International Financial Reporting Standards

IFRS Taxonomy (IFRST) Technology

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Agenda

- Extensible enumerations

- IFRS Taxonomy Versioning information – update

- Interactive IFRS Taxonomy Illustrated with documentation labels

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Extensible enumerations

The views expressed in this presentation are those of the presenter,
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Enumerations

- **Introduction**
  - The XBRL 2.1 Specification supports basic enumerations through XML Schema datatypes
  - The new XBRL Specification regarding Extensible enumerations has been released with the status of *Recommendation* in October 2014 by XBRL International (XII)
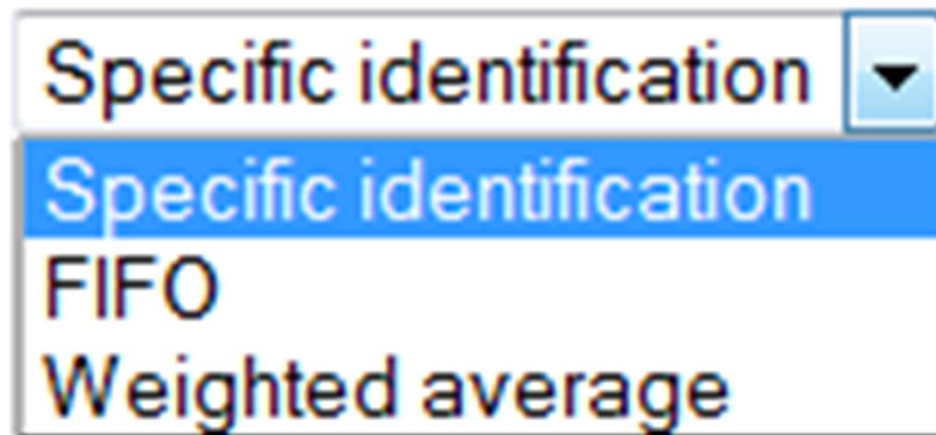
- **What are Enumerations?**
  - A predefined and complete list of values. Usually used for a fact reported in an XBRL document to give a predefined set of options to an XBRL Instance preparer.

Enumerations

- At the moment, the IFRS Taxonomy does not use enumerations and does not contain many elements for which enumerations would be significantly beneficial.

- **Proposed use of Enumerations – Example**

  Description of inventory cost formulas:

Extensible enumerations - characteristics

- The key benefit of the extensible enumerations is that they allow a preparer to customise predefined set of options in a published Taxonomy in order to meet their requirements.

- The customisation is based on defining the additional items for enumeration as part of the extension Taxonomy. The core schema of the base taxonomy remains unaffected.

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- We have reviewed the new features offered by extensible enumerations, but we do not expect to use them in the short term. We will, however, take new possibilities into account when further developing the IFRS Taxonomy.

- Should we consider using enumerations in the IFRS Taxonomy?

- Do you see any cases where including extensible enumerations in the existing IFRS Taxonomy would be useful?

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The IFRST Versioning Information

IFRST Versioning information

A set of two files describing the differences between two IFRS Taxonomies.

- The set consists of:
  - Versioning Report (xml file) - usually utilised by an XBRL processor.
  - IFRS Taxonomy Versioning Visualisation (html file).

- Based on ITCG feedback the IFRS Taxonomy Versioning Report (xml file) has been aligned to the newest XII Specification (excluding the Versioning Dimension specification)

IFRST Versioning Information – update

- Previously the IFRS Taxonomy Versioning Information was only available in the English language

- Since April 2015 Versioning Information is available in multiple languages
  - Currently available for the 2013 and 2014 IFRS Taxonomy translations (Arabic, Japanese, Korean and Spanish).
  - We will now be adding translated versioning information between annual taxonomy releases as translations become available.

Example of the IFRS Taxonomy versioning visualisation in Japanese

[822100] 注記 − 有形固定資産		
有形固定資産の開示 [テキストブロック]	text block	IAS 16 - Disclosure$_{Disclosure}$
有形固定資産に関する詳細情報の開示 [テキストブロック]	text block	IAS 16.73$_{Disclosure}$
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有形固定資産の種類 [軸]	axis	IAS 16.73$_{Disclosure}$
有形固定資産 [メンバー]	member [default]	IAS 16.73$_{Disclosure}$, IAS 36.127$_{Example}$, IAS 17.31 a$_{Disclosure}$
土地及び建物 [メンバー]	member	IAS 16.37 b$_{Example}$
土地 [メンバー]	member	IAS 16.37 a$_{Example}$
建物 [メンバー]	member	IAS 16.37$_{Common practice}$
機械装置 [メンバー]	member	IAS 16.37 c$_{Example}$
運搬具 [メンバー]	member	IAS 16.37$_{Common practice}$
船舶 [メンバー]	member	IAS 16.37 d$_{Example}$
航空機 [メンバー]	member	IAS 16.37 e$_{Example}$
自動車 [メンバー]	member	IAS 16.37 f$_{Example}$
器具及び備品 [メンバー]	member	IAS 16.37 g$_{Example}$
事務機器 [メンバー]	member	IAS 16.37 h$_{Example}$
コンピュータ機器 [メンバー]	member	IAS 16.37$_{Common practice}$
通信及びネットワーク機器 [メンバー]	member	IAS 16.37$_{Common practice}$
ネットワーク基盤 [メンバー]	member	IAS 16.37$_{Common practice}$
有形の探査及び評価資産 [メンバー]	member	IFRS 6.25$_{Disclosure}$

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Interactive IFRST Illustrated

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Interactive IFRST Illustrated

The IFRST Illustrated (ITI) is a document that present the structure of the IFRST in a simplified, visual format that does not require knowledge of XBRL.

The purpose of making it interactive is:

- to leverage the use of the IFRS Taxonomy documentation labels

- to ease navigating through the IFRS Taxonomy elements and its definitions

- additional supporting material for the IFRS Taxonomy

+/_ [822100] Notes - Property, plant and equipment

Disclosure of property, plant and equipment [text block]	text block	The entire disclosure for property, plant and equipment.
Disclosure of detailed information about property, plant and equipment [text block]	text block	The disclosure of detailed information about property, plant and equipment. [Refer: Property, plant and equipment]
Disclosure of detailed information about property, plant and equipment [abstract]		
Disclosure of detailed information about property, plant and equipment [table]	table	Schedule disclosing information related to details of property, plant and equipment.
Classes of property, plant and equipment [axis]	axis	The axis of a table defines the ... s or categories in the table and the ... ble.
Property, plant and equipment [member]	member [default]	This member stands for prope... standard value for the 'Classe... the member is used. [Refer: Prop... other
Land and buildings [member]	member	This member stands for a clas... land and depreciable buildings and similar structures for use in operations. [Refer: Buildings; Land; Property, plant and equipment]
Land [member]	member	This member stands for a class of property, plant and equipment representing land held by the entity for use in operations. [Refer: Property, plant and equipment]
Buildings [member]	member	This member stands for a class of plant, property and equipment representing depreciable buildings and similar structures for use in operations. [Refer: Property, plant and equipment]
Machinery [member]	member	This member stands for a class of property, plant and equipment representing long-lived, depreciable machinery used in operations. [Refer: Property, plant and equipment]
Vehicles [member]	member	This member stands for a class of property, plant and equipment representing vehicles used in the entity's operations, specifically to include aircraft, motor vehicles and ships. [Refer: Property, plant and equipment]

> The amount of tangible assets that: (a) are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes; and (b) are expected to be used during more than one period.

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Thank you