White paper for Auditors

(Financial Reporting)

Project Name: XBRL Implementation for Capital Market Authority Oman

SR No	Concerned Party	Sections Need to Review	Sections Good to Review
1	Auditors using XBRL E-Filing Portal	1, 2, 4	All

January, 2021

Version No: 1.4

IRIS Business Services Limited

Table of Contents

1 INTRODUCTION 1

1.1 Overview 2
1.2 Glossary of Terms 3

2 SPECIFIC REQUIREMENTS: XBRL E-FILING PLATFORM 4

2.1 Auditor Super User (Partner) Accessing XBRL E-Filing Portal 4
2.1.1 Auditor Super User (Partner) Registration 4
2.1.2 Auditor Super User: Login 6
2.1.3 Auditor Super User: Edit Profile 7
2.2 Company Auditor Association 8
2.2.1 Approve/Reject Auditor Association 8
2.3 Filing management – XBRL Filing 9
2.3.1 View Filings 9
2.3.2 Rendering 10
2.3.3 Filing Tracker 11
2.3.4 Filing Workflow 11
2.3.5 View Filing calendar 13
2.4 Downloads 14
2.4.1 Download Installer 14
2.4.2 Download Taxonomy 15

3 ANNEXURE: XBRL E-FILING PLATFORM 16

3.1 Auditor Super User (Partner) Accessing XBRL E-Filing Portal 16
3.1.1 Auditor Super User (Partner) Registration 16
3.1.2 Auditor Super User: Login 20
3.1.3 Auditor Super User: Forgot Password 22
3.1.4 Auditor Super User: Unlock Account 24
3.1.5 Auditor Super User: Change Password 25
3.1.6 Auditor Super User: Edit Profile 27
3.2 Company Auditor Association 30
3.2.1 Approve/Reject Auditor Association 30
3.3 Filing management – XBRL Filing 33
3.3.1 View Filings 33
3.3.2 Rendering 35
3.3.3 Filing Tracker 38
3.3.4 Filing Workflow 40
3.3.5 View Filing calendar 42
3.4 Downloads 45
3.4.1 Download Installer 45
3.4.2 Download Taxonomy 46

4 ANNEXURE: XBRL TAXONOMY 48

4.1 Introduction to XBRL 48
4.2 Specifications of entry points 52
4.2.1 Banks 52
4.2.2 Islamic Banks 54
4.2.3 Insurance companies and Reinsurance companies 56
4.2.4 Islamic Insurance (Takaful Companies) 58
4.2.5 Insurance Brokers and Third party administrators 60
4.2.6 Finance companies 63
4.2.7 Investment Funds 65
4.2.8 Manufacturing Companies 67
4.2.9 Services Companies 70
4.2.10 Investment Companies 73
4.2.11 Investment Companies (Holding) 75
4.2.12 Other (Miscellaneous) Category 79
4.2.13 Securities brokerage entities 82
4.2.14 Non-brokerage licensed entities 85
4.3 Presentation Methods used in entry points 87
4.4 Levels of Tagging 89
4.4.1 Detailed Tagging 89
4.4.2 Text block Tagging 90
4.4.3 Detailed + Text block Tagging 90
4.4.4 Text block + Table Tagging 91

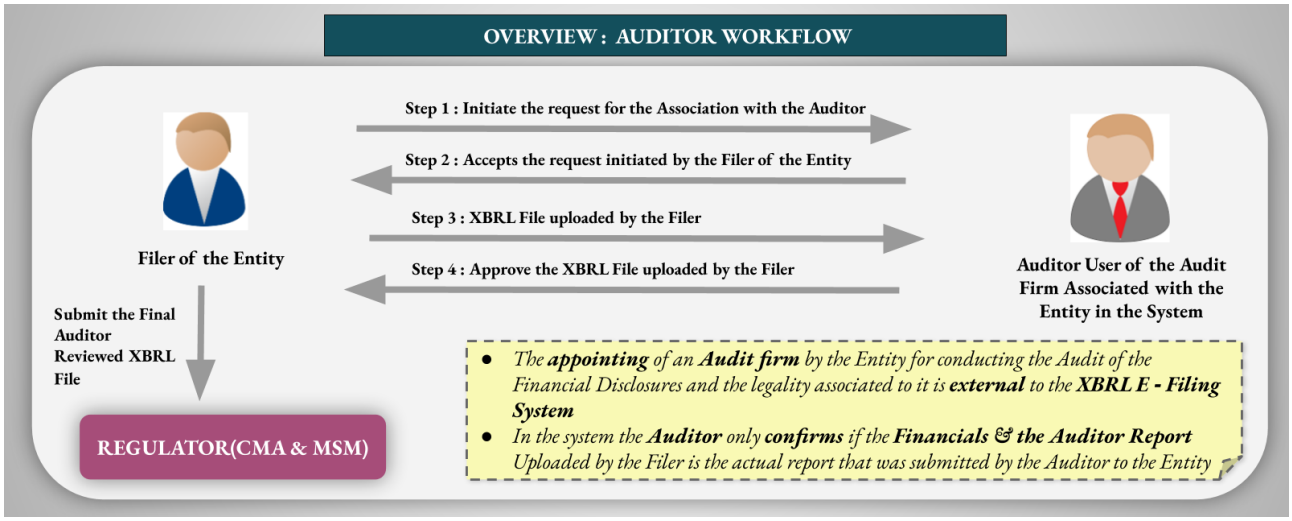
1 INTRODUCTION

The Capital Market Authority (CMA) of Oman is the most important regulators in Oman. They need to set up a XBRL based filing system, which will standardize and automate the receipt of financial information based on XBRL; and thereby increase the reliability and availability of reported information to all the interested parties.

This document covers the end to end requirements of the solution provided to collect financial data in structure format using XBRL standards, which is iFile Tool solution, and also the specifications of the XBRL E-Filing platform, which will be used for uploading the XBRL filing statements and managing them.

Hence, the detail specification about the iFile tool and the E-Filing XBRL platforms is been stated to provide better understanding of the system, for the listed and/or licensed companies operating in Oman.

1.1 OVERVIEW



Overview of Auditor Workflow

- The Filer will initiate the request for the association with the auditor from whom the filer needs to review their filings
- This auditor will be the one who has audited company's financial outside of XBRL E-Filing portal. Company will associate with the same auditor on XBRL E-filing portal and get their financial XBRL filing reviewed from the same auditor on the on this platform.
- After the successful association between the Filer and the Auditor is created in the system, the Auditor will receive the notification, when the Filer submits the Filing in the System and needs to be reviewed from the auditor.
- The Auditor can review the Filing submitted by the Filer of the Entity and mark the same as Approved.
- Post the Auditor approves the filing the same can be finally reviewed by the Filer of the Entity
- After the Final review of the File is done the same can be submitted to the Regulator (CMA/MSM) by the Filer for further Processes.

1.2 GLOSSARY OF TERMS

Term/Acronym	Definition
XBRL	extensible Business Reporting Language
BRD	Business Requirement Document
CSU	Company Super User (Filer)
ASU	Auditor Super User (Auditor from Audit firm)
XBRL E-Filing Portal	XBRL E-Filing Platform

2 SPECIFIC REQUIREMENTS: XBRL E-FILING PLATFORM

XBRL E-Filing Platform is an electronic filing system to store financial data submitted by the companies in XBRL format and render it. The Instance document, which is the output of the iFile tool, referred as 'filing' will be managed on this filing platform. The filings uploaded by the companies and needs to be reviewed from auditors will be redirected to the auditor users on XBRL E-Filing portal.
Only the registered audit firm users i.e. the auditor super user will be able to access the filings and manage them. Post registration on XBRL E-Filing portal and CMA's approval, auditor super users will be able to login with the received credentials on the portal. The details regarding the same are given below:

2.1 AUDITOR SUPER USER (PARTNER) ACCESSING XBRL E-FILING PORTAL

To form the association with the entities and review their filings on XBRL E-Filing platform, the users of the audit firm's i.e. the partners of the accredited audit firms by CMA are required to register on the XBRL E-Filing portal. This public registration link would be made available on the XBRL E-Filing portal. The Auditor super user i.e. the partners of the accredited audit firms would be submitting their registration using this public link. This registration requests will be reviewed and approved by the CMA regulator. Post approval from CMA, the Auditor super user would receive the credentials on the email address provided during the registration. These credentials will be used to login into XBRL E-filing portal.

2.1.1 Auditor Super User (Partner) Registration

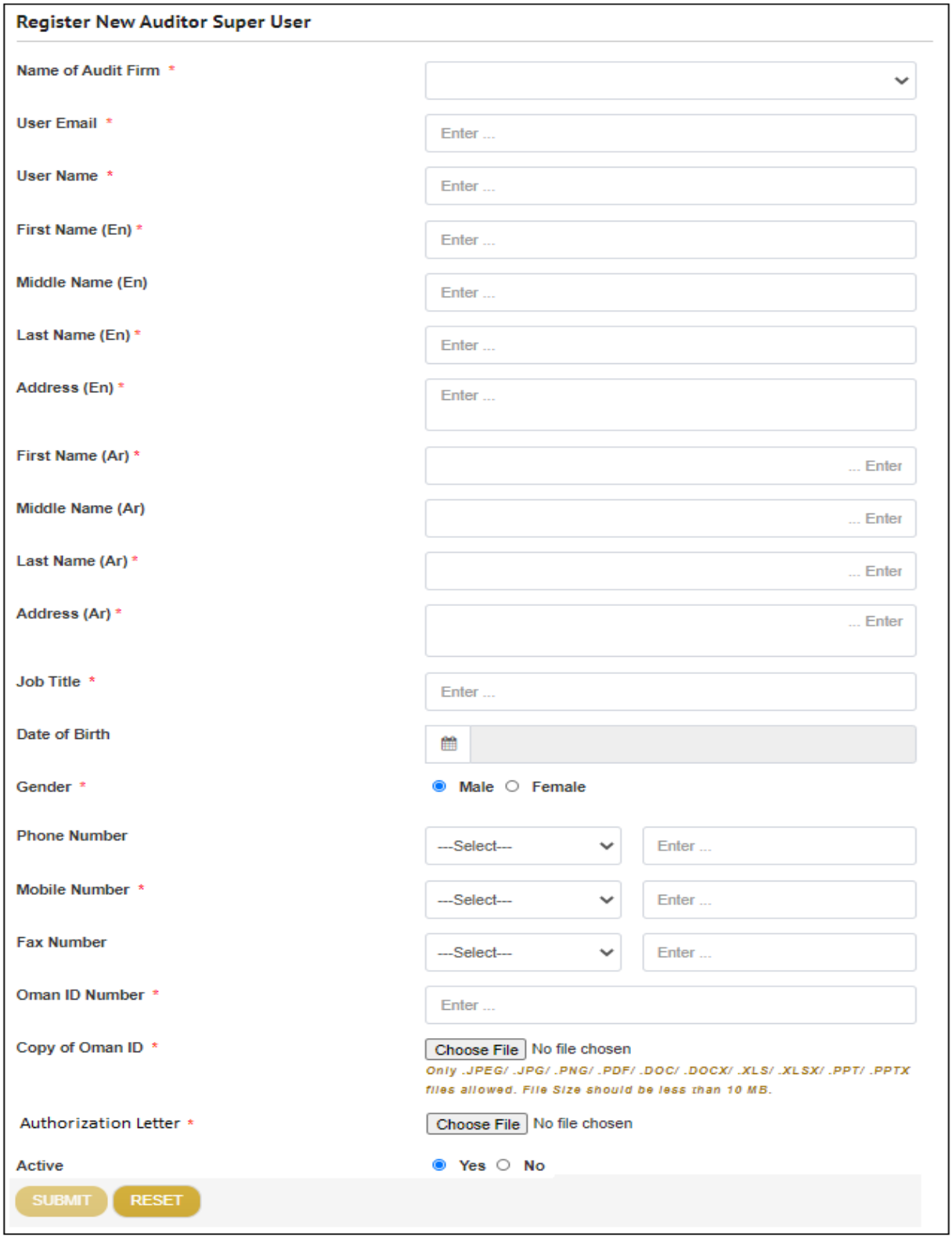
BP2.1.1: Business process

- The Partners i.e. Auditor Super users of an audit firm accredited by CMA will be able to do the registration using the registration form provided on the public link of XBRL E-Filing portal for Auditor super users.
- Post successful registration, the request will be sent to the CMA.
- CMA will approve the request post verification of the data mentioned during the registration process.
- Post approval, the valid credentials will be sent on the registered email address of auditor super

user.

- Click here to view detailed description

Screenshots (reference only)



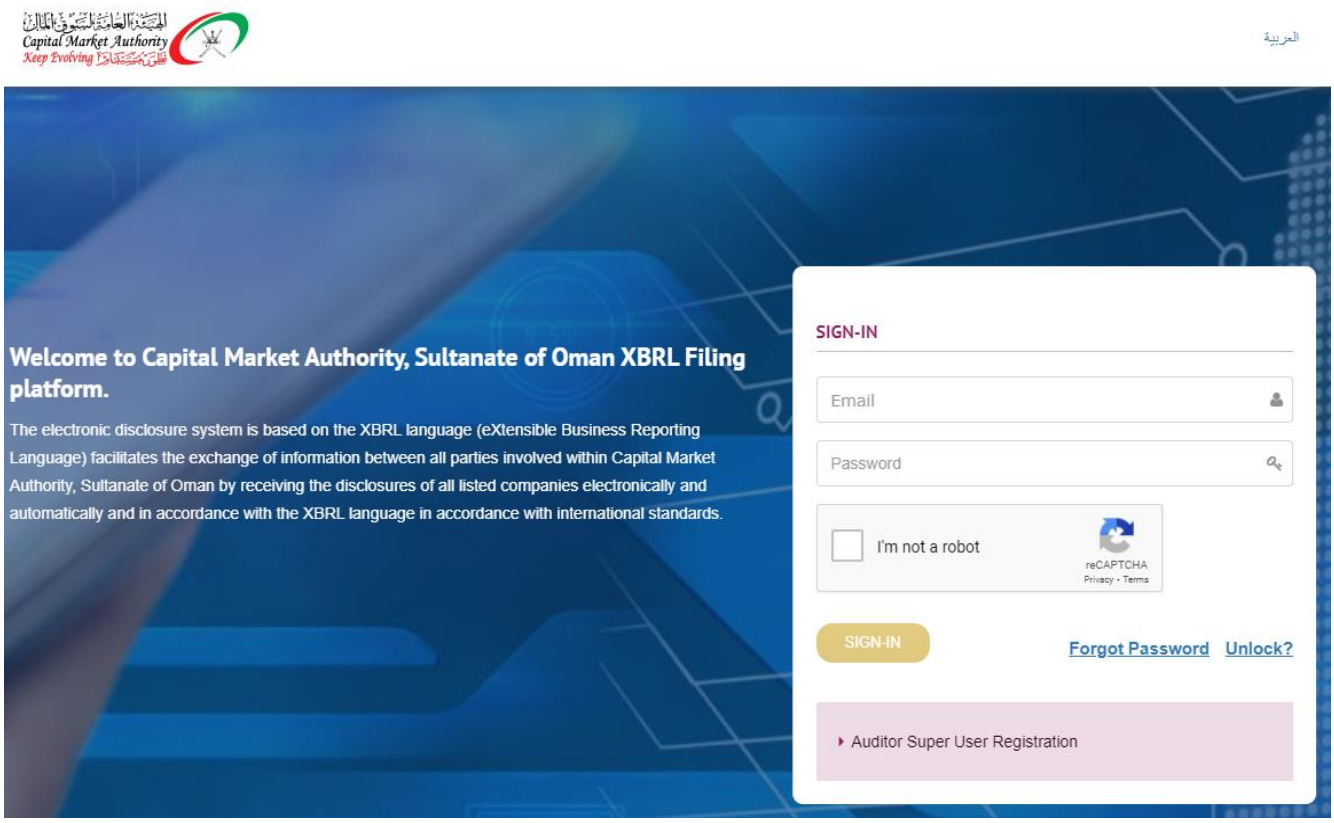
Public registration form for Auditor Super User

2.1.2 Auditor Super User: Login

BP2.1.2: Business process

- The Auditor super users will be able to login into the XBRL E-Filing portal via the provided public link.
- The Auditor super can login for the first time using the credentials received on his/her email address which was provided during the registration process.
- The Auditor super user will be asked to set the password when logged in for the first time.
- The other features like Forget password, Unlock account, and Change password features will also be available for the auditor super user.
- Click here to view detailed description

Screenshots (reference only)



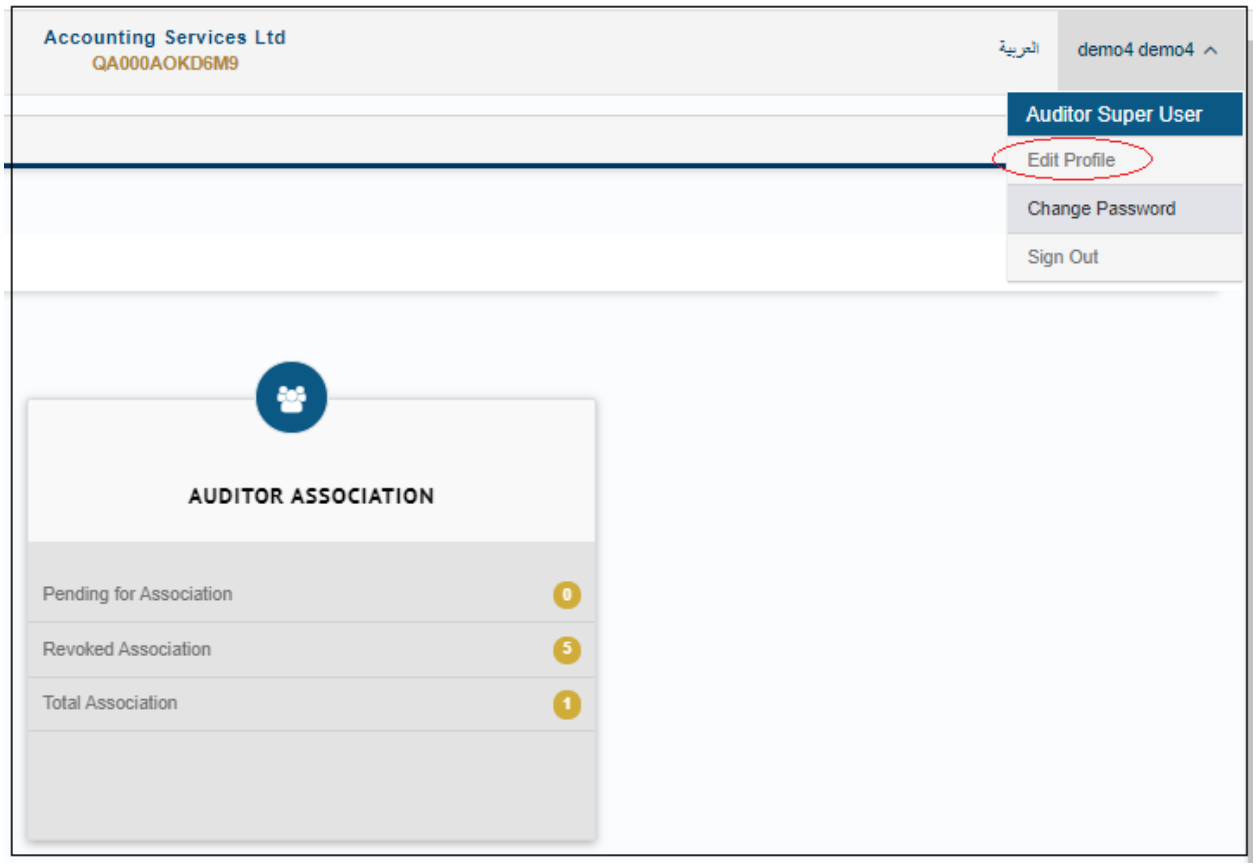
Log in page for Auditor Super User

2.1.3 Auditor Super User: Edit Profile

BP2.1.3: Business process

- The Auditor users will be able to edit the basic details of his profile.
- Post successful submission of, the request will be sent to the CMA.
- CMA will approve the request, post verification of the data.
- Post approval, the updated profile details will be reflected in the users profile details.
- Click here to view detailed description

Screenshots (reference only)



Edit profile option for Auditor Super User

2.2 COMPANY AUDITOR ASSOCIATION

To review the filings from the auditors on XBRL E-Filing platform, the company has to form an association with the concerned Audit firm available on the Platform. The auditor association will be initiated by company super user registered on XBRL E-Filing platform.

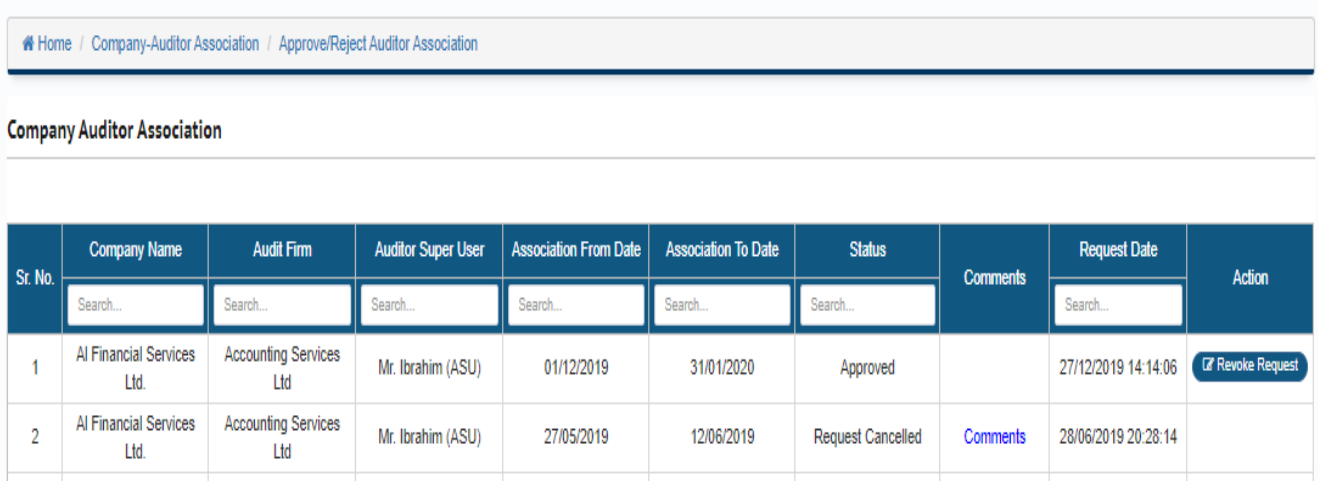
The auditor user will respond to the request for association initiated by company. Below are the details.

2.2.1 Approve/Reject Auditor Association

BP2.2.1: Business process

- The Auditor users will be able to view the requests initiated by the entities for forming an association.
- The Auditors has option to either accept the request and form association with the entity, or reject the request.
- All the details of the request including status of association, comments, etc., can be viewed in this grid.
- Click here to view detailed description

Screenshots (reference only)



Sr. No.	Company Name	Audit Firm	Auditor Super User	Association From Date	Association To Date	Status	Comments	Request Date	Action
	Search...	Search...	Search...	Search...	Search...	Search...		Search...	
1	Al Financial Services Ltd.	Accounting Services Ltd	Mr. Ibrahim (ASU)	01/12/2019	31/01/2020	Approved		27/12/2019 14:14:06	Revoke Request
2	Al Financial Services Ltd.	Accounting Services Ltd	Mr. Ibrahim (ASU)	27/05/2019	12/06/2019	Request Cancelled	Comments	28/06/2019 20:28:14	

2.3 FILING MANAGEMENT – XBRL FILING

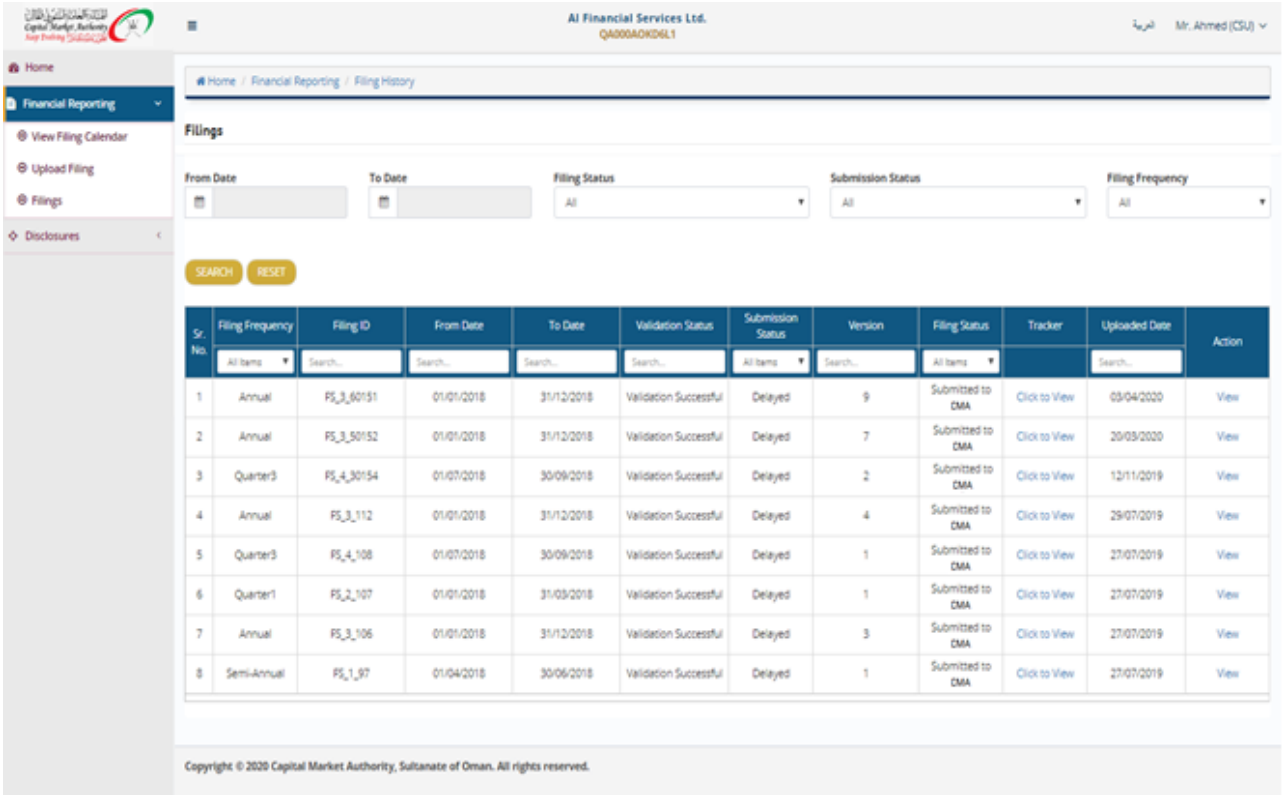
The XBRL filing routed to Auditor will be managed on the XBRL E-filing portal.. The details of the same are given below

2.3.1 View Filings

BP2.3.1: Business process

- The Auditor user will be able to view the filings which required auditors review on the filings.
- Filing related details like filing ID, Start date, End date, filing status, etc., will be displayed in the grid.
- Click here to view detailed description

Screenshots (reference only)



2.3.2 Rendering

BP2.3.2: Business process

- The Auditor users will be able to view the rendering of filings.
- The submitted data in the XBRL filings will be rendered as shown in the screenshot.
- Click here to view detailed description

Screenshots (reference only)

Company Details	
Company Name	BANK MUSCAT
ISIN Number	OM0000002796
Filing Type	Annual
Attachments	XBRL File Financial Statement English PDF , Financial Statement Arabic PDF
External Auditor Certificate	External Auditor Certificate
Name of the Signatory	Signatory1

Entity Contact Information	
Uploaded By	Bank Muscat CSU
Email	bankmuscat_csu@mailinator.com
Mobile Number	974~1234
Comments	

[100000] Filing Information

Download as

[100000] Filing Information

General information about financial statements	
Commercial Registration (CR) number	1/14573/8
Name of reporting entity	BANK MUSCAT
Type of company	SAOG
Licensing Status	Licensed with CMA
Licensed for	Capital Market
Type of Fund	Not Applicable
Sector	Financial Sector
Sub-sector	Banking
Category of filer	Banks
Reporting period frequency	Annual
Whether reporting entity is preparing financial statements for the first financial period since its establishment	No
Reporting period start date	01/01/2019
Reporting period end date	31/12/2019
Description of reporting currency	Omani Rial
Level of rounding off for monetary values	Actuals
Description of nature of financial statements	Audited
Preparation format	Consolidated
Taxonomy Version	1.0
Instance created by	iFile Version 1.0.5

2.3.3 Filing Tracker

BP2.3.3: Business process

- The filing tracker will allow tracking the status of the filings.
- Tracker can be viewed for each filing available in the view filings grid.
- After clicking on the tracker link against any filing, the graphical representation of the filing status will be shown as given in the screenshot.
- Click here to view detailed description

2.3.4 Filing Workflow

BP2.3.4: Business process

- The filing submitted by entity which needs to be reviewed from the auditors will be shared with associated auditor user
- Auditor user can review and take action on the filing as Approve/Reject as shown in the screenshot below.
- Post Approval from auditor, the filing will move to entity where they can submit the reviewed filing to the regulators.
- Filings rejected by the approval cannot be sent to the regulators and the flow of filing will end.
- Click here to view detailed description

Screenshots (reference only)

Company Details	
Company Name	Bank
CR Number	7887854
Filing Type	Annual
Attachments	XBRL File , Financial Statement Arabic (PDF), Financial Statement English (PDF) Excel File

Entity Contact Information	
Uploaded By	hk kh
Email	doha_csu@mailinator.com
Mobile Number	974~3131456464897
View Comments	

[100100] Filing Information

Download as

[100100] Filing information

Filing information	
Disclosure of reporting entity information	
Name of reporting entity (English)	Demo Bank
Name of reporting entity (Arabic)	بنك الدوحة
Explanation of change (if any) in name for reporting entity from end of preceding reporting period (English)	None
Explanation of change (if any) in name for reporting entity from end of preceding reporting period (Arabic)	None
Identification number of reporting entity issued by regulator	7887854
Sector of reporting entity	Banks and financial services
Disclosure of document information	
Whether nature of business of reporting entity is "Conventional" or "Islamic"	Conventional
Whether reporting entity is preparing financial statements for first time since establishment of entity	No
Basis of accounting	Going concern basis
Type of calendar followed	Gregorian
Reporting period frequency	Annual
Current reporting period start date	01/01/2018
Current reporting period end date	31/12/2018
Previous reporting period start date	01/01/2017
Previous reporting period end date	31/12/2017
Nature Of financial statements	Consolidated
Status of audit of financial statements	Audited
Reporting currency	Qatari Riyal

Filing Approval

Comments

Attachments Choose File No file chosen

APPROVE REJECT BACK

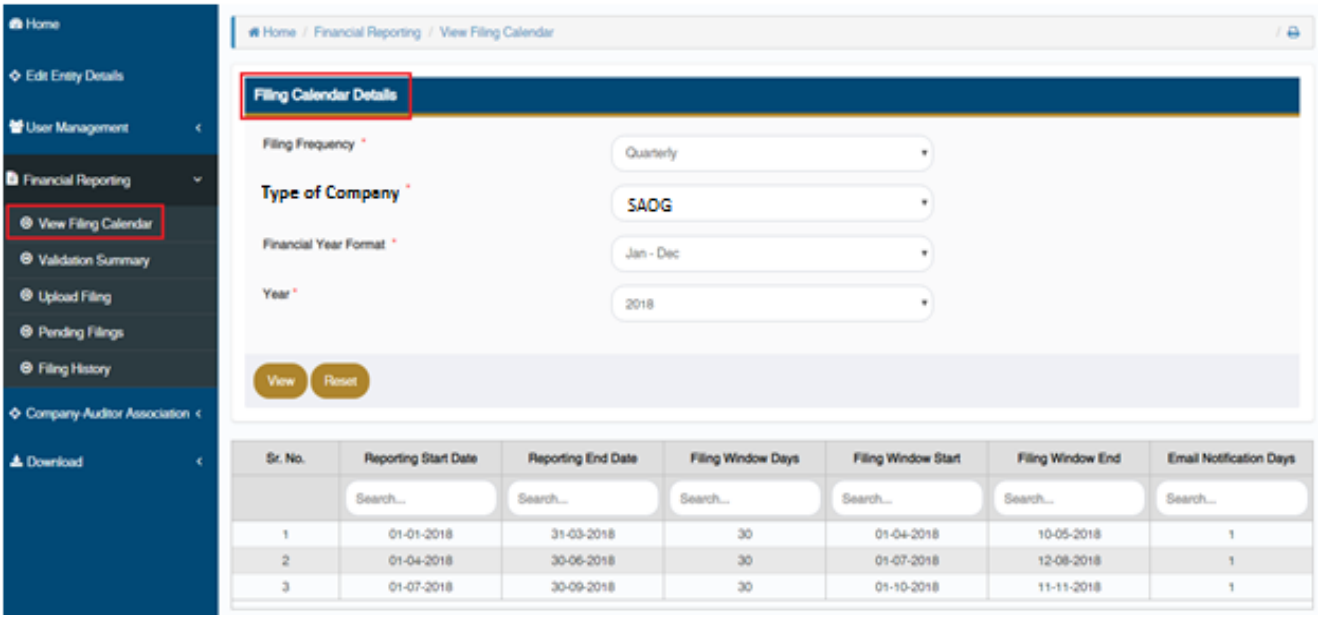
Action to be taken on XBRL filing by Auditor Super User

2.3.5 View Filing calendar

BP2.3.5: Business process

- The Auditor users can view filing calendar as defined by CMA regulator for various filing combinations.
- The filing calendar for a particular Filing frequency, Type of company and Financial Year Format combination can be viewed.
- Click here to view detailed description

Screenshots (reference only)



2.4 DOWNLOADS

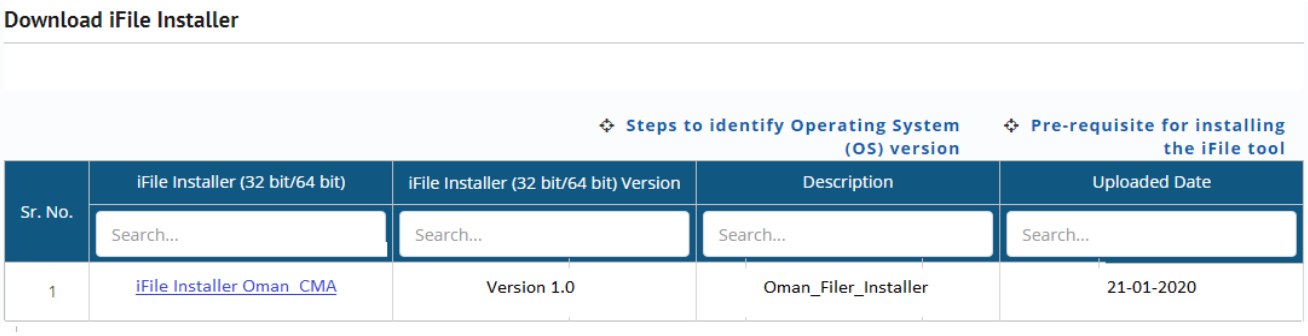
The Authorized Auditor Super user of XBRL E-Filing portal will be able to download the Taxonomy and/or iFile Client Tool Installer. The below features are used to download the latest updates for Taxonomy/iFile Client Tool.

2.4.1 Download Installer

BP2.4.1: Business process

- The Auditor users will be able to download the ifile installer uploaded on the XBRL E-Filing portal by CMA regulator
- The grid will display all the active installers made available on the XBRL E-Filing portal
- The Prerequisites for installing the iFile tool link will be made available on this page
- The steps to identify operating system (OS) version link will be made available on this page
- Click here to view detailed description

Screenshots (reference only)

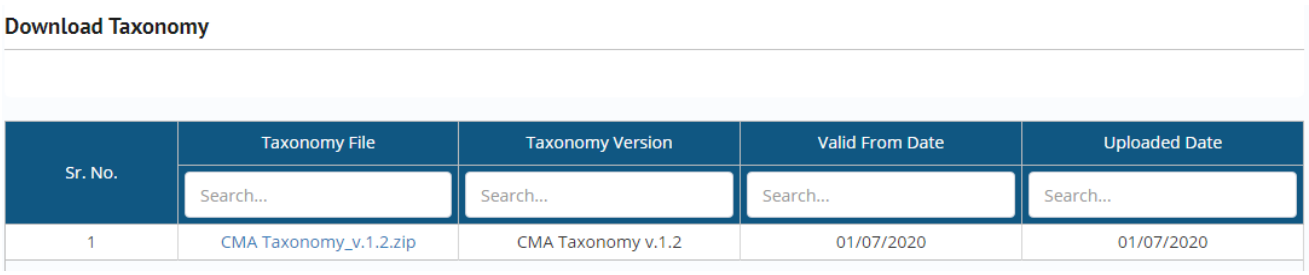


2.4.2 Download Taxonomy

BP2.4.2: Business process

- The Auditor users will be able to download the Taxonomy uploaded on the XBRL E-Filing portal by CMA functional Admin user
- The grid will display all the active taxonomy made available on the XBRL E-Filing portal.
- Click here to view detailed description

Screenshots (reference only)



3 ANNEXURE: XBRL E-FILING PLATFORM

Details of the features mentioned in the above sections are covered in the below section.

3.1 AUDITOR SUPER USER (PARTNER) ACCESSING XBRL E-FILING PORTAL

3.1.1 Auditor Super User (Partner) Registration

BP3.1.1: Business process

Objective	Registering details of new Super user for already registered Audit Firms in XBRL E-filing portal using public link available on login page.
User story description	As a public user, I should be able to register new Super User for already registered Audit Firm in XBRL E-Filing portal.
Navigation	Auditor Super User Registration (Public portal)
Pre-Condition	User is on XBRL E-Filing portal login page.
Business Requirement:	Public user is able to submit request for registering new Super User for already registered Audit Firm in XBRL E-Filing portal.
Implementation	1. Public user opens the portal. 2. Clicks on 'Auditor Super User Registration' link on the login page. 3. Auditor Super User Registration page is displayed list of fields as mentioned below: a) Name of Audit Firm • Mandatory , dropdown field • List of all the accredited audit firms registered by CMA b) User Email • Mandatory, text field • Accept only valid email address c) User Name • Auto populated based upon the value entered in user email field. • Non Editable field d) First Name (En) • Mandatory, text field e) Middle Name (En) • Mandatory, text field f) Last Name (En) • Mandatory, text field g) Address (En)

- Mandatory, text field

h) First Name (Ar)
- Mandatory, text field
- Orientation from right to left

i) Middle Name (Ar)
- Mandatory, text field
- Orientation from right to left

j) Last Name (Ar)
- Mandatory, text field
- Orientation from right to left

k) Address (Ar)
- Mandatory, text field
- Orientation from right to left

l) Job Title
- Mandatory, text field

m) Date of Birth
- Optional, date field
- Orientation from right to left

n) Gender
- Mandatory, radio button field
- Options : Male and Female

o) Phone Number
- Optional, Numeric field
- Country code dropdown list would be available along with numeric field to enter number

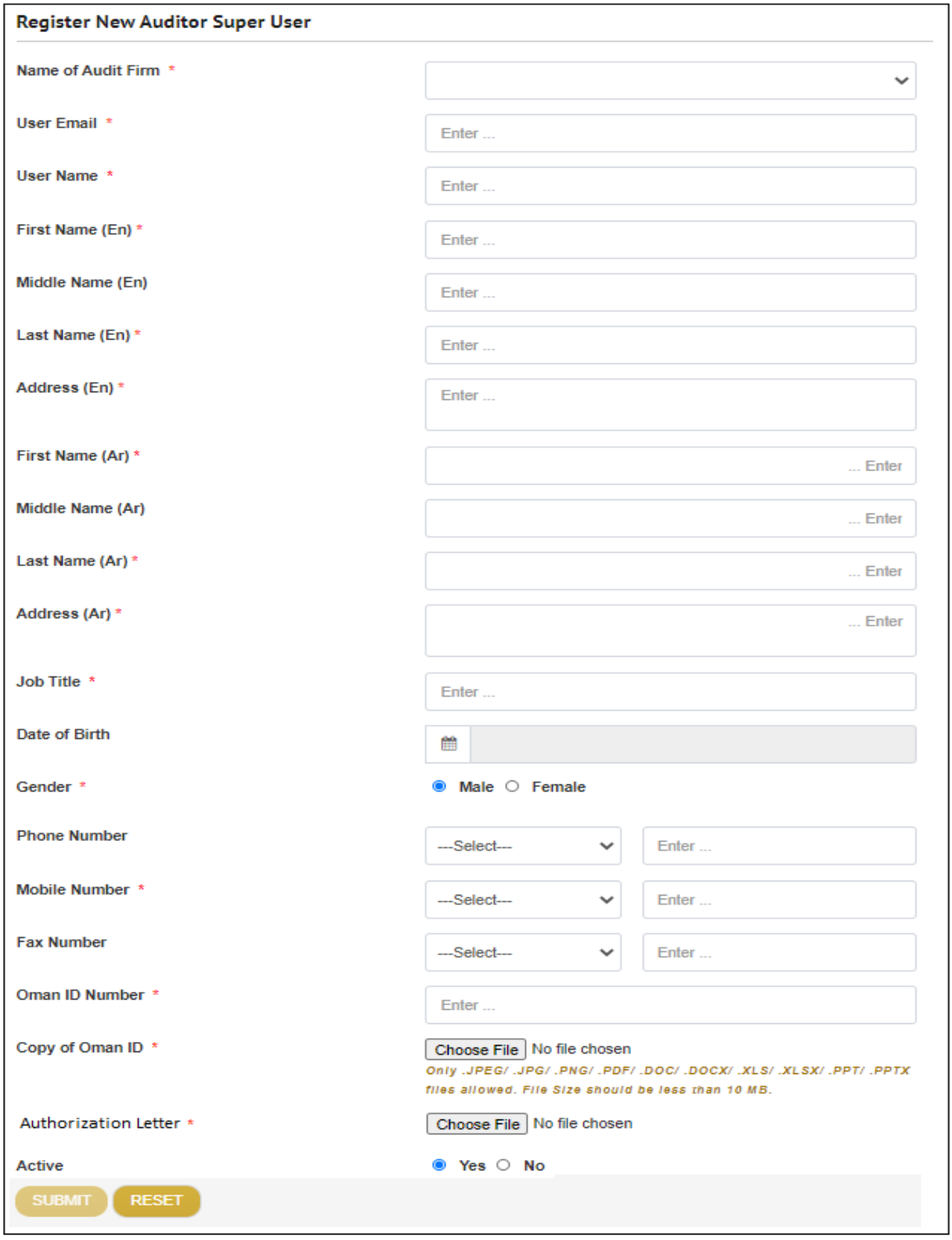
p) Mobile Number
- Mandatory, Numeric field
- Country code dropdown list would be available along with numeric field to enter number

q) Fax Number
- Optional, Numeric field
- Country code dropdown list would be available along with numeric field to enter number

r) Omani ID Number
- Mandatory, Numeric field
- This field will accept 8 digit Omani ID number

s) Copy of Omani ID
- Mandatory, upload field

	• User need to upload the copy of Omani ID which he/she has entered in the Omani ID Number. • This field will accept the format .jpeg/.jpg/.png/.pdf/.doc/.docx/.ppt/ and .pptx with size of less than 10 MB. t) Authorization Letter • Mandatory, upload field • User need to upload the copy of Authorization letter signed by the audit firm for which he/she is partnered with. • This Authorization letter is necessary for the CMA for approving the registered user. • This field will accept the format .jpeg/.jpg/.png/.pdf/.doc/.docx/.ppt/ and .pptx with size of less than 10 MB. 4. Once the user clicks on the 'Submit' button, a confirmation message as "Are you sure you want to submit the data?" with Yes and No option should be displayed. 5. "Data submitted successfully" message will be displayed when data is submitted successfully
Post Condition	1. User should be able to submit request for Auditor Super User registration successfully to CMA for their approval. 2. Request for Auditor Super User registration will be sent to CMA for their approval. 3. Auditor Super User would be notified about successful submission of registration request on the email address mentioned while registration in XBRL system. 4. Super User would be registered in XBRL E-Filing portal post successful approval from CMA. 5. Upon approval from CMA, new Auditor Super user will receive login details on their registered email address provided during registration in XBRL system. 6. User will have to change its password when he/ she logs in for the first time.
Screenshots (reference only)	



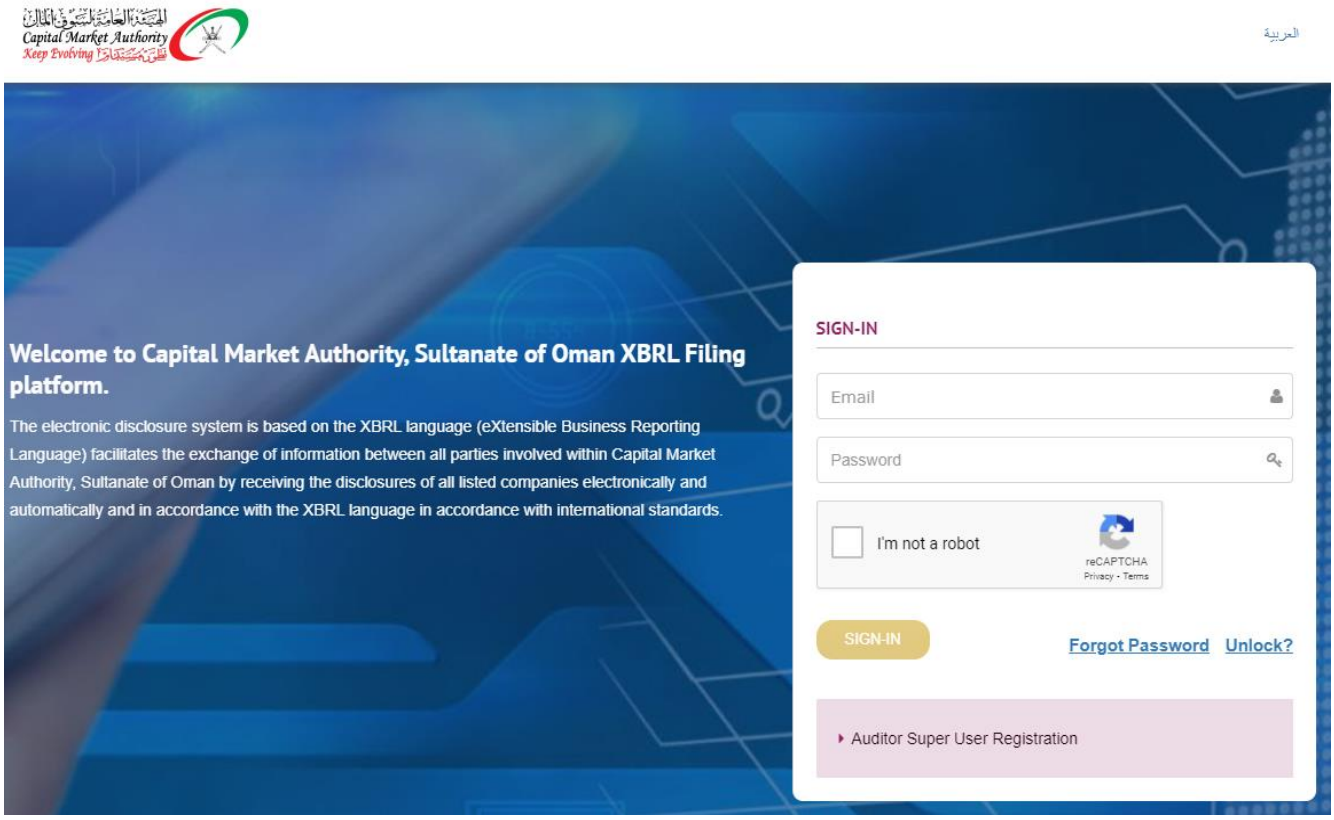
Public Registration form for Auditor Super User

3.1.2 Auditor Super User: Login	
BP3.1.2: Business process	
Objective	To log in the system.
User story description	As an Auditor super user already registered in XBRL system, I should be able to log in the system with valid credentials.
Navigation	URL of the XBRL E-filing portal.
Pre-Condition	1. Auditor Super User is registered on the XBRL E-filing portal with valid email address 2. Auditor Super User has a valid user name and password.
Business Requirement:	Auditor Super User is able to log in the XBRL E-filing portal and access the functionalities allocated to him/ her. Multiple log in will not be allowed i.e. multiple login at the same time using same username at the same time will not be allowed.
Implementation	1. Auditor Super User opens the XBRL E-filing portal URL 2. Auditor User selects the language i.e. English or Arabic in which he/she needs to browse the XBRL E-filing portal. 3. Below mentioned are the fields which will be displayed on the login page: a. Username • Mandatory • Auditor Super User need to add the email address used while registration as username. b. Password • Mandatory • Validation would be done based on the password policy defined in the password policy section for Auditor Super users. • Auditor Super User needs to add valid password for login. c. Sign In • Button • Once clicked on 'Sign In' button, an OTP will be sent to the user's registered Email address which they need to enter for accessing the XBRL E-Filing portal. d. Captcha • Mandatory • User will need to enter captcha code as displayed on the screen. Below mentioned links will be displayed below the login section: e. Forgot Password • Link to access Forgot Password page. Refer "Forgot Password" section for details

	f. Unlock Account • Link to access Unlock user page. Refer "Unlock Account" section for details g. Auditor Super User Registration • Link to access Super User Registration page. Refer "Super User Registration (Public)" section for details **First time login:** 4. User enters the user name. 5. User enters one time password received in the mail. 6. If One Time Password received after registration through email entered is correct then another OTP will be sent to user's registered email address and post verification of that OTP, user will be redirected to 'Change Password' page. Refer "Change Password" section for details. 7. User changes the password in Change Password page. 8. On the login page, user enters the User name and new password and clicks on "Sign In" button to get OTP for accessing the XBRL system.
Post Condition	1. If username/ password and OTP (OTP received on email address) entered by user is valid then he/she should be able to login to the system successfully and access the system based on the access rights assigned. 2. Error message should be displayed "Username or Password is invalid" when incorrect login credentials are entered. 3. User account would be locked when user does 3 invalid login attempts. Refer "Unlock?" section for details.
Password policy for Auditor Super users	• The password must contain no less than 8 letters. • The password must be case sensitive and contain a combination of uppercase and lowercase letters and numbers (such as a-z and A-Z [0-9]). • The password must contain at least one special character such as :,!@#$%^&*()_+|~- • The systems settings must be configured to ensure changing the initial or temporary password of new accounts which are created upon first time access. A register of the last passwords of the account must be kept to prevent the re-use of the same password. • The "User Name" must not be used as a password (neither as it is, reversed or in uppercase letters. • The first name, middle name, or last name may not be used as passwords because they are easy to guess. • The life span of passwords must be 60 days for regular accounts.

	• The date of the password must be taken into consideration every five times, which means that users must not re-use the last five passwords that they have already use when changing their password. • The user account will be locked after failing three attempts to access the system.

Screenshots (reference only)



Log in page for Auditor Super User

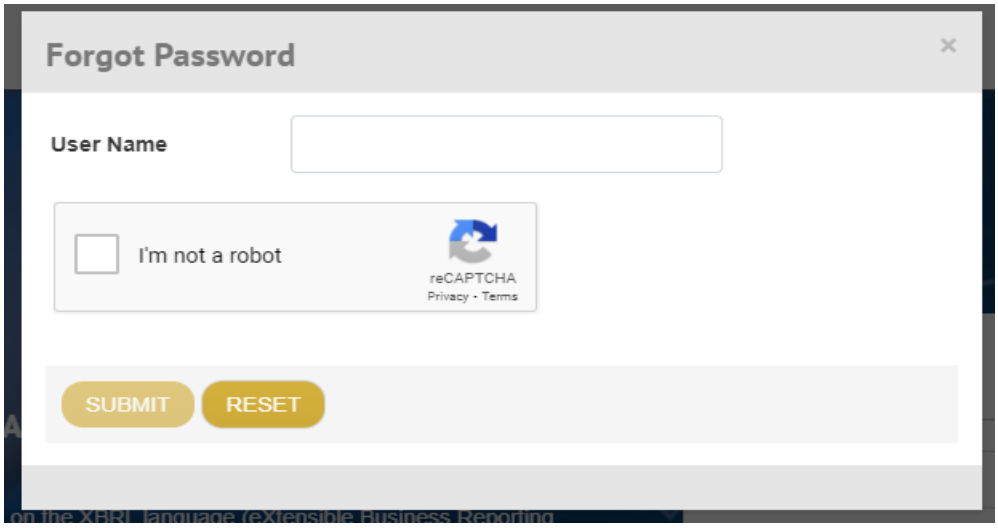
3.1.3 Auditor Super User: Forgot Password

BP3.1.3: Business process

Objective	To retrieve forgotten password.
User story description	As an Auditor super user registered on XBRL E-Filing portal, I should be able to retrieve my forgotten password.
Navigation	Forgot password link on Login page.
Pre-Condition	1. Auditor super User is registered on portal. 2. Auditor super User has a registered email address/username.
Business Requirement:	Auditor super User is able to retrieve forgotten password using registered email address/username used during registration.
Implementation	1. Auditor super User opens the XBRL E-Filing portal URL.

	2. Auditor super User clicks on "forgot password" link available below the Login section. 3. When clicked on "Forgot Password" link, Forgot Password pop up screen is displayed with below mentioned fields: a. User Name • Mandatory • Standard email format validation would be done. • Error message will be displayed as "Failure! Please try again" if email id entered is not registered. b. Captcha • Mandatory • User will need to enter captcha code as displayed in the screen. c. Submit • Button, enabled only after entering data in User name field in proper format. d. Reset • Button, when clicked on this, data entered by user is cleared. 4. User enters the valid Username and captcha code and clicks 'Submit' button. 5. If entered Username and Captcha are correct, user will receive an email with One Time Password on the registered email address used during registration.
Post Condition	1. Auditor super User can use the One Time Password received in an email to login to the system. 2. After login with One Time Password received in email, Change Password page would be displayed. Refer "Change Password" section for details.

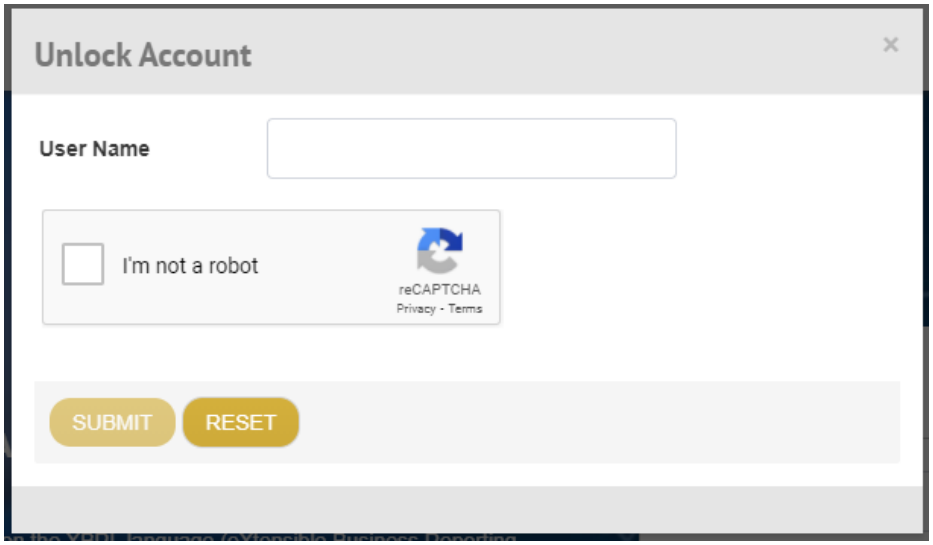
Screenshots (reference only)



Log in page for Auditor Super User

3.1.4 Auditor Super User: Unlock Account	
BP3.1.4: Business process	
Objective	To submit unlock account request
User story description	As an Auditor super user registered in XBRL E-Filing portal, I should be able to submit unlock account request in case account is locked after 3 unsuccessful login attempts.
Navigation	"Unlock Account" link is on Login page.
Pre-Condition	1. Auditor Super User is registered in XBRL E-Filing portal. 2. Auditor Super User has a registered email address/username. 3. Auditor Super User account is locked after 3 unsuccessful login attempts
Business Requirement:	User is able to submit unlocking request and receive One Time Password for unlocking the locked account.
Implementation	1. Auditor Super User opens the XBRL E-Filing portal URL. 2. Auditor Super User clicks on "Unlock Account" link available below the Login section. 3. When clicked on "Unlock Account" link, Unlock Account pop up screen is displayed with below mentioned fields: a. User Name • Mandatory • Standard email format validation would be done. • Error message will be displayed, as "User does not exist" if email id entered is not registered. b. Captcha • Mandatory • User will need to enter captcha code as displayed in the screen. c. Submit • Button, enabled only after entering data in User name field in proper format. d. Reset • Button, when clicked on this, data entered by user is cleared 4. User enters the valid Username along with captcha code and clicks 'Submit'

	button. 5. Request will be submitted only when the account for the entered username is locked. If user tries to submit request for username, which is not locked then error message will be displayed as "User is not locked" and request will not be submitted. 6. If entered Username and captcha code is correct, user will receive an email with One Time Password on the registered email address used during registration.
Post Condition	1. User can use the One Time Password received in an email to login to the XBRL E-Filing portal. 2. After login with One Time Password, Change Password page would be displayed. Refer "Change Password" section for details.
Screenshots (reference only)	



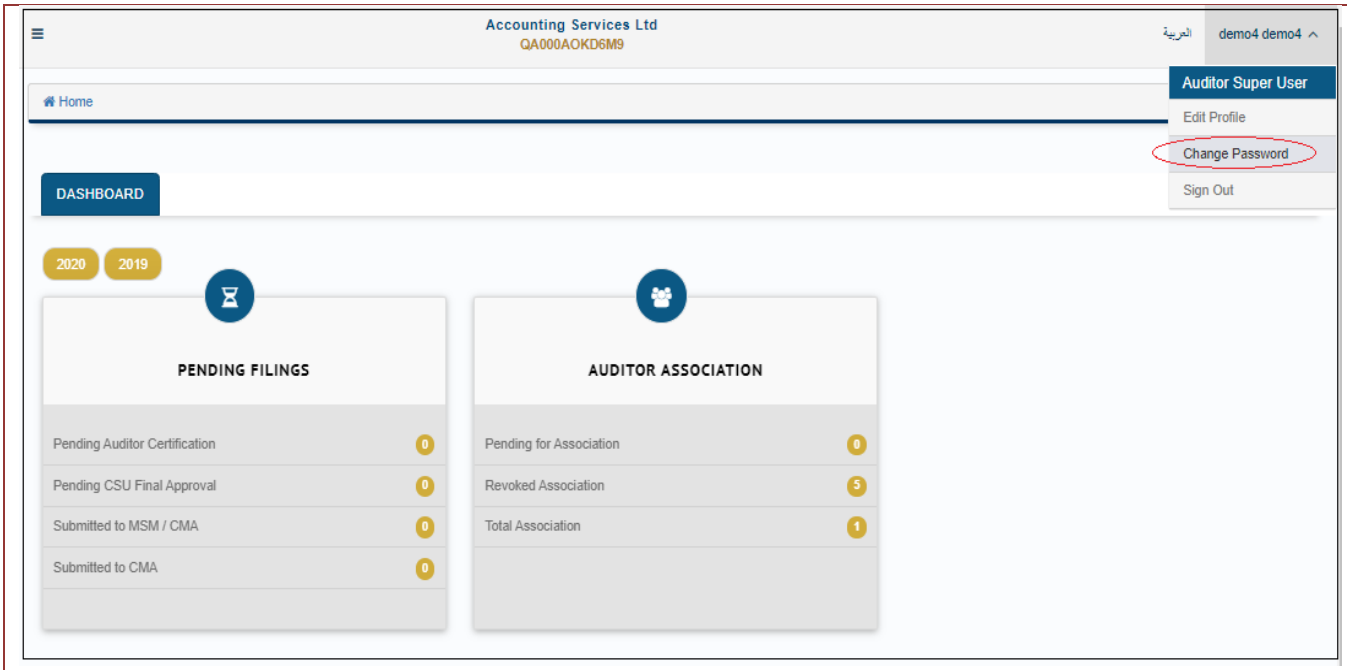
Unlock account screen for Auditor Super User

3.1.5 Auditor Super User: Change Password

BP3.1.5: Business process

Objective	To change existing password.
User story description	As an Auditor super user registered on XBRL E-Filing portal, I should be able to change existing password.
Navigation	Change Password (After login).
Pre-Condition	1. Auditor Super User is registered and has valid login credentials. 2. Auditor Super User is already logged into XBRL E-Filing portal.
Business Requirement:	Auditor Super user is able to change existing password.
Implementation	1. Auditor Super User clicks on profile details icon available on top right corner of the page.

	2. Selects "Change Password" option as available. 3. User will be redirected to Change Password page with below mentioned fields: a. Old Password • Mandatory, free text field • User need to add existing valid password b. New Password • Mandatory, free text field • Password need to be as per the password policy defined in the XBRL system. c. Confirm Password • Mandatory, free text field • Password added in 'New Password' and 'Confirm Password' field should match; else proper error message will be displayed. d. Submit • Button will not be enabled unless all mandatory fields are filled. e. Reset • This will clear all the data added by the filer. 4. Auditor Super User can change their existing password and create new password. 5. Auditor Super User should be able to submit data by clicking on 'Submit' button.
Post Condition	1. Auditor Super User should be able to change existing password. 2. Once request is submitted successfully, user will be logged out of the system and will have to re-login with new password set. Please refer 'Login' section for details on login process.
Screenshots (reference only)	





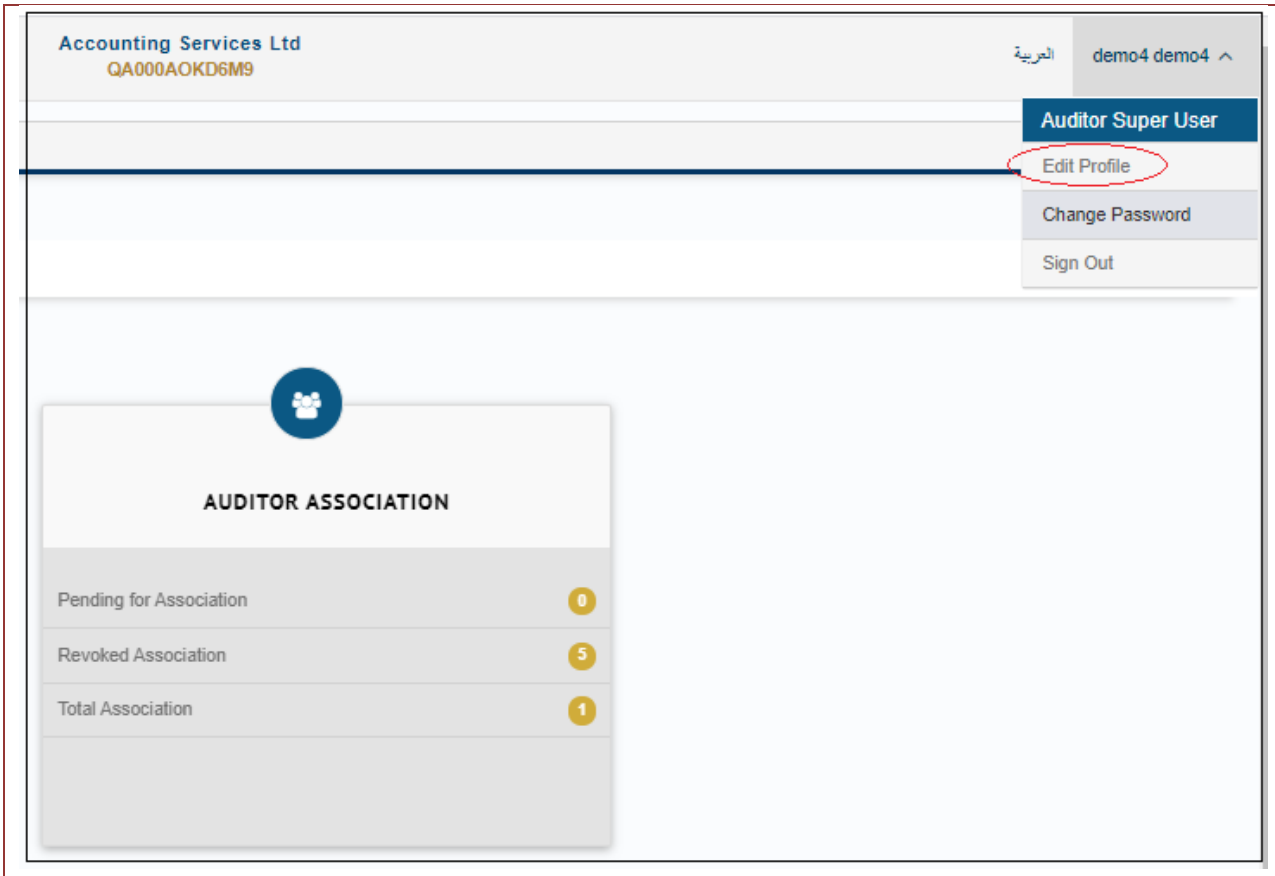
Change password screen for Auditor Super User

3.1.6 Auditor Super User: Edit Profile

BP3.1.6: Business process

Objective	Provision to update profile details for Auditor super user registered in XBRL system.
User story description	As an authorized auditor super user registered in XBRL E-Filing portal, I should be able to update profile details.
Navigation	Edit Profile
Pre-Condition	1. Auditor Super User is already registered and active in the XBRL E-Filing portal. 2. Auditor Super User has valid login credentials.

Business Requirement:	Authorized Auditor Super user should be able to update his/her profile details in the XBRL system.
Implementation	1. Auditor Super User logs into XBRL E-Filing Portal. 2. Clicks on profile name displayed on top right corner. 3. Clicks on 'Edit Profile' link displayed in that screen 3. "Edit Profile" page is displayed with existing profile details available for update except for : • Username • Email Address • Audit Firm 4. Once the user clicks on the 'Submit' button, a confirmation message as "Are you sure you want to submit the data?" with Yes and No option should be displayed. 5. "Data submitted successfully" message will be displayed when data is submitted successfully.
Post Condition	1. Authorized user should be able to update their profile details in XBRL E-Filing portal. 2. If an Auditor Super user is updating the profile then the updated details request will be sent to CMA for approval. 3. Post approval from CMA only the updated details will be reflected in the XBRL E-Filing portal. 4. Action taken by CMA would be notified to the respective Auditor Super User on the registered email address.
Screenshots (reference only)	



Edit profile option for Auditor Super User

3.2 COMPANY AUDITOR ASSOCIATION

3.2.1 Approve/Reject Auditor Association

BP3.1.1: Business process

Objective	Approve/Reject Company Auditor Firm association initiated by Company Super User of the company.
User story description	As an authorized Auditor Super User registered in XBRL system, I should be able to approve/reject Company - Auditor Firm association initiated by Company Super User.
Navigation	Company-Auditor Association>Approve/Reject Company Auditor Association
Pre-Condition	1. Auditor Super User is registered in XBRL system. 2. Company Super User has initiated association with Auditor firm.
Business Requirement:	As an Auditor Super User should be able to approve/reject Company Auditor Firm association initiated by Company Super User so that the financial filings of that company can be audited by the selected ASU of the Auditor Firm.
Implementation	1. Auditor Super User logs into XBRL E-Filing Portal. 2. Clicks on Company-Auditor Association > Approve/Reject Auditor Association. 3. A grid with all the company associated with them or association which needs to be approved/ rejected would be displayed with below columns: a. Sr. No. • Auto numbering for the records displayed in the table. b. Company Name • Displays name of the company, which has initiated the association. • User can also search by entering specific keyword in the search field c. Audit Firm • Displays name of the Audit Firm • User can also search by entering specific keyword in the search field d. Auditor Super User Name • Displays name of the ASU which was selected for association by CSU • User can also search by entering specific keyword in the search field

e. Status
- Displays current status of the association.
- User can also search by entering specific keyword in the search field
- Below mentioned are the various statues:
  i. Pending: When association is pending approval from ASU.
  ii. Request Cancelled : When pending association is cancelled by CSU
  iii. Pending CSU Revoke Approval : When ASU submits Revoke request and its pending approval from CSU
  iv. Pending ASU Revoke Approval : When CSU submits Revoke request and its pending approval from ASU
  v. Approved: When the association is approved by ASU.
  vi. Revoked: When the association is revoked.

f. Comments
- Link to view comments added while initiating/approving/revoking the association.
- When clicked on the link a pop with list of all the comments added for that association will be displayed.

g. Request Date
- Displays date when the association was initiated.
- User can also search by entering specific keyword in the search field

h. Action
- Approve
  - This option is displayed only when association initiated by CSU is pending approval from ASU.
- Revoke
  - This option is displayed only when association has been approved and ASU wants to revoke the association.
- Approve Revoke Request
  - This option is displayed only when CSU has submitted Revoke request and its pending approval from ASU.
- Cancel Revoke
  - This option available only when Revoke request initiated by ASU is in pending state and ASU wants to cancel that Revoke request.

	4. Auditor Super User can approve/reject pending association request. Auditor Super User can revoke the association. Revoking the association will require approval from CSU also.
Post Condition	1. Auditor Super User should be able to approve/reject association request. 2. Post approval the financial filings filed (Where auditing is applicable) by that company need to audited by the Auditor firm associated with.

3.3 FILING MANAGEMENT – XBRL FILING

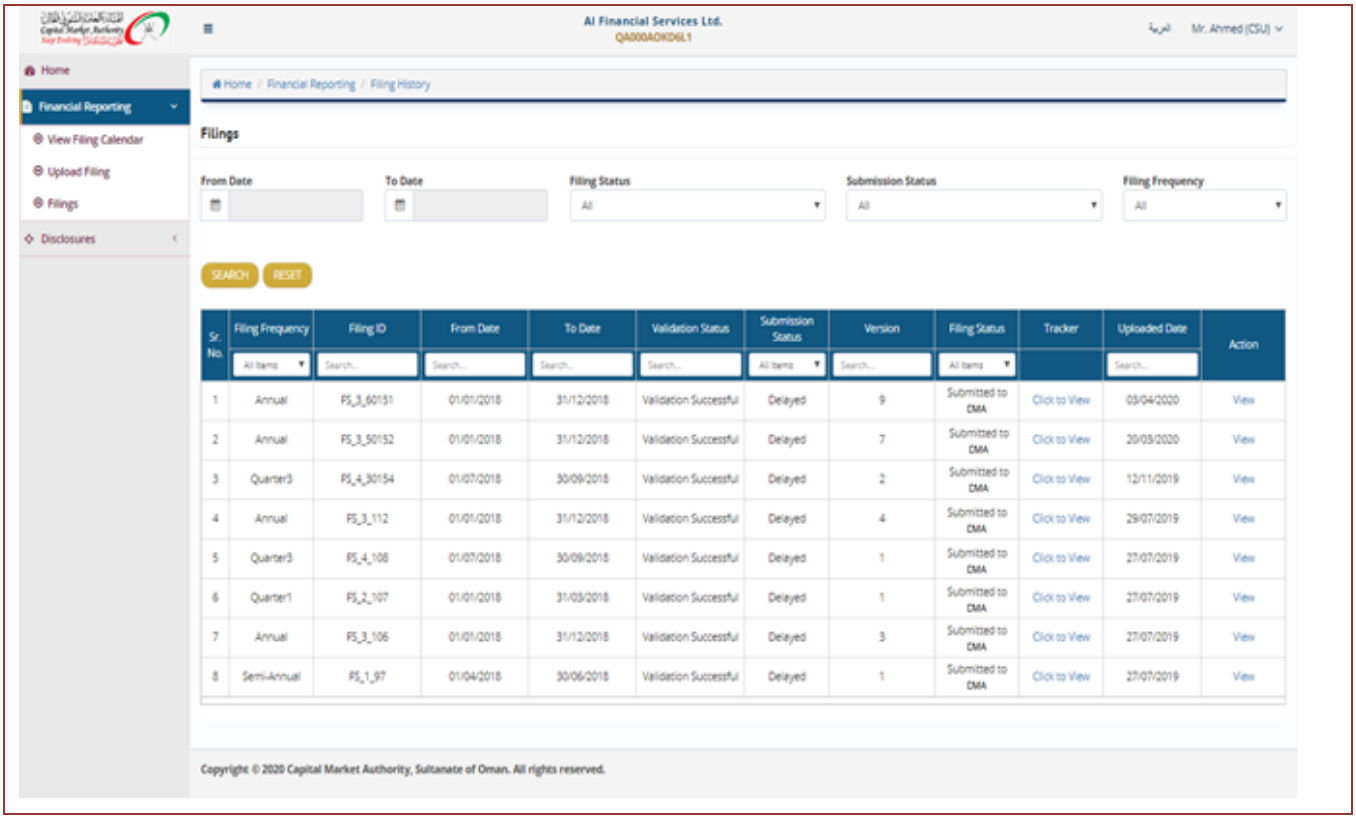
The XBRL filing routed to Auditor will be managed on the XBRL E-filing portal.. The details of the same are given below

3.3.1 View Filings

BP3.3.1: Business process

Objective	To view list of submitted filings into XBRL e-Filing platform, which are validated successfully and requires auditors review
User story description	As an Auditor Super User, I should be able to approve/ reject pending requests for submitted filings (In case those are assigned) and view the status of all the pending filing linked to him/her.
Navigation	Financial Reporting> View Filing
Pre-Condition	1. ASU has logged in XBRL E-Filing portal 2. ASU have the option to approve/ reject pending requests for submitted filings and/or view the status of all the pending filing linked to him/her.
Business Requirement:	Authorized Auditor Super user is able to view the submitted financial filing and approve/ reject pending requests for submitted filings and view the status of all the pending filing linked to him/her.
Implementation	1. Auditor Super User logs into XBRL E-Filing. 2. Click on Financial Reporting> View Filing 3. View filing page would be displayed with below mentioned columns and filters: ***Filters*:** a. From Date – Date field b. To Date – Date field c. Submission Status – Drop down field with values as 'Delayed' and 'On Time' d. Filing Frequency – Drop down field with values as 'All', 'Annual', 'Quarter 1', 'Quarter 2', 'Quarter 3' and 'Monthly'. e. Search – Button f. Reset - Button ***Columns*:** a. Sr. Number. – Displays the serial number for the records in the grid

	b. Filing Frequency – Displays filing frequency of the filing uploaded i.e. Annual, Quarter1, Quarter2, Quarter3 or Monthly. c. From Date – Displays reporting start date of the filing uploaded. d. To Date – Displays reporting end date of the filing uploaded. e. Validation Status – Displays validation status as: • Validation Successful f. Submission Status - Value to be displayed as 'Delayed' or 'On Time' based on the filing days business rule. g. Version – Displays filing version for that record. h. Filing Status : Display status of filing as • Pending Auditor Certification : for filing pending for auditors approval • Pending CSU Final Approval: When Filing is approved by Auditor and its Pending with Company user for submitting it to the regulator. • Rejected : When Auditor rejected the filing • Submitted to CMA : for filing submitted via CMA portal • Submitted to MSM/CMA : for filing submitted via MSM portal i. Tracker : Link to view the tracker of the submitted filing in graphical format j. Uploaded Date - Displays date when the filing was submitted. k. Action – Displays link to view rendering of data as available in uploaded XBRL instance document or Approve/Reject filing. 4. List of all the requests for submitted and successfully validated filings and requires auditors review would be displayed in the grid. 5. Auditor Super user can filter the records based on the predefined filters available.
Post Condition	List of the submitted filings would be displayed in the grid based on the filters applied.
Screenshots (reference only)	



3.3.2 Rendering

BP3.3.2: Business process

Objective	To view details of data entered in the instance document, which has been submitted as part of filing.
User story description	As an Auditor Super User (ASU), I should be able to view rendering of the filing received.
Navigation	Financial Reporting> View filings
Pre-Condition	1. ASU has logged in XBRL E-Filing portal 2. ASU have the option to approve/ reject pending requests for submitted filings and/or view the status of all the pending filing linked to him/her.
Business Requirement:	Authorized user i.e. Auditor super user who have access to the filing will be able to view the rendering of the filing
Implementation	1. Auditor super user logs into XBRL E-Filing portal. 2. Clicks on Financial Reporting> View filings 3. Clicks on link displayed under 'Action' column in View Filings for any available filing record. 4. Rendering page with all the details as provided in the submitted instance document will be displayed but in read-only mode.

5. There will be an option to download the details of the statement available in the rendering page (Only details of the statement can be downloaded).
6. Below mentioned fields will be displayed in rendering page:

Company Details:

a. Company Name
   - Displays name of the company who has submitted the filing.
   - Read only field

b. Company Number (Unique Identification)
   - Displays Company registration number of the company who has submitted the filing.
   - Read only field

c. Filing Type
   - Displays the filing frequency of this filing i.e. Monthly, Quarterly or Annual.
   - Read only field

d. Attachments
   - Displays links to download attachments attached while submitting the instance document.
   - User can click on the available link and download the specific attachment.
   - Following are the attachments which will be available for download based on the what user has attached while submitting the filing:
     - XBRL Instance document which was submitted
     - Excel template using which instance was created and submitted.
     - For annual filing additional attachment of 'external auditor certificate' link will also be available.
     - Other Attachment file (If uploaded while submission of XBRL file)

e. Name of the Signatory: This field will be displayed only in case of annual filing and will display the name of the signatory selected while uploading the XBRL filing.

f. View Comments
   - Displays list of comments added for this filing.

Entity Contact Information:

g. Uploaded By

	• Displays name of the user who uploaded the filing on XBRL portal. • Read only field h. Email • Displays email of the user who uploaded the filing on XBRL E-Filing portal. • Read only field. i. Phone Number • Displays phone number of the user who uploaded the filing on XBRL E-Filing portal. • Read only field j. Back • Button • When clicked on it, user is navigated back to previous page. **Select Statement** • Drop down field with list of all the statements, which were reported in the submitted instance document. • User selects the statement name from the drop down. Based on that rendering of that statement is displayed below. By default, filing information statement will be selected from the dropdown list. **Download as Option** • Download Statement Option in Excel and PDF format.PDF is downloaded in a Zip file consisting of separate PDF for each statement in both English and Arabic languages. 7. Only those concepts will be displayed in rendering for which value has been reported by the filer.
Post Condition	Authorized Auditor Super user with access to filing will have option to view rendering of that filing.
Screenshots (reference only)	

Company Details	
Company Name	BANK MUSCAT
ISIN Number	OM0000002796
Filing Type	Annual
Attachments	XBRL File Financial Statement English PDF , Financial Statement Arabic PDF
External Auditor Certificate	External Auditor Certificate
Name of the Signatory	Signatory1

Entity Contact Information	
Uploaded By	Bank Muscat CSU
Email	bankmuscat_csu@mailinator.com
Mobile Number	974~1234
Comments	

[100000] Filing Information

Download as

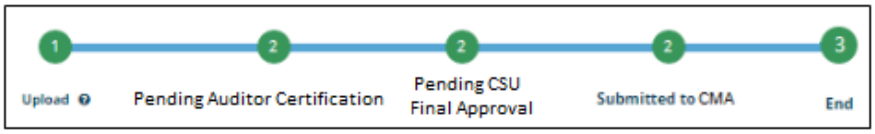
[100000] Filing Information

General information about financial statements	
Commercial Registration (CR) number	1/14573/8
Name of reporting entity	BANK MUSCAT
Type of company	SAOG
Licensing Status	Licensed with CMA
Licensed for	Capital Market
Type of Fund	Not Applicable
Sector	Financial Sector
Sub-sector	Banking
Category of filer	Banks
Reporting period frequency	Annual
Whether reporting entity is preparing financial statements for the first financial period since its establishment	No
Reporting period start date	01/01/2019
Reporting period end date	31/12/2019
Description of reporting currency	Omani Rial
Level of rounding off for monetary values	Actuals
Description of nature of financial statements	Audited
Preparation format	Consolidated
Taxonomy Version	1.0
Instance created by	iFile Version 1.0.5

3.3.3 Filing Tracker

BP3.3.3: Business process

Objective	To track the status of the filing submitted on XBRL E-Filing portal.
User story description	As an auditor super user with access to filings, I should be able to track the filing status of the filings, which has been uploaded, on the portal.
Navigation	Financial Reporting> View Filing
Pre-Condition	1. ASU has logged in XBRL E-Filing portal 2. ASU have the option to approve/ reject pending requests for submitted filings and/or view the status of all the pending filing linked to him/her.
Business Requirement:	Authorized user who has access to filing submitted should be able to track the status of that filing using filing tracker.
Implementation	1. Auditor super user logs into XBRL E-Filing portal. 2. Clicks on Financial Reporting> View Filing. 3. Grid with list of filings will be displayed. 4. User clicks on link displayed under 'Track Filing Status' column. Filing

	tracker is displayed with all the statuses involved in that filing. I. <u>Filing Sent to the Auditor</u>  • When CSU uploads the filing then "Upload" status in the tracker will be highlighted with colour indicating successful uploading of filing and . Status for "Pending Auditor Certification" will be highlighted in indicating that filing is in progress with ASU. • Once ASU approved the filing then "Pending Auditor Certification" status in the tracker will be highlighted with colour. Status for "Pending CSU Final Approval" will be highlighted in indicating that filing is in progress with CSU for his/her final approval from company. • Once CSU approved the filing then "Pending CSU Final Approval" status in the tracker will be highlighted with colour. Further when the filing is submitted to CMA/MSM the "Submitted to CMA/MSM" status in the tracker will be highlighted with colour and tracker will end. • In workflow at any stage if the filing is rejected then that specific status will be highlighted in along with "End" status in the tracker and tracker will end.
Post Condition	Auditor Super user can view filing status for the uploaded filings on the portal.

3.3.4 Filing Workflow	
BP3.3.4: Business process	
Objective	Filing should be routed to respective users based on the configured workflow.
User story description	Filing should be routed to respective users based on the configured workflow.
Navigation	NA
Pre-Condition	1. Filing workflow is already configured. 2. Filer has access to filing.
Business Requirement:	Filing should be routed to respective users based on the configured workflow.
Implementation	1. Once CSU submits the filing, filing having auditors report is sent to Auditor Super User (Only the ASUs who are associated with the company) for approval/rejection. The filings not having the auditor's report (Quarterly/Monthly filings) will be directly sent to CMA regulators. Email notifications will be sent to the users to whom the filing is been routed. 2. Auditor Super Users (ASUs) can either approve or reject the filing. If the filing is approved by ASU then it is sent again to Company Super User (Only the CSU who has access to "Financial Statement" reporting domain) for approval/rejection. If filing is rejected by ASU, the flow for that filing ends there and CSU will have to re-submit the filing. 3. CSU can provide his final approval on the filing or reject the filing. If the filing is approved by CSU then it is sent to CMA/MSM regulators for review. If the filing is rejected by CSU, the flow for that filing ends there and CU will have to re-submit the filing. 4. Email notifications will be sent to the users to whom the filing is been routed and also when any action is been taken on the filing.
Post Condition	Filing will be routed based on the filing workflow configured.
Screenshots (reference only)	

Company Details	
Company Name	Bank
CR Number	7887854
Filing Type	Annual
Attachments	XBRL File , Financial Statement Arabic (PDF), Financial Statement English (PDF) Excel File

Entity Contact Information	
Uploaded By	hk kh
Email	doha_csu@mailinator.com
Mobile Number	974~3131456464897
View Comments	

[100100] Filing Information

Download as

[100100] Filing information

Filing information	
Disclosure of reporting entity information	
Name of reporting entity (English)	Demo Bank
Name of reporting entity (Arabic)	بنك الدوحة
Explanation of change (if any) in name for reporting entity from end of preceding reporting period (English)	None
Explanation of change (if any) in name for reporting entity from end of preceding reporting period (Arabic)	None
Identification number of reporting entity issued by regulator	7887854
Sector of reporting entity	Banks and financial services
Disclosure of document information	
Whether nature of business of reporting entity is "Conventional" or "Islamic"	Conventional
Whether reporting entity is preparing financial statements for first time since establishment of entity	No
Basis of accounting	Going concern basis
Type of calendar followed	Gregorian
Reporting period frequency	Annual
Current reporting period start date	01/01/2018
Current reporting period end date	31/12/2018
Previous reporting period start date	01/01/2017
Previous reporting period end date	31/12/2017
Nature Of financial statements	Consolidated
Status of audit of financial statements	Audited
Reporting currency	Qatari Riyal

Filing Approval

Comments

Attachments Choose File No file chosen

APPROVE REJECT BACK

Action to be taken on XBRL filing by Auditor Super User

3.3.5 View Filing calendar	
BP3.3.5: Business process	
Objective	To view filing calendar as defined by CMA Admin for various filing combinations
User story description	As a registered Auditor Super user, I should be able to view details of filing calendar configured by CMA Admin for a particular Filing frequency, Type of Company, and Financial Year Format combination based on which submission status of the filings uploaded by companies will be calculated.
Navigation	Financial Reporting> View filing calendar
Pre-Condition	Auditor Super user is logged in the XBRL E-Filing Portal. User is authorized to View filing calendar.
Business Requirement:	Registered Auditor Super user is able to view details of filing calendar configured by CMA Admin for a particular Filing frequency, Type of Company and Financial Year Format combination based on which submission status of the filings uploaded by companies will be calculated.
Implementation	1. Registered Auditor Super user logs into XBRL E-Filing Portal. 2. Clicks on Financial Reporting> View filing calendar. 3. "Filing Calendar Details" page is displayed with below mentioned fields: a. Filing Frequency • Mandatory, drop down field. • Values to be displayed in drop down is as "Annual", "Quarterly" and "Monthly" b. Type of Company • Mandatory, drop down field. • List of all the active Type of Company will be displayed in the drop down. c. Financial Year Format • Mandatory, drop down field. • Values to be displayed in drop down is as "Jan-Dec" and "Apr-Mar" d. Year • Mandatory, drop down field with list of years to be selected for which Filing extension details are to be viewed. e. Month • Mandatory, drop down field with list of months to be selected

for which Filing window details are to be viewed.

- This field will only be displayed when Frequency selected is "Monthly"

f. View

- View button will be enabled only if all the mandatory fields are filled in.
- Once clicked on View button, details of the filing extension will be displayed in table below.

g. Reset

- This will clear all the data entered by user.

4. Based on details added in all above fields, User can view the filing extension details in the table mentioned below with list of fields available in it:

Filing Window details table:

a. Sr. No.

- Auto numbering for the records displayed in the table.

b. Reporting Start Date

- Read-only field
- Displays Reporting start date for the year selected based on the frequency and Financial Year format selected in above filters.
- Example if frequency selected is 'Annual', Financial Year format selected is 'Jan-Dec' and Year selected is "2017" then Reporting Start Date will be "01/01/2017"

c. Reporting End Date

- Read-only field
- Displays Reporting End date for the year selected based on the frequency and Financial Year format selected in above filters.
- Example if frequency selected is 'Annual', Financial Year format selected is 'Jan-Dec' and Year selected is "2017" then Reporting Start Date will be "31/12/2017"

d. Filing Window Days

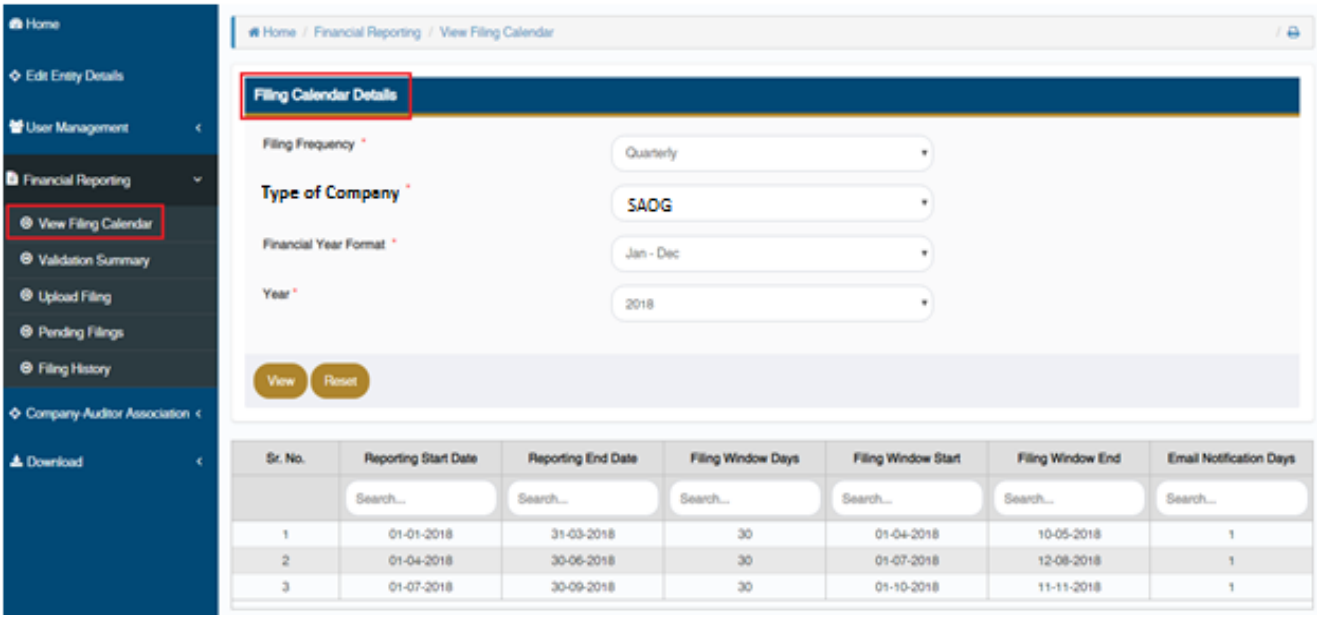
- Displays value entered in "Filing Window Days" field available in above section.
- Read only field

e. Filing Window Start

- Displays start date for the filing grace period date.
- Read only field

	f. Filing Window End • Displays end date for the filing grace period date. It is calculated based on the value entered in "Filing Window Days" field and Filing Window Type selected by CMA Admin • Read only field g. Filing Notification Days • Displays value entered in "Email Notification Days" field available in above section. • Read only field
Post Condition	1. Auditor Super user should be able to view Calendar for a particular Filing frequency, Type of Company and Financial Year Format combination as defined by CMA Admin. 2. Filing window will be number of extension days starting from the day next to the end of reporting period. 3. If filing done post the number of extension days defined then it would be considered as Delayed filing.

Screenshots (reference only)



3.4 DOWNLOADS

The Authorized Auditor Super user of XBRL E-Filing portal will be able to download the Taxonomy and/or iFile Client Tool Installer. The below features are used to download the latest updates for Taxonomy/iFile Client Tool.

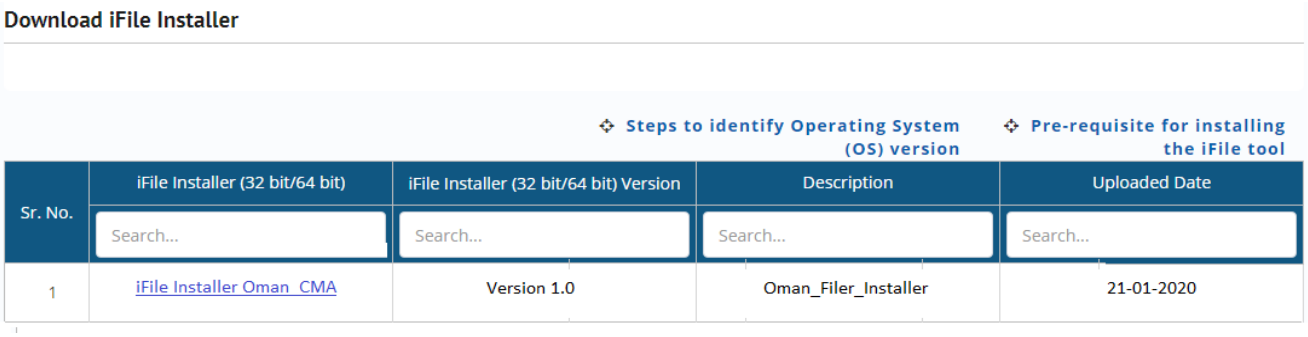
3.4.1 Download Installer

BP3.4.1: Business process

Objective	To download Installer file available on the portal
User story description	As an authorized Auditor Super user, I should be able to download Installer so that filers can create instance documents.
Navigation	Download >Download Installer
Pre-Condition	1. Auditor Super user is logged in the website 2. Auditor Super user is authorized to Download Installer
Business Requirement:	User is able to download Installer available on the portal.
Implementation	1. Auditor Super user logs into XBRL E-Filing portal. 2. Clicks on Download > Download Installer 3. "Download iFile Installer" page is displayed with below mentioned fields: a. Sr. No. • Auto numbering for the records displayed in the table. b. iFile Installer (32 bit/ 64 bit) • Displays the link to download 32 bit iFile installer c. iFile Installer (32 bit/ 64 bit) Version • Displays the iFile installer version for 32 bit d. Uploaded Date • Displays date when that iFile installer file was uploaded in the system. 4. Only the active installer file will be available for download. 5. User can download the required version of Installer from the module. 6. User can click on the "Steps to identify Operating System (OS) version" link to verify the steps for identifying OS version. When clicked on that link, a pop up with details will be displayed. 7. User can click on the "Pre-requisite for installing the iFile tool" link to check the pre-requisite required to installer iFile tool.

	8. The file is downloaded on the system of the user.
Post Condition	1. Auditor Super user can download the update when required from the "Download Installer" module.

Screenshots (reference only)



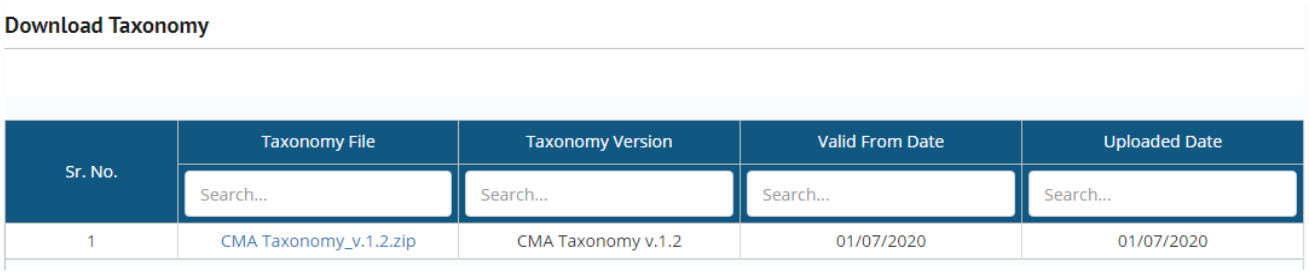
3.4.2 Download Taxonomy

BP3.4.2: Business process

Objective	To download Taxonomy files available on the portal
User story description	As an authorized Auditor Super user, I should be able to download Taxonomy file for the specific sector and type of firm.
Navigation	Download > Download Taxonomy
Pre-Condition	1. Auditor Super user is registered on E-Filing XBRL portal 2. Auditor Super user is authorized to Download Taxonomy
Business Requirement:	Auditor Super user is able to download Taxonomy available on the portal
Implementation	1. Auditor Super user logs into XBRL E-Filing Portal 2. Clicks on Download > Download Taxonomy 3. "Download iFile Taxonomy" page is displayed with the below mentioned fields. a. Sr. No. • Auto numbering for the records displayed in the table. b. Taxonomy File • Displays the link to download Taxonomy file c. Taxonomy Version • Displays the version of the taxonomy file. d. Valid From Date • Displays date from when this version of taxonomy is valid e. Uploaded Date • Displays date when that Taxonomy file was uploaded in the

	system. 4. Only active Taxonomy files will be available for download. 5. User can download the required version of Taxonomy file from the module.
Post Condition	1. Auditor Super user can download the update when required from the "Download Taxonomy" module.

Screenshots (reference only)



Download Taxonomy

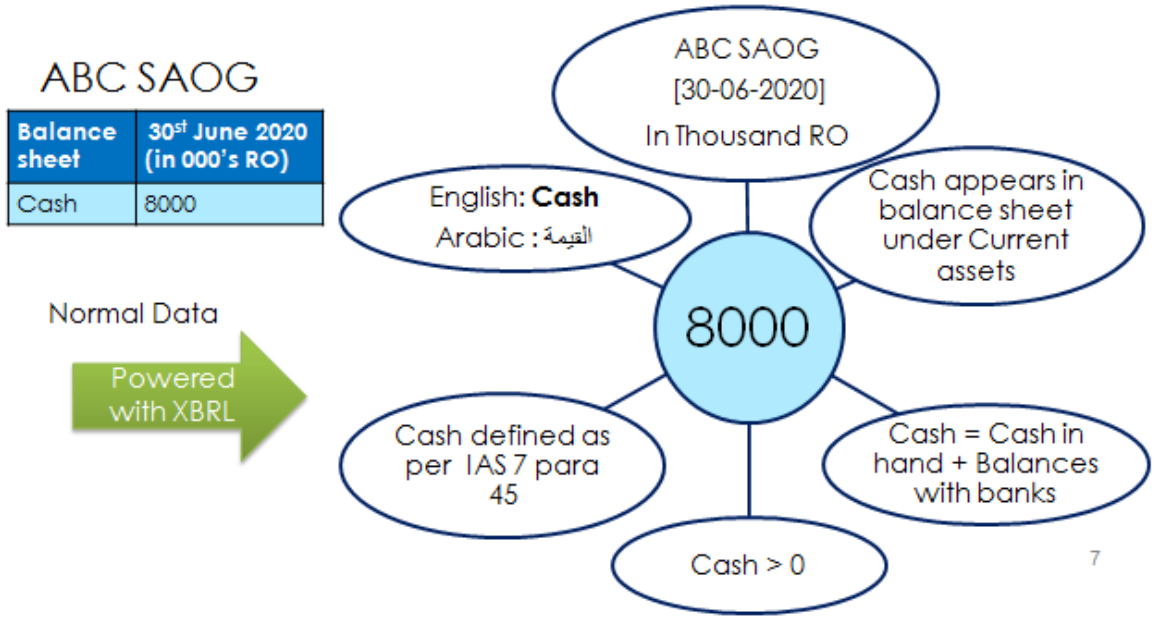
Sr. No.	Taxonomy File	Taxonomy Version	Valid From Date	Uploaded Date
	Search...	Search...	Search...	Search...
1	CMA Taxonomy_v.1.2.zip	CMA Taxonomy v.1.2	01/07/2020	01/07/2020

4 ANNEXURE: XBRL TAXONOMY

4.1 INTRODUCTION TO XBRL

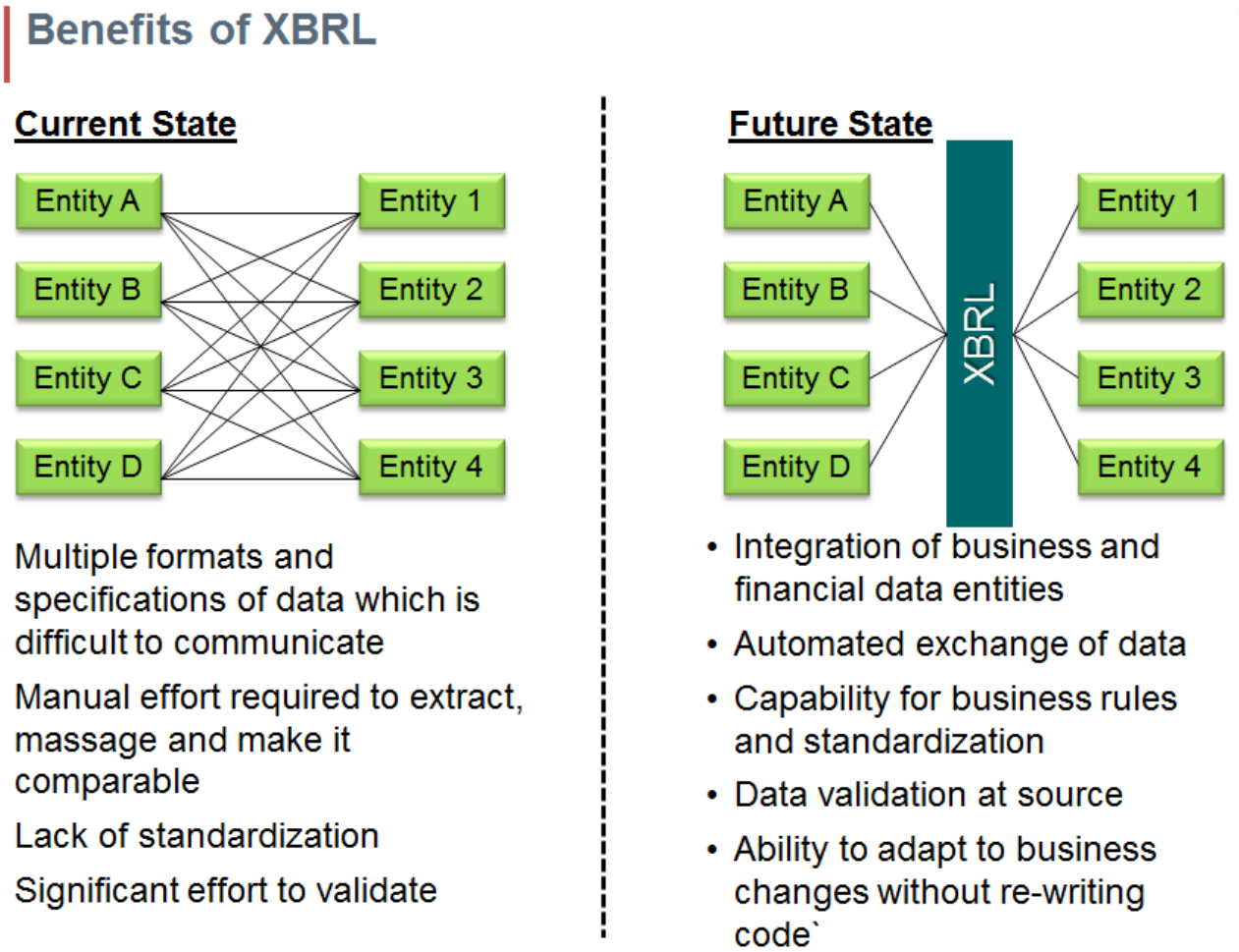
XBRL is an open standard for the electronic communication of business and financial data. XBRL stands for 'eXtensible Business Reporting Language'. It is a dictionary of elements that can be applied to each concept in a financial statement. This tells standard software what the item represents (data dictionary) and how it relates to other items in the report (relationships).

For example, suppose a value RO 8,000 is captured in XBRL. It is not just a value, but it represents that the value 8,000 is the amount representing 'Cash' of Company 'ABC SAOG' for a particular quarter of a particular year. In other words, descriptive details such as currency (Omani Rials), time period (Q2 of 2020), scale (reported in Thousands), entity ('ABC SAOG') are all captured and become part and parcel of that number itself. This also helps to compare between periods or even between companies, as same base is used for capturing the information.



The advantages of an XBRL implementation can be enumerated as follows –

- **Standardization** – By standardizing the reporting requirement as part of the common set, it rationalizes the reporting elements. It also helps in harmonizing the returns to be reported, effectively reducing the reporting burden on the entities.
- **Improved data quality** – With the in-built validations, it improves the data quality of the reported data, and ensures that cleaner data is reported to the regulator.
- **Facilitates data analysis** – As a standardized taxonomy is used for reporting of data, aggregation and data analysis can be done more effectively. Also, report creation and rendering of data becomes easier with XBRL.
- **Automated data flow** – With XBRL, the data can be fetched directly from the internal systems to reduce the scope of data manipulation at source. It also helps in reducing time lags in reporting the data.



The XBRL Documents are composed of two main parts –

- XBRL Taxonomy – The dictionary of all concepts, inter-relationships and validations
- Instance – Document in which values are reported against the taxonomy

XBRL Taxonomy contains the following components –

- **Schema** – Includes all concepts and their properties (which are also called attributes). Taxonomy can have multiple schema files.
- **Linkbases** – Linkbase files define the relationships between the concepts defined in schema. The relationships include
    - Presentation relationship (how a statement will be presented)
    - Calculation relationship (how the values will be added/subtracted)
    - Dimensional relationship
    - Formula relationship (ratios, mandatory reporting rules and other validations).

XBRL Instance – The instance document is the output of XBRL process that contains the facts along with the information such as the period of reporting, the reporting entity, unit and scale of reporting. The information is reported for the concepts defined in the schema and checked and validated for relationships defined in linkbases.

Regulator	Filer			
TAXONOMY	INSTANCE DOCUMENT			
Balance Sheet	**ABC SAOG | as at 30-06-2020 | RO(000's)**			
Assets :-	**A Segment**	**B Segment**	**C Segment**	**Group**
Property, plant and equipment	30	35	33	98
Investments	18	22	20	60
Goodwill	7	8	12	27
Current assets:-				
Cash and cash equivalents	13	16	23	52
Sundry debtors	17	18	18	53
Inventories	20*	21	19	60
Total current assets	**50**	**55**	**60**	**165**
Total assets	**105**	**120**	**125**	**350**
	* Includes inventories on acquisition of textile segment			

Entry point

- An entry point in XBRL taxonomy is a logical starting point for using the taxonomy for the purpose of view/editing/instance creation.
- It is a schema file using which a filer is guided to the group of XBRL files belonging to that particular category of filer in the taxonomy.
- For each category of filer in CMA Oman taxonomy, there will be a separate entry point (11 in total) that can be used by that filer to view the taxonomy or to create the XBRL output. (List of entry points)
- Example, for "Banking", a separate entry point is created through which user can view the taxonomy (statements and notes) belonging to Banking sector. Similarly, for Investment Companies, the entry point 'Investment Companies' will be used to access the taxonomy for the respective filing category.

4.2 SPECIFICATIONS OF ENTRY POINTS

Following sections consists of the detailed description for each entry point in the CMA Oman taxonomy

4.2.1 Banks

- This entry point will be used by Banks.
- We have prepared the format based on our analysis of the financial reports filed by banks to Muscat securities Market (MSM). While analysing the financial statements, we observed that there are banks that follow both conventional and Islamic banking practices. Hence, we have considered the Islamic banking concepts in this entry point along with conventional banking reporting concepts. The banks following Islamic banking practice only will use the other entry point, 'Islamic Banks'.
- **Financial Statements** - Following statements and notes will be covered in the entry point for 'Banks' –
    1. Auditor's report (Annual)
    2. Auditor's review report (Quarterly)
    3. Statement of Financial Position, Order of Liquidity
    4. Sub-classifications of assets, liabilities and equities, Order of Liquidity
    5. Income Statement, Nature of Expenses
    6. Analysis of Income and Expense – Nature of Expenses
    7. Statement of Comprehensive Income, Net of Tax
    8. Statement of Cash Flows, Indirect Method
    9. Statement of changes in Equity
    10. Loans and advances
    11. Expected credit losses
    12. Investments
    13. List of Notes to Financial statements
- **Additional disclosures to Financial Statements –**
    - Following additional disclosures will be captured in 'Sub-classifications of assets, liabilities and equities' –
        - Cash and balances with Central bank
        - Due from banks and other money market placements
        - Investments in associates
        - Investments in joint ventures
        - Property, plant and equipment
        - Intangible assets

- Other assets
- Due to banks
- Deposits from customers – Conventional
- Deposits from customers – Islamic
- Other liabilities

○ Following additional disclosures will be captured in 'Analysis of Income and Expense, Nature of Expense'-

- Interest income
- Interest expense
- Income from Islamic financing
- Distribution to depositors
- Other operating income (expense)
- Staff expenses
- General and administrative expenses
- Impairment loss (reversal of impairment loss) recognised in profit or loss

○ Other notes to financial statements – Following notes to financial statements will be captured in detail as part of financial reporting (covered in the list of financial statements above) –

- Loans and advances
- Expected credit losses
- Investments
- List of Notes to Financial statements

Note – 'List of Notes to Financial Statements' will consist of list of all notes for capturing information as a text block. So, where the information is not covered in financial statements, detailed notes and additional disclosures, such information can be captured in a text block using this section.

For additional information about detailed tagging and text block tagging, refer to section 'Levels of tagging'.

4.2.2 Islamic Banks

- This entry point will be used by Islamic Banks.
- We have prepared the format based on our analysis of the financial reports filed by banks to Muscat securities Market (MSM).
- **Financial Statements** - Following statements and notes will be covered in the entry point for 'Islamic Banks' –
    1. Auditor's report (Annual)
    2. Auditor's review report (Quarterly)
    3. Statement of Financial Position, Order of Liquidity
    4. Sub-classifications of assets, liabilities and equities, Order of Liquidity
    5. Income Statement, Nature of Expenses
    6. Analysis of Income and Expense – Nature of Expenses
    7. Statement of Comprehensive Income, Net of Tax
    8. Statement of Cash Flows, Indirect Method
    9. Statement of changes in Equity
    10. Murabaha Receivable
    11. Ijarah Assets
    12. Other Islamic Financing
    13. Expected Credit Losses
    14. Investments
    15. List of Notes to Financial statements
- **Additional disclosures to Financial Statements –**
    - Following additional disclosures will be captured in 'Sub-classifications of assets, liabilities and equities' –
        - Cash and balances with Central bank
        - Due from banks and other money market placements
        - Investment in associates
        - Investment in joint ventures
        - Property, Plant and Equipment
        - Intangible assets
        - Other assets
        - Due to banks
        - Deposits from customers – Islamic
        - Other liabilities

- Following additional disclosures will be captured in 'Analysis of Income and Expense, Nature of Expense'-
  - Income from Islamic financing
  - Distribution to depositors
  - Staff expenses
  - General and administrative expenses
  - Impairment loss (reversal of impairment loss) recognised in profit or loss
- Other notes to financial statements – Following notes to financial statements will be captured in detail as part of financial reporting (covered in the list of financial statements above) –
  - Murabaha Receivable
  - Ijarah Assets
  - Other Islamic Financing
  - Expected Credit Losses
  - Investments
  - List of Notes to Financial statements

Note – 'List of Notes to Financial Statements' will consist of list of all notes for capturing information as a text block. So, where the information is not covered in financial statements, detailed notes and additional disclosures, such information can be captured in a text block using this section.

For additional information about detailed tagging and text block tagging, refer to section 'Levels of tagging'.

4.2.3 Insurance companies and Reinsurance companies

- This entry point will be used by following categories of companies –
    - Insurance companies (with Window Takaful Operations)
    - Insurance companies
    - Reinsurance companies
- For preparing the financial reporting template for this entry point, we have used the format provided by CMA, Oman.
- **Financial Statements** - Following statements and notes will be covered in the entry point for 'Insurance companies and Reinsurance Companies' –
    1. Auditor's report (Annual)
    2. Auditor's review report (Quarterly)
    3. Statement of Financial Position, Order of Liquidity
    4. Statement of comprehensive income
    5. Statement of Cash Flows, Indirect Method
    6. Premiums
    7. Claims
    8. Investment income
    9. Other operating income
    10. General and administrative expenses
    11. Income taxes
    12. Earnings per share – basic and diluted
    13. Cash and Bank balances
    14. Premiums and Insurance Balance Receivables
    15. Insurance contract liabilities and contract assets
    16. Other receivables and prepayments
    17. Deferred commission income
    18. Investments
    19. Property and Equipment
    20. Investment property
    21. Right-of-use assets
    22. Lease liabilities
    23. Due to reinsurers
    24. Borrowings
    25. Other liabilities
    26. Net assets per share

27. Provision for employees end of service benefits
28. Intangible assets other than goodwill
29. Goodwill
30. Profit from Window Takaful Operations - Operator's Fund
31. List of Notes to Financial statements

Note –

1. For Insurance companies with window takaful operations, additional elements will be available in Statement of Financial Position and Statement of Comprehensive Income for reporting components of Takaful window, and an additional note 'Profit from Window Takaful Operations - Operator's Fund' will be available for reporting Profit component from Takaful window. These additional elements and note will not be available for companies not having window Takaful operations.

2. 'List of Notes to Financial Statements' will consist of list of all notes for capturing information as a text block. So, where the information is not covered in financial statements, detailed notes and additional disclosures, such information can be captured in a text block using this section.

   For additional information about detailed tagging and text block tagging, refer to section 'Levels of tagging'.

4.2.4 Islamic Insurance (Takaful Companies)

- This entry point will be used by Islamic Insurance i.e. Takaful companies.
- For preparing the financial reporting template for this entry point, we have used the format provided by CMA, Oman.

- **Financial Statements** - Following statements and notes will be covered in the entry point for 'Islamic Insurance (Takaful companies) –

1. Auditor's report (Annual)
2. Auditor's review report (Quarterly)
3. Statement of Financial Position, Order of Liquidity
4. Statement of Participants' Revenues and Expenses
5. Statement of Comprehensive Income of Shareholders
6. Statement of Cash Flows, Shareholders' Fund
7. Statement of Cash Flows, Participants' Fund
8. Statement of changes in Shareholders' Equity
9. Statement of changes in participants' Fund
10. Cash and Bank Balances
11. Investment Securities
12. Investment Property
13. Right-of-use assets
14. Lease liabilities
15. Takaful and Retakaful/Reinsurance balance receivable
16. Receivable from Participants' Funds
17. Takaful Liabilities and Retakaful Contract Assets
18. Claims and Provision for unearned contribution
19. Deferred Policy Acquisition Cost
20. Other Receivables and Prepayments
21. Taxation
22. Unearned Retakaful Commission
23. Property and Equipment
24. Intangible Assets other than goodwill
25. Goodwill
26. Borrowings
27. Accounts and Other Payables
28. General and Administrative Expenses

29. Earnings Per Share
30. Investment income
31. List of Notes to Financial statements

Note –

1. 'List of Notes to Financial Statements' will consist of list of all notes for capturing information as a text block. So, where the information is not covered in financial statements, detailed notes and additional disclosures, such information can be captured in a text block using this section.
   For additional information about detailed tagging and text block tagging, refer to section 'Levels of tagging'.

4.2.5 Insurance Brokers and Third party administrators

- This entry point is designed to cover Insurance Brokers and Third Party Administrators.

Insurance Brokers

- **Financial Statements** - Following statements and notes will be covered in the next section of the entry point for 'Insurance Brokers' –
    1. Auditor's report (Annual)
    2. Auditor's review report (Quarterly)
    3. Statement of Financial Position, Current, Non-current
    4. Sub-classifications of assets, liabilities and equities, Current, Non-current
    5. Income Statement, Nature of Expenses
    6. Analysis of Income and Expense – Nature of Expenses
    7. Statement of Comprehensive Income, Net of Tax
    8. Statement of Cash Flows, Indirect Method
    9. Statement of changes in Equity
    10. Property, Plant and Equipment
    11. Goodwill
    12. Intangible Assets
    13. List of Notes to Financial statements

- **Additional disclosures to Financial Statements –**
    - Following additional disclosures will be captured in 'Sub-classifications of assets, liabilities and equities – Current, Non-current' –
        - Cash and bank balances
        - Trade and other receivables
        - Investment properties
        - Accounts and other payables
        - Provisions for employee benefits, current
        - Provisions for employee benefits, non-current
        - Borrowings, current
        - Borrowings, non-current
    - Following additional disclosures will be captured in 'Analysis of Income and Expense, Nature of Expense'-

- Brokerage income
- Other income
- General and administrative expense
- Selling, distribution and marketing expenses
- Impairment loss (reversal) on trade and other receivables

○ Other notes to financial statements – Following notes to financial statements will be captured in detail as part of financial reporting (covered in the list of financial statements above) –

- Property, Plant and Equipment
- Goodwill
- Intangible assets
- List of Notes to Financial Statements

Third Party Administrators

This category covers the Third Party Administrators (TPAs) in insurance sector.

- **Financial Statements** - Following statements and notes will be covered in the next section of the entry point for 'Insurance Brokers' –

14. Auditor's report (Annual)
15. Auditor's review report (Quarterly)
16. Statement of Financial Position, Current, Non-current
17. Sub-classifications of assets, liabilities and equities, Current, Non-current
18. Income Statement, Nature of Expenses
19. Analysis of Income and Expense – Nature of Expenses
20. Statement of Comprehensive Income, Net of Tax
21. Statement of Cash Flows, Indirect Method
22. Statement of changes in Equity
23. Property, Plant and Equipment
24. Goodwill
25. Intangible Assets
26. List of Notes to Financial statements

- **Additional disclosures to Financial Statements –**

- Following additional disclosures will be captured in 'Sub-classifications of assets, liabilities and equities – Current, Non-current' –
  - Cash and bank balances
  - Trade and other receivables
  - Investment properties
  - Accounts and other payables
  - Provisions for employee benefits, current
  - Provisions for employee benefits, non-current
  - Borrowings, current
  - Borrowings, non-current
- Following additional disclosures will be captured in 'Analysis of Income and Expense, Nature of Expense'-
  - Brokerage income
  - Other income
  - General and administrative expense
  - Selling, distribution and marketing expenses
  - Impairment loss (reversal) on trade and other receivables
- Other notes to financial statements – Following notes to financial statements will be captured in detail as part of financial reporting (covered in the list of financial statements above) –
  - Property, Plant and Equipment
  - Goodwill
  - Intangible assets
  - List of Notes to Financial Statements

Note – 'List of Notes to Financial Statements' will consist of list of all notes for capturing information as a text block. So, where the information is not covered in financial statements, detailed notes and additional disclosures, such information can be captured in a text block using this section.

For additional information about detailed tagging and text block tagging, refer to section 'Levels of tagging'.

4.2.6 Finance companies

- This entry point will be used by –
    - Finance companies

Finance Companies

- **Financial Statements** – In this section of the entry point, following statements and notes will be covered 'Finance companies' –
    1. Auditor's report (Annual)
    2. Auditor's review report (Quarterly)
    3. Statement of Financial Position, Order of Liquidity
    4. Sub-classifications of assets, liabilities and equities, Order of Liquidity
    5. Income Statement, Nature of Expenses
    6. Analysis of Income and Expense – Nature of Expenses
    7. Statement of Comprehensive Income, Net of Tax
    8. Statement of Cash Flows, Indirect Method
    9. Statement of changes in Equity
    10. Property, Plant and Equipment
    11. Net investment in finance lease
    12. Goodwill
    13. Intangible assets
    14. Expected credit losses
    15. List of Notes to Financial statements
- **Additional disclosures to Financial Statements –**
    - Following additional disclosures will be captured in 'Sub-classifications of assets, liabilities and equities – Order of Liquidity' –
        - Cash and cash equivalents
        - Investments in associates
        - Investments in joint ventures
        - Investment properties
        - Reserves
        - Accounts and other payables
        - Provision for employee benefits
        - Borrowings

- Following additional disclosures will be captured in 'Analysis of Income and Expense, Nature of Expense'-
  - Finance income
  - Other income/expense
  - Impairment losses (reversal of impairment losses)
  - Operating expenses
  - Finance costs
- Other notes to financial statements – Following notes to financial statements will be captured in detail as part of financial reporting (covered in the list of financial statements above) –
  - Net investment in finance leases
  - Property, Plant and Equipment
  - Goodwill
  - Intangible assets
  - List of Notes to Financial Statements

Note – 'List of Notes to Financial Statements' will consist of list of all notes for capturing information as a text block. So, where information is not covered in financial statements, detailed notes and additional disclosures, such information can be captured in a text block using this section.

For additional information about detailed tagging and text block tagging, refer to section 'Levels of tagging'.

4.2.7 Investment Funds

- This entry point will be used by Mutual Funds, including open-ended, closed-ended, hybrid mutual funds and Private Equity (PE) Funds.
- We have prepared the format based on our analysis of the financial reports for Mutual Funds and other Investment Funds received from CMA.
- **Financial Statements** - Following statements and notes will be covered in the entry point for 'Investment Funds' –
    1. Auditor's report (Annual)
    2. Auditor's review report (Quarterly)
    3. Statement of Financial Position, Order of Liquidity
    4. Sub-classifications of assets, liabilities and equities, Order of Liquidity
    5. Income Statement, Nature of Expenses
    6. Analysis of Income and Expense – Nature of Expenses
    7. Statement of Comprehensive Income, Net of Tax
    8. Statement of Cash Flows, Indirect Method
    9. Statement of changes in Equity
    10. Investment securities
    11. Investment property
    12. Lease Liabilities
    13. List of Notes to Financial statements
- **Additional disclosures to Financial Statements –**
    - Following additional disclosures will be captured in 'Sub-classifications of assets, liabilities and equities – Order of Liquidity' –
        - Cash and bank balances
        - Term Deposits
        - Receivables
        - Investment in associates
        - Net assets
    - Following additional disclosures will be captured in 'Analysis of Income and Expense, Nature of Expense'-
        - Gains/losses from associates
        - Impairment losses

- General and administrative expenses/Operating expenses

- Other notes to financial statements – Following notes to financial statements will be captured in detail as part of financial reporting (covered in the list of financial statements above) –
  - Investment securities
  - Investment property
  - Lease liabilities
  - List of Notes to Financial Statements

Note – 'List of Notes to Financial Statements' will consist of list of all notes for capturing information as a text block. So, where the information is not covered in financial statements and additional disclosures, such information can be captured in a text block using this section.

For additional information about detailed tagging and text block tagging, refer to section 'Levels of tagging'.

4.2.8 Manufacturing Companies

- This entry point will be used by manufacturing companies in 'Industrial' sector.
- We have prepared the format based on our analysis of the financial reports filed by manufacturing companies (companies in Industrial sector) to Muscat securities Market (MSM). This entry point will cover following categories of filers –

Sector	Sub-sector
Industrial Sector	Food
Industrial Sector	Cement
Industrial Sector	Engineering
Industrial Sector	Textiles
Industrial Sector	Mining
Industrial Sector	Constructions Materials Support
Industrial Sector	Paper, Glass
Industrial Sector	Chemicals
Industrial Sector	Pharmaceutical
Industrial Sector	Electrical

- **Financial Statements** - Following statements and notes will be covered in the entry point for 'Manufacturing companies' –
    1. Auditor's report (Annual)
    2. Auditor's review report (Quarterly)
    3. Statement of Financial Position, Current, Non-current
    4. Sub-classifications of assets, liabilities and equities, Current, Non-current
    5. Income Statement, Function of Expenses
    6. Analysis of Income and Expense – Function of Expenses
    7. Statement of Comprehensive Income, Net of Tax
    8. Statement of Cash Flows, Indirect Method
    9. Statement of changes in Equity
    10. Property, Plant and Equipment
    11. Goodwill
    12. Intangible assets
    13. List of Notes to Financial statements
- **Additional disclosures to Financial Statements –**

- Following additional disclosures will be captured in 'Sub-classifications of assets, liabilities and equities – current, non-current' –
  - Exploration and evaluation assets
  - Investments in associates
  - Investments in joint ventures
  - Investment properties
  - Other non-current non-financial assets
  - Cash and bank balances
  - Trade and other receivables
  - Inventories
  - Other current non-financial assets
  - Reserves
  - Accounts and other payables
  - Provisions for employee benefits, current
  - Borrowings, current
  - Provisions for employee benefits, non-current
  - Borrowings, non-current
- Following additional disclosures will be captured in 'Analysis of Income and Expense, Function of Expense'-
  - Revenue
  - Cost of sales
  - General and administrative expenses
  - Selling, distribution and marketing expenses
- Other notes to financial statements – Following notes to financial statements will be captured in detail as part of financial reporting (covered in the list of financial statements above) –
  - Property, Plant and Equipment
  - Goodwill
  - Intangible assets
  - List of Notes to Financial Statements

Note – 'List of Notes to Financial Statements' will consist of list of all notes for capturing information as a text block. So, where the information is not covered in financial statements, detailed notes and additional disclosures, such information can be captured in a text block using this section.

For additional information about detailed tagging and text block tagging, refer to section 'Levels of tagging'.

4.2.9 Services Companies

- This entry point will be used by companies in Services sector.
- We have prepared the format based on our analysis of the financial reports filed by companies in Services sector to Muscat securities Market (MSM). This entry point will cover following categories of filers –

Sector	Sub-sector
Services sector	Telecommunication
Services sector	Tourism
Services sector	Logistics
Services sector	Oil and Gas
Services sector	Education
Services sector	Energy
Services sector	Diversified Commercial Services
Services sector	Health care

- **Financial Statements** - Following statements and notes will be covered in the entry point for 'Services companies' –
    1. Auditor's report (Annual)
    2. Auditor's review report (Quarterly)
    3. Statement of Financial Position, Current, Non-current
    4. Sub-classifications of assets, liabilities and equities, Current, Non-current
    5. Income Statement, Nature of Expenses
    6. Analysis of Income and Expense – Nature of Expenses
    7. Income Statement, Function of Expenses
    8. Analysis of Income and Expense – Function of Expenses
    9. Statement of Comprehensive Income, Net of Tax
    10. Statement of Cash Flows, Indirect Method
    11. Statement of changes in Equity
    12. Property, Plant and Equipment
    13. Goodwill
    14. Intangible assets
    15. List of Notes to Financial statements
- **Additional disclosures to Financial Statements –**

- Following additional disclosures will be captured in 'Sub-classifications of assets, liabilities and equities – Order of Liquidity' –
  - Cash and cash equivalents
  - Trade and other receivables
  - Inventories
  - Investment Properties
  - Reserves
  - Accounts and other payables
  - Provision for employee benefits
  - Borrowings
- Following additional disclosures will be captured in 'Sub-classifications of assets, liabilities and equities – Current, Non-current' –
  - Exploration and evaluation assets
  - Investments in associates
  - Investments in joint ventures
  - Investment properties
  - Cash and bank balances
  - Trade and other receivables
  - Inventories
  - Reserves
  - Accounts and other payables
  - Provision for employee benefits, current
  - Borrowings, current
  - Provision for employee benefits, non-current
  - Borrowings, non-current
- Following additional disclosures will be captured in 'Analysis of Income and Expense, Nature of Expense'-
  - Revenue
  - Other income
  - Service expenses
  - Employee benefit expenses
  - Other operating expenses
  - Cost of material consumed
- Following additional disclosures will be captured in 'Analysis of Income and Expense, Function of Expense'-

- Revenue
- Other income
- Cost of sales
- General and administrative expenses
- Selling, distribution and marketing expenses

○ Other notes to financial statements – Following notes to financial statements will be captured in detail as part of financial reporting (covered in the list of financial statements above) –

- Property, Plant and Equipment
- Goodwill
- Intangible assets
- List of Notes to Financial Statements

Note – 'List of Notes to Financial Statements' will consist of list of all notes for capturing information as a text block. So, where the information is not covered in financial statements, detailed notes and additional disclosures, such information can be captured in a text block using this section.

For additional information about detailed tagging and text block tagging, refer to section 'Levels of tagging'.

4.2.10 Investment Companies

- This entry point will be used by Investment companies.
- We have prepared the format based on our analysis of the financial reports filed by Investment companies to Muscat securities Market (MSM).

Investment companies

- **Financial Statements** - Following statements and notes will be covered in the entry point for 'Investment companies' –
    1. Auditor's report (Annual)
    2. Auditor's review report (Quarterly)
    3. Statement of Financial Position, Order of Liquidity
    4. Sub-classifications of assets, liabilities and equities, Order of Liquidity
    5. Income Statement, Nature of Expenses
    6. Analysis of Income and Expense – Nature of Expenses
    7. Statement of Comprehensive Income, Net of Tax
    8. Statement of Cash Flows, Indirect Method
    9. Statement of changes in Equity
    10. Investment Securities
    11. Investment Property
    12. Goodwill
    13. Property, Plant and Equipment
    14. Intangible Assets
    15. List of Notes to Financial statements
- **Additional disclosures to Financial Statements –**
    - Following additional disclosures will be captured in 'Sub-classifications of assets, liabilities and equities – Order of Liquidity' –
        - Cash and bank balances
        - Trade and other receivables
        - Investment in associates
        - Investment in joint ventures
        - Other Reserves
        - Accounts and other payables

- Provision for employee benefits
- Borrowings

- Following additional disclosures will be captured in 'Analysis of Income and Expense, Nature of Expense'-
  - Commission and fees income (net)
  - Interest income
  - Dividend income
  - Gains (losses) from associate companies and joint ventures
  - Foreign exchange gain (loss)
  - Finance cost
  - Interest expense
  - Operating expenses
  - Impairment losses (reversal of impairment losses)
- Other notes to financial statements – Following notes to financial statements will be captured in detail as part of financial reporting (covered in the list of financial statements above) –
  - Investment securities
  - Investment property
  - Property, Plant and Equipment
  - Goodwill
  - Intangible assets
  - List of Notes to Financial Statements

Note – 'List of Notes to Financial Statements' will consist of list of all notes for capturing information as a text block. So, where the information is not covered in financial statements, detailed notes and additional disclosures, such information can be captured in a text block using this section.

For additional information about detailed tagging and text block tagging, refer to section 'Levels of tagging'.

4.2.11 Investment Companies (Holding)

- This entry point will be used by Investment companies (Holding).
- We have prepared the format based on our analysis of the financial reports filed by Investment companies to Muscat securities Market (MSM).

Investment companies (Holding)

This category includes the investment companies having investments in companies in other sectors.

- **Financial Statements** - Following statements and notes will be covered in the entry point for 'Investment companies (holding)' –
    1. Auditor's report (Annual)
    2. Auditor's review report (Quarterly)
    3. Statement of Financial Position, Order of Liquidity
    4. Sub-classifications of assets, liabilities and equities, Order of Liquidity
    5. Statement of Financial Position, Current, non-current
    6. Sub-classifications of assets, liabilities and equities, Current, non-current
    7. Income Statement, Nature of Expenses
    8. Analysis of Income and Expense – Nature of Expenses
    9. Income Statement, Function of Expenses
    10. Analysis of Income and Expense – Function of Expense
    11. Statement of Comprehensive Income, Net of Tax
    12. Statement of Cash Flows, Indirect Method
    13. Statement of changes in Equity
    14. Insurance Contract Liabilities and Contract Assets
    15. Property, Plant and Equipment
    16. Goodwill
    17. Intangible Assets
    18. Investment securities
    19. Investment Property
    20. Right-of-use assets

21. Lease liabilities
22. Expected credit losses
23. List of Notes to Financial statements

- **Additional disclosures to Financial Statements –**
  - Following additional disclosures will be captured in 'Sub-classifications of assets, liabilities and equities – Order of Liquidity' –
    - Cash and bank balances
    - Credit facilities
    - Investment in securities
    - Trade and other receivables
    - Inventories
    - Investments accounted for using equity method
    - Other Reserves
    - Provision for employee benefits
    - Trade and other payables
    - Customer and other deposits
    - Borrowings
  - Following additional disclosures will be captured in 'Sub-classifications of assets, liabilities and equities – Current, Non-current' –
    - Other non-current non-financial assets
    - Cash and bank balances
    - Trade and other receivables
    - Inventories
    - Other current non-financial assets
    - Other reserves
    - Provision for employee benefits, non-current
    - Borrowings, non-current
    - Trade and other current payables
    - Provision for employee benefits, current
    - Borrowings, current

  - Following additional disclosures will be captured in 'Analysis of Income and Expense, Nature of Expense'-

- Revenue
- Income from investments in securities
- Other income
- Net insurance claims incurred
- Cost of material consumed and finished goods
- Other operating expenses
- Finance cost
- Impairment losses (reversal) of non-financial assets

o Following additional disclosures will be captured in 'Analysis of Income and Expense, Function of Expense'-

- Revenue
- Other income
- Cost of sales
- General and administrative expenses
- Selling, distribution and marketing expenses
- Impairment losses (reversal) of non-financial assets

o Other notes to financial statements – Following notes to financial statements will be captured in detail as part of financial reporting (covered in the list of financial statements above) –

- Insurance Contract Liabilities and Contract Assets
- Property, Plant and Equipment
- Goodwill
- Intangible assets
- Investment securities
- Investment property
- Right-of-use assets
- Lease liabilities
- Expected credit losses
- List of Notes to Financial Statements

Note – 'List of Notes to Financial Statements' will consist of list of all notes for capturing information as a text block. So, where the information is not covered in

financial statements, detailed notes and additional disclosures, such information can be captured in a text block using this section.

For additional information about detailed tagging and text block tagging, refer to section ‘Levels of tagging’.

4.2.12 Other (Miscellaneous) Category

- This entry point will be used by companies which are not specifically covered by any other entry point listed above. Companies in Real Estate sub-sector will also be covered by this entry point.
    - We have prepared the format based on our analysis of the financial reports filed by Real estate to Muscat securities Market (MSM) and included other generic information to cover any sector or sub-sector not covered by other entry points.

- **Financial Statements** - Following statements and notes will be covered in the entry point for 'Other (Miscellaneous) category' –
    1. Auditor's report (Annual)
    2. Auditor's review report (Quarterly)
    3. Statement of Financial Position, Order of Liquidity
    4. Sub-classifications of assets, liabilities and equities, Order of Liquidity
    5. Statement of Financial Position, Current, Non-current
    6. Sub-classifications of assets, liabilities and equities, Current, Non-current
    7. Income Statement, Nature of Expenses
    8. Analysis of Income and Expense – Nature of Expenses
    9. Income Statement, Function of Expenses
    10. Analysis of Income and Expense – Function of Expenses
    11. Statement of Comprehensive Income, Net of Tax
    12. Statement of Cash Flows, Indirect Method
    13. Statement of changes in Equity
    14. Property, Plant and Equipment
    15. Intangible assets
    16. List of Notes to Financial statements
- **Additional disclosures to Financial Statements –**
    - Following additional disclosures will be captured in 'Sub-classifications of assets, liabilities and equities – Order of Liquidity' –
        - Cash and bank balances
        - Trade and other receivables
        - Inventories
        - Investment in associates
        - Investment in joint ventures

- Investment properties
- Reserves
- Accounts and other payables
- Provision for employee benefits
- Borrowings

- Following additional disclosures will be captured in 'Sub-classifications of assets, liabilities and equities – Current, Non-current' –
  - Investment in associates
  - Investment in joint ventures
  - Investment properties
  - Other non-current non-financial assets
  - Cash and bank balances
  - Trade and other receivables
  - Inventories
  - Other current non-financial assets
  - Reserves
  - Accounts and other payables
  - Provision for employee benefits, current
  - Borrowings, current
  - Provisions for employee benefits, non-current
  - Borrowings, non-current
- Following additional disclosures will be captured in 'Analysis of Income and Expense, Nature of Expense'-
  - Revenue
  - Other income
  - Employee benefit expenses
  - Property operating expenses
  - Cost of material consumed
  - Other operating expenses
- Following additional disclosures will be captured in 'Analysis of Income and Expense, Function of Expense'-
  - Revenue
  - Cost of sales
  - General and administrative expenses

- Selling, distribution and marketing expenses

- Other notes to financial statements – Following notes to financial statements will be captured in detail as part of financial reporting (covered in the list of financial statements above) –
  - Property, Plant and Equipment
  - Goodwill
  - Intangible assets
  - List of Notes to Financial Statements

  Note – 'List of Notes to Financial Statements' will consist of list of all notes for capturing information as a text block. So, where the information is not covered in financial statements, detailed notes and additional disclosures, such information can be captured in a text block using this section.

  For additional information about detailed tagging and text block tagging, refer to section 'Levels of tagging'.

4.2.13 Securities brokerage entities

- This entry point will be used by entities licensed by CMA, and practicing brokerage activities in securities sector.
- We have prepared the format based on our analysis of the financial reports of securities brokerage entities provided by CMA.
- **Financial Statements** - Following statements and notes will be covered in the entry point for 'Securities brokerage entities' –
    1. Auditor's report (Annual)
    2. Auditor's review report (Quarterly)
    3. Statement of Financial Position, Order of Liquidity
    4. Sub-classifications of assets, liabilities and equities, Order of Liquidity
    5. Statement of Financial Position, Current, Non-current
    6. Sub-classifications of assets, liabilities and equities, Current, Non-current
    7. Income Statement, Nature of Expenses
    8. Analysis of Income and Expense – Nature of Expenses
    9. Statement of Comprehensive Income, Net of Tax
    10. Statement of Cash Flows, Indirect Method
    11. Statement of changes in Equity
    12. Investment securities
    13. Investment Property
    14. List of Notes to Financial statements
- **Additional disclosures to Financial Statements –**
    - Following additional disclosures will be captured in 'Sub-classifications of assets, liabilities and equities – Order of Liquidity' –
        - Cash and bank balances
        - Term deposits
        - Trade and other receivables
        - Investments in subsidiaries
        - Investment in associates
        - Investment in joint ventures
        - Reserves

- Trade and other payables
- Provision for employee benefits
- Borrowings

- Following additional disclosures will be captured in 'Sub-classifications of assets, liabilities and equities – Current, Non-current' –
  - Term deposits, non-current
  - Investments in subsidiaries
  - Investment in associates
  - Investment in joint ventures
  - Cash and cash equivalents
  - Term deposits, current
  - Trade and other receivables
  - Reserves
  - Provision for employee benefits, non-current
  - Borrowings, non-current
  - Accounts and other payables
  - Provision for employee benefits, current
  - Borrowings, current
- Following additional disclosures will be captured in 'Analysis of Income and Expense, Nature of Expense'-
  - Income from fees and commissions
  - Net finance income (expense)
  - Other operating revenue
  - Other income
  - Gains (losses) from associate companies and joint ventures
  - Foreign exchange gain (loss)
  - Administrative and other operating expenses
  - Impairment losses (reversal of impairment losses)
- Other notes to financial statements – Following notes to financial statements will be captured in detail as part of financial reporting (covered in the list of financial statements above) –
  - Investment securities

- Investment property
- List of Notes to Financial Statements

Note – 'List of Notes to Financial Statements' will consist of list of all notes for capturing information as a text block. So, where the information is not covered in financial statements, detailed notes and additional disclosures, such information can be captured in a text block using this section.

For additional information about detailed tagging and text block tagging, refer to section 'Levels of tagging'.

4.2.14 Non-brokerage licensed entities

- This entry point is designed to cover Non-Brokerage Licensed Entities (excluding Securities brokers).

Non-brokerage licensed entities

- **Financial Statements** - Following statements and notes will be covered in the next section of the entry point for 'Non-brokerage Licensed Entities' –
    1. Auditor's report (Annual)
    2. Auditor's review report (Quarterly)
    3. Statement of Financial Position, Current, Non-current
    4. Sub-classifications of assets, liabilities and equities, Current, Non-current
    5. Income Statement, Nature of Expenses
    6. Analysis of Income and Expense – Nature of Expenses
    7. Statement of Comprehensive Income, Net of Tax
    8. Statement of Cash Flows, Indirect Method
    9. Statement of changes in Equity
    10. Property, Plant and Equipment
    11. Goodwill
    12. Intangible Assets
    13. List of Notes to Financial statements

- **Additional disclosures to Financial Statements –**
    - Following additional disclosures will be captured in 'Sub-classifications of assets, liabilities and equities – Current, Non-current' –
        - Investment properties
        - Cash and bank balances
        - Trade and other receivables
        - Provisions for employee benefits, non-current
        - Borrowings, non-current
        - Provisions for employee benefits, current
        - Accounts and other payables
        - Borrowings, current

- Following additional disclosures will be captured in 'Analysis of Income and Expense, Nature of Expense'-
  - Fess income
  - Investment income
  - General and administrative expense
  - Impairment loss (reversal) on trade and other receivables
- Other notes to financial statements – Following notes to financial statements will be captured in detail as part of financial reporting (covered in the list of financial statements above) –
  - Property, Plant and Equipment
  - Goodwill
  - Intangible assets
  - List of Notes to Financial Statements

  Note – 'List of Notes to Financial Statements' will consist of list of all notes for capturing information as a text block. So, where the information is not covered in financial statements, detailed notes and additional disclosures, such information can be captured in a text block using this section.

For additional information about detailed tagging and text block tagging, refer to section 'Levels of tagging'.

4.3 PRESENTATION METHODS USED IN ENTRY POINTS

Following methods will be available to the user as an option to select for 'Statement of Financial Position' and 'Income Statement'

Statement of Financial Position –

1. Order of Liquidity
2. Current, non-current

Income Statement –

1. Nature of Expense
2. Function of Expense

Following table displays the availability of selection of a method for each entry point –

Entry Point	Statement of Financial Position		Income Statement	
	Order of Liquidity	Current, Non-current	Nature of Expense	Function of Expense
Banks	✓	×	✓	×
Islamic Banks	✓	×	✓	×
Investment Funds	✓	×	✓	×
Manufacturing Companies	×	✓	×	✓
Services Companies	×	✓	✓	✓
Investment Companies	✓	×	✓	×
Investment Companies (holding)	✓	✓	✓	✓
Securities Brokerage Entities	✓	✓	✓	×
Non-Brokerage Licensed Entities	×	✓	✓	×
Finance companies	✓	×	✓	×
Other (Miscellaneous) Category	✓	✓	✓	✓
Insurance and Reinsurance Companies(Includes Window Takaful)	✓	×	✓	×

Islamic Insurance (Takaful) Companies	✓	×	✓	×
Insurance Brokers & Third Party Administrator	×	✓	✓	×

4.4 LEVELS OF TAGGING

As mentioned in the scope of tagging in the above section namely '**1.2 Scope of the Taxonomy**', following levels of tagging will be used in the taxonomy –

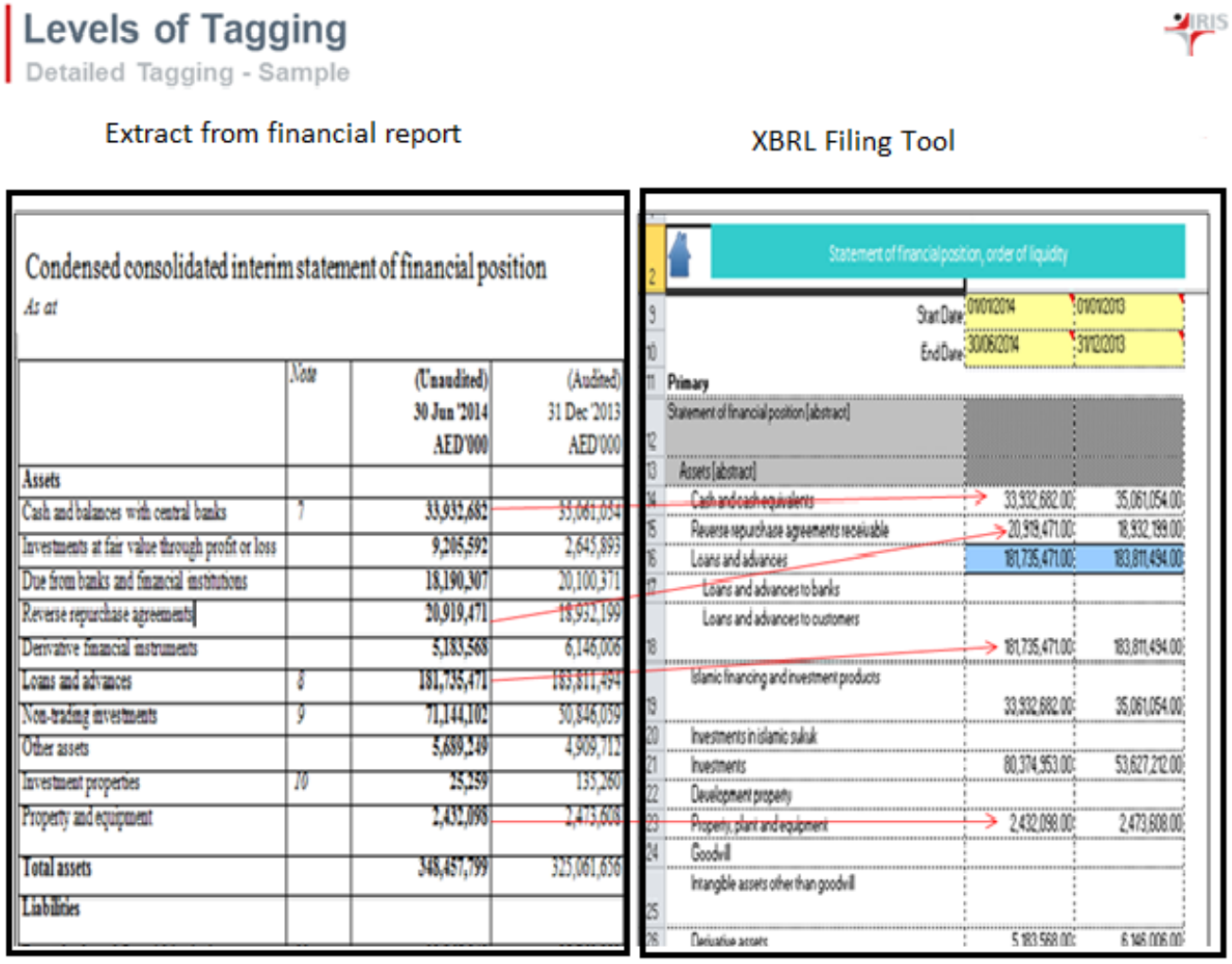
1. Detailed Tagging
2. Text Block tagging

This section explains in detail about **the levels of tagging** in **XBRL taxonomy** reporting.

In XBRL reporting, a statement can either be captured in detail, where each individual value is tagged with an element, or it can be captured as a single block of text. Following are the levels of tagging generally used in XBRL reporting –

4.4.1 Detailed Tagging

Detailed Tagging - Values have to be reported individually for each concept as applicable against its relevant element from Taxonomy. If elements are not available for any concept from the report then the same have to be reported using element "Others" as available for each section in taxonomy.

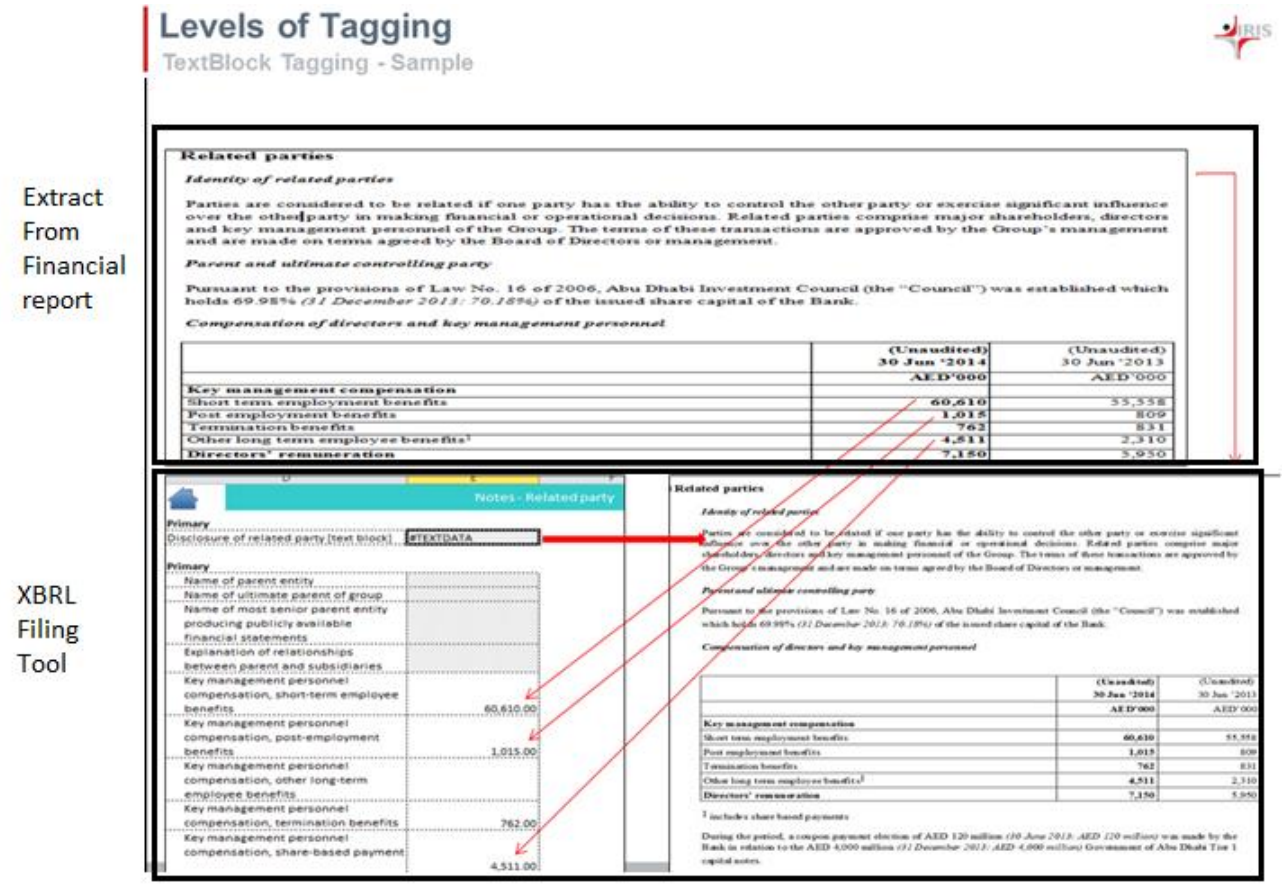


4.4.2 Text block Tagging

Text block Tagging - Whole section of the report as relevant will be tagged to one single element from taxonomy as Text. This text will be stored in rich text format in instance document, so that the formatting remains the same as per the financial report.

4.4.3 Detailed + Text block Tagging

Detailed + Text block Tagging - Wherein some part of the section of the report will be tagged in detail as per the elements available from the relevant ELR and the remaining part will be tagged with one element from taxonomy in rich text format.



4.4.4 Text block + Table Tagging

Text block + Table Tagging

a. Textual information: Will be tagged using text block element/ string element available in taxonomy under respective ELR.

b. Tabular information: Will be tagged in detail in multi-dimensional (table structure) format as per elements available in taxonomy under respective ELR.

Levels of Tagging

Table Tagging - Sample

Extract From Financial Report

Condensed consolidated interim statement of changes in equity *For the six month period ended 30 June (Unaudited)*

	Share capital	Share Premium	Statutory reserve	Special reserve	General reserve	Government of Abu Dhabi Tier 1 capital notes
	AED'000	AED'000	AED'000	AED'000	AED'000	AED'000
Balance at 1 January 2014	4,280,470	143,608	2,152,778	2,152,778	15,202,544	4,000,000
Total comprehensive income for the period	-	-	-	-	-	-
Transactions with owners of the Group						
Share options exercised *(note 18)*	10,607	91,184	-	-	2,344	-
Bonus shares issued *(note 16)*	430,556	-	-	-	(430,556)	-
Dividends for 2013 *(note 16)*	-	-	-	-	-	-
Transfer to general reserve *(note 16)*	-	-	-	-	2,400,000	-
Options granted to staff	-	-	-	-	-	-
Payment on Tier 1 capital notes *(note 17)*	-	-	-	-	-	-
Balance at 30 June 2014	4,721,633	234,792	2,152,778	2,152,778	17,174,332	4,000,000

XBRL Filing Tool

Components of equity [axis]	Issued capital [member]	Share premium [member]	Tier 1 capital notes [member]	Employee share option scheme [member]	Convertible securities equity component [member]	Proposed cash divide [member]
Primary						
Statement of changes in equity [line items]						
Equity at beginning of period	4,280,470.00	143,608.00	4,000,000.00	107,682.00	108,265.00	
Changes in equity [abstract]						
Islamic sukuk converted to shares						
Share premium on conversion of sukuk						
Comprehensive income [abstract]						
Profit (loss)						
Other comprehensive income						
Total comprehensive income	0.00	0.00	0.00	0.00	0.00	
Issue of bonus shares	430,556.00					
Dividends of subsidiaries						
Increase (decrease) through share-based payment transactions, equity	10,607.00	91,184.00		30,213.00		
Increase (decrease) through minority interest movements						
Increase (decrease) through other changes in equity						
Total increase (decrease) in equity	441,163.00	91,184.00	0.00	30,213.00	0.00	
Equity at end of period	4,721,633.00	234,792.00	4,000,000.00	137,895.00	108,265.00	