



Annex B:
User Guide of
bizfin^x **Preparation Tool**
(Public Consultation)

*To provide a responsive and trusted regulatory environment for
businesses and public accountants*

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1. Installation

1.1 Minimum System Requirements

Operating Systems *	Windows XP, Windows Vista, Windows 7, Windows 8
Microsoft Office *	MS Office 2003, MS Office 2007, MS Office 2010, MS Office 2013
Microsoft .NET Framework	.NET Framework 3.5 Service Pack 1 or later
Processor	2.0 GHz or faster (Intel i3, i5 or i7 recommended)
RAM *	2GB (4 GB recommended)
Disk Space	200 MB or more free disk space
Display Resolution	1280x800 and above

* Instructions on how to check for:

- Operating system: <http://windows.microsoft.com/en-US/windows/which-operating-system>
- Microsoft office: <http://office.microsoft.com/en-001/excel-help/what-version-of-office-am-i-using-HA101873769.aspx>
- RAM: <http://windows.microsoft.com/en-us/windows-vista/find-out-how-much-ram-your-computer-has>

1.1 Minimum System Requirements

Requirements:

- Windows XP and above
- MS Office

Not supported:

- Mac and Linux or other operating system
- Open Office
- MS Office Starter version

1.2 Where to Download the Installer

Step 1: Registration your interest

Use the following link to register your interest in testing the new Preparation Tool before downloading

<http://www.fsm.acra.gov.sg/sop/PublicConsultation/Registration.jsp>

1.2 Where to Download the Installer

Step 2: Download the correct installer based on your MS Office version:

Microsoft Office 2003 or above is required for installing the new Preparation Tool. There are two installers:

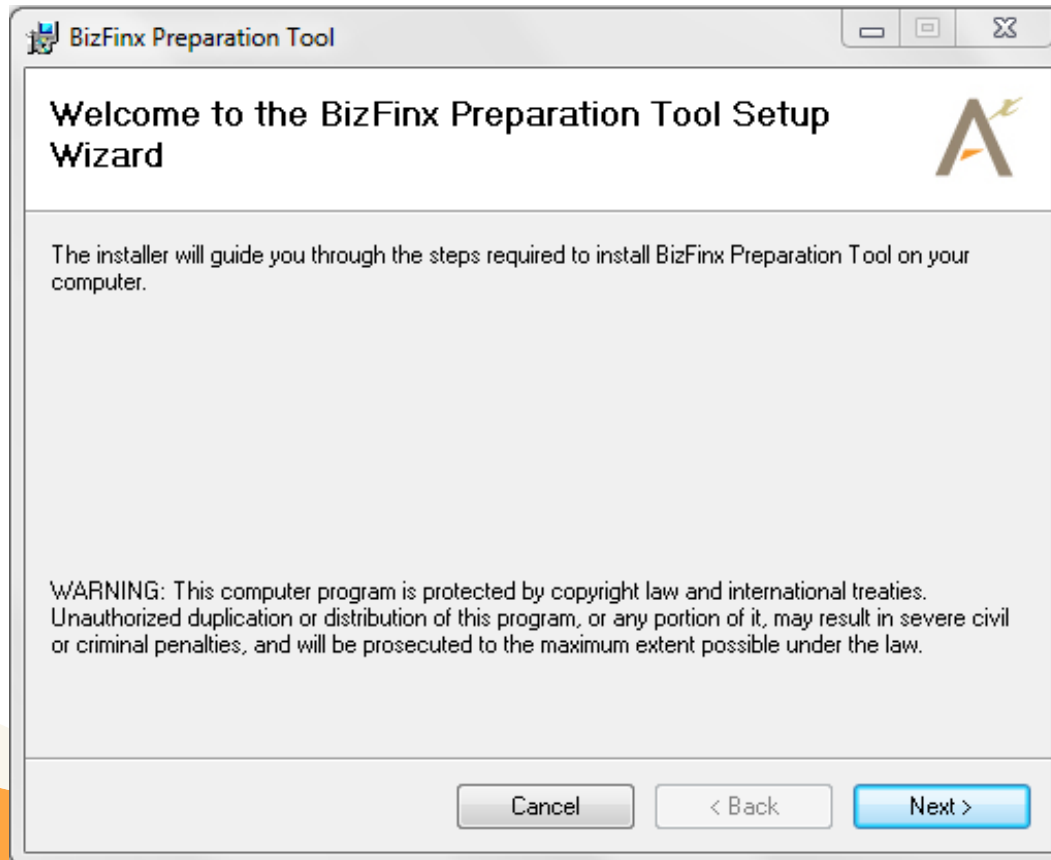
- Installer for MS Office 2003
- Installer for MS Office 2007 and above

Select the correct version of the installer to download based on the version of MS Office installed on your computer

- Click [here](#) for instructions on how to check what version of MS Office you are using
- Installer package is about 80MB

1.3 How to Install

Double click the installer. The Setup Wizard will take you through the installation process:



(Figure 1: Setup Wizard of the installer)

1.3 How to Install

- The preparation tool requires Microsoft .NET Framework 3.5 Service Pack 1 or later version on your computer. If you don't have it, the preparation tool will direct you to a Microsoft webpage to download and install the .NET Framework before the tool can be installed
 - Click [here](#) for more details on .NET Framework 3.5 Service Pack 1
- You will need Administrator Right to perform the installation

1.4 How to Uninstall

The preparation tool released for public consultation expires on 20 April 2013. To uninstall the preparation tool:

1. Go to the Start Menu in Microsoft Windows and click on the “Uninstall” option under the BizFinx Preparation Tool menu option
2. Click on “Yes” to confirm that you want to uninstall the preparation tool
3. When asked if you want to save the rules created by the preparation tool , click on “No”, as the preparation tool is meant for public consultation purposes as of this point in time
4. The preparation tool uninstallation process will be completed automatically

2. Get Started

2.1 Get started

1. Create a new set of financial statements (FS)

2. Open a saved XBRL FS

bizfin^x
PREP TOOL

ACRA
ACCOUNTING AND CORPORATE
REGULATORY AUTHORITY

Prepare XBRL Financial Statements

CREATE **OPEN**

Useful Links

- Application Updates
- BizFin Portal
- User Guide
- Other Useful Info

Prepare XBRL Financial Statements and Financial Highlights:

- 1 Select "Create" to create a new file. If you would like to open a previously prepared XBRL file, either to do editing or to load prior year data, select "Open" to browse the file.
- 2 Complete scoring questions to generate the template.

Note: "Useful Links" are not available for purposes of public consultation

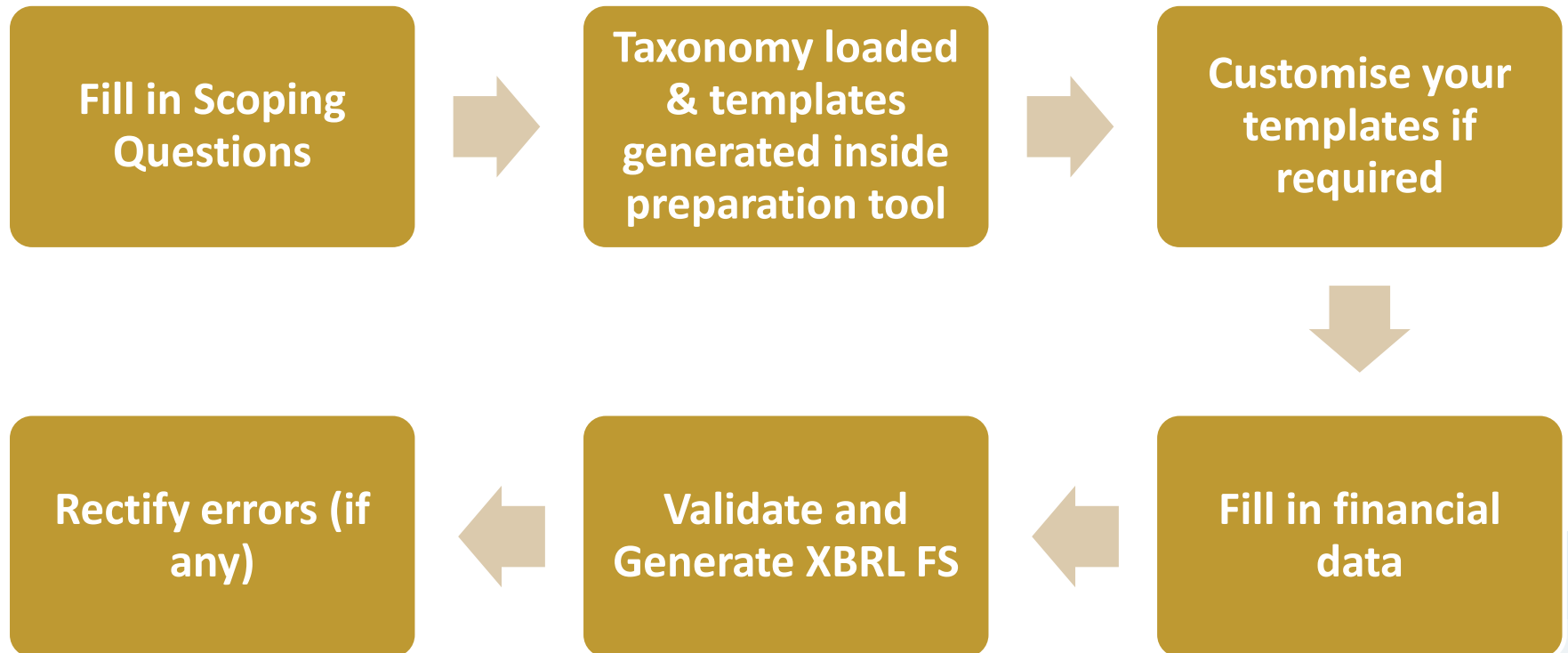
(Figure 2: Introduction Page of the Preparation Tool)

2.1 Get started

- For purpose of public consultation, use **Create** to prepare a new set of XBRL FS
- Currently, the tool can only **Open** XBRL FS in accordance with the new ACRA 2013 Taxonomy. XBRL FS prepared by FS Manager cannot be opened by the tool as of now. Instructions on how to use the XBRL FS from FS Manager in the new preparation tool will be released at a later date

2.1 Get started

Steps for creating a new set of XBRL FS:



2.2 Fill in Scoping Questions

After clicking on **Create**, you will see a window for you to fill in the Scoping Questions.

The screenshot shows the BizFinx Preparation Tool interface. The form is divided into two sections. The top section contains the following fields:

Name of Company	ABC Limited
Unique Entity Number	199912345P
Type of XBRL Instance Document Prepared	Full set of financial statements
Nature of Reporting Company Filing Financial Statement Highlights	
Type of Accounting Standard Used to Prepare Financial Statements	SFRS
Type of Company During Current Period	Public company
Whether Company is a Charity Registered with Commissioner of Charities for Current Period	
Current Period Start Date	01-01-2012
Current Period End Date	31-12-2012
Taxonomy Version	SFRS_2013_v1.0

A "Next" button is located at the bottom right of this section.

The bottom section contains the following fields:

Whether company is listed as at current period end date	Yes
Type of exchange on which company is listed	Listed in securities exchange in Singapore
Whether company is preparing financial statements for first time since incorporation	No
Prior period start date	01-01-2011
Prior period end date	06-02-2011
Whether financial statements are audited	No
Nature of financial statements - Company level or consolidated	Consolidated
Description of presentation currency	Singapore, Dollars
Level of rounding used in financial statements	Actual
Whether there are restatements to comparative amounts	No
Whether there are reclassifications to comparative amounts	Yes
Whether there are changes to comparative amounts due to other reasons	No
Type of statement of financial position	Current and non-current

A "Proceed" button is located at the bottom right of this section.

(Figure 3: Scoping Questions)

2.2 Fill in Scoping Questions

Information filled in the scoping questions will determine the templates to be generated inside the preparation tool:

- Full set of financial statements or financial statement highlights
- Accounting standards, e.g. SFRS and SFRS for SE
- Options available inside the accounting standards, e.g. income statement by function or nature, statement of financial position by current/non-current or liquidity
- Other criteria, such as type of currency, level of rounding, consolidated or company level accounts

2.3 Customise the Templates

After clicking on Proceed on Scoping Questions, templates will be automatically generated, and show on the “Content Page” screen.

The screenshot displays the BizFinx Preparation Tool interface. The main window shows a 'Content Page' with a list of templates organized into categories: General, Disclosures, Statements, and Notes. Each category contains several templates, some of which are marked as minimum tagging templates (indicated by a grey background). The 'Document Actions' panel on the right provides options to 'Update Template', 'Select All Templates', and 'Switch View'. Below these options is a tree view of the templates, with checkboxes for each. At the bottom of the panel are buttons for 'SEARCH', 'SOURCE', 'PREVIEW', and 'VALIDATE'.

Content Page

[More Options\(Document Action\)](#)

General

[Filing information](#)

Disclosures

[Full set of financial statements](#)

[Statement by directors](#)

[Independent auditors' report](#)

Statements

[Statement of financial position presented using current and non-current](#)

[Income statement classified by function of expense](#)

[Statement of comprehensive income, OCI components pres](#)

[Statement of changes in equity](#)

[Statement of cash flows using direct method](#)

Notes

[Note - Corporate and general information](#)

[Note - Trade and other receivables presented as current and non-current](#)

[Note - Trade and other receivables presented in order of liquidity](#)

[Note - Inventories](#)

[Note - Government grants](#)

[Note - Investments in subsidiaries](#)

[Note - Investments in associates](#)

[Note - Interests in joint ventures](#)

[Note - Property, plant and equipment](#)

[Note - Provisions](#)

[Note - Finance lease liabilities](#)

[Note - Trade and other payables presented as current and non-current](#)

Document Actions

* Minimum tagging templates are marked in grey

Update Template Select All Templates Switch View

- General
 - [10000000] Filing information
- Disclosures
 - [11000000] Full set of financial statements
 - [12000000] Directors' report
 - [13000000] Statement by directors
 - [14000000] Independent auditors' report
- Statements
 - [21100000] Statement of financial position presented using current and non-current
 - [22100000] Income statement classified by function of expense
 - [23200000] Statement of comprehensive income, OCI components pres
 - [24100000] Statement of changes in equity
 - [25100000] Statement of cash flows using direct method
- Notes
 - [30020000] Note - Corporate and general information
 - [30030000] Note - Summary of significant accounting policies
 - [31010000] Note - Cash and bank balances
 - [31020000] Note - Trade and other receivables presented as current and non-current
 - [31030000] Note - Trade and other receivables presented in order of liquidity
 - [31040000] Note - Financial assets available-for-sale
 - [31050000] Note - Held-to-maturity investments
 - [31060000] Note - Derivative financial instruments
 - [31070000] Note - Finance lease receivables
 - [31080000] Note - Inventories
 - [31090000] Note - Construction contracts
 - [31100000] Note - Development properties
 - [31110000] Note - Deferred tax assets and liabilities
 - [31130000] Note - Government grants
 - [31140000] Note - Investments in subsidiaries

SEARCH SOURCE PREVIEW VALIDATE

(Figure 4: Content Page)

2.3 Customise the Templates

- The templates are by default generated based on the minimum tagging list. Minimum tagging list is information that companies must submit as long as the information is available inside the AGM financial statements
- Fields that not relevant shall be left blank
- You may wish to look though the templates generated and understand the in the context of the financial statements you are preparing, including whether the templates need to be filled in

2.3 Customise the Templates

You can **customise** the templates (if required) to be similar to the AGM financial statement. Below are a few ways that you can customise the templates (click for more info):

1. [Edit answers to the Scoping Questions](#)
2. [Add/Delete templates](#)
3. [Add/Delete additional columns](#)
4. [Edit dimensional tables](#)

2.3 Customise the Templates

Edit answers to the Scoping Questions

- If you find that the templates generated are not similar to your financial statements, you may wish to check the answers provided to scoping questions, by going to the “filing information” template. Click on “**Edit**” if you would like to make changes.

- Currently, only one taxonomy version is available

Disclosure of filing information	
* Name of company	ABC Ltd.
* Unique entity number	1999123450
* Current period start date	01-01-2013
* Current period end date	31-12-2013
* Whether company is filing full set of financial statements in XBRL or financial statements highlights	Full set of financial statements
* Type of accounting standard used to prepare financial statements	SFRS
* Whether company is dormant for current period	No
* Type of company during current period	Public company
* Whether company is listed as at current period end date	Yes
Type of exchange on which company is listed	Listed in securities exchange in Singapore
* Whether company is preparing financial statements for first time since incorporation	No
Prior period start date	01-01-2012
Prior period end date	31-12-2012

(Figure 5: Filing information page)

2.3 Customise the Templates

Add/Delete templates

To provide more information voluntarily, you may choose to add more templates.

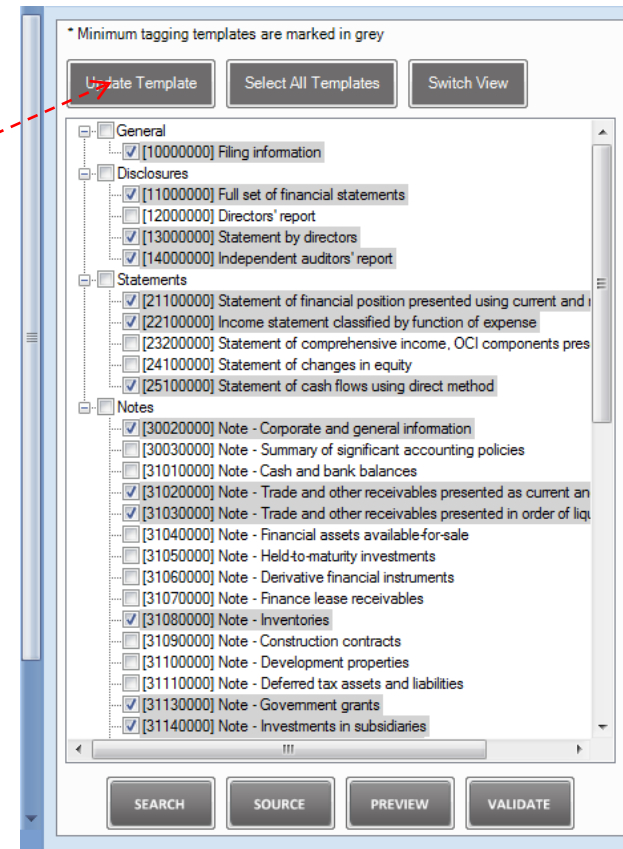
To add templates:

1. Click on “More Options” on the Content Page
2. Select templates
3. Click “Update Template” button

To delete the templates voluntarily added:

1. Deselect the checked boxes beside the templates
2. Click “Update Template” button

Note: Templates that are added based on the minimum tagging list (those greyed out) cannot be deleted.



(Figure 6: Templates Selection window)

2.3 Customise the Templates

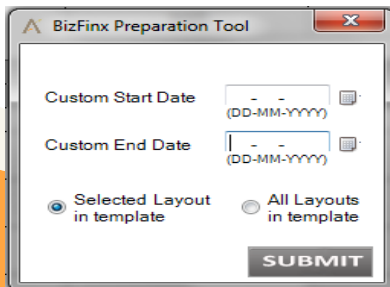
Add/Delete additional columns

To add additional columns, e.g. for 3rd year of Statement of Financial Position for group level:

1. Select cell in the date placeholder or in table layout in the template that you want to add/delete columns
2. Click on the respective buttons in the “Custom Date Options” in the Toolbox to add delete or edit custom columns



3. Enter/Edit the Financial Year Start and End dates for the column



Income statement classified by function of expense

[Minimum Tagging List-Switch to Full List](#)

Date placeholder

	01 January 2013 - 31 December 2013 SGD	01 January 2012 - 31 December 2012 SGD	01 January 2012 - 01 June 2012 SGD
Profit (loss)			
Revenue			
Cost of sales			
Gross profit	0:	0:	0:
Other income			
Distribution costs			
Administrative expenses			
Other expenses			
Other gains (losses)			
Finance costs			
Share of profit (loss) of associates and joint ventures accounted for using equity method			

Note: A bracket on the right side of the table groups the rows from 'Revenue' to 'Finance costs' and is labeled 'Table layout'.

2.3 Customise the Templates

Edit dimensional tables

For some disclosure notes, users may need to edit the predefined or typed classes to adjust the templates according to what is present in their AGM Financial Statements. Below are two examples, one for explicit dimensions (with predefined classes), and the other for typed dimensions (without predefined classes):

1. Note – Property, plant and equipment

Note - Property, plant and equipment

	Group	Group	Group
Edit Classes of property, plant and equipment	Total land and building	Motor vehicles	Other vehicles
	2012	2012	2012
	SGD	SGD	SGD

Disclosure of detailed information about property, plant and equipment

The classes are predefined in the taxonomy, e.g. "Other Vehicles"

Click on the respective links to **Edit** the dimensional table

2. Note – Investments in subsidiaries

Note - Investments in subsidiaries

	Group	Group	Group
Edit Name of subsidiary	Principal place of business of subsidiary	Principal place of business of subsidiary	Country of incorporation of subsidiary
	2012	2011	2012

A Ltd			
B Ltd			

Classes are not predefined. User is required to type the classes according to AGM FS, e.g. "A Ltd." and "B Ltd."

2.4 Fill in the Templates

Two ways to fill in the templates:

1. With AGM FS in Word/Excel format:

- Import source document
- Copy and paste full set of financial statements
- Auto tagging
- Drag and drop

2. Without AGM FS in Word/Excel format:

- Key in data

2.4 Fill in the Templates

Import source document

1. Click toolbox at the top of the template
2. Click “SOURCE” button
3. Select the source document (AGM FS) in Word/Excel format for importing.

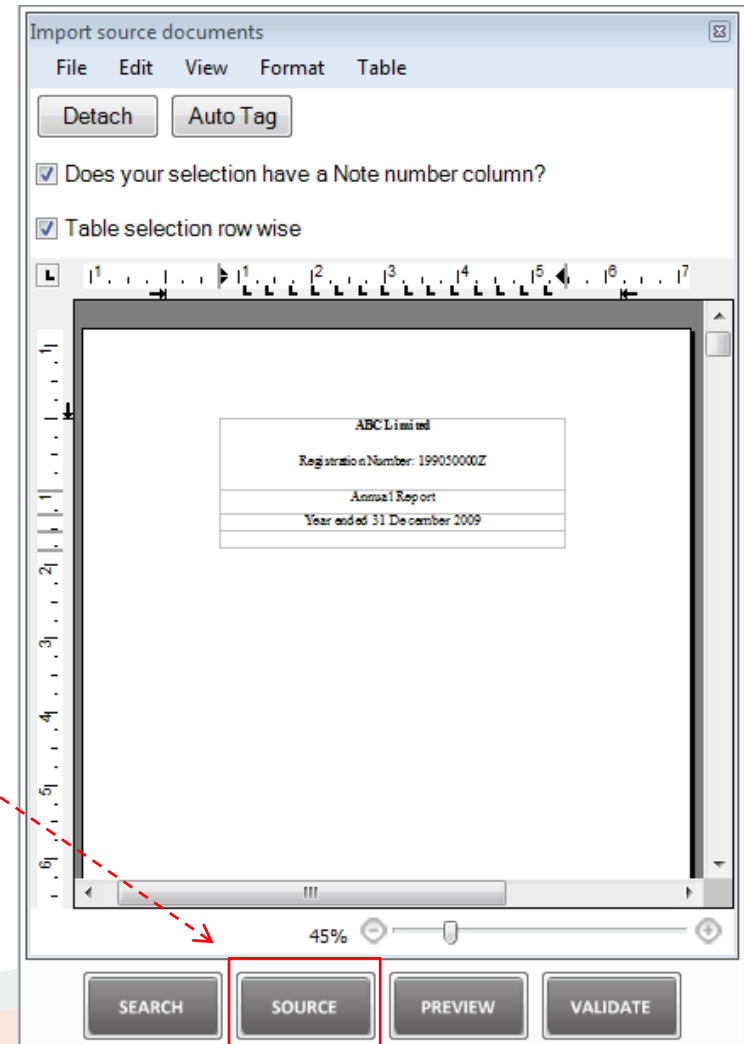


Figure 7: Source Document window

Import source document

1. Only source document in MS Word or MS Excel format can be imported
2. If tables of Excel are embedded in MS Word, it will be treated as an image, and auto tagging and drag and drop functions will not work.
3. The tables in the source document should be in structured format. To allow for proper functioning of auto tagging/drag and drop, the tables should not have the following:
 - Blank/empty columns
 - Data separated by Tabs
 - Merged cells
 - Data spanning over two or more cells

2.4 Fill in the Templates

Full set of financial statements

1. Go to the “Full set of financial statements” template.
2. Double click on the text block cell to open the text editor.
3. Copy and paste the entire set of financial statements from the imported source document into the text block.

Note: no images should be placed inside the text block.



Figure 8: “Full set of financial statements” template

2.4 Fill in the Templates

Auto tagging – basic

Description: Auto tagging function performs an automatic assignment of financial information in the AGM financial statements to the respective minimum tagging list elements according to matching rules built in the tool.

Steps for basic auto tagging:

- Step 1 : Go to template in the tool where data needs to be filled, for example, Statement of Financial Position
- Step 2 : Go to relevant page in the source document for which data needs to be populated in the template.
- Step 3 : Tick the check box for selecting the table row wise
- Step 4 : Select the entire table, e.g. Statement of Financial Position in the source document.
- Step 5 : Click **Auto Tag** in the source document window.
- Step 6 : Elements for which appropriate match is found in the templates will be populated with data extracted from the source document.

Note: For proper tagging of data, please tick the checkbox beside “Does your selection has a Note number column?” if you have a note column in your source document.

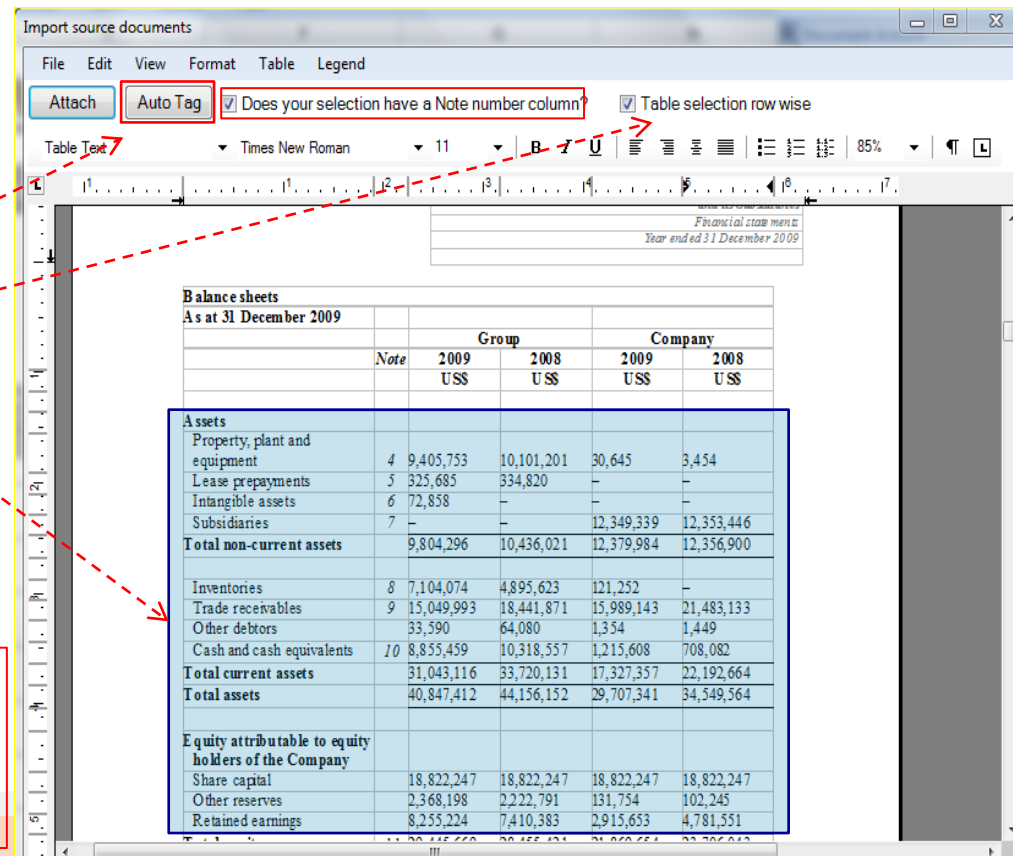


Figure 9: Auto tagging window

2.4 Fill in the Templates

Auto tagging – basic (cont'd)

The screenshots below show the tagging results:

- Data have been auto tagged are highlighted in orange
- Data that have been left untagged are highlighted in pink

Line items in the **AGM FS** are auto tagged against the template and information is populated in the **template**

Balance sheets			
As at 31 December 2009			
		Group	
	Note	2009	2008
		US\$	US\$
Assets			
Property, plant and equipment	4	9,405,753	10,101,201
Lease prepayments	5	325,685	334,820
Intangible assets	6	72,858	—
Subsidiaries	7	—	—
Total non-current assets		9,804,296	10,436,021
Inventories	8	7,104,074	4,895,623
Trade and other receivables	9	15,049,993	18,441,871
Prepayments		33,590	64,080
Cash and cash equivalents	10	8,855,459	10,318,557
Total current assets		31,043,116	33,720,131
Total assets		40,847,412	44,156,152

	Company Label	Note		
Assets				
Current assets				
Cash and bank balances	Cash and Cash equivalents	10	8,855,459	10,318,557
Trade and other receivables, current	Trade and other receivables	9	15,049,993	18,441,871
Inventories	Inventories	8	7,104,074	4,895,623
Total current assets other than non-current assets or disposal			31,009,526	33,656,051
Total current assets			31,009,526	33,656,051
Non-current assets				
Property, plant and equipment	Property, plant and equipment	4	9,405,753	10,101,201
Intangible assets	Intangible assets	6	72,858	0
Investments in Subsidiaries	Subsidiaries	7	0	0
Total non-current assets			9,478,611	10,101,201
* Total assets			40,488,137	43,757,252

2.4 Fill in the Templates

Auto tagging – selective

The steps to perform selective auto tagging is similar with Basic auto tagging. The only difference is to **select specific rows in the template and source document.**

Statement of financial position presented using current and non-current

[Minimum Tagging List-Switch to Full list](#)

	2013	2012
	SGD	SGD
		Restated
Assets		
Current assets		
Cash and bank balances		
Trade and other receivables, current		
Current finance lease receivables		
Current financial assets at fair value through profit or loss		
Current derivative financial assets		
Current financial assets available-for-sale		
Current held-to-maturity investments		
Held for trading financial assets		
Other current financial assets		

Company Label Note

Balance sheets
As at 31 December 2009

	Note	2009	2008	Group
		US\$	US\$	
Assets				
Property, plant and equipment	4	9,405,753	10,101,201	30.
Lease prepayments	5	325,685	334,820	-
Intangible assets	6	72,858	-	-
Subsidiaries	7	-	-	12.
Total non-current assets		9,804,296	10,436,021	12.
Inventories	8	7,104,074	4,895,623	12.
Trade and other receivables	9	15,049,993	18,441,871	15.
Prepayments		33,590	64,080	1.3
Cash and cash equivalents	10	8,855,459	10,318,557	1.2
Total current assets		31,043,116	33,720,131	17.
Total assets		40,847,412	44,156,152	29.

SEARCH SOURCE PREVIEW VALIDATE

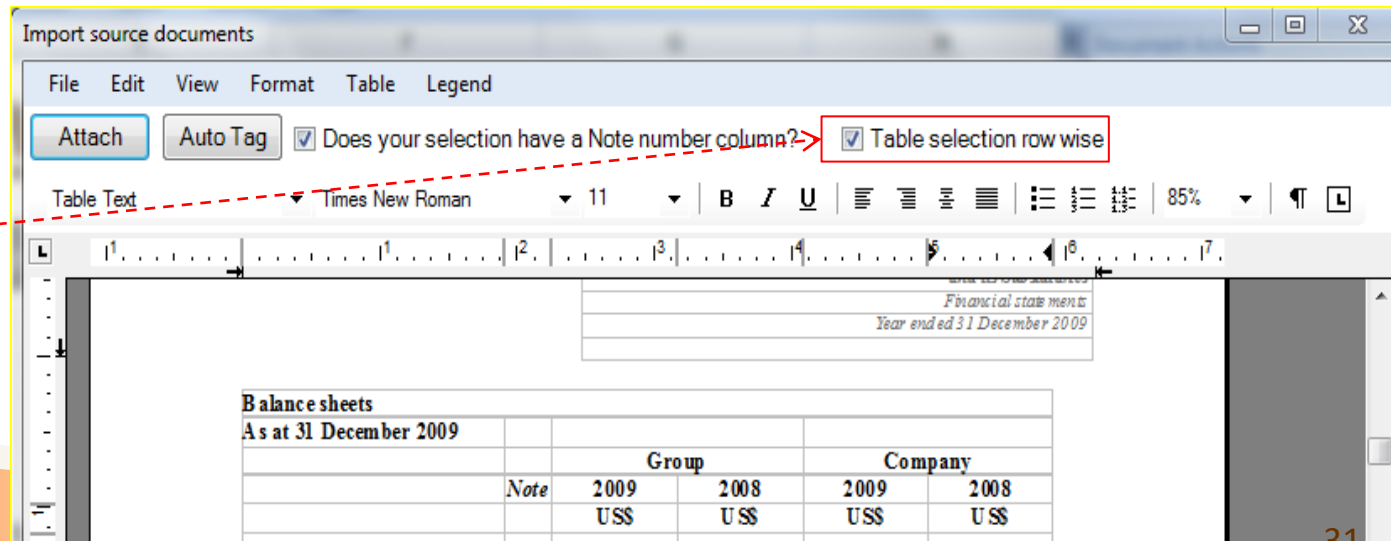
2.4 Fill in the Templates

Drag and drop

Description: Drag and drop function allows preparers to select data items in the source document, and drop them onto the template in the preparation tool. There are two ways to perform a drag and drop:

- Row wise – select entire rows and drop onto the template
- Cell wise – select a specific cell and drop it onto a cell in the template

Check or uncheck the “Table selection row wise” option to switch between row or cell wise drag and drop.



Import source documents

File Edit View Format Table Legend

Attach Auto Tag Does your selection have a Note number column? Table selection row wise

Table Text Times New Roman 11 B I U

1. 1. 2. 3. 4. 5. 6. 7.

Financial statements
Year ended 31 December 2009

Balance sheets					
As at 31 December 2009					
		Group		Company	
	Note	2009	2008	2009	2008
		US\$	US\$	US\$	US\$

2.4 Fill in the Templates

Drag and drop of multiple consecutive rows

- Figures of these rows will be summed up and the sum will be populated into the template
- Company labels of these rows will also be joined together by “|” and used as the company label for the selected row in the template.
- A footnote will be created to show how the combined figure in the template is derived.

Statement of Financial Position in the rep tool

Taxonomy labels	Company Labels	2013 (\$)
Current Assets		
Trade and other receivables	Trade debtors Other receivables	40
Other current assets	Other assets XYZ balance	25

AGM Financial Statements

Current Assets	2013 (\$)
Cash & Cash equivalents	100
Trade debtors	30
Other receivables	10
Stocks	30
Other Assets	20
XYZ balance	5

Footnote for Trade and Other Receivables:

Trade and other receivables [40] = trade debtors [30] + other receivables [10]

Footnote for Other Current Assets:

Other current assets [25] = other assets [20] + XYZ balance [5]

3. Other Key Functions

3.1 Tool Box - Templates

Templates

- View
 - Click to view the entire list of templates.
 - View the templates which is a part of minimum tagging list
 - Add/delete additional templates
- Clear template data
 - Click to delete all the data in the current template

The screenshot shows a 'TOOL BOX' interface with a list of template management functions. A red dashed box highlights the 'Templates' header, which contains an eye icon and a delete icon. A red dashed arrow points from the 'View' bullet point in the text to the eye icon. Another red dashed arrow points from the 'Clear template data' bullet point to the delete icon in the 'Templates' header. Below the list are four buttons: SEARCH, SOURCE, PREVIEW, and VALIDATE.

TOOL BOX	
Templates	
Save	
Import	
Company labels field	
Note Number field	
Note-text block	
Footnotes	
Reorder	
Custom Date Options	
Untagged Row	
Restated Option	
Decimal	
Rules Repository	
AutoSave	

SEARCH SOURCE PREVIEW VALIDATE

3.1 Tool Box - Save

Save

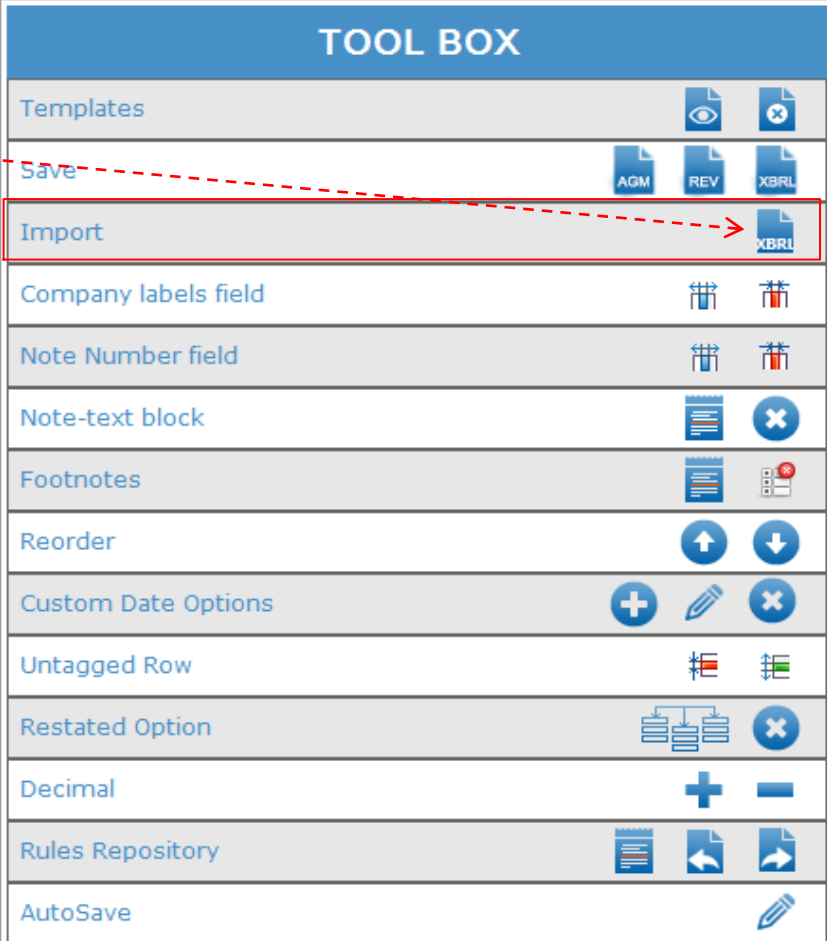
- AGM Copy
 - AGM copy is generated from the single text block in the disclosure of full set of financial statements
- Review Copy
 - Review copy contains all the data filled in the templates (detail tagging and the text blocks)
- XBRL File
 - Click to generate the XBRL output in a zip file
 - The zip file is for filing as part of the Annual Return with ACRA



3.1 Tool Box - Import

Import

- Prior period data
 - Browse XBRL file(s)
 - Import prior period data in the template(s)
 - Only data for the matched elements will be populated in the prior period columns
 - Unmatched elements of the template can be viewed after the import process and can be exported to a MS Excel File.



The screenshot displays a software interface titled "TOOL BOX" with a list of functions. The "Import" function is highlighted with a red dashed arrow pointing from the text "Import" in the adjacent list. The interface includes the following items:

- Templates
- Save (AGM, REV, XBRL)
- Import (XBRL)
- Company labels field
- Note Number field
- Note-text block
- Footnotes
- Reorder
- Custom Date Options
- Untagged Row
- Restated Option
- Decimal
- Rules Repository
- AutoSave

At the bottom of the interface are four buttons: SEARCH, SOURCE, PREVIEW, and VALIDATE.

3.1 Tool Box

Company Labels field

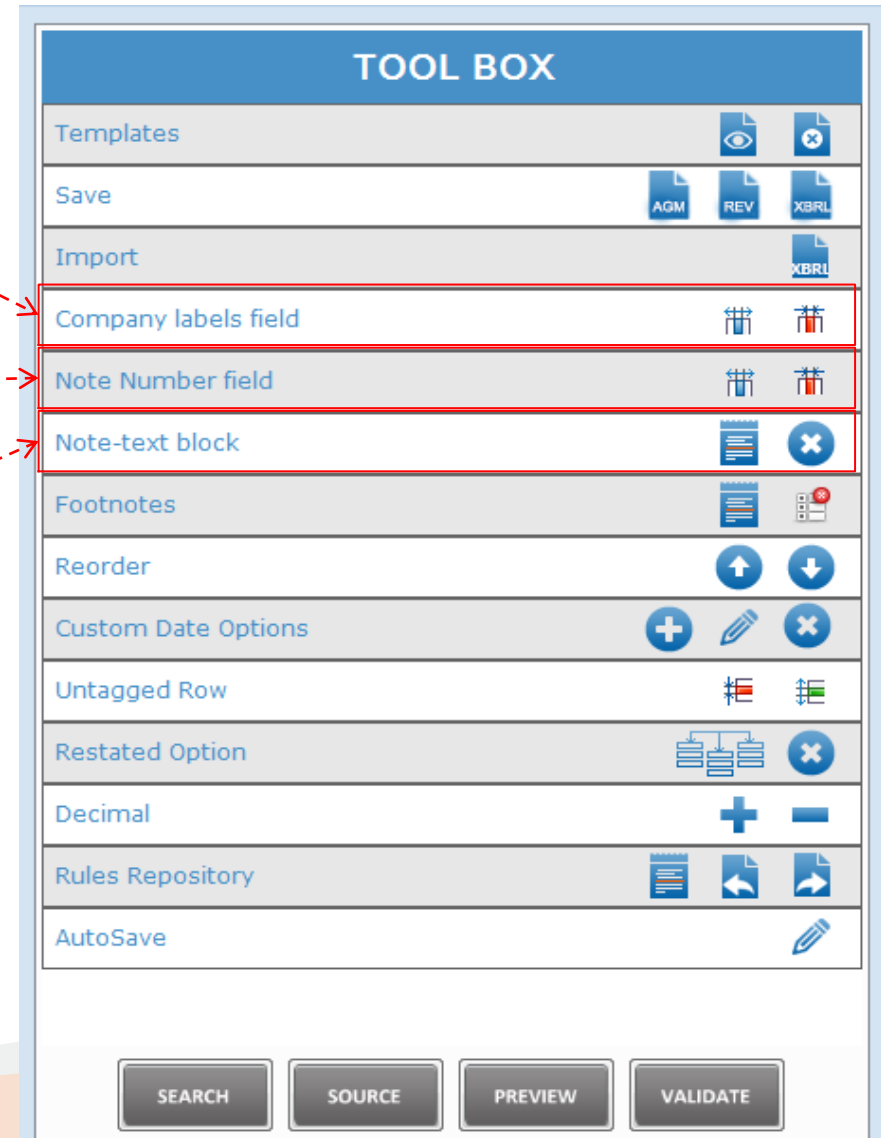
- Show/Hide
 - Click to show/hide fields to enter company labels in the template

Note number field

- Show/Hide
 - Click to show/hide fields to enter note number in the template

Note-text block

- View/Edit Note
 - Select text block cell and click to view/edit the added text block
- Delete Note
 - Select cell(s) where text block has been added and click delete note



The screenshot shows a 'TOOL BOX' interface with the following items:

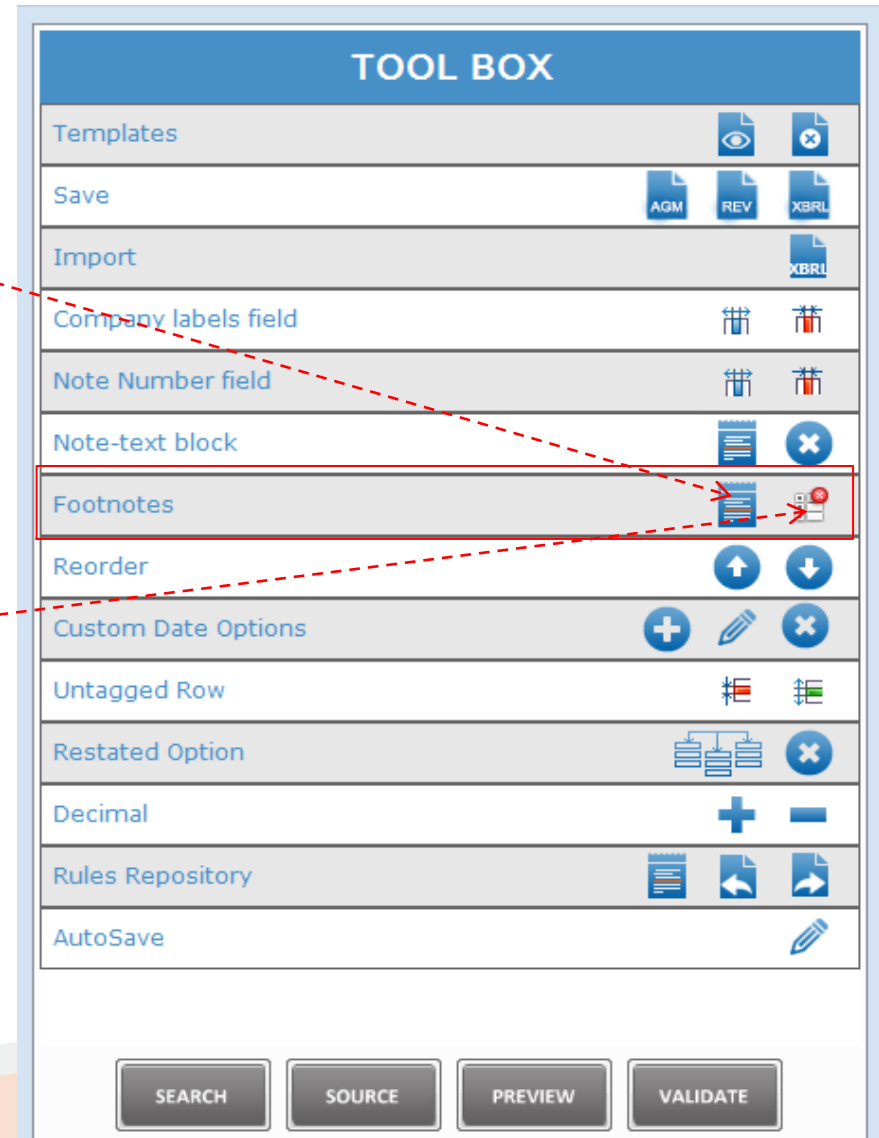
- Templates (eye icon, close icon)
- Save (AGM, REV, XBRL icons)
- Import (XBRL icon)
- Company labels field (table icon, close icon) - highlighted with a red box and a red dashed arrow from the text block above.
- Note Number field (table icon, close icon) - highlighted with a red box and a red dashed arrow from the text block above.
- Note-text block (text block icon, close icon) - highlighted with a red box and a red dashed arrow from the text block above.
- Footnotes (text block icon, close icon)
- Reorder (up arrow, down arrow icons)
- Custom Date Options (+, edit, close icons)
- Untagged Row (table icon, close icon)
- Restated Option (table icon, close icon)
- Decimal (+, minus icons)
- Rules Repository (text block icon, left arrow, right arrow icons)
- AutoSave (pencil icon)

At the bottom of the interface are four buttons: SEARCH, SOURCE, PREVIEW, and VALIDATE.






























3.1 Tool Box - Footnotes

Footnotes

- Create, View and Edit
 - Select cell where numeric values are present and click to add footnote
 - Select cell where footnote has been added and click to view/edit footnotes
- Delete
 - Select cell or multiple cells where footnotes has been added
 - Click on the icon to delete the footnotes



The screenshot shows a 'TOOL BOX' interface with various options. The 'Footnotes' option is highlighted with a red box. Red dashed arrows point from the 'Footnotes' option to the text on the left, indicating the actions described in the list.

TOOL BOX	
Templates	 
Save	  
Import	
Company labels field	 
Note Number field	 
Note-text block	 
Footnotes	 
Reorder	 
Custom Date Options	  
Untagged Row	 
Restated Option	 
Decimal	 
Rules Repository	  
AutoSave	

















SEARCH SOURCE PREVIEW VALIDATE

3.1 Tool Box - Reorder

Reorder

- Move Up/Down
 - Select element in the template
 - Click on Up/Down arrows on the tool box to change its order



TOOL BOX		
Templates		
Save		
Import		
Company labels field		
Note Number field		
Note-text block		
Footnotes		
Reorder		
Custom Date Options		
Untagged Row		
Restated Option		
Decimal		
Rules Repository		
AutoSave		

SEARCH SOURCE PREVIEW VALIDATE

3.1 Tool Box – Custom Date Options

Custom Date Options

- Add custom date
 - This allows you to add additional financial period start and end dates
 - New column will be created based on newly added dates in the template
- Edit custom date
 - Click this to edit the custom date
- Delete custom date
 - Click this to delete the custom date

TOOL BOX	
Templates	
Save	
Import	
Company labels field	
Note Number field	
Note-text Block	
Footnotes	
Reorder	
Custom Date Options	
Untagged Row	
Restated Option	
Decimal	
Rules Repository	
AutoSave	

SEARCH SOURCE PREVIEW VALIDATE

3.1 Tool Box – Company Column

Company Column

- Add
 - Click this to add company column in the template
- Delete
 - Click this to remove company column in the template

Note: This option will be shown only when consolidated financial statements are prepared

TOOL BOX	
Templates	
Save	
Import	
Company labels field	
Note Number field	
Note-text block	
Footnotes	
Reorder	
Custom Date Options	
Company	
Untagged Row	
Restated Option	
Decimal	
Rules Repository	

SEARCH SOURCE PREVIEW VALIDATE

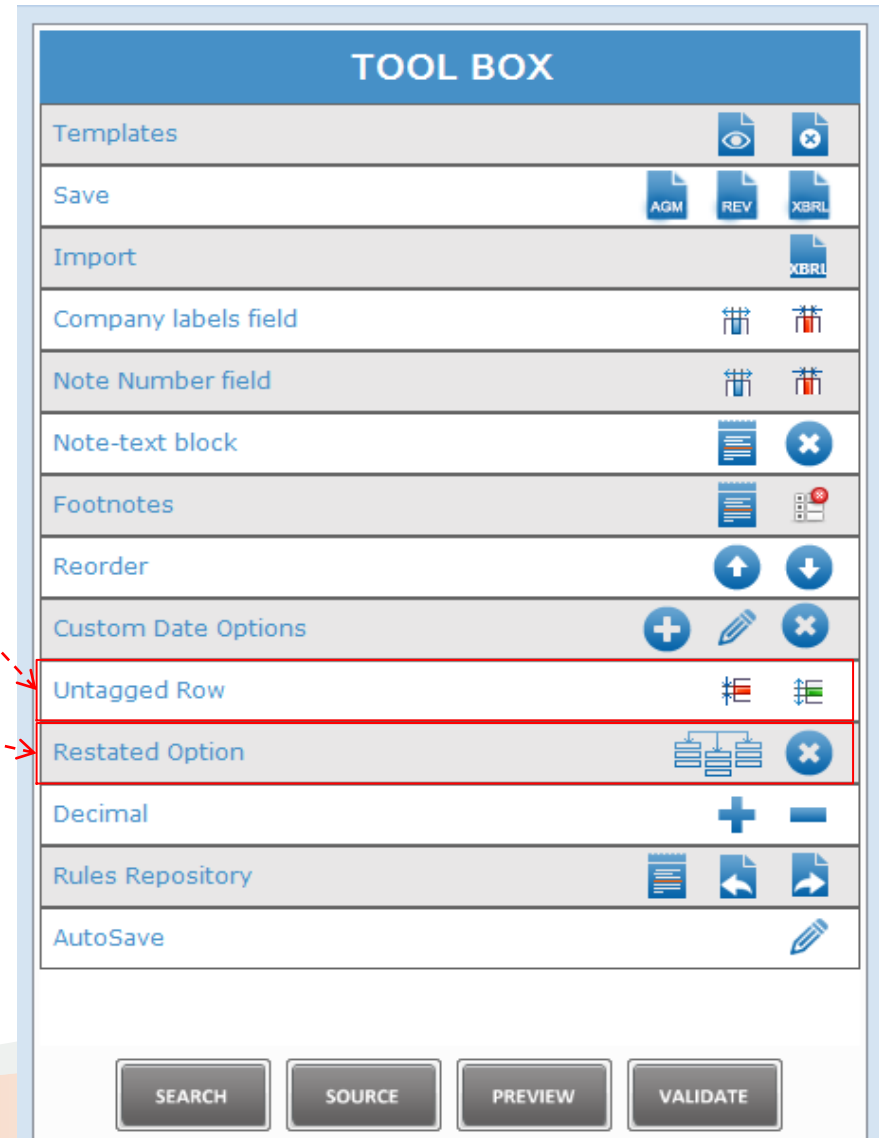
3.1 Tool Box




























Untagged Row

- Hide
 - Click this to view only the rows for which values have been reported
- Unhide
 - Click to unhide the hidden rows

Restated Option

- Add
 - Click to add the word “restated” for the selected column in the template
- Delete
 - Click to delete the word “restated” for the selected column in the template



TOOL BOX	
Templates	 
Save	  
Import	
Company labels field	 
Note Number field	 
Note-text block	 
Footnotes	 
Reorder	 
Custom Date Options	  
Untagged Row	 
Restated Option	 
Decimal	 
Rules Repository	  
AutoSave	

SEARCH SOURCE PREVIEW VALIDATE

3.1 Tool Box – Decimal

Decimal

- To increase or decrease decimal
 - Click on the + or – button to adjust the number of decimal

TOOL BOX	
Templates	
Save	
Import	
Company labels field	
Note Number field	
Note-text block	
Footnotes	
Reorder	
Custom Date Options	
Untagged Row	
Restated Option	
Decimal	
Rules Repository	
AutoSave	

SEARCH SOURCE PREVIEW VALIDATE

3.1 Tool Box – Rules Repository

Rules Repository

- View/Edit Rule repository
 - Click to view all the rules created for different companies on your computer
 - Rules are created based on auto tagging and drag and drop
 - Company labels used for each company are presented here against the taxonomy labels
- Export Rule repository
 - Click to export the rules created to a xml file, which may be imported and used by another company
- Import Rule repository
 - Click to import the rules in a xml file from another company

The screenshot shows a 'TOOL BOX' interface with the following items and icons:

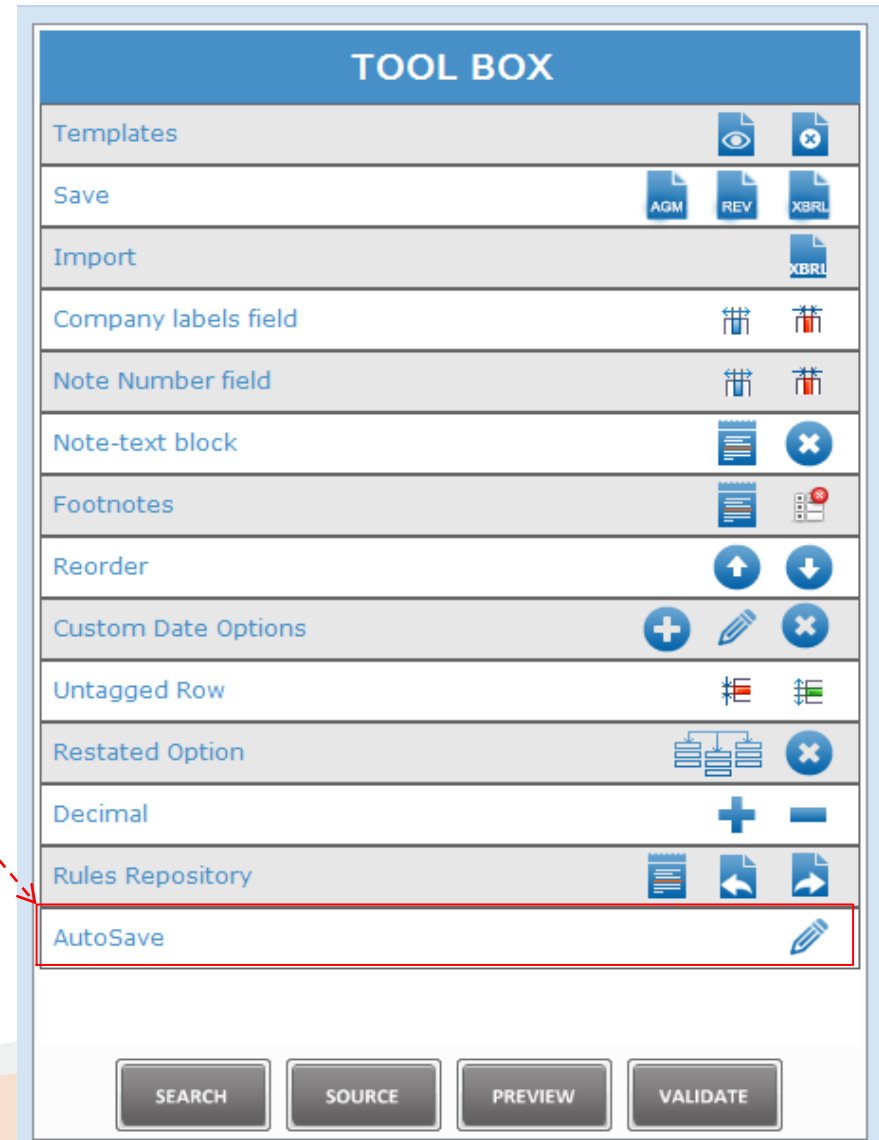
- Templates: Eye icon, Close icon
- Save: AGM, REV, XBRL icons
- Import: XBRL icon
- Company labels field: Grid icon, Grid icon
- Note Number field: Grid icon, Grid icon
- Note-text block: Document icon, Close icon
- Footnotes: Document icon, Document icon with red dot
- Reorder: Up arrow icon, Down arrow icon
- Custom Date Options: Plus icon, Pencil icon, Close icon
- Untagged Row: Grid icon, Grid icon
- Restated Option: Tree icon, Close icon
- Decimal: Plus icon, Minus icon
- Rules Repository: Document icon, Document icon with arrow, Document icon with arrow (highlighted with a red box)
- AutoSave: Pencil icon

At the bottom, there are four buttons: SEARCH, SOURCE, PREVIEW, and VALIDATE.

3.1 Tool Box – AutoSave

Auto Save

- Default auto save frequency is 3 minutes
- This function allows for editing of auto save frequency



The screenshot shows a 'TOOL BOX' interface with the following items:

- Templates
- Save (AGM, REV, XBRL)
- Import (XBRL)
- Company labels field
- Note Number field
- Note-text block
- Footnotes
- Reorder
- Custom Date Options
- Untagged Row
- Restated Option
- Decimal
- Rules Repository
- AutoSave** (highlighted with a red box)

At the bottom of the interface are four buttons: SEARCH, SOURCE, PREVIEW, and VALIDATE.

3.2 Taxonomy Search

1. Go to particular template for which element is to be searched
2. Click Search on the lower panel of tool box
3. Type full/partial name of the element to search in the taxonomy

Taxonomy Search: cash on hands [Search]

Presentation: Calculation

Extended Link: [11000000] Full set of financial statements

- Disclosures of primary statements
- Disclosures in notes to financial statements
 - Corporate and general information
 - Summary of significant accounting policies
 - Critical accounting judgement and key sources of estimation uncertainty
 - Cash and bank balances**
 - Trade and other receivables presented as current and non-current
 - Trade and other receivables presented in order of liquidity
 - Financial assets available-for-sale
 - Held-to-maturity investments
 - Derivative financial instruments
 - Held for trading financial assets
 - Financial assets at fair value through profit or loss
 - Finance lease receivables
 - Inventories
 - Construction contracts
 - Development properties
 - Deferred tax assets and liabilities
 - Other financial assets
 - Other non-financial assets
 - Government grants
 - Investment in subsidiaries
 - Investments in associates
 - Interests in joint ventures
 - Interests in other entities

SEARCH SOURCE PREVIEW VALIDATE

3.3 Preview Panel

Preview Panel:

Preview panel can be used to view/edit text blocks or footnotes in the templates

1. Select cell where text block or footnote has been added and click on the PREVIEW button. The preview panel will show the content of the text block or footnote
2. Users can also edit the content of text block or footnote directly in the preview panel
3. Click Save to save the changes made in the Preview panel
4. Click left/right arrow to view the previous/next text block / footnote in the current template

Switch to Source Document FootNote Save < >

Disclosure of property, plant and equipment

1 Property, plant and equipment

Group	New	Leasehold factory buildings US\$	Plant and machinery US\$	Motor vehicles US\$	Furniture, and eq US\$
Cost					
At 1 January 2008		6,451,283	3,534,336	431,018	813,087
Additions		1,979,180	86,145		639,798
Disposals/Write-off		-	(222,226)	(53,390)	(33,277)
Transfer		443,342	195,353	-	74,884
Effect of movements in exchange rates		133,408	67,538	14,982	30,610
At 31 December 2008		7,028,033	3,554,181	473,755	1,510,102
At 1 January 2009		7,028,033	3,554,181	473,755	1,510,102
Additions		13,087	537,634	119,519	74,579
Disposals/Write-off		-	(26,094)	(114,653)	(29,383)
Transfer		-	-	-	80,148
Transfer to intangible assets		-	-	-	-
Effect of movements in exchange rates		2,022	(34,116)	(3,532)	(9,623)
At 31 December 2009		7,043,142	3,608,165	475,047	1,595,821
Accumulated depreciation and impairment losses					
At 1 January 2008		738,227	1,307,226	280,139	485,793
Depreciation for the year		373,612	579,018	103,272	190,628
Impairment loss	18	-	362,298	-	139,051
Disposals/Write-off		-	(72,059)	(74,187)	(13,348)
Effect of movements in exchange rates		7,628	43,590	9,296	22,969
At 31 December 2008		1,130,467	1,410,174	388,520	825,054
At 1 January 2009		1,130,467	1,410,174	388,520	825,054
Depreciation for the year		388,952	588,271	107,768	254,616
Disposals/Write-off		-	(6,783)	(8,132)	(19,200)
Effect of movements in exchange rates		238	(1,571)	(215)	683
At 31 December 2009		1,520,657	1,990,091	487,936	1,081,153
Carrying amounts					
At 1 January 2008		5,693,056	2,227,110	150,679	327,294
At 31 December 2008		5,888,566	2,142,007	150,235	685,048
At 31 December 2009		5,514,485	1,618,074	150,235	685,048

FS1

60%

SEARCH SOURCE **PREVIEW** VALIDATE

3.4 Validate

Validate (Work in Progress)

This function is work in progress, and not available for public consultation. Below shows a sample of the validation results window:

🔍

Validation Results

Attach
Re-Validate
📄
🖨️

Caution: Companies submitting erroneous financial statements are required to file a Notice of Error (NOE), to rectify the errors if the errors are typographical or clerical in nature. Companies may face prosecution if the errors are found to be materially false or misleading.

Genuine Errors: The errors highlighted must be rectified before filing. If the XBRL data is correct (i.e. no error), please apply for [exemption from specific XBRL filing requirements through BizFinx portal.](#)

Possible Errors: These highlight areas where the XBRL data might contain error or is genuine accurate data. If the XBRL data contains errors, please rectify the error. If the XBRL data is correct (i.e. no error), you may ignore these possible errors in the preparation tool, without changes required. After uploading the XBRL file onto BizFinx portal, please click on the provided checkbox(s) on BizFinx portal to confirm that the XBRL data is correct.

For help on validation results, please [click here.](#)

All Validation Rules: The validation rules are set based on a specified set of criteria to assist in enhancing the quality of XBRL financial statements. However, they are not meant to be exhaustive or to serve as confirmation that the XBRL financial statements are correct. Companies should continue with their due diligence in ensuring the high quality of their filings with the Registrar.

Please [click here](#) for a list of outline of all validation rules.

No	Error Message	Section	Type of Error	Error ID
1	<p>"Type of inventory cost formula used" should be completed when there is inventory in the Statement of Financial Position.</p> <p><u>Element(s) to check</u></p> <ul style="list-style-type: none"> - Inventory (asof_20131231) = 10,000 - Type of Inventory cost formula used (asof_20131231) 	Statement of Financial Position Note - Inventories	Genuine Error	derivedMandatory_017
2	<p>"Question: Are the financial statements presented correctly at company level?</p> <p>"Investments in Subsidiaries" contains a value when the financial statements are presented at company level.</p> <p><u>Element(s) to check</u></p> <ul style="list-style-type: none"> - Nature of financial statements - company level or consolidated = Company - Investments in subsidiaries (asof_20131231) = 110,000 	Filing Information Statement of Financial Position	Possible Error	corelated_040

3.5 Shortcut Keys

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

End