MBRS Preparation Tool

Release 1

User Manual

Version 1.0

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Contents

1. Installation

1.1. Introduction to the preparation tool

As part of the SSM XBRL initiative, SSM has made available MBRS Preparation Tool (mTool) to enable companies to prepare a full set of financial statements, key financial indicators, exemption application and annual return in accordance with the MBRS filing requirements and SSM Taxonomy.

The templates prepared in the mTool were created to reflect the presentation for the annual submission filing of:

- **Financial Statements and Reports (FS);**
- **Annual Return (AR); and**
- **Exemption Applications (EA) which are related to the FS and AR applications.**

This User Guide covers the various functions and features of the preparation tool. The chapters are organized in accordance with the steps of how companies usually prepare the documents in the manual manner.

1.2. Minimum system requirements

In order to install the mTool, the user's computer will need to meet certain minimum hardware and software requirements as shown in the table below:

Hardware Requirements	
Processor	**2.0GHz Core 2 Duo, i3, i5, i7 or equivalent**
RAM	**4 GB** ***Note: For instructions on how to check the amount of RAM is installed on your computer, please refer to:*** **http://windows.microsoft.com/en-us/windows-vista/find-out-how-much-ram-your-computer-has**
Hard Disk Space	**2 GB of free space on C:\ drive**
Monitor Resolution	**1280x800 and above**
Operating System and Software	
Operating System and Software	**Windows 7, Windows 8, Windows 10** ***Note: For instructions on how to check the version of your operating system, please refer to:http://windows.microsoft.com/en-US/windows/which-operating-system***
Microsoft .net Framework	**DOT NET Framework 3.5 SP1**

	Note: This can be downloaded from http://www.microsoft.com/downloads/details.aspx?FamilyID=ab99342f-5d1a-413d-8319-81da479ab0d7&displaylang=en
Microsoft® Office	**MS Office 2007, MS Office 2010, MS Office 2013, MS Office 2016** **Supported versions:** **Office 2007 – Standard, Small Business, Professional, Professional Plus, Enterprise, Ultimate** **Office 2010 – Home and Business, Standard, Professional, Professional Plus** **Office 2013 – Home and Business, Standard, Professional, Professional Plus** **Office 2016 – Home and Business, Standard, Professional, Professional Plus** **Unsupported versions:** **Office 2003 – All versions** **Office 2007 – Basic, Home and Student** **Office 2010 – Starter, Office Online, Home and Student, Personal** **Office 2013 – Starter, Home and Student** **Office 2016 – Home & Student** **Office 365** ***Note: For instructions on how to check the version of Microsoft Office you are using, refer to*** **http://office.microsoft.com/en-001/excel-help/what-version-of-office-am-i-using-HA101873769.aspx**
Microsoft® Visual Studio® Tools For Office® Runtime (VSTOR)	**Visual Studio® Tools For Office Runtime 3.0** ***Note: This can be downloaded from http://www.microsoft.com/download/en/details.aspx?id=23656***
Programmable Interoperable Assemblies for Microsoft Excel 2007	**Microsoft® Office 2007 Primary Interoperable Assemblies** ***Note: This can be downloaded from http://www.microsoft.com/en-in/download/details.aspx?id=18346***

*Microsoft® Office, Microsoft® Excel, Microsoft® Word, Microsoft® Office Suite and Microsoft® Windows are trademark or registered trademarks of Microsoft Corporation Limited.

1.3. Download the installer

User can download the MBRS Preparation Tool from SSM's e-Services XBRL Portal's "Download" menu.

User will have the option to download either the 32-bit version of the tool or 64-bit version of the tool. To check on which version of the operating system is the computer running on, go to, https://support.microsoft.com/en-us/help/827218/how-to-determine-whether-a-computer-is-running-a-32-bit-version-or-64.

To check the version of Microsoft® Office installed on the User's computer, open a Microsoft® Office suite application, like Microsoft® Excel as shown in Figure 1. Open the Help menu – it is available in the Microsoft® Office menu bar directly, or under the File menu item. It will give information about which version of Microsoft® Office is running on the system, hence user's office should be from un-supported versions as mentioned in Minimum System Requirements section above.

Figure 1

1.4. Things to note before installation

1. Dot Net Framework required

The mTool needs the Microsoft .NET Framework version 3.5 Service Pack 1 to function. If this is not installed on user's computer, the mTool installer will quit and direct user to download this software. Below is the link to download and install the Microsoft .net Framework 3.5 Service Pack 1:

http://www.microsoft.com/en-us/download/details.aspx?id=25150

2. Supported versions of Microsoft® Office

Please ensure that a supported version of Microsoft® Office is installed on the system. The following are the supported editions for each version of Microsoft® Office:

MS® Office 2007	Standard, Small Business, Professional, Professional Plus, Ultimate, Enterprise
MS® Office 2010	Home and Business, Standard, Professional, Professional Plus
MS® Office 2013	Home and Business, Standard, Professional, Professional Plus
MS® Office 2016	Home and Business, Standard, Professional, Professional Plus

3. Administrator rights

You will need to have "Administrator" rights on your computer to install the mTool. If you are using a computer provided by your company which does not allow you to install software on it, please consult the technical support division in your organisation to help you install the mTool.

4. Default font size and magnification setting

On some computers, you have configured your display settings to show fonts at 125% or higher of the default value to help read and identify text better. However, the templates on the mTool might look different from its original intended look. We recommend that you set your Text and other items size to the default 100%.

5. Anti-virus issue

On some computers, it might happen that the antivirus may delete the tool as when you install the tool. Follow the following steps to facilitate proper installation:

- **a. Go to notification area appearing to the bottom right of the task bar and right click on the antivirus icon.**
- **b. Select disable Antivirus auto protect, a window will appear.**
- **c. Select appropriate time interval to disable auto protection.**
- **d. Download the tool and install on your system.**

> ***The same installer package can be used to install the preparation tool on multiple computers.***

1.5. Install

1. **Double click on the installer of the MBRS Preparation Tool with ".exe" extension to install it you will see the MBRS Preparation Tool Setup Wizard as shown in Figure 2.**

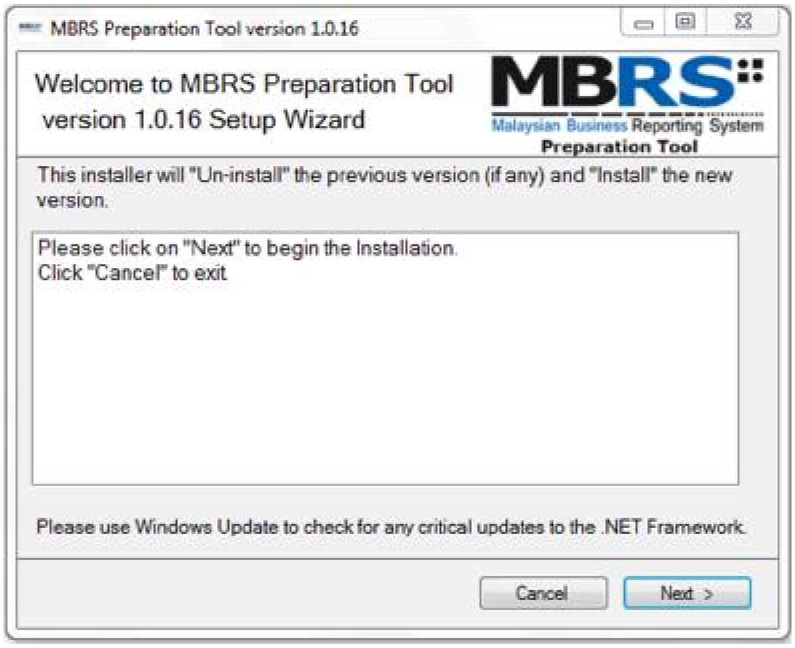


Figure 2

2. **Click Next. The mTool license agreement is displayed as shown in Figure 3.**

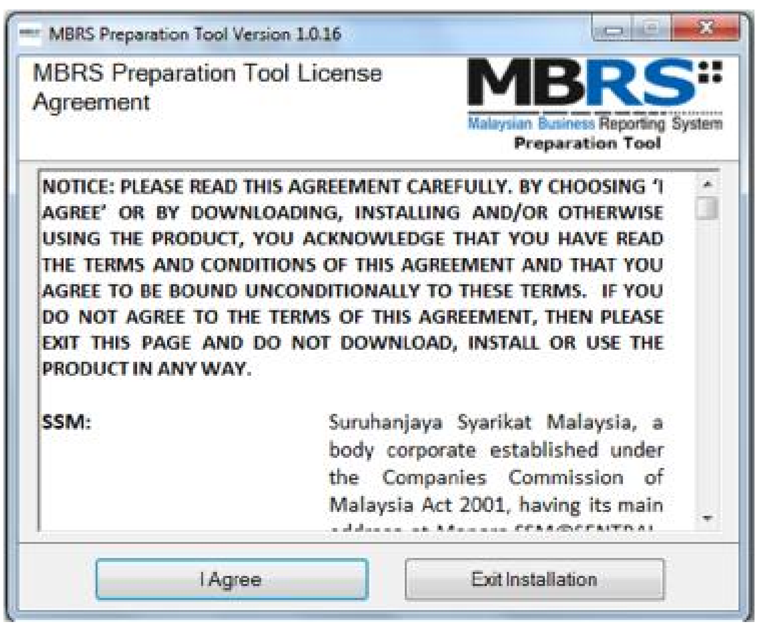


Figure 3

3. **Click I Agree to proceed. Once done a status bar indicating the installation of mTool will be shown as in Figure 4. Once completed click on the Close button as shown in Figure 5.**

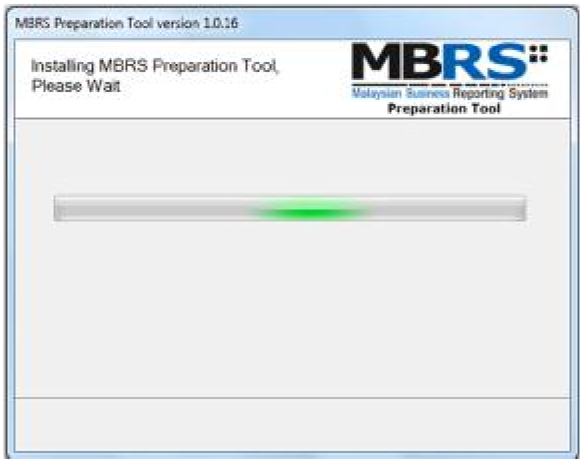


Figure 4

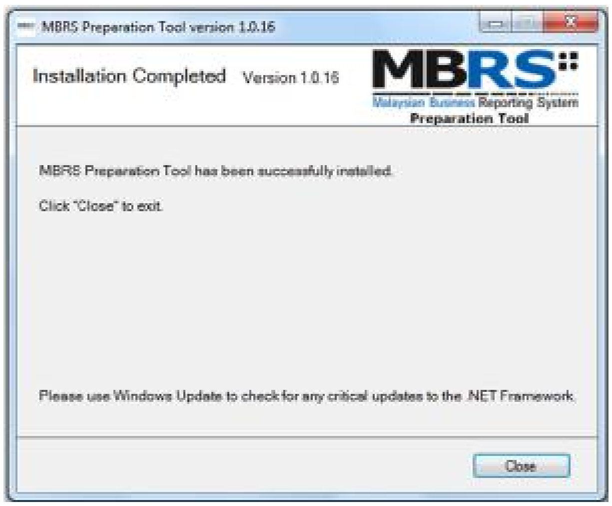


Figure 5

4. **Click Close. A short cut to the MBRS Preparation Tool application is created on your desktop as displayed in Figure 6.**

Figure 6

1.6. Installing updated version of the tool

Manual uninstall before installing a newer version of mTool is not required. Downloading of newer version of the tool will uninstall the older version and install the newer version automatically.

1. **Download the updated version of the mTool.**

2. **Double click to open and run the setup file downloaded. You will see the progress window as displayed in Figure 7 followed by a prompt message as displayed in Figure 8.**

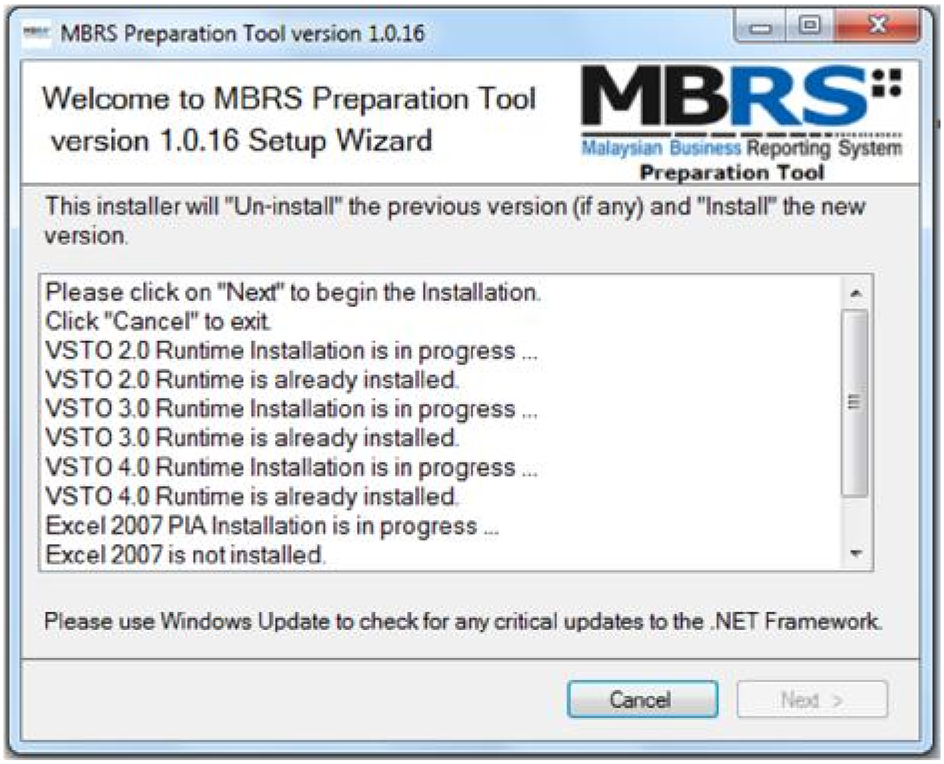


Figure 7

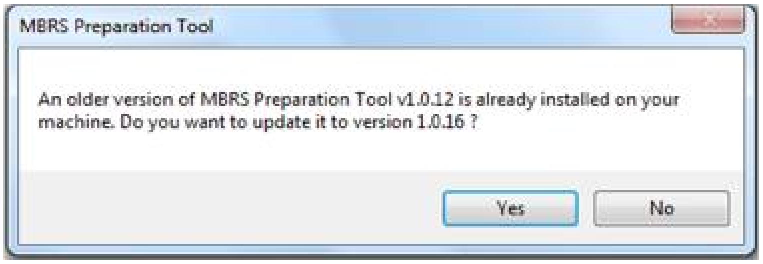


Figure 8

3. **Click Yes to update, a prompt message will be displayed as per Figure 9.**

Figure 9

4. **Select Yes or No to proceed. Once update is completed, the 'Update Complete' window will be displayed as shown in Figure 10.**

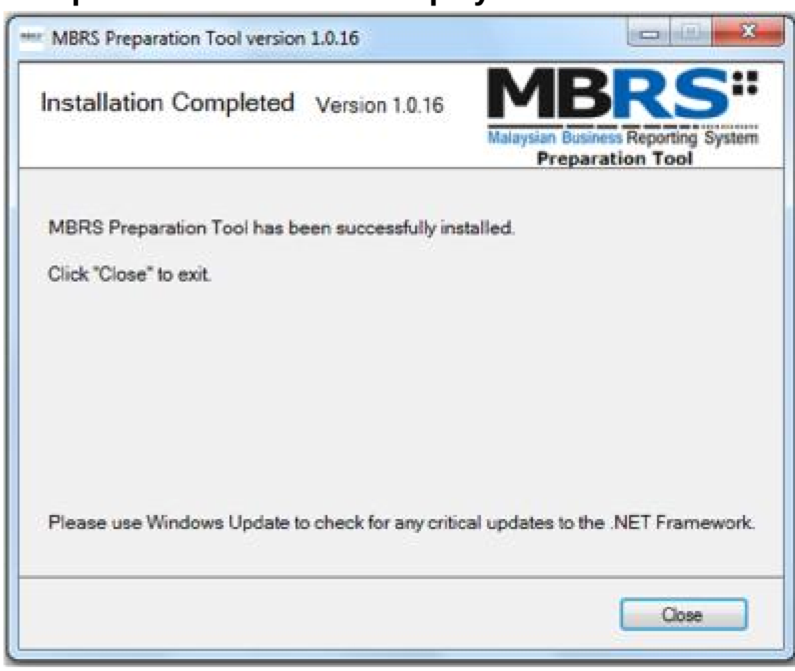


Figure 10

5. **Click Close to start using the updated version of the MBRS Preparation Tool.**

1.7. Uninstall

To uninstall the mTool, please follow the instructions below:

1. **Go to the Start Menu in Microsoft® Windows and click on the Uninstall option under the mTool menu option as shown in Figure 11.**

Figure 11

2. **Follow the instructions to uninstall the mTool.**

   a. **First, click Yes to confirm un-installation of the tool.**

Figure 12

   b. **You will then be asked if you want to save the mapping rules (Please refer to *section 7.19* for more details) created by the mTool. We recommend that you click on Yes to save the rules, so that these rules can be saved and re-used by you in future.**

Figure 13

   c. **Click Yes or No to proceed. The mTool un-installation process will complete automatically.**

2. Get Started

2.1. Introduction page

After mTool is installed, a shortcut icon is displayed on your desktop.

Figure 14

To launch the mTool, double click on the shortcut created on the desktop. The introduction page is displayed as shown in Figure 15.

Figure 15

In the upper center of the introduction page, there are two buttons for you to begin preparation.

Create New Instance: To create a new or fresh set of XBRL financial statements.

Figure 16

Edit Existing Instance: To open a previously saved XBRL financial statements to either edit or load prior year data.

Figure 17

2.2. Preparation flow

There are two ways to start the preparation of XBRL financial statements:

1. **Use Create Button to create a new set of XBRL financial statements.**

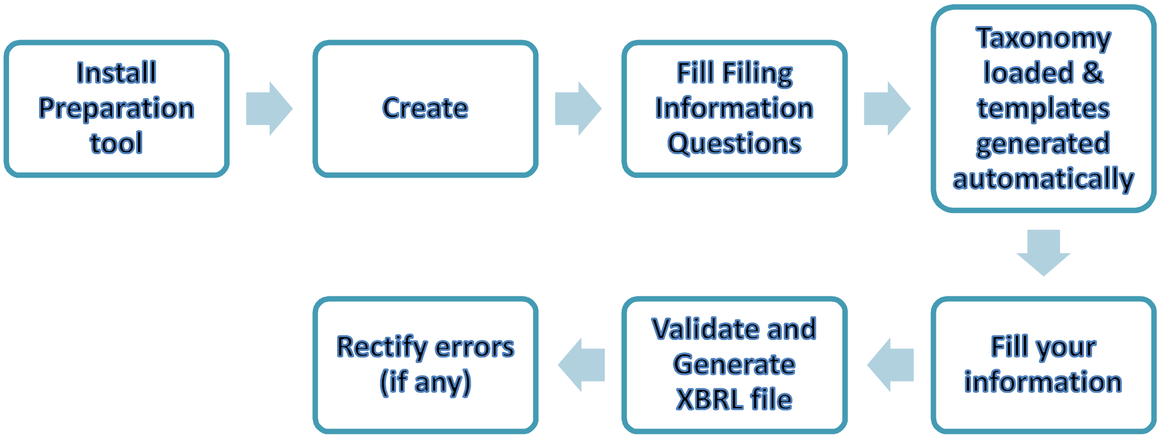


Figure 18

2. **Use Open Button to open an existing set of XBRL financial statements (.zip format)**

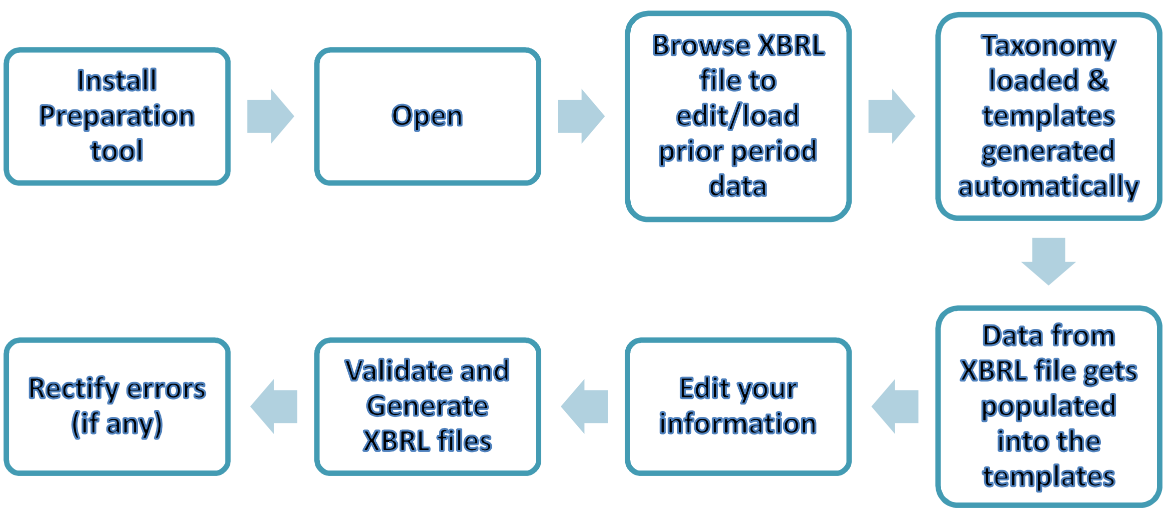


Figure 19

The template files created from the tool can be saved as a MS Excel file, and you can open it again to continue working on the templates.

2.3. Create a new set of XBRL financial statements

Choose Create New Instance if you want to prepare a new or fresh set of report. You will need to fill in the Filing Information and Scoping questions. Information filled in the Filing Information and scoping questions will determine the templates to be generated inside the preparation tool.

Submission or Filing Type would have 3 options:

- **Exemption Application**
- **Annual Return**
- **Financial statements**

1. **Select the Submission Type and then Click on Create New Instance on the Introduction Page. The Filing Information Template will appear as shown in Figure 20, Figure 21 or Figure 22.**

Filing Information for Exemption Application

Figure 20

Filing Information for Annual return

Figure 21

Filing Information for Financial statements

Figure 22

2. **Fill all information in the “Filing Information” screen and click on the “Submit” button. Based on the details provided in the Filing Information Question, relevant taxonomy is auto-selected and templates are generated. User is taken to the Content Page as shown in Figure 23.**

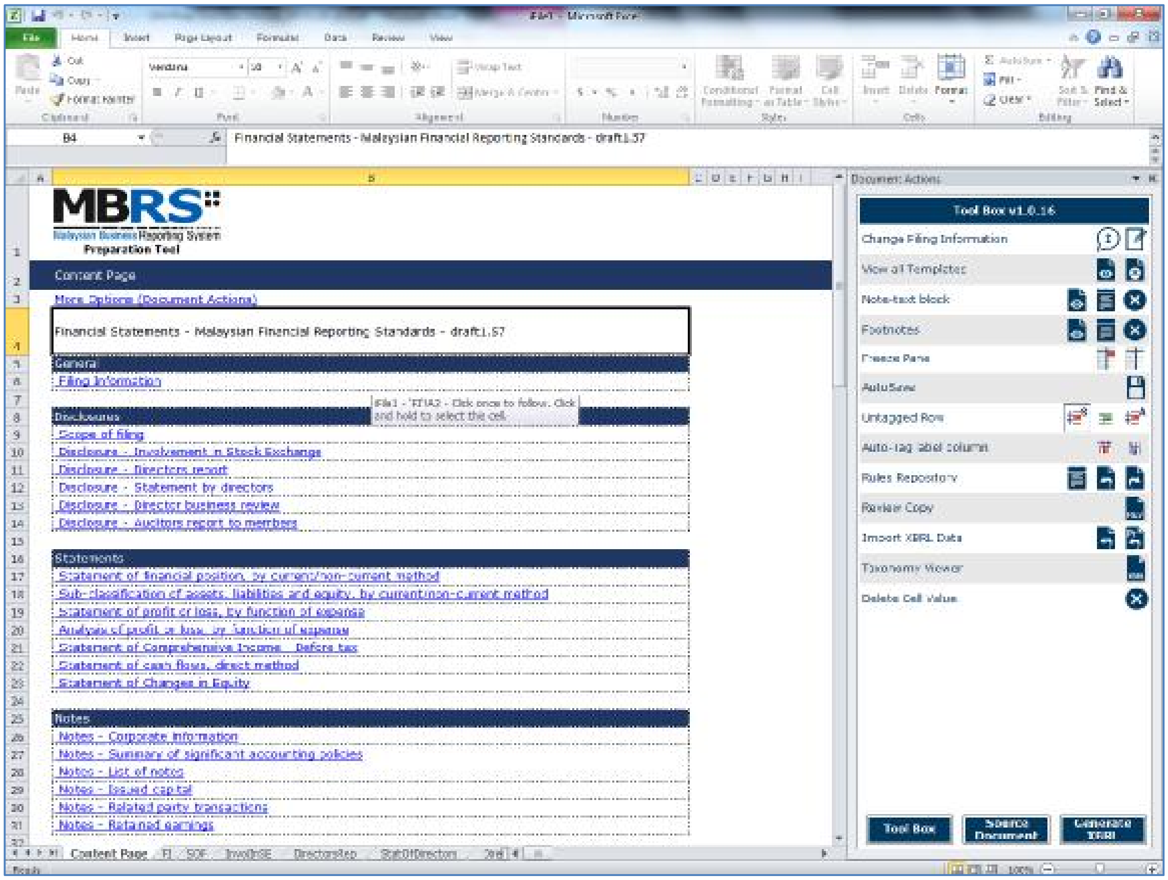


Figure 23

2.4. Open an existing XBRL financial statements

Choose Edit Existing Instance if you want to open a previously saved XBRL file, either to edit data or load prior year data.

Click Edit Existing Instance on the Introduction page. The file selection screen will open with the radio buttons for "Edit Data" and "Load prior year data' as shown in Figure 24.

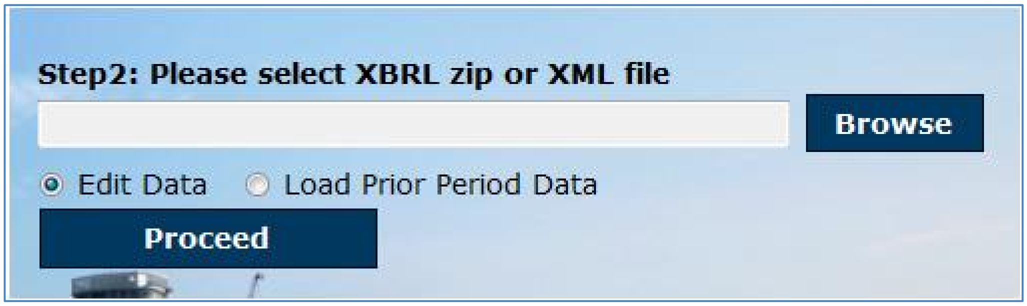


Figure 24

A. **Edit data: Select "Edit Data" if you want to open a previously saved SSM XBRL financial statement. The preparation tool will populate both current year and prior year data in the templates based on the taxonomy of the selected XBRL file. You will be able to make changes to the XBRL report, and save those changes in a new XBRL file.**

   1. **Browse relevant XBRL File and select Edit data.**

   2. **Click on Proceed. An error message will be displayed as per shown in Figure 25 if any field validation is not met.**

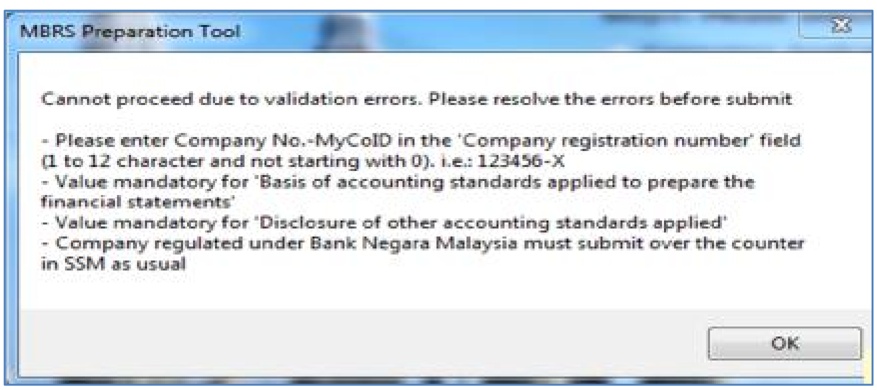


Figure 25

   3. **Taxonomy will be selected based on the taxonomy in the XBRL file browsed and data will be filled in the current and current-prior columns in the templates of the mTool. The tool will show the Content Page as shown in Figure 23.**

4. **The elements which do not get mapped will be displayed in a window. Users can export the unmatched elements into an MS Excel.**

> ***If some of the mandatory fields in the Filing Information question section are not answered in the XBRL financial statements, a message will prompt you for further actions:***
>
> 1. ***Click okay to view the Filing Information question window.***
> 2. ***Enter all the mandatory fields in the Filing Information Question***
> 3. ***Click Next to generate the templates.***

B. Load prior period data: Select "Load prior period data" if you want to populate prior year data on the templates. You will then need to provide mapping for the current year column, to complete the XBRL financial statements.

1. **Browse relevant XBRL file and choose Load prior period data.**
2. **Click on Proceed.**
3. **Upon clicking Proceed, a warning message will be displayed as shown in Figure 26.**

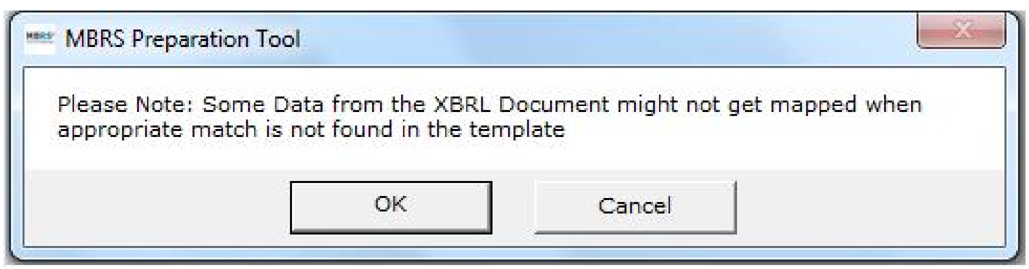


Figure 26

4. **Click Ok, and a screen will open for you to enter Current period dates of the XBRL financial statements (Figure 27). The prior period dates are automatically populated using the dates present in the XBRL file.**

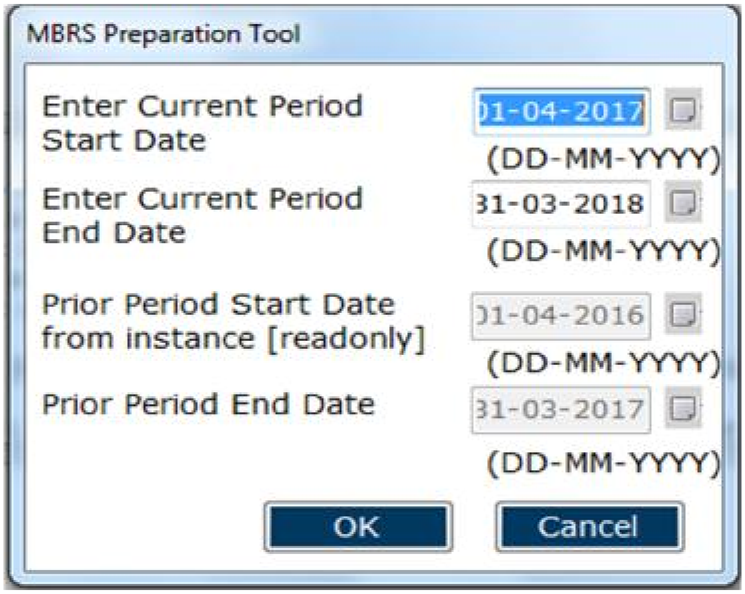


Figure 27

5. **Enter Current Period Start Date and End date. Click Ok. The templates will be populated with only previous year data.**

- ***Once the templates are generated, the Open icon cannot be clicked. However, you can open a fresh file to import XBRL file. The create icon will open the Filing Information question template.***

- ***Preparer will be able to save their work as MS Excel templates on their system. These files can be opened to resume working.***

2.5. Open a previously saved Excel file in new installer

While preparing XBRL financial statements, you may wish to save your work for subsequent continuation. Upon opening of the saved file, mTool may prompt you of validation error(s) (if any) for rectification, as shown in Figure 28.

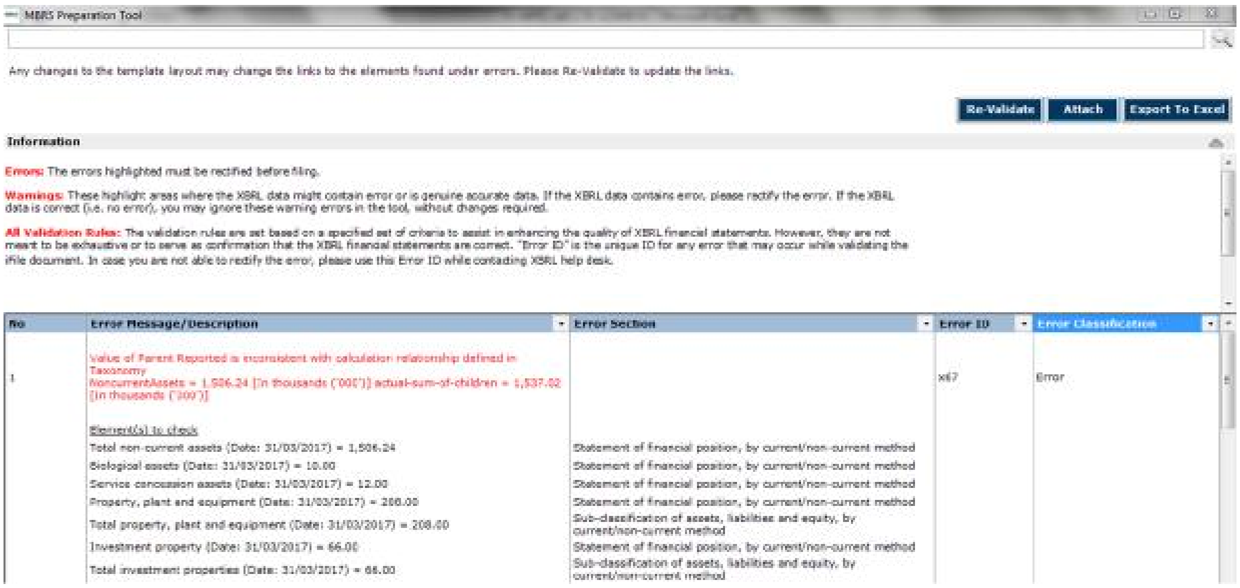


Figure 28

Double click on the elements to navigate to the areas containing the error(s) for rectification. Click Continue to proceed on with preparation after rectification of error(s). The templates and data previously filled are retained.

- ***Ensure all errors are rectified properly. If all errors are not rectified properly, error window will continue to show even after clicking on 'Continue'.***
- ***On rectifying some errors incorrectly, there might be additional errors displayed on the window.***

3. Template Interface and Navigation

3.1. User Menu

Click on any template in the Content Page to go the template. For example, click on Statement of Financial Position, by current/non-current method. The template for Statement of Financial position, by current/non-current method will open up. On the top of the template, you can see the User Menu as shown in Figure 29.

Figure 29

3.1.1. Home

The Home button takes you to the Content Page of the tool where the entire list of templates generated and loaded in the tool is displayed. Please refer to *section 3.2* to see more details on the Content Page.

3.1.2. Tool Box

The Tool Box facilitates users to customize and fill in the templates. Some of the functions include reordering the elements, hiding rows that do not contain any tagged values, adding additional columns for company-level reporting. These functions may be useful for you to customize the templates as per financial statements.

Click Tool Box icon on the User Menu, the Tool Box will appear on the right panel as shown in Figure 30. Please refer to *section 7* to see more details on the Tool Box functions.

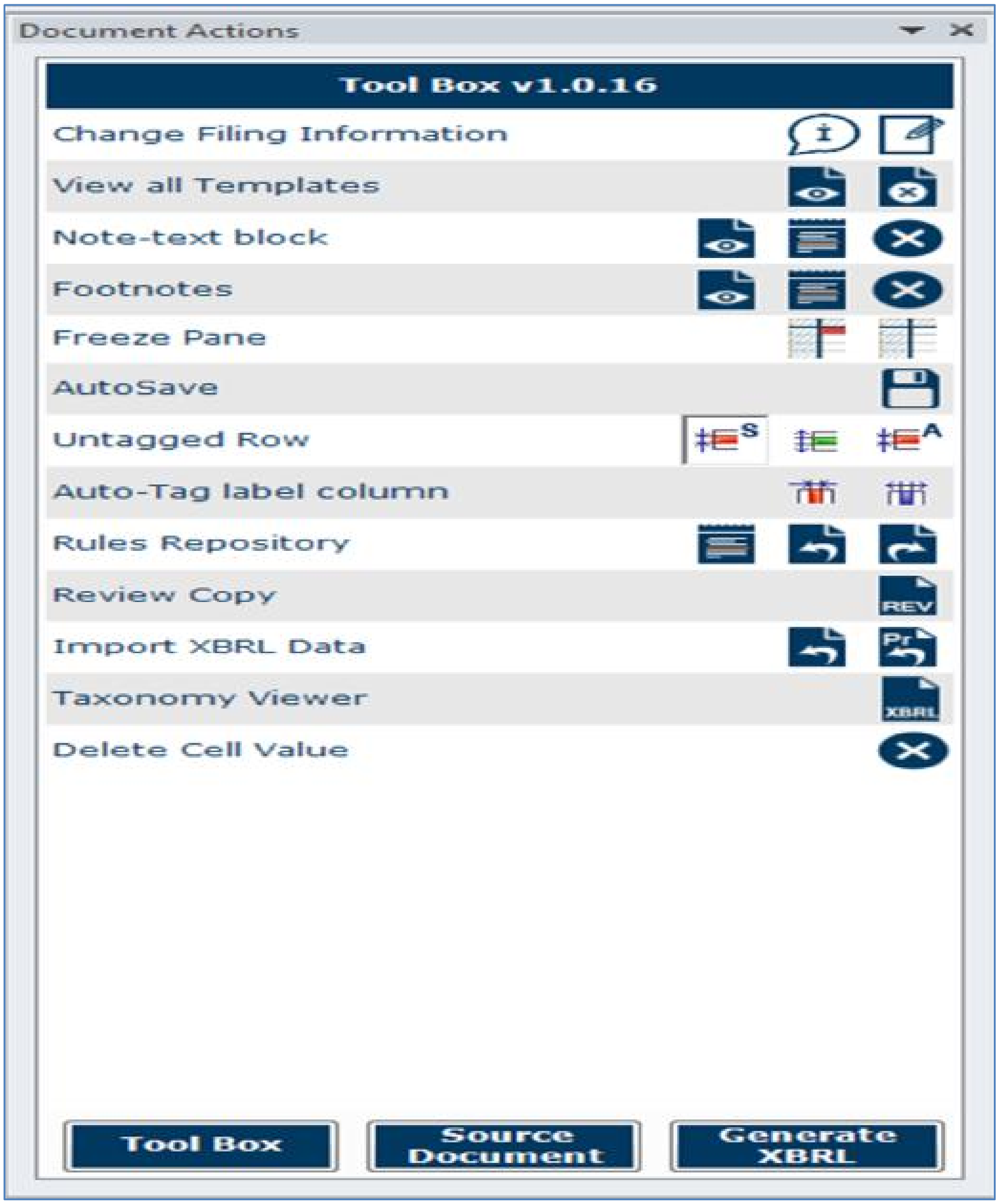

Document Actions
Tool Box v1.0.16
Change Filing Information
View all Templates
Note-text block
Footnotes
Freeze Pane
AutoSave
Untagged Row
Auto-Tag label column
Rules Repository
Review Copy
REV
Import XBRL Data
Taxonomy Viewer
XBRL
Delete Cell Value
Tool Box
Source Document
Generate XBRL

Figure 30

3.1.3. Help

There are help available throughout for elements in the mTool. The help menu shows you different labels, synonyms, properties, references and guidance notes for each element in the taxonomy. Different kinds of help available in the mTool are detailed below.

1. **Select the element of which you want to check Help information, e.g. "other non-current assets", from the for Statement of Financial position, by current/non-current method in Figure 31.**

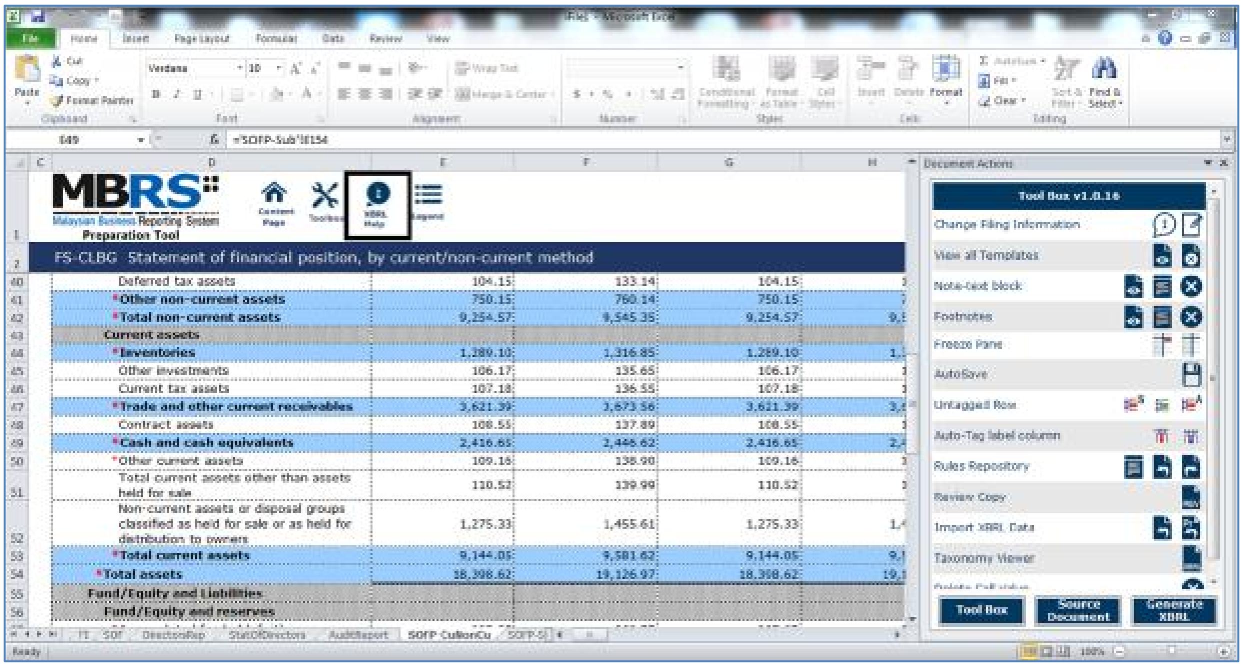


Figure 31

2. **Click Help, the panel will be display Help as shown in Figure 32.**

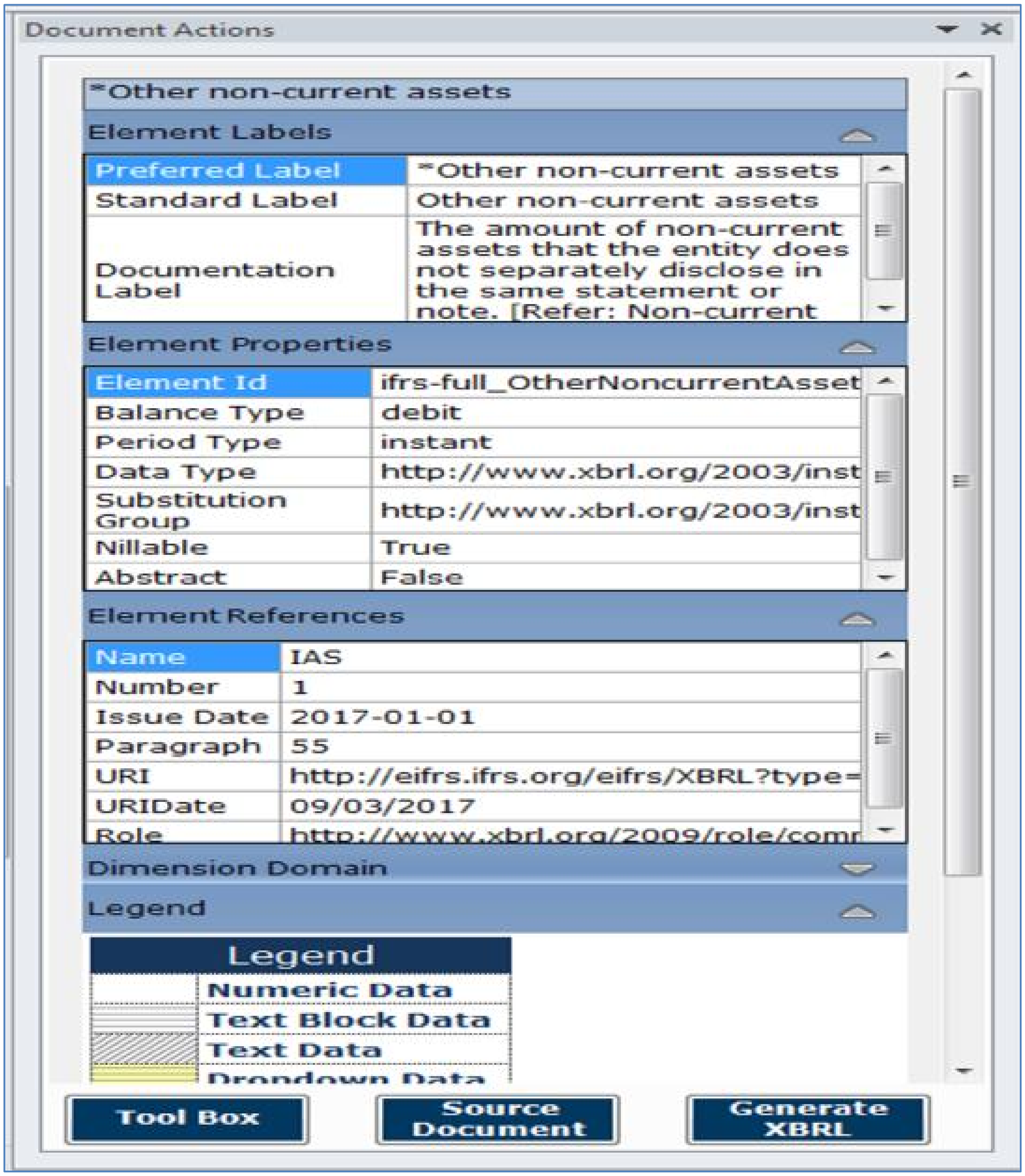


Figure 32

The different sections of the help pane are:

1. **Header: Shows the element name in the taxonomy against which the help is being shown. The figure above shows Help information for "Other non-current assets".**

2. **Element Labels**

   a. **Preferred Label: It is a human readable name of a concept defined in the taxonomy and is present in the label link base.**

   b. **Standard Label: The default label for an element is referred to as the standard label.**

   c. **Documentation Label: It is a definition or meaning of the element**

3. **Element Properties: Shows the characteristics and the XBRL property of an element**

4. **Element References: shows the references to authoritative statements in published business, financial, and accounting literature or other useful guidance from where the element has been taken from.**

Reference Parts	Use
Name	Name of authoritative literature e.g. IFRS
Number	Number of the standard or interpretation
Issue Date	Effective date of the legislation for the selected
Paragraph	Paragraph in the standard
Subparagraph	Subparagraph of a paragraph
URI	Link of standard used while preparing taxonomy
URI Date	Date of latest version of standard used

To view Help for other elements, double click the element name appearing on the left of the templates, or you can click on the element and then click on the Help icon in the User Menu.

3.2. Content Page

User is taken to the Content Page once all the templates are generated based on answers to the Scoping Questions. The Content Page contains the list of all applicable templates loaded in the preparation tool. By default, only templates that are part of the requirement list are generated and loaded in the tool.

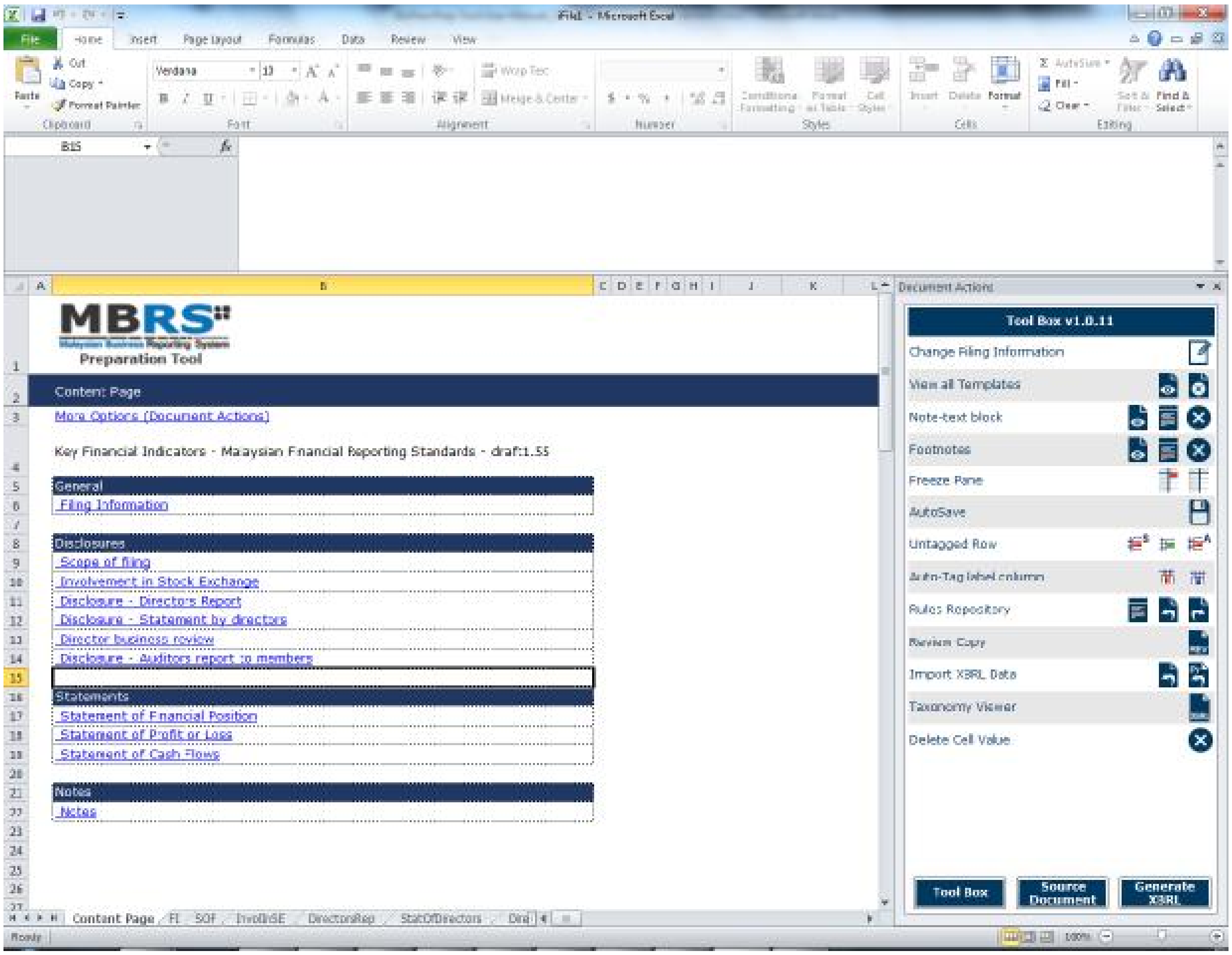


Figure 33

More Options (Document Action): Click More Options to view the right pane as highlighted in Figure 33. User will be able to add and delete templates other than those that are a part of requirement list. Please refer to *section 4.2* to see how to add and delete templates.

Filing Information: The Filing Information template contains all the responses entered for the Scoping questions.

Disclosures: These include the full set of financial statements (in text blocks) and the statutory reports (i.e. statement by directors, directors' report and auditors' report). Disclosure templates loaded in the tool are displayed in the content page.

Statements: The templates for the primary statements are displayed here.

Notes: Notes to the financial statements report the details and additional information of the main reporting statements, such as the income statement. The list of templates loaded for the Notes are displayed here.

3.3. Elements of templates

The elements of different templates are explained with a few examples in this section, including the templates of primary financial statements and templates of disclosure notes.

3.3.1. Template of primary financial statements

This section uses the Statement of Financial Position as an example to explain the different elements of the template of primary financial statements. Figure 34 shows what the Statement of Financial Statement looks like on the preparation tool.

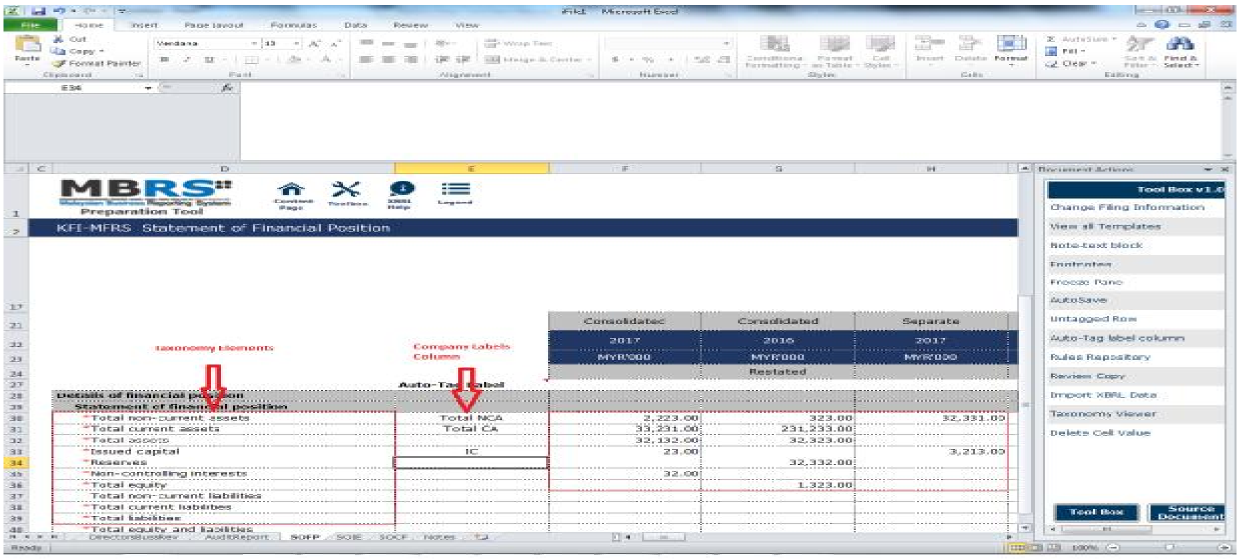


Figure 34

a) Taxonomy elements column: Taxonomy elements are in the left-most column of the template. They are fixed and non-editable elements from SSM taxonomy. You can double click on any of the taxonomy element to view Help information of the element.

b) Auto Tag Label: In this column, users can key in their company labels as per their financial statements against the element in SSM taxonomy. For example, a company has a line item “Total non-current assets” which is mapped to “Total NCA” in SSM taxonomy. In this case, the company label for “Total non-current assets” is “Total NCA” for the company.

c) Consolidated / Separate column: The templates have reporting columns for both the Consolidated (Group level) and Separate (Company level). The number of columns will depend upon the answer provided while filling Scoping question of Type of Financial statements. If you have selected Separate

financial statements, then only the columns for separate will appear. However, if you select consolidated financial statements, then the templates will have columns for both Consolidated and Separate level.

d) **Financial Period:** The current financial year and prior financial year columns will be presented so as to allow users to report figures for both current year and prior year. The year appears according to the dates entered in the Filing Information questions.

3.3.2. Template of disclosure notes

This section uses the Retained Earnings note as an example to explain the different elements of the template of disclosure notes. Figure 35 shows what the disclosure note template looks like on the preparation tool.

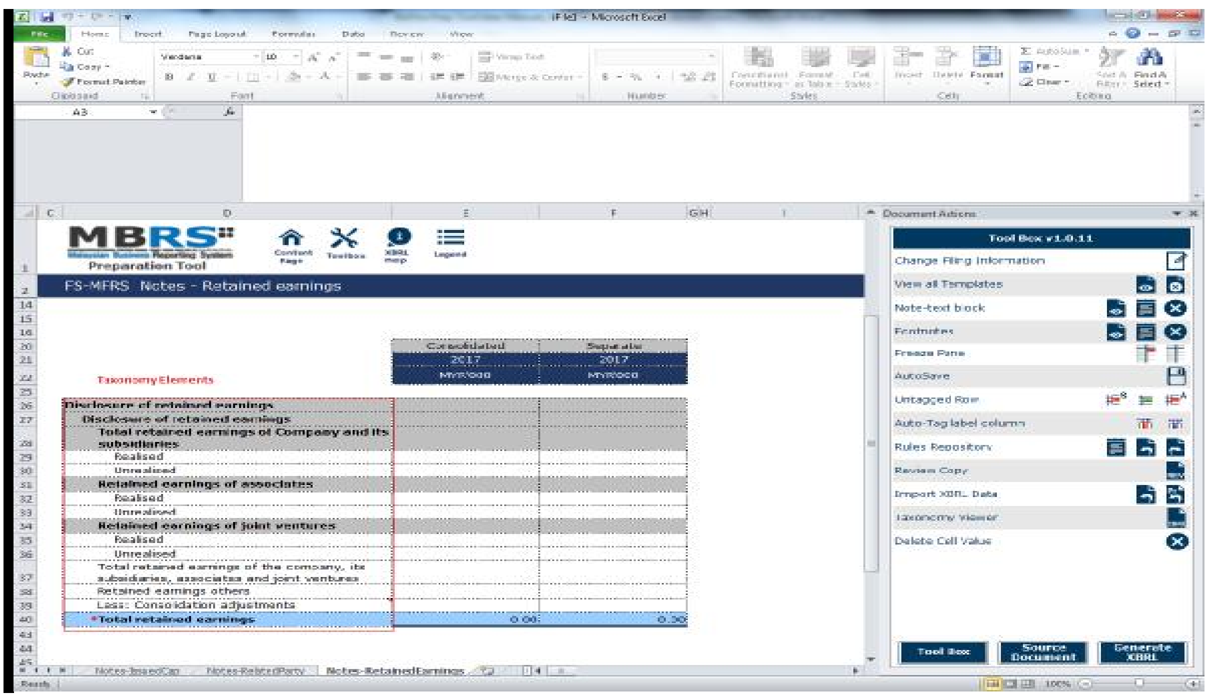


Figure 35

3.4. Switch view between Key Financial Indicators and Full Set of Financial Statements

Key financial indicators are to be submitted by companies if in case users are unable to file full set of financial statements in XBRL format and after EA2 (Application for exemption from filing financial statements in full XBRL format) is approved by SSM. Key financial indicators are abridged set of financial statements which users can file to SSM. Users can switch between the view of Key financial indicators and the view of Full set of financial statements in the following two ways.

3.4.1. Switch view by using the "Change Filing Information"

1. **To switch from KFI to Full FS view for Individual templates, click on the "Change Filing Information" button of the toolbox as highlighted in Figure 36.**

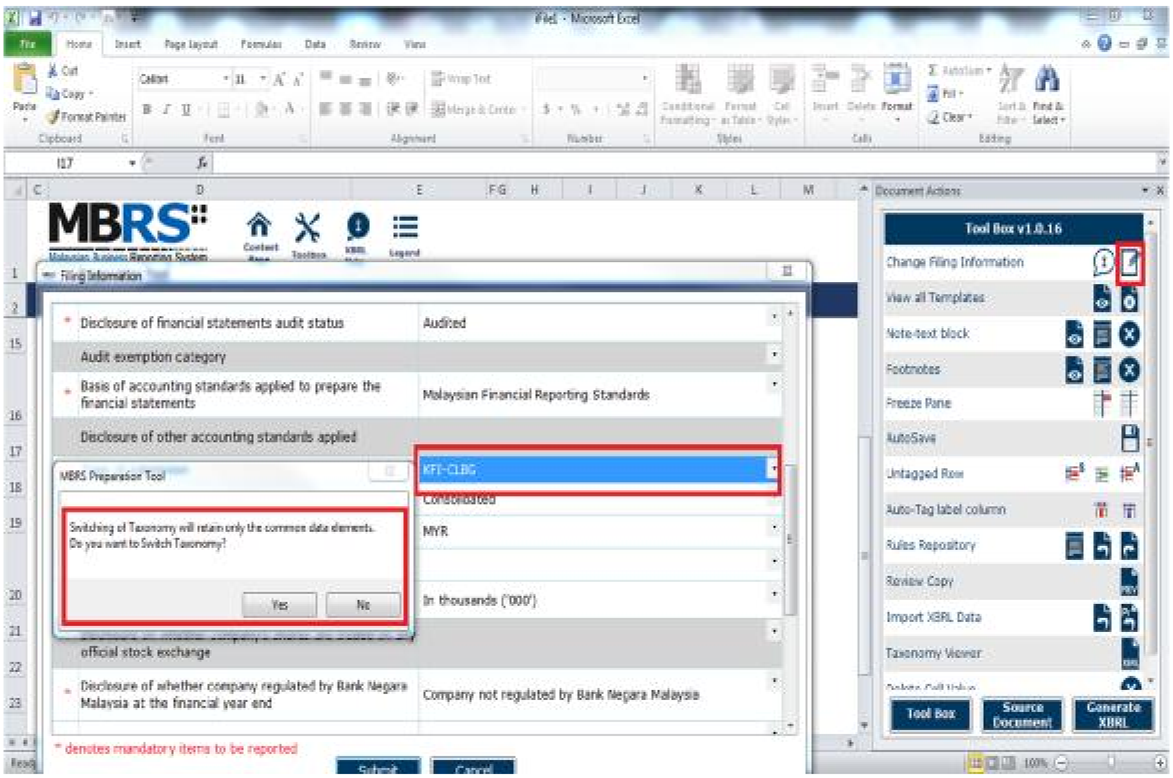


Figure 36

> - ***When you switch view from full set of financial statement to key financial statement list, only data entered for the minimum requirement list on the full set taxonomy view will be retained, and the rest will be lost. The tool will prompt you a warning message for possible loss of data when you switch full set of financial statement to key financial statement view.***

3.4.2. Switch View function

Using the switch view feature of the view template pane in the Tool Box can convert all templates from KFI to Full FS taxonomy list and vice versa according to the validation applied for each template.

Go to Tool box, and click on View all Templates as shown in Figure

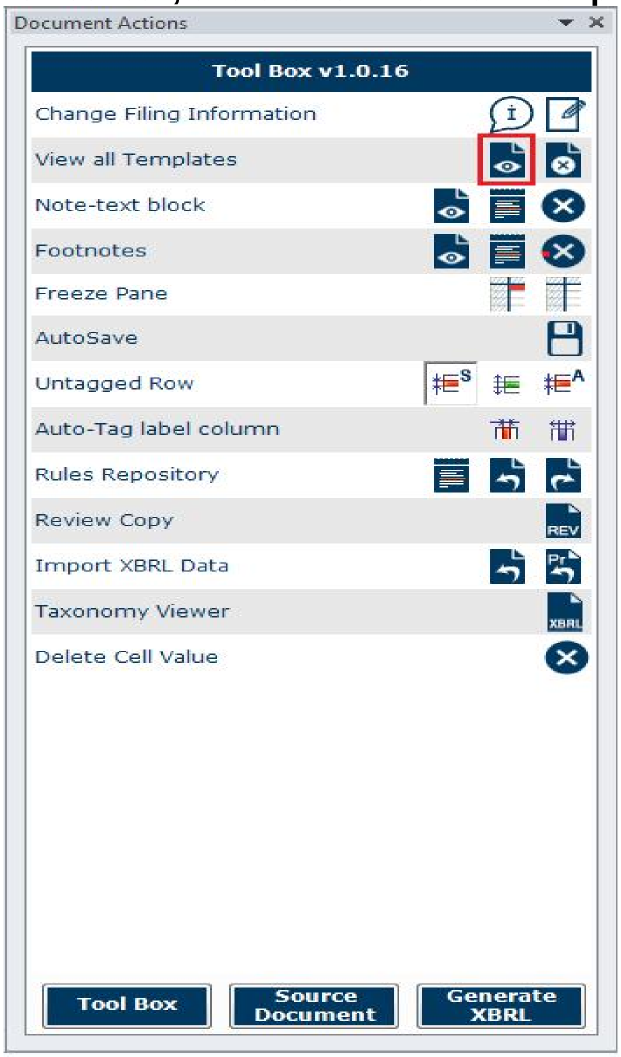


Figure 37

1. **The screen shows the list of templates generated in the tool as per the information provided in the Filing Information screen.**

   The pane for view templates will appear as shown in Figure 38.

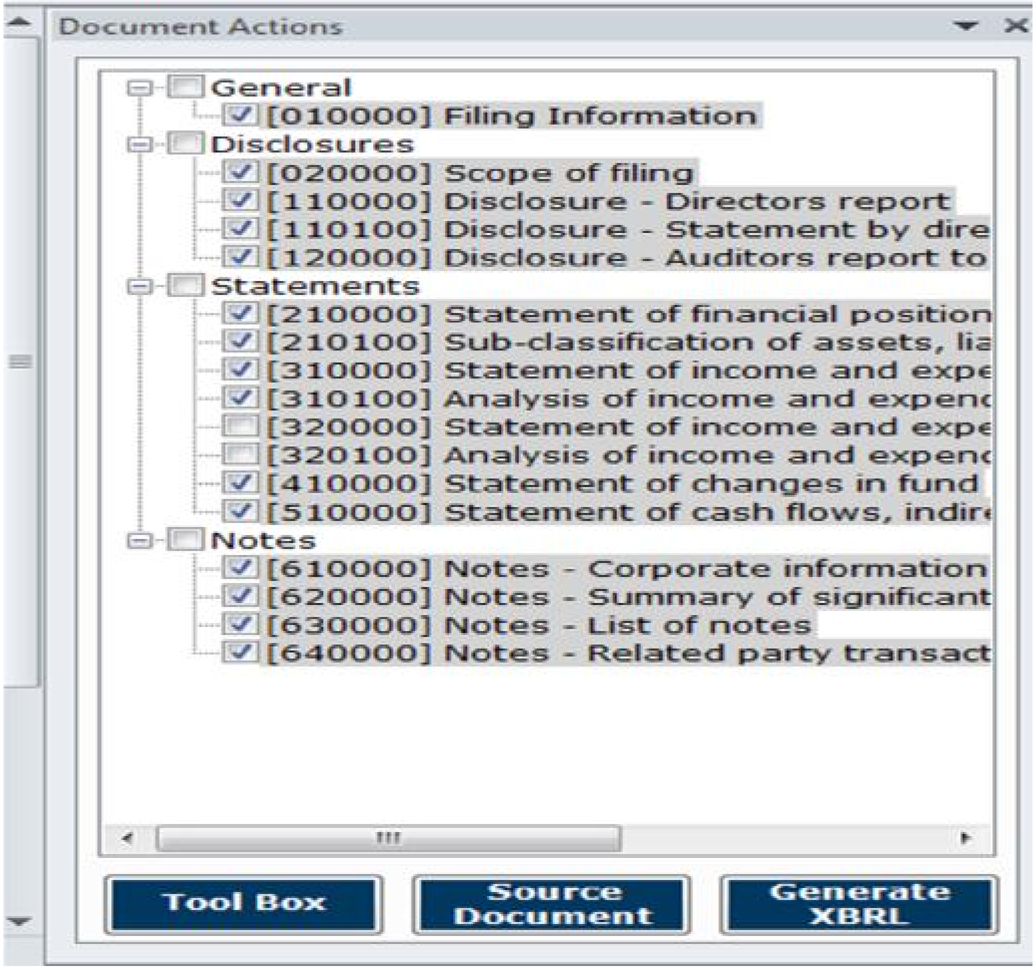

Document Actions
General
[010000] Filing Information
Disclosures
[020000] Scope of filing
[110000] Disclosure - Directors report
[110100] Disclosure - Statement by dire
[120000] Disclosure - Auditors report to
Statements
[210000] Statement of financial position
[210100] Sub-classification of assets, lia
[310000] Statement of income and expe
[310100] Analysis of income and expend
[320000] Statement of income and expe
[320100] Analysis of income and expend
[410000] Statement of changes in fund
[510000] Statement of cash flows, indire
Notes
[610000] Notes - Corporate information
[620000] Notes - Summary of significant
[630000] Notes - List of notes
[640000] Notes - Related party transact
Tool Box
Source Document
Generate XBRL

Figure 38

3.5. Linking primary statements with notes

The line items from primary statements will be linked to the detailed note templates in the tool.

3.5.1. Linking between primary statements and notes

Click See details on Primary statement templates as shown in Figure 39. Templates for relevant primary items will open and the same would happen when you click for its relevant Notes.

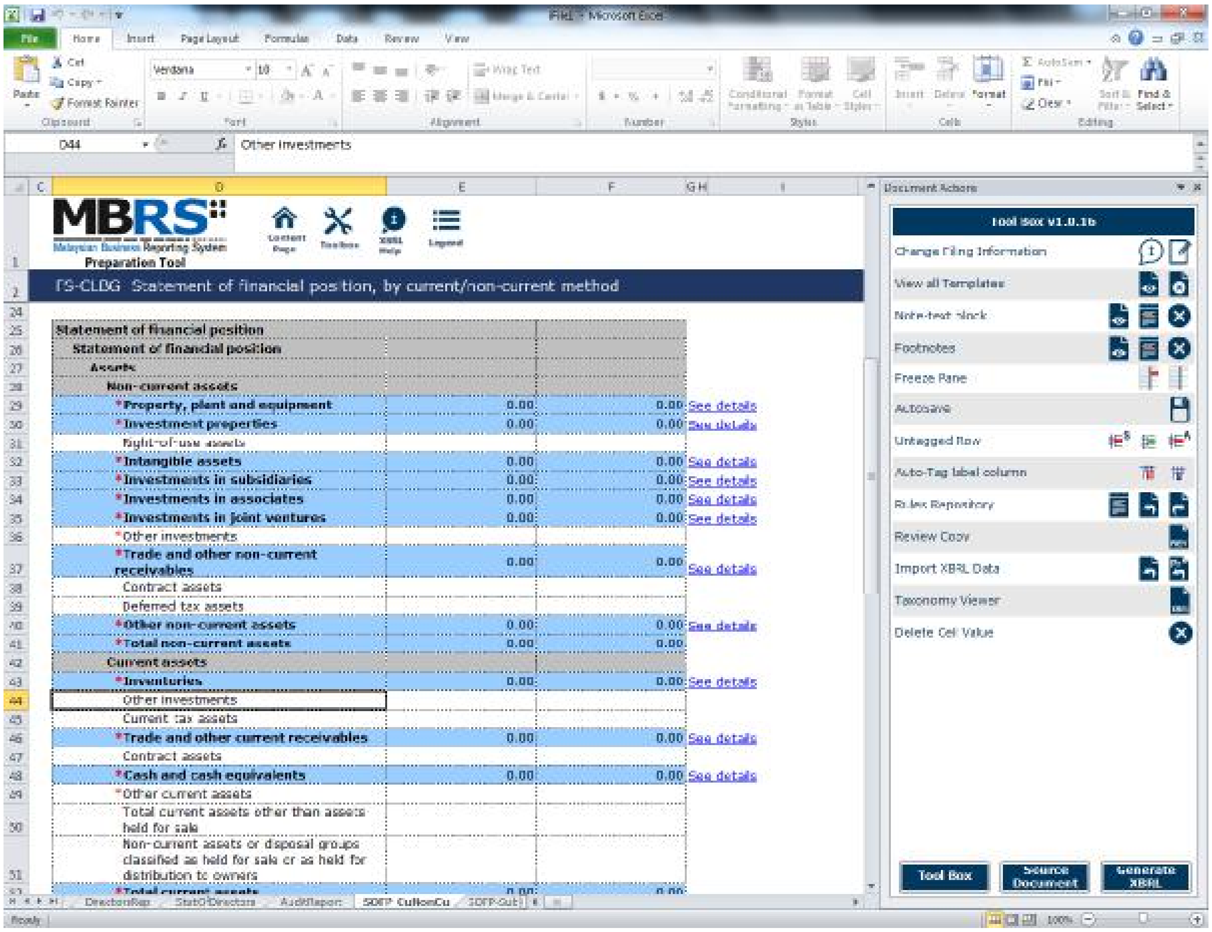


Figure 39

4. Customise the templates

The templates are by default generated based on the minimum requirement list according to the taxonomy chosen. Minimum requirement list is information that companies must submit as long as the information is available inside the financial statement. You may want to look through the templates generated and understand the in the context of the financial statements you are preparing, including whether the templates need to be filled in.

You can customise the templates (if required) to be similar to the financial statement. This section shows how you can customise the templates to suit the financial statement of your company:

- **Edit answers to the Filing Information Questions**
- **Add/Delete templates**

4.1. Edit answers to Filing Information Questions

If you find that the templates generated are not similar to your financial statements, you may want to check the answers provided to Filing Information questions in the “Scope of Filing” template. Click on “Edit” if you would like to make changes to the answers.

1. Go to Filing information template as shown in Figure 40.

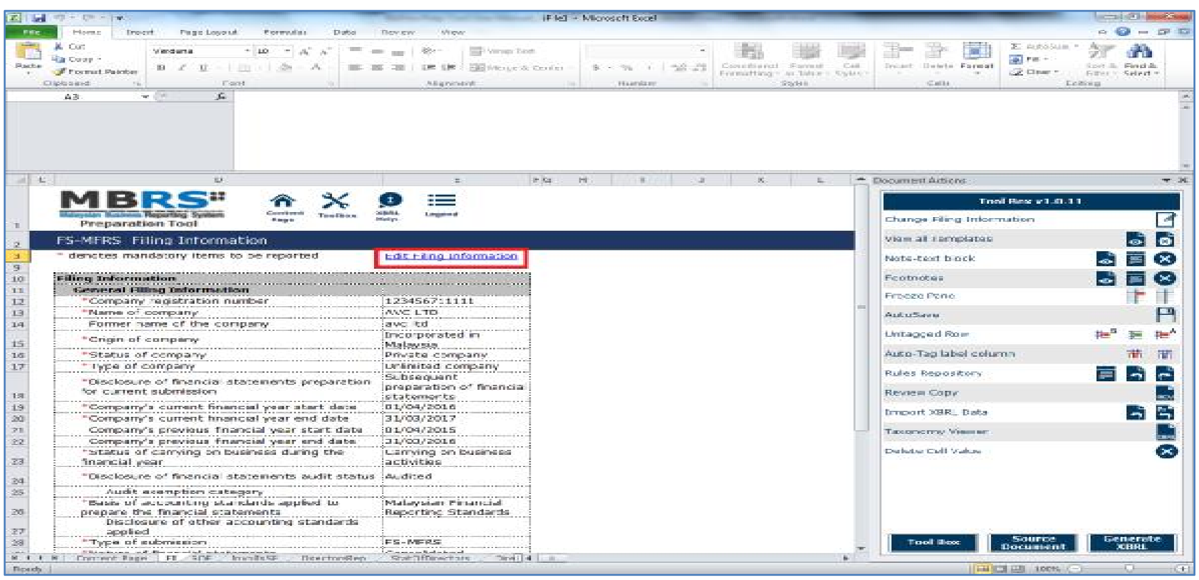


Figure 40

2. **Click on Edit. Filing Information/Scoping Question template opens up with the current data filled as shown in Figure 1. Now, you can make changes to your answers to the Filing Information questions; for example, change the type of income statement from by function to by nature. After clicking on Proceed, the templates will be updated based on changes made to the Filing Information questions.**

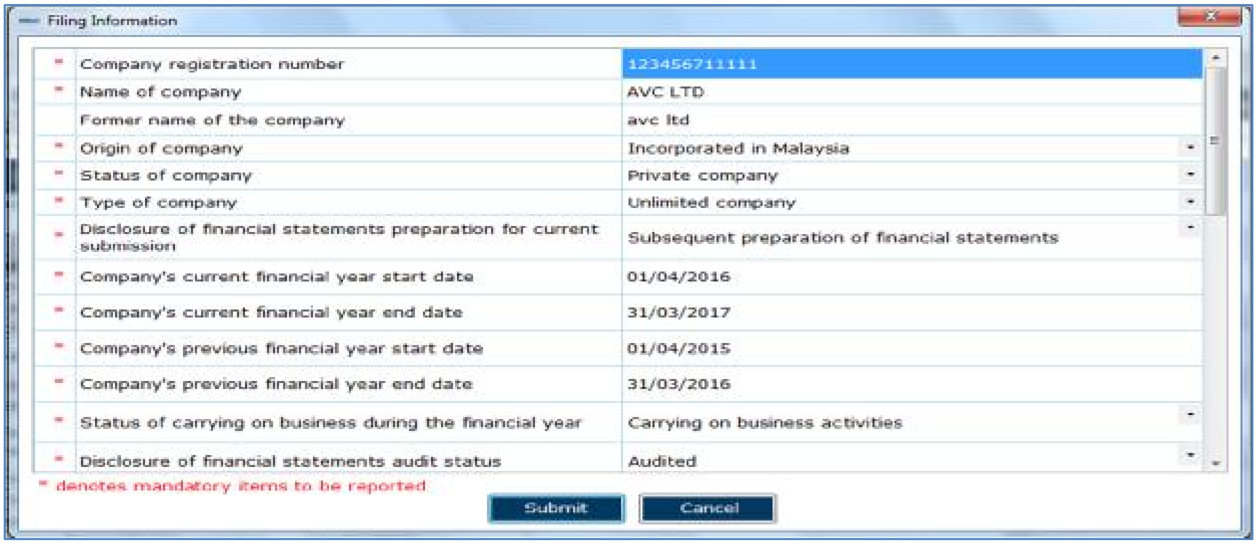


Figure 41

4.2. Templates

User is taken to the Content Page once he is done with filling the Filing Information and Scoping Question template. The Content Page contains the list of all applicable templates loaded in the mTool.

5. Get Templates Filled

There are two ways in which you can start the tagging process in the mTool, depending on whether you already have a set of financial statement (FS) in Word/Excel format.

Financial Statement in Word/Excel format

- **Import source document**
- **Auto Tag**
- **Drag and drop**

- **Import prior year figures (if necessary)**

5.1. Import source document

To populate data into the templates in the mTool, companies can use their financial statement as a source document and begin the preparation process. The source document can be used to extract numeric as well as text block data.

1. **Select a particular template to tag values.**
2. **Click Source in the bottom of Tool Box as shown in Figure 42.**

Figure 42

3. **A window opens up for users to choose a file. The supported file formats are MS Word and MS Excel formats with extensions of .doc, .docx, .xls, and .xlsx.**
4. **Select relevant file. The selected file is opened up in a Source document as shown in Figure 43.**

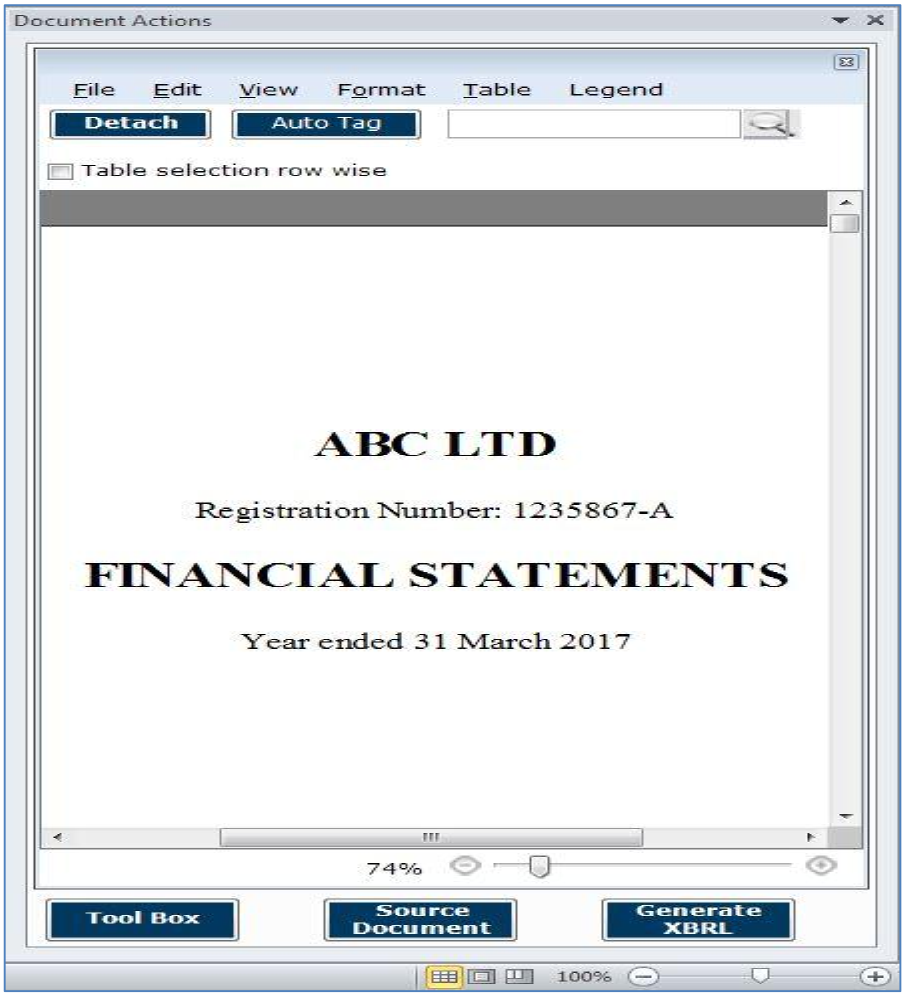

Document Actions
File
Edit
View
Format
Table
Legend
Detach
Auto Tag
Table selection row wise
ABC LTD
Registration Number: 1235867-A
FINANCIAL STATEMENTS
Year ended 31 March 2017
74%
Tool Box
Source Document
Generate XBRL
100%

Figure 43

5.2. Auto Tag

The Auto Tag function helps to populate data from a source document onto the templates using a set of accounting term synonyms. The source documents can be the financial statements and other documents where data can be populated automatically. For example, the amount of fixed assets indicated within your financial statements may be populated to the element Property, plant and equipment within the template because fixed assets are defined as a synonym for Property, plant and equipment.

On the source document, all the line items that remain untagged (where no Auto Tag is found) will be highlighted cell wise for you to manually enter in the templates or drag-and-drop. The tool will highlight the tagged data in pale green and untagged data in orange on the source document.

Auto Tag is only valid for Financial Reports (Full Set of Financial Statements and Key Financial Indicators). Auto Tag feature is not available for Exemption Application and Annual Return.

5.2.1. Basic Auto Tag

1. **Import the source document.**
2. **Select the table rows on the source document as shown in Figure 44.**

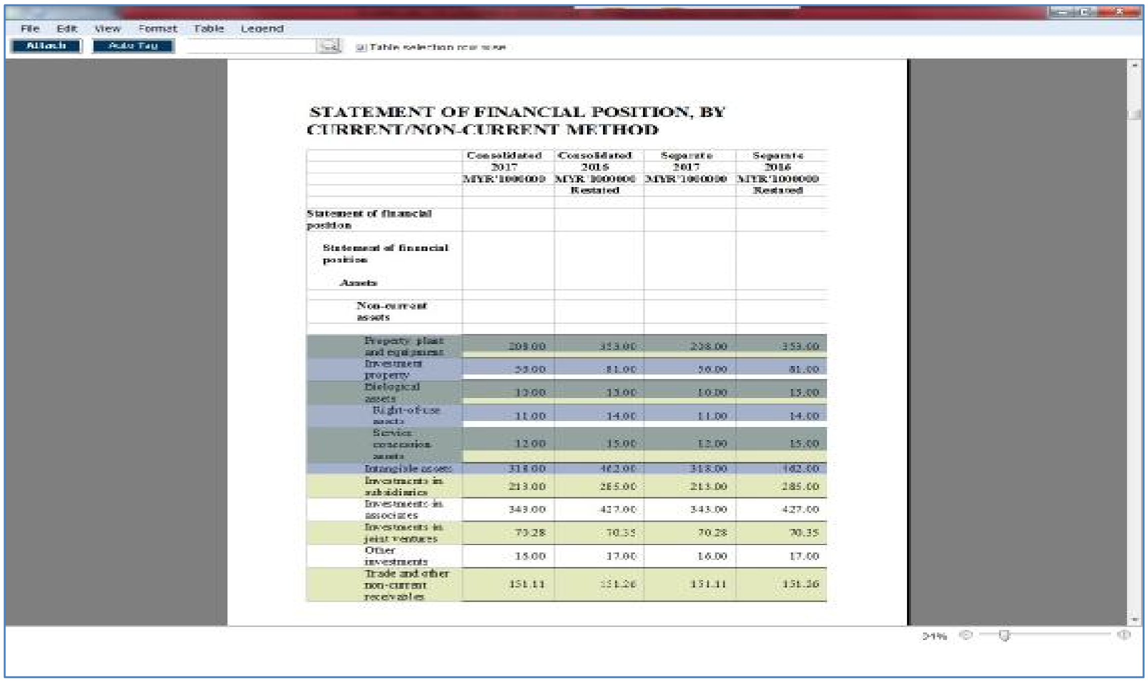


Figure 44

3. **Click Auto Tag on the source document window.**

4. **The selected template will be filled with the values for which matching labels have been found. All the untagged elements on the source document will be highlighted as shown in Figure 45.**

- ***Table selection row wise: To enable selection of the table row wise, check the box provided in the source document. For auto tagging, users are advised to check the box. Refer to figure 49.***
- ***Detach/Attach: Click detach the source document from the right pane and open in full view. While in detached mode, click Attach to attach the source document window to the right pane. Refer to Figure 45.***
- ***For basic Auto Tag, when the data element in the source document may potentially be mapped to two or more data elements on the templates, the mTool will not perform auto-tagging for the element. For example, if you have Trade and other receivables within your financial statements which can potentially be mapped to the elements "Trade and other receivables, current" and "Trade and other receivables, and non-current", this function will not be performed to avoid incorrect population. In this case,***

you can use selective Auto Tag. Refer to Section 5.3.2 for more information.

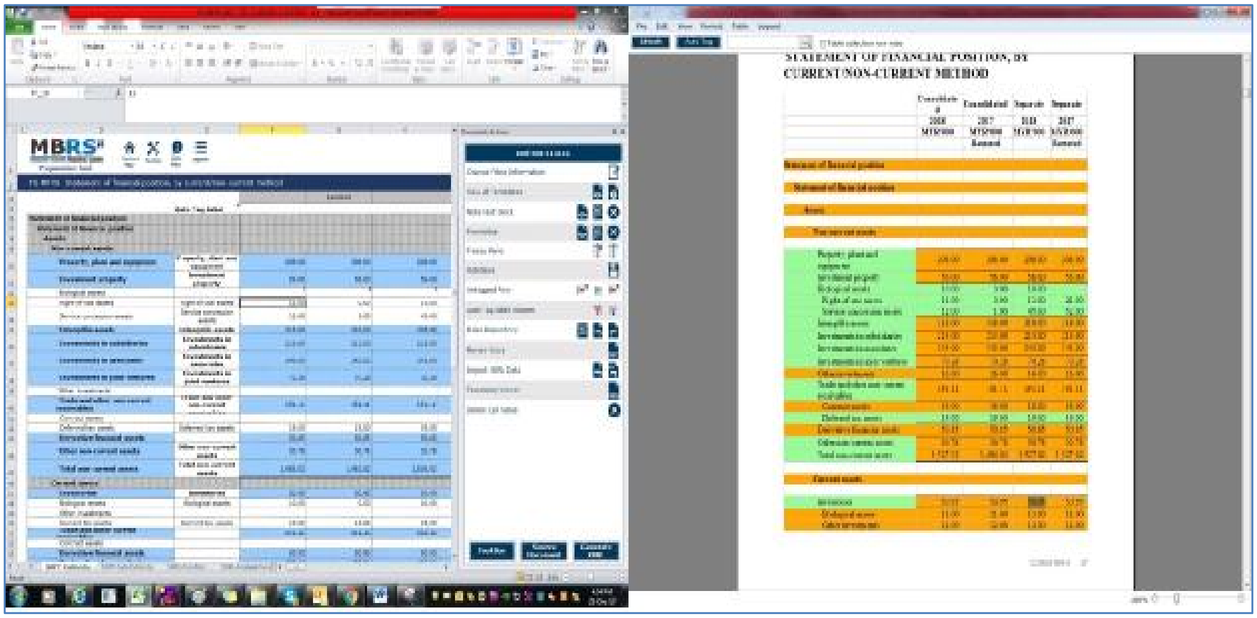
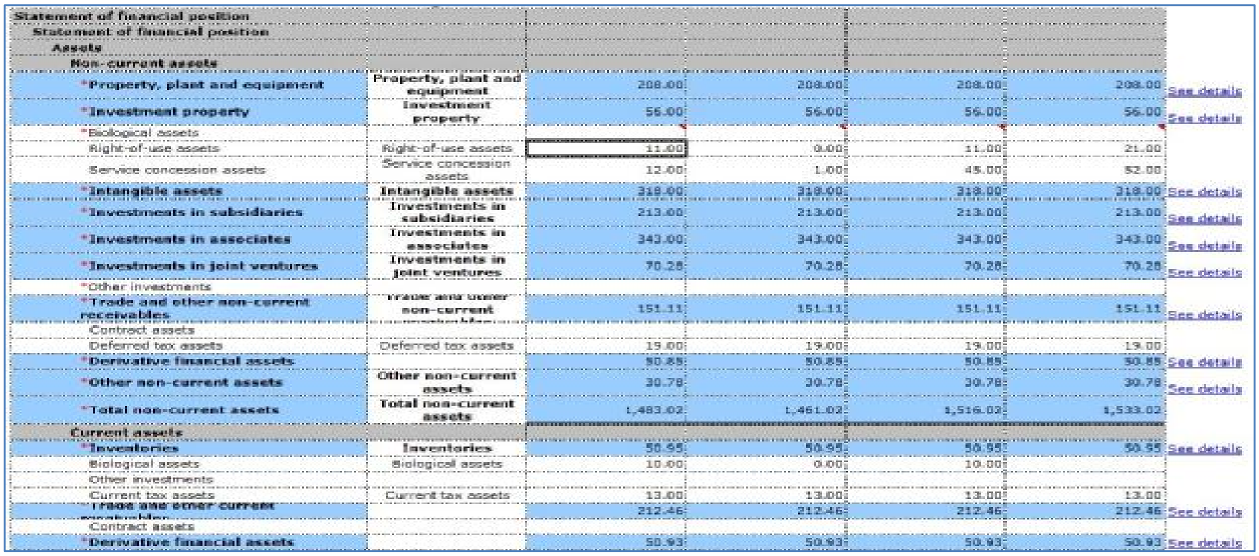


Figure 45

The zoomed in portions of the above screenshot are shown below:

Assets				
Non-current assets				
Property, plant and equipment	208.00	208.00	208.00	208.00
Investment property	56.00	56.00	56.00	56.00
Biological assets	10.00	0.00	10.00	
Right-of-use assets	11.00	0.00	11.00	21.00
Service concession assets	12.00	1.00	45.00	52.00
Intangible assets	318.00	318.00	318.00	318.00
Investments in subsidiaries	213.00	213.00	213.00	213.00
Investments in associates	343.00	343.00	343.00	343.00
Investments in joint ventures	70.28	70.28	70.28	70.28
Other investments	16.00	16.00	16.00	16.00
Trade and other non-current receivables	151.11	151.11	151.11	151.11
Contract assets	18.00	18.00	18.00	18.00

Figure 46



Statement of financial position						
Statement of financial position						
Assets						
Non-current assets						
*Property, plant and equipment	Property, plant and equipment	208.00	208.00	208.00	208.00	See details
*Investment property	Investment property	56.00	56.00	56.00	56.00	See details
*Biological assets						
Right-of-use assets	Right-of-use assets	11.00	0.00	11.00	21.00	
Service concession assets	Service concession assets	12.00	1.00	45.00	52.00	
*Intangible assets	Intangible assets	318.00	318.00	318.00	318.00	See details
*Investments in subsidiaries	Investments in subsidiaries	213.00	213.00	213.00	213.00	See details
*Investments in associates	Investements in associates	343.00	343.00	343.00	343.00	See details
*Investments in joint ventures	Investments in joint ventures	70.28	70.28	70.28	70.28	See details
*Other investments						
*Trade and other non-current receivables	Trade and other non-current receivables	151.11	151.11	151.11	151.11	See details
Contract assets						
Deferred tax assets	Deferred tax assets	19.00	19.00	19.00	19.00	
*Derivative financial assets		50.85	50.85	50.85	50.85	See details
*Other non-current assets	Other non-current assets	30.78	30.78	30.78	30.78	See details
*Total non-current assets	Total non-current assets	1,483.02	1,461.02	1,516.02	1,533.02	
Current assets						
*Inventories	Inventories	50.95	50.95	50.95	50.95	See details
Biological assets	Biological assets	10.00	0.00	10.00		
Other investments						
Current tax assets	Current tax assets	13.00	13.00	13.00	13.00	
*Trade and other current receivables		212.46	212.46	212.46	212.46	See details
Contract assets						
*Derivative financial assets		50.93	50.93	50.93	50.93	See details

Figure 47

- ***On the source document, line items that are auto tagged are highlighted in light green; line items that are not auto tagged are highlighted in orange; line items that are not processed by auto tag function will not be highlighted.***

5.2.2. Selective Auto Tag

The steps to perform Selective Auto Tag are very similar with the Basic Auto Tag. The difference is that you can select particular sections of the source document and the tool template, and Auto Tag will only be performed on these selected sections. For example, you may want to use the Auto tag function to help populate data from your "Current Assets" section of your financial statements to the "Current assets" of the template. Selective Auto Tag is expected to increase the accuracy of auto tagging.

1. **Click Source below the Tool Box as shown in Figure 48. A window opens up for the user to choose file.**

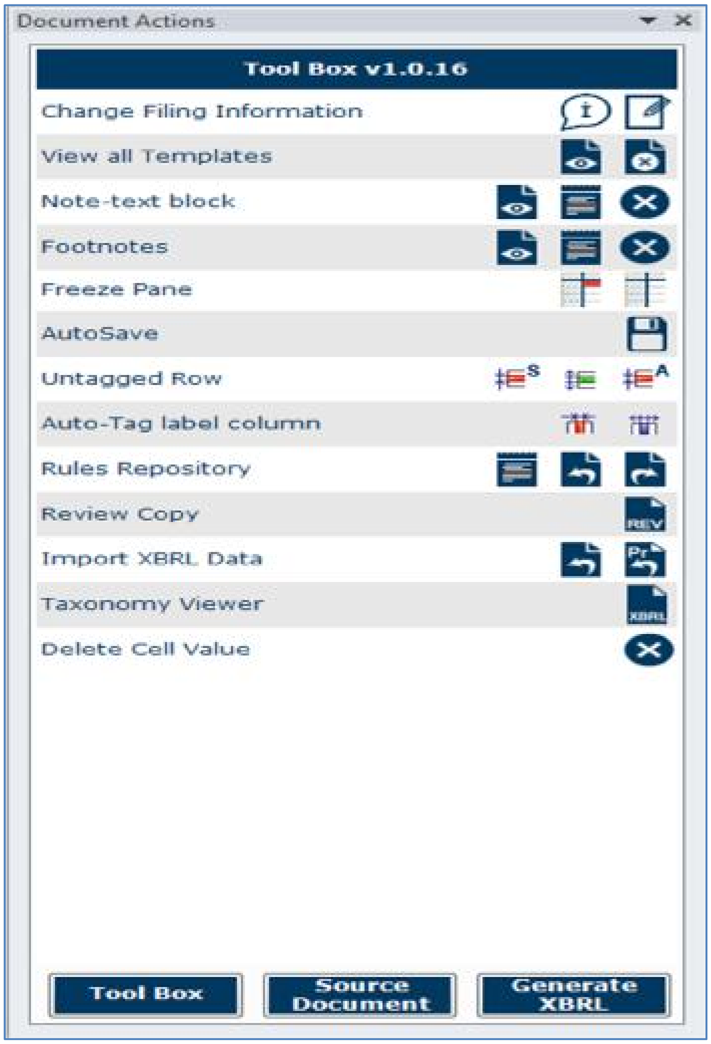


Figure 48

2. **Select relevant file to browse. The selected file is opened up in a Source document window alongside the template as shown in Figure 49.**

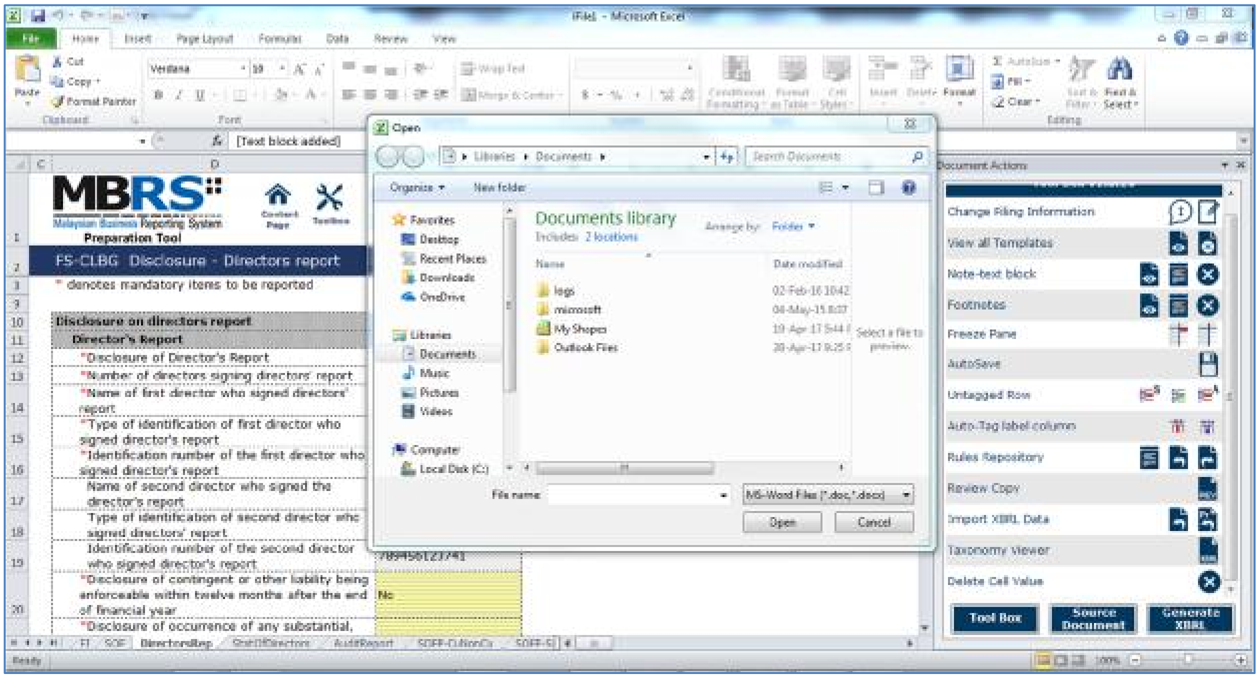


Figure 49

3. **Select taxonomy labels in the template as shown in Figure 50.**

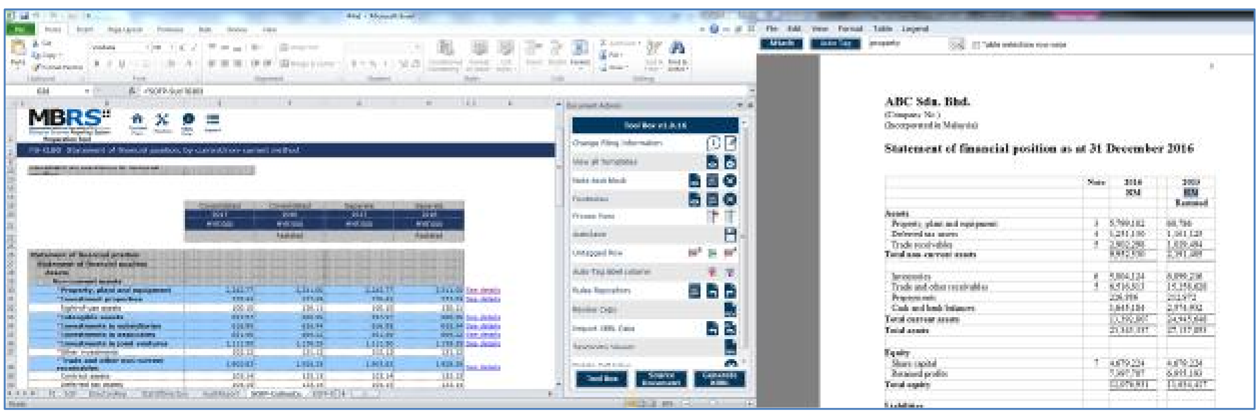


Figure 50

4. **Select an entire table or a section of the table on the source document for tagging as shown in Figure 50.**

5. **Click Auto Tag on the source document window. Only the selected sections of the source document and tool template will be processed for Auto Tagging.**

Prepare the source document for Auto Tag and drag-and-drop
• The Auto Tag and drag-and-drop (by row) functions require the use of properly formatted tabular data (i.e. using Excel / Word table). Things to avoid include having blank columns within tables, displaying the Company level columns before the Group level columns, displaying the prior year columns before the current year columns. • The number of columns within the Source document should be consistent with the template which you are performing the Auto Tag / drag-and-drop (by row). • Blank rows and merged cells (i.e. data spanning across multiple columns or rows) may cause issues. There may be changes required to the formatting of tables inside the source document, to optimise the results from Auto Tag and drag-and-drop (by row) functions. • The preparation tool is unable to recognise “tables” created using “tabs” in Word format. Preparers may consider pasting these “tables” into an excel worksheet. This MS Excel worksheet will then function as the source document for Auto Tag / drag-and-drop (by row). • Any embedded object within the imported source document will be treated as an image by the preparation tool. Hence, Auto Tag / drag-and-drop will not be possible. As an alternative, you may paste the embedded table into an Excel worksheet. This Excel worksheet will then function as a Source document for Auto Tag / drag-and-drop. • You can directly use the menu functions in the Source document window to make edits to the source document and save. Functions include the ability to insert page breaks, page orientation, view horizontal/vertical rulers and insert/delete table rows and columns.

5.2.3. Overwrite values for Auto Tag

When you perform Auto Tag on templates which already contain some financial data, the mTool may find that data in some cells will be overwritten by the Auto Tag process. A message will be displayed for you to confirm whether to overwrite the existing data, as shown in Figure 51.

Figure 51

1. **If you want to overwrite the existing data in the template, click Yes. Auto tagged values will replace existing data in the template.**
2. **If you do not want to overwrite the existing data, click No.**

5.3. Drag-and-drop

Instead of manually keying in the figures, you can drag-and-drop the financial data on the source document to the template by row or cell.

5.3.1. Drag-and-drop by row

The tables in the source document can be selected either by row or by cell. By default, the selection of the table is by cell. Click on the check box provided at the top of the source document window to enable table selection row wise. Refer to Figure 50 in *section 5.3.1*.

5.3.2. Drag-and-drop for single row

1. **Open Source document and move to a particular section to perform drag-and-drop.**
2. **Select a row from source document.**
3. **Drag the row from the source document and drop on the element row on the template. The values along with the Company label will be filled in the relevant columns of the template.**

5.3.3. Drag-and-drop for multiple rows

1. **Open Source document and move to a particular section to perform drag-and-drop.**
2. **Select consecutive rows in the source document.**
3. **Drag the rows onto the template and drop on the element row. The company labels and the values will aggregate and get populated in the relevant cells. A footnote will be created for the cells where value has been aggregated.**

5.3.4. Aggregate / Overwrite values for drag-and-drop

1. **Perform drag-and-drop on rows where data is already present**
2. **A window is displayed with two options as shown in Figure 52.**

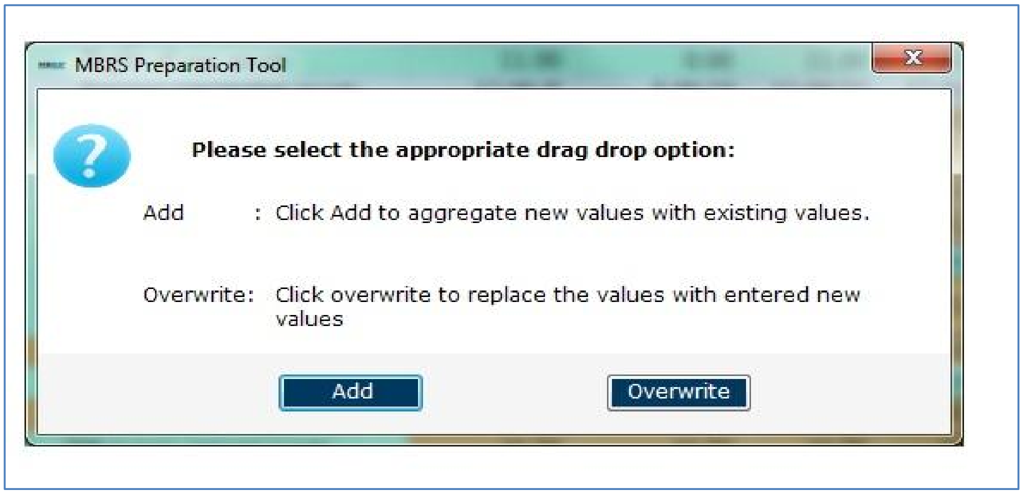


Figure 52

3. **Click Add to aggregate new values with existing values. A footnote will be created as shown in Figure 53.**

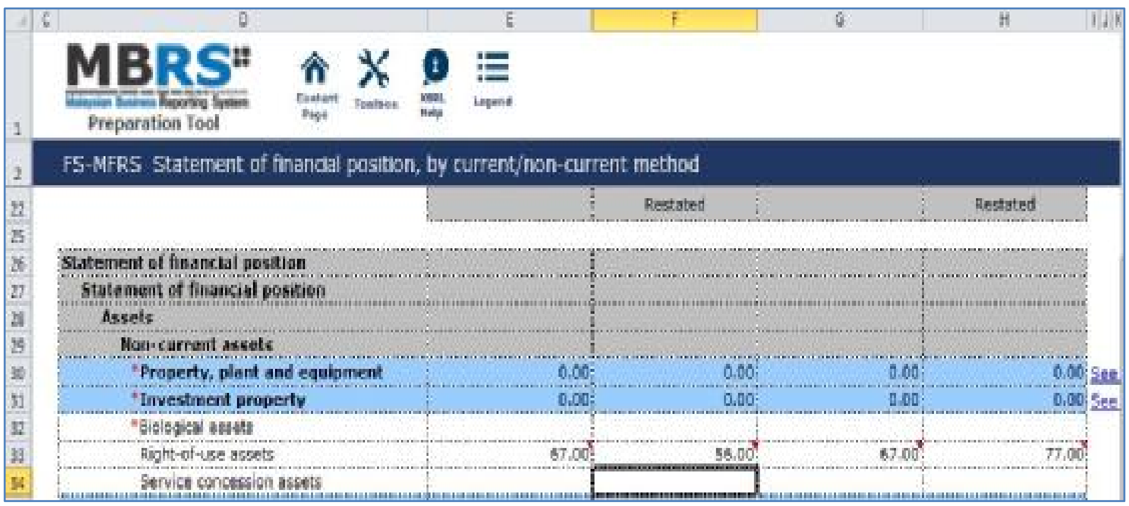


Figure 53

4. **Or, click Overwrite to replace the existing values with new values.**

- ***Users need to add footnotes to disclose what the aggregated value is comprised of. For example: Cash and bank balance [1000] = Cash [300] + Bank [700].***
- ***Users can also create footnote manually using the Tool Box. Please refer to section7.12 for adding footnotes manually.***

5.3.5. Drag-and-drop by cell:

1. **Select a single cell from the tables in the source document.**
2. **Drag and drop on a cell in the templates.**

- ***If you drag-and-drop a cell from a table on the source document, the cell will be copied and pasted on the template.***
- ***If you drag-and-drop from free texts in the source document, the texts will be cut from the source document. To perform copy and paste action, press and hold Ctrl key while drag-and-drop.***
- ***Drag-and-drop into a cell already filled with data will add up the new value with existing value, but footnote will not be created automatically in this case. Footnotes can be added manually using the Tool Box. Please refer to section7.12 for adding footnotes manually.***
- ***For the primary statements like the statement of financial position and income statements, it is recommended to enable selection row wise when you perform drag-and-drop. For disclosure notes, you may want to drag-and-drop by cell when it's needed.***

5.4. Import prior year figures

You can import prior year numbers from a previously saved XBRL file. The data from the XBRL file will be populated onto the templates in the prior period columns.

1. **Click Import prior year on the Tool Box as shown in Figure 54.**

Figure 54

2. **Browse relevant XBRL file to import data. A warning message will be displayed as shown in Figure 55.**

Figure 55

3. **Click Ok to import prior year data. The prior year column in the templates will be filled with the data corresponding to the elements against which a match is found.**

The prior year dates entered in the Filing Information questions must be equal to the current year dates in the imported XBRL file, otherwise the import process will fail to proceed.

5.5. Manual entry

Similar to MS Excel, you may select the cell and enter data using the keyboard.

You may also refer to the following table for some useful shortcut keys.

Ctrl + C	**Copy**
Ctrl + V	**Paste**
Ctrl + X	**Cut**
Ctrl + P	**Print**
Ctrl + F	**Find / replace texts on templates or source document**
Ctrl +Z	**Undo**
Ctrl + Drag and drop	**Copy and paste data from source document to text editor (using drag and drop without pressing the Ctrl key may cause data to be cut / removed from the source document)**
Shift + Arrow keys	**Allow for selection of table rows in the source document at a slower pace**
Del	**To delete the company labels and numerical values in the selected cells of the template**

5.6. Typed dimensional tables

In typed dimensions, users will need to key in the classes that are applicable for the reporting company as per the source document. Example shown in Figure 56.

5.6.1. Add / delete typed classes:

1. **Click on "Edit" link on the template where typed dimensions are applied.**

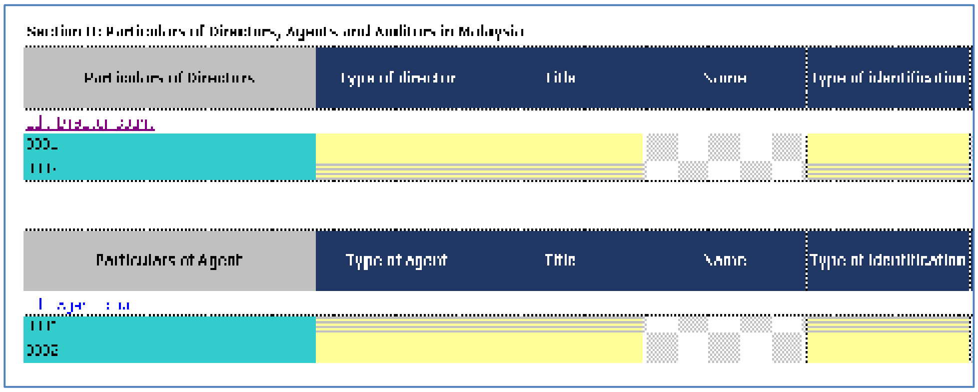


Figure 56

2. **Window will open as shown in Figure 57.**

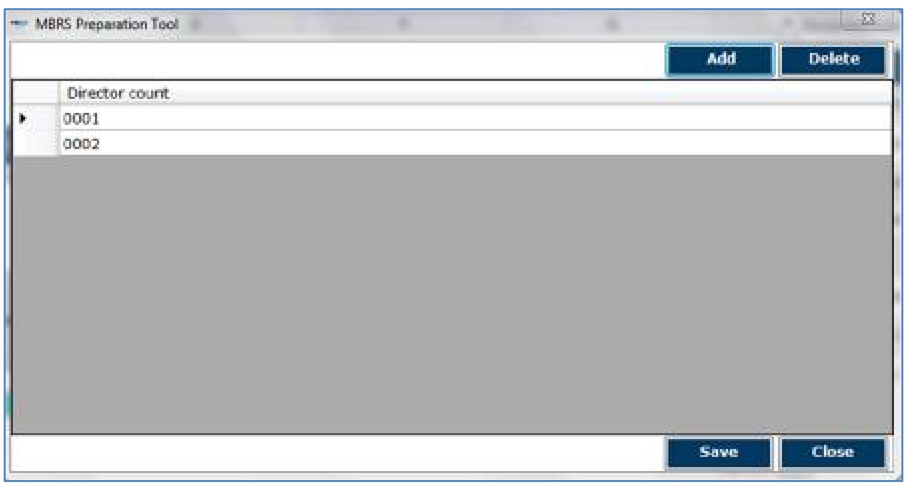


Figure 57

3. **Click Add to add rows and enter appropriate reporting elements.**
4. **Click Apply to save changes to the templates.**

To delete the rows, select the row you want to delete, click Delete, and click on Save.

6. Validate and Save XBRL Financial Statements

6.1. Validate

Before submission to SSM, the XBRL financial statements need to be validated against a set of business rules. Please note that the business rules maintained by SSM can only provide a limited extent of accuracy. For example, the rules are unable to determine whether the level of rounding used within the financial statements is correct or not. As a preparer, you will need to perform proper review of your XBRL financial statements to ensure accurate and complete information is provided.

Validation can be done offline using the mTool. A validation against the set of rules within mTool will result in either "Errors" or "Warning".

- **Errors - These are errors highlighted that you MUST rectify before filing.**
- **Warning - These are warnings highlighted where the XBRL data may contain error. If your XBRL data contains error, please rectify the error. If the XBRL data is correct (i.e. no error), you may ignore these warnings without any changes required.**

1. **To validate XBRL financial statements, click Generate XBRL in the lower panel of the Tool Box as shown in Figure 58.**

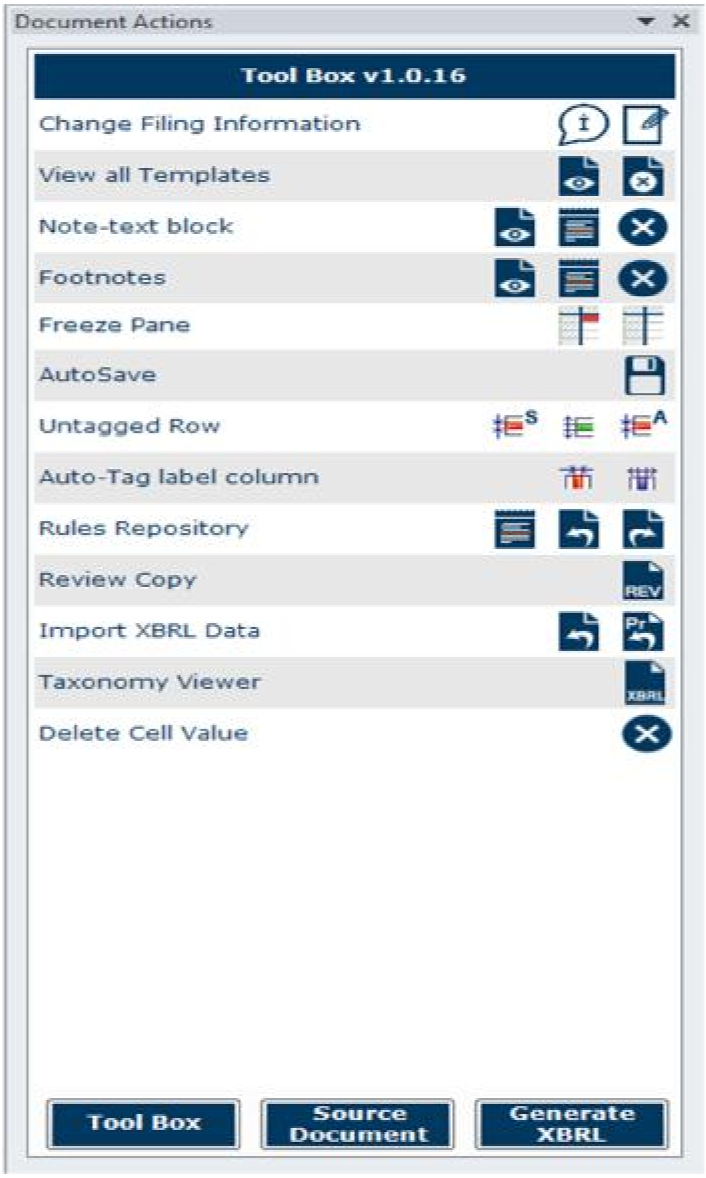


Figure 58

2. **Error messages are shown in red texts in the validation window in Figure 59.**

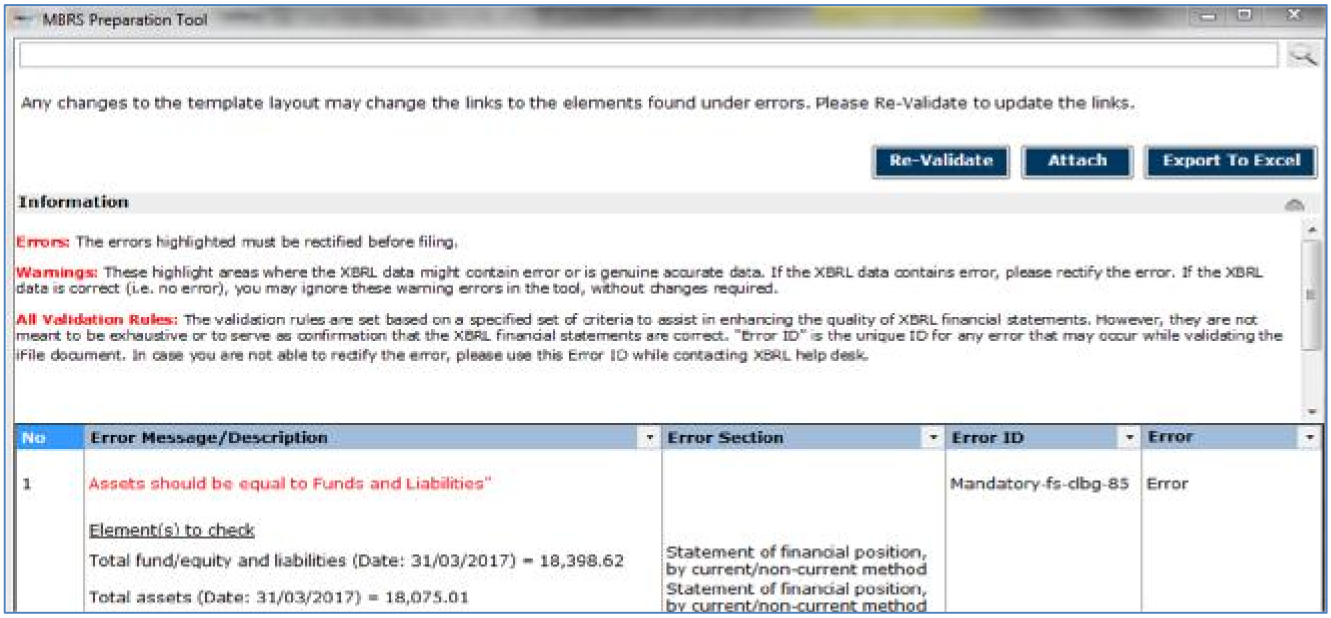


Figure 59

3. **To rectify the errors, you can click on elements shown under the "Element(s) to check", and the tool will take you to the particular cell which may contain error(s) for you to rectify.**

Understand the validation window

<u>Buttons on the top right corner:</u>

- **Re-Validate: Click on Re-Validate to activate the validation process again after rectifying the error, to ensure that it is indeed rectified.**
- **Detach or Attach: Click Detach if you want to detach the validation window from the template, and click Attach if you want to attach the validation window back to the tool template.**
- **Export to Excel: Upon clicking on "Export to Excel", the tool will prompt you to save the validation results in MS Excel spreadsheet.**
- **Search: This is a function that allows you to search the validation errors highlighted using key words.**

<u>Columns in the validation results table:</u>

- **No: Serial number for the error.**
- **Error Messages: This provides a description of the error. Error messages are displayed in red texts. For each error message, there are "Element(s) to check". Clicking on the element name will take you to the particular cell where you may want to rectify the error. In the brackets beside the element name, you can see the date or period applicable to the element. For example: *Total assets (31/03/2017)* shown under the "Element (s) to check" means that the amount submitted for Total assets as of 31 March 2017 may be incorrect. Similarly, *Total***

fund/equity and liabilities (31/03/2017) **means that the amount submitted for Total fund/equity and liabilities as of 31 March 2017 may be incorrect.**

- **Section: This shows the template name where the element belongs to.**
- **Error ID: This is the unique Error ID for the error shown. If you have issues with validation, you can use this Error ID in your communication with SSM.**
- **Type of Error: This shows whether the Error or Warning.**

6.2. Save XBRL financial statements

6.2.1. Save Review copy

Using the mTool, you can generate human readable format from the XBRL financial statements. This human readable copy can be saved into MS Word format.

The mTool can generate a human readable format:

- **Review Copy: The Review Copy is designed to reflect the content submitted within "Disclosure of Complete Set of Financial Statements" text block as well as the detailed information elements. This would allow preparers to review the complete set of information submitted within the XBRL file.**

1. **Click Review copy on the Tool Box as shown in Figure 60.**

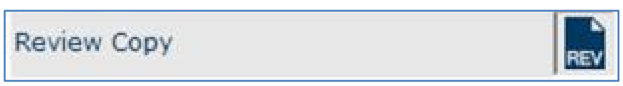


Figure 60

2. **Save File as Word document as shown in**

3. **61.**

5. - ***You can generate the human readable output at any point of time after having answered the Filing Information questions.***
   - ***Draft copy: Uncheck the selection for Draft copy if you want to remove the wording of "Draft" on the human readable output.***
   - ***Footnotes are shown on the human readable output at the bottom of the page for the corresponding line item.***

Figure 61

- ***You can generate the human readable output at any point of time after having answered the Filing Information questions.***
- ***Draft copy: Uncheck the selection for Draft copy if you want to remove the wording of "Draft" on the human readable output.***
- ***Footnotes are shown on the human readable output at the bottom of the page for the corresponding line item.***

6.2.2. Save XBRL financial statements

Companies are required to upload XBRL financial statements and Annual Return to be filed as part of their yearly filing to SSM. You can follow the following steps to save the XBRL financial statements in a Zip file.

1. **Click Save XBRL on the Tool Box as shown in Figure 62.**

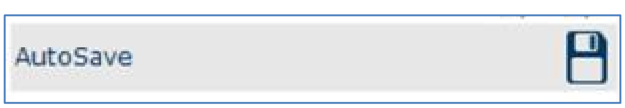


Figure 62

2. **If there are fundamental errors, which contravene the XBRL specifications, found in the XBRL financial statements (defined as "XBRL Error"), the tool will not be able to Validate or Save XBRL as shown in Figure 63. You will need to resolve these fundamental XBRL errors before the XBRL file can be saved.**

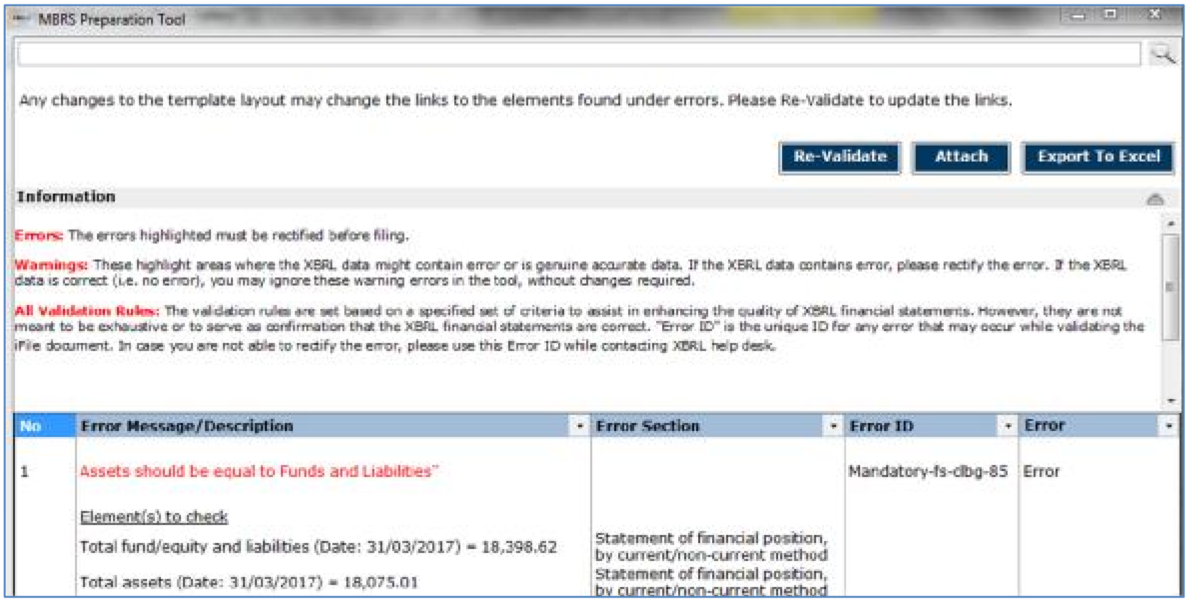


Figure 63

6. **If there are no fundamental XBRL errors, you can click Save XBRL in the window. A browser window will open for you to save XBRL financial statements as shown in Figure 64**

64

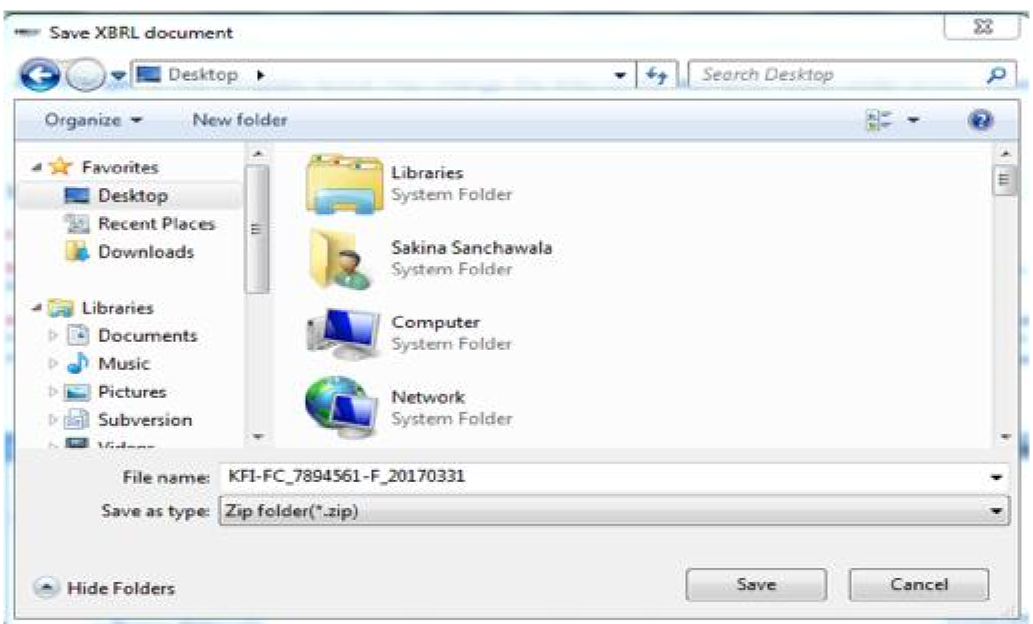


Figure 64

3. **Click Save to save the XBRL files in the selected location.**

7. Tool Box Functions and Features

The Tool Box in the mTool has different functions and features, which allow users to customize the templates, fill the templates and generate human readable output and XBRL files. Below shows what the Tool Box looks like in Figure 65.

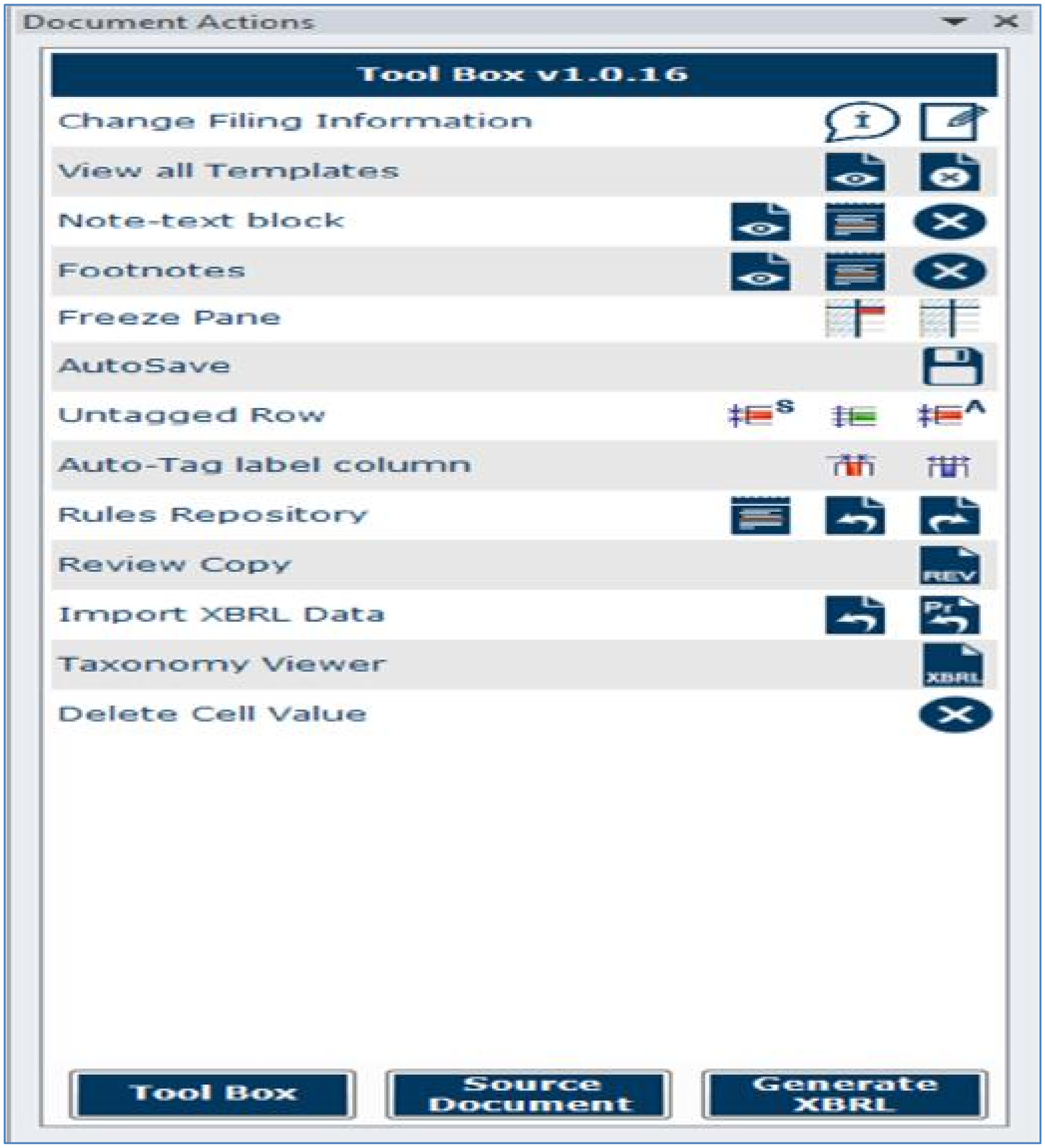


Figure 65

<u>Functions in the lower panel:</u>

a. **Toolbox: The toolbox allows you to navigate back to toolbox anytime when document action panel is open.**

b. **Source Document: The Source document button allows you to load the source document into the preparation tool. Auto Tag and drag-and-drop can only be done after the source document is loaded.**

c. **Generate XBRL: Use this button to start validating XBRL financial statements and generate XBRL instance.**

<u>Functions in the upper panel:</u>

a. **Templates: View or clear all data on selected template.**

b. **Note-text block: Preview note text block as well as Add/View/Edit or Delete text block**

c. **Footnotes: Preview Footnotes as well as Add/View/Edit or Delete the footnotes.**

d. **Freeze panes: Freeze or unfreeze a portion of the template.**

e. **Auto Save: Activate and set time interval for the tool to automatically save Excel templates.**

f. **Untagged Row: Show or hide all of untagged rows.**

g. **Auto-Tag label column: Show or hide Auto-Tag labels.**

h. **Rules repository: View, import or export the rule repository.**

i. **Review copy: Allow preparers to review the complete set of information submitted within the XBRL file.**

j. **Import XBRL data: Import previously saved XBRL files into the preparation tool to pre-populate prior year numbers onto the templates.**

k. **Taxonomy viewer: The taxonomy viewer is a function for you to search element in the taxonomy. It provides guidance on how you map data elements from source document to the tool templates**

l. **Delete cell value: Delete or clear all data on selected template.**

7.1. Toolbox

The toolbox allows you to navigate back and forth the different windows which are opened in the right pane. The purpose of this icon is to allow navigation and open the tool box.

7.2. Source Document

The Source document button allows you to load the source document into the preparation tool. Auto Tag and drag-and-drop can only be done after the source document is loaded.

Please refer to *section 5.1* to see more details on importing a source document.

7.3. Generate XBRL

This function is for you to validate and generate the XBRL financial statements and rectify errors if any.

Please refer to *section 6* to see more details on the Validate.

7.4. Template

7.4.1. View templates

1. **Click View templates on the Tool Box as shown in Figure 66.**

Figure 66

2. **The view template pane will appear in the right pane as shown in Figure 67. The pane shows the list of all the templates present in the selected taxonomy.**

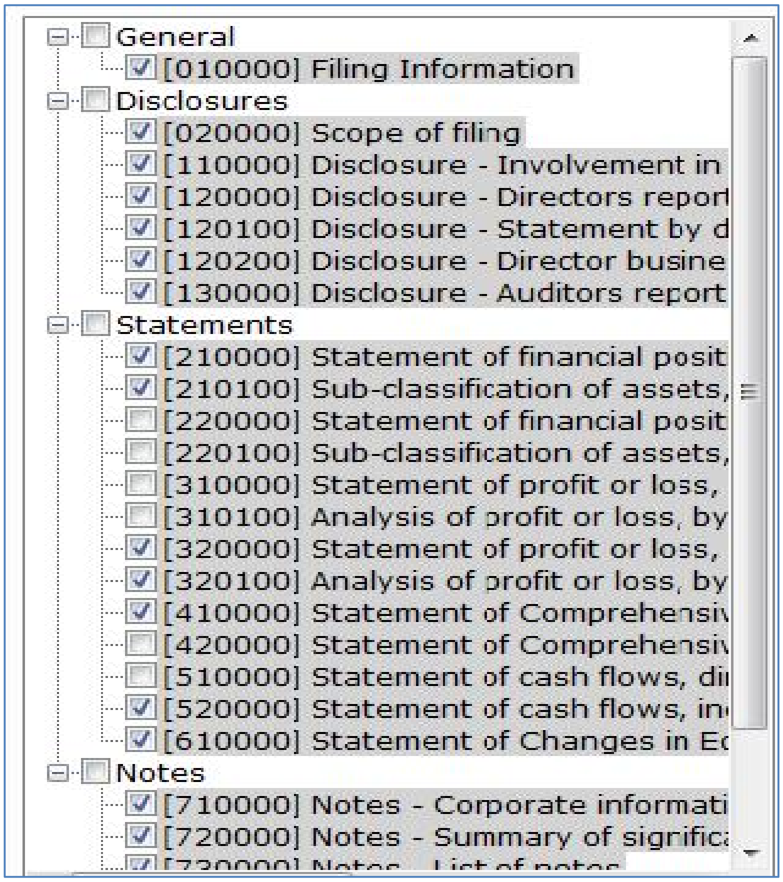


Figure 67

7.4.2. Clear template data

1. **Click Clear template data on the Tool Box as shown in Figure 68.**

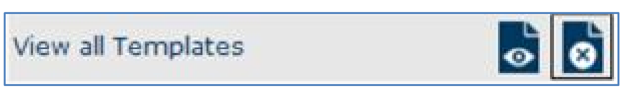


Figure 68

2. **All values/footnotes/notes/company labels will be deleted from the template.**

7.5. Note- text block

7.5.1. View / edit

1. **Select text block field as shown in Figure 69.**

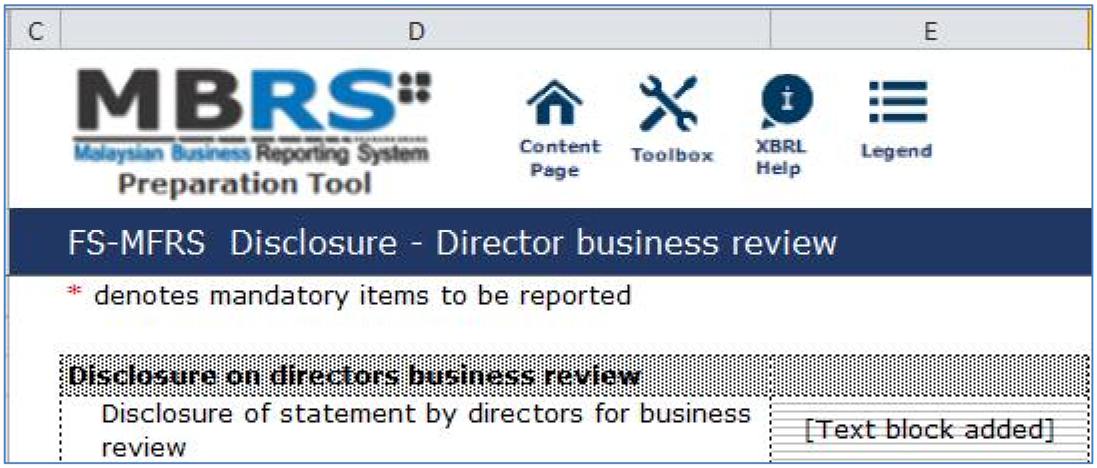


Figure 69

2. **Click View/Edit notes as shown in Figure 70.**

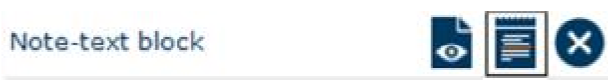


Figure 70

3. **Text editor will open up displaying the text saved in the text block field.**

To view the notes in Preview panel, select text block field where notes have been added and click on Preview.

7.5.2. Delete text block

1. **Select text block fields in which notes have been added.**
2. **Click Delete notes on the Tool Box as shown in Figure 71.**

Figure 71

3. **A message box will appear confirming the action.**
4. **Click Yes to delete the note, or No to abort the action.**

7.6. Footnotes

Footnotes are created to disclose additional information about a line item. Use this function, you can manually create, view or edit footnotes. You can also delete footnotes using this function.

7.6.1. Create

1. **Select cell in which numeric value has been entered.**
2. **Click Create / View / Edit Footnotes on the Tool Box as shown in Figure 72.**

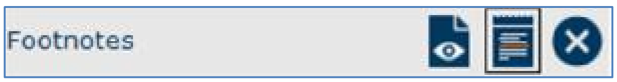


Figure 72

3. **A text editor will show for you to create/view/edit footnote as shown in Figure 73.**

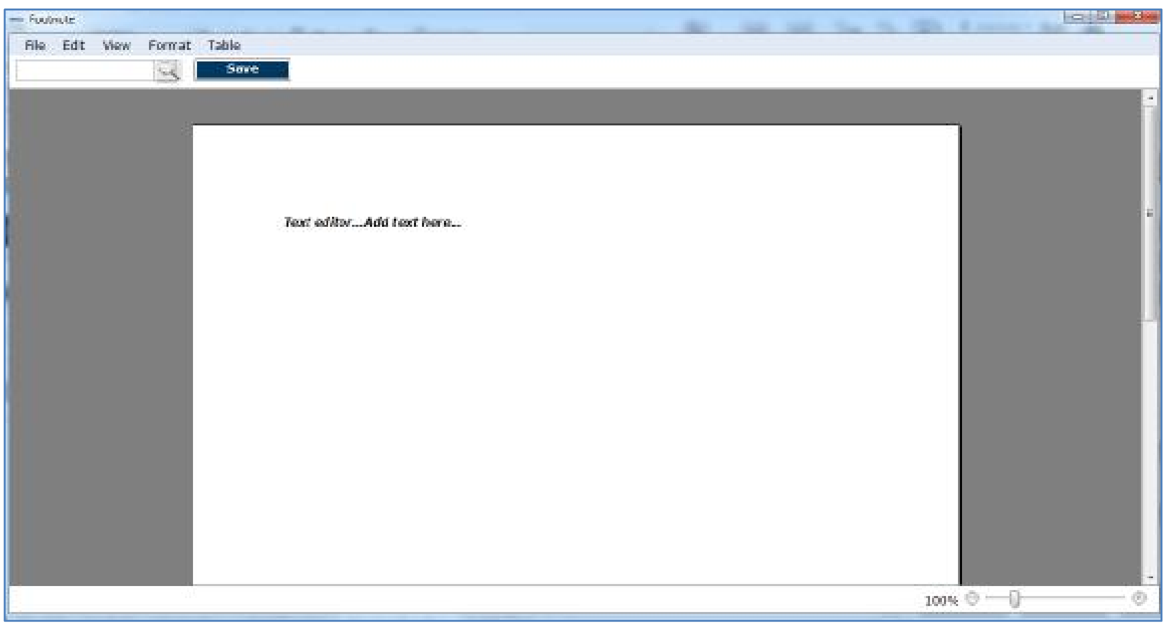


Figure 73

4. **Type the footnote. Save and close the text editor.**
5. **Footnote will be assigned to the selected cell as shown in Figure 74.**

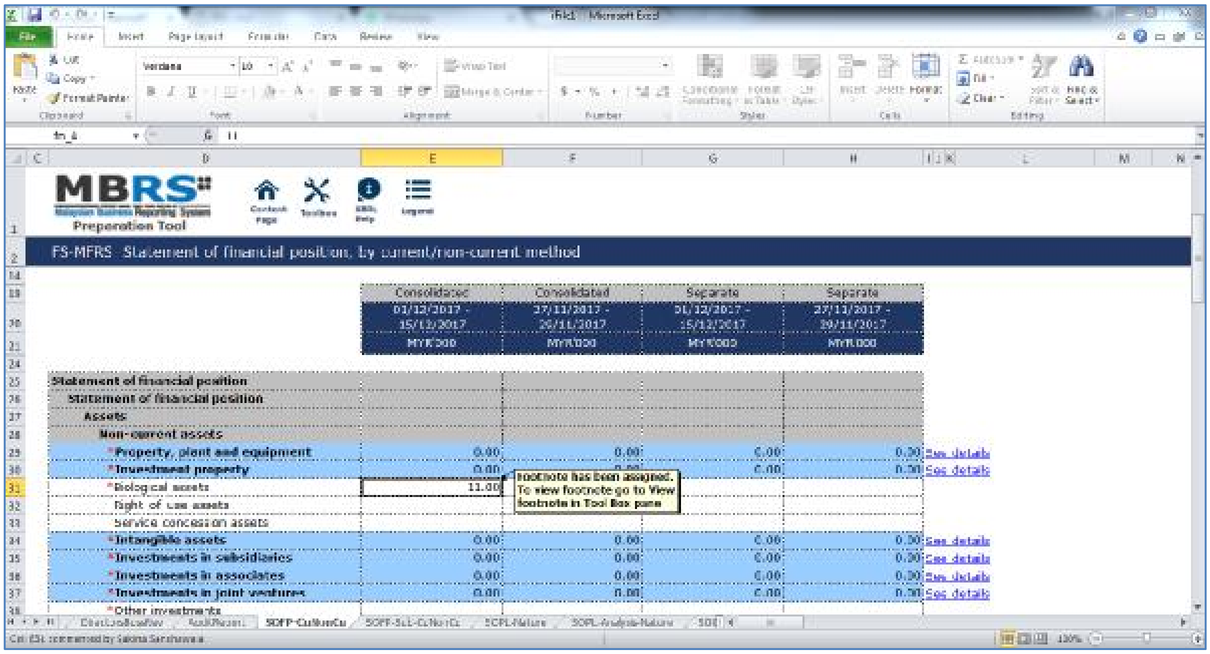


Figure 74

Preparer can also drag-and-drop multiple rows from the source document to the tool templates. These multiple items will be aggregated and assigned to the element on which they are dropped. A footnote will be automatically created to show the aggregated value and its components. Please refer to section 5.4.1.2 for more details.

7.6.2. View / edit footnote

1. **Select number cell in which footnote has been assigned.**
2. **Click Add / View / Edit Footnotes on the Tool Box.**
3. **Footnote will be shown in the text editor.**

   You can also view and edit the footnotes in the Preview pane. Please refer to *section 7.4* for more details.

7.6.3. Delete selected footnote

1. **Select number cell(s) in which footnote has been assigned as shown in Figure 75.**

Figure 75

2. Click Delete Selected Footnotes on the Tool Box as shown in Figure 76.

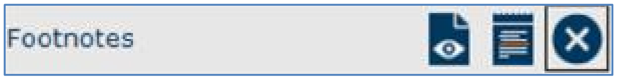


Figure 76

3. A message will be displayed to confirm the deletion. Click Yes to delete or No to abort.

7.7. Freeze Pane

This function allows you to freeze a portion of the templates, and to scroll the rest of the templates. You can also use this function to unfreeze panes in the templates.

1. Select a section in the template as shown in Figure 77.

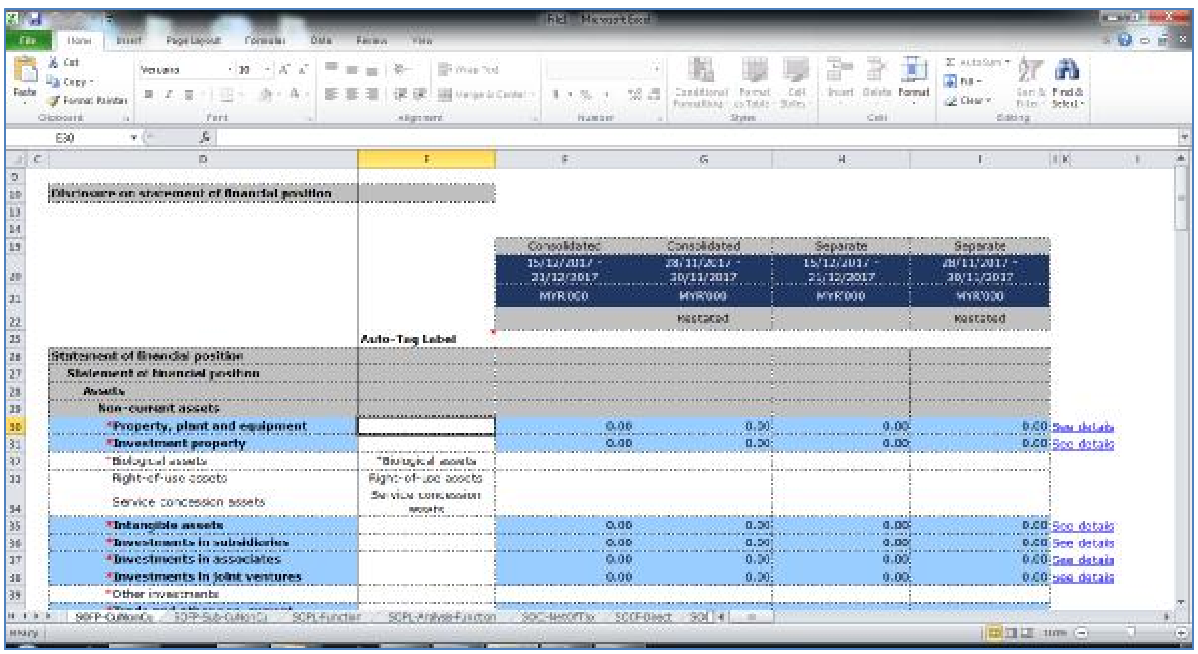


Figure 77

2. Click on Freeze Pane as shown in Figure 78.

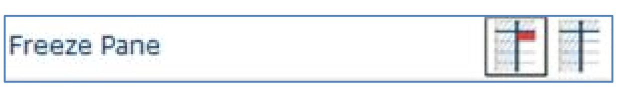


Figure 78

3. Freeze Pane will apply on the templates.

4. Click **Unfreeze Pane** as shown in Figure 79, and you can unfreeze pane.

Figure 79

7.8. Auto Save

By default, the preparation tool automatically saves the templates every 3 minutes. This function allows you to disable the Auto Save function, and change the time Interval.

1. Select/unselect the check box in Figure 80 to enable/disable Auto Save.

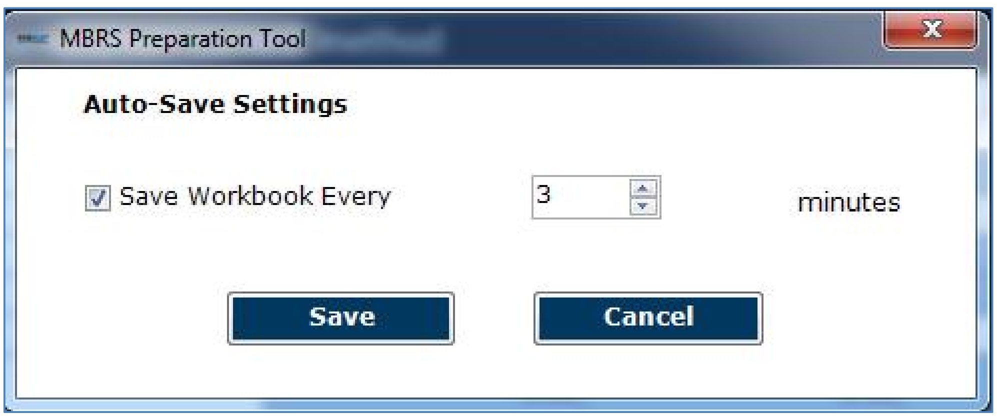


Figure 80

2. Set the time interval in minutes to Auto Save the templates.
3. Click **Save** to save your changes.

7.9. Hide/show untagged rows

This function allows you to hide or show the untagged rows. Rows which do not have any values in the templates are known as untagged rows.

7.9.1. Hide All

1. Click **Hide Untagged rows** on the Tool Box as shown in Figure 81.

Figure 81

2. All untagged rows will hide from the current template.

7.9.2. Hide Selected

1. Select rows in the template
2. Click Hide Selected Untagged rows on the Tool Box as shown in Figure 82.

Figure 82

3. Untagged rows among the selected rows will hide from the current template.

7.9.3. Un-Hide

1. Click Un-hide Untagged rows on the Tool Box as shown in Figure 83.

Figure 83

2. All the untagged rows will appear on the current template.

7.10. Auto tag label column

7.10.1. Show

1. Click Show Company label column on tool box as shown in Figure 84.

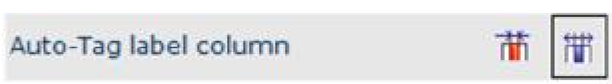


Figure 84

2. Company label column will be displayed on the template as shown in Figure 85.

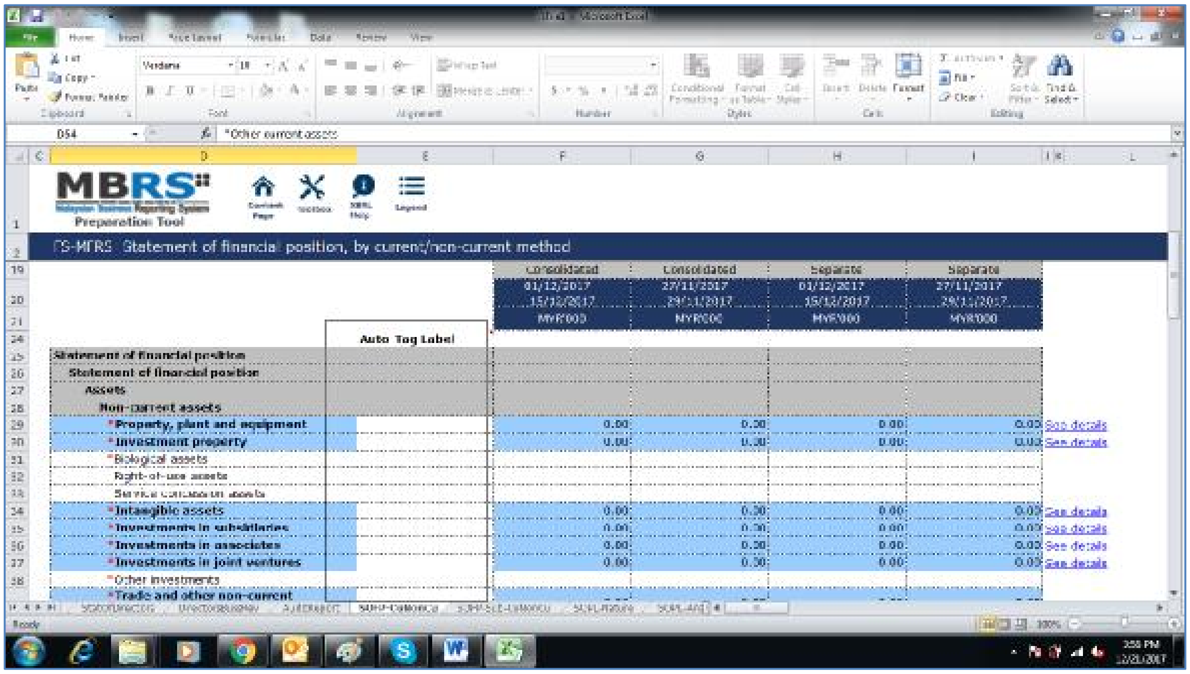


Figure 85

7.10.2. Hide

1. **Click Hide Company label column on tool box as shown in Figure 86.**

Figure 86

2. **Company label column will be hidden from the template as shown in Figure 87.**

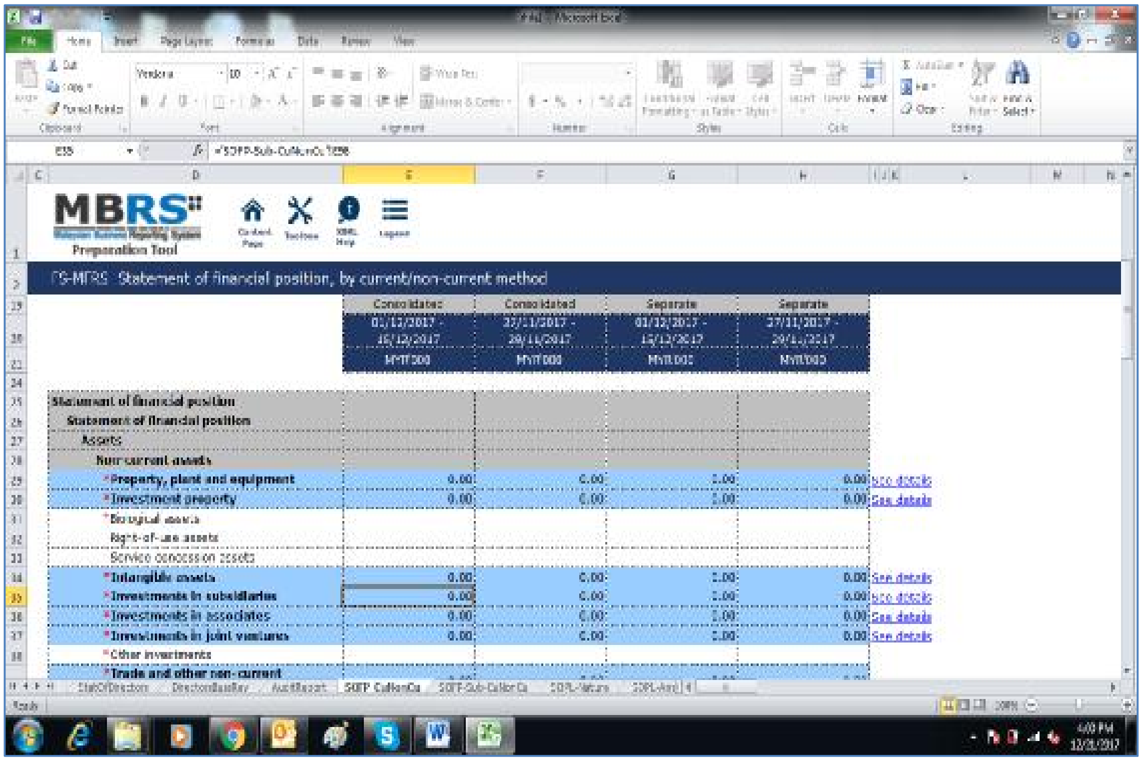


Figure 87

Data entered in the Company label fields will NOT be lost if user toggles between hide and show company label fields.

7.11. Rules Repository

Rule repository saves all the mapping rules between company labels and taxonomy items. The mapping rules are used by Auto Tag function. There are two types of mapping rules:

- **One to one mapping rules: These are rules where one company label is mapped to one taxonomy item, for example, company label "Stock" is mapped to "Inventories" in taxonomy.**
- **Many to one mapping rules: These are rules where multiple company labels are mapped to one taxonomy item. In this case, the multiple line items in the AGM financial statements will be aggregated to the one taxonomy item in the template, and a footnote will be created by the preparation tool to show what the aggregated item comprises. For example, company labels "stock of finished goods" and "stock of raw materials" are mapped to "Inventories" in taxonomy.**

The mapping rules are automatically created when you manually map the line item on the source document to taxonomy items using drag-and-drop. The following sections how you can view/edit and import/export the rules repository.

7.11.1. View/edit

1. **Click View/Edit Rules Repository on the Tool Box as shown in Figure 88.**

Figure 88

2. **Rules repository opens with all the rules created for taxonomy labels as shown in Figure 89.**

Figure 89

<u>How to use the buttons boxed up in Figure 89:</u>

b. **Inconsistencies: For the same taxonomy item, mapping rules can be different for different companies. Click Inconsistencies, you will see a list of these taxonomy items where different mapping rules exist in the rules repository.**
c. **Delete rules: Select a mapping rule, and click Delete rules to delete the mapping rule.**
d. **Shared rules: The rule repository might have rules stored for different companies. Users can choose to share a mapping rule under one company, so that the mapping rule will be used when you perform Auto Tag for other companies. To share the rules, you can**
    i. **Select either the Company Name or the mapping rule category (one-to-one/many to one)**
    ii. **Click Share rules button**

e. **Stop sharing**: Similarly, users can choose not to share the rules.
    i. Select either the Company name or the mapping rule category (one-to-one/many to one)
    ii. Click **Stop sharing** button
f. **Export to Excel**: Click this button to export rules repository into Excel spreadsheet.

7.11.2. Import

This function allows you to import rules repository (in XML file) created by other preparers.

1. Click **Import Rules Repository** on the Tool Box as shown in Figure 90.

Figure 90

2. Select relevant xml file for Rules Repository and click **Open**.

3. Screen will be displayed as shown in Figure 91.

Figure 91

a. Click **Add**. Imported rules are added to the existing Rules Repository.

b. Click **Overwrite** to replace existing mapping rules with the new rules in the imported Rules Repository.

7.11.3. Export

This function allows you to export Rules Repository into an XML file. The file can be shared with others to help their preparation.

1. **Click Export Rules Repository on the Tool Box as shown in Figure 92.**

Figure 92

2. **Select location folder and save the Rule Repository in XML file.**

7.12. Import XBRL data

This function allows you to import prior year figures on the templates in the preparation tool.

Please refer to *section 5.5* to see more details.

7.13. Taxonomy viewer

Currently, there are certain types of mapping that can be performed.

1) One item within financial statements can be mapped to a single element in a one-to-one relationship. For example: Fixed assets within financial statements can be mapped to Property, Plant and Equipment concept within the taxonomy.

2) Many items within financial statements can be aggregated together to be mapped to a single element because they are sub-categories of the element. For example, Trade receivables and other receivables within financial statements can be aggregated to be mapped to Trade and other receivables within the taxonomy.

The taxonomy viewer is a function for you to assist you in these two types of mapping. After clicking on taxonomy viewer, you will see the screen as shown in Figure 93.

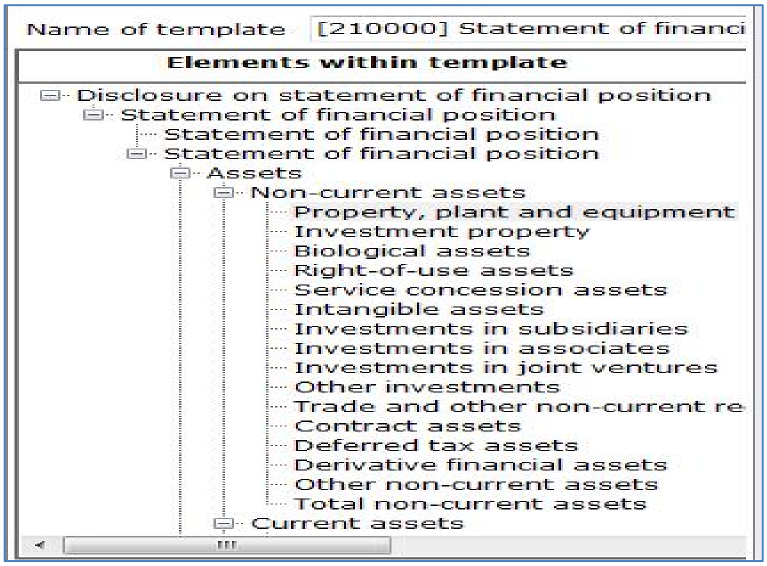


Figure 93

How to use the Taxonomy viewer:

1. **Go to the template where an element needs to be searched.**
2. **Click Taxonomy viewer on the lower panel of the Tool Box as shown in Figure 94.**

Figure 94

3. **The taxonomy viewer will be loaded on the right to the templates.**

To help you with your mapping, the taxonomy viewer will also search whether your item is a sub-category of any element within the template as mentioned above in the second type of mapping. This will provide an indication on which element you should aggregate under.

Under such instances, the section “Related child elements” will indicate that your term searched is a ‘child’ or sub-category of an element within the template.

7.14. Delete cell value

1. **Select fields in which values have been added.**
2. **Click Delete cell value on the Tool Box as shown in Figure 95.**

Figure 95

7.15. Appendix

Tool Box Functions applicable for different type of submission

#	Tool Box Functions	Financial Statement and Key Financial Indicators	Annual Return	Exemption Application
1	View Templates	Yes	No	No
2	Note-Text Block	Yes	Yes	Yes
3	Footnotes	Yes	No	No
4	Freeze Panes	Yes	Yes	Yes
5	Auto Save	Yes	Yes	Yes
6	Untagged Rows	Yes	No	No
7	Auto Tag label column	Yes	No	No
8	Rules Repository	Yes	No	No
9	Review Copy	Yes	No	No
10	Import of XBRL data	Yes	Yes	Yes
11	Taxonomy Viewer	Yes	Yes	Yes
12	Delete cell value	Yes	Yes	Yes