomy for every reporting domain and grouping of similar disclosures within a reporting domain
    - o This will ensure that more reporting domains can be added at a later stage e.g. requirements of Bank of Negara

- Physically modular Taxonomy components like Concept definitions, Relationship definitions and common artefacts.
    - o Update to specific component of taxonomy in case of changes in regulations or accounting Standards becomes easy

- Minimal use of custom XBRL Taxonomy components
    - o This will ensure that XBRL products can be easily incorporate SSMxT

- SSMxT aligned to IFRS Taxonomy architecture 2017
    - o Easy incorporation of IFRS Taxonomy updates

- Inclusion of all mandatory and voluntary disclosures in Taxonomy
    - o The Taxonomy will not be restricted only to minimum disclosure requirements thus enabling company to submit full XBRL format for Financial Statements if they wish to do so.

1.4 Scope of SSMxT

SSMxT is designed for purpose of compliances with the requirements contained under the Companies Act 2016, Malaysian Financial Reporting Standards (MFRS) and Malaysian Private Entities Reporting Standards (MPERS):

1. **MFRS Taxonomy**: - for financial statements of public companies and its subsidiaries, associate of, or jointly controlled by, an entity which is required to prepare or lodge any financial statements under any law administered by the Securities Commission or the Bank Negara Malaysia using MFRS;

2. **MPERS Taxonomy**: - for financial statements of private companies using MPERS;

3. **Exemption Application Taxonomy**: - for all registered entities to file requisition for specific exemptions on compliances with SSM

4. **Annual Return Taxonomy**: - for all registered entities to file their Annual Returns as per Companies Act 2016.

MFRS and MPERS taxonomy will be further classified into following access points;

  a) Financial Statements (FS); a taxonomy containing all statements for reporting under respective accounting standards and companies act sections.

  b) Key Financial Indicators (KFI); a taxonomy listing basic financial concepts available for financial reporting if the filer opts not to file full FS filing in XBRL.

1.4.1 Applicable statements for full financial statements filings

Particulars	Description
Financial Reporting –	**Malaysian Financial Reporting Standards (MFRS) Malaysian Private Entity Reporting Standards (MPERS)** • Statement of Financial Position (Current/Non-current and Order of liquidity method of presentation) • Statement of Profit or Loss (Function of expenses/Nature of expenses method of presentation) • Statement of Cash Flows (Direct/Indirect method of presentation) • Statement of Changes in Equity • Notes to accounts

Non-Financial Reporting - as under Companies Act, 2016	- Director's report - Statement of directors - Directors business review - Auditors report to members
Non-Financial Reporting - companies listed in Bursa Malaysia	Involvement in Stock Exchange

Table 1: Applicable statements

1.4.2 Sector wise applicability

Particulars	Description
Sector wise applicability of XBRL submission for financial statements and key financial indicators taxonomy	Applicable to all sectors in Malaysia which follow Malaysian Financial Reporting Standards (MFRS) and Malaysian Private Financial Reporting Standards (MPERS) Except for companies which fall under regulations of Bank of Negara: - Banking industry - Financial industry - Insurance industry

Table 2: Sector-wise applicability

1.5   Approach and Methodology

1.5.1 Companies Act 2016

1. SSMxT includes Companies Act 2016 disclosures which are defined to cater for all companies

2. Based on latest MFRS and MPERS issued by Malaysian Accounting Standards Board ("MASB")

1.5.2 Applicable accounting standards issued and approved by Malaysian Accounting Standard Board (MASB)

1.5.2.1   Malaysia Financial Reporting System (MFRS) Taxonomy

1. SSMxT includes MFRS taxonomy concepts which are defined to cater for all companies

2. Based on existing MFRS issued by Malaysian Accounting Standards Board ("MASB")

3. Guided by 12 National Economic Areas (NKEAs) identified under Economic Transformation Programme (ETP), representing the economic sectors which account for significant contributions to Gross National Income

4. Companies selected as samples in the development of taxonomy are based on Kuala Lumpur Composite Index (KLCI) 2016 Top 10 companies

and Ranstad award 2016 - Top 20 companies in Malaysia

1.5.2.2   Malaysian Private Entities Reporting Standard (MPERS)

1. SSMxT includes MPERS taxonomy concepts which are defined to cater for all companies

2. Based on latest MPERS issued by Malaysian Accounting Standards Board ("MASB")

1.6   Reporting concepts under SSMxT 2017*

#	Type of taxonomy	Companies Act or Standards	Based on IFRS 2017	Based on IFRS for SME 2017	SSMxT	Total
1	Exemption Application	CA 2016	-	-	98	98
2	Financial Statements	MFRS	4604	-	936	5540
		MPERS	-	1211	1153	2364
3	Reports under Financial Statements	CA 2016	-	-	251	251
4	Annual Return	CA 2016	-	-	278	278

Table 3: Reporting concepts

* It includes financial and non-financial concepts used in SSMxT 2017

1.7   Non-financial reporting concepts under SSMxT 2017

#	Name of disclosures	Number of concepts
1	Director's report	15
2	Statement of directors	17
3	Directors business review	5
4	Auditors report to members	19
5	Involvement in Stock Exchange	10

Table 4: Non-financial reporting concepts

1.8   Company extensions

The SSMxT has been designed to capture the disclosures prescribed in the MFRS and MPERS accounting standards. In some circumstances the accounting standards may require disclosure of certain information at a more detailed level than is currently provided for in the Taxonomy. This detailed information can be different from entity to entity (for example, business segment disclosures) and are not prescribed in the accounting standards. The way in which this kind of detail is usually captured is by creating extensions to the Taxonomy (referred to as "Company extensions").

Company extensions to the SSMxT are not allowed. Therefore, entities must not extend the Taxonomy when creating an instance document, instead, the preparer needs to provide the necessary level of detail by text-block tagging the information

using appropriate [text block] concepts.

When an instance document is prepared in iXBRL format, it can include other contents for human readability. These contents will not be tagged but is part of the instance document. This feature will reduce the need for company extensions to certain extent.

The use of company extensions with some restrictions may be considered in the future.

1.9   Release issue and effective dates

As accounting standards continue to develop and change over time, the SSMxT will reflect these changes. Naturally, the number of versions published will increase over time. It is therefore fundamental that consumers of the Taxonomy are able to quickly and effectively determine what the correct entry point schema to use is. The valid and active entry point schema that must be used is determined by the reporting period for the data being reported in the Financial Statements, Annual returns and Exemption Applications.

At this point, it is expected that the SSM Taxonomy releases will be aligned with the release of the IFRS Taxonomy. In addition, the SSM Taxonomy may also require on-going updates as and when there are changes to the SSM specific disclosure requirements.

Each taxonomy release is identified by a taxonomy release date which appears in the namespaces, in the file names of schemas and linkbases and in most folder names following the prescriptions of the IFRS Taxonomy Architecture

2 SSM Taxonomy 2017 Architecture

2.1   Considerations for determining Taxonomy Architecture

A taxonomy models the requirements of user (in this case regulator i.e. SSM) according to XBRL specifications. Therefore while designing the taxonomy, the following requirements have been considered -

- Taxonomy must be aligned as far as possible with International Financial Reporting Standards (IFRS) Taxonomy architecture 2017 and MFRS, MPERS and Companies Act 2016 reporting requirements.
- Taxonomy must be aligned with the disclosure requirements as notified by SSM

such as Director's report, Statement by directors and Auditor's report.

- All reporting concepts to the extent possible must exist in the taxonomy so that the user does not need to extend.

2.1.1 Reporting content

From the perspective of reporting content, the taxonomy contains concepts required reporting purposes. This requires the implementation of other information into the Taxonomy, such as following the wording (terminology) as used in Standards and Acts, information to identify the reporting period and preparation of instance document, formats followed for reports as notified and XBRL references to corresponding Standards and Acts.

2.1.2 Folder and file structure

Taxonomy structure refers to the general composition of the files and folders within taxonomy. The folder structure of the SSMxT is depicted in Figure 1

Figure 1: File and folder structure diagram

The above given modules can be understood through under given guidelines:

I.   YYYY-MM-DD (where YYYY-MM-DD represents the taxonomy release date) and is set to 2017-12-31 for SSMxT

II.   There are three folders:

A] Definition layer - Definitional layer is where the Core schema and other imported schema are located. There are 3 folders defined in this layer:

a) In the **"ic" folder**, the sub-folders (dei-cor, ssmt-cor, ssmt-mfrs-cor and ssmt-mpers-cor) includes schema files and other related linkbases

(presentation, definition, formula, table and reference linkbases) as follows:

i. dei-cor – includes filing information of companies as per respective filings

- o dei-ar – includes filing information for annual return filings
  - *pre_ssmt-dei-ar_YYYY-MM-DD-{"ar1, ar2…ar4"}.xml are the modular presentation linkbase files*
  - *rol_ ssmt-dei-ar_YYYY-MM-DD{"ar1, ar2…ar4"}.xsd* is a schema which contains ELRs for dimensional definition linkbases
  - *gla_ ssmt-dei-ar_YYYY-MM-DD-{"ar1, ar2…ar4"}.xml* are generic linkbase files that provide labels for ELRs;
  - *table_ ssmt-dei-ar_YYYY-MM-DD-{"ar1, ar2…ar4"}.xml* are table linkbase files that provide rendered output for ELRs;
  - *table-GL_ ssmt-dei-ar_YYYY-MM-DD-{"ar1, ar2…ar4"}.xml* are generic linkbase files that provide labels for table linkbase ELRs;
  - *formula_ssmt-dei-ar_YYYY-MM-DD-{"ar1, ar2…ar4"}.xml* are formula linkbase files where business rules are defined;
  - *ssmt-dei-ar_YYYY-MM-DD{"ar1, ar2…ar4"}.xsd* is a schema which contains ELRs for dimensional definition linkbases

- o dei-ea – includes filing information for exemption application filings
  - *pre_ssmt-dei-ea_YYYY-MM-DD-{"ea1, ea2…ea8"}.xml are the modular presentation linkbase files*
  - *rol_ ssmt-dei-ea_YYYY-MM-DD{"ea1, ea2…ea8"}.xsd* is a schema which contains ELRs for dimensional definition linkbases
  - *gla_ ssmt-dei-ea_YYYY-MM-DD-{"ea1, ea2…ea8"}.xml* are generic linkbase files that provide labels for ELRs;
  - *table_ ssmt-dei-ea_YYYY-MM-DD-{"ea1, ea2…ea8"}.xml* are table linkbase files that provide rendered output for ELRs;
  - *table-GL_ ssmt-dei-ea_YYYY-MM-DD-{"ea1, ea2…ea8"}.xml* are generic linkbase files that provide labels for table linkbase ELRs;
  - *formula_ssmt-dei-ea_YYYY-MM-DD-{"ea1, ea2…ea8"}.xml* are formula linkbase files where business rules are defined;
  - *ssmt-dei-ea_YYYY-MM-DD{"ea1,ea2…ea8"}.xsd* is a schema which contains ELRs for dimensional definition linkbases

- o dei-fs - includes filing information for financial statement filings which are further categorized as per accounting standard (dei-fs-mfrs and dei-fs-mpers)
  - *pre_ssmt-dei-fs_YYYY-MM-DD-{"mfrs,mpers"}.xml are the modular*

presentation linkbase files

- *rol_ssmt-dei-fs_YYYY-MM-DD{"mfrs,mpers"}.xsd* is a schema which contains ELRs for dimensional definition linkbases

- *gla_ssmt-dei-fs_YYYY-MM-DD-{"mfrs,mpers"}.xml* are generic linkbase files that provide labels for ELRs;

- *table_ssmt-dei-fs_YYYY-MM-DD-{"mfrs,mpers"}.xml* are table linkbase files that provide rendered output for ELRs;

- *table-GL_ssmt-dei-fs_YYYY-MM-DD-{"mfrs,mpers"}.xml* are generic linkbase files that provide labels for table linkbase ELRs;

- *formula_ssmt-dei-fs_YYYY-MM-DD-{"mfrs,mpers"}.xml* are formula linkbase files where business rules are defined;

- *ssmt-dei-fs_YYYY-MM-DD{"mfrs,mpers"}.xsd* is a schema which contains ELRs for dimensional definition linkbases

- dei-kfi - includes filing information for Key Financial Indicators filings which further are categorized as per accounting standard (dei-kfi-mfrs and dei-kfi-mpers)

  - *pre_ssmt-dei-kfi_YYYY-MM-DD-{"mfrs,mpers"}.xml are the modular presentation linkbase files*

  - *rol_ssmt-dei-kfi_YYYY-MM-DD{"mfrs,mpers"}.xsd* is a schema which contains ELRs for dimensional definition linkbases

  - *gla_ssmt-dei-kfi_YYYY-MM-DD-{"mfrs,mpers"}.xml* are generic linkbase files that provide labels for ELRs;

  - *table_ssmt-dei-kfi_YYYY-MM-DD-{"mfrs,mpers"}.xml* are table linkbase files that provide rendered output for ELRs;

  - *table-GL_ssmt-dei-kfi_YYYY-MM-DD-{"mfrs,mpers"}.xml* are generic linkbase files that provide labels for table linkbase ELRs;

  - *formula_ssmt-dei-kfi_YYYY-MM-DD-{"mfrs,mpers"}.xml* are formula linkbase files where business rules are defined;

  - *ssmt-dei-kfi_YYYY-MM-DD{"mfrs,mpers"}.xsd* is a schema which contains ELRs for dimensional definition linkbases

- dei-ee - includes extensible enumerations files which further are categorized as per accounting standard (dei-ee-mfrs and dei-ee-mpers)

  - *def_ssmt-dei-ee_YYYY-MM-DD-{"mfrs,mpers"}.xml* are the modular definition linkbase files

  - *lab_ssmt-dei-ee_YYYY-MM-DD{"mfrs,mpers"}.xml* are the modular label linkbase files

- - *ref_ssmt-dei-ee_YYYY-MM-DD{"mfrs,mpers"}.xml* are the modular reference linkbase files
  - *ssmt-dei-ee_YYYY-MM-DD{"mfrs,mpers"}.xsd* is a schema which contains ELRs for extensible enumeration defined in definition linkbases

- o doc_ssmt-dei-cor_*YYYY-MM-DD* - is the linkbase containing the documentation labels;

- o lab_ssmt-dei-cor_*YYYY-MM-DD* - is the main English language label linkbase file;

- o param_ssmt-dei-cor_*YYYY-MM-DD* - is the linkbase containing plain text information where pre-conditions are defined using parameters

- o ref_ssmt-dei-cor_*YYYY-MM-DD* - are the modular reference linkbase files for concepts

- o rol_ssmt-dei-cor_*YYYY-MM-DD* - is a schema which contains ELRs for dimensional definition linkbases;

- o ssmt-dei-cor_*YYYY-MM-DD* - includes schema files for extension of elements based on Filing Information

ii. ssmt-cor – includes schema files where Malaysian jurisdictional extension elements are defined other than related to accounting standards. It also includes ssmt-ee folder where extensible enumerations are defined.

iii. ssmt-mfrs-cor – includes schema files for extension of elements based on Malaysian Financial Reporting Standard

iv. ssmt-mpers-cor - includes schema files for extension of elements based on Malaysian Private Financial Reporting Standard

b) In the **"ext" folder**, includes two core element schema folders;

i. ***full_ifrs*** – is the core schema which contains elements definitions for Full IFRS reporting of the "base" IFRS taxonomy 2017 resource full_ifrs-cor_YYYY-MM-DD.xsd and other related files and folders that are imported as external resources.

☐ **linkbases** *{ias | ifrs | ifric | sic } _{"number"}* contain modular presentation, calculation, definition and reference linkbase files for each IFRS Standard or IFRIC Interpretation;

- *{pre | cal | def | dim}_{ias | ifrs | ifric | sic}_{"number"}_YYYY-MM-DD_role-{"unique role number"}.xml* are modular presentation, calculation, definition and reference linkbase files for each IFRS Standard or IFRIC Interpretation;

- *ref_{ias | ifrs | ifric | sic }_{"number"}_YYYY-MM-DD.xml* are modular reference linkbase files for each IFRS Standard or IFRIC Interpretation;

- *rol_{ias | ifrs | ifric | sic}_{"number"}_YYYY-MM-DD.xsd* are modular schemas that contain ELRs for the presentation, calculation and definition linkbases for each IFRS Standard or IFRIC Interpretation;

- *gla_{ias | ifrs | ifric | sic}_YYYY-MM-DD-{de | fr | pl | ...}.xml* are generic linkbase files that provide labels for ELRs; and

- *gre_{ias | ifrs | ifric | sic}_YYYY-MM-DD.xml* are generic linkbase files that provide references for ELRs.

☐ **dimensions** is the folder which contains definition linkbases that have dimensional relationships that are applicable to any sets of line items;

- *dim_full_ifrs_YYYY-MM-DD_role-{"unique role number"}.xml* are definition linkbase files that have dimensional relationships;

- *pre_full_ifrs_YYYY-MM-DD_role-{"unique role number"}.xml* are presentation linkbase files that have presentation relationships that reflect the dimensional relationships;

- *rol_full_ifrs-dim_YYYY-MM-DD.xsd* is a schema which contains ELRs for dimensional definition linkbases;

- *gla_full_ifrs-dim_YYYY-MM-DD-{de | fr | pl | ...}.xml* are generic linkbase files that provide labels for ELRs; and

- *gre_full_ifrs-dim_YYYY-MM-DD.xml* are generic linkbase files that provide references for ELRs

☐ **labels** is the folder which contains label linkbases;

- *lab_full_ifrs-en_YYYY-MM-DD.xml* is the main English language label linkbase file;

- *doc_full_ifrs-en_YYYY-MM-DD.xml* is the linkbase containing the documentation labels; and

- *lab_ifrs-{de | fr | pl | ...}_YYYY-MM-DD.xml* are the label linkbase files

for languages other than English

ii. ***ifrs_for_smes*** - is the core schema which contains elements definitions for IFRS for SME reporting of the "base" IFRS for SME taxonomy resource ifrs_for_smes-cor_YYYY-MM-DD.xsd and other related files and folders that are imported as external resources.

☐ ***linkbases***

- *{pre | cal | def | dim}_ifrs_for_smes_YYYY-MM-DD_role-{"unique role number"}.xml* are the modular presentation, calculation, definition and reference linkbase files for the *IFRS for SMEs* Standard;
- *ref_ifrs_for_smes_YYYY-MM-DD.xml* are the modular reference linkbase files for the *IFRS for SMEs* Standard;
- *rol_ifrs_for_smes_YYYY-MM-DD.xsd* is the schema which contains the ELRs for the presentation, calculation and definition linkbases of the *IFRS for SMEs* Standard;
- *gla_ifrs_for_smes_YYYY-MM-DD-{de | fr | pl | ...}.xml* are generic linkbase files that provide labels for ELRs; and
- *gre_ifrs_for_smes_YYYY-MM-DD.xml* is the generic linkbase file that provides references for ELRs.

☐ ***dimensions*** is the folder which contains definition linkbases for the *IFRS for SMEs* Standard that have dimensional relationships and that are applicable to any set of line items; *dim_ifrs_for_smes_YYYY-MM-DD_role-{"unique role number"}.xml* are the definition linkbase files that have dimensional relationships;

- *pre_ifrs_for_smes_YYYY-MM-DD_role-{"unique role number"}.xml* are the presentation linkbase files that have presentation relationships that reflect the dimensional relationships;
- *rol_ifrs_for_smes-dim_YYYY-MM-DD.xsd* is a schema which contains ELRs for dimensional definition linkbases;
- *gla_ifrs_for_smes-dim_YYYY-MM-DD-{de | fr | pl | ...}.xml* are generic linkbase files that provide labels for ELRs; and
- *gre_ifrs_for_smes-dim_YYYY-MM-DD.xml* is a generic linkbase file that provides references for ELRs.

☐ ***labels*** is the folder which contains label linkbases:
- *lab_ifrs_for_smes-en_YYYY-MM-DD.xml* is the main English

language label linkbase file;

- *doc_ifrs_for_smes-en_YYYY-MM-DD.xml* is the linkbase containing the documentation labels; and
- *lab_ifrs_for_smes-{de|fr|pl | ...}_YYYY-MM-DD.xml* are the label linkbase files for languages other than English.

c) In the **"fdn" folder**, the file ssmt-fdn_YYYY-MM-DD.xsd is the schema where the new data types for non-financial report or Companies Act are defined.

B] Report layer - Reports layer is where the related concepts are grouped to represent a submission report. This layer consists of the following folders:

a) The **"ssm" folder** is folder where all filings (ar,ea,fs and kfi) and its related schema and linkbase files are defined;

i. In the **"ar"** folder the filing related to annual return will be included. There are 4 types of annual return filing which is then break down into different entry point files to accommodate preparer's disclosure type as mentioned below:

- *{pre | def | }_ssmt-ar_YYYY-MM-DD_role-{"unique role number"}.xml {ar1, ar2….ar4}*are the modular presentation and definition linkbase files
- *rol_ssmt-ar_YYYY-MM-DD_role-{"unique role number"}.xsd{ar1, ar2….ar4}*is a schema which contains ELRs for dimensional definition linkbases
- *gla_ssmt-ar_YYYY-MM-DD_role-{"unique role number"}.xml {ar1, ar2….ar4}* are generic linkbase files that provide labels for ELRs;
- *table_ssmt-ar_YYYY-MM-DD_role-{"unique role number"}.xml {ar1, ar2….ar4}* are table linkbase files that provide rendered output for ELRs;
- *table-GL_ssmt-ar_YYYY-MM-DD_role-{"unique role number"}.xml {ar1, ar2….ar4}* are generic linkbase files that provide labels for table linkbase ELRs;
- *formula_ssmt-ar_YYYY-MM-DD_role-{"unique role number"}.xml {ar1, ar2….ar4}* are formula linkbase files where business rules are defined;
- *ssmt-ar_YYYY-MM-DD_entry_point.xsd{ar1, ar2….ar4}* is a schema which contains ELRs for dimensional definition linkbases

ii. In the **"ea"** folder the filing related to exemption application will be included. There are 10 types of exemption application filing which is then break down into different entry point files to accommodate preparer's disclosure type as

mentioned below:

- o *{pre | def | }_ssmt-ea_YYYY-MM-DD_role-{"unique role number"}.xml {ea1, ea2….ea8}*are the modular presentation and definition linkbase files
- o *rol_ssmt-ea_YYYY-MM-DD_role-{"unique role number"}.xsd{ea1, ea2….ea8}*is a schema which contains ELRs for dimensional definition linkbases
- o *gla_ssmt-ea_YYYY-MM-DD_role-{"unique role number"}.xml {ea1, ea2….ea8}* are generic linkbase files that provide labels for ELRs;
- o *table_ssmt-ea_YYYY-MM-DD_role-{"unique role number"}.xml {ea1, ea2….ea8}* are table linkbase files that provide rendered output for ELRs;
- o *table-GL_ssmt-ea_YYYY-MM-DD_role-{"unique role number"}.xml {ea1, ea2….ea8}* are generic linkbase files that provide labels for table linkbase ELRs;
- o *formula_ssmt-ea_YYYY-MM-DD_role-{"unique role number"}.xml {ea1, ea2….ea8}* are formula linkbase files where business rules are defined;
- o *ssmt-ar_YYYY-MM-DD_entry_point.xsd{ea1,ea2….ea8}* is a schema which contains ELRs for dimensional definition linkbases

iii. In the **"fs"** folder the filing related to financial statement will be included. There are 5 types of financial statement filing which is then break down into different entry point files to accommodate preparer's disclosure type as mentioned below:

- o The entry point files (clbg, epc, fc and mfrs) imports ssmt-cor_YYYY-MM-DD.xsd, full_ifrs-cor_YYYY-MM-DD.xsd, ssmt-dei-fs-mfrs_YYYY-MM-DD_entrypoint.xsd and ssmt-mfrs-cor_YYYY-MM-DD.xsd schemas files from the definition layer and related labels.
  - ▪ *{pre | def | ref}_ssmt-fs_YYYY-MM-DD_role-{"unique role number"}.xml {clbg, epc, fc and mfrs}*are the modular presentation, definition and reference linkbase files
  - ▪ *lab_ssmt-fs_YYYY-MM-DD_role-{"unique role number"}.xml {clbg and mfrs}* is the main English language label linkbase file;
  - ▪ *doc_ssmt-fs_YYYY-MM-DD_role-{"unique role number"}.xml {clbg and mfrs}* is the linkbase containing the documentation labels; and
  - ▪ *lab_rol_ssmt-fs_YYYY-MM-DD_role-{"unique role number"}.xml {clbg and mfrs}* is the linkbase containing the documentation labels; and
  - ▪ *rol_ssmt-fs_YYYY-MM-DD_role-{"unique role number"}.xsd{clbg, epc, fc and mfrs}*is a schema which contains ELRs for dimensional definition linkbases

- *gla_ssmt-fs_YYYY-MM-DD_role-{"unique role number"}.xml {clbg, epc, fc and mfrs}* are generic linkbase files that provide labels for ELRs;
- *table_ssmt-fs_YYYY-MM-DD_role-{"unique role number"}.xml {clbg, epc, fc and mfrs}* are table linkbase files that provide rendered output for ELRs;
- *table-GL_ssmt-fs_YYYY-MM-DD_role-{"unique role number"}.xml {clbg, epc, fc and mfrs}* are generic linkbase files that provide labels for table linkbase ELRs;
- *formula_ssmt-fs_YYYY-MM-DD_role-{"unique role number"}.xml {clbg, epc, fc and mfrs}* are formula linkbase files where business rules are defined;
- *ssmt-fs_YYYY-MM-DD_entry_point.xsd{clbg, epc, fc and mfrs}* is a schema which contains ELRs for dimensional definition linkbases

- For entry point file (mpers) imports ssmt-cor_YYYY-MM-DD.xsd, ifrs_for_smes-cor_YYYY-MM-DD.xsd, ssmt-dei-fs-mpers_YYYY-MM-DD_entrypoint.xsd and ssmt-mpers-cor_YYYY-MM-DD.xsd schemas files from the definition layer and related labels.
    - *{pre | def |ref }_ssmt-fs-mpers_YYYY-MM-DD_role-{"unique role number"}.xml* are the modular presentation, definition and reference linkbase files
    - *lab_ssmt-fs-mpers_YYYY-MM-DD_role-{"unique role number"}.xml* is the main English language label linkbase file;
    - *doc_ssmt-fs-mpers_YYYY-MM-DD_role-{"unique role number"}.xml* is the linkbase containing the documentation labels; and
    - *lab_rol_ssmt-fs-mpers_YYYY-MM-DD_role-{"unique role number"}.xml* is the linkbase containing the documentation labels; and
    - *rol_ssmt-fs-mpers_YYYY-MM-DD_role-{"unique role number"}.xsd* is a schema which contains ELRs for dimensional definition linkbases
    - *gla_ssmt-fs-mpers_YYYY-MM-DD_role-{"unique role number"}.xml* are generic linkbase files that provide labels for ELRs;
    - *table_ssmt-fs-mpers_YYYY-MM-DD_role-{"unique role number"}.xml* are table linkbase files that provide rendered output for ELRs;

- *table-GL_ssmt-fs-mpers_YYYY-MM-DD_role-{"unique role number"}.xml* are generic linkbase files that provide labels for table linkbase ELRs;
- *formula_ssmt-fs-mpers_YYYY-MM-DD_role-{"unique role number"}.xml* are formula linkbase files where business rules are defined;
- *ssmt-fs-mpers_YYYY-MM-DD_entry_point.xsd* is a schema which contains ELRs for dimensional definition linkbases

iv. In the **"kfi"** folder the filing related to key financial indicators will be included. There are 4 types of key financial indicators filing which is then break down into different entry point files to accommodate preparer's disclosure type as mentioned below:

o The entry point files (clbg, fc and mfrs) imports ssmt-cor_YYYY-MM-DD.xsd, full_ifrs-cor_YYYY-MM-DD.xsd, ssmt-dei-kfi-mfrs_YYYY-MM-DD_entrypoint.xsd and ssmt-mfrs-cor_YYYY-MM-DD.xsd schemas files from the definition layer and related labels.

- *{pre | def | }_ssmt-kfi_YYYY-MM-DD_role-{"unique role number"}.xml {clbg, fc and mfrs}*are the modular presentation and definition linkbase files
- *rol_ssmt-kfi_YYYY-MM-DD_role-{"unique role number"}.xsd{clbg, fc and mfrs}*is a schema which contains ELRs for dimensional definition linkbases
- *gla_ssmt-kfi_YYYY-MM-DD_role-{"unique role number"}.xml {clbg, fc and mfrs}* are generic linkbase files that provide labels for ELRs;
- *table_ssmt-kfi_YYYY-MM-DD_role-{"unique role number"}.xml {clbg, fc and mfrs}* are table linkbase files that provide rendered output for ELRs;
- *table-GL_ssmt-kfi_YYYY-MM-DD_role-{"unique role number"}.xml {clbg, fc and mfrs}* are generic linkbase files that provide labels for table linkbase ELRs;
- *formula_ssmt-kfi_YYYY-MM-DD_role-{"unique role number"}.xml {clbg, fc and mfrs}* are formula linkbase files where business rules are defined;
- *ssmt-kfi_YYYY-MM-DD_entry_point.xsd{clbg, fc and mfrs}* is a schema which contains ELRs for dimensional definition linkbases

- For entry point file (mpers) imports ssmt-cor_YYYY-MM-DD.xsd, ifrs_for_smes-cor_YYYY-MM-DD.xsd, ssmt-dei-kfi-mpers_YYYY-MM-DD_entrypoint.xsd and ssmt-mpers-cor_YYYY-MM-DD.xsd schemas files from the definition layer and related labels.
    - *{pre | def | }_ssmt-kfi-mpers_YYYY-MM-DD_role-{"unique role number"}.xml* are the modular presentation and definition linkbase files
    - *rol_ssmt-kfi-mpers_YYYY-MM-DD_role-{"unique role number"}.xsd* is a schema which contains ELRs for dimensional definition linkbases
    - *gla_ssmt-kfi-mpers_YYYY-MM-DD_role-{"unique role number"}.xml* are generic linkbase files that provide labels for ELRs;
    - *table_ssmt-kfi-mpers_YYYY-MM-DD_role-{"unique role number"}.xml* are table linkbase files that provide rendered output for ELRs;
    - *table-GL_ssmt-kfi-mpers_YYYY-MM-DD_role-{"unique role number"}.xml* are generic linkbase files that provide labels for table linkbase ELRs;
    - *formula_ssmt-kfi-mpers_YYYY-MM-DD_role-{"unique role number"}.xml* are formula linkbase files where business rules are defined;
    - *ssmt-kfi-mpers_YYYY-MM-DD_entry_point.xsd* is a schema which contains ELRs for dimensional definition linkbases

2.2 Approaches used for data modelling in taxonomy

The SSMxT is designed to reflect the disclosure requirements for companies in Malaysia which are required to file financial statements, exemption applications, key financial indicators and annual return with SSM in XBRL format. While deciding data modelling structures, the key factors under consideration are:

a) Allow the disclosure of a complete set of financial statements using a combination of text block and detailed information elements. IFRS taxonomy 2017 modelling has been adopted to the extent possible in all IFRS disclosures.
b) Companies are not allowed to create extensions in the form of new elements so as to increase the comparability of data collected.

For designing the taxonomy on the basis of above factors various data modelling

structures were used. The different modelling approaches used for the concepts are explained as under.

2.2.1 Hierarchical/simple list model

Most of the relationships between elements are defined using a simple hierarchy which denotes the parent and child hierarchy. This linear hierarchy is used across calculation, presentation and definition link bases. In other words, the concepts are organized in the form of a list in some logical order.

An example of simple hierarchical modelling is shown in Illustration 1 for Director's report.

Illustration 1: Hierarchical modelling in director's report

2.2.2 Dimensional Modelling

The second modelling technique used in the SSMxT is modelling through tables (hypercube) and axes (explicit and typed dimensions). The non-dimensional elements are generally referred as line items. Dimensions are generally used to model tabular data having information in both rows and columns such as disclosures required within the Notes – Related party transactions. Dimensions are also used when detailed breakdowns are to be provided for any reporting concepts. For creating a dimensional model, the line items are linked to a table, and the table is linked to an axis (or axes). The sub-categories for the breakdown are referred as domain members. There are two types of dimensions – Explicit and Typed dimensions.

2.2.2.1 Modelling using explicit members

Explicit Dimensions are used where the items corresponding to which information (line items) needs to be reported are predefined in the taxonomy. Dimensions are used for modelling of particular concepts that frequently repeat when reporting certain facts. The axes of such dimensions have relationships with line items.

Illustration 2 provides example of the "Notes–Related Party Transactions". In these illustrations, the categories of related parties i.e. Parent, Associate, Subsidiaries etc. (referred as domain members) are pre-defined in the SSMxT. The amount for each type of transaction i.e. revenue from sale of good, services received etc. can be reported for any or all categories of related parties.

Illustration 2: Hierarchical representation of explicit dimensions defined in taxonomy

FS-MFRS Notes - Related party transactions	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated
Edit Categories of related parties	Parent	Entities with joint control or significant influence over entity	Subsidiaries	Associates	Joint ventures where entity is venturer	Key management personnel of entity or parent
	2017	2017	2017	2017	2017	2017
	MYR'000	MYR'000	MYR'000	MYR'000	MYR'000	MYR'000
Disclosure of transactions between related parties						
Disclosure of transactions between related parties						
Related party transactions						
Contribution to fund	1.11	1.11	3.10	2.10	3.10	4.10
Disposal of subsidiaries	1.12	1.12	3.11	2.11	3.11	4.11
Dividend income	1.13	1.13	3.12	2.12	3.12	4.12
Interest income	1.14	1.14	3.13	2.13	3.13	4.13
Issue of shares for exchangeable bonds	1.15	1.15	3.14	2.14	3.14	4.14
Key management personnel	1.16	1.16	3.15	2.15	3.15	4.15
Key management personnel services fee	1.17	1.17	3.16	2.16	3.16	4.16
Management fees	1.18	1.18	3.17	2.17	3.17	4.17
Other expenses	1.19	1.19	3.18	2.18	3.18	4.18
Other key management personnel	1.20	1.20	3.19	2.19	3.19	4.19
Other revenue	1.21	1.21	3.20	2.20	3.20	4.20
Provision of education and staff training services	1.22	1.22	3.21	2.21	3.21	4.21

Illustration 3: Tabular presentation of explicit dimensions defined in mTool

2.2.2.2 Modelling using typed dimensions

Typed Dimensions are used where the items corresponding to which information (line items) needs to be reported are not predefined in the taxonomy. Typed dimensions are used when the members are unknown, infinite or impractical to enumerate explicitly. Typed dimension values are defined by the preparer and not present in the taxonomy. The preparer can create any number of members as per reporting requirement.

Illustration 4 provides an example of typed dimensional modelling for Notes – [400000] SECTION D: Particulars of Directors, Managers, Secretaries and Auditors. In these illustrations, the use would have to define their own domain members (e.g. the directors count) under the axis Directors count, as Type of directors will differ from company to company.

Once the directors are defined, the details like Name, Designation of director, Type of identification, Race, Gender, Nationality etc. can be reported for every director.
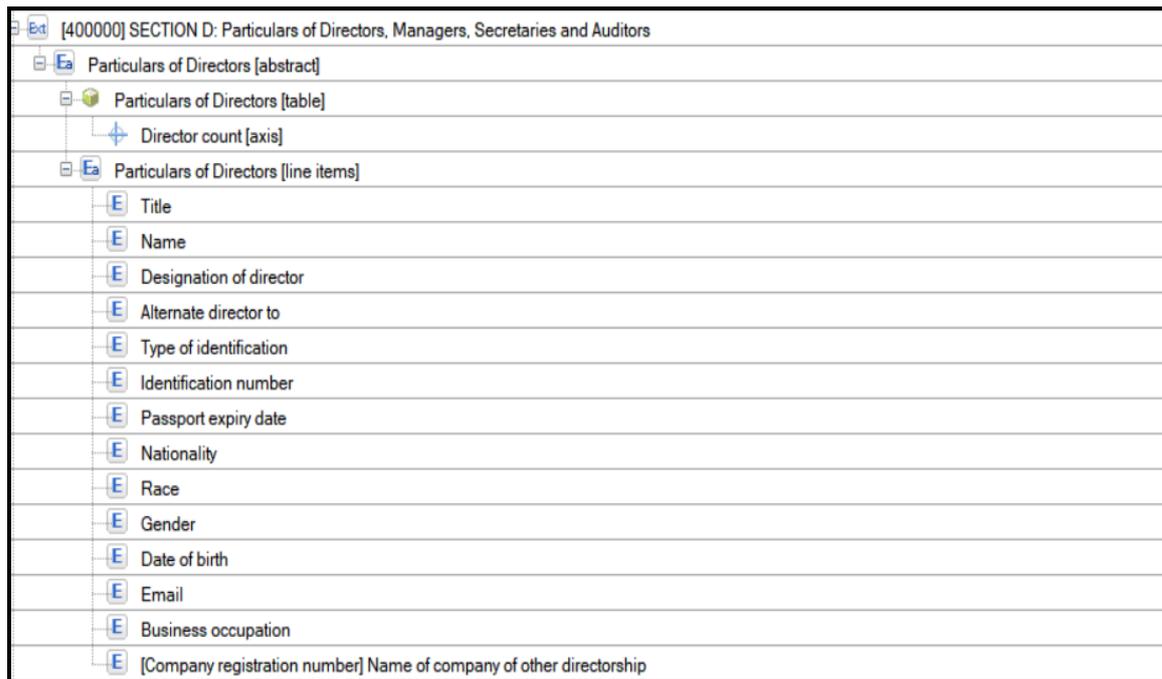
Illustration 4: Hierarchical representation of typed dimensions defined in taxonomy

Illustration 5: Tabular presentation of typed dimensions in mTool

2.2.2.3 Modelling of Tuples

Tuples are used to define multiple fact values. Generally, tuples are facts containing multiple values and are identified by a single concept holding nested items. A tuple member by itself may not provide enough relevant information; however, a group of tuple members provide the information needed. For example, the tuple concept "company address" may consist of the following tuple members: "Name", "Street", "City", "State", "Postal Code", and "Country". One tuple member by itself (such as "City"), is not sufficient to describe the concept "company address". It will only be useful when all the tuple members are provided. Now, if this example is represented using typed dimension, each record would have separate identity. Parameters pertaining to "company address" would be assigned unique identifier. This unique

identifier will be separately defined as "typed dimension" in the context. Typed dimensions are used for standardisation of data and for better analytical purpose. When tuples are used in taxonomy the size of instance document is less as compared to typed dimensions. This is mainly because the additional identity is established for each record, which runs into minimum three line codes. In case of typed dimensions when there is transactional data which may run into thousand plus records the size of instance will be more as compared to tuples. Hence, the approach used for particular taxonomy could be based on data analysis, ease of use, need for unique identifier and size of instance document.

SSMxT uses typed dimensions instead of tuples for better analytical purpose and standardisation of data.

2.3 Absolute and relative paths

The unique root resource location (URL) of the SSMxT is [https://ssmx.ssm.com.my/taxonomy/YYYY-MM-DD/...] followed by the file path which is formed according to the file and folder structure. The absolute path of IFRS files would be its respective path.

The table (below) provides examples of absolute paths to SSMxT files.

File	Absolute Path
Core schema	*http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/def/ic/dei-cor/ssmt-dei-cor_ YYYY-MM-DD.xsd*
	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/def/ic/ssmt-cor/ssmt-cor_ YYYY-MM-DD.xsd
	http://xbrl.ifrs.org/taxonomy/ YYYY-MM-DD /def/ext/full_ifrs/full_ifrs-cor_ YYYY-MM-DD.xsd
	http://xbrl.ssm.com.my/taxonomy/ YYYY-MM-DD /ssmt-mfrs-cor/ssmt-mfrs-cor_ YYYY-MM-DD.xsd
	http://xbrl.ssm.com.my/taxonomy/ YYYY-MM-DD/def/ic/ssmt-mpers-cor /ssmt-mpers-cor_ YYYY-MM-DD.xsd
	http://xbrl.ifrs.org/taxonomy/ YYYY-MM-DD /def/ext/ ifrs_for_smes /ifrs_for_smes-cor_ YYYY-MM-DD.xsd

English label link base	*http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD /def/ic/dei-cor/lab_ssmt-dei-cor_ YYYY-MM-DD.xml*
	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/def/ic/ssmt-cor/ lab_ssmt-cor_ YYYY-MM-DD.xml
	http://xbrl.ifrs.org/taxonomy/YYYY-MM-DD/def/ext/full_ifrs/labels/ lab_full_ifrs-en_ YYYY-MM-DD.xml
	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/ssmt-mfrs-cor/ lab_ssmt-mfrs-cor_ YYYY-MM-DD.xml
	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/def/ic/ssmt-mpers-cor /lab_ssmt-mpers-cor_ YYYY-MM-DD.xml
	http://xbrl.ifrs.org/taxonomy/YYYY-MM-DD/def/ext/ ifrs_for_smes /labels/ lab_ifrs_for_smes-en_YYYY-MM-DD.xml
Reference Link base	*http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD /def/ic/dei-cor/ref_ssmt-dei-cor_ YYYY-MM-DD.xml*
	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/def/ic/ssmt-cor/ ref_ssmt-cor_ YYYY-MM-DD.xml
	http://xbrl.ifrs.org/taxonomy/YYYY-MM-DD /def/ext/full_ifrs/linkbases/ias_1/ref_ias_1_ YYYY-MM-DD.xml
	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/ssmt-mfrs-cor/ ref_ssmt-mfrs-cor_ YYYY-MM-DD.xml
	http://xbrl.ssm.com.my/taxonomy/ YYYY-MM-DD/def/ic/ssmt-mpers-cor /ref_ssmt-mpers-cor_ YYYY-MM-DD.xml
	http://xbrl.ifrs.org/taxonomy/YYYY-MM-DD/def/ext/ ifrs_for_smes /linkbases/ref_ifrs_for_smes-en_ YYYY-MM-DD.xml

Role schema	*http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD /def/ic/dei-cor/rol_ssmt-dei-cor_ YYYY-MM-DD.xml*
	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/def/ic/ssmt-cor/ rol_ssmt-cor_ YYYY-MM-DD.xml
	http://xbrl.ifrs.org/taxonomy/YYYY-MM-DD /def/ext/full_ifrs/linkbases/ias_1/rol_ias_1_ YYYY-MM-DD.xml
	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/ssmt-mfrs-cor/ rol_ssmt-mfrs-cor_ YYYY-MM-DD.xml
	http://xbrl.ssm.com.my/taxonomy/ YYYY-MM-DD/def/ic/ssmt-mpers-cor /rol_ssmt-mpers-cor_ YYYY-MM-DD.xml
	http://xbrl.ifrs.org/taxonomy/YYYY-MM-DD/def/ext/ ifrs_for_smes /linkbases/rol_ifrs_for_smes-en_ YYYY-MM-DD.xml

Table 5: Absolute paths

The SSMxT files can be referenced using both absolute and relative paths. Software vendors should note that SSMxT files should not be amended and should therefore be referenced via absolute paths in order to avoid file changes being made by preparers and extenders.

2.4 Discoverable Taxonomy Set (DTS)

SSMxT is modularised as described in section 2.1.2 and the entry points are the schemas as mentioned below:

#	Entry point	Schema location
1	ssmt-fs-clbg_YYYY-MM-DD_entry_point.xsd	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/rep/ssm/fs/clbg/ssmt-fs-clbg_YYYY-MM-DD_entry_point.xsd
2	ssmt-fs-epc_YYYY-MM-DD_entry_point.xsd	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/rep/ssm/fs/epc/ssmt-fs-epc_YYYY-MM-DD_entry_point.xsd
3	ssmt-fs-fc_YYYY-MM-DD_entry_point.xsd	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/rep/ssm/fs/fc/ssmt-fs-epc_YYYY-MM-DD_entry_point.xsd
4	ssmt-fs-mfrs_YYYY-MM-DD_entry_point.xsd	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/rep/ssm/fs/mfrs/ssmt-fs-mfrs_YYYY-MM-DD_entry_point.xsd
5	ssmt-fs-mpers_YYYY-MM-	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/rep/ssm/fs/mpers/ssmt-fs-mpers_YYYY-MM-

		DD_entry_point.xsd	DD_entry_point.xsd
6	ssmt-kfi-clbg_YYYY-MM-DD_entry_point.xsd	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/rep/ssm/kfi/kfi-clbg/ssmt-kfi-clbg_YYYY-MM-DD_entry_point.xsd
7	ssmt-kfi-fc_YYYY-MM-DD_entry_point.xsd	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/rep/ssm/kfi/kfi-fc/ssmt-kfi-fc_YYYY-MM-DD_entry_point.xsd
8	ssmt-kfi-mfrs_YYYY-MM-DD_entry_point.xsd	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/rep/ssm/kfi/kfi-mfrs/ssmt-kfi-mfrs_YYYY-MM-DD_entry_point.xsd
9	ssmt-kfi-mpers_YYYY-MM-DD_entry_point.xsd	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/rep/ssm/kfi/kfi-mpers/ssmt-kfi-mpers_YYYY-MM-DD_entry_point.xsd
10	ssmt-ea1_YYYY-MM-DD_entry_point.xsd	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/rep/ssm/ea/ea1/ ssmt-ea1_YYYY-MM-DD_entry_point.xsd
11	ssmt-ea2_YYYY-MM-DD_entry_point.xsd	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/rep/ssm/ea/ea2/ ssmt-ea2_YYYY-MM-DD_entry_point.xsd
12	ssmt-ea3_YYYY-MM-DD_entry_point.xsd	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/rep/ssm/ea/ea3/ ssmt-ea3_YYYY-MM-DD_entry_point.xsd
13	ssmt-ea4a_YYYY-MM-DD_entry_point.xsd	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/rep/ssm/ea/ea4a/ ssmt-ea4a_YYYY-MM-DD_entry_point.xsd
14	ssmt-ea4b_YYYY-MM-DD_entry_point.xsd	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/rep/ssm/ea/ea4b/ ssmt-ea4b_YYYY-MM-DD_entry_point.xsd
15	ssmt-ea5a_YYYY-MM-DD_entry_point.xsd	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/rep/ssm/ea/ea5a/ ssmt-ea5a_YYYY-MM-DD_entry_point.xsd
16	ssmt-ea5b_YYYY-MM-DD_entry_point.xsd	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/rep/ssm/ea/ea5b/ ssmt-ea5b_YYYY-MM-DD_entry_point.xsd
17	ssmt-ea6_YYYY-MM-DD_entry_point.xsd	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/rep/ssm/ea/ea6/ ssmt-ea6_YYYY-MM-DD_entry_point.xsd
18	ssmt-ea7_YYYY-MM-DD_entry_point.xsd	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/rep/ssm/ea/ea7/ ssmt-ea7_YYYY-MM-DD_entry_point.xsd
19	ssmt-ea8_YYYY-MM-	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-

	DD_entry_point.xsd	DD/rep/ssm/ea/ea8/ ssmt-ea8_YYYY-MM-DD_entry_point.xsd
20	ssmt-ar1_YYYY-MM-DD_entry_point.xsd	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/rep/ssm/ar/ar1/ssmt-ar1_YYYY-MM-DD_entry_point.xsd
21	ssmt-ar2_YYYY-MM-DD_entry_point.xsd	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/rep/ssm/ar/ar2/ssmt-ar2_YYYY-MM-DD_entry_point.xsd
22	ssmt-ar3_YYYY-MM-DD_entry_point.xsd	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/rep/ssm/ar/ar3/ssmt-ar3_YYYY-MM-DD_entry_point.xsd
23	ssmt-ar4_YYYY-MM-DD_entry_point.xsd	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/rep/ssm/ar/ar4/ssmt-ar4_YYYY-MM-DD_entry_point.xsd

Table 6: Discoverable Taxonomy Set (DTS)

The discovery process is conducted in accordance with the XBRL 2.1 Specification discovery rules.

2.5 Namespaces and prefixes

Namespaces are required to uniquely identify the schemas that are defined in the taxonomy. In addition, it also provides information relating to release date of taxonomy and owners of the taxonomy.

For every namespace a unique prefix is to be defined. The prefix provides some indication of what the namespace refers to. The table below summaries all the namespaces and prefixes used in the SSMxT:

Namespace prefix	Namespace URI	Use
dei-cor	*http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/def/ic/dei-cor*	Main namespace for all master information related to different filings
ssmt-cor	*http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/def/ic/ssmt-cor*	Main namespace for all SSM specific concepts
full-ifrs	*http://xbrl.ifrs.org/taxonomy/ YYYY-MM-DD /def/ext/full_ifrs*	Main namespace for all Full IFRS Taxonomy concepts
ssmt-mfrs-cor	*http://xbrl.ssm.com.my/taxonomy/ YYYY-MM-DD/ssmt-mfrs-cor*	Main namespace for all Malaysian Financial Reporting Standard concepts
ifrs_for_smes	*http://xbrl.ifrs.org/taxonomy/ YYYY-MM-DD /def/ext/ ifrs_for_smes*	Main namespace for all IFRS for SMEs Taxonomy concepts
ssmt-mpers-cor	*http://xbrl.ssm.com.my/taxonomy/ YYYY-MM-DD/def/ic/ssmt-mpers-cor*	Main namespace for all Malaysian Private Entities Reporting Standard concepts

rol_ssmt-dei-cor_ YYYY-MM-DD	*http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD /def/ic/dei-cor/rol_ssmt-dei-cor_ YYYY-MM-DD.xml*	Namespace for roles for dei-core. This namespace is not used for concepts
rol_ssmt-cor_ YYYY-MM-DD	*http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/def/ic/ssmt-cor/rol_ssmt-cor_YYYY-MM-DD.xml*	Namespace for roles for ssmt-cor. This namespace is not used for concepts
rol_ias_1_YYYY-MM-DD	*http://xbrl.ifrs.org/taxonomy/YYYY-MM-DD/def/ext/full_ifrs/linkbases/ ias_1 /rol_ias_1_ YYYY-MM-DD.xml*	Namespace for roles for full-ifrs. This namespace is not used for concepts
rol_ssmt-mfrs-cor_YYYY-MM-DD	*http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/ssmt-mfrs-cor/ rol_ssmt-mfrs-cor_ YYYY-MM-DD.xml*	Namespace for roles for ssmt-mfrs-cor. This namespace is not used for concepts
rol_ifrs_for_smes-en_ YYYY-MM-DD	*http://xbrl.ifrs.org/taxonomy/YYYY-MM-DD/def/ext/ ifrs_for_smes /linkbases/rol_ifrs_for_smes-en_ YYYY-MM-DD.xml*	Namespace for roles for ifrs_for_smes. This namespace is not used for concepts
rol_ssmt-mpers-cor_YYYY-MM-DD	*http://xbrl.ssm.com.my/taxonomy/ YYYY-MM-DD/def/ic/ssmt-mpers-cor /rol_ssmt-mpers-cor_ YYYY-MM-DD.xml*	Namespace for roles for ssmt-mpers-cor. This namespace is not used for concepts

Table 7: Namespaces and Prefixes

2.6   Core, role and entry-point schemas

The SSMxT uses IFRS taxonomy 2017 as its base taxonomy; hence there are six schemas files which define the reporting concepts as per different filing types as mentioned below:

i.   ssmt-dei-cor_YYYY-MM-DD.xsd
    Consists of master information used in different type of filings

ii.   ssmt-cor_yyy-mm-dd.xsd
    Consists of additional reporting concepts which are not defined by IFRS, mostly local reporting concepts which are necessary to support Malaysian jurisdictional requirements

iii.   ssmt-mfrs-cor_yyy-mm-dd.xsd
    Consists of reporting concepts which are defined as per Malaysian Financial Reporting Standard

iv.   ssmt-mpers-cor_yyy-mm-dd.xsd

Consists of reporting concepts which are defined as per Malaysian Private Entities Reporting Standard

v. full_ifrs-cor_yyy-mm-dd.xsd

Consists of reporting concepts as released in IFRS taxonomy for full-ifrs

vi. ifrs_for_smes-cor_yyy-mm-dd.xsd

Consists of reporting concepts as released in IFRS taxonomy for IFRS for SMEs

2.6.1 Statistics for substitution group

ItemType	Occurences
Item	8133
hypercubeItem (Table)	207
dimensionItem (Axis)	175

Table 8: Statistics for substitution group

2.6.2 Reporting concepts schema wise

Schema namespace prefix	Number of concepts
ssmt-dei-cor	32
ssmt-cor	596
ssmt-mfrs-cor	935
ssmt-mpers-cor	1152
full_ifrs-cor	4605
ifrs_for_smes	1211

Table 9: Reporting concepts schema wise

2.6.3 Data type wise count

ItemType	Occurences
area	1
custom data types	119
date	50
decimal	41
domain	740
enumeration	2
gYear	2
integer	20
monetary	4024

nonNegativeInteger	1
percent	82
perShare	24
positiveInteger	1
pure	7
shares	37
string	2490
textBlock	890

Table 10: Data type wise count

2.6.4 Reference roles used

Reference role	Occurences
commonpractice	3490
definition	762
disclosure	9379
example	1165
measurement	58

Table 11: Reference roles used

Just like IFRS Taxonomy, SSMxT also does not use tuples. Items, explicit axes and typed axes are used instead. There are a total of 8531 reporting concepts in the SSMxT which includes the concepts define in IFRS Taxonomy.

In the SSMxT, only the core schema (as defined above) contains reportable concepts (located in definitional layer). An additional role schema is placed in each standard (and axes) folder (located in reporting layer). These role schemas contain definitions of the presentation, calculation and definition ELRs. Role schemas do not contain concepts, tables, axes or members.

Entry points are defined to group related reporting concepts in one schema file. The following table lists all entry points schemas as per different type of filings defined in SSMxT:

I. Financial Statements (Full Submission) Taxonomy

#	Entry point	Schema location	Purpose
1	ssmt-fs-clbg_YYYY-MM-DD_entry_point.xsd	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/rep/ssm/fs/clbg/ssmt-fs-clbg_YYYY-MM-DD_entry_point.xsd	Full entry point schema consists of all reporting concepts for Companies Limited by Guarantee (CLBG)
2	ssmt-fs-epc_YYYY-MM-DD_entry_point.xsd	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/rep/ssm/fs/epc/ssmt-fs-epc_YYYY-MM-DD_entry_point.xsd	Full entry point schema consists of all reporting concepts for Exempt Private Certificate (EPC)
3	ssmt-fs-fc_YYYY-MM-DD_entry_point.xsd	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/rep/ssm/fs/fc/ssmt-fs-epc_YYYY-MM-DD_entry_point.xsd	Full entry point schema consists of all reporting concepts for Foreign Company (FC)
4	ssmt-fs-mfrs_YYYY-MM-DD_entry_point.xsd	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/rep/ssm/fs/mfrs/ssmt-fs-mfrs_YYYY-MM-DD_entry_point.xsd	Full entry point schema consists of all reporting concepts for Malaysian Financial Reporting Standard (MFRS)
5	ssmt-fs-mpers_YYYY-MM-DD_entry_point.xsd	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/rep/ssm/fs/mpers/ssmt-fs-mpers_YYYY-MM-DD_entry_point.xsd	Full entry point schema consists of all reporting concepts for Malaysian Private Entities Reporting Standard (MPERS)

Table 12: Financial statements entry points

II. Key Financial Indicators (KFI) (if company unable to submit full Financial Statement)

#	Entry point	Schema location	Purpose
1	ssmt-kfi-clbg_YYYY-MM-DD_entry_point.xsd	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/rep/ssm/kfi/kfi-clbg/ssmt-kfi-clbg_YYYY-MM-DD_entry_point.xsd	Full entry point schema consists of all reporting concepts for Companies Limited by Guarantee (CLBG)
2	ssmt-kfi-fc_YYYY-MM-DD_entry_point.xsd	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/rep/ssm/kfi/kfi-fc/ssmt-kfi-fc_YYYY-MM-DD_entry_point.xsd	Full entry point schema consists of all reporting concepts for Foreign Company (FC)

| 3 | ssmt-kfi-mfrs_YYYY-MM-DD_entry_point.xsd | http://xbrl.ssm.com.my/taxonomy /YYYY-MM-DD/rep/ssm/kfi/kfi-mfrs/ssmt-kfi-mfrs_YYYY-MM-DD_entry_point.xsd | Full entry point schema consists of all reporting concepts for Malaysian Financial Reporting Standard (MFRS) |
| 4 | ssmt-kfi-mpers_YYYY-MM-DD_entry_point.xsd | http://xbrl.ssm.com.my/taxonomy /YYYY-MM-DD/rep/ssm/kfi/kfi-mpers/ssmt-kfi-mpers_YYYY-MM-DD_entry_point.xsd | Full entry point schema consists of all reporting concepts for Malaysian Private Entities Reporting Standard (MPERS) |

Table 13: Key Financial Indicators entry points

II. Exemption Application Taxonomy

#	Entry point	Schema location	Purpose
1	ssmt-ea1_YYYY-MM-DD_entry_point.xsd	http://xbrl.ssm.com.my/taxonomy /YYYY-MM-DD/rep/ssm/ea/ea1/ ssmt-ea1_YYYY-MM-DD_entry_point.xsd	Application for exemption from coinciding foreign subsidiary financial year end with holding company
2	ssmt-ea2_YYYY-MM-DD_entry_point.xsd	http://xbrl.ssm.com.my/taxonomy /YYYY-MM-DD/rep/ssm/ea/ea2/ ssmt-ea2_YYYY-MM-DD_entry_point.xsd	Application for exemption from filing financial statements in full XBRL format
3	ssmt-ea3_YYYY-MM-DD_entry_point.xsd	http://xbrl.ssm.com.my/taxonomy /YYYY-MM-DD/rep/ssm/ea/ea3/ ssmt-ea3_YYYY-MM-DD_entry_point.xsd	Application to waive lodgement of financial statements by foreign company
4	ssmt-ea4a_YYYY-MM-DD_entry_point.xsd	http://xbrl.ssm.com.my/taxonomy /YYYY-MM-DD/rep/ssm/ea/ea4a/ ssmt-ea4a_YYYY-MM-DD_entry_point.xsd	Application for relief from requirements as to form and contents of directors' report
5	ssmt-ea4b_YYYY-MM-DD_entry_point.xsd	http://xbrl.ssm.com.my/taxonomy /YYYY-MM-DD/rep/ssm/ea/ea4b/ ssmt-ea4b_YYYY-MM-DD_entry_point.xsd	Application for relief from requirements as to form and contents of financial statements
6	ssmt-ea5a_YYYY-MM-DD_entry_point.xsd	http://xbrl.ssm.com.my/taxonomy /YYYY-MM-DD/rep/ssm/ea/ea5a/ ssmt-ea5a_YYYY-MM-DD_entry_point.xsd	Application for extension of time for circulation of financial statements and reports
7	ssmt-ea5b_YYYY-MM-DD_entry_point.xsd	http://xbrl.ssm.com.my/taxonomy /YYYY-MM-DD/rep/ssm/ea/ea5b/ ssmt-ea5b_YYYY-MM-DD_entry_point.xsd	Application for extension of time to lodge financial statements and reports

8	ssmt-ea6_YYYY-MM-DD_entry_point.xsd	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/rep/ssm/ea/ea6/ssmt-ea6_YYYY-MM-DD_entry_point.xsd	Application for extension of time for holding annual general meeting
9	ssmt-ea7_YYYY-MM-DD_entry_point.xsd	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/rep/ssm/ea/ea7/ssmt-ea7_YYYY-MM-DD_entry_point.xsd	Application for extension of time to lodge annual return
10	ssmt-ea8_YYYY-MM-DD_entry_point.xsd	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/rep/ssm/ea/ea8/ssmt-ea8_YYYY-MM-DD_entry_point.xsd	Application to Minister (with relation to Financial Statements and Reports or Annual Return)

Table 14: Exemption application entry points

IV.   Annual Return Taxonomy

#	Entry point	Schema location	Purpose
1	ssmt-ar1_YYYY-MM-DD_entry_point.xsd	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/rep/ssm/ar/ar1/ssmt-ar1_YYYY-MM-DD_entry_point.xsd	Annual return for companies having share capital
2	ssmt-ar2_YYYY-MM-DD_entry_point.xsd	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/rep/ssm/ar/ar2/ssmt-ar2_YYYY-MM-DD_entry_point.xsd	Annual return for companies not having share capital
3	ssmt-ar3_YYYY-MM-DD_entry_point.xsd	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/rep/ssm/ar/ar3/ssmt-ar3_YYYY-MM-DD_entry_point.xsd	Annual return for foreign companies
4	ssmt-ar4_YYYY-MM-DD_entry_point.xsd	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/rep/ssm/ar/ar4/ssmt-ar4_YYYY-MM-DD_entry_point.xsd	Annual return for unchanged particulars

Table 15: Annual return entry points

2.7 Customised data types

The SSMxT uses item types as defined in XBRL 2.1 specification and the additional data types as defined in customized data types schema, *ssmt-fdn_YYYY-MM-DD.xsd* which is located in "fdn" folder in definitional layer. SSM imposed some restrictions on the allowed values for some reporting concepts. These restrictions are incorporated in the taxonomy by creating customized data types (XML schema enumerations) for the concepts. For example, a *ssmt-fdn:StatusOfCompany* has enumerations of Public company, Private company which describes the company status in Malaysia. By defining a new data type, preparers submitting values for this concept will be

restricted to this set of enumerations. The definitions of all the data types will be placed in a special module (called ssmt-fdn) which will be imported by schemas containing the concepts. The examples of new data type defined within SSMxT are defined in the following table:

Data Type	Assigned to element	Restriction/Enumeration
CompanyRegistrationNumber	CompanyRegistrationNumber	[1-9][0-9]{0,9}-[A-Z]|[1-9][0-9]{0,11}
LicenseNumberOfAuditor	LicenseNumberOfAuditor	[0-9]{2,3}
RegistrationNumberOfAuditFirm	RegistrationNumberOfAuditFirm	AF[0-9]{4}
AuditFirmNumber	AuditFirmNumber	AF[0-9]{4}
OriginOfCompany	OriginOfCompany	Incorporated in Malaysia; Incorporated outside Malaysia
StatusOfCompany	StatusOfCompany	Public company; Private company
TypeOfCompany	TypeOfCompany	Company limited by shares; Company limited by guarantee; Unlimited company
TypeOfImmovableProperty	TypeOfImmovablePropertySituatedInMalaysia	Land; Building; Land and building

YesNoItemType	WhetherCompanyPreparingAnnualReturnForFirstTimeSinceIncorporation	Yes; No
	DisclosureWhetherSharesOfCompanyAreQuotedOnStockExchange	
	CertifyThatProvisionsOfUnclaimedMoneysActHaveBeenCompliedWith	
	CertifyThatInspectionIsMadeOfShareRegisterAndTransfersHaveBeenRegisteredSinceIncorporationOfcompany	
	CertifyThatInspectionIsMadeOfShareRegisterAndTransfersHaveBeenRegisteredSinceDateOfLastAnnualReturn	
	ssmt_CertifyThatCompanyHasNotSinceDateOfIncorporationOfCompanyIssuedAnyInvitationToPublicToSubscribeForAnySharesOrDebenturesOrToDepositMoneysForFixedPeriodsOrPayableAtCall	
	ssmt_CertifyThatCompanyHasNotSinceDateOfLastAnnualReturnIssuedAnyInvitationToPublicToSubscribeForAnySharesInOrDebenturesOfCompanyOrToDepositMoneysForFixedPeriodsOrPayableAtCall	
	ssmt_CertifyThatExcessOfMembersOfcompanyAboveFiftyConsistsOnlyOfPersonsWhoAreInemploymentOfCompanyOrOfItsSubsidiaryOrPersonsWhoWhilePreviouslyInemploymentOfcompanyOrOfItsSubsidiaryWereAndThereafterHaveContinuedToBeMembersOfCompany	
	CertifyThatCompanyIsPublicCompanyWhichHasMoreThanFiveHundredMembersAndReasonableOpportunitiesAndFacilitiesForPersonT	

	oInspectTakeCopiesOfItsListOfMembersItsParticularsOfSharesTransferred CertifyThatNoneOfMembersOfCompanyIsHoldingSharesAsNominee CertifyThatNoneOfMembersOfCompanyIsHoldingSharesAsTrustee CertifyThatNoChangeInParticularsSinceLastPrecedingAnnualReturn	
NumberOfMembersOfPublicCompany	DisclosureOnNumberOfMembersOfPublicCompany DisclosureOnNumberOfMembersInMalaysia	Company with more than five hundred members; Company with equal to or less than five hundred members
DescriptionWhetherCompanyHoldsImmovablePropertyInMalaysia	DescriptionOfWhetherCompanyHoldingImmovablePropertyInMalaysia	Yes; No
DescriptionWhetherCompanyHasAnySubsidiariesIncorporatedInMalaysia	DescriptionOfWhetherCompanyHasIncorporateAnySubsidiaryInMalaysia	Yes; No
TypeOfReasonForFailureOfValidationInXBRLFiling	TypeOfReasonForFailureOfValidationInXBRLFiling	Statement of financial position; Statement of profit and loss; Statement of profit and loss and other comprehensive income; Statement of cash flow; Statement of changes in equity; Other disclosure
WhetherAppliedForEmployeeShareOptionScheme	EmployeeShareOptionScheme	Yes; No
WhetherAppliedForReliefFromOtherMattersThatRelatesToDirectorsReport	OthersMattersThatRelatesToDirectorsReport	Yes; No
WhetherAppliedForReliefFromTheDirectorsInterestInSharesOrDebentures	DirectorsInterestsInSharesOrDebentures	Yes; No
TypeOfDirectorsInterestInSharesOrDebentures	TypeOfDirectorsInterestsInSharesOrDebentures	Shares; Debentures; Both

WhetherAppliedForReliefFromDirectorsInterestsInReceivingBenefitOrFixedSalary	DirectorsInterestsInReceivingBenefitOrFixedSalary	Yes; No
TypeOfDirectorsInterestsInReceivingBenefitOrFixedSalary	DirectorsInterestsInReceivingBenefitOrFixedSalary	Yes; No
TypeOfReliefRequestedAsToComponentsOfFinancialStatements	TypeOfReliefRequestedAsToComponentsOfFinancialStatements	Benefit; Salary; Contract
TypeOfReasonsForExtensionOfTimeToLodgeFinancialStatementsAndReports	TypeOfReasonsForExtensionOfTimeToLodgeFinancialStatementsAndReports	Financial Statement not finalised; Company restructuring; Natural disaster; Court case; Theft; Investigation by other Authority; Change of accounting standards; Change of accounting software; High staff turnover; Others
TypeOfReasonsForFinancialStatementsAndReportsDueToExtensionOfCirculation	TypeOfReasonsForFinancialStatementsAndReportsDueToExtensionOfCirculation	Financial Statement not finalised; Company restructuring; Natural disaster; Court case; Theft; Investigation by other Authority; Change of accounting standards; Change of accounting software; High staff turnover; Others
TypeOfReasonsForExtensionOfTimeToLodgeAnnualReturn	TypeOfReasonsForExtensionOfTimeToLodgeAnnualReturn	Natural disaster; Court case; Theft; Investigation by other Authority; Others
TypeOfResubmission	TypeOfExemptionApplicationResubmission	EA1; EA2; EA3; EA4A; EA4B; EA5A; EA5B, EA6; EA7
TypeOfAuditStatus	DisclosureOfFinancialStatementsAuditStatus	Audited; Unaudited

TypeOfStatusOfCarryingOnBusiness	StatusOfCarryingOnBusinessDuringFinancialYear; StatusOfCarryingOnBusinessAsAtAnnualReturnDate	Carrying on business activities; Not carrying on business activities
TypeOfAccountingStandardsApplied	BasisOfAccountingStandardsAppliedToPrepareFinancialStatements	Malaysian Private Entities Reporting Standard; Malaysian Financial Reporting Standards; Others
TypeOfSubmission	TypeOfSubmission	EA1; EA2; EA3; EA4A; EA4B; EA5A; EA5B; EA6; EA7; EA8; KFI-CLBG; KFI-FC; KFI-MFRS; KFI-MPERS; FS-EPC; FS-FC; FS-CLBG; FS-MFRS; FS-MPERS; AR1; AR2; AR3; AR4
TypeOfPresentationCurrency	DescriptionOfPresentationCurrency	Malaysian Ringgit (MYR)
TypeOfRoundingOfUsedInPreparingFinancialStatements	LevelOfRoundingUsedInFinancialStatements	Actuals; In thousands ('000'); In millions ('000,000'); In billions ('000,000,000')
WhetherCompaniesSharesAreTradedOnOfficialStockExchange	DisclosureOnWhetherCompanysSharesAreTradedOnAnyOfficialStockExchange	Listed; Not-listed Delisted
TypeOfRegulationsAppliedDuringIncorporationOfCompany	DisclosureOfRegulationAppliedDuringIncorporationOfCompany	Companies Act 1965 or 2016; Trust Companies Act 1949
WhetherCompanyRegulatedByBankOfNegaraMalaysiaAtFinancialYearEnd	DisclosureOfWhetherCompanyRegulatedByBankNegaraMalaysiaAtFinancialYearEnd	Company regulated by Bank Negara Malaysia; Company not regulated by Bank Negara Malaysia
WhetherCompanyHadAppliedForAnyExemptionWaiverReliefOrExtensionOfTimeWithRegardToAnnualReturnOrFinancialStatementsAndReportsFromRegistrarOrMinister	DescriptionOnWhetherCompanyHadAppliedForAnyExemptionWaiverReliefOrExtensionOfTimeWithRegardToAnnualReturnOrFinancialStatementsAndReportsFromRegistrarOrMinister	Yes; No
WhetherCompanyHadAppliedForExemptionFromCoincidingForeignSubsidiaryFinancialYearEndWithHoldingCompany	DescriptionOnWhetherCompanyHadAppliedForExemptionFromCoincidingForeignSubsidiaryFinancialYearEndWithHoldingCompany	Yes; No

WhetherCompanyHadAppliedFromFilingFinancialStatementsAndReportsInFullXBRLFormat	DescriptionOnWhetherCompanyHadAppliedFromFilingFinancialStatementsAndReportsInFullXBRLFormat	Yes; No
WhetherCompanyHadAppliedToWaiveLodgementOfForeignStatementsByForeignCompany	DescriptionOnWhetherCompanyHadAppliedToWaiveLodgementOfForeignStatementsByForeignCompany	Yes; No
WhetherCompanyHadAppliedForReliefFromRequirementsAsToFormAndContentsOfDirectorsReport	DescriptionOnWhetherCompanyHadAppliedForReliefFromRequirementsAsToFormAndContentsOfDirectorsReport	Yes; No
WhetherCompanyHadAppliedForReliefFromRequirementsAsToFormAndContentsOfFinancialStatements	DescriptionOnWhetherCompanyHadAppliedForReliefFromRequirementsAsToFormAndContentsOfFinancialStatements	Yes; No
WhetherCompanyHadAppliedForExtensionOfTimeForCirculationOfFinancialStatementsAndReports	DescriptionOnWhetherCompanyHadAppliedForExtensionOfTimeForCirculationOfFinancialStatementsAndReports	Yes; No
WhetherCompanyHadAppliedForExtensionOfTimeToLodgeFinancialStatementsAndReports	DescriptionOnWhetherCompanyHadAppliedForExtensionOfTimeToLodgeFinancialStatementsAndReports	Yes; No
WhetherCompanyHadAppliedForExtensionOfTimeForHoldingAnnualGeneralMeeting	DescriptionOnWhetherCompanyHadAppliedForExtensionOfTimeForHoldingAnnualGeneralMeeting	Yes; No
WhetherCompanyHadAppliedForExtensionOfTimeToLodgeAnnualReturn	DescriptionOnWhetherCompanyHadAppliedForExtensionOfTimeToLodgeAnnualReturn	Yes; No
WhetherCompanyHadAppliedAnyExemptionWaiverReliefOrExtensionOfTimeWithRegardsToFinancialStatementsAndReportsOrAnnualReturnToMinister	DescriptionOnWhetherCompanyHadAppliedAnyExemptionWaiverReliefOrExtensionOfTimeWithRegardsToFinancialStatementsAndReportsOrAnnualReturnToMinister	Yes; No
TypeOfMethodUsedForPreparingStatementOfFinancialPosition	MethodUsedForPreparingStatementOfFinancialPosition	Current-Noncurrent; Order of liquidity
TypeOfMethodUsedForPreparingStatementOfProfitOrLoss	MethodUsedForPreparingStatementOfProfitOrLoss	Function of expense; Nature of expense

TypeOfMethodUsedForPreparingStatementOfComprehensiveIncome	MethodUsedForPreparingStatementOfComprehensiveIncome	Before tax; After tax; Not prepared
TypeOfMethodUsedForPreparingStatementOfCashFlows	MethodUsedForPreparingStatementOfCashFlows	Direct; Indirect
WhetherComparativePeriodValuesAreRestated	DisclosureOnWhetherComparativePeriodValuesAreRestated	Yes; No
WhetherOpeningStatementChangedDueToChangesInAccountingStandards	DisclosureOnWhetherOpeningStatementChangedDueToChangesInAccountingStandards	Yes; No
WhetherReclassificationOfPreviousFinancialStatementsChangedDueToChangesInAccountingStandards	DisclosureOnWhetherReclassificationOfPreviousFinancialStatementsChangedDueToChangesInAccountingStandards	Yes; No
WhetherCompanyChangedDurationOfFinancialReportingPeriod	DisclosureOnWhetherCompanyChangedDurationOfFinancialReportingPeriod	Yes; No
TypeOfNumberOfDirectorsSigningDirectorsReport	NumberOfDirectorsSigningDirectorsReport	1; 2

TypeOfIdentification	TypeOfIdentificationOfFirstDirectorWhoSignedDirectorsReport; TypeOfIdentificationOfSecondDirectorWhoSignedDirectorsReport; TypeOfIdentificationOfOtherPersonPrimarilyResponsibleForFinancialStatementsOfCompany; TypeOfIdentificationOfFirstDirectorWhoSignedStatementByDirectors; TypeOfIdentificationNumberOfSecondDirectorWhoSignedStatementByDirectors; TypeOfIdentificationOfDirectorWhoSignedCertificateOfExemptPrivateCompany; TypeOfIdentificationOfCompanySecretaryWhoSignedCertificateOfExemptPrivateCompany; TypeOfIdentificationOfPersonWhoSignedStatutoryDeclaration; TypeOfIdentification; TypeOfIdentificationOfDirectorCertifyingAnnualReturn TypeOfIdentificationOfSecretaryCertifyingAnnualReturn; TypeOfIdentificationOfShareholder; TypeOfIdentificationOfAgentCertifyingAnnualReturn; TypeOfIdentificationOfPersonCertifyingAnnualReturnOnBehalfOfAgent	MyKad; MyPR; MyKAS; Passport number; Military ID number; Police ID number; Official Receiver ID number; Non-citizen without passport number; Company Registration No.; LLP Registration No.; Federal/State Government Agency-Johor; Federal/State Government Agency-Kedah; Federal/State Government Agency-Kelantan; Federal/State Government Agency-Melaka; Federal/State Government Agency-Negeri Sembilan; Federal/State Government Agency-Pahang; Federal/State Government Agency-Perak; Federal/State Government Agency-Perlis; Federal/State Government Agency-Pulau Pinang; Federal/State Government Agency-Sabah; Federal/State Government Agency-Sarawak; Federal/State Government Agency-Selangor; Federal/State Government Agency-Terengganu; Federal/State Government Agency-Wilayah Persekutuan; Local Entity Not Registered with SSM: Co-Operative; Local Entity Not Registered with

		SSM: Foundation/ Trust Corporation; Local Entity Not Registered with SSM: Society; Local Entity Not Registered with SSM: Others Association; Foreign Entity Not Registered with SSM

TypeOfIdentificationShareholder	TypeOfIdentificationOfShareholder	MyKad; MyPR; MyKAS; Passport number; Military ID number; Police ID number; Official Receiver ID number; Non-citizen without passport number; Company Registration No.; LLP Registration No.; Federal/State Government Agency-Johor; Federal/State Government Agency-Kedah; Federal/State Government Agency-Kelantan; Federal/State Government Agency-Melaka; Federal/State Government Agency-Negeri Sembilan; Federal/State Government Agency-Pahang; Federal/State Government Agency-Perak; Federal/State Government Agency-Perlis; Federal/State Government Agency-Pulau Pinang; Federal/State Government Agency-Sabah; Federal/State Government Agency-Sarawak; Federal/State Government Agency-Selangor; Federal/State Government Agency-Terengganu; Federal/State Government Agency-Wilayah Persekutuan; Local Entity Not Registered with SSM: Co-Operative; Local Entity Not Registered with

		SSM: Foundation/ Trust Corporation; Local Entity Not Registered with SSM: Society; Local Entity Not Registered with SSM: Others Association; Foreign Entity Not Registered with SSM
WhetherContingentOrOtherLiabilityBeingEnforceableWithinTwelveMonthsAfterEndOfFinancialYear	DisclosureOfContingentOrOtherLiabilityBeingEnforceableWithinTwelveMonthsAfterEndOfFinancialYear	Yes; No
WhetherOccurenceOfAnySubstantialMaterialOrUnusualInNatureItemsTransactionsOrEvents	DisclosureOfOccurenceOfAnySubstantialMaterialOrUnusualInNatureItemsTransactionsOrEvents	Yes; No
WhetherDirectorsReceivedOrBecomeEntitledToReceiveOtherBenefitsByReasonOfContractMadeByCompanyOrRelatedIncorporation	DisclosureOfDirectorsReceivedOrBecomeEntitledToReceiveOtherBenefitsByReasonOfContractMadeByCompanyOrRelatedCorporation	Yes; No
WhetherFirstDirectorIsAlsoResponsibleForFinancialManagementOfCompany	DisclosureWhetherFirstDirectorIsAlsoPrimarilyResponsibleForFinancialManagementOfCompany	Primarily responsible for financial management of the company; Not primarily responsible for financial management of the company
WhetherSecondDirectorIsAlsoPrimarilyResponsibleForFinancialManagementOfCompany	DisclosureWhetherSecondDirectorIsAlsoPrimarilyResponsibleForFinancialManagementOfCompany	Primarily responsible for financial management of the company; Not primarily responsible for financial management of the company
WhetherDirectorsOpinionThatFinancialStatementsOrConsolidatedFinancialStatementsAreDrawnInAccordanceWithApprovedAccountingStandards	DisclosureOfDirectorsOpinionThatFinancialStatementsOrConsolidatedFinancialStatementsAreDrawnInAccordanceWithAccountingStandards	Yes; No
TypeOfNumberOfDirectorsSigningStatementByDirectors	NumberOfDirectorsSigningStatementByDirectors	1; 2

TypeOfAuditorsOpinion	TypeOfAuditorsOpinion	Unmodified opinion; Unmodified but emphasis of matter; Modified opinion - Except for; Modified opinion – Disclaimer; Modified opinion - Adverse
TypeOfExchangeOnWhichCompanyIsListed	TypeOfExchangeOnWhichCompanyIsListed	Bursa Malaysia; Bursa Malaysia and foreign stock exchange; Listed in foreign stock exchange only
TypeOfMarketListedInBursaMalaysia	TypeOfMarketListedOnBursaMalaysia	Main Market; ACE Market; LEAP Market
TypeOfSecuritiesListingOnShariahCompliantSecuritiesList	DisclosureOfSecuritiesListingOnShariahCompliantSecuritiesList	REITs; i-ETFs; Others; Not applicable
TypeOfExchangeFromWhichShareWereDelisted	TypeOfExchangeFromWhichSharesWereDelisted	Bursa Malaysia; Bursa Malaysia and foreign stock exchange; Listed in foreign stock exchange only
TypeOfStatusOfDividend	DisclosureOfStatusOfDividend	Recommended; Declared; Paid; Not mentioned; Mentioned but not recommended
TypeOfBusinessReviewEitherOnEnvironmentEmployeesOrSocialAndCommunityIssues	DisclosureOfBusinessReviewEitherOnEnvironmentEmployeesOrSocialAndCommunityIssues	Environmental matters; Company's employees; Social and Community issues; Environmental, company's employees and social and community issues
WhetherCompanyHasKeptProperAccountingReportsAndOtherBooksDuringAccountingPeriod	DisclosureOnWhetherCompanyHasKeptProperAccountingReportsAndOtherBooksDuringTheFinancialPeriod	Yes; No

WhetherCompanyIsAtAlRelevant TimeBeenAnExemptedPrivateCo mpany	DisclosureOnWhetherCompanyIs AndHasAtAllRelevantTimeBeenEx emptedPrivateCompany	Yes; No
WhetherDulyAuditedFinancialSta tementAndReportsAreCirculated ToMembers	DisclosureOnWhetherDulyAudite dFinancialStatementsReportsReq uiredUnderCompaniesAct2016Ha sBeenCirculatedToItsMembers	Yes; No
WhetherAsAtDateFinancialState mentHasBeenMadeUpAndCompa nyAppearedToHaveBeenAbleToM eetLiabilitiesAsWhenLiabilitiesFall Due	DisclosureOnWhetherAsAtDateTo WhichFinancialStatementHasBee nMadeUpAndCompanyAppearedT oHaveBeenAbleToMeetItsLiabiliti esAsAndWhenLiabilitiesFallDue	Yes; No
TypeOfDesignationOfPersonWho SignedStatutoryDeclaration	DesignationOfPersonWhoSignedS tatutoryDeclaration	Agent; Director
DisclosureOfFinancialStatements PreparationForCurrentSubmissio n	DisclosureOfFinancialStatements PreparationForCurrentSubmissio n	First time preparation of financial statements after incorporation; Subsequent preparation of financial statements
DirectorType	DesignationOfDirector	Director; Alternate director
ProfessionalInstitution	ProfessionalType	Malaysian Institute of Chartered Secretaries and Administrators (MAICSA); Malaysian Association of Company Secretaries (MACS); Malaysian Institute of Accountants (MIA); Malaysian Institute of Certified Public Accountants (MICPA); Malaysian Bar Council (BC); The Advocates' Association of Sarawak (SAA); Sabah Law Association (SLA); Licensed Secretary (LS)
GenderType	Gender	Male; Female
ShareholderType	TypeOfShareholder; TypeOfShareholderSubclassificati on	Individual; Body corporate; Joint holders (Individual or Body Corporate)

SubclassificationShareholderType	TypeOfShareholderSubclassification	Deceased member; Bankrupt member; Office bearer; Individual; Body corporate
TrusteeType	TypeOfTrustee	Trustee or Administrator or Executor of deceased member; Trustee or Administrator of bankrupt member; Trustee of under age member
CategoryOfObjectivesOfCompanyLimitedByGuarantee	DisclosureOnCategoriesOfObjectOfCompaniesLimitedByGuarantee; CategoryOfObjectivesOfCompanyLimitedByGuarantee	Providing recreation or amusement; Promoting commerce and industry; Promoting art; Promoting science; Promoting region; Promoting charity; Promoting pension or superannuation schemes; Promoting any other objects useful for the community or country
SubCategoryOfObjectivesOfCompanyLimitedByGuarantee	DisclosureOnSubCategoriesOfObjectOfCompaniesLimitedByGuarantee; SubCategoryOfObjectivesOfCompanyLimitedByGuarantee	Environment; Health; Education; Research; Social; Sports
ShareholderMembershipType	CategoryOfShareholderMembership	Ordinary member (individual); Honorary member (which shall include patron(s), individual); Group corporate (body corporate); Associate (body corporate); Affiliate (body corporate); Ex-officio (body corporate)
CounterpartyType	TypeOfDirector; TypeOfAgent; TypeOfOfficer	Individual; Body corporate

TypeOfAuditExemptionCategory	AuditExemptionCategory	Dormant company; Zero-revenue company; Threshold-Qualified company
TypeOfState	StateInWhichImmovableProperty IsSituatedInMalaysia; StateWhereAuditFirmIsLocated; State	PERLIS; KEDAH; PULAU PINANG; KELANTAN; TERENGGANU; PERAK; SELANGOR; PAHANG; NEGERI SEMBILAN; MELAKA; JOHOR; SABAH; SARAWAK; W.P. LABUAN; W.P. KUALA LUMPUR; W.P. PUTRAJAYA
TypeOfRace	Race	MALAY; CHINESE; INDIAN; BAJAU; BIDAYUH; KADAZAN; DUSUN; IBAN; MELANAU; ORANG ULU; BUMIPUTERA SABAH; BUMIPUTERA SARAWAK; NATIVE; OTHER RACE; FOREIGNER

TypeOfNationality	Nationality	MALAYSIA; REPUBLIC OF AZERBAIJAN; ADEN; AFGHANISTAN; ANGUILLA; ALGERIA; ALMAIN; ANDORRA; ANGOLA; ANTIGUA; ARGENTINA; AMERICAN SAMOA; AUSTRIA; AUSTRALIA; AZORES; BAHRAIN; BELEARIC ISLAND; BANGLADESH; BARBADOS; BANGSA-BANGSA BERSATU; BELGIUM; BERMUDA; BAHAMAS; BISSAU; BOSNIA HERZOGOVINA; BOLIVIA; BRAZIL; BRUNEI; BULGARIA; MYAMMAR; BRITISH WEST INDIES; CAMERON; CANADA; CEUTA and MELLILA; CHAD; CHILE; CAYMAN ISLAND; COSTA RICA; CHRISTMAS ISLAND; CUBA; CAPE VERDE ISLAND; CANARY ISLAND; CYPRUS; CZECHOSLOVAKIA; DENMARK; COMMONWEALTH OF DOMINICA; KOREA (DEM. P.R); EGYPT; EIRE; EQUADOR; EL SALVADOR; ETHIOPIA; FAEROE ISLAND; FIJI ISLAND; FINLAND; FRANCE; FRENCH W. INDIES; GABON; GAMBIA; GERMANY (WEST); GHANA; GIBRALTAR; GRANADA; GREECE; GUATEMALA; GUAM; GUINEA; GUYANA; HONG KONG; HONDURAS; HUNGARY; ICELAND; INDONESIA; INDIA; IRAN; IRAQ; ITALY; JAMAICA; JAPAN; JORDAN; KAMPUCHEA; KENYA; KUWAIT; LAOS; LEBANON; LIBERIA; LUXEMBORG; MACAO; MADERIA; IRELAND;

| | | MAURITANIA; MEXICO; MALI; MALTA; MALAWI; MONTSERRAT; MOROCCO; MOZAMBIQUE; MAURITIUS; MALDIVES ISLAND; NAURA; NEPAL; NETHERLANDS; NIGER; NEW HEBRIDES; NICARAGUA; NIGERIA; NIUE; NORFOLD ISLAND; NORWAY; NETHERLANDS WI; NEW ZEALAND; OMAN; PAKISTAN; PANAMA; PARAGUAY; PERU; PHILIPPINES; POLAND; PAPUA NEW GUINEA; PORTUGAL; CHINA (PEOPLES REPUBLIC); PUERTO RICO; RUMANIA; SANAA (YEMEN ARAB REPUBLIC); SAUDIA ARABIA; SENEGAL; SEYCHELLES; ST. LUCIA; SINGAPORE; ST. KITTA; ALBANIA; SOLOMON ISLAND; KOREA SOUTH; SOMALIA; SPAIN; SRI LANGKA; ST. THOME and PRINCIPTE; SUDAN; ST. VINCENT; SWEDEN; SWITZERLAND; TAHITI; TANGIER; THAILAND; TONGUA; TURKS ISLAND; TRINIDAD and TABAGO; TUNISIA; TURKEY; UNITED ARAB EMIRATES; UGANDA; UNITED KINGDOM; URUGUAY; UNITED STATES OF AMERICA; U.S.S.R.; UPPER VOLTA; VATICAN CITY; VENEZUELA; VIRGIN ISLAND (BRI); VIETNAM; VIRGIN ISLAND (US); WESTERN SAMOA; YUGOSLAVIA; ZAIRE; ZAMBIA; ZIMBABWE; SOUTH KOREA; ISLE OF MAN,BRITAIN; TAIWAN; SCOTLAND; AFRICA; |

		AFRIKA SELATAN; BRITISH VIRGIN ISLANDS; YAMAN; LIBYA; SYRIA; CROATIA; UZBEKISTAN; REPUBLIC OF CONGO; REP. OF KIRIBATI; REPUBLIC OF COLOMBIA; PERMANENT RESIDENT; REPULIC TAJIKISTAN; LIECHTENSTEIN; PALESTINE; QATAR; KAZAKHSTAN
TypeOfTitle	Title	DATIN AMAR; DATIN DR; DATIN PADUKA; DATIN PATINGGI; DATIN SETIA; DATO' SENARA MUDA; DATO' SERI; DATO' SRI; DATUK AMAR; DATUK BENTARA LUAR; TAN SRI DATUK WIRA; DATIN SRI; DATO; DATUK; DATUK BENTARA RAJA; DATUK PATINGGI; DATUK SETIA; DATUK SETIA WANGSA; DATUK SRI; DATUK SRI AMAR DIRAJA; DATUK WIRA; DATUK WIRA JAYA; PROFESSOR DIRAJA; PUAN SRI; PUAN SRI UTAMA; TAN SRI; TAN SRI DATUK SERI; TOH PUAN; TUN; DATO' PADUKA DR.; TAN SRI DATO; TAN SRI DATUK

Table 16: Custom data type list

2.8 Extensible Enumerations

Extensible enumerations allow usage of already defined domain members within taxonomy to be used as an enumerated list for reporting any XBRL item. This is developed based on Extensible Enumerations 1.0 specification. Usage of extensible enumerations in SSM Taxonomy helps to maintain the enumerations list in a standardized manner. These enumerations are developed within SSMxT based on reporting requirements as provided by SSM. Following are the list of extensible enumerations used on SSMxT

Data Type	Assigned to element	Restriction/Enumeration	Used in taxonomy
enum:enumerationItemType	ssmt-dei-ee-mfrs_NatureOfFinancialStatements	ifrs-full_ConsolidatedMember; ifrs-full_SeparateMember	1.Financial statements taxonomy 2.Key Financial Indicator taxonomy
enum:enumerationItemType	ssmt-dei-ee-mpers_NatureOfFinancialStatements	ifrs-smes_ConsolidatedMember; ifrs-smes_SeparateMember	1.Financial statements taxonomy 2.Key Financial Indicator taxonomy
enum:enumerationItemType	ssmt-ee_TypeOfShares	ssmt_OrdinarySharesMember; ssmt_PreferenceSharesMember; ssmt_OtherKindsOfSharesMember; ssmt_OrdinaryAndPreferenceSharesMember; ssmt_OrdinaryAndOtherKindsOfSharesMember; ssmt_PreferenceAndOtherKindsOfSharesMember; ssmt_OrdinaryPreferenceAndOtherKindsOfSharesMember	1.Annual return taxonomy
enum:enumerationItemType	ssmt-ee_AnalysisOfShareholdings	ssmt_CitizensWhoAreMalaysAndNativesMember; ssmt_CitizensWhoAreNonMalaysAndNonNativesMember; ssmt_NonCitizensMember; ssmt_BodiesCorporateControlledByCitizensWhoAreMalaysAndNativesMember; ssmt_BodiesCorporateControlledByCitizensWhoAreNonMalaysAndNonNativesMember; ssmt_BodiesCorporateControlledByNonCitizensMember	1.Annual return taxonomy

Table 17: Extensible enumeration list

2.9 Linkbases

The SSMxT uses five types of standard XBRL 2.1 linkbases, as well as generic label and reference linkbases. The linkbase files are referenced via a linkbaseRef from the entry point. Label linkbases contain only the English labels and are referenced from the entry point via a linkbaseRef.

Presentation, calculation and definition linkbases are modularised according to IFRSs and the additional SSM requirements. They are then modularised again in single files for sets of disclosures (statements and notes). Consequently, single statements including note disclosures are the smallest files that can be referenced from the entry pointLinkbases. SSMxT is organised and viewed as a set of financial statements,

exemption application, and annual return as prepared by different type of entities. The SSMxT uses sort codes (an artificial 6-digit number) at the beginning of each ELR definition, which provides viewing and sorting functionality.

2.9.1 Presentation Linkbase

The presentation linkbase is designed to display the hierarchy of elements as it would appear in a typical set of financial statements. Example of the presentation view of [120000] Disclosure – Directors report is provided in illustration below:

Element	Order	Preferred Label
[120000] Disclosure - Directors report		
Disclosure on directors report [abstract]		
Director's Report [abstract]	10	
Disclosure of Director's Report [text block]	10	
Number of directors signing directors' report	20	
Name of first director who signed directors' report	30	
Type of identification of first director who signed director's report	40	
Identification number of the first director who signed director's report	50	
Name of second director who signed the director's report	60	
Type of identification of second director who signed directors' report	70	
Identification number of the second director who signed director's report	80	
Disclosure of status of dividend	90	
Disclosure of contingent or other liability being enforceable within twelve months after the end of financial year	100	
Disclosure of occurrence of any substantial, material or unusual in nature items, transactions or events	110	
Disclosure of directors received or become entitled to receive other benefits by reason of contract made by company or related corporation	120	
Date of signing director's report	130	

Illustration 6: Presentation hierarchy as defined in note

2.9.2 Calculation Linkbase

In the SSMxT, calculation linkbase are used to define arithmetical relationships as per XBRL specifications. Example of the calculation view of [300100b] – Statement of income and expenditure, Operating profit is provided in illustration below.

Element	Order	weight
[300100b] Statement of income and expenditure, Operating profit		
Profit (loss) from operating activities		
Revenue	1	1
Cost of sales	2	-1
Other income	3	1
Selling and distribution expenses	4	-1
Administrative expenses	5	-1
Research and development expense	6	-1
Other expense, by function	7	-1
Decrease (increase) in inventories of finished goods and work in progress	10	-1
Other work performed by entity and capitalised	11	1
Raw materials and consumables used	12	-1
Depreciation, amortisation and impairment loss (reversal of impairment loss) recognised in profit or loss	13	-1
Employee benefits expenses, by nature	14	-1
Other expenses, by nature	15	-1

Illustration 7: Calculation hierarchy as defined in note

Weight of +1 denotes the element will be added to arrive at the sub-total, while -1 indicates value to be reduced. Due to certain limitations of calculation linkbase, not all additive and subtractive relations can be defined. For example, additive and Subtractive relationship cannot be handled in Calculation linkbase due to the different Period types (Instant & Duration) being assigned to elements.

In calculation linkbase, the calculated parent appears top of hierarchy, in presentation hierarchy; the totals appear at the end of hierarchy. In presentation hierarchy, header elements (called as abstracts) are created to facilitate grouping of elements in hierarchy structure.

2.9.3 Definition Linkbase

The SSMxT uses definition linkbases to express dimensional relationships. Both explicit and typed dimensions are used to model the dimensional relationships. Most of the dimensions in the taxonomy are linked to line items via hypercube.
The principles followed while creating definition linkbase are:

(i)   Only ELRs with dimensional relationships are included in definition linkbase;

(ii) An ELR in definition linkbase will have at most one hypercube;

(iii) All defaults of explicit dimensions are defined together in one ELR;

(iv) All the hypercubes are modelled using contextElement as scenario and closed as true.

Illustration 8: Definition hierarchy as defined in note

2.9.4   Label Linkbase

The SSMxT uses the label roles as specified in XBRL 2.1 as well as label roles which are introduced in XBRL standards in recent years. All the labels are defined in English and Bahasa Malaysia language. The different types of label roles are defined to facilitate easy viewing of taxonomy. In SSMxT IFRS label roles are used as base and for any new concept added in taxonomy or giving different reporting label to existing concept based on reporting requirements is assigned custom label role based on each entry point. The below mentioned label roles are used from IFRS taxonomy files and are listed in Table below

Label role	Use
http://www.xbrl.org/2009/role/negatedLabel	Label for a concept, when the value being presented should be negated (sign of the value should be inverted). For example, the standard and standard positive labels might be profit (loss) after tax and the negated labels loss (profit) after tax.
http://www.xbrl.org/2009/role/negatedTotal Label	
http://www.xbrl.org/2009/role/negatedTerse Label	

http://www.xbrl.org/2009/role/netLabel	The label for a concept when it is to be used to present values associated with the concept when it is being reported as the net of a set of other values. Net labels allow the expression of labels, other than the one to be used as total label, if the presentation tree represents a gross/net calculation instead of a traditional calculation roll-up. For example, the standard label for Assets can have the total label Total assets and the net label Net assets.
http://www.xbrl.org/2003/role/label	Standard label role for a concept. The IFRS Taxonomy uses standard labels to guarantee uniqueness of the labels.
http://www.xbrl.org/2003/role/totalLabel	The label role for a concept when it is to be used to present values associated with the concept when it is reported as the total of a set of other values. This role should not be used to infer semantics of facts reported in instance documents.
http://www.xbrl.org/2003/role/periodStartLabel	The label role for a concept with the periodType="instant" when it is to be used to present values associated with the concept when it is reported as a start (end) period value. These roles should not be used to infer semantics of facts reported in instance documents.
http://www.xbrl.org/2003/role/periodEndLabel	
http://www.xbrl.org/2003/role/terseLabel	Short label role for a concept, often omitting text that should be inferable when the concept is reported in the context of other related concepts.
http://www.xbrl.org/2003/role/documentationLabel	Additional explanation for the user on particular concept

Table 18: Label roles used in SSMxT

Custom label roles are defined to identify and view the concept uniquely based on the reporting requirements defined in each financial reporting taxonomy (namely; FS-MFRS, FS-MPERS and FS-CLBG). Custom label roles are defined for existing concepts as well as for new concepts added in taxonomy. The custom label roles defined in SSMxT are listed in Table below

Label role	Use
http://xbrl.ssm.com.my/role/ssm/fs/{mfrs,mpers,clbg}/lab_rol_ssmt-fs-{mfrs,mpers,clbg}_2017-12-31/ReportingLabel	Standard label role defined for a concept as per reporting requirements
http://xbrl.ssm.com.my/role/ssm/fs//{mfrs,mpers,clbg}/lab_rol_ssmt-fs-{mfrs,mpers,clbg}_2017-12-31/ReportingNetLabel	The reporting label for a concept when it is to be used to present values associated with the concept as per the reporting. Net labels allow the expression of labels, other than the one to be used as total label, if the presentation tree represents a gross/net calculation instead of a traditional calculation roll-up. For example, Net cash inflow from acquisition of a subsidiary

http://xbrl.ssm.com.my/role/ssm/fs/{mfrs,mpers,clbg}/lab_rol_ssmt-fs-{mfrs,mpers,clbg}_2017-12-31/ReportingPeriodStartLabel	The reporting label role for a concept with the periodType="instant" when it is to be used to present values associated with the concept when it is reported as a start period value.
http://xbrl.ssm.com.my/role/ssm/fs/{mfrs,mpers,clbg}/lab_rol_ssmt-fs-{mfrs,mpers,clbg}_2017-12-31/ReportingPeriodEndLabel	The reporting label role for a concept with the periodType="instant" when it is to be used to present values associated with the concept when it is reported as a end period value.
http://xbrl.ssm.com.my/role/ssm/fs/{mfrs,mpers,clbg}/lab_rol_ssmt-fs-{mfrs,mpers,clbg}_2017-12-31/ReportingTotalLabel	The reporting label role for a concept when it is to be used to present values associated with the concept when it is reported as the total of a set of other values
http://xbrl.ssm.com.my/role/ssm/fs/{mfrs,mpers,clbg}/lab_rol_ssmt-fs-{mfrs,mpers,clbg}_2017-12-31/ReportingDocumentation	Additional explanation for the user on reporting concept having custom label roles
http://xbrl.ssm.com.my/role/ssm/fs/{mfrs,mpers,clbg}/lab_rol_ssmt-fs-{mfrs,mpers,clbg}_2017-12-31/ReportingDocumentationPeriodStartLabel	Additional explanation for the user on reporting concept having custom label roles as "ReportingPeriodStartDate"
http://xbrl.ssm.com.my/role/ssm/fs/{mfrs,mpers,clbg}/lab_rol_ssmt-fs-{mfrs,mpers,clbg}_2017-12-31/ReportingDocumentationPeriodEndLabel	Additional explanation for the user on reporting concept having custom label roles as "ReportingPeriodEndDate"

Table 19: Custom label roles used in SSMxT

2.9.5 Reference Linkbase

The SSMxT uses reference roles as listed in following table.

Reference role	Use
http://www.xbrl.org/2003/role/disclosureRef	Reference to documentation that details an explanation of the disclosure requirements relating to the concept.
http://www.xbrl.org/2003/role/exampleRef	Reference to documentation that illustrates by example the application of the concept that assists in determining appropriate usage.
http://www.xbrl.org/2009/role/commonPracticeRef	Reference for common practice disclosure relating to the concept. Enables common practice reference to a given point in

Table 20: Reference roles used in SSMxT

A reference resource is made of several parts and these are parts defined in XBRL specification. Table below summarizes the reference parts that are referred to in

SSMxT:

Part	Use
Name	{MFRS|MPERS|CA 2016}
Number	Number of the standard or interpretation
Section	Title of sections of standard or interpretation
Subsection	Title of the subsection of the section
Paragraph	Paragraph (number) in the standard
Sub-paragraph	Subparagraph (number) of a paragraph
Clause	Subcomponent of a subparagraph
URI	Link to text of the standard in MFRS/MPERS/CA 2016

Table 21: Summarises the reference parts that are used for Accounting Standards and Acts

2.9.6 Generic label linkbase

SSM Taxonomy makes use of the generic links specification to provide labels for ELRs in languages other than English and also to provide references to ELRs. The level of support for this specification in software may vary.

```
<gen:link xlink:type="extended" xlink:role="http://www.xbrl.org/2008/role/link">
  <link:loc xlink:type="locator" xlink:href="rol_ssmt-fs-mfrs_2017-12-31.xsd#ssmt-fs-mfrs_2017-12-31_role-020000"
  xlink:label="ssmt-fs-mfrs_2017-12-31_role-020000"/>
  <label:label xlink:type="resource" xlink:label="res_1" xlink:role="http://www.xbrl.org/2008/role/label" xml:lang="en"
  id="res_1">[020000] Scope of filing</label:label>
  <gen:arc xlink:type="arc" xlink:arcrole="http://xbrl.org/arcrole/2008/element-label"
  xlink:from="ssmt-fs-mfrs_2017-12-31_role-020000" xlink:to="res_1"/>
  <link:loc xlink:type="locator" xlink:href="rol_ssmt-fs-mfrs_2017-12-31.xsd#ssmt-fs-mfrs_2017-12-31_role-110000"
  xlink:label="ssmt-fs-mfrs_2017-12-31_role-110000"/>
  <label:label xlink:type="resource" xlink:label="res_2" xlink:role="http://www.xbrl.org/2008/role/label" xml:lang="en"
  id="res_2">[110000] Disclosure - Involvement in Stock Exchange</label:label>
  <gen:arc xlink:type="arc" xlink:arcrole="http://xbrl.org/arcrole/2008/element-label"
  xlink:from="ssmt-fs-mfrs_2017-12-31_role-110000" xlink:to="res_2"/>
  <link:loc xlink:type="locator" xlink:href="rol_ssmt-fs-mfrs_2017-12-31.xsd#ssmt-fs-mfrs_2017-12-31_role-120000"
  xlink:label="ssmt-fs-mfrs_2017-12-31_role-120000"/>
  <label:label xlink:type="resource" xlink:label="res_3" xlink:role="http://www.xbrl.org/2008/role/label" xml:lang="en"
  id="res_3">[120000] Disclosure - Directors report</label:label>
  <gen:arc xlink:type="arc" xlink:arcrole="http://xbrl.org/arcrole/2008/element-label"
  xlink:from="ssmt-fs-mfrs_2017-12-31_role-120000" xlink:to="res_3"/>
  <link:loc xlink:type="locator" xlink:href="rol_ssmt-fs-mfrs_2017-12-31.xsd#ssmt-fs-mfrs_2017-12-31_role-120100"
  xlink:label="ssmt-fs-mfrs_2017-12-31_role-120100"/>
  <label:label xlink:type="resource" xlink:label="res_4" xlink:role="http://www.xbrl.org/2008/role/label" xml:lang="en"
  id="res_4">[120100] Disclosure - Statement by directors</label:label>
```

Illustration 9: Generic label linkbase for ELR

2.9.7 Table linkbase

Different types of business reports have different requirements for presenting data in a human readable form. XBRL platform provides a number of different solutions for presenting data for different types of reports. Table linkbase is one which makes creating and viewing XBRL reports in a friendly manner.

Table linkbase is standard way of defining templates to present XBRL data

SSM Taxonomy uses Table linkbase extensively to render data for each ELR forming part of the taxonomy. Following are different types of artefacts used in Table linkbase

layout for SSMxT

2.9.7.1 Table linkbase – Layout filtering

Layout filtering is used for data standardisation and where common concepts are reused across different extended linkroles and table layout. This filtering is used with pre-defined condition in table layout. Pre-defined condition should be based on at least one fact value reported in either "Filing information" or "Scope of filing" layouts which will be considered as trigger for filtering the layouts. In SSMxT following concepts from [020000] Scope of filing is considered as trigger for layout filtering:

- ssmt_MethodUsedForPreparingStatementOfFinancialPosition
- ssmt_MethodUsedForPreparingStatementOfProfitOrLoss
- ssmt_MethodUsedForPreparingStatementOfComprehensiveIncome
- ssmt_MethodUsedForPreparingStatementOfCashFlows

Below mentioned Layout filtering details are added in table layout within table linkbase for SSM Taxonomy for filtering the layouts;

Namespaces: xmlns:gf="http://xbrl.org/2008/filter/general"
Schema location: http://www.xbrl.org/2008/general-filter.xsd

Namespaces: http://xbrl.org/2008/variable
Schema location: http://www.xbrl.org/2008/variable.xsd

Parameter :
- <variable:parameter xlink:type="resource" xlink:label="conceptName1" name="conceptName1" select="//*[fn:node-name(.) eq fn:QName('http://xbrl.ssm.com.my/taxonomy/2017-12-31/ssmt-cor','MethodUsedForPreparingStatementOfProfitOrLoss')][1]/text()"/>
- <link:loc xlink:href="table_ssmt-fs-clbg_2017-12-31_role-310000.xml#id_SOIEFunction_Layout1" xlink:label="SOIEFunction_Layout1" xlink:type="locator"/>
- <table:tableFilterArc xlink:type="arc" xlink:arcrole="http://xbrl.org/arcrole/2014/table-filter" xlink:from="SOIEFunction_Layout1" xlink:to="table2-filter" complement="false" />
- <gf:general xlink:type="resource" xlink:label="table2-filter" test="if($conceptName1 eq 'Function of expense') then(true()) else(false())" />

SOIEFunction_Layout1	2016-04-01 2017-03-31		2016-03-31 2016-03-31	
	Group [member]	Company [member]	Group [member]	Company [member]
Income	2160	3375	60	30
Cost of Sales	2475	2535	12	6
Gross profit	-315	840	48	24
Other income	1775	2075	28	14
Administrative expenses	1	1	4	2
Government contribution	1	1	4	2
Other expenses	20159	26310	160	80
Operating profit	-18699	-23395	-84	-42
Finance income	2355	2415	12	6
Finance costs	455	630	4	2
Share of results of associates and joint venture separately	1	1	4	2
Surplus (deficit) of income over expenditure before taxation	-16798	-21609	-72	-36
Taxation expense	1	1	4	2
Surplus (deficit) of income over expenditure	-16799	-21610	-76	-38
Discontinued operations [abstract]				
Profit (loss) from discontinued operations, net of tax	1	1	4	2
Profit (loss)	-16798	-21609	-72	-36
Profit (loss), attributable to [abstract]				
Profit (loss), attributable to members of company	-16798	-21609	-72	-36
Profit (loss), attributable to non-controlling interests	0	0	0	0
Total profit (loss)	-16798	-21609	-72	-36

SOIENature_Layout1	2016-04-01 2017-03-31		2016-03-31 2016-03-31	
	Group [member]	Company [member]	Group [member]	Company [member]
Income	2160	3375	60	30
Other income	1775	2075	28	14
Depreciation, impairment and amortisation				
Employee benefit expenses				
Other expenses				
Finance income	2355	2415	12	6
Finance cost	455	630	4	2
Surplus (deficit) of income over expenditure before taxation	-16798	-21609	-72	-36
Tax expense (income), continuing operations	1	1	4	2
Surplus (deficit) of income over expenditure from continuing operations	-16799	-21610	-76	-38
Discontinued operations [abstract]				
Profit (loss) from discontinued operations, net of tax	1	1	4	2
Profit (loss)	-16798	-21609	-72	-36
Profit (loss), attributable to [abstract]				
Profit (loss), attributable to members of company	-16798	-21609	-72	-36
Profit (loss), attributable to non-controlling interests	0	0	0	0
Total profit (loss)	-16798	-21609	-72	-36

Illustration 10: Table layout without layout filtering

SOIEFunction_Layout1	2016-04-01 2017-03-31		2016-03-31 2016-03-31		SOIENature_Layout1	2016-04-01 2017-03-31		2016-03-31 2016-03-31	
	Group [member]	Company [member]	Group [member]	Company [member]		Group [member]	Company [member]	Group [member]	Company [member]
Income	2160	3375	60	30	Income				
Cost of Sales	2475	2535	12	6	Other income				
Gross profit	-315	840	48	24	Depreciation, impairment and amortisation				
Other income	1775	2075	28	14	Employee benefit expenses				
Administrative expenses	1	1	4	2	Other expenses				
Government contribution	1	1	4	2	Finance income				
Other expenses	20159	26310	160	80	Finance cost				
Operating profit	-18699	-23395	-84	-42	Surplus (deficit) of income over expenditure before taxation				
Finance income	2355	2415	12	6	Tax expense (income), continuing operations				
Finance costs	455	630	4	2	Surplus (deficit) of income over expenditure from continuing operations				
Share of results of associates and joint venture separately	1	1	4	2	Discontinued operations [abstract]				
Surplus (deficit) of income over expenditure before taxation	-16798	-21609	-72	-36	Profit (loss) from discontinued operations, net of tax				
Taxation expense	1	1	4	2	Profit (loss)				
Surplus (deficit) of income over expenditure	-16799	-21610	-76	-38	Profit (loss), attributable to [abstract]				
Discontinued operations [abstract]					Profit (loss), attributable to members of company				
Profit (loss) from discontinued operations, net of tax	1	1	4	2	Profit (loss), attributable to non-controlling interests				
Profit (loss)	-16798	-21609	-72	-36	Total profit (loss)				
Profit (loss), attributable to [abstract]									
Profit (loss), attributable to members of company	-16798	-21609	-72	-36					
Profit (loss), attributable to non-controlling interests	0	0	0	0					
Total profit (loss)	-16798	-21609	-72	-36					

Illustration 11: Table layout with layout filtering

2.9.7.2 Table linkbase – Dimension default arc role

Dimension default arc role is used in definition linkbase when domain [member] will be using same or existing context for reporting its fact value. When table linkbase is used as rendering engine for displaying the layout then each cell in the layout should be mapped as per taxonomy to render the fact value for the specified context. In absence of such mapping for domain [member] having dimension default arc role, the rendering engine is unable to identify the placeholder and appropriate context to display the fact values reported, in fact the fact values are shown in duplicates. Hence the need to map domain [member] (which are using dimension-default arc in Definition linknase) in table linkbase arises.

SOIE_Layout2	Group [member]	Company [member]
abstract]		
Total income	1500, 1500	1500
Total expenditure	500, 500	500
Total surplus (deficit) before tax	800, 800	800
Total surplus (deficit) after tax	700, 700	700
Unappropriated profit brought forward	600, 600	600
Unappropriated profit carried forward	340, 340	340

Illustration 12: Table layout where domain [member] without having dimension default arc role

SOIE_Layout2	Group [member]	Company [member]
[abstract]		
Total income	1500	1500
Total expenditure	500	500
Total surplus (deficit) before tax	800	800
Total surplus (deficit) after tax	700	700
Unappropriated profit brought forward	600	600
Unappropriated profit carried forward	340	340

Illustration 13: Table layout where domain [member] having dimension default arc role

2.9.7.3 Table linkbase – aspectNode for period

Generally in "GAAP based taxonomy" fact values are reported for different period unlike "Prudential based taxonomy" where reporting period is fixed. When table linkbase is used as rendering engine for displaying the layout for "GAAP based taxonomy" then in such cases aspectNode on period is used in table linkbase files.

Below mentioned aspectNode details are added in table layout within table linkbase for SSM Taxonomy where fact values are to be reported for different period.

Add breakdown:
<table:breakdown xlink:type="resource" xlink:label="Label_Breakdownx_1" parentChildOrder="parent-first" id="Breakdownx_1"/>

Provide aspectNode:
<table:aspectNode xlink:type="resource" xlink:label="period1" id="period1">

```
<table:periodAspect/>
  </table:aspectNode>
```

Connect breakdown with aspectNode:

```
<table:breakdownTreeArc                                    xlink:type="arc"
xlink:arcrole="http://xbrl.org/arcrole/2014/breakdown-tree"
xlink:from="Label_Breakdownx_1" xlink:to="period1" order="0"/>
```

Example: Extract from Financial Statement Taxonomy FS-MFRS, [200100] Statement of financial position

```
<link:roleRef roleURI="http://xbrl.ssm.com.my/role/ssm/table_ssmt-fs-mfrs_2017-12-31_role-210000/SOFPCurNonCur_Layout1"
xlink:type="simple" xlink:href="rol_ssmt-fs-mfrs_2017-12-31.xsd#SOFPCurNonCur_Layout1"/>
<link:arcroleRef arcroleURI="http://xbrl.org/arcrole/2014/table-breakdown" xlink:type="simple" xlink:href=
"http://www.xbrl.org/2014/table.xsd#table-breakdown"/>
<link:arcroleRef arcroleURI="http://xbrl.org/arcrole/2014/breakdown-tree" xlink:type="simple" xlink:href=
"http://www.xbrl.org/2014/table.xsd#breakdown-tree"/>
<link:arcroleRef arcroleURI="http://xbrl.org/arcrole/2014/definition-node-subtree" xlink:type="simple" xlink:href=
"http://www.xbrl.org/2014/table.xsd#definition-node-subtree"/>
<link:arcroleRef arcroleURI="http://xbrl.org/arcrole/2014/aspect-node-filter" xlink:type="simple" xlink:href=
"http://www.xbrl.org/2014/table.xsd#aspect-node-filter"/>
<gen:link xlink:type="extended" xlink:role=
"http://xbrl.ssm.com.my/role/ssm/table_ssmt-fs-mfrs_2017-12-31_role-210000/SOFPCurNonCur_Layout1">
  <table:table xlink:type="resource" xlink:label="SOFPCurNonCur_Layout1" id="id_SOFPCurNonCur_Layout1" parentChildOrder=
  "children-first"/>
  <table:breakdown xlink:type="resource" xlink:label="Label_Breakdownx_0a" id="Breakdownx_0a" parentChildOrder="parent-first"/>
  <table:tableBreakdownArc xlink:type="arc" xlink:arcrole="http://xbrl.org/arcrole/2014/table-breakdown" xlink:from=
  "SOFPCurNonCur_Layout1" xlink:to="Label_Breakdownx_0a" order="1.0" axis="x"/>
  <table:aspectNode xlink:type="resource" xlink:label="period1" id="period1">
      <table:periodAspect/>
   </table:aspectNode>
  <table:breakdownTreeArc xlink:type="arc" xlink:arcrole="http://xbrl.org/arcrole/2014/breakdown-tree" xlink:from=
  "Label_Breakdownx_0a" xlink:to="period1" order="0.0"/>
  <cf:conceptName xlink:type="resource" xlink:label="conceptFilter">
   <cf:concept>
    <cf:qname>
    ifrs-full:Assets
    </cf:qname>
   </cf:concept>
  </cf:conceptName>
  <table:aspectNodeFilterArc xlink:type="arc" xlink:arcrole="http://xbrl.org/arcrole/2014/aspect-node-filter" xlink:from=
  "period1" xlink:to="conceptFilter"/>
  <table:breakdown xlink:type="resource" xlink:label="Label_Breakdownx_0" id="Breakdownx_0" parentChildOrder="parent-first"/>
```

Illustration 14: Table layout having aspectNode for period

2.9.8 Formula Linkbase

Formula linkbase is designed with an objective to overcome the limitations of the existing linkbases to the extent possible. Formula linkbase can model most mathematical, logical and user defined formulae. These formulae can be built for dimensional as well as non-dimensional data.

In SSMxT, the formula linkbase is created to define all the validation rules which can ensure consistency of data, adherence to the accounting standards and other regulations. These validation rules cover or require operations like comparing values, totalling values, checking if values are reported, if proper signs are provided etc. The validation rules are categorized into various buckets with SSMxT. The modularization of formula linkbase is thus based on nature of business rules. Since there are multiple entry-points in the taxonomy and some business rules vary for every entry-point, the formula linkbase is further categorized into common and entry-point specific rules.

2.9.8.1   Modelling of validation rules in formula linkbase

The SSMxT uses *existenceAssertion* and *valueAssertion* for modelling the validation rules in formula linkbase. The modelling of different categories of business rules and the assertions used for them are explained in this section. The approach for modelling business rules in SSMxT is considering a positive outcome. Thus the result "true" indicates that the rule is passed, while "false" indicates that the rule is not passed.

2.9.8.1.1 Mandatory elements

There are certain elements which are mandatory and need to be reported by companies within the instance document. This category of validation rules will ensure that all these elements are present in the instance document. The mandatory elements validation rule are modelled using *existence Assertion.* A separate assertion rule is created for each mandatory element as this will help to identify and highlight the element which is not reported.

Example of validation rule:
"Assets" should be reported

2.9.8.1.2 Derived Mandatory

There are some elements which are required to be reported depending on the values submitted for other elements. These are termed as derived mandatory elements. While a mandatory element as explained in section 2.8.6.1.1 is required for all reporting companies, a derived mandatory element is only required under certain circumstances. The derived mandatory items are modelled using *preconditions and*

valueAssertions. In precondition, the base element and its expected value are provided and the dependent element is mentioned as part of *valueAssertion.*

Example of validation rule:

When filer selects "Status of company" as "Public company" then "Disclosure of financial statements audit status" should be "Audited"

2.9.8.1.3 Dimension aggregation

Summation of the values provided for the members of an axis is equal to the value reported for their parent member (if applicable for a given axis and only if the preparer structured their members in a summation-like hierarchy)*.*

Example of validation rule:

Total equity = sum of (Non-controlling interest + Equity, others components + Equity attributable to owners of parent)

2.9.8.1.4 Positive and Negative values

As per accounting rules, there are certain fields which will usually have a negative value or a positive value. Eg. Investment in subsidiaries will always have a positive value, while expense items like Cost of sales will usually have a negative value. However, there are no elements which should always be stored as a negative value in an instance document as negatively weighted elements such as *Expenses* would be stored as positive numbers in most of the cases as well. This formula linkbase for this category contains elements which should always be stored as a positive value in an instance document. These checks are modelled using valueAssertion.

Example of validation rule:

"Amount of the indebtedness" should have positive values.

2.9.8.1.5 Correlated data

This category is similar to cross statement. While similar data elements are compared for validation rules in cross statement, correlated data validation rules check the validity of values reported for the different elements. The data elements can either be in same ELR or in different ELRs. These checks are modelled using *valueAssertion.*

Example of validation rule:

"Total assets" should have the same value as "Total Equity and Liabilities".

2.9.8.1.6 Date validations

This category consists of checks related to consistencies of dates provided in an instance document. These checks are modelled using value Assertion.

Example of validation rule:

Company's current year end date should be more than or equal to 31st Jan 2017

2.9.8.2 Assertion Severity

XBRL Assertions Severity 1.0 specifications defines a standard XML-based syntax for categorizing validations on XBRL business reports. The technical nature of an assertion is that the assertion is either "satisfied" or "unsatisfied". From a business perspective, not all assertions express rules will have the same level of importance, and consequently there is a need to be able to attach differing severities in order to classify the severity of an assertion that is unsatisfied.

In SSMxT the severity of an unsatisfied assertion is categorised in 2 severity types - errors or warnings:

- ERROR – These highlighted errors MUST be rectified before generating XBRL filing.
- WARNING – These highlighted warnings occur when XBRL data will be accepted as valid XBRL filing but with unsatisfied assertions.

In SSMxT following assertion severity files have been added in each formula file for respective entry points:

- Added assertion-unsatisfied-severity arcroleRefs in each formula linkbase file
- Updated severity of each formula defined in the taxonomy
    - For ERRORs, assertions are connected with gen:arc with label sev_1
    - For WARNINGs, assertions are connected with gen:arc with label sev_2

2.10 Taxonomy package

The Taxonomy Packages 1.0 specification provides a standardised mechanism for providing documentation about the content of taxonomy. This can include information about the name, version and publisher of the taxonomy, as well as a list of the "entry points" available within the taxonomy.

In SSMxT following content are included in taxonomy package file Details of every entry point are mentioned as under:

```xml
<?xml version='1.0' encoding='UTF-8'?>
<!--Generated by i-Deate.-->
<!-- SSMT (C) Suruhanjaya Syarikat Malaysia -->

<tp:taxonomyPackage xmlns:tp="http://xbrl.org/2016/taxonomy-package" xml:lang="en" xmlns:xsi="http://www.w3.org/2001/XMLSchema-in

 <tp:identifier lang="en">https://ssmx.ssm.com.my/taxonomy/1.0/</tp:identifier>
   <tp:name lang="en">SSM Taxonomy</tp:name>
   <tp:description lang="en">Taxonomy package for 2017 SSM Taxonomy</tp:description>
   <tp:version>1.0</tp:version>
   <tp:publisher lang="en">Suruhanjaya Syarikat Malaysia</tp:publisher>
   <tp:publisherURL>www.ssm.com.my</tp:publisherURL>
   <tp:publisherCountry>MYR</tp:publisherCountry>
   <tp:publicationDate>2017-12-31</tp:publicationDate>

 <tp:entryPoints>

  <tp:entryPoint>
    <tp:name lang="en">EA1</tp:name>
    <tp:description lang="en">Application for exemption from coinciding foreign subsidiary financial year end with holding comp
    <tp:version>2017-01-31</tp:version>
    <tp:entryPointDocument href="https://ssmx.ssm.com.my/taxonomy/1.0/rep/ssm/ea/ea1/ssmt-ea1_2017-12-31_entry_point.xsd"/>
  </tp:entryPoint>

  <tp:entryPoint>
    <tp:name lang="en">EA2</tp:name>
    <tp:description lang="en">Application for exemption from filing financial statements in full XBRL format</tp:description>
    <tp:version>2017-01-31</tp:version>
    <tp:entryPointDocument href="https://ssmx.ssm.com.my/taxonomy/1.0/rep/ssm/ea/ea2/ssmt-ea2_2017-12-31_entry_point.xsd"/>
  </tp:entryPoint>
```

Illustration 15: Table layout having aspectNode for period

2.11 Additional XBRL Technologies

This section describes support for some of the other available XBRL technologies

2.11.1 Inline XBRL

Inline XBRL (iXBRL) can be used to provide filings based on the SSM Taxonomy files.

3 Preparer's Guide

This section outlines how to prepare an instance document in terms of specifics of the SSMxT

3.1 Mapping to SSM Taxonomy

The first step required for mapping the financial statements to the SSMxT is to learn how the SSM Taxonomy reflects from financial reporting perspective. One way to learn about the structure and content of the SSMxT is to use the SSMxT hosted on SSM website. During the mapping phase, an entity must choose the line items and axis in accordance with their particular circumstances

3.2 Guidance for tagging line items presented in Primary Financial Statements

In a closed reporting environment (i.e. company extensions are not allowed), preparers may face situations when certain monetary line items in the primary financial statements cannot be tagged using the elements provided in the taxonomy. Since text-block tagging cannot be a solution in these cases, the following provide additional guidance in relation to tagging the primary financial statements. This additional guidance, which may require some changes to the presentation of financial statements for the purpose of digital financial reporting, is intended to facilitate XBRL tagging of financial statements in the closed business environment and is not meant to affect or change the entities' presentation and disclosure practices in accordance with the accounting standard requirements.

A label of the taxonomy element does not match the description of the line item reported in primary financial statements

Taxonomy element labels are based on descriptions provided in the accounting standards and therefore can be different to descriptions of line items in primary financial statements reported by an entity. When selecting appropriate taxonomy elements to tag reported line items in primary financial statements, preparers are advised to consider the substance of reported line items and tag them choosing the taxonomy elements based on their standard references provided in the taxonomy. The documentation label of the element in the SSM Taxonomy will provide preparers with explanation about the business meaning of the element.

Taxonomy provides different granularity of disclosure in primary financial statements

When an entity reports a line item in a primary financial statement representing aggregated financial information and more granular information is disclosed in the notes, but the taxonomy provides more granular information to be disclosed in the primary financial statement, the preparers are advised to follow the format of disclosure provided by the taxonomy. For example, ELR [210000] Statement of financial position, by current/non-current method provides only "Intangible assets and goodwill" value to be reported. If an entity wants to report the value of "Goodwill" differently then they need to provide details under ELR [210100] Sub-classification of assets, liabilities and equity, by current/non-current method and provide details for both "Goodwill" and "Intangible assets other than goodwill". These line items will need to be disclosed and tagged separately.

No taxonomy element available to tag specific line items in primary financial statements

When a primary financial statement contains line items which are specific to a company and there are no appropriate taxonomy elements available to tag those line items, the preparers are advised to aggregate those line items within the same classification category. Preparers will tag the aggregated items using the appropriate elements and disclose descriptions and amounts of individual aggregated line items in the footnote attached to the element used.

3.3   Units and decimals

Numerical information within instance documents may include:

- monetary amounts
- share counts
- earnings per share

Numeric facts within an instance document require the indication of two specific properties, the unit of measure and the decimals that apply to the fact value. It should also be considered that the data may be presented as a rounded amount in the financial statements e.g. the financial statements may be represented in thousands.

Instance document preparers will need to consider the presentation of their data to determine the properties to be applied within the instance – the value of the "decimals" attribute in particular.

A summary of the properties required for each category of numerical data is included below.

3.3.1 Monetary amounts

Monetary amounts are expressed in the presentation currency which must be Malaysian Ringgit (MYR). For financial statements prepared using the MFRS and MPERS Accounting Standards this currency must be Malaysian Ringgit (MYR).

Monetary amounts are often rounded within financial statements. The decimal property should be used to indicate the level of rounding applied. For example, Assets may have a value of 53,928 MYR (rounded to thousands) within the financial statements. In the instance document the Assets would be 53928000 with the mandatory "decimals" attribute set to -3. The unit properties in the XBRL context for share counts are listed in Table below.

XBRL Instance Context Data Concept	Requirement	Instructions/Rules
Unit Identifier (attribute)	Mandatory	This is a unique identifier used to link the data element to a defined XBRL unit.
Unit Measure	Mandatory	This must be a monetary unit type recognized by the International Standards Organization standard ISO 4217 (see www.iso.org) e.g. iso4217:MYR for Malaysian Ringgit.

Table 22: Units- Monetary amounts

3.3.2 Share counts

Some elements within instance document represent a number of shares. These amounts may or may not be rounded within the financial statements and the decimals attribute should be applied appropriately. For example, "Number of shares outstanding" may be 13,787,078 shares. In the instance document the value would be 13787078 with a "decimals" attribute set to "INF". The unit properties in the XBRL context for share counts are listed in Table below.

XBRL Instance Context Data Concept	Requirement	Instructions/Rules
Unit Identifier (attribute)	Mandatory	This is a unique identifier used to link the data element to a defined XBRL unit.

XBRL Instance Context Data Concept	Requirement	Instructions/Rules
Unit Measure	Mandatory	Must have the value xbrli:shares where the namespace prefix xbrli is the prefix of the namespace "http://www.xbrl.org/2003/instance"

Table 23: Units- Share counts

3.3.3 Earnings per share

Monetary amounts are expressed as a currency amount per share. For financial statements prepared using the MFRS and MPERS Accounting Standards this currency will generally be Malaysian Ringgit, and may also be Malaysian cents or any other currency used for presentation. The properties of the element should be represented appropriately. For example, "Basic earnings (loss) per share" if the amount in the financial statements for was 55.7 cents per share in the financial statements then this could be represented in the instance with a value of 0.557 and a "decimals" attribute of 3.

Earnings per share is a complex unit of measure and therefore requires both a numerator and denominator in its definition. The unit properties for earnings per share elements are listed in the below table

XBRL Instance Context Data Concept	Requirement	Instructions/Rules
Unit Identifier (attribute)	Mandatory	This is a unique identifier used to link the data element to a defined XBRL unit.
Unit Divide	Mandatory	Contains the unitNumerator and unitDenominator concepts
Unit unitNumerator	Mandatory	Contains the measure concept for the numerator of the unit of measure
Numerator Unit Measure	Mandatory	This must be a monetary unit type recognized by the International Standards Organization standard ISO 4217 (see www.iso.org) e.g. iso4217:MYR for Malaysian Ringgit.
Unit unitDenominator	Mandatory	Contains the measure concept for the denominator of the unit of measure
Denominator Unit Measure	Mandatory	Must have the value xbrli:shares where the namespace prefix xbrli is the prefix of the namespace "http://www.xbrl.org/2003/instance"

Table 24: Units- Earnings per share

3.4 Validation of Instance Documents

3.4.1 Required validation

Taxonomy / XBRL / Dimension / Formula/ Table/ Extensible enumeration/ iXBRL validation – checks that the instance document is well formatted XBRL file against SSMxT.

3.4.2 Validation using Formula linkbase

The preparers are responsible for consistency of values reported in their instance documents. The SSMxT formula linkbase enables preparers to validate the instance document against the following assertion types defined in section 2.9.8

4 Appendix A: Style Guide

4.1 Introduction

The purpose of this Style Guide is to:

- provides technical details on usability of taxonomy as per XBRL specification
- facilitates creation of quality information, easy to use taxonomy through defining standardized styles or naming conventions for all components of SSMxT
- provide better understanding on the content used in SSMxT

The Style Guide will address the following components of the SSMxT:

(a) Namespaces and prefix

(b) Extended link roles (ELR's) and Sort codes

(c) Element names

(d) Element labels

(e) Element properties

(f) Element references

(g) Data types

4.2 General Guidance Rules

In general, the following conventions apply to all components of the SSMxT

4.2.1 Follow Malaysian Financial Reporting Standards (MFRS), Malaysian Private Entities Reporting Standards (MPERS) and Companies Act 2016

Wording prescribed in the MFRS, MPERS and Companies Act documents/manuals/Acts takes precedence over the rules in this document. This document is to be used in conjunction with the above mentioned and should be applied when the MFRS, MPERS and Companies Act documents/manuals/Acts do not provide enough guidance to construct components of the SSMxT

4.2.2 File naming style

The following style is followed for creating the file and folder names for SSMxT

File Type	Style	Examples
Label linkbase	lab_-[prefix]-[entrypoint]_YYYY-MM-DD.xml	lab_en-ssmt-fs-clbg_2017-12-31.xml
Reference linkbase	ref_-[prefix]-[entrypoint]_YYYY-MM-DD.xml	ref_ssmt-fs-mpers_2017-12-31.xml
Calculation linkbase	cal_-[prefix]-[entrypoint]_YYYY-MM-DD_role-[sort code].xml	cal_ssmt-fs-mfrs_2017-12-31_role-200100.xml
Definition linkbase	def_-[prefix]-[entrypoint]_YYYY-MM-DD_ role-[sort code].xml	def_ssmt-ar1_2017-12-31_role-100000.xml
Presentation linkbase	pre_-[prefix]-[entrypoint]_YYYY-MM-DD_ role-[sort code].xml	pre_ssmt-kfi-mfrs_2017-12-31_role-020000.xml
Formula linkbase	formula_[prefix]-[entrypoint]_ YYYY-MM-DD.xml	formula_ssmt-ea3_2017-12-31.xml
Table linkbase	table_[prefix]-[entrypoint]_ YYYY-MM-DD_ role-[sort code].xml	table_ssmt-fs-fc_2017-12-31_role-020000.xml
Schema for ELRs	rol_[prefix]_ YYYY-MM-DD.xsd	rol_ssmt-cor_2017-12-31.xsd

4.2.3 Namespace and prefix

The namespace and prefix associate the taxonomy with its purpose and/or its owner. The namespace and the prefix should be unique. As per the XBRL specifications, components that are recommended to be used in the namespace are mentioned in section 2.4 and 2.5 above

The namespace style followed for SSM Taxonomy 2017 is:

http://xbrl.ssm.com.my/taxonomy/2017-12-31/[foldername]/[prefix]

The prefixes represent the content that is defined in taxonomy files. The purpose of prefix is to clearly suggest the nature of file / content included in the file.

4.2.4 Extended link role (ELR)

Extended link roles are the logical groups defined in the taxonomy for modeling the linkages/relationships between elements. The ELRs would be defined in a separate schema file. For every ELR, the following attributes MUST be defined:

- Id: The name given for extended link role. The ELR id should be

unique. For example 'statementOfFinancialPosition or sort code' could be an id.

- role URI: The unique resource identifier as defined for the ELR. The role URI is created by including some of the components of namespace of the schema (in which the ELRs are defined) and the ELR id
  For example: http://xbrl.ssm.com.my/role/ssm/rol_ssmt-fs-mfrs_2017-12-31/ssmt-fs-mfrs_2017-12-31_role-200100x

- definition: The human readable name provided for every ELR. As a best practice, an artificial number (called as sort code) is included in the definition to arrange the ELRs in a logical sequence

- used on: The ELR can be used in one or any of the linkbases (presentation, calculation or definition). This attribute specifies on which of the linkbases the ELR can be used

4.2.4.1 Roles id would have prefix followed by name of entry points which is referred as follows:

The format to be followed for role id (the data that would change is mentioned in curly brackets) {prefix}{entrypoints}{date}role{sort code of each ELRs}
For example

- ssmt-fs-mfrs_2017-12-31_role-130000

4.2.4.2 Roles id for table linkbase would have the name of disclosure layout wise in which the roles are defined,

The format to be followed for role id (the data that would change is mentioned in curly brackets) {name of disclosure}{layout}
For example

- AuditorsreporttoMember_Layout1

4.2.4.3 Role URI would have the namespace of the schema in which the roles are defined, followed by role id

The format to be followed for role URI (the data that would change is mentioned in curly brackets){URI of schema}/role/ssm/{role file}/{entrypoint}_{date}_role_{sort code}
For example, the role URIs created based on accounting standards followed in Malaysia
http://xbrl.ssm.com.my/role/ssm/rol_ssmt-fs-fc_2017-12-31/ssmt-fs-fc_2017-12-31_role-110000

4.2.4.4 Role URI for extended link roles ending with alphabets would have the namespace of the schema in which the roles are defined, followed by role id

The format to be followed for role URI (the data that would change is mentioned in curly brackets){URI of schema}/role/ssm/{role file}/{entrypoint}_{date}_role_{sort code}

For example, the role URIs created based on accounting standards followed in Malaysia

http://xbrl.ssm.com.my/role/ssm/rol_ssmt-fs-mfrs_2017-12-31/ssmt-fs-mfrs_2017-12-31_role-200100a

4.2.4.5 Role URI for table linkbase would have the namespace of the schema in which the roles are defined, followed by role id;

The format to be followed for role URI (the data that would change is mentioned in curly brackets){URI of schema}/role/ssm/table_{entrypoint}_{date}_role_{sort code}/{ELRs name}_{Layout number}

For example, the role URIs created based on accounting standards followed in Malaysia

http://xbrl.ssm.com.my/role/ssm/table_ssmt-fs-mfrs_2017-12-31_role-130000/AuditorsreporttoMember_Layout1

4.2.4.6 Roles definition MUST start with the ordering number

For better sorting of the extended link roles (ELR), the definitions of the ELRs MUST start with an six-digit number. The numbers allow sorting of the ELRs according to the structure of financial reports. The 6 digit sort code would be mentioned in square brackets.

The following pattern is followed for each filing type with Sort code:

a) Annual return Taxonomy

#	Sort code	Name of ELRs
1	Starting with 01	Filing information
2	Starting with 02	Scope of filing
3	Starting with 1 till 9	Annual return specific disclosures

b) Exemption Application Taxonomy

#	Sort code	Name of ELRs
1	Starting with 01	Filing information
2	Starting with 1	Respective Exemption application applied by filer

c) Financial Statements Taxonomy

#	Sort code	Name of ELRs
1	Starting with 01	Filing information
2	Starting with 02	Scope of filing
3	Starting with 1	Companies Act 2016 disclosures
4	Starting with 2	Statement of financial position
5	Starting with 3	Statement of profit or loss
6	Starting with 4	Statement of comprehensive income
7	Starting with 5	Statement of cash flows
8	Starting with 6	Statement of Changes in Equity
9	Starting with 7	List of notes and other disclosures

d) Key Financial Indicators Taxonomy

#	Sort code	Name of ELRs
1	Starting with 01	Filing information
2	Starting with 02	Scope of filing
3	Starting with 1	Companies Act 2016 disclosures
4	Starting with 2	Statement of financial position
5	Starting with 3	Statement of profit or loss
8	Starting with 4	Statement of cash flows
9	Starting with 5	Notes

4.2.4.7 Specific sort codes

[990000] Axis – Defaults

4.2.4.8 Roles definition SHOULD use the agreed words

Roles definitions for disclosures should start with the number followed by the word 'statement of" or "Disclosure" or "Notes" or "Axis".

For example:

[120000] Disclosure - Directors report

[200100] Statement of financial position

[750000] Notes - Related party transactions

Exceptions are as follows:

[010000] Filing Information

[200200] Sub-classification of assets, liabilities and equity

[300200] Analysis of Income and Expense

4.2.4.9 The usedOn attribute should be selected for all linkbases

All the ELR's should have the usedOn for all the three linkbases i.e. presentation, calculation and definition. Except (a), (b) and (d)

a) Generic disclosures which have usedOn for presentation linkbase

[010000] Filing Information

[710000] Notes - Corporate information

[720000] Notes - Summary of significant accounting policies

[730000] Notes - List of notes

b) Companies Act 2016 specific disclosures which have usedOn for presentation linkbase

[110000] Involvement in Stock Exchange

[120000] Disclosure - Directors Report

[120100] Disclosure - Statement by directors

[120200] Director business review

[130000] Disclosure - Auditors report to members

c) Table linkbase disclosures – All roleURI which are created to be used in table linkbase should have used on "gen:Link"

Examples:

InvolvementinStockExchange_Layout1

Directorsreport_Layout1

Statementbydirectors_Layout1

Directorsbussireview_Layout1

AuditorsreporttoMember_Layout1 and AuditorsreporttoMember_Layout2

4.2.5 Element name and ID

4.2.5.1 The element id MUST be created in the format namespace prefix of the taxonomy, followed by an underscore, followed by the element name ("prefix_ElementName")

For example

- ssmt-dei_NameOfReportingEntity

- ssmt_NumberOfSharesSubjectToPaymentsWhollyInCash

- ssmt-mfrs_OtherNoncurrentTradeReceivables

- ssmt-mpers_BuildingOnFreeholdLand

4.2.5.2 Concept names SHOULD adhere to LC3 convention

LC3 means Label Camel Case Concatenation (LC3). Some of the important or relevant LC3 rules require that:

- Element names MUST be based on an appropriate presentation label for the element. The element name SHOULD be a natural language expression that is meaningful to experts in the domain covered by a taxonomy

- The first character of the element name must not be underscore (_)

- The first character of the element name must be capitalised

- Connective words in the label may be retained in the element name. Examples of English connective words include (but are not limited to) the following: and, for, which, with

- As a consequence of XML element name restrictions, all special characters must be omitted from the element name. Special characters include the following:

    ( ) * + [ ] ? \ / ^ { } | @ # % ^ = ~ ` " " ; : , < > & $ £ €

- Element names must be limited to 256 characters or fewer

4.2.5.3 Adjectives in all element name SHOULD be used with a noun

For example, "Designation" alone means nothing "DesignationOfDirector" is meaningful

4.2.5.4 Numbers SHOULD be expressed as text

The expression of number is a matter of judgment. The following rules for numbers should be considered:

- Exact numbers one through nine should be spelt out, except for percentages, numbers referring to parts of a book (for example, "5 per cent", "page 2") and accounting standard number or paragraph, if to be used
- Numbers of 10 or more should be expressed in figures

4.2.5.5 Adjectives SHOULD be used when there is ambiguity surrounding a concept

For example, "Provisions" should always be current, non-current or total. The proper name for the taxonomy concept should be "Current provisions", "Non-current provisions". ("Total provisions" should be used as a totalLabel role for the concept Provisions).

4.2.5.6 Concepts for disclosures that define textual type explanations SHOULD start with a descriptor that explains the nature of text

For example,

- "ExplanatoryNotesOnSharesExplanatory" or "DisclosureOfParticularsOfIndebtednessExplanatory".
- Whereas for the concept name "ImpactOfChangesInAccountingEstimates", it is not clear if the concept is an amount or a narrative.
- The following are common starting wordings for text-type content that appear in disclosures:

  - AddressOf
  - CountryOf
  - DescriptionOf
  - ApplicationFor

  - TypeOf
  - NameOf

- ○ ParticularsOf
- ○ DetailsOf
- ○ StatementOf
- ○ CategoryOf

4.2.5.7 Concepts that represent a non-monetary or non-text value SHOULD start with an appropriate descriptor

These include concepts that are decimals, percentages and dates. The following are common starting labels for non-monetary and non-text content which appear within disclosures:

- • NumberOf
- • AmountOf
- • PercentageOf
- • DateOf

4.2.5.8 The element name for abstract concepts that do not represent hypercubes, dimensions, domains, or domain members MUST append the word "Abstract" or "LineItems" to the end of the element name

Abstract elements are used to organise the taxonomy. Element names for abstract items shall append the word "Abstract" or "LineItems". The reason for this is to differentiate the abstract concepts from the concepts which can actually hold values

For example:

- • DisclosureOnStatementOfFinancialPositionAbstract
- • StatementOfIncomeAndExpenditureLineItems

4.2.5.9 The element name for nonnum:textBlockItemType concepts MUST append the word "Explanatory" to the end of the name

Text block elements are used to disclose narrative information

For example: "DisclosureOfDirectorsReportExplanatory"'

4.2.5.10 The element name for dimensions MUST append the word "Axis" to the end of the name

Dimensions are abstract concepts used as containers for domains, and domain members should be clearly recognisable through their names.

For example: "NatureOfBusinessAxis"

4.2.5.11 The element name for hypercubes MUST append the word "Table" to the end of the name

Hypercubes are abstract concepts used as link between dimensions and line items.

For example: "NatureOfBusinessTable"

4.2.5.12 The element name for domain and domain members MUST append the word "Member" to the end of the name

Domain and domain members are abstract concepts used as members on the axis (dimension).

For example: "BusinessOneMember"

4.2.5.13 The element name for typed domain constraints MUST append the word "Axis" to the end of the name

The typed domain constraints are defined in the file 'ssmt-fdn_YYYY-MM-DD.xsd". For such elements the word "Axis" is used as suffix

For example: "AuditorsCountAxis"

4.2.5.14 Authoritative references SHOULD NOT be used in a name, unless necessary to make the element name meaningful

Element names should not include the name, number and other details of rules and regulations. However in certain cases, where it is necessary to include such details, there it can be used.

4.2.5.15 Abbreviations are only to be used when they are better known than the words of the substitute

Do not use abbreviations unless the words they abbreviate are less known then the abbreviations, e.g., LHDN is used for "Inland Revenue Board of Malaysia" or SEC is commonly used for "Securities & Exchange Commission"

The commonly used abbreviations are:
- MFRS – Malaysia Financial Reporting Standard
- MPERS – Malaysian Private Entities Reporting Standard
- CA – Companies Act 2016
- IFRS – International Financial Reporting Standard
- GST – Goods and Service Tax

4.2.5.16 The gender specific term His/Her MUST not be used

Avoid gender specific terms such as his and her

4.2.6 **Element labels**

4.2.6.1 Labels SHOULD be concise, follow terminology as per the regulations, and avoid being excessively descriptive

For example "Property, plant and equipment before accumulated depreciation and excluding intangible assets" should be "Property, plant and equipment, gross".

However in certain cases descriptive names could be required to match the element name and also self-explanatory.

For example, "Profit (loss) attributable to other components of equity"

4.2.6.2 The agreed spelling SHOULD be used

As there are various accepted ways to spell some terms, the following list of terms should be used in the SSMxT

- **anti** no hyphen
- **co** no hyphen except
    - "co-operate/co-operation"
    - "co-ordinate/co-ordination"
- **non** *always hyphen* (but note "nonsense", "nonentity" etc.)
- **ove**r no hyphen except
    - "over-optimistic"
    - "over-represent"
- **pre** no hyphen except
    - "pre-empt"
    - "pre-exist"
- **post** always hyphen
- **pro** no hyphen except
    - "pro-forma"
- **re** no hyphen except
    - "re-enter"
    - "re-present" (to present again)
    - "re-record"
- **semi** always hyphen
- **sub** no hyphen except

- o 'sub-lessee"
- o 'sub-lessor"
- **super** no hyphen
- **un** no hyphen
- **under** no hyphen except
  - o "under-record"
  - o "under-report"
  - o "under-represent"
- Specific terms to be used with hyphen
- Available-for-sale
- Held-to-maturity
- Held-for-trading

4.2.6.3 Labels MUST NOT contain certain special characters

The following characters should generally be avoided in creating concept labels

Disallowed Characters	Allowed Characters
? | > < : * " + ; = . & ! @ # { } \	A-Z, a-z, 0-9, (,), comma, -, ", space, [ ], /

4.2.6.4 Labels MUST start with a capital letter and MUST NOT use upper case, except for proper names and abbreviations

For example, "Type of reasons for extension of time to lodge financial statements and reports".

List of words (among others) that are capitalised:
- MFRS
- MPERS
- XBRL
- GAAP

4.2.6.5 Adjectives in all labels SHOULD be used with a noun (except terse labels)

For example, "Designation" alone means nothing "Designation of director" is meaningful

4.2.6.6 In a series of three or more items, commas MUST be used after each item excluding the penultimate item

Use a comma to separate items in a series of three or more items not

including before the final "and".

For example: "Property, plant and equipment"

4.2.6.7 Numbers SHOULD be expressed as text when less than 10

The expression of number is a matter of judgment. The following rules for numbers should be considered:

- Exact numbers one through nine should be spelt out, except for percentages, numbers referring to parts of a book (for example, "5 per cent", "page 2") and accounting standard number or paragraph, if to be used

- Numbers of 10 or more should be expressed in figures

4.2.6.8 Certain adjectives and prepositions used in labels SHOULD appear before or after the noun and be separated by a comma

For example: "Other intangible assets, net" and "Other comprehensive income, net of tax".

The following sentence construct models the intention of how concept labels should be created. Note that what is contained in curly braces {}, is one component of the label. The different sets of curly braces are the different components of the same label.

The format below prescribes the order in which the components should appear if present:

{Total*} {other} {current or non-current} {noun}, {net [of tax] or gross [of tax]}, {at cost or at fair value}

For example: "Total other non-current asset, gross, at fair value".

Below are examples of properly and poorly constructed labels:

Properly-constructed labels (per model)	Poorly-constructed labels (not per model)
Other comprehensive income, net of tax	Current gross trade receivables
Gains (losses) on disposal of subsidiaries	Trade and other receivables, current, net
Equity, others components	Outstanding shares issued during financial year, number

Exceptions include net or gross labels for which the counterpart does not exist.

For example: "Gross profit" or "Net cash flows from (used in) financing activities"

4.2.6.9 Adjectives SHOULD be used when there is ambiguity surrounding a concept

For example, "Provisions" should always be current, non-current or total. The proper label for the taxonomy concept should be "Current provisions", "Non-current provisions" or "Total provisions" (this used as a totalLabel role for the concept Provisions)

4.2.6.10 Concepts for disclosures that define textual type explanations SHOULD start with a descriptor that explains the nature of the text

For example,

- "Explanatory notes on shares" or "Particulars of Indebtedness".
- Whereas for the concept name "Impact of changes in accounting estimates", it is not clear if the concept is an amount or a narrative.
- The following are common starting wordings for text-type content that appear in disclosures:

    o Address of...
    o Country of...
    o Description of...
    o Application for...
    o Type of...
    o Name of...
    o Particulars of...
    o Details of...
    o Statement of...
    o Category of...

4.2.6.11 Concepts that represent a non-monetary or non-text value SHOULD start with an appropriate descriptor

These include concepts that are decimals, percentages and dates. The following are common starting labels for non-monetary and non-text content which appear within disclosures:

- Number of...
- Amount of…
- Percentage of…
- Date of…

4.2.6.12 Labels SHOULD avoid defining what they do or do not include

For example, "Property, plant and equipment including land and buildings" should be avoided. What an item includes or excludes should be provided in the definition of the concept or the calculation linkbase. In some cases, a label needs to define inclusions and exclusions, because particular concepts do not have an agreed meaning.

For example: "Intangible assets without goodwill" is allowed

4.2.6.13 For concepts that can be either negative or positive, the concept label MUST use parentheses ( ) to indicate which concept is represented as positive or negative values in the instance document

There are occasions in an instance document when the value of a concept could be positive or negative, for example, "Increase (decrease)". A space should appear between the positive item and the opening parenthesis. A slash should not be used

The following are examples of concepts that may have positive or negative values:

- Disposals (acquisitions)
- from (used in)
- Gains (losses)
- Income (expense)
- Increase (decrease)
- Inflow (outflow)
- Loss (reversal)
- Paid (refund)
- Profit (loss)
- Proceeds from (purchase of)
- Write-downs (reversals)

Parentheses SHOULD be used to denote positive or negative values and SHOULD NOT be used to denote alternative terms for a label such as "Deferred (unearned) revenue"

4.2.6.14 The label component related to XBRL and not to regulations (accounting standards, acts etc.) MUST be placed between square brackets "[ ]" at the end or beginning of the label

The component of labels placed in square brackets provides XBRL-related information that does not influence the accounting information (for example for alternative breakdown). For example:

- [760000] Notes - Retained earnings

- Current assets [abstract]

4.2.6.15 The standard label for abstract concepts that do not represent hypercubes, dimensions or domain members MUST append the word "[abstract]" or "[line items]" to the end of the label

Abstract elements are used to organise the taxonomy. Labels for abstract items shall append the word "[abstract]".

The reason for this is to differentiate the concept labels and names.

For example: "Assets [abstract]".

4.2.6.16 The standard label for nonnum:textBlockItemType concepts MUST append the word "[text block]" to the end of the label

Text block elements are used to disclose narrative information.

For example: "Disclosure of retained earnings [text block]".

4.2.6.17 The standard label for dimensions MUST append the word "[axis]" to the end of the label

The standard label for dimensions MUST append the word "[axis]" to the end of the label

For example: "Nature of business [Axis]"

4.2.6.18 The standard label for hypercubes MUST append the word "[table]" to the end of the label

Hypercubes are abstract concepts used as link between dimensions and line items

For example: "Nature of business [table]"

4.2.6.19 The standard label for domain and domain members MUST append the word "[member]" to the end of the label

Domain and domain members are abstract concepts used as members on the axis (dimension).

For example: "Business one [member]"

4.2.6.20 The word "total" MUST NOT be used in any label (except in the total label role or disclosure label role)

The word "total" should not be used in a standard label name. The word "total" can be used in the total label role.

In addition, the total label role can use the word "aggregated" and net label role the word "net".

For example, "Assets, total" should not be used as standard label; "Assets" is sufficient.

Examples of disallowed use of "total", which should be avoided for standard label role:

- "Assets, total"
- "Changes in issued capital, total"
- "Sales, total"
- "Total assets"
- "Aggregated assets"

In cases where there is no calculation relationship, and still it is to be highlighted that the element represents a total or an aggregated amount, the "disclosureLabel" role is used

4.2.6.21 Authoritative references SHOULD NOT be used in a label, unless necessary to make the label meaningful

Labels should not include the name of authoritative literature. However in certain cases, where it is necessary to include such details, there is can be used

4.2.6.22 Labels representing the period start label MUST use the following format "at beginning of period" at the end of the label. Labels representing the period end label SHOULD use "at end of period" at the end of the label

Example of proper use of the period start and period end label	Example of disallowed use of the period start and period end label
Equity at beginning of period	Equity, beginning balance
Equity at end of period	Equity, at start
	Equity, at end

4.2.6.23 Customised labels are used where labels are defined differently for every entry point

Concept name	Customised preferred label
Amount of shares outstanding at beginning of period	Reporting period start date
Comprehensive income, attributable to owners	Reporting label
Total biological assets	Reporting total label

4.2.6.24 *Abbreviations are only to be used when they are better known then the words of the substitute*

Do not use abbreviations unless the words they abbreviate are less known then the abbreviations, e.g., LHDN is used for "Inland Revenue Board of Malaysia" or SEC is commonly used for "Securities & Exchange Commission"

The commonly used abbreviations are:

- MFRS – Malaysia Financial Reporting Standard
- MPERS – Malaysian Private Entities Reporting Standard
- CA – Companies Act 2016
- IFRS – International Financial Reporting Standard
- GST – Goods and Service Tax

4.2.6.25 *The gender specific term His/Her MUST not be used*

Avoid gender specific terms such as his and her

4.2.7 **Element properties**

This section describes the standard properties for certain types of elements

4.2.7.1 *Abstract and Line item*

Attribute	Value
Abstract	true
Substitution group	xbrli:item
Period Type	duration
Data Type	xbrli:stringItemType
Nillable	true

4.2.7.2 *Table*

Attribute	Value
Abstract	true
Substitution group	xbrldt:hypercubeItem
Period Type	duration
Data Type	xbrli:stringItemType
Nillable	true

4.2.7.3 Axis

Attribute	Value
Abstract	true
Substitution group	xbrldt:dimensionItem
Period Type	duration
Data Type	xbrli:stringItemType
Nillable	true

4.2.7.4 Domain and domain member

Attribute	Value
Abstract	true
Substitution group	xbrldt:item
Period Type	duration
Data Type	nonnum:domainItemType
Nillable	true

4.2.7.5 All elements with type as xbrli:booleanItemType MUST have period as duration

4.2.7.6 All elements with type as xbrli:dateItemType MUST have period as instant

4.2.7.7 All elements with type as xbrli:stringItemType MUST have period as duration

4.2.8 Element references

The reference resources are defined as explained in section. This section enumerates the rules followed for creating references

4.2.8.1 References MUST be defined for all non-abstract elements (i.e. elements having abstract as false)

4.2.8.2 Reference parts

The followings are the reference parts and the possible values for the reference parts

Reference part	Use
Name	- MFRS - MPERS - Companies Act 2016
Number	Number of the standard or interpretation
Chapter	Chapter number in the Act or Manual

Section	Title of sections of standard or interpretation (or section number in case of SFRS for Small Entities)
Paragraph	Paragraph (number) in the standard
Subparagraph	Subparagraph (number) of a paragraph
Clause	Subcomponent of a subparagraph
Example	Example in the standard
Effective date	New part. The date from which the accounting standard is effective
Expiry date	New part. The date when the accounting standard will expire

4.2.9 Data types

This section specifies guidelines to be followed for new data types

4.2.9.1 The enumerated values MUST be in sentence case, except for proper nouns and abbreviations

For example:

Enumeration type	Value
ssmt-fdn:TypeOfMethodUsedForPreparingStatementOfProfitOrLoss	• Function of expense • Nature of expense
ssmt-fdn:TypeOfAuditorsOpinion	• Unmodified opinion • Unmodified but emphasis of matter • Modified opinion - Except for • Modified opinion – Disclaimer • Modified opinion - Adverse

4.2.10 Formulas linkbase

Formula linkase files developed for SSMxT are created according to XBRl Formula 1.0 specification. Formula linkbases enables processing of regulatory validations rules (quality checks) on incoming XBRL data sets within Instance documents. Within SSMxT, formula linkbase files are defined for each entry point and are named accordingly starting with word "formula". Each formula file includes different types of formulas (quality checks) as per SSM filing requirements. Similarly, every formula which is defined within formula linkbase will have a unique ID, which represents the category of rule of rules it belongs to.

Within above formula files, business rules IDs are defined and classified based on following pattern;

Formula ID naming scheme;	Purpose
Mandatory / -Mandatory	Formulae which includes elements or concepts which are mandatory and need to be reported by companies within the instance document
DimAgg	Formulae will ensure that members of an axis are calculated to their parent members properly. (eg. Total equity = sum of (Non-controlling interest + Equity, others components + Equity attributable to owners of parent))
Pattern	Formulae where specific format or nomenclature is defined for some concepts

In SSMxT, assertion severity is assigned to cater to unsatisfied or failed scenarios only. Every formula id is assigned assertion severity to distinguish it separately either as "Error" or "Warning" along with unsatisfied error message.

In SSMxT the severity of an unsatisfied assertion is categorised in 2 severity types - errors or warnings:

- o ERROR – These highlighted errors MUST be rectified before generating XBRL filing.

  Example - "Company Registration number" MUST be reported.

- o WARNING – These highlighted warnings occur when XBRL data will be accepted as valid XBRL filing but with unsatisfied assertions.

  Example - When filer selects "Status of company" is "Public company" then "Basis of accounting standards applied to prepare the financial statements"should be "Malaysia Financial Reporting Standards"

4.2.11 Table linkbase

Table linkbase files developed for SSMxT are created according to XBRL Table linkbase 1.0 specification recommendation publishes on 2015-03-18 Table linkbase is standard way of rendering reportable statements to present XBRL data. In SSMxT table linkbase files are created ELR wise for all entry points. Further the ELRs are classified into different layouts. Each layout will have different structure of presentation and rendering as compared to presentation linkbase files.

Physical structure of ELRs is stored in "table.xml" files whereas labels are stored in "table-GL.xml" file. Generic label file provides documentation for the element used in

table.xml file.

4.2.12 **Taxonomy package**

SSMxT comes in a .zip file. This file is created according to XBRL Taxonomy Packages 1.0 specification recommendation published on 2016-04-19. Taxonomy packages are included in Taxonomy releases to make it convenient for Taxonomy users to easily browse through entry points stored with Discoverable Taxonomy Set (DTS).

SSMxT Taxonomy package contains META-INF folder at root level which includes catalog.xml files and taxonomyPackage.xml files

1. Catalog.xml – contains dummy strings which has been provided for time being

2. taxonomyPackage.xml – contains information about identifier, name, description, version, publisher, publisher URL, publisher country, publication date.

Within taxonomy package xml, following xml elements are defined with their respective purposes;

    I. identifier – <tp:identifier> provides a URI that uniquely identifies the package. The URI defined in identifier is different from the namespace defined in each extended link roles

   II. name - <tp:name> provides human readable name for the taxonomy

  III. description - <tp:description> provides human readable description for the taxonomy

  IV. version - <tp:version> provides a version identifier for the taxonomy as a whole

   V. publisher - <tp:publisher> describes the entity responsible for publishing taxonomy

  VI. publisherCountry - <tp:publisherCountry> provides the country or region of taxonomy publisher

 VII. publicationDate - <tp:publicationDate> provides a date on which taxonomy was published

VIII. entry points – <tp:entryPoints> provides list of all entry points. Each entry

point can be documented with name, description and version number.

    a. Entry point – <tp:entryPoint> defines a single entry point. References to elements in the following sections refer only to those elements present as children of the <tp:entryPoint> element

    b. name - <tp:name> provides a human-readable name for the entry point

    c. description - <tp:description> provides a human-readable description for the entry point

    d. version - <tp:version> provides a version identifier for the entry point

    e. entryPointDocument - <tp:entryPointDocument> defines a *taxonomy schema* or a *linkbase* document that forms part of this entry point

Appendix B: XBRL Glossary

Abstract: An attribute of an element to indicate that the element is only used in a hierarchy to group related elements together. An abstract element cannot be used to tag data in an instance document.

Arc: According to XBRL Specification 2.1 arcs relate concepts to each other by associating their locators; they also link concepts with resources by connecting the concept locators to the resources themselves; arcs are also used to connect fact locators to footnote resources in footnote extended links; arcs have a set of attributes that document the nature of the expressed relationships; in particular they possess attributes: type (whose value must be "arc"), from, to and arcrole.

Arcrole attribute: An arcrole is an XLink attribute that describes the meaning of resources within the context of a link; it may be used on arc- and simple- type elements; on arcs it determines the semantics of the relationship that is being described or, in other words, it documents the kind of relationship that the arc expresses; there is a set of standard arcroles defined for specific arcs
(labelArc, referenceArc, calculationArc, definitionArc, presentationArc and footnoteArc); the value of arcrole must be an absolute URI, (e.g. in presentation linkbase on presentationArc it is "http://www.xbrl.org/2003/arcrole/parent-child").

Attribute: A property of an element such as its name, balance, data type, and whether the element is abstract. Attributes of XBRL SSMxT elements cannot be changed.

Authoritative reference: A point of reference depicting the authoritative accounting references and other disclosure related literature (in the form of standards, Circulars, rules, regulations and pronouncements etc.) as published by various authorities and others that helps in understanding the usability of the elements.

Axis (pl. **axes**): An instance document contains facts; an axis differentiates facts and each axis represents a way that the facts may be classified. For example, Revenue for a period might be reported along a business unit axis, a country axis, a product axis, and so forth.

Axis-default relationship: The dimensional relationship indicating that the table

axis has a default domain member. In the SSMxT, the default is always the domain element.

Axis-domain relationship: The dimensional relationship indicating that the table axis has members drawn from a domain.

Balance: An attribute of a monetary item type designated as debit, credit, or neither; a designation, if any, should be the natural or most expected balance of the element - credit or debit - and thus indicates how calculation relationships involving the element may be assigned a weight attribute (-1 or +1).

Calculation relationships: Additive relationships between numeric items expressed as parent-child hierarchies.

Concept: XBRL technical term for element.

Context: Entity and report-specific information (reporting period, segment information, and so forth) required by XBRL that allows tagged data to be understood in relation to other information.

Decimal: Instance document fact attribute used to express the number of decimal places to which numbers have been rounded.

Dimension: XBRL technical term for axis. Has two types viz. 'Explicit' dimension - Occurs when the domain explicitly names its members. Explicit dimensions are defined by dimension-domain relations. 'Typed' dimension - Occurs when the number of members is impractically large to enumerate explicitly.

Domain: An element that represents an entire set of other elements; the domain and its members are used to classify facts along the axis of a table.

Domain member: An element representing one of the possibilities within a domain.

Element: XBRL components (items, domain members, dimensions, and so forth). The representation of a financial reporting concept, including: line items in the face of the financial statements, important narrative disclosures, and rows and columns in tables.

Element definition: A human-readable description of a reporting concept. From an XBRL technical point of view, the element definition is the label with the type "documentation," and there are label relationships in a label relationships file, but from a user point of view the definition is an unchangeable attribute of the element.

Extension taxonomy *or* **extension:** A taxonomy that allows users to add to a published taxonomy in order to define new elements or change element relationships and attributes (presentation, calculation, labels, and so forth) without altering the original.

Face of the financial statements: Financial statements without the notes or schedules.

Fact: The occurrence in an instance document of a value or other information tagged by a taxonomy element.

Hierarchy: Trees (presentation, calculation, and so forth) used to express and navigate relationships.

Hypercube: XBRL technical term for a table.

Instance *or* **instance document:** XML file that contains business reporting information and represents a collection of financial facts and report-specific information using tags from one or more XBRL taxonomies.

Item: XBRL technical term for a kind of element.

Label: Human-readable name for an element; each element has a standard label that corresponds to the element name, and is unique across the taxonomy.

Label type: A distinguishing name for each distinct element indicating the circumstances in which it should be used; each is given a separate defining role to use in different presentation situations.

Line item: Elements that conventionally appear on the vertical axis (rows) of a table.

Linkbase: XBRL technical term for a relationships file.

Locator: An element used in an extended link to point to external resources that uniquely define target concepts.

Mapping (Tagging): Process of determining the elements that correspond to lines and columns in a financial statement and which elements must be created by extension.

Name: Unique identifier of an element in a taxonomy.

Namespace: Every element has a Universal Resource Identifier (URI) that identifies the organization that maintains the element definitions, with an indication of what the term covers. In the SSMxT, namespaces start with *http://xbrl.ssm.com.my/taxonomy/2017-12-31/*. A namespace prefix is not the namespace.

Nillable: An attribute that appears on all taxonomy elements, and is used (false) on elements that, if used in an instance document, must have a non-empty value. XBRL taxonomy tools normally have the default value for nillable as "true".

Parent-child hierarchy: Relationship between elements that indicates subordination of one to the other as represented in a print listing or financial statement presentation. Relationships files use parent-child hierarchies to model several different relationships, including presentation, summation of a set of facts, and membership of concepts within a domain used as the axis of a table.

Period type: An attribute of an element that reflects whether it is reported as an instant or duration time period.

Prefix *or* **namespace prefix:** A shorthand sequence of letters for a namespace; "full-ifrs," for example, is a common prefix for the namespace in IFRS Taxonomy

Presentation relationships: Relationships that arrange elements allowing them to navigate the taxonomy content in parent-child tree structures (hierarchies).

Render *or* **rendering:** To process an instance document into a layout that facilitates

readability and understanding of its contents.

Scaling: A process that automatically scales numeric data by value, thus saving time of entering zeros during the entry or creation process. XBRL does not support the scaling of numeric values (all values must be reported in their entirety); however, it is a feature commonly found in instance document creation software.

Scenario: Tag that allows for additional information to be associated with facts in an instance document; this information encompasses in particular the reporting circumstances of the fact, as for example "actual or forecast." The scenario of any fact can be left unspecified.

Schema: Technical term for an element declaration file.

Segment: Tag that allows additional information to be included in the context of an instance document; this information captures segment information such as an entity's business units, type of debt, type of other income, and so forth.

Sign value: Denotes whether a numeric fact in an instance has a positive (+) or negative (-) value.

Standard label: The default label for an element. An extension may override the standard label.

Table: An element that organizes a set of axes and a set of line items to indicate that each fact of one of the line items could be further characterized along one or more of its axes.

Tag: Identifying information that describes a unit of data in an instance document and encloses it in angle brackets (<> and). All facts in an instance document are enclosed by tags that identify the element of the fact.

Taxonomy, taxonomies: Electronic dictionary of business reporting elements used to report business data. A taxonomy is composed of an element names file (.xsd) and relationships files directly referenced by that schema. The taxonomy schema files together with the relationships files define the concepts (elements) and relationships that form the basis of the taxonomy. The set of related schemas and relationships

files altogether constitute a taxonomy.

Tuple: A tuple is one of two standard values of the substitutionGroup attribute on an element in an XBRL schema; elements possessing this value are often referred to as tuples; according to the XBRL Specification, tuples associate facts that cannot be independently understood and their meaning depends on their relationship to other elements.

Type *or* **data type:** Data types (monetary, string, share, decimal, and so forth) define the kind of data to be tagged with the element name.

Unit of measure: The units in which numeric items have been measured, such as MYR, shares or MYR per share.

Validation: Process of checking that instance documents and taxonomies correctly meet the rules of the XBRL specification.

Weight: Calculation relationship attribute (-1 or +1) that works in conjunction with the balance of the parent and child numeric elements to determine the arithmetic summation relationship.

XLink: XLink uses a combination of locators and connectors, or "arcs", to first identify the concept in a taxonomy schema document, and then define its relationship to another concept (via presentations, calculation, and definitions) or resource (via labels and references).

References

The SSMxT architecture guide has been prepared considering the practices followed by some of the globally known taxonomies. The following documentation has been considered for identifying the scope of information to be provided as part of Taxonomy Guide.

• The IFRS® Taxonomy Architecture 2017

The content of this Guide is purely based on SSMxT. The above mentioned guides were referred in order to be in line with the documentation practices followed globally.