

SSM Taxonomy 2022 (SSMxT_2022) Architecture Document

Suruhanjaya Syarikat Malaysia (SSM)

MBRS 2.0



Preface.

SSM Taxonomy Architecture has been prepared as a technical, supporting guide for users of SSM Taxonomy version SSMxT_2022v1.0. The document explains the scope of the taxonomy, how files are modelled and organized, the approach taken to define concepts and their relationships, naming conventions and any other important design aspects.

Intended audience.

This document is useful to the following groups:

- Companies that are required to lodge the following submissions with SSM:
 - > Annual Return (AR).
 - Financial Statements and Reports (FS); and
 - Exemption Application related to FS or AR;
- Data consumers who will be using the data from instance documents for analysis; or
- IT solutions developers facilitating preparation of XBRL documents in the XBRL format or analysis of XBRL data.

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

For other XBRL matters, please address the queries to:

Suruhanjaya Syarikat Malaysia

Menara SSM@Sentral, No. 7, Jalan Stesen Sentral 5 Kuala Lumpur Sentral 50623 Kuala Lumpur. Tel: 03-7721 4000 Fax: 03-7721 4001 E-mail: enquiry@ssm.com.my



Contents

1	In	ntroduc	tion 7
	1.1	SSM 1	Taxonomy (SSMxT_2022v1.0)7
	1.2	Natur	e7
	1.3	Taxon	omy Architecture Principles
	1.4	Scope	e of SSMxT_2022v1.0
	1.	.4.1	Sector wise applicability10
	1.5	Appro	ach and Methodology10
	1.	.5.1	Companies Act 2016 and Companies Act 196510
	1. M	.5.2 Islavci	Applicable accounting standards issued and approved by
	16	Repor	ting concepts under SSMyT 2022v1 0^*
	1.0	Non-f	inancial reporting concepts under SSMxT_2022v1.0 11
	1.7	Comp	any extensions
	1.0	Poloa	ce issue and effective dates 12
2	1.9		vonomy 2022 Architecture
2	2 1		derations for determining Taxonomy Architecture
	2.1	1 1	Bonorting content
	2.	1 2	Folder and file structure 13
	2. 2.2	1.2	achos used for data modelling in taxonomy
	2.2	7 1	Hierarchical/simple list model
	2.	2.1	Dimensional Modelling
	23	Ahsoli	ute and relative paths 34
	2.5	Discov	verable Taxonomy Set (DTS) 36
	2.5	Name	spaces and prefixes
	2.6	Core	role and entry-point schemas
	2.0	.6.1	Statistics for substitution group 40
	2	6.2	Reporting concepts schema wise 40
	2.	.6.3	Data type wise count
	2.	.6.4	Reference roles used
	2.7	Custo	mised data types
	2.8	Dynar	mic Enumerations (drop-down)
	2.9	Exten	sible Enumerations
	2.10	DLinkba	ases
	2	.10.1	Presentation Linkbase
	2	.10.2	Calculation Linkbase
	2.	.10.3	Definition Linkbase
	2	.10.4	Label Linkbase



2.10.5	Reference Linkbase 67
2.10.6	Generic label linkbase
2.10.7	Table linkbase68
2.10.8	<i>Formula Linkbase</i> 72
2.11Taxor	nomy package75
2.12Addit	ional XBRL Technologies
2.12.1	<i>Inline XBRL</i>
3 Inline XI files. Prepar	BRL (iXBRL) can be used to provide filings based on the SSM Taxonomy er's Guide77
3.1 Mapp	ing to SSM Taxonomy77
3.2 Guida	nce for tagging line items presented in Primary Financial Statements77
3.3 Units	and decimals78
3.3.1	<i>Monetary amounts</i> 79
3.3.2	<i>Share counts</i>
3.3.3	<i>Earnings per share</i> 80
3.4 Valida	ation of Instance Documents81
3.4.1	Required validation81
3.4.2	Validation using Formula linkbase81
4 Appendi	x A: Style Guide82
4.1 Introd	duction82
4.2 Gene	ral Guidance Rules
<i>4.2.1</i> Malaysi Act 201	Follow Malaysian Financial Reporting Standards (MFRS), ian Private Entities Reporting Standards (MPERS) and Companies 6
4.2.2	File naming style83
4.2.3	Namespace and prefix83
4.2.4	Extended link role (ELR)83
4.2.5	Element name and ID88
4.2.6	Element labels91
4.2.7	Element properties
4.2.8	Element references
4.2.9	Data types101
4.2.10	Formulas linkbase101
4.2.11	Table linkbase 102
4.2.12	Taxonomy package102
Appendix B:	XBRL Glossary105
References .	



List of Tables

Table 1: Applicable statements	.10
Table 2: Sector-wise applicability	.10
Table 3: Reporting concepts	.11
Table 4: Non-financial reporting concepts	.11
Table 5: Absolute paths	.36
Table 6: Discoverable Taxonomy Set (DTS)	.38
Table 7: Namespaces and Prefixes	.39
Table 8: Statistics for substitution group	.40
Table 9: Reporting concepts schema wise	.40
Table 10: Data type wise count	.41
Table 11: Reference roles used	.41
Table 12: Financial statements entry points	.42
Table 13: Key Financial Indicators entry points	.43
Table 14: Exemption application entry points	.44
Table 15: Annual return entry points	.44
Table 16: Annual return entry points (ca-1965)	.45
Table 17: Financial statements entry points (ca-1965)	.45
Table 18: Custom data type list	.57
Table 19: Extensible enumeration list	.61
Table 18: Label roles used in SSMxT_2022v1.0	.65
Table 20: Custom label roles used in SSMxT_2022v1.0	.67
Table 21: Reference roles used in SSMxT_2022v1.0	.67
Table 22: Summarises the reference parts that are used for Accounting Standards	
and Acts	.68
Table 23: Units- Monetary amounts	.79
Table 24: Units- Share counts	.80
Table 25: Units- Earnings per share	.80



List of Illustrations

List of Figures

Figure 1:	File and folder structure diagram	14
-----------	-----------------------------------	----



1 Introduction

1.1 SSM Taxonomy (SSMxT_2022v1.0)

Suruhanjaya Syarikat Malaysia (SSM) is under the purview of Ministry of Domestic Trade and Costs of Living / Kementerian Perdagangan Dalam Negeri dan Kos Sara Hidup (KPDN).

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

SSM has set up XBRL based system that entails the automation of the entire data collection, management and processing mechanism. SSM Taxonomy (SSMxT_2022v1.0) is the XBRL representation adhering to the standards and legislation, to allow companies to prepare a set of XBRL filings in accordance with SSM's XBRL filing requirements. The taxonomy is not intended to be an exhaustive representation of the requirements under the accounting standards and legislation.

1.2 Nature

The SSMxT_2022v1.0 is based on the 2022 version of the International Financial Reporting Standard Taxonomy (IFRS Taxonomy 2022) as issued by the IFRS Foundation as its base taxonomy. The IFRS Taxonomy 2022 can be found in the IFRS Foundation website at the following link:

https://www.ifrs.org/issued-standards/ifrs-taxonomy/ifrs-accounting-taxonomy-2022/

Given that MFRS is largely based on IFRS, SSMxT_2022v1.0 has adopted the 6,458 IFRS elements as the basis of its core elements as per IFRS Taxonomy 2022. SSM plans to re-use the concepts and related resources from the base IFRS taxonomy.

In addition to the reporting concepts defined in the IFRS Taxonomy 2022, which are largely applicable in Malaysia following the adoption of the IFRS, the SSMxT_2022v1.0 also includes local reporting concepts, necessary to support Malaysian jurisdictional



requirements as well as additional information not covered by the IFRS Taxonomy 2022.

SSM data requirements for regulatory, compliance, data collection and statistical purposes were identified and selected. Upon evaluation, the elements which are not listed in IFRS were identified and duly incorporated as extensions for SSMxT_2022v1.0. Extensions are created following the guidelines defined in the IFRS Taxonomy Guide.

1.3 Taxonomy Architecture Principles

SSM has designed scalable and maintainable architecture for SSMxT_2022v1.0 capable of accommodating future reporting domain and allowing easy changes to existing reporting requirements. Following broad principles are followed for SSMxT_2022v1.0:

- Distinct definition of each concept in a manner precisely and unambiguously understood by all stakeholders like report preparers, software vendors and consumers of Taxonomy:
 - Financial Data once collected by SSM can be shared with other regulators as concept definition would be same.
- Logically modular Taxonomy for every reporting domain and grouping of similar disclosures within a reporting domain
 - This will ensure that more reporting domains can be added at a later stage.
- Physically modular Taxonomy components like Concept definitions, Relationship definitions and common artefacts.
 - Update to specific component of taxonomy in case of changes in regulations or accounting Standards becomes easy.
- Minimal use of custom XBRL Taxonomy components
 - $_{\odot}$ This will ensure that XBRL products can be easily incorporate SSMxT_2022v1.0.
- SSMxT_2022v1.0 aligned to IFRS Taxonomy architecture 2022
 - \circ $\;$ Easy incorporation of IFRS Taxonomy updates $\;$
- Inclusion of all mandatory and voluntary disclosures in Taxonomy
 - The Taxonomy will not be restricted only to minimum disclosure requirements thus enabling company to submit full XBRL format for FS if they wish to do so.



1.4 Scope of SSMxT_2022v1.0

SSMxT_2022v1.0 is designed for purpose of compliances with the requirements contained under the Companies Act 1965, Companies Act 2016 and the applicable approved accounting standards in Malaysia as issued by the Malaysian Accounting Standards Board (MASB) as follows:

- 1. **MFRS Taxonomy**: for financial statements of public or private companies and its subsidiaries, associates or jointly controlled entities, which are required to prepare or lodge any financial statements using MFRS;
- 2. **MPERS Taxonomy**: for financial statements of private companies which are required to prepare or lodge any financial statements using MPERS;
- 3. **Exemption Application Taxonomy**: for all registered entities to file requisition for specific exemptions on compliances with SSM;
- 4. **Annual Return Taxonomy**: for all registered entities to file their Annual Returns as per Companies Act 2016 and Companies Act 1965.

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

- a) Financial Statements (FS); a taxonomy containing all statements for reporting under respective accounting standards and the provisions of the companies act in which it relates;
- b) Key Financial Indicators (KFI); a taxonomy listing basic financial concepts available for financial reporting if the filer opts not to file full FS filing in XBRL under Companies Act 2016.

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

1.4.1 Applicable statements for full financial statements filings



Particulars	Description
Non-Financial Reporting -	Director's report
as under Companies Act 2016	Statement of directors
	Directors' business review
	Auditors report to members
Non-Financial Reporting - as under Companies Act, 1965	Audit Information
Non-Financial Reporting - companies listed in Bursa Malaysia	Involvement in Stock Exchange

Table 1: Applicable statements

1.4.1 Sector wise applicability

Particulars	Description
Sector wise applicability of XBRL	Applicable to all sectors in Malaysia which follow Malaysian
submission for financial statements and key financial	Financial Reporting Standards (MFRS) and Malaysian Private
indicators taxonomy	Financial Reporting Standards (MPERS)

Table 2: Sector-wise applicability

1.5 Approach and Methodology

1.5.1 Companies Act 2016 and Companies Act 1965

- 1. SSMxT_2022v1.0 includes Companies Act 2016 and Companies Act 1965 disclosures which are defined to cater for all companies
- 2. Based on the latest MFRS and MPERS issued by MASB.

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

1.5.2.1 Malaysia Financial Reporting System (MFRS) Taxonomy

- 1. SSMxT_2022v1.0 includes MFRS taxonomy concepts which are defined to cater for all companies
- 2. Based on existing MFRS issued by MASB
- 3. Guided by 12 National Economic Areas (NKEAs) identified under Economic Transformation Programme (ETP), representing the economic sectors which account for significant contributions to Gross National Income

1.5.2.2 Malaysian Private Entities Reporting Standard (MPERS)

- 1. SSMxT_2022v1.0 includes MPERS taxonomy concepts which are defined to cater for all companies
- 2. Based on latest MPERS issued by MASB.



#	Type of taxonomy	Companies Act or Standards	Based on IFRS 2022	Based on IFRS for SME 2022	SSMxT_2022 v1.0	Total
1	Document & Entity information	CA 2016			39	39
_		CA 1965			30	30
2	Exemption Application	CA 2016	-	-	122	122
	Financial Statements	CA 2016 MFRS	5,247	-	950	6,197
3		CA 2016 MPERS	-	1,211	1,164	2,375
		CA 1965	-	-	60	60
4	Reports under Financial Statements	CA 2016	-	-	158	158
5	Appual Poturp	CA 2016			282	282
J		CA 1965			3	3

1.6 Reporting concepts under SSMxT_2022v1.0*

Table 3: Reporting concepts

* It includes financial and non-financial concepts used in SSMxT_2022v1.0

1.7 Non-financial reporting concepts under SSMxT_2022v1.0

#	Name of disclosures	Number of concepts	
		CA 2016	CA 1965
1	Director's report	24	-
2	Statement of directors	29	-
3	Directors' business review	11	-
4	Auditors report to members	22	5
5	Involvement in Stock Exchange	11	-

Table 4: Non-financial reporting concepts

1.8 Company extensions

The SSMxT_2022v1.0 has been designed to capture the disclosures prescribed in for both accounting standards i.e. MFRS and MPERS. In some circumstances the accounting standards may require disclosure of certain information at a more detailed level than is currently provided for in the Taxonomy. This detailed information can be different from entity to entity (for example, business segment disclosures) and are not prescribed in the accounting standards. The way in which this kind of detail is usually captured is by creating extensions to the Taxonomy (referred to as "Company extensions").



Company extensions to the SSMxT_2022v1.0 are not allowed. Therefore, entities must not extend the Taxonomy when creating an instance document, instead, the preparer needs to provide the necessary level of detail by text-block tagging the information using appropriate [text block] concepts.

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

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

1.9 Release issue and effective dates

As accounting standards continue to develop and change over time, the SSMxT_2022v1.0 will reflect these changes. Naturally, the number of versions published will increase over time. It is therefore fundamental that consumers of the Taxonomy are able to quickly and effectively determine what the correct entry point schema to use is. The valid and active entry point schema that must be used is determined by the reporting period for the data being reported in the Financial Statements, Annual Returns and Exemption Applications.

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

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



2 SSM Taxonomy 2022 Architecture

2.1 Considerations for determining Taxonomy Architecture

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

- Taxonomy must be aligned as far as possible with International Financial Reporting Standards (IFRS) Taxonomy architecture 2022 and MFRS, MPERS, Companies Act 2016 and Companies Act 1965 reporting requirements.
- Taxonomy must be aligned with the disclosure requirements as notified by SSM such as Director's report, Statement by directors and Auditor's report.
- All reporting concepts to the extent possible must exist in the taxonomy so that the user does not need to extend.

2.1.1 Reporting content

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

2.1.2 Folder and file structure

Taxonomy structure refers to the general composition of the files and folders within taxonomy. The folder structure of the $SSMxT_2022v1.0$ is depicted in Figure 1







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

- I. YYYY-MM-DD (where YYYY-MM-DD represents the taxonomy release date) and is set to 2022-12-31 for SSMxT_2022v1.0
- II. There are three folders:

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

a) In the "ic" folder sub-folders (cor-ca1965 and cor-ca2016) includes files related to Companies Act,1965 and Companies Act,2016, the sub-sub-folders (dei-cor, ssmt-cor, ssmt-mfrs-cor and ssmt-mpers-cor) includes schema files and other related linkbases (presentation, definition, formula, table and reference linkbases) as follows:



- 1. cor-ca1965 is the core schema which contains elements definitions for Companies Act,1965 reporting
 - i. dei-cor includes filing information of companies as per respective filings
 - dei-ar includes filing information for annual return filings
 - pre_ssmt-dei-ar-1965_YYYY-MM-DD.xml is a modular presentation linkbase files
 - def_ssmt-dei-ar-1965_YYYY-MM-DD.xml is a definition linkbase file that have dimensional relationships
 - rol_ssmt-dei-ar-1965_YYYY-MM-DD.xsd is a schema which contains
 ELRs for dimensional definition linkbases
 - doc_ssmt-dei-ar-1965_YYYY-MM-DD.xml is the linkbase containing the documentation labels
 - gl_en-ssmt-dei-ar-1965_YYYY-MM-DD.xml is a generic linkbase files that provide labels for ELRs
 - lab_rol_ssmt-dei-ar-1965_YYYY-MM-DD.xml is a schema which contains label roles
 - table_ssmt-dei-ar-1965_YYYY-MM-DD.xml is table linkbase file that provide rendered output for ELRs
 - table-GL_ssmt-dei-ar-1965_ YYYY-MM-DD.xml is generic linkbase file that provide labels for table linkbase ELRs
 - ssmt-dei-ar-1965_YYYY-MM-DD_entrypoint.xsd contains imports for all the document and entity information schema and linkbases relationships as required under Companies Act, 1965
 - dei-fs-clbg includes files related to filing information for Company Limited by Guarantee
 - dei-fs-epc includes files related to filing information for Exempt Private Company
 - def_ssmt-dei-cor- 1965_YYYY-MM-DD.xml a definition linkbase file that have dimensional relationships
 - doc_ssmt-dei-cor- 1965_YYYY-MM-DD.xml is the linkbase containing the documentation labels
 - o lab_ssmt-dei-cor- 1965_YYYY-MM-DD.xml -is the label linkbase file
 - ref_ssmt-dei-cor- 1965_YYYY-MM-DD.xml is the modular reference linkbase files for concepts
 - ssmt-dei-cor- 1965_YYYY-MM-DD.xsd is the schema file where elements related to the document and entity information are defined



- ii. ssmt-cor includes files where Malaysian jurisdictional extension elements are defined
- doc_ssmt-cor-1965_YYYY-MM-DD.xml is the linkbase containing the documentation labels
- lab_ssmt-cor-1965_YYYY-MM-DD.xml is the main label linkbase file
- ref_ssmt-cor-1965_YYYY-MM-DD.xml is the modular reference linkbase files for concepts
- ssmt-cor-1965_YYYY-MM-DD.xml is the schema file where extension elements are defined
- cor-ca2016 is the core schema which contains elements definitions for Companies Act,2016 reporting
- i. dei-cor includes filing information of companies as per respective filings
- dei-ar includes filing information for annual return filings
 - pre_ssmt-dei-ar_YYYY-MM-DD-{"ar1, ar2...ar4"}.xml are the modular presentation linkbase files
 - def_ssmt-dei-ar_YYYY-MM-DD-{"ar1, ar2...ar4"}.xml are the definition linkbase files that have dimensional relationships
 - doc_bm-ssmt-dei-_YYYY-MM-DD-{"ar1, ar2...ar4"}.xml are the linkbases containing documentation labels in Bahasa Malaysia language
 - doc_en-ssmt-dei-_YYYY-MM-DD-{"ar1, ar2...ar4"}.xml are the linkbases containing documentation labels in English language
 - rol_ ssmt-dei-ar_YYYY-MM-DD{"ar1, ar2...ar4"}.xsd is a schema which contains ELRs for dimensional definition linkbases
 - gl_bm-ssmt-dei-_YYYY-MM-DD-{"ar1, ar2...ar4"}.xml are generic linkbase files that provide labels Bahasa Malaysia language for ELRs;
 - gl_en-ssmt-dei-_YYYY-MM-DD-{"ar1, ar2...ar4"}.xml are generic linkbase files that provide labels in English language for ELRs;
 - lab_rol_ssmt-dei-_YYYY-MM-DD-{"ar1, ar2...ar4"}.xsd are schema files that contains label roles;
 - ref_ssmt-dei-ar_YYYY-MM-DD-{"ar1, ar2...ar4"}.xml is the modular reference linkbase files for concepts
 - table_ssmt-dei-ar_YYYY-MM-DD-{"ar1, ar2...ar4"}.xml are table linkbase files that provide rendered output for ELRs;
 - table-GL_bm_ssmt-dei-ar_YYYY-MM-DD-{"ar1, ar2...ar4"}.xml are generic linkbase files that provide labels for table linkbase ELRs in Bahasa Malaysia language



- table-GL_en_ssmt-dei-ar_YYYY-MM-DD-{"ar1, ar2...ar4"}.xml are generic linkbase files that provide labels for table linkbase ELRs in English language;
- formula_ssmt-dei-ar_YYYY-MM-DD-{"ar1, ar2...ar4"}.xml are formula linkbase files where business rules are defined;
- ssmt-dei-ar_YYYY-MM-DD{"ar1, ar2...ar4"}_entrypoint.xsd contains imports for all the document and entity information schema and linkbases relationships for Annual Return as required under Companies Act, 2016
- o dei-ea includes filing information for exemption application filings
 - pre_ssmt-dei-ea_YYYY-MM-DD-{"ea1, ea2...ea7"}.xml are the modular presentation linkbase files
 - def_ssmt-dei-ea_YYYY-MM-DD-{"ea1, ea2...ea7"}.xml are the definition linkbase files that have dimensional relationships
 - rol_ssmt-dei-ea_YYYY-MM-DD{"ea1, ea2...ea7"}.xsd is a schema which contains ELRs for dimensional definition linkbases
 - lab_rol_ssmt-dei-ea_YYYY-MM-DD{"ea1, ea2...ea7"}.xsd is a schema which contains label roles
 - doc_bm-ssmt-ea-_YYYY-MM-DD-{"ea1, ea2...ea7"}.xml are the linkbases containing documentation labels in Bahasa Malaysia language
 - doc_en-ssmt-ea-_YYYY-MM-DD-{"ea1, ea2...ea7"}.xml are the linkbases containing documentation labels in English language
 - gl_bm-ssmt-dei-ea_YYYY-MM-DD-{"ea1, ea2...ea7"}.xml are generic linkbase files that provide labels in Bahasa Malaysia language for ELRs;
 - gl_en-ssmt-dei-ea_YYYY-MM-DD-{"ea1, ea2...ea7"}.xml are generic linkbase files that provide labels in English language for ELRs;
 - table_ssmt-dei-ea_YYYY-MM-DD-{"ea1, ea2...ea7"}.xml are table linkbase files that provide rendered output for ELRs;
 - table-GL_ssmt-dei-ea_YYYY-MM-DD-{"ea1, ea2...ea7"}.xml are generic linkbase files that provide labels for table linkbase ELRs;
 - formula_ssmt-dei-ea_YYYY-MM-DD-{"ea1, ea2...ea7"}.xml are formula linkbase files where business rules are defined;
 - ref_ssmt-dei-ea_YYYY-MM-DD-{"ea1, ea2...ea7"}.xml is the modular reference linkbase files for concepts
 - ssmt-dei-ea_YYYY-MM-DD{"ea1,ea2...ea7"}_entrypoint.xsd contains all the imports for all the document and entity information schema and relationships for Exemption Application



- dei-fs includes filing information for financial statement filings which are further categorized as per accounting standard (dei-fs-mfrs and dei-fs-mpers)
 - pre_ssmt-dei-fs_YYYY-MM-DD-{"mfrs,mpers"}.xml are the modular presentation linkbase files
 - def_ssmt-dei-fs_YYYY-MM-DD-{"mfrs,mpers"}.xml are the definition linkbase files that have dimensional relationships
 - rol_ssmt-dei-fs_YYYY-MM-DD{"mfrs,mpers"}.xsd is a schema which contains ELRs for dimensional definition linkbases
 - gl_bm_ssmt-dei-fs_YYYY-MM-DD-{"mfrs,mpers"}.xml are generic linkbase files that provide labels for ELRs in Bahasa Malaysia language;
 - gl_en_ssmt-dei-fs_YYYY-MM-DD-{"mfrs,mpers"}.xml are generic linkbase files that provide labels for ELRs in English language;
 - table_ssmt-dei-fs_YYYY-MM-DD-{"mfrs,mpers"}.xml are table linkbase files that provide rendered output for ELRs;
 - table-GL_ssmt-dei-fs_YYYY-MM-DD-{"mfrs,mpers"}.xml are generic linkbase files that provide labels for table linkbase ELRs;
 - formula_ssmt-dei-fs_YYYY-MM-DD-{"mfrs,mpers"}.xml are formula linkbase files where business rules are defined;
 - ssmt-dei-fs_YYYY-MM-DD{"mfrs,mpers"}_entrypoint.xsd contains all imports for all the document and entity information schema and linkbases relationships for Financial Statements as required under Companies Act, 2016
- dei-kfi includes filing information for Key Financial Indicators filings which further are categorized as per accounting standard (dei-kfi-mfrs and dei-kfimpers)
 - pre_ssmt-dei-kfi_YYYY-MM-DD-{"mfrs,mpers"}.xml are the modular presentation linkbase files
 - def_ssmt-dei-kfi_YYYY-MM-DD-{"mfrs,mpers"}.xml are the definition linkbase files that have dimensional relationships
 - rol_ssmt-dei-kfi_YYYY-MM-DD{"mfrs,mpers"}.xsd is a schema which contains ELRs for dimensional definition linkbases
 - gl_bm_ssmt-dei-kfi_YYYY-MM-DD-{"mfrs,mpers"}.xml are generic linkbase files that provide labels for ELRs in Bahasa Malaysia language;
 - gl_en_ssmt-dei-kfi_YYYY-MM-DD-{"mfrs,mpers"}.xml are generic linkbase files that provide labels for ELRs in English language;



- table_ssmt-dei-kfi_YYYY-MM-DD-{"mfrs,mpers"}.xml are table linkbase files that provide rendered output for ELRs;
- table-GL_ssmt-dei-kfi_YYYY-MM-DD-{"mfrs,mpers"}.xml are generic linkbase files that provide labels for table linkbase ELRs;
- formula_ssmt-dei-kfi_YYYY-MM-DD-{"mfrs,mpers"}.xml are formula linkbase files where business rules are defined;
- ssmt-dei-kfi_YYYY-MM-DD{"mfrs,mpers"}_entrypoint.xsd contains imports of all the document and entity information schema and linkbases relationships for Key Financial Indicators as required under Companies Act, 2016
- dei-ee includes extensible enumerations files which further are categorized as per accounting standard (dei-ee-mfrs and dei-ee-mpers)
 - def_ssmt-dei-ee_YYYY-MM-DD-{"mfrs,mpers"}.xml are the modular definition linkbase files
 - lab_bm_ssmt-dei-ee_YYYY-MM-DD{"mfrs,mpers"}.xml are the modular label linkbase files in Bahasa Malaysia language
 - lab_en_ssmt-dei-ee_YYYY-MM-DD{"mfrs,mpers"}.xml are the modular label linkbase files English language
 - ref_ssmt-dei-ee_YYYY-MM-DD{"mfrs,mpers"}.xml are the modular reference linkbase files
 - ssmt-dei-ee_YYYY-MM-DD{"mfrs,mpers"}.xsd is a schema which contains ELRs for extensible enumeration defined in definition linkbases
- doc_bm_ssmt-dei-cor_YYYY-MM-DD.xml is the linkbase containing the documentation labels in Bahasa Malaysia language
- doc_en_ssmt-dei-cor_YYYY-MM-DD.xml is the linkbase containing the documentation labels in English language
- lab_bm_ssmt-dei-cor_YYYY-MM-DD.xml is the Bahasa Malaysia language label linkbase file
- lab_en_ssmt-dei-cor_YYYY-MM-DD.xml is the English language label linkbase file
- param_ssmt-dei-cor_YYYY-MM-DD.xml is the linkbase containing plain text information where pre-conditions are defined using parameters
- ref_ssmt-dei-cor_YYYY-MM-DD.xml are the modular reference linkbase files for concepts
- rol_ssmt-dei-cor_YYYY-MM-DD.xsd is a schema which contains ELRs for dimensional definition linkbases



- period_parameter_YYYY-MM-DD.xml is the linkbase containing plain text information where pre-conditions are defined using period parameters
- existence_function_YYYY-MM-DD.xml is the linkbase containing plain text information where xfi function for formula linkbase validation is created
- ssmt-dei-cor_YYYY-MM-DD includes schema files for extension of elements based on Filing Information
- ii. ssmt-cor includes schema files where Malaysian jurisdictional extension elements are defined other than related to accounting standards. It also includes ssmt-ee folder where extensible enumerations are defined.
- iii. ssmt-mfrs-cor includes schema files for extension of elements based on Malaysian Financial Reporting Standard
- iv. ssmt-mpers-cor includes schema files for extension of elements based on Malaysian Private Financial Reporting Standard
- b) In the "ext" folder, includes two core element schema folders;
 - full_ifrs is the core schema which contains elements definitions for Full IFRS reporting of the "base" IFRS taxonomy 2022 resource full_ifrs-cor_YYYY-MM-DD.xsd and other related files and folders that are imported as external resources.
 - □ **linkbases** {ias | ifrs | ifric | sic } _{"number"} contain modular presentation, calculation, definition and reference linkbase files for each IFRS Standard or IFRIC Interpretation;
 - ref_{ias | ifrs | ifric | sic }_{"number"}_YYYY-MM-DD.xml are modular reference linkbase files for each IFRS Standard or IFRIC Interpretation;
 - rol_{ias | ifrs | ifric | sic}_{"number"}_YYYY-MM-DD.xsd are modular schemas that contain ELRs for the presentation, calculation and definition linkbases for each IFRS Standard or IFRIC Interpretation;
 - gla_{ias | ifrs | ifric | sic}_{"number"}_YYYY-MM-DD-en.xml are generic linkbase files that provide labels for ELRs; and
 - gre_{ias | ifrs | ifric | sic}}_{"number"}_YYYY-MM-DD.xml are generic linkbase files that provide references for ELRs.
 - □ *dimensions* is the folder which contains definition linkbases that have dimensional relationships that are applicable to any sets of line items;
 - rol_full_ifrs-dim_YYYY-MM-DD.xsd is a schema which contains ELRs for dimensional definition linkbases;



- *gla_full_ifrs-dim_YYYY-MM-DD_en.xml* are generic linkbase files that provide labels for ELRs; and
- gre_full_ifrs-dim_YYYY-MM-DD.xml are generic linkbase files that provide references for ELRs
- □ **labels** is the folder which contains label linkbases;
 - *lab_full_ifrs-en_YYYY-MM-DD.xml* is the label linkbase file in English language
 - lab_full_ifrs-bm_YYYY-MM-DD.xml is the label linkbase file in Bahasa Malaysia language
 - *doc_full_ifrs-en_YYYY-MM-DD.xml* is the linkbase containing the documentation labels in English language; and
- ii. ifrs_for_smes is the core schema which contains elements definitions for IFRS for SME reporting of the "base" IFRS for SME taxonomy resource ifrs_for_smes-cor_YYYY-MM-DD.xsd and other related files and folders that are imported as external resources.
 - Iinkbases
 - ref_ifrs_for_smes_YYYY-MM-DD.xml are the modular reference linkbase files for the IFRS for SMEs Standard;
 - rol_ifrs_for_smes_YYYY-MM-DD.xsd is the schema which contains the ELRs for the presentation, calculation and definition linkbases of the IFRS for SMEs Standard;
 - *gla_ifrs_for_smes_YYYY-MM-DD-en.xml* are generic linkbase files that provide labels for ELRs; and
 - gre_ifrs_for_smes_YYYY-MM-DD.xml is the generic linkbase file that provides references for ELRs
 - □ *labels* is the folder which contains label linkbases:
 - lab_ifrs_for_smes-en_YYYY-MM-DD.xml is the label linkbase file in English language
 - doc_ifrs_for_smes-en_YYYY-MM-DD.xml is the linkbase containing the documentation labels in English language; and
 - c) In the **"fdn" folder**, the file ssmt-fdn_YYYY-MM-DD.xsd is the schema where the new data types for non-financial report or Companies Act are defined.



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

a) The **"ssm" folder contains two sub-folders ca-1965 and ca-2016** and here all the filings (ar,ea,fs and kfi) and its related schema and linkbase files are defined;

- 1) ca-1965 is the folder which contains schema and linkbases for Companies Act,1965 reporting
- i. In the **"ar**" folder the files related to annual return under Companies Act, 1965 are be included as mentioned below:
 - {pre | def}_ssmt-ar-1965_YYYY-MM-DD_role-{"unique role number"}.xml
 are the modular presentation and definition linkbase files
 - rol_ssmt-ar-1965_YYYY-MM-DD_role-{"unique role number"}.xsd is a schema which contains ELRs for dimensional definition linkbases
 - doc_en-ssmt-ar-1965_YYYY-MM-DD.xml is the linkbase containing the documentation labels in English language
 - gl_en-ssmt-ar-1965_YYYY-MM-DD.xml are generic linkbase files that provide labels for ELRs
 - table_ssmt-ar-1965_YYYY-MM-DD_role-{"unique role number"}.xml are table linkbase files that provide rendered output for ELRs
 - table-GL_ssmt-ar-1965_YYYY-MM-DD_role-{"unique role number"}.xml
 are generic linkbase files that provide labels for table linkbase ELRs
 - formula_ssmt-ar-1965_YYYY-MM-DD.xml are formula linkbase files where business rules are defined
 - ssmt-ar-1965_YYYY-MM-DD_entry_point.xsd contains imports for all the schema and linkbases relationships for Annual return as required under Companies Act, 1965
- i. In the "fs" folder the filing related to financial statement under Companies Act, 1965 will be included. There are 5 types of financial statement filing which is then break down into different entry point files to accommodate preparer's disclosure type as mentioned below:
 - The entry point files (bnm, clbg, clbs, epc and fc) imports ssmt-cor-1965_YYYY-MM-DD.xsd and ssmt-dei-core-1965_YYYY-MM-DD schemas files from the definition layer and related labels.



- {pre | def}_ssmt-fs-1965_YYYY-MM-DD_role-{"unique role number"}.xml {bnm, clbg, clbs, epc and fc}are the modular presentation and definition linkbase files
- lab_ssmt-fs-1965_YYYY-MM-DD_role-{"unique role number"}.xml {bnm, clbg, clbs, epc and fc} is the main English language label linkbase file;
- doc_bm-ssmt-fs-1965_YYYY-MM-DD_role.xml {bnm, clbg, clbs, epc and fc} is the linkbase containing the documentation labels in Bahasa Malaysia language;
- doc_en-ssmt-fs-1965_YYYY-MM-DD_role.xml {bnm, clbg, clbs, epc and fc} is the linkbase containing the documentation labels in English language;
- rol_ssmt-fs-1965_YYYY-MM-DD.xsd {bnm, clbg, clbs, epc and fc}is a schema which contains ELRs for dimensional definition linkbases
- gl_ssmt-fs-1965_YYYY-MM-DD.xml {bnm, clbg, clbs, epc and fc} are generic linkbase files that provide labels for ELRs;
- table_ssmt-fs-1965_YYYY-MM-DD_role-{"unique role number"}.xml {bnm, clbg, clbs, epc and fc} are table linkbase files that provide rendered output for ELRs;
- table-GL_ssmt-fs-1965_YYYY-MM-DD_role-{"unique role number"}.xml {bnm, clbg, clbs, epc and fc} are generic linkbase files that provide labels for table linkbase ELRs;
- formula_ssmt-fs-1965_YYYY-MM-DD.xml {bnm, clbg, clbs, epc and fc} are formula linkbase files where business rules are defined;
- ssmt-fs-1965_YYYY-MM-DD_entry_point.xsd {bnm, clbg, clbs, epc and fc} contains schema and all the linkbases relationships for Financial Statement as required under Companies Act, 1965.
- ca-2016 is the folder which contains schema and linkbases for Companies Act,2016 reporting
 - i. In the "ar" folder the filing related to annual return will be included. There are 4 types of annual return filing which is then break down into different entry point files to accommodate preparer's disclosure type as mentioned below:
 - {pre | def}_ssmt-ar_YYYY-MM-DD_role-{"unique role number"}.xml {ar1, ar2....ar4}are the modular presentation and definition linkbase



filesdoc_bm-ssmt-ar_YYYY-MM-DD.xml {ar1, ar2....ar4} are the linkbase containing the documentation labels in Bahasa Malaysia language;

- doc_en-ssmt-ar_YYYY-MM-DD.xml {ar1, ar2....ar4} are the linkbase containing the documentation labels in English language;
- rol_ssmt-ar_YYYY-MM-DD.xsd{ar1, ar2....ar4} is a schema which contains
 ELRs for dimensional definition linkbases
- ref_ssmt-ar_YYYY-MM-DD_.xml{ar1, ar2....ar4} are the reference linkbase files
- gl_bm_ssmt-ar_YYYY-MM-DD_role.xml {ar1, ar2....ar4} are generic linkbase files that provide labels for ELRs in Bahasa Malaysia language;
- gl_en_ssmt-ar_YYYY-MM-DD_role.xml {ar1, ar2....ar4} are generic linkbase files that provide labels for ELRs in English language
- table_ssmt-ar_YYYY-MM-DD_role-{"unique role number"}.xml {ar1, ar2....ar4} are table linkbase files that provide rendered output for ELRs
- table-GL_bm-ssmt-ar_YYYY-MM-DD_role-{"unique role number"}.xml {ar1, ar2....ar4} are generic linkbase files that provide labels for table linkbase ELRs in Bahasa Malaysia language
- table-GL_en-ssmt-ar_YYYY-MM-DD_role-{"unique role number"}.xml {ar1, ar2....ar4} are generic linkbase files that provide labels for table linkbase ELRs in English language
- formula_ssmt-ar_YYYY-MM-DD.xml {ar1, ar2....ar4} are formula linkbase files where business rules are defined;
- ssmt-ar_YYYY-MM-DD_entry_point.xsd{ar1, ar2....ar4} contains imports for all the schema and linkbases relationships for Annual Return as required under Companies Act, 2016
- In the "ea" folder the filing related to exemption application will be included. There are 9 types of exemption application filing which is then break down into different entry point files to accommodate preparer's disclosure type as mentioned below:
 - {pre | def}_ssmt-ea_YYYY-MM-DD_role-{"unique role number"}.xml
 {ea1, ea2....ea7} are the modular presentation and definition linkbase files
 - doc_bm-ssmt-ea_YYYY-MM-DD.xml {ea1, ea2....ea7} are the linkbase containing the documentation labels in Bahasa Malaysia language;
 - doc_en-ssmt-ea_YYYY-MM-DD.xml {ea1, ea2....ea7} are the linkbase containing the documentation labels in English language;
 - rol_ssmt-ea_YYYY-MM-DD_rolexsd{ea1, ea2....ea7}is a schema which contains ELRs for dimensional definition linkbases



- ref_ssmt-ea_YYYY-MM-DD_.xml{ea1, ea2....ea7} are the reference linkbase files
- gl_bm-ssmt-ea_YYYY-MM-DD_role.xml {ea1, ea2....ea7} are generic linkbase files that provide labels for ELRs in Bahasa Malaysia language;
- gl_en-ssmt-ea_YYYY-MM-DD_role.xml {ea1, ea2....ea7} are generic linkbase files that provide labels for ELRs in English language;
- table_ssmt-ea_YYYY-MM-DD_role-{"unique role number"}.xml {ea1, ea2....ea7} are table linkbase files that provide rendered output for ELRs;
- table-GL_ssmt-ea_YYYY-MM-DD_role-{"unique role number"}.xml {ea1, ea2....ea7} are generic linkbase files that provide labels for table linkbase ELRs;
- formula_ssmt-ea_YYYY-MM-DD.xml {ea1, ea2....ea7} are formula linkbase files where business rules are defined;
- ssmt-ar_YYYY-MM-DD_entry_point.xsd {ea1,ea2....ea7} contains imports of schema and all the linkbases relationships for Exemption Application.
- iii. In the "fs" folder the filing related to financial statement will be included. There are 6 types of financial statement filing which is then break down into different entry point files to accommodate preparer's disclosure type as mentioned below:
 - The entry point files (bnm, clbg, epc, fc and mfrs) imports ssmt-cor_YYYY-MM-DD.xsd, full_ifrs-cor_YYYY-MM-DD.xsd, ssmt-dei-fs-mfrs_YYYY-MM-DD_entrypoint.xsd and ssmt-mfrs-cor_YYYY-MM-DD.xsd schemas files from the definition layer and related labels.
 - {pre | def}_ssmt-fs_YYYY-MM-DD_role-{"unique role number"}.xml {bnm, clbg, epc, fc and mfrs}are the modular presentation and definition linkbase files
 - ref_ssmt-fs_YYYY-MM-DD_.xml{bnm, clbg, epc, fc and mfrs} are the reference linkbase files
 - lab_bm-ssmt-fs_YYYY-MM-DD.xml {bnm, clbg and mfrs} is the label linkbase file in Bahasa Malaysia language;
 - lab_en-ssmt-fs_YYYY-MM-DD.xml {bnm, clbg and mfrs} is the label linkbase file in English language;
 - doc_bm-ssmt-fs_YYYY-MM-DD.xml {bnm, clbg, epc, fc and mfrs} is the linkbase containing the documentation labels in Bahasa Malaysia language;
 - doc_en-ssmt-fs_YYYY-MM-DD.xml {bnm, *clbg, epc, fc and mfrs*} is the linkbase containing the documentation labels in English language;



- *lab_rol_ssmt-fs_YYYY-MM-DD_role.xml {bnm, clbg and mfrs}* is the linkbase containing label roles;
- rol_ssmt-fs_YYYY-MM-DD_role.xsd {bnm, clbg, epc, fc and mfrs}is a schema which contains ELRs for dimensional definition linkbases
- gl_bm-ssmt-fs_YYYY-MM-DD_role.xml {bnm, clbg, epc, fc and mfrs} are generic linkbase files that provide labels for ELRs in Bahasa Malaysia language
- gla_en-ssmt-fs_YYYY-MM-DD_role.xml {bnm, clbg, epc, fc and mfrs} are generic linkbase files that provide labels for ELRs in English language
- table_ssmt-fs_YYYY-MM-DD_role-{"unique role number"}.xml {bnm, clbg, epc, fc and mfrs} are table linkbase files that provide rendered output for ELRs;
- table-GL_ssmt-fs_YYYY-MM-DD_role-{"unique role number"}.xml {clbg, epc, fc and mfrs} are generic linkbase files that provide labels for table linkbase ELRs
- formula_ssmt-fs_YYYY-MM-DD.xml {clbg, epc, fc and mfrs} are formula linkbase files where business rules are defined
- ssmt-fs_YYYY-MM-DD_entry_point.xsd{bnm, clbg, epc, fc and mfrs} contains imports for schema and all linkbases relationships
- For entry point file (mpers) imports ssmt-cor_YYYY-MM-DD.xsd, ifrs_for_smes-cor_YYYY-MM-DD.xsd, ssmt-dei-fs-mpers_YYYY-MM-DD_entrypoint.xsd and ssmt-mpers-cor_YYYY-MM-DD.xsd schemas files from the definition layer and related labels.
 - {pre | def}_ssmt-fs-mpers_YYYY-MM-DD_role-{"unique role number"}.xml are the modular presentation, definition and reference linkbase files
 - ref_ssmt-fs-mpers_YYYY-MM-DD.xml are the reference linkbase files
 - *lab_bm-ssmt-fs-mpers_YYYY-MM-DD.xml* is the label linkbase file in Bahasa Malaysia language
 - lab_en-ssmt-fs-mpers_YYYY-MM-DD.xml is the label linkbase file in English language
 - doc_bm-ssmt-fs-mpers_YYYY-MM-DD.xml is the linkbase containing the documentation labels in Bahasa Malaysia language
 - doc_en-ssmt-fs-mpers_YYYY-MM-DD.xml is the linkbase containing the documentation labels in English language



- *lab_rol_ssmt-fs-mpers_YYYY-MM-DD.xml* is the linkbase containing the label roles
- rol_ssmt-fs-mpers_YYYY-MM-DD.xsd is a schema which contains
 ELRs for dimensional definition linkbases
- gl_bm-ssmt-fs-mpers_YYYY-MM-DD.xml are generic linkbase files that provide labels for ELRs in Bahasa Malaysia language
- gl_en-ssmt-fs-mpers_YYYY-MM-DD.xml are generic linkbase files that provide labels for ELRs in English language
- table_ssmt-fs-mpers_YYYY-MM-DD_role-{"unique role number"}.xml are table linkbase files that provide rendered output for ELRs
- table-GL_ssmt-fs-mpers_YYYY-MM-DD_role-{"unique role number"}.xml are generic linkbase files that provide labels for table linkbase ELRs
- formula_ssmt-fs-mpers_YYYY-MM-DD .xml are formula linkbase files where business rules are defined
- ssmt-fs-mpers_YYYY-MM-DD_entry_point.xsd contains imports of all the schema and linkbases relationship for Financial Statement as per Malaysian Private Entities Reporting Standards
- iv. In the "kfi" folder the filing related to key financial indicators will be included. There are 4 types of key financial indicators filing which is then break down into different entry point files to accommodate preparer's disclosure type as mentioned below:
 - The entry point files (clbg, fc and mfrs) imports ssmt-cor_YYYY-MM-DD.xsd,
 full_ifrs-cor_YYYY-MM-DD.xsd,
 ssmt-dei-kfi-mfrs_YYYY-MM-DD_entrypoint.xsd and ssmt-mfrs-cor_YYYY-MM-DD.xsd schemas files from the definition layer and related labels.
 - {pre\def}_ssmt-kfi_YYYY-MM-DD_role-{"unique role number"}.xml {clbg, fc and mfrs}are the modular presentation and definition linkbase files
 - rol_ssmt-kfi_YYYY-MM-DD.xsd {clbg, fc and mfrs} is a schema which contains ELRs for dimensional definition linkbases
 - ref_ssmt-kfi_YYYY-MM-DD_.xml {clbg, fc and mfrs} are the reference linkbase files
 - doc_bm-ssmt-kfi_YYYY-MM-DD.xml {clbg, fc and mfrs} is the linkbase containing the documentation labels in Bahasa Malaysia language



- doc_en-ssmt-kfi_YYYY-MM-DD.xml {clbg, fc and mfrs} is the linkbase containing the documentation labels in English language
- gl_bm-ssmt-kfi_YYYY-MM-DD.xml {clbg, fc and mfrs} are generic linkbase files that provide labels for ELRs in Bahasa Malaysia language
- gl_en-ssmt-kfi_YYYY-MM-DD.xml {clbg, fc and mfrs} are generic linkbase files that provide labels for ELRs in English language
- lab_rol_ssmt-kfi_YYYY-MM-DD_role.xml { clbg, fc and mfrs } is the linkbase containing label roles
- table_ssmt-kfi_YYYY-MM-DD_role-{"unique role number"}.xml {clbg, fc and mfrs} are table linkbase files that provide rendered output for ELRs
- table-GL_ssmt-kfi_YYYY-MM-DD_role-{"unique role number"}.xml {clbg, fc and mfrs} are generic linkbase files that provide labels for table linkbase ELRs
- formula_ssmt-kfi_YYYY-MM-DD.xml {clbg, fc and mfrs} are formula linkbase files where business rules are defined
- ssmt-kfi_YYYY-MM-DD_entry_point.xsd {clbg, fc and mfrs} contains imports of all the schema and linkbases relationships
- For entry point file (mpers) imports ssmt-cor_YYYY-MM-DD.xsd, ifrs_for_smes-cor_YYYY-MM-DD.xsd, ssmt-dei-kfi-mpers_YYYY-MM-DD_entrypoint.xsd and ssmt-mpers-cor_YYYY-MM-DD.xsd schemas files from the definition layer and related labels.
 - {pre |def}_ssmt-kfi-mpers_YYYY-MM-DD_role-{"unique role number"}.xml are the modular presentation and definition linkbase files
 - rol_ssmt-kfi-mpers_YYYY-MM-DD.xsd is a schema which contains
 ELRs for dimensional definition linkbases
 - ref_ssmt-kfi-mpers_YYYY-MM-DD.xml are the reference linkbase files
 - doc_bm-ssmt-kfi-mpers_YYYY-MM-DD.xml is the linkbase containing the documentation labels in Bahasa Malaysia language
 - doc_en-ssmt-kfi-mpers_YYYY-MM-DD.xml is the linkbase containing the documentation labels in English language
 - lab_rol_ssmt-kfi-mpers_YYYY-MM-DD.xml is the linkbase containing the label roles



- gl_bm-ssmt-kfi-mpers_YYYY-MM-DD.xml are generic linkbase files that provide labels for ELRs in Bahasa Malaysia language
- gl_en-ssmt-kfi-mpers_YYYY-MM-DD.xml are generic linkbase files that provide labels for ELRs in English language
- table_ssmt-kfi-mpers_YYYY-MM-DD_role-{"unique role number"}.xml are table linkbase files that provide rendered output for ELRs
- table-GL_ssmt-kfi-mpers_YYYY-MM-DD_role-{"unique role number"}.xml are generic linkbase files that provide labels for table linkbase ELRs
- formula_ssmt-kfi-mpers_YYYY-MM-DD_role-{"unique role number"}.xml are formula linkbase files where business rules are defined
- ssmt-kfi-mpers_YYYY-MM-DD_entry_point.xsd contains imports for all the schema and relationship linkbases for Key Financial Indicators as per Malaysian Private Entities Reporting Standards

2.2 Approaches used for data modelling in taxonomy

The SSMxT_2022v1.0 is designed to reflect the disclosure requirements for companies in Malaysia which are required to file financial statements, exemption applications, key financial indicators and annual return with SSM in XBRL format. While deciding data modelling structures, the key factors under consideration are:

- a) Allow the disclosure of a complete set of financial statements using a combination of text block and detailed information elements. IFRS taxonomy 2022 modelling has been adopted to the extent possible in all IFRS disclosures.
- b) Companies are not allowed to create extensions in the form of new elements so as to increase the comparability of data collected.

For designing the taxonomy on the basis of above factors various data modelling structures were used. The different modelling approaches used for the concepts are explained as under.

2.2.1 Hierarchical/simple list model

Most of the relationships between elements are defined using a simple hierarchy which denotes the parent and child hierarchy. This linear hierarchy is used across calculation,



presentation and definition linkbases. In other words, the concepts are organized in the form of a list in some logical order.

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

- [120000] Disclosure - Directors report		
E Disclosure on directors report [abstract]		
🖻 🔚 Di	rector's Report [abstract]	
E	Disclosure of Director's Report [text block]	
E	Number of directors signing Director's report	
E	Name of first director who signed Director's report	
E	Type of identification of first director who signed director's report	
E	Identification number of the first director who signed director's report	
E	Name of second director who signed the director's report	
E	Type of identification of second director who signed Director's report	
E	Identification number of the second director who signed director's report	
E	Name of third director who signed the director's report	
E	Type of identification of third director who signed Director's report	
E	Identification number of the third director who signed director's report	
E	Name of fourth director who signed the director's report	
E	Type of identification of fourth director who signed Director's report	
E	Identification number of the fourth director who signed director's report	
E	Name of fifth director who signed the director's report	
E	Type of identification of fifth director who signed Director's report	
E	Identification number of the fifth director who signed director's report	
- E	Disclosure of status of dividend (final dividend)	

Illustration 1: Hierarchical modelling in director's report

2.2.2 Dimensional Modelling

The second modelling technique used in the SSMxT_2022v1.0 is modelling through tables (hypercube) and axes (explicit and typed dimensions). The non-dimensional elements are generally referred as line items. Dimensions are generally used to model tabular data having information in both rows and columns such as disclosures required within the Notes – Related party transactions. Dimensions are also used when detailed breakdowns are to be provided for any reporting concepts. For creating a dimensional model, the line items are linked to a table, and the table is linked to an axis (or axes). The sub-categories for the breakdown are referred as domain members. There are two types of dimensions – Explicit and Typed dimensions.



2.2.2.1 Modelling using explicit members

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

Illustration 2 provides example of the "Notes-Related Party Transactions". In these illustrations, the categories of related parties i.e. Parent, Associate, Subsidiaries etc. (referred as domain members) are pre-defined in the SSMxT_2022v1.0. The amount for each type of transaction i.e. revenue from sale of good, services received etc. can be reported for any or all categories of related parties.

Ext [750000] Notes - Related party transactions		
E Disclosure on related party transactions [abstract]		
E Disclosure of transactions between related parties [text block]		
E Disclosure of transactions between related parties [abstract]		
Disclosure of transactions between related parties [table]		
Consolidated and separate financial statements [axis]		
Group [level]		
Company [level]		
□ ↔ Categories of related parties [axis]		
Entity's total for related parties [member]		
Parent [member]		
Entities with joint control or significant influence over entity [member]		
- 🔄 Subsidiaries [member]		
Associates [member]		
Joint ventures where entity is venturer [member]		
Key management personnel of entity or parent [member]		
Other related parties [member]		
Disclosure of transactions between related parties [line items]		
E E Related party transactions [abstract]		
Contribution to fund		
Disposal of subsidiaries		
Dividend income		
Interest income		
Issue of shares for exchangeable bonds		
Key management personnel		
E Key management personnel services fee		
Management fees		
Other expenses		
Other key management personnel		
Other revenue		

Illustration 2: Hierarchical representation of explicit dimensions defined in taxonomy



	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated	Consolidated
Edit Categories of related parties	Parent	Entities with joint control or significant influence over entity	Subsidiaries	Associates	Joint ventures where entity is venturer	Key management personnel of entity o parent
	2020	2020	2020	2020	2020	2020
	MYR'Actuals	MYR'Actuals	MYR'Actuals	MYR'Actuals	MYR'Actuals	MYR'Actuals
Disclosure of transactions between related						
parties Disclosure of transactions between related parties Related party transactions						
Contribution to fund Disposal of subsidiaries						
Dividend income						
Interest income						
Issue of shares for exchangeable bonds						
Key management personnel						
Key management personnel services fee						
Management fees						
Other expenses						
Other key management personnel						
Other revenue						
Provision of education and staff training services						

Illustration 3: Tabular presentation of explicit dimensions defined in mTool

2.2.2.2 Modelling using typed dimensions

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

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

Once the directors are defined, the details like Name, Designation of director, Type of identification, Race, Gender, Nationality etc. can be reported for every director.



400000] SECTION D: Particulars of Directors, Managers, Secretaries and Auditors				
E Particulars of Directors [abstract]				
Particulars of Directors [table]				
Director count [axis]				
E Particulars of Directors [line items]				
E Title				
E Name				
E Designation of director				
E Alternate director to				
-E Type of identification				
E Identification number				
-E Passport expiry date				
E Nationality				
E Race				
E Gender				
E Date of birth				
Email				
-E Business occupation				
E [Company registration number] Name of company of other directorship				

Illustration 4: Hierarchical representation of typed dimensions defined in taxonomy

AR2 SECTION C: Particulars of Directors, Managers, Secretaries and Auditors					
denotes manuatory items to be reported	-				
Particulars of Directors	Title	Name	Designation	Alternate director to	Type of identification
Edit Director count					
0001	DATIN PATINGGI	Director one	Director		MyKad
0002	DATIN DR	Director two	Alternate director	Director	Passport number
0003	DATIN PADUKA	Director three	Director		Military ID number
0004	DATIN PATINGGI	Director four	Alternate director	Director	Police ID number
0005	DATIN SETIA	Director five	Alternate director	Director	Non-citizen without passport number

Illustration 5: Tabular presentation of typed dimensions in mTool

2.2.2.3 Modelling of Tuples

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



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

SSMxT_2022v1.0 uses typed dimensions instead of tuples for better analytical purpose and standardisation of data.

2.3 Absolute and relative paths

The unique root resource location (URL) of the SSMxT_2022v1.0 is [https://ssmx.ssm.com.my/taxonomy/YYYY-MM-DD/...] followed by the file path which is formed according to the file and folder structure. The absolute path of IFRS files would be its respective path.

File	Absolute Path
Core schema	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/def/ic/dei-cor/ssmt-dei-cor_
	<u>YYYY-MM-DD.xsd</u>
	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/def/ic/ssmt-cor/ssmt-cor_
	YYYY-MM-DD.xsd
	http://xbrl.ifrs.org/taxonomy/ YYYY-MM-DD /def/ext/full_ifrs/full_ifrs-cor_ YYYY-MM-DD.xsd
	http://xbrl.ssm.com.my/taxonomy/ YYYY-MM-DD /ssmt-mfrs-cor/ssmt-mfrs- cor_ YYYY-MM-DD.xsd
	http://xbrl.ssm.com.my/taxonomy/ YYYY-MM-DD/def/ic/ssmt-mpers-cor /ssmt- mpers-cor_ YYYY-MM-DD.xsd
	http://xbrl.ifrs.org/taxonomy/ YYYY-MM-DD /def/ext/ ifrs_for_smes
	/ifrs_for_smes-cor_ YYYY-MM-DD.xsd
	http://xbrl.ssm.com.my/taxonomy/ YYYY-MM-DD /ssmt-dei-core-CA1965
	http://xbrl.ssm.com.my/taxonomy/ YYYY-MM-DD /ssmt-cor-CA1965

The table (below) provides examples of absolute paths to SSMxT_2022v1.0 files.



English John Link hans	http://while.com.com.com/http://www.com/http://
English label link base	<u>nttp://xbri.ssm.com.my/taxonomy/YYYY-MM-DD/def/ic/dei-cor/iab_en_ssmt-</u>
	<u>del-coi_fffff-MM-DD.XIIII</u> http://yhrl.ssm.com.my/taxonomy/YYYY-MM-DD/def/ic/ssmt-cor/
	lab en ssmt-cor YYYY-MM-DD xml
	http://xbrl.ifrs.org/taxonomy/YYYY-MM-DD/def/ext/full_ifrs/labels/
	lab full ifrs-en YYYY-MM-DD.xml
	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/ssmt-mfrs-cor/ lab en ssmt-
	mfrs-cor_YYYY-MM-DD.xml
	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/def/ic/ssmt-mpers-cor
	/lab_en_ssmt-mpers-cor_YYYY-MM-DD.xml
	http://xbri.ifrs.org/taxonomy/YYYY-MM-DD/def/ext/ ifrs_for_smes /labels/
	Iab_Itrs_tor_smes-en_YYYY-MM-DD.xmi
	http://whil.com.com.mu/toxonomu/ XXXX_MM_DD_/comt.doi.com
	CA1965/Jab ssmt-dei-cor-1965 YYYY-MM-DD yml
	http://xbrl.ssm.com.my/taxonomy/ YYYY-MM-DD /ssmt-cor-CA1965/ lab_ssmt-
	cor-1965_YYYY-MM-DD.xml
Malay label link base	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD /def/ic/dei-cor/lab bm ssmt-
	dei-cor YYYY-MM-DD xml
	http://xbri.ssm.com.my/taxonomy/YYYY-MM-DD/def/ic/ssmt-cor/
	lab_bm_ssmt-cor_YYYY-MM-DD.xml
	http://xbrl.ifrs.org/taxonomy/YYYY-MM-DD/def/ext/full ifrs/labels/
	lab full if the here VVVV MM DD yml
	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/ssmt-mfrs-cor/ lab_bm_ssmt-
	mfrs-cor_YYYY-MM-DD.xml
	http://xbrl.ssm.com.mv/taxonomv/YYYY-MM-DD/def/ic/ssmt-mpers-cor
	lich has comt anore cor VVVV MM DD yml
	http://xbrl.ifrs.org/taxonomy/YYYY-MM-DD/def/ext/ ifrs_for_smes /labels/
	lab_ifrs_for_smes-bm_YYYY-MM-DD.xml
Reference Link hase	http://xhrl ssm.com.mv/taxonomv/YYYY-MM-DD /ren/ssm/ca-
	2016/ar/ENTRY_POINT/ ref_ssmt- ENTRY_POINT_YYYY-MM-DD.xml
	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD /rep/ssm/ca-
	2016/ea/ENTRY_POINT/ ref_ssmt- ENTRY_POINT_YYYY-MM-DD.xml
	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD /rep/ssm/ca-
	2016/ts/ENTRY_POINT/ ref_ssmt- ENTRY_POINT_YYYY-MM-DD.xml
	nttp://xdri.ssm.com.my/taxonomy/YYYY-MM-DD /rep/ssm/ca-
	http://xhrl.ssm.com.mv/taxonomv/YYYY-MM-DD/def/ic/core-ca1965/dei-cor/
	ref ssmt-dei-cor-1965 YYYY-MM-DD.xml



	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD /def/ic/core-ca1965/dei-cor/ ref_ssmt-cor-1965_YYYY-MM-DD.xml
Role schema	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD /def/ic/dei-cor/rol_ssmt-dei- cor_ YYYY-MM-DD.xml
	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/def/ic/ssmt-cor/ rol_ssmt- cor_ YYYY-MM-DD.xml
	http://xbrl.ifrs.org/taxonomy/YYYY-MM-DD /def/ext/full_ifrs/linkbases/ias_1/rol_ias_1_ YYYY-MM-DD.xml
	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-DD/ssmt-mfrs-cor/ rol_ssmt- mfrs-cor_ YYYY-MM-DD.xml
	http://xbrl.ssm.com.my/taxonomy/ YYYY-MM-DD/def/ic/ssmt-mpers-cor /rol_ssmt-mpers-cor_ YYYY-MM-DD.xml
	http://xbrl.ifrs.org/taxonomy/YYYY-MM-DD/def/ext/ ifrs_for_smes /linkbases/rol_ifrs_for_smes-en_ YYYY-MM-DD.xml

Table 5: Absolute paths

The SSMxT_2022v1.0 files can be referenced using both absolute and relative paths. Software vendors should note that SSMxT_2022v1.0 files should not be amended and should therefore be referenced via absolute paths in order to avoid file changes being made by preparers and extenders.

2.4 Discoverable Taxonomy Set (DTS)

 $SSMxT_2022v1.0$ is modularised as described in section 2.1.2 and the entry points are the schemas as mentioned below:

#	Entry point	Schema location
1	ssmt-fs-bnm_YYYY-MM-	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-
	DD_entry_point.xsd	DD/rep/ssm/ca-2016/fs/bnm/ssmt-fs-bnm YYYY-MM-
		DD entry point.xsd
2	ssmt-fs-clbg_YYYY-MM-	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-
	DD_entry_point.xsd	DD/rep/ssm/ca-2016/fs/clbg/ssmt-fs-clbg YYYY-MM-
		DD entry point.xsd
3	ssmt-fs-epc_YYYY-MM-	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-
	DD_entry_point.xsd	DD/rep/ssm/ca-2016/fs/epc/ssmt-fs-epc_YYYY-MM-
		DD entry point.xsd
4	ssmt-fs-fc_YYYY-MM-	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-
	DD_entry_point.xsd	DD/rep/ssm/ca-2016/fs/fc/ssmt-fs-epc YYYY-MM-
		DD entry point.xsd
5	ssmt-fs-mfrs_YYYY-MM-	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-
	DD_entry_point.xsd	DD/rep/ssm/ ca-2016/fs/mfrs/ssmt-fs-mfrs YYYY-MM-
		DD entry point.xsd


6	ssmt-fs-mpers_YYYY-	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-
	MM-DD_entry_point.xsd	DD/rep/ssm/ ca-2016/fs/mpers/ssmt-fs-mpers YYYY-MM-
		DD entry point.xsd
7	ssmt-kfi-clbg_YYYY-MM-	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-
	DD_entry_point.xsd	DD/rep/ssm/ ca-2016/kfi/kfi-clbg/ssmt-kfi-clbg YYYY-MM-
		DD entry point.xsd
8	ssmt-kfi-fc_YYYY-MM-	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-
	DD_entry_point.xsd	DD/rep/ssm/ ca-2016/kfi/kfi-fc/ssmt-kfi-fc YYYY-MM-
		DD entry point.xsd
9	ssmt-kfi-mfrs_YYYY-MM-	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-
	DD_entry_point.xsd	DD/rep/ssm/ ca-2016/kfi/kfi-mfrs/ssmt-kfi-mfrs YYYY-
		MM-DD entry point.xsd
10	ssmt-kfi-mpers_YYYY-	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-
	MM-DD_entry_point.xsd	DD/rep/ssm/ ca-2016/kfi/kfi-mpers/ssmt-kfi-
		mpers_YYYY-MM-DD_entry_point.xsd
11	ssmt-ea1_YYYY-MM-	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-
	DD_entry_point.xsd	DD/rep/ssm/ ca-2016/ea/ea1/ ssmt-ea1_YYYY-MM-
		DD_entry_point.xsd
12	ssmt-ea2_YYYY-MM-	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-
	DD_entry_point.xsd	DD/rep/ssm/ ca-2016/ea/ea2/ ssmt-ea2_YYYY-MM-
		DD_entry_point.xsd
13	ssmt-ea3_YYYY-MM-	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-
	DD_entry_point.xsd	DD/rep/ssm/ ca-2016/ea/ea3/ ssmt-ea3_YYYY-MM-
		DD_entry_point.xsd
14	ssmt-ea4a_YYYY-MM-	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-
	DD_entry_point.xsd	DD/rep/ssm/ ca-2016/ea/ea4a/ ssmt-ea4a_YYYY-MM-
		DD_entry_point.xsd
15	ssmt-ea4b_YYYY-MM-	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-
	DD_entry_point.xsd	DD/rep/ssm/ ca-2016/ea/ea4b/ ssmt-ea4b_YYYY-MM-
		DD_entry_point.xsd
16	ssmt-ea5a_YYYY-MM-	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-
	DD_entry_point.xsd	DD/rep/ssm/ ca-2016/ea/ea5a/ ssmt-ea5a_YYYY-MM-
		DD_entry_point.xsd
17	ssmt-ea5b_YYYY-MM-	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-
	DD_entry_point.xsd	DD/rep/ssm/ ca-2016/ea/ea5b/ ssmt-ea5b_YYYY-MM-
10		טע_entry_point.xsa
18	ssmt-eao_YYYY-MM-	nttp://xpri.ssm.com.my/taxonomy/YYYY-MM-
	טט_entry_point.xsd	טט/rep/ssm/ ca-2016/ea/ea6/ ssmt-ea6_۲۲۲۲-MM-
10		
19	SSMT-ea/_YYYY-MM-	nttp://xpri.ssm.com.my/taxonomy/YYYY-MM-
	טט_entry_point.xsd	טט/rep/ssm/ ca-2016/ea/ea// ssmt-ea/_YYYY-MM-
		UD_entry_point.xsd



20	ssmt-ar1_YYYY-MM-	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-
	DD_entry_point.xsd	DD/rep/ssm/ ca-2016/ar/ar1/ssmt-ar1_YYYY-MM-
		DD_entry_point.xsd
21	ssmt-ar2_YYYY-MM-	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-
	DD_entry_point.xsd	DD/rep/ssm/ ca-2016/ar/ar2/ssmt-ar2_YYYY-MM-
		DD_entry_point.xsd
22	ssmt-ar3_YYYY-MM-	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-
	DD_entry_point.xsd	DD/rep/ssm/ ca-2016/ar/ar3/ssmt-ar3_YYYY-MM-
		DD_entry_point.xsd
23	ssmt-ar4_YYYY-MM-	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-
	DD_entry_point.xsd	DD/rep/ssm/ ca-2016/ar/ar4/ssmt-ar4_YYYY-MM-
		DD_entry_point.xsd
24	ssmt-ar-1965_YYYY-MM-	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-
	DD_entry_point.xsd	DD/rep/ssm/ ca-1965/ar/ssmt-ar-1965_YYYY-MM-
		DD_entry_point .xsd
25	ssmt-fs-bnm-	http://xbrl.ssm.com.my/taxonomy/YYYY-MM-
	1965_YYYY-MM-	DD/rep/ssm/ca-1965/fs/bnm/ssmt-fs-bnm-1965_YYYY-
	1965_YYYY-MM- DD_entry_point.xsd	DD/rep/ssm/ca-1965/fs/bnm/ssmt-fs-bnm-1965 YYYY- MM-DD entry point.xsd
26	1965_YYYY-MM- DD_entry_point.xsd ssmt-fs-clbg-1965_YYYY-	DD/rep/ssm/ca-1965/fs/bnm/ssmt-fs-bnm-1965 YYYY- MM-DD entry point.xsd http://xbrl.ssm.com.my/taxonomy/YYYY-MM-
26	1965_YYYY-MM- DD_entry_point.xsd ssmt-fs-clbg-1965_YYYY- MM-DD_entry_point.xsd	DD/rep/ssm/ca-1965/fs/bnm/ssmt-fs-bnm-1965 YYYY- <u>MM-DD entry point.xsd</u> <u>http://xbrl.ssm.com.my/taxonomy/YYYY-MM-</u> <u>DD/rep/ssm/ca-1965/fs/clbg/ssmt-fs-clbg-1965 YYYY-</u>
26	1965_YYYY-MM- DD_entry_point.xsd ssmt-fs-clbg-1965_YYYY- MM-DD_entry_point.xsd	DD/rep/ssm/ca-1965/fs/bnm/ssmt-fs-bnm-1965 YYYY- MM-DD entry point.xsd http://xbrl.ssm.com.my/taxonomy/YYYY-MM- DD/rep/ssm/ca-1965/fs/clbg/ssmt-fs-clbg-1965 YYYY- MM-DD entry point.xsd
26	1965_YYYY-MM- DD_entry_point.xsd ssmt-fs-clbg-1965_YYYY- MM-DD_entry_point.xsd ssmt-fs-clbs-1965_YYYY-	DD/rep/ssm/ca-1965/fs/bnm/ssmt-fs-bnm-1965 YYYY- <u>MM-DD entry point.xsd</u> <u>http://xbrl.ssm.com.my/taxonomy/YYYY-MM-</u> <u>DD/rep/ssm/ca-1965/fs/clbg/ssmt-fs-clbg-1965 YYYY-</u> <u>MM-DD entry point.xsd</u> <u>http://xbrl.ssm.com.my/taxonomy/YYYY-MM-</u>
26	1965_YYYY-MM- DD_entry_point.xsd ssmt-fs-clbg-1965_YYYY- MM-DD_entry_point.xsd ssmt-fs-clbs-1965_YYYY- MM-DD_entry_point.xsd	DD/rep/ssm/ca-1965/fs/bnm/ssmt-fs-bnm-1965 YYYY- MM-DD_entry_point.xsd http://xbrl.ssm.com.my/taxonomy/YYYY-MM- DD/rep/ssm/ca-1965/fs/clbg/ssmt-fs-clbg-1965 YYYY- MM-DD_entry_point.xsd http://xbrl.ssm.com.my/taxonomy/YYYY-MM- DD/rep/ssm/ca-1965/fs/clbs/ssmt-fs-clbs-1965 YYYY-
26	1965_YYYY-MM- DD_entry_point.xsd ssmt-fs-clbg-1965_YYYY- MM-DD_entry_point.xsd ssmt-fs-clbs-1965_YYYY- MM-DD_entry_point.xsd	DD/rep/ssm/ca-1965/fs/bnm/ssmt-fs-bnm-1965 YYYY- MM-DD_entry_point.xsd http://xbrl.ssm.com.my/taxonomy/YYYY-MM- DD/rep/ssm/ca-1965/fs/clbg/ssmt-fs-clbg-1965 YYYY- MM-DD_entry_point.xsd http://xbrl.ssm.com.my/taxonomy/YYYY-MM- DD/rep/ssm/ca-1965/fs/clbs/ssmt-fs-clbs-1965 YYYY- MM-DD_entry_point.xsd
26 27 28	1965_YYYY-MM- DD_entry_point.xsd ssmt-fs-clbg-1965_YYYY- MM-DD_entry_point.xsd ssmt-fs-clbs-1965_YYYY- MM-DD_entry_point.xsd ssmt-fs-epc-1965_YYYY-	DD/rep/ssm/ca-1965/fs/bnm/ssmt-fs-bnm-1965 YYYY- MM-DD_entry_point.xsd http://xbrl.ssm.com.my/taxonomy/YYYY-MM- DD/rep/ssm/ca-1965/fs/clbg/ssmt-fs-clbg-1965 YYYY- MM-DD_entry_point.xsd http://xbrl.ssm.com.my/taxonomy/YYYY-MM- DD/rep/ssm/ca-1965/fs/clbs/ssmt-fs-clbs-1965 YYYY- MM-DD_entry_point.xsd http://xbrl.ssm.com.my/taxonomy/YYYY-MM-
26 27 28	1965_YYYY-MM- DD_entry_point.xsd ssmt-fs-clbg-1965_YYYY- MM-DD_entry_point.xsd ssmt-fs-clbs-1965_YYYY- MM-DD_entry_point.xsd ssmt-fs-epc-1965_YYYY- MM-DD_entry_point.xsd	DD/rep/ssm/ca-1965/fs/bnm/ssmt-fs-bnm-1965 YYYY- MM-DD entry point.xsd http://xbrl.ssm.com.my/taxonomy/YYYY-MM- DD/rep/ssm/ca-1965/fs/clbg/ssmt-fs-clbg-1965 YYYY- MM-DD entry point.xsd http://xbrl.ssm.com.my/taxonomy/YYYY-MM- DD/rep/ssm/ca-1965/fs/clbs/ssmt-fs-clbs-1965 YYYY- MM-DD entry point.xsd http://xbrl.ssm.com.my/taxonomy/YYYY-MM- DD/rep/ssm/ca-1965/fs/epc/ssmt-fs-epc-1965 YYYY-MM-
26 27 28	1965_YYYY-MM- DD_entry_point.xsd ssmt-fs-clbg-1965_YYYY- MM-DD_entry_point.xsd ssmt-fs-clbs-1965_YYYY- MM-DD_entry_point.xsd ssmt-fs-epc-1965_YYYY- MM-DD_entry_point.xsd	DD/rep/ssm/ca-1965/fs/bnm/ssmt-fs-bnm-1965 YYYY- MM-DD_entry_point.xsd http://xbrl.ssm.com.my/taxonomy/YYYY-MM- DD/rep/ssm/ca-1965/fs/clbg/ssmt-fs-clbg-1965 YYYY- MM-DD_entry_point.xsd http://xbrl.ssm.com.my/taxonomy/YYYY-MM- DD/rep/ssm/ca-1965/fs/clbs/ssmt-fs-clbs-1965 YYYY- MM-DD_entry_point.xsd http://xbrl.ssm.com.my/taxonomy/YYYY-MM- DD/rep/ssm/ca-1965/fs/epc/ssmt-fs-epc-1965 YYYY-MM- DD/rep/ssm/ca-1965/fs/epc/ssmt-fs-epc-1965 YYYY-MM- DD_entry_point.xsd
26 27 28 29	1965_YYYY-MM- DD_entry_point.xsd ssmt-fs-clbg-1965_YYYY- MM-DD_entry_point.xsd ssmt-fs-clbs-1965_YYYY- MM-DD_entry_point.xsd ssmt-fs-epc-1965_YYYY- MM-DD_entry_point.xsd ssmt-fs-fc-1965_YYYY-	DD/rep/ssm/ca-1965/fs/bnm/ssmt-fs-bnm-1965 YYYY- MM-DD_entry_point.xsd http://xbrl.ssm.com.my/taxonomy/YYYY-MM- DD/rep/ssm/ca-1965/fs/clbg/ssmt-fs-clbg-1965 YYYY- MM-DD_entry_point.xsd http://xbrl.ssm.com.my/taxonomy/YYYY-MM- DD/rep/ssm/ca-1965/fs/clbs/ssmt-fs-clbs-1965 YYYY- MM-DD_entry_point.xsd http://xbrl.ssm.com.my/taxonomy/YYYY-MM- DD/rep/ssm/ca-1965/fs/epc/ssmt-fs-epc-1965 YYYY-MM- DD_entry_point.xsd http://xbrl.ssm.com.my/taxonomy/YYYY-MM-
26 27 28 29	1965_YYYY-MM- DD_entry_point.xsd ssmt-fs-clbg-1965_YYYY- MM-DD_entry_point.xsd ssmt-fs-clbs-1965_YYYY- MM-DD_entry_point.xsd ssmt-fs-epc-1965_YYYY- MM-DD_entry_point.xsd	DD/rep/ssm/ca-1965/fs/bnm/ssmt-fs-bnm-1965 YYYY- MM-DD entry point.xsd http://xbrl.ssm.com.my/taxonomy/YYYY-MM- DD/rep/ssm/ca-1965/fs/clbg/ssmt-fs-clbg-1965 YYYY- MM-DD entry point.xsd http://xbrl.ssm.com.my/taxonomy/YYYY-MM- DD/rep/ssm/ca-1965/fs/clbs/ssmt-fs-clbs-1965 YYYY- MM-DD entry point.xsd http://xbrl.ssm.com.my/taxonomy/YYYY-MM- DD/rep/ssm/ca-1965/fs/epc/ssmt-fs-epc-1965 YYYY-MM- DD entry point.xsd http://xbrl.ssm.com.my/taxonomy/YYYY-MM- DD entry point.xsd http://xbrl.ssm.com.my/taxonomy/YYYY-MM- DD entry point.xsd

Table 6:	Discoverable	Taxonomy	Set	(DTS)
				(/

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

2.5 Namespaces and prefixes

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

For every namespace a unique prefix is to be defined. The prefix provides some indication of what the namespace refers to. The table below summaries all the namespaces and prefixes used in the SSMxT_2022v1.0:



Namespace	Namespace URI	Use
prefix		
dei-cor	http://xbrl.ssm.com.my/taxonomy/YYYY	Main namespace for all master
	-MM-DD/ssmt-dei-core	information related to different filings
ssmt-cor	http://xbrl.ssm.com.my/taxonomy/	Main namespace for all SSM specific
	YYYY-MM-DD /ssmt-cor	concepts
full-ifrs	https://xbrl.ifrs.org/taxonomy/ YYYY-	Main namespace for all Full IFRS
	MM-DD /ifrs-full	Taxonomy concepts
ssmt-mfrs-cor	http://xbrl.ssm.com.my/taxonomy/	Main namespace for all Malaysian
	YYYY-MM-DD /ssmt-mfrs-cor	Financial Reporting Standard concepts
ifrs_for_smes	https://xbrl.ifrs.org/taxonomy/ YYYY-	Main namespace for all IFRS for SMEs
	MM-DD /ifrs-smes	Taxonomy concepts
ssmt-mpers-cor	http://xbrl.ssm.com.my/taxonomy/	Main namespace for all Malaysian Private
	YYYY-MM-DD /ssmt-mpers-cor	Entities Reporting Standard concepts
rol_ssmt-dei-	http://xbrl.ssm.com.my/role/ssm/rol_ss	Namespace for roles for dei-core. This
cor_ YYYY-MM-	mt-dei-cor_YYYY-MM-DD	namespace is not used for concepts
DD		
rol_ssmt-cor_	http://xbrl.ssm.com.my/role/ssm/rol_ss	Namespace for roles for ssmt-cor. This
YYYY-MM-DD	mt-cor_YYYY-MM-DD	namespace is not used for concepts
rol_ias_1_YYYY-	https://xbrl.ifrs.org/role/ifrs/rol_ias_1_	Namespace for roles for full-ifrs. This
MM-DD	YYYY-MM-DD	namespace is not used for concepts
rol_ssmt-mfrs-	http://xbrl.ssm.com.my/role/ssm/rol_ss	Namespace for roles for ssmt-mfrs-cor.
cor_YYYY-MM-DD	mt-mfrs-cor_YYYY-MM-DD	This namespace is not used for concepts
rol_ifrs_for_smes	https://xbrl.ifrs.org/role/ifrs/rol_ifrs_for_	Namespace for roles for ifrs_for_smes.
-en_ YYYY-MM-	smes_YYYY-MM-DD	This namespace is not used for concepts
DD		
rol_ssmt-mpers-	http://xbrl.ssm.com.my/role/ssm/rol_ss	Namespace for roles for ssmt-mpers-cor.
cor_YYYY-MM-DD	mt-mpers-cor_YYYY-MM-DD	This namespace is not used for concepts
ssmt-dei-1965	http://xbrl.ssm.com.my/taxonomy/YYYY	Main namespace for all CA-1965 master
	-MM-DD/ssmt-dei-core-CA1965	information related to different filings
ssmt-1965	http://xbrl.ssm.com.my/taxonomy/YYYY	Main namespace for all CA-1965 SSM
	-MM-DD/ssmt-cor-CA1965	specific concepts

Table 7: Namespaces and Prefixes

2.6 Core, role and entry-point schemas

The SSMxT_2022v1.0 uses IFRS taxonomy 2022 as its base taxonomy; hence there are six schemas files which define the reporting concepts as per different filing types as mentioned below:

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



- ii. ssmt-cor_yyy-mm-dd.xsd Consists of additional reporting concepts which are not defined by IFRS, mostly local reporting concepts which are necessary to support Malaysian jurisdictional requirements
- iii. ssmt-mfrs-cor_yyy-mm-dd.xsd Consists of reporting concepts which are defined as per Malaysian Financial Reporting Standard
- iv. ssmt-mpers-cor_yyy-mm-dd.xsd Consists of reporting concepts which are defined as per Malaysian Private Entities Reporting Standard
- v. full_ifrs-cor_yyy-mm-dd.xsd Consists of reporting concepts as released in IFRS taxonomy for full-ifrs
- vi. ifrs_for_smes-cor_yyy-mm-dd.xsd Consists of reporting concepts as released in IFRS taxonomy for IFRS for SMEs

2.6.1 Statistics for substitution group

ItemType	Occurrences
Item	6208
hypercubeItem (Table)	61
dimensionItem (Axis)	36

Table 8: Statistics for substitution group

2.6.2 Reporting concepts schema wise

Schema namespace prefix	Number of concepts
ssmt-dei-	38
ssmt	667
ssmt-mfrs	950
	1161
ssmt-mpers	1164
ifrs-full	5247
ifrs-smes	1211
ssmt-1965	60
ssmt-dei-1965	30

Table 9: Reporting concepts schema wise

2.6.3 Data type wise count

ItemType	Occurrences
area	1



custom data types	131
date	68
decimal	41
domain	843
enumeration	5
gYear	3
integer	3
monetary	4290
nonNegativeInteger	1
percent	89
perShare	41
positiveInteger	1
pure	5
shares	39
string	2851
textBlock	482

Table 10: Data type wise count

2.6.4 Reference roles used

Reference role	Occurrences
commonpractice	2066
definition	523
disclosure	3140
example	172
measurement	176

Table 11: Reference roles used

Just like IFRS Taxonomy, SSMxT_2022v1.0 also does not use tuples. Items, explicit axes and typed axes are used instead. There are a total of 8531 reporting concepts in the SSMxT_2022v1.0 which includes the concepts define in IFRS Taxonomy.

In the SSMxT_2022v1.0, only the core schema (as defined above) contains reportable concepts (located in definitional layer). An additional role schema is placed in each standard (and axes) folder (located in reporting layer). These role schemas contain definitions of the presentation, calculation and definition ELRs. Role schemas do not contain concepts, tables, axes or members.



Entry points are defined to group related reporting concepts in one schema file. The following table lists all entry points schemas as per different type of filings defined in SSMxT_2022v1.0:

I. Financial Statements (Full Submission) Taxonomy

Table 12: Financial statements entry points

#	Entry point	Schema location	Purpose
1	ssmt-fs-bnm_YYYY-	http://xbrl.ssm.com.my/taxonomy	Full entry point schema consists of
	MM-	/YYYY-MM-DD/rep/ssm/ca-	all reporting concepts for Bank
	DD_entry_point.xsd	2016/fs/bnm/ssmt-fs-bnm_YYYY-	Negara Malaysia (BNM)
		MM-DD_entry_point.xsd	
2	ssmt-fs-clbg_YYYY-MM-	http://xbrl.ssm.com.my/taxonomy	Full entry point schema consists of
	DD_entry_point.xsd	/YYYY-MM-DD/rep/ssm/ca-	all reporting concepts for
		2016/fs/clbg/ssmt-fs-clbg_YYYY-	Companies Limited by Guarantee
		MM-DD_entry_point.xsd	(CLBG)
3	ssmt-fs-epc_YYYY-MM-	http://xbrl.ssm.com.my/taxonomy	Full entry point schema consists of
	DD_entry_point.xsd	/YYYY-MM-DD/rep/ssm/ca-	all reporting concepts for Exempt
		2016/fs/epc/ssmt-fs-epc_YYYY-	Private Certificate (EPC)
		MM-DD_entry_point.xsd	
4	ssmt-fs-fc_YYYY-MM-	http://xbrl.ssm.com.my/taxonomy	Full entry point schema consists of
	DD_entry_point.xsd	/YYYY-MM-DD/rep/ssm/ca-	all reporting concepts for Foreign
		2016/fs/fc/ssmt-fs-epc_YYYY-MM-	Company (FC)
		DD_entry_point.xsd	
5	ssmt-fs-mfrs_YYYY-	http://xbrl.ssm.com.my/taxonomy	Full entry point schema consists of
	MM-	/YYYY-MM-DD/rep/ssm/ca-	all reporting concepts for Malaysian
	DD_entry_point.xsd	2016/fs/mfrs/ssmt-fs-mfrs_YYYY-	Financial Reporting Standard
		MM-DD_entry_point.xsd	(MFRS)
6	ssmt-fs-mpers_YYYY-	http://xbrl.ssm.com.my/taxonomy	Full entry point schema consists of
	MM-	/YYYY-MM-DD/rep/ssm/ca-	all reporting concepts for Malaysian
	DD_entry_point.xsd	2016/fs/mpers/ssmt-fs-	Private Entities Reporting Standard
		mpers_YYYY-MM-	(MPERS)
		DD_entry_point.xsd	

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

#	Entry point	Schema location	Purp	ose		
1	ssmt-kfi-clbg_YYYY-	http://xbrl.ssm.com.my/taxonomy	Full e	entry point so	chema consis	ts of
	MM-	/YYYY-MM-DD/rep/ssm/ca-	all	reporting	concepts	for
	DD_entry_point.xsd	2016/kfi/kfi-clbg/ssmt-kfi-				



		clbg_YYYY-MM-	Companies Limited by Guarantee
		DD_entry_point.xsd	(CLBG)
2	ssmt-kfi-fc_YYYY-MM-	http://xbrl.ssm.com.my/taxonomy	Full entry point schema consists of
	DD_entry_point.xsd	/YYYY-MM-DD/rep/ssm/ca-	all reporting concepts for Foreign
		2016/kfi/kfi-fc/ssmt-kfi-fc_YYYY-	Company (FC)
		MM-DD_entry_point.xsd	
3	ssmt-kfi-mfrs_YYYY-	http://xbrl.ssm.com.my/taxonomy	Full entry point schema consists of
	MM-	/YYYY-MM-DD/rep/ssm/ca-	all reporting concepts for Malaysian
	DD_entry_point.xsd	2016/kfi/kfi-mfrs/ssmt-kfi-	Financial Reporting Standard
		mfrs_YYYY-MM-	(MFRS)
		DD_entry_point.xsd	
4	ssmt-kfi-mpers_YYYY-	http://xbrl.ssm.com.my/taxonomy	Full entry point schema consists of
	MM-	/YYYY-MM-DD/rep/ssm/ca-	all reporting concepts for Malaysian
	DD_entry_point.xsd	2016/kfi/kfi-mpers/ssmt-kfi-	Private Entities Reporting Standard
		mpers_YYYY-MM-	(MPERS)
		DD_entry_point.xsd	

Table 13: Key Financial Indicators entry points

II. Exemption Application Taxonomy

#	Entry point	Schema location	Purpose
1	ssmt-ea1_YYYY-MM-	http://xbrl.ssm.com.my/taxonomy	Application for exemption from
	DD_entry_point.xsd	/YYYY-MM-DD/rep/ssm/ca-	coinciding foreign subsidiary
		2016/ea/ea1/ ssmt-ea1_YYYY-	financial year end with holding
		MM-DD_entry_point.xsd	company
2	ssmt-ea2_YYYY-MM-	http://xbrl.ssm.com.my/taxonomy	Application for exemption from
	DD_entry_point.xsd	/YYYY-MM-DD/rep/ssm/ca-	filing financial statements in full
		2016/ea/ea2/ ssmt-ea2_YYYY-	XBRL format
		MM-DD_entry_point.xsd	
3	ssmt-ea3_YYYY-MM-	http://xbrl.ssm.com.my/taxonomy	Application to waive lodgement of
	DD_entry_point.xsd	/YYYY-MM-DD/rep/ssm/ca-	financial statements by foreign
		2016/ea/ea3/ ssmt-ea3_YYYY-	company
		MM-DD_entry_point.xsd	
4	ssmt-ea4a_YYYY-MM-	http://xbrl.ssm.com.my/taxonomy	Application for relief from
	DD_entry_point.xsd	/YYYY-MM-DD/rep/ssm/ ca-	requirements as to form and
		2016/ea/ea4a/ ssmt-ea4a_YYYY-	contents of directors' report
		MM-DD_entry_point.xsd	
5	ssmt-ea4b_YYYY-MM-	http://xbrl.ssm.com.my/taxonomy	Application for relief from
	DD_entry_point.xsd	/YYYY-MM-DD/rep/ssm/ ca-	requirements as to form and
		2016/ea/ea4b/ ssmt-ea4b_YYYY-	contents of financial statements
		MM-DD_entry_point.xsd	



6	ssmt-ea5a_YYYY-MM-	http://xbrl.ssm.com.my/taxonomy	Application for extension of time for
	DD_entry_point.xsd	/YYYY-MM-DD/rep/ssm/ ca-	circulation of financial statements
		2016/ea/ea5a/ ssmt-ea5a_YYYY-	and reports
		MM-DD_entry_point.xsd	
7	ssmt-ea5b_YYYY-MM-	http://xbrl.ssm.com.my/taxonomy	Application for extension of time to
	DD_entry_point.xsd	/YYYY-MM-DD/rep/ssm/ ca-	lodge financial statements and
		2016/ea/ea5b/ ssmt-ea5b_YYYY-	reports
		MM-DD_entry_point.xsd	
8	ssmt-ea6_YYYY-MM-	http://xbrl.ssm.com.my/taxonomy	Application for extension of time for
	DD_entry_point.xsd	/YYYY-MM-DD/rep/ssm/ ca-	holding annual general meeting
		2016/ea/ea6/ ssmt-ea6_YYYY-	
		MM-DD_entry_point.xsd	
9	ssmt-ea7_YYYY-MM-	http://xbrl.ssm.com.my/taxonomy	Application for extension of time to
	DD_entry_point.xsd	/YYYY-MM-DD/rep/ssm/ ca-	lodge annual return
		2016/ea/ea7/ ssmt-ea7_YYYY-	
		MM-DD_entry_point.xsd	

Table 14: Exemption application entry points

IV. Annual Return Taxonomy

#	Entry point	Schema location	Purpose
1	ssmt-ar1_YYYY-MM-	http://xbrl.ssm.com.my/taxonomy/	Annual return for companies
	DD_entry_point.xsd	YYYY-MM-DD/rep/ssm/ ca-	having share capital
		2016/ar/ar1/ssmt-ar1_YYYY-MM-	
		DD_entry_point.xsd	
2	ssmt-ar2_YYYY-MM-	http://xbrl.ssm.com.my/taxonomy/	Annual return for companies not
	DD_entry_point.xsd	YYYY-MM-DD/rep/ssm/ ca-	having share capital
		2016/ar/ar2/ssmt-ar2_YYYY-MM-	
		DD_entry_point.xsd	
3	ssmt-ar3_YYYY-MM-	http://xbrl.ssm.com.my/taxonomy/	Annual return for foreign
	DD_entry_point.xsd	YYYY-MM-DD/rep/ssm/ ca-	companies
		2016/ar/ar3/ssmt-ar3_YYYY-MM-	
		DD_entry_point.xsd	
4	ssmt-ar4_YYYY-MM-	http://xbrl.ssm.com.my/taxonomy/	Annual return for unchanged
	DD_entry_point.xsd	YYYY-MM-DD/rep/ssm/ ca-	particulars
		2016/ar/ar4/ssmt-ar4_YYYY-MM-	
		DD_entry_point.xsd	

Table 15: Annual return entry points



V. Annual Return Taxonomy (CA1965)

#	Entry point	Schema location	Purpose
1	ssmt-ar-1965_YYYY-	http://xbrl.ssm.com.my/taxonomy/	Annual return for (CA-1965)
	MM-	YYYY-MM-DD/rep/ssm/ ca-1965/ar/	
	DD_entry_point.xsd	ssmt-ar-1965_YYYY-MM-	
		DD_entry_point.xsd	

Table 16: Annual return entry points (ca-1965)

VI. Financial Statements (Full Submission) Taxonomy (CA1965)

#	Entry point	Schema location	Purpose
1	ssmt-fs-bnm-	http://xbrl.ssm.com.my/taxonomy	Full entry point schema consists of
	1965_YYYY-MM-	/YYYY-MM-DD/rep/ssm/ca-	all reporting concepts for Bank
	DD_entry_point.xsd	1965/fs/bnm/ ssmt-fs-bnm-	Negara Malaysia (BNM) as per
		1965_YYYY-MM-	Companies Act 1965
		DD_entry_point.xsd	
2	ssmt-fs-clbg-	http://xbrl.ssm.com.my/taxonomy	Full entry point schema consists of
	1965_YYYY-MM-	/YYYY-MM-DD/rep/ssm/ca-	all reporting concepts for
	DD_entry_point.xsd	1965/fs/clbg/ ssmt-fs-clbg-	Companies Limited by Guarantee
		1965_YYYY-MM-	(CLBG) (CA1965)
		DD_entry_point.xsd	
3	ssmt-fs-epc-	http://xbrl.ssm.com.my/taxonomy	Full entry point schema consists of
	1965_YYYY-MM-	/YYYY-MM-DD/rep/ssm/ca-	all reporting concepts for Exempt
	DD_entry_point.xsd	1965/fs/epc/ ssmt-fs-epc-	Private Certificate (EPC) (CA1965)
		1965_YYYY-MM-	
		DD_entry_point.xsd	
4	ssmt-fs-fc-1965_YYYY-	http://xbrl.ssm.com.my/taxonomy	Full entry point schema consists of
	MM-	/YYYY-MM-DD/rep/ssm/ca-	all reporting concepts for Foreign
	DD_entry_point.xsd	1965/fs/fc/ ssmt-fs-fc-1965_YYYY-	Company (FC) (CA1965)
		MM-DD_entry_point.xsd	
5	ssmt-fs-clbs-	http://xbrl.ssm.com.my/taxonomy	Full entry point schema consists of
	1965_YYYY-MM-	/YYYY-MM-DD/rep/ssm/ca-	all reporting concepts for
	DD_entry_point.xsd	1965/fs/clbs/ ssmt-fs-clbs-	Companies Limited by Shares
		1965_YYYY-MM-	(CLBS) (CA1965)
		DD_entry_point.xsd	

Table 17: Financial statements entry points (ca-1965)



2.7 Customised data types

The SSMxT_2022v1.0 uses item types as defined in XBRL 2.1 specification and the additional data types as defined in customized data types schema, *ssmt-fdn_YYYY-MM-DD.xsd* which is located in "fdn" folder in definitional layer. SSM imposed some restrictions on the allowed values for some reporting concepts. These restrictions are incorporated in the taxonomy by creating customized data types (XML schema enumerations) for the concepts. For example, a *ssmt-fdn:StatusOfCompany* has enumerations of Public company, Private company which describes the company status in Malaysia. By defining a new data type, preparers submitting values for this concept will be restricted to this set of enumerations. The definitions of all the data types will be placed in a special module (called ssmt-fdn) which will be imported by schemas containing the concepts. The examples of new data type defined within SSMxT_2022v1.0 are defined in the following table:

Data Type	Assigned to element	Restriction/Enumeration
NewCompanyRegistrationNum	NewCompanyRegistrationNum	[0-9]{12}
ber	ber	
CompanyRegistrationNumber	CompanyRegistrationNumber	[1-9][0-9]{0,9}-[A-Z] [1-
		9][0-9]{0,11}
CourtReferenceNumber	CourtOrderReferenceNumber	ROC[0-9]{13}
LicenseNumberOfAuditor	LicenseNumberOfAuditor	[0-9]{2,3}
OriginOfCompany	OriginOfCompany	Incorporated in Malaysia;
		Incorporated outside
		Malaysia
StatusOfCompany	StatusOfCompany	Public company;
		Private company
TypeOfCompany	TypeOfCompany	Company limited by shares;
		Company limited by
		guarantee;
		Unlimited company;
		Company without shares
TypeOfImmovableProperty	TypeOfImmovablePropertySitu	Land;
	atedInMalaysia	Building;
		Land and building
YesNoItemType	CertifyThatProvisionsOfUnclai	Yes;
	medMoneysActHaveBeenCom	No
	pliedWith	
	CertifyThatInspectionIsMadeO	
	fShareRegisterAndTransfersHa	



veBeenRegisteredSinceIncorp	
orationOfcompany	
CertifyThatInspectionIsMadeO	
fShareRegisterAndTransfersHa	
veBeenRegisteredSinceDateOf	
LastAnnualReturn	
CertifyThatCompanyHasNotSin	
ceDateOfIncorporationOfComp	
anyIssuedAnyInvitationToPubli	
cToSubscribeForAnySharesOr	
DebenturesOrToDepositMoney	
sForFixedPeriodsOrPayableAtC	
all	
CertifyThatCompanyHasNotSin	
ceDateOfLastAnnualReturnIss	
uedAnyInvitationToPublicToSu	
bscribeForAnySharesInOrDebe	
nturesOfCompanyOrToDeposit	
MoneysForFixedPeriodsOrPaya	
bleAtCall	
CertifyThatExcessOfMembersO	
fcompanyAboveFiftyConsistsO	
nlyOfPersonsWhoAreInemploy	
mentOfCompanyOrOfItsSubsid	
iaryOrPersonsWhoWhilePrevio	
uslyInemploymentOfcompany	
OrOfItsSubsidiaryWereAndThe	
reafterHaveContinuedToBeMe	
mbersOfCompany	
CertifyThatCompanyIsPublicCo	
mpanyWhichHasMoreThanFive	
HundredMembersAndReasona	
bleOpportunitiesAndFacilitiesF	
orPersonToInspectTakeCopies	
OfItsListOfMembersItsParticul	
arsOfSharesTransferred	
CertifyThatNoneOfMembersOf	
CompanyIsHoldingSharesAsNo	
minee	
CertifyThatNoneOfMembersOf	
CompanyIsHoldingSharesAsTr	
ustee	



	CertifyThatNoChangeInParticul	
	arsSinceLastPrecedingAnnualR	
	eturn	
	EnvironmentalMatters	
	CompanysEmployees	
	SocialAndCommunityIssues	
	Others	
	DisclosureOnWhetherAnyDirec	
	torProvidedGuaranteeToGiveFi	
	nancialSupportIfTheCompanyI	
	nsolvent	
NumberOfMembersOfPublicCo	DisclosureOnNumberOfMembe	Company with more than five
mpany	rsOfPublicCompany	hundred members;
	DisclosureOnNumberOfMembe	Company with equal to or
	rsInMalaysia	less than five hundred
		members
DescriptionWhetherCompanyH	DescriptionOfWhetherCompan	Yes;
oldsImmovablePropertyInMala	yHoldingImmovablePropertyIn	No
ysia	Malaysia	
DescriptionWhetherCompanyH	DescriptionOfWhetherCompan	Yes;
asAnySubsidiariesIncorporate	yHasIncorporateAnySubsidiary	No
dInMalaysia	InMalaysia	
TypeOfReasonForFailureOfVali	TypeOfReasonForFailureOfVali	Statement of financial
dationInXBRLFiling	dationInXBRLFiling	position;
		Statement of profit and loss;
		Statement of profit and loss
		and other comprehensive
		income;
		Statement of cash flow;
		Statement of changes in
		equity;
		Other disclosure
WhetherAppliedForEmployeeS	EmployeeShareOptionScheme	Yes;
hareOptionScheme		No
WhetherAppliedForReliefFrom	OthersMattersThatRelatesToDi	Yes;
OtherMattersThatRelatesToDir	rectorsReport	No
ectorsReport		
WhetherAppliedForReliefFrom	DirectorsInterestsInSharesOr	Yes;
TheDirectorsInterestInShares	Debentures	No
OrDebentures		



TypeOfDirectorsInterestInSha	TypeOfDirectorsInterestsInSh	Shares;
resOrDebentures	aresOrDebentures	Debentures;
		Both
WhetherAppliedForReliefFrom	DirectorsInterestsInReceiving	Yes;
DirectorsInterestsInReceiving	BenefitOrFixedSalary	No
BenefitOrFixedSalary		
TypeOfDirectorsInterestsInRe	TypeOfDirectorsInterestsInRec	Benefit;
ceivingBenefitOrFixedSalary	eivingBenefitOrFixedSalary	Salary;
		Contract
TypeOfReliefRequestedAsToCo	TypeOfReliefRequestedAsToCo	Statement of financial
mponentsOfFinancialStatemen	mponentsOfFinancialStatemen	position;
ts	ts	Statement of profit and loss;
		Statement of profit and loss
		and other comprehensive
		income;
		Statement of cash flow;
		Statement of changes in
		equity;
		Other disclosure
TypeOfReasonsForExtensionOf	TypeOfReasonsForExtensionOf	First time preparation of
TimeToLodgeFinancialStateme	TimeToLodgeFinancialStateme	Financial Statement since
ntsAndReports	ntsAndReports	incorporation;
		Financial Statement not
		finalised;
		Delay in audit process;
		Company restructuring;
		Natural disaster;
		Court case;
		Theft;
		Investigation by other
		Authority;
		Change of accounting
		standards;
		Change of accounting
		software;
		Change financial year end;
		High staff turnover;
		System failure;
		Others



TypeOfReasonsForFinancialSta	TypeOfReasonsForFinancialSta	Financial Statement not
tementsAndReportsDueToExte	tementsAndReportsDueToExte	finalised;
nsionOfCirculation	nsionOfCirculation	Company restructuring;
		Natural disaster; Court case;
		Theft;
		Investigation by other
		Authority;
		Change of accounting
		standards;
		Change of accounting
		software;
		High staff turnover; Others
TypeOfReasonsForExtensionOf	TypeOfReasonsForExtensionOf	Natural disaster;
TimeToLodgeAnnualReturn	TimeToLodgeAnnualReturn	Court case; Theft;
		Investigation by other
		Authority;
		Others
TypeOfAuditStatus	DisclosureOfFinancialStateme	Audited;
	ntsAuditStatus	Unaudited
TypeOfStatusOfCarryingOnBu	StatusOfCarryingOnBusinessD	Carrying on business
siness	uringFinancialYear;	activities;
	StatusOfCarryingOnBusinessA	Not carrying on business
	sAtAnnualReturnDate	activities
TypeOfAccountingStandardsA	BasisOfAccountingStandardsA	Malaysian Private Entities
pplied	ppliedToPrepareFinancialState	Reporting Standard;
	ments	Malaysian Financial Reporting
		Standards;
		Others
TypeOfSubmission	TypeOfSubmission	EA1; EA2; EA3; EA4A; EA4B;
		EA5A; EA5B; EA6; EA7; KFI-
		CLBG; KFI-FC; KFI-MFRS;
		KFI-MPERS; FS-EPC; FS-FC;
		FS-CLBG; FS-MFRS; FS-
		MPERS; FS-BNM; AR1; AR2;
		AR3; AR4
TypeOfPresentationCurrency	DescriptionOfPresentationCurr	Malaysian Ringgit (MYR)
	ency	
TypeOfRoundingOfUsedInPrep	LevelOfRoundingUsedInFinanci	Actuals;
aringFinancialStatements	alStatements	In thousands ('000');
		In millions ('000,000');
		In billions ('000,000,000')



WhetherCompaniesSharesAre	DisclosureOnWhetherCompan	Listed;
TradedOnOfficialStockExchang	ysSharesAreTradedOnAnyOffic	Not-listed
е	ialStockExchange	Delisted
TypeOfRegulationsAppliedDuri	DisclosureOfRegulationApplied	Companies Act 1965 or 2016;
ngIncorporationOfCompany	DuringIncorporationOfCompan	Trust Companies Act 1949
	У	
WhetherCompanyRegulatedBy	DisclosureOfWhetherCompany	Company regulated by Bank
BankOfNegaraMalaysiaAtFinan	RegulatedByBankNegaraMalay	Negara Malaysia;
cialYearEnd	siaAtFinancialYearEnd	Company not regulated by
		Bank Negara Malaysia
WhetherCompanyHadAppliedF	DescriptionOnWhetherCompan	Yes;
orAnyExemptionWaiverReliefO	yHadAppliedForAnyExemption	No
rExtensionOfTimeWithRegardT	WaiverReliefOrExtensionOfTim	
oAnnualReturnOrFinancialStat	eWithRegardToAnnualReturnO	
ementsAndReportsFromRegist	rFinancialStatementsAndRepor	
rarOrMinister	tsFromRegistrarOrMinister	
WhetherCompanyHadAppliedF	DescriptionOnWhetherCompan	Yes;
orExemptionFromCoincidingFo	yHadAppliedForExemptionFro	No
reignSubsidiaryFinancialYearE	mCoincidingForeignSubsidiary	
ndWithHoldingCompany	FinancialYearEndWithHoldingC	
	ompany	
WhetherCompanyHadAppliedF	DescriptionOnWhetherCompan	Yes;
romFilingFinancialStatements	yHadAppliedFromFilingFinanci	No
AndReportsInFullXBRLFormat	alStatementsAndReportsInFull	
	XBRLFormat	
WhetherCompanyHadAppliedT	DescriptionOnWhetherCompan	Yes;
oWaiveLodgementOfForeignSt	yHadAppliedToWaiveLodgeme	No
atementsByForeignCompany	ntOfForeignStatementsByForei	
	gnCompany	
WhetherCompanyHadAppliedF	DescriptionOnWhetherCompan	Yes;
orReliefFromRequirementsAsT	yHadAppliedForReliefFromReq	No
oFormAndContentsOfDirectors	uirementsAsToFormAndConte	
Report	ntsOfDirectorsReport	
WhetherCompanyHadAppliedF	DescriptionOnWhetherCompan	Yes;
orReliefFromRequirementsAsT	yHadAppliedForReliefFromReq	No
oFormAndContentsOfFinancial	uirementsAsToFormAndConte	
Statements	ntsOfFinancialStatements	
WhetherCompanyHadAppliedF	DescriptionOnWhetherCompan	Yes;
orExtensionOfTimeForCirculati	yHadAppliedForExtensionOfTi	No
onOfFinancialStatementsAndR	meForCirculationOfFinancialSt	
eports	atementsAndReports	



WhetherCompanyHadAppliedF	DescriptionOnWhetherCompan	Yes;
orExtensionOfTimeToLodgeFin	yHadAppliedForExtensionOfTi	No
ancialStatementsAndReports	meToLodgeFinancialStatement	
	sAndReports	
WhetherCompanyHadAppliedF	DescriptionOnWhetherCompan	Yes;
orExtensionOfTimeForHolding	yHadAppliedForExtensionOfTi	No
AnnualGeneralMeeting	meForHoldingAnnualGeneralM	
	eeting	
WhetherCompanyHadAppliedF	DescriptionOnWhetherCompan	Yes;
orExtensionOfTimeToLodgeAn	yHadAppliedForExtensionOfTi	No
nualReturn	meToLodgeAnnualReturn	
WhetherCompanyHadAppliedA	DescriptionOnWhetherCompan	Yes;
nyExemptionWaiverReliefOrEx	yHadAppliedAnyExemptionWai	No
tensionOfTimeWithRegardsTo	verReliefOrExtensionOfTimeWi	
FinancialStatementsAndRepor	thRegardsToFinancialStateme	
tsOrAnnualReturnToMinister	ntsAndReportsOrAnnualReturn	
	ToMinister	
TypeOfMethodUsedForPrepari	MethodUsedForPreparingState	Current-Noncurrent;
ngStatementOfFinancialPositio	mentOfFinancialPosition	Order of liquidity
n		
TypeOfMethodUsedForPrepari	MethodUsedForPreparingState	Function of expense;
ngStatementOfProfitOrLoss	mentOfProfitOrLoss	Nature of expense
TypeOfMethodUsedForPrepari	MethodUsedForPreparingState	Before tax;
ngStatementOfComprehensiv	mentOfComprehensiveIncome	After tax;
eIncome		Not prepared
TypeOfMethodUsedForPrepari	MethodUsedForPreparingState	Direct;
ngStatementOfCashFlows	mentOfCashFlows	Indirect
WhetherComparativePeriodVal	DisclosureOnWhetherCompara	Yes;
uesAreRestated	tivePeriodValuesAreRestated	No
WhetherOpeningStatementCh	DisclosureOnWhetherOpening	Yes;
angedDueToChangesInAccoun	StatementChangedDueToChan	No
tingStandards	gesInAccountingStandards	
WhetherReclassificationOfPrev	DisclosureOnWhetherReclassifi	Yes;
iousFinancialStatementsChang	cationOfPreviousFinancialState	No
edDueToChangesInAccounting	mentsChangedDueToChangesI	
Standards	nAccountingStandards	
WhetherCompanyChangedDur	DisclosureOnWhetherCompan	Yes;
ationOfFinancialReportingPerio	yChangedDurationOfFinancial	No
d	ReportingPeriod	
TypeOfNumberOfDirectorsSig	NumberOfDirectorsSigningDire	1;
ningDirectorsReport	ctorsReport	2;



		3;
		4;
		5
WhetherContingentOrOtherLia	DisclosureOfContingentOrOthe	Yes;
bilityBeingEnforceableWithinT	rLiabilityBeingEnforceableWithi	No
welveMonthsAfterEndOfFinanc	nTwelveMonthsAfterEndOfFina	
ialYear	ncialYear	
WhetherOccurenceOfAnySubst	DisclosureOfOccurenceOfAnyS	Yes;
antialMaterialOrUnusualInNat	ubstantialMaterialOrUnusualIn	No
ureItemsTransactionsOrEvent	NatureItemsTransactionsOrEv	
S	ents	
WhetherDirectorsReceivedOrB	DisclosureOfDirectorsReceived	Yes;
ecomeEntitledToReceiveOther	OrBecomeEntitledToReceiveOt	No
BenefitsByReasonOfContractM	herBenefitsByReasonOfContra	
adeByCompanyOrRelatedInco	ctMadeByCompanyOrRelatedC	
rporation	orporation	
WhetherDirectorIsAlsoRespon	DisclosureWhetherFirstDirecto	Primarily responsible for
sibleForFinancialManagement	rIsAlsoPrimarilyResponsibleFor	financial management of the
orcompany	FinancialManagementOfCompa	company;
	ny	Not primarily responsible for
		financial management of the
		company
WhetherDirectorsOpinionThat	DisclosureOfDirectorsOpinionT	Yes;
FinancialStatementsOrConsoli	hatFinancialStatementsOrCons	No
datedFinancialStatementsAre	olidatedFinancialStatementsAr	
DrawnInAccordanceWithAppro	eDrawnInAccordanceWithAcco	
vedAccountingStandards	untingStandards	
TypeOfNumberOfDirectorsSig	NumberOfDirectorsSigningStat	1;
ningStatementByDirectors	ementByDirectors	2;
		3;
		4;
		5
TypeOfAuditorsOpinion	TypeOfAuditorsOpinion	Unmodified opinion;
		Unmodified but emphasis of
		matter;
		Modified opinion - Except for:
		Modified opinion –
		Disclaimer;
		Modified opinion - Adverse
TypeOfExchangeOnWhichCom	TypeOfExchangeOnWhichCom	Bursa Malavsia:
nanvIsl isted	nanvIslisted	20.00 1 1010 / 010 /
panyististed	panyiscisca	



		Bursa Malaysia and foreign
		stock exchange;
		Listed in foreign stock
		exchange only
TypeOfMarketListedInBursaMa	TypeOfMarketListedOnBursaM	Main Market;
laysia	alaysia	ACE Market;
		LEAP Market
TypeOfSecuritiesListingOnSha	DisclosureOfSecuritiesListingO	REITs;
riahCompliantSecuritiesList	nShariahCompliantSecuritiesLi	i-ETFs;
	st	Others;
		Not applicable
TypeOfExchangeFromWhichSh	TypeOfExchangeFromWhichSh	Bursa Malaysia;
areWereDelisted	aresWereDelisted	Bursa Malaysia and foreign
		stock exchange;
		Listed in foreign stock
		exchange only
TypeOfStatusOfDividend	DisclosureOfStatusOfDividend	Recommended;
		Declared;
		Paid;
		Not mentioned;
		Mentioned but not
		recommended
TypeOfBusinessReviewEitherO	DisclosureOfBusinessReviewEi	Environmental matters;
nEnvironmentEmployeesOrSo	therOnEnvironmentEmployees	Company's employees;
cialAndCommunityIssues	OrSocialAndCommunityIssues	Social and Community issues;
		Others
WhetherCompanyHasKeptPro	DisclosureOnWhetherCompan	Yes;
perAccountingReportsAndOthe	yHasKeptProperAccountingRep	No
rBooksDuringAccountingPerio	ortsAndOtherBooksDuringTheF	
d	inancialPeriod	
WhetherCompanyIsAtAlReleva	DisclosureOnWhetherCompan	Yes;
ntTimeBeenAnExemptedPrivat	yIsAndHasAtAllRelevantTimeB	No
eCompany	eenExemptedPrivateCompany	
WhetherDulyAuditedFinancial	DisclosureOnWhetherDulyAudi	Yes;
StatementAndReportsAreCircu	tedFinancialStatementsReport	No
latedToMembers	sRequiredUnderCompaniesAct	
	2016HasBeenCirculatedToItsM	
	embers	
WhetherAsAtDateFinancialStat	DisclosureOnWhetherAsAtDate	Yes;
ementHasBeenMadeUpAndCo	ToWhichFinancialStatementHa	No
mpanyAppearedToHaveBeenA	sBeenMadeUpAndCompanyAp	



bleToMeetLiabilitiesAsWhenLia	pearedToHaveBeenAbleToMee	
bilitiesFallDue	tItsLiabilitiesAsAndWhenLiabili	
	tiesFallDue	
TypeOfDesignationOfPersonW	DesignationOfPersonWhoSigne	Agent;
hoSignedStatutoryDeclaration	dStatutoryDeclaration	Director
DisclosureOfFinancialStateme	DisclosureOfFinancialStateme	First time preparation of
ntsPreparationForCurrentSub	ntsPreparationForCurrentSub	financial statements after
mission	mission	incorporation;
		Subsequent preparation of
		financial statements
DirectorType	DesignationOfDirector	Director;
		Alternate director
ProfessionalInstitution	ProfessionalType	Malaysian Institute of
		Chartered Secretaries and
		Administrators (MAICSA);
		Malaysian Association of
		Company Secretaries
		(MACS);
		Malaysian Institute of
		Accountants (MIA);
		Malaysian Institute of
		Certified Public Accountants
		(MICPA);
		Malaysian Bar Council (BC);
		The Advocates' Association of
		Sarawak (SAA);
		Sabah Law Association (SLA);
		Licensed Secretary (LS)
GenderType	Gender	Male;
		Female
ShareholderType	TypeOfShareholder;	Individual;
	TypeOfShareholderSubclassific	Body corporate;
	ation	Joint holders (Individual or
		Body Corporate)
SubclassificationShareholderT	TypeOfShareholderSubclassific	Deceased member;
уре	ation	Bankrupt member;
		Office bearer;
		Individual;
		Body corporate
	l	1



TrusteeType	TypeOfTrustee	Trustee or Administrator or
		Executor of deceased
		member;
		Trustee or Administrator of
		bankrupt member;
		Trustee of under age member
CategoryOfObjectivesOfComp	DisclosureOnCategoriesOfObje	Providing recreation or
anyLimitedByGuarantee	ctOfCompaniesLimitedByGuar	amusement;
	antee;	Promoting commerce and
	CategoryOfObjectivesOfComp	industry;
	anyLimitedByGuarantee	Promoting art;
		Promoting science;
		Promoting region;
		Promoting charity;
		Promoting pension or
		superannuation schemes;
		Promoting any other objects
		useful for the community or
		country
SubCategoryOfObjectivesOfCo	DisclosureOnSubCategoriesOf	Environment;
mpanyLimitedByGuarantee	ObjectOfCompaniesLimitedBy	Health;
	Guarantee;	Education;
	SubCategoryOfObjectivesOfCo	Research;
	mpanyLimitedByGuarantee	Social; Sports
CounterpartyType	TypeOfDirector;	Individual;
	TypeOfAgent;	Body corporate
	TypeOfOfficer	
CertifyThatStatusRelatingToBe	CertifyThatStatusRelatingToBe	Company has beneficial
neficialOwnersOfCompanyTyp	neficialOwnersOfCompany	owner(s)";
е		Company has Senior
		Management in Place of
		Beneficial Owner;
		Company has Beneficial
		Owner and Company has
		Senior Management in Place
		of Beneficial Owner;
		Company is Exempted
		Company from BO Reporting
CertifyThatCompanyHasFollow	CertifyThatCompanyHasFollow	Company has director(s)
ingStatusRelatingToItsDirector	ingStatusRelatingToItsDirector	appointed as nominee
Туре		director(s);



		None of the director(s) of the
		company is a nominee
		director
ReasonForExtensionOfTimeTy	ReasonForExtensionOfTime	Change financial year end;
ре		Other reasons
TypeOfExtension	TypeOfExtensionOfTimeApplic	Circulation of financial
	ation	statements;
		Annual general meeting of
		financial statements
ApplicationOfSubmissionType	ApplicationOfSubmission	Ordinary filing;
		Rectification filing;
		Rectification filing with court
		order;
		Court order filing
TypeOfSubmission1965	TypeOfSubmission	AR1965;
		FS-CLBS-1965;
		FS-EPC-1965;
		FS-CLBG-1965;
		FS-FC-1965;
		FS-BNM-1965
DisclosureOnWhetherCompan	DisclosureOnWhetherCompan	Management company under
yInvolvedAsManagementCom	yInvolvedAsManagementComp	Interest Scheme Act 2016;
panyUnderInterestSchemeAct	anyUnderInterestSchemeAct2	Not management company
2016	016	under Interest Scheme Act
		2016
MethodUsedForRepresentingC	MethodUsedForRepresentingC	Statement of Changes In
hangesInAnEntitysEquity	hangesInAnEntitysEquity	Equity;
		Statement of Retained
		Earnings
DisclosureOnTypeOfGuarantee	DisclosureOnTypeOfGuarantee	Monetory;
ProvidedByDirector	ProvidedByDirector	Non-monetory
NameVersionOfSoftwareUsedT	NameVersionOfSoftwareUsedT	mTool;
oGenerateXBRLFile	oGenerateXBRLFile	Others
TaxonomyVersionType	TaxonomyVersion	2022v1.0

Table 18: Custom data type list

2.8 Dynamic Enumerations (drop-down)

Dynamic enumerations (drop-down) enable the use of values defined and maintained at SSM portal. Additional information can be found at SSM portal website using the following link:



https://mbrs.ssm.com.my/mbrs/groupAction?grpmn=D8wxlh8uNepxxI8JsSa0Hw==

The table below lists the elements within SSMxT_2022v1.0 that utilize dynamic enumerations:

Туре	Assigned to element	Entry point
ID Туре	ssmt_TypeOfIdentificati onOfFirstDirectorWhoSi gnedDirectorsReport	ssmt-fs-bnm_YYYY-MM-DD_entry_point.xsd; ssmt-fs-clbg_YYYY-MM-DD_entry_point.xsd, ssmt-fs-mfrs_YYYY-MM-DD_entry_point.xsd; ssmt-fs-mpers_YYYY-MM-DD_entry_point.xsd; ssmt-kfi-clbg_YYYY-MM-DD_entry_point.xsd; ssmt-kfi-mfrs_YYYY-MM-DD_entry_point.xsd; ssmt-kfi-mpers_YYYY-MM-DD_entry_point.xsd;
ID Type	ssmt_TypeOfIdentificati onOfSecondDirectorWh oSignedDirectorsReport	ssmt-fs-bnm_YYYY-MM-DD_entry_point.xsd; ssmt-fs-clbg_YYYY-MM-DD_entry_point.xsd, ssmt-fs-mfrs_YYYY-MM-DD_entry_point.xsd; ssmt-fs-mpers_YYYY-MM-DD_entry_point.xsd; ssmt-kfi-clbg_YYYY-MM-DD_entry_point.xsd; ssmt-kfi-mfrs_YYYY-MM-DD_entry_point.xsd; ssmt-kfi-mpers_YYYY-MM-DD_entry_point.xsd;
ID Type	ssmt_TypeOfIdentificati onOfThirdDirectorWhoSi gnedDirectorsReport	ssmt-fs-bnm_YYYY-MM-DD_entry_point.xsd; ssmt-fs-clbg_YYYY-MM-DD_entry_point.xsd, ssmt-fs-mfrs_YYYY-MM-DD_entry_point.xsd; ssmt-fs-mpers_YYYY-MM-DD_entry_point.xsd; ssmt-kfi-clbg_YYYY-MM-DD_entry_point.xsd; ssmt-kfi-mfrs_YYYY-MM-DD_entry_point.xsd; ssmt-kfi-mpers_YYYY-MM-DD_entry_point.xsd;
ID Туре	ssmt_TypeOfIdentificati onOfFourthDirectorWho SignedDirectorsReport	ssmt-fs-bnm_YYYY-MM-DD_entry_point.xsd; ssmt-fs-clbg_YYYY-MM-DD_entry_point.xsd, ssmt-fs-mfrs_YYYY-MM-DD_entry_point.xsd; ssmt-fs-mpers_YYYY-MM-DD_entry_point.xsd; ssmt-kfi-clbg_YYYY-MM-DD_entry_point.xsd; ssmt-kfi-mfrs_YYYY-MM-DD_entry_point.xsd; ssmt-kfi-mpers_YYYY-MM-DD_entry_point.xsd;
ID Туре	ssmt_TypeOfIdentificati onOfFifthDirectorWhoSi gnedDirectorsReport	ssmt-fs-bnm_YYYY-MM-DD_entry_point.xsd; ssmt-fs-clbg_YYYY-MM-DD_entry_point.xsd, ssmt-fs-mfrs_YYYY-MM-DD_entry_point.xsd; ssmt-fs-mpers_YYYY-MM-DD_entry_point.xsd; ssmt-kfi-clbg_YYYY-MM-DD_entry_point.xsd; ssmt-kfi-mfrs_YYYY-MM-DD_entry_point.xsd; ssmt-kfi-mpers_YYYY-MM-DD_entry_point.xsd;
ID Type	ssmt_TypeOfIdentificati onOfOtherPersonPrimari lyResponsibleForFinanci alStatementsOfCompan y	ssmt-fs-bnm_YYYY-MM-DD_entry_point.xsd; ssmt-fs-clbg_YYYY-MM-DD_entry_point.xsd, ssmt-fs-mfrs_YYYY-MM-DD_entry_point.xsd; ssmt-fs-mpers_YYYY-MM-DD_entry_point.xsd; ssmt-kfi-clbg_YYYY-MM-DD_entry_point.xsd; ssmt-kfi-mfrs_YYYY-MM-DD_entry_point.xsd; ssmt-kfi-mpers_YYYY-MM-DD_entry_point.xsd;
ID Туре	ssmt_TypeOfIdentificati onOfFirstDirectorWhoSi	ssmt-fs-bnm_YYYY-MM-DD_entry_point.xsd; ssmt-fs-clbg_YYYY-MM-DD_entry_point.xsd, ssmt-fs-mfrs_YYYY-MM-DD_entry_point.xsd;



	gnedStatementByDirect ors	ssmt-fs-mpers_YYYY-MM-DD_entry_point.xsd; ssmt-kfi-clbg_YYYY-MM-DD_entry_point.xsd; ssmt-kfi-fc_YYYY-MM-DD_entry_point.xsd; ssmt-kfi-mfrs_YYYY-MM-DD_entry_point.xsd; ssmt-kfi-mpers_YYYY-MM-DD_entry_point.xsd
ID Type	ssmt_TypeOfIdentificati onNumberOfSecondDire ctorWhoSignedStateme ntByDirectors	<pre>ssmt-fs-bnm_YYYY-MM-DD_entry_point.xsd; ssmt-fs-clbg_YYYY-MM-DD_entry_point.xsd, ssmt-fs-mfrs_YYYY-MM-DD_entry_point.xsd; ssmt-fs-mpers_YYYY-MM-DD_entry_point.xsd; ssmt-kfi-clbg_YYYY-MM-DD_entry_point.xsd; ssmt-kfi-mfrs_YYYY-MM-DD_entry_point.xsd; ssmt-kfi-mpers_YYYY-MM-DD_entry_point.xsd;</pre>
ID Туре	ssmt_TypeOfIdentificati onOfThirdDirectorWhoSi gnedStatementByDirect ors	ssmt-fs-bnm_YYYY-MM-DD_entry_point.xsd; ssmt-fs-clbg_YYYY-MM-DD_entry_point.xsd, ssmt-fs-mfrs_YYYY-MM-DD_entry_point.xsd; ssmt-fs-mpers_YYYY-MM-DD_entry_point.xsd; ssmt-kfi-clbg_YYYY-MM-DD_entry_point.xsd; ssmt-kfi-mfrs_YYYY-MM-DD_entry_point.xsd; ssmt-kfi-mpers_YYYY-MM-DD_entry_point.xsd;
ID Туре	ssmt_TypeOfIdentificati onOfFourthDirectorWho SignedStatementByDire ctors	<pre>ssmt-fs-bnm_YYYY-MM-DD_entry_point.xsd; ssmt-fs-clbg_YYYY-MM-DD_entry_point.xsd, ssmt-fs-mfrs_YYYY-MM-DD_entry_point.xsd; ssmt-fs-mpers_YYYY-MM-DD_entry_point.xsd; ssmt-kfi-clbg_YYYY-MM-DD_entry_point.xsd; ssmt-kfi-mfrs_YYYY-MM-DD_entry_point.xsd; ssmt-kfi-mpers_YYYY-MM-DD_entry_point.xsd;</pre>
ID Туре	ssmt_TypeOfIdentificati onOfFifthDirectorWhoSi gnedStatementByDirect ors	ssmt-fs-bnm_YYYY-MM-DD_entry_point.xsd; ssmt-fs-clbg_YYYY-MM-DD_entry_point.xsd, ssmt-fs-mfrs_YYYY-MM-DD_entry_point.xsd; ssmt-fs-mpers_YYYY-MM-DD_entry_point.xsd; ssmt-kfi-clbg_YYYY-MM-DD_entry_point.xsd; ssmt-kfi-fc_YYYY-MM-DD_entry_point.xsd; ssmt-kfi-mfrs_YYYY-MM-DD_entry_point.xsd;
ID Туре	ssmt_TypeOfIdentificati onOfDirectorWhoSigned CertificateOfExemptPriv ateCompany	ssmt-fs-epc_YYYY-MM-DD_entry_point.xsd
ID Туре	ssmt_TypeOfIdentificati onOfCompanySecretary WhoSignedCertificateOf ExemptPrivateCompany	ssmt-fs-epc_YYYY-MM-DD_entry_point.xsd
ID Туре	ssmt_TypeOfIdentificati onOfPersonWhoSignedS tatutoryDeclaration	ssmt-fs-fc_YYYY-MM-DD_entry_point.xsd
ID Туре	ssmt_TypeOfIdentificati on	<pre>ssmt-ar1_YYYY-MM-DD_entry_point.xsd; ssmt-ar2_YYYY-MM-DD_entry_point.xsd; ssmt-ar3_YYYY-MM-DD_entry_point.xsd</pre>
ID Туре	ssmt_TypeOfIdentificati onOfShareholder	ssmt-ar1_YYYY-MM-DD_entry_point.xsd; ssmt-ar2_YYYY-MM-DD_entry_point.xsd; ssmt-ar3_YYYY-MM-DD_entry_point.xsd
Nationality	ssmt_Nationality	ssmt-ar1_YYYY-MM-DD_entry_point.xsd; ssmt-ar2_YYYY-MM-DD_entry_point.xsd; ssmt-ar3_YYYY-MM-DD_entry_point.xsd
Race	ssmt_Race	ssmt-ar1_YYYY-MM-DD_entry_point.xsd; ssmt-ar2_YYYY-MM-DD_entry_point.xsd; ssmt-ar3_YYYY-MM-DD_entry_point.xsd



State	ssmt_State	<pre>ssmt-ar1_YYYY-MM-DD_entry_point.xsd;</pre>
		ssmt-ar2_YYYY-MM-DD_entry_point.xsd;
		ssmt-ar3_YYYY-MM-DD_entry_point.xsd
Title	ssmt_Title	ssmt-ar1_YYYY-MM-DD_entry_point.xsd;
		ssmt-ar2_YYYY-MM-DD_entry_point.xsd;
		ssmt-ar3_YYYY-MM-DD_entry_point.xsd
Country	ssmt_Country	ssmt-ar1_YYYY-MM-DD_entry_point.xsd;
		ssmt-ar2_YYYY-MM-DD_entry_point.xsd;
Currency	const. Curren sullivia	ssmt-ar3_YYYY-MM-DD_entry_point.xsd
Currency	ssmt_CurrencyAxis	ssmi-ar1_ffff-MM-DD_entry_point.xsd;
		ssmil-ar2_fffff-MM-DD_entry_point.xsu;
MSIC codo	semt MSICCodo	ssmt-ar5_TTTT-MM-DD_entry_point.xsd
MSIC code	SSIIIL_MSICCOde	ssmil-ar1_ffff-MM-DD_entry_point.xsu;
		ssmt-ar2_TTTT-MM-DD_entry_point.xsd,
		ssmt-fs-enc VVV-MM-DD entry point xed
		ssmt-fs-fc_VVV-MM-DD_entry_point_xsd;
		ssmt-fs-hpm YYYY-MM-DD entry point yed
		ssmt-fs-clba YYYY-MM-DD entry point xsd
		ssmt-fs-mfrs YYYY-MM-DD entry point xsd
		ssmt-fs-mners YYYY-MM-DD entry point xsd
		ssmt-kfi-clba YYYY-MM-DD entry point xsd;
		ssmt-kfi-fc_YYYY-MM-DD_entry_point.xsd;
		ssmt-kfi-mfrs_YYYY-MM-DD_entry_point(xsd;
		ssmt-kfi-mpers YYYY-MM-DD entry point.xsd
EXEMPTED CATEGORY	ssmt_CertifyThatCatego	
FOR BO'	rvOfCompanyExempted	ssmt-ar1 YYYY-MM-DD entry point.xsd;
	FromBeneficialOwnerRe	ssmt-ar2 YYYY-MM-DD entry point.xsd;
	porting	ssmt-ar3_YYYY-MM-DD_entry_point.xsd
Professional Type	ssmt_ProfessionalType	comt art. WWW MM DD, antry, point yed.
		ssmt-ariMM-DD_entry_point.xsu,
Disclosuro on	semt CatagonyOfObject	ssmt-ar2_YYYZ-MM-DD_entry_point.xsd
categories of object of	ivesOfCompanyl imited	ssint-arz_tttt+MM-DD_end y_point.xsu
CI BG	ByGuarantee	
Disclosure on sub-	ssmt SubCategoryOfOb	ssmt-ar2_YYYY-MM-DD_entry_point_ysd
categories of object of	iectivesOfCompanyl imit	ssint-diz_fffff-DD_entry_point.xsd
promoting any other	edByGuarantee	
objects useful for the	cubyculturitee	
community or country		
Audit exemption	ssmt-	ssmt-fs-bnm_YYYY-MM-DD_entry_point.xsd:
	dei AuditExemptionCat	ssmt-fs-clba_YYYY-MM-DD_entry_point.xsd;
	egory	ssmt-fs-epc_YYYY-MM-DD_eptry_point.xsd:
	- 5 - 7	ssmt-fs-fc_YYYY-MM-DD_entry_point.xsd;
		ssmt-fs-mfrs YYYY-MM-DD entry point.xsd:
		ssmt-fs-mpers YYYY-MM-DD entry point.xsd:
		ssmt-kfi-clbg YYYY-MM-DD entry point.xsd;
		ssmt-kfi-fc YYYY-MM-DD entry point.xsd:
		ssmt-kfi-mfrs_YYYY-MM-DD entry point.xsd;
		ssmt-kfi-mpers_YYYY-MM-DD_entry_point.xsd
Gender	ssmt_Gender	ssmt-ar1_YYYY-MM-DD_entry_point.xsd;
		ssmt-ar2_YYYY-MM-DD_entry_point.xsd;
		ssmt-ar3_YYYY-MM-DD_entry_point.xsd

2.9 Extensible Enumerations

Extensible enumerations allow usage of already defined domain members within taxonomy to be used as an enumerated list for reporting any XBRL item. This is developed based on Extensible Enumerations 1.0 specification. Usage of extensible



enumerations in SSM Taxonomy helps to maintain the enumerations list in a standardized manner. These enumerations are developed within SSMxT_2022v1.0 based on reporting requirements as provided by SSM. Following are the list of extensible enumerations used on SSMxT_2022v1.0

Data Type	Assigned to element	Restriction/Enumeration	Used in taxonomy
enum:enumera tionItemType	ssmt-dei-ee- mfrs_NatureOfFinancial Statements ssmt-dei-	ifrs-full_ConsolidatedMember; ifrs-full_SeparateMember	1.Financial statements taxonomy
	1965_NatureOfFinancial Statements		2.Key Financial Indicator taxonomy
			3.Financial statements taxonomy (CA-1965)
enum:enumera tionItemType	ssmt-dei-ee- mpers_NatureOfFinanci alStatements	ifrs-smes_ConsolidatedMember; ifrs-smes_SeparateMember	1.Financial statements taxonomy
			2.Key Financial Indicator taxonomy
enum:enumera tionItemType	ssmt-ee_TypeOfShares	ssmt_OrdinarySharesMember; ssmt_PreferenceSharesMember; ssmt_OtherKindsOfSharesMembe r; ssmt_OrdinaryAndPreferenceSha resMember; ssmt_OrdinaryAndOtherKindsOfS haresMember; ssmt_PreferenceAndOtherKindsO fSharesMember; ssmt_OrdinaryPreferenceAndOth erKindsOfSharesMember	1.Annual return taxonomy
enum:enumera tionItemType	ssmt- ee_AnalysisOfSharehold ings	ssmt_CitizensWhoAreMalaysAnd NativesMember; ssmt_CitizensWhoAreNonMalays AndNonNativesMember; ssmt_NonCitizensMember; ssmt_BodiesCorporateControlled ByCitizensWhoAreMalaysAndNati vesMember; ssmt_BodiesCorporateControlled ByCitizensWhoAreNonMalaysAnd NonNativesMember; ssmt_BodiesCorporateControlled ByNonCitizensMember	1.Annual return taxonomy

Table 19: Extensible enumeration list

2.10 Linkbases

The SSMxT_2022v1.0 uses five types of standard XBRL 2.1 linkbases, as well as generic label and reference linkbases. The linkbase files are referenced via a linkbaseRef from



the entry point. Label linkbases contain only the English labels and are referenced from the entry point via a linkbaseRef.

Presentation, calculation and definition linkbases are modularised according to IFRSs and the additional SSM requirements. They are then modularised again in single files for sets of disclosures (statements and notes). Consequently, single statements including note disclosures are the smallest files that can be referenced from the entry point Linkbases. SSMxT_2022v1.0 is organised and viewed as a set of financial statements, exemption application, and annual return as prepared by different type of entities. The SSMxT_2022v1.0 uses sort codes (an artificial 6-digit number) at the beginning of each ELR definition, which provides viewing and sorting functionality.

2.10.1 Presentation Linkbase

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

Element	Order	Preferred Label
E-Ea [120000] Disclosure - Directors report		
E-E Disclosure on directors report [abstract]		
🗏 🔤 Director's Report [abstract]	10	
Disclosure of Director's Report [text block]	10	
Number of directors signing Director's report	20	
→ E Name of first director who signed Director's report	30	
E Type of identification of first director who signed director's report	40	
E Identification number of the first director who signed director's report	50	
■ ■ Name of second director who signed the director's report	60	
E Type of identification of second director who signed Director's report	70	
E Identification number of the second director who signed director's report	80	
■ ■ Name of third director who signed the director's report	90	
E Type of identification of third director who signed Director's report	100	
E Identification number of the third director who signed director's report	110	
E Name of fourth director who signed the director's report	120	
E Type of identification of fourth director who signed Director's report	130	
E Identification number of the fourth director who signed director's report	140	
Name of fifth director who signed the director's report	150	
E Type of identification of fifth director who signed Director's report	160	
E Identification number of the fifth director who signed director's report	170	
E Disclosure of status of dividend (final dividend)	180	
E Disclosure of contingent or other liability being enforceable within twelve months after the end of finan	190	
E Disclosure of occurrence of any substantial, material or unusual in nature items, transactions or events	200	
E Disclosure of directors received or become entitled to receive other benefits by reason of contract ma	210	
E Date of signing director's report	220	

Illustration 6: Presentation hierarchy as defined in note

2.10.2 Calculation Linkbase

In the SSMxT_2022v1.0, calculation linkbase are used to define arithmetical relationships as per XBRL specifications. Example of the calculation view of [300100b]



- Statement of income and expenditure, Operating profit is provided in illustration below.

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

Illustration 7: Calculation hierarchy as defined in note

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

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

2.10.3 Definition Linkbase

The SSMxT_2022v1.0 uses definition linkbases to express dimensional relationships. Both explicit and typed dimensions are used to model the dimensional relationships. Most of the dimensions in the taxonomy are linked to line items via hypercube.

The principles followed while creating definition linkbase are:

- (i) Only ELRs with dimensional relationships are included in definition linkbase;
- (ii) An ELR in definition linkbase will have at most one hypercube;
- (iii) All defaults of explicit dimensions are defined together in one ELR;
- (iv) All the hypercubes are modelled using contextElement as scenario and closed as true.



Element	ArcRole	Order
ि-⊡a [610000] Statement of Changes in Equity		
🗄 🏰 Disclosure of changes in equity [abstract]		
🗏 🌃 Statement of changes in equity [abstract]	domain-member	10
□-🤪 Statement of changes in equity [table]	all	10
Consolidated and separate financial statements [axis]	hypercube-dimension	10
Consolidated [member]	dimension-domain	10
Separate [member]	domain-member	10
🖮 🕂 Components of equity [axis]	hypercube-dimension	20
Equity [member]	dimension-domain	10
🖃 🏰 Equity attributable to owners of parent [member]	domain-member	10
Issued capital [member]	domain-member	10
Retained earnings [member]	domain-member	20
Treasury shares [member]	domain-member	30
🖻 🏰 Other reserves [member]	domain-member	40
🖹 🏰 Sub-total of non-distributable reserves [Member]	domain-member	10
Capital reserve [member]	domain-member	10
📲 Reserve of gains and losses on hedging instruments that hedge investments	domain-member	20
- 🚳 Foreign currency translation reserve [member]	domain-member	30
- 🚳 Reserve of share-based payments [member]	domain-member	40
📲 Revaluation surplus [member]	domain-member	50
-4 Statutory reserve [member]	domain-member	60
📲 Warrant reserve [member]	domain-member	70
Other non-distributable reserves [member]	domain-member	80
🖻 🏰 Sub-Total of distributable reserves [Member]	domain-member	20
- 🏰 Fair value reserve [member]	domain-member	10
Reserve of non-current assets classified as held for sale [Member]	domain-member	20
Consolidation reserve [member]	domain-member	30
📲 Warranty reserve [member]	domain-member	40
Other distributable reserves [member]	domain-member	50
Non-controlling interests [member]	domain-member	20
Equity, others components [member]	domain-member	30
🖻 🏰 Statement of changes in equity [line items]	domain-member	20
📲 Equity	domain-member	10
Impact of changes in accounting policies	domain-member	20
- 🍪 Equity balance restated	domain-member	30

Illustration 8: Definition hierarchy as defined in note

2.10.4 Label Linkbase

The SSMxT_2022v1.0 uses the label roles as specified in XBRL 2.1 as well as label roles which are introduced in XBRL standards in recent years. All the labels are defined in English and Bahasa Malaysia language. The different types of label roles are defined to facilitate easy viewing of taxonomy. In SSMxT_2022v1.0 IFRS label roles are used as base and for any new concept added in taxonomy or giving different reporting label to existing concept based on reporting requirements is assigned custom label role based on each entry point. The below mentioned label roles are used from IFRS taxonomy files and are listed in Table below

Label role

Use



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

Table 18: Label roles used in SSMxT_2022v1.0



Custom label roles are defined to identify and view the concept uniquely based on the reporting requirements defined in each financial reporting taxonomy (namely; FS-MFRS, FS-MPERS and FS-CLBG). Custom label roles are defined for existing concepts as well as for new concepts added in taxonomy. The custom label roles defined in SSMxT_2022v1.0 are listed in table below

Label role	Use
http://xbrl.ssm.com.my/role/ssm/ca-	Standard label role defined for a concept as
2016/{fs,kfi,ar,ea}/{mfrs,mpers,clbg,bnm,ar1	per reporting requirements
-4,ea1-7}/lab_rol_ssmt-{fs,kfi,ar,ea}/{	
mfrs,mpers,clbg,bnm,ar1-4,ea1-7}_YYYY-MM-	
DD/ReportingLabel	
http://xbrl.ssm.com.my/role/ssm/ca-	The reporting label for a concept when it is to
2016/fs/{mfrs,mpers,clbg,bnm}/lab_rol_ssmt-	be used to present values associated with the
fs-{mfrs,mpers,clbg,bnm}_YYYY-MM-	concept as per the reporting. Net labels allow
DD/ReportingNetLabel	the expression of labels, other than the one to
	be used as total label, if the presentation tree
	represents a gross/net calculation instead of a
	traditional calculation roll-up. For example,
	Net cash inflow from acquisition of a subsidiary
http://xbrl.ssm.com.my/role/ssm/ca-	The reporting label role for a concept with the
2016/fs/{mfrs,mpers,clbg,bnm}/lab_rol_ssmt-	periodType="instant" when it is to be used to
fs-{mfrs,mpers,clbg,bnm}_YYYY-MM-	present values associated with the concept
DD/ReportingPeriodStartLabel	when it is reported as a start period value.
http://xbrl.ssm.com.my/role/ssm/ca-	The reporting label role for a concept with the
2016/fs/{mfrs,mpers,clbg,bnm}/lab_rol_ssmt-	periodType="instant" when it is to be used to
fs-{mfrs,mpers,clbg,bnm}_YYYY-MM-DD	present values associated with the concept
/ReportingPeriodEndLabel	when it is reported as a end period value.
http://xbrl.ssm.com.my/role/ssm/ca-	The reporting label role for a concept when it
2016/fs/{mfrs,mpers,clbg,bnm}/lab_rol_ssmt-	is to be used to present values associated with
fs-{mfrs,mpers,clbg,bnm}_YYYY-MM-	the concept when it is reported as the total of
DD/ReportingTotalLabel	a set of other values
http://xbrl.ssm.com.my/role/ssm/ca-	Additional explanation for the user on
2016/{fs,kfi,ar,ea}/{mfrs,mpers,clbg,bnm,epc	reporting concept having custom label roles
,fc,ar1-4,ea1-7}/lab_rol_ssmt-{fs,kfi,ar,ea}-	
{mfrs,mpers,clbg,bnm,epc,fc,ar1-4,ea1-	
7}_YYYY-MM-DD/ReportingDocumentation	
http://xbrl.ssm.com.my/role/ssm/ca-	Additional explanation for the user on
2016/{fs,kfi}/{mfrs,mpers,clbg,bnm,epc,fc}/l	reporting concept having custom label roles as
ab_rol_ssmt-{fs,kfi}-	"ReportingPeriodStartDate"
{mfrs,mpers,clbg,bnm,epc,fc}_YYYY-MM-	
DD/ReportingDocumentationPeriodStartLabel	



http://xbrl.ssm.com.my/role/ssm/ca-	Additional explanation for the user on					
2016/{fs,kfi}/{mfrs,mpers,clbg,bnm,epc,fc}/l	reporting concept having custom label roles as					
ab_rol_ssmt-{fs,kfi}s-	"ReportingPeriodEndDate"					
{mfrs,mpers,clbg,bnm,epc,fc}_YYYY-MM-						
DD/ReportingDocumentationPeriodEndLabel						
http://xbrl.ssm.com.my/role/ssm/ca-	Standard label role defined for a concept as					
1965/{fs,ar}/{clbg,clbs,bnm,epc,fc,ar}/lab_ro	per reporting requirements					
l_ssmt-{fs,ar}/{clbg,clbs,bnm,epc,fc,ar}-						
1965_YYYY-MM-DD/ReportingLabel						
http://xbrl.ssm.com.my/role/ssm/ca-	Additional explanation for the user on					
1965/{fs,ar}/{clbg,clbs,bnm,epc,fc,ar}/lab_ro	reporting concept having custom label roles					
l_ssmt-{fs,ar}/{clbg,clbs,bnm,epc,fc,ar}-						
1965_YYYY-MM-DD/ReportingDocumentation						

Table 20: Custom label roles used in SSMxT_2022v1.0

2.10.5 Reference Linkbase

The SSMxT_2022v1.0 uses reference roles as listed in following table.

Reference role	Use			
http://www.xbrl.org/2003/role/disclosureRef	Reference to documentation that details an			
	explanation of the disclosure requirements			
	relating to the concept.			
http://www.xbrl.org/2003/role/exampleRef	Reference to documentation that illustrates by			
	example the application of the concept that			
	assists in determining appropriate usage.			
http://www.xbrl.org/2009/role/commonPractic	Reference for common practice disclosure			
eRef	relating to the concept. Enables common			
	practice reference to a given point in			
http://www.xbrl.org/2009/role/definitionRef	Reference for defining the meaning of the			
	element.			
http://www.xbrl.org/2009/role/measurementR	Reference provide explanations about what			
ef	determines the value of an element and how			
	it should be calculated.			

Table 21: Reference roles used in SSMxT_2022v1.0

A reference resource is made of several parts and these are parts defined in XBRL specification. Table below summarizes the reference parts that are referred to in $SSMxT_2022v1.0$:

Part	Use
Name	{MFRS MPERS CA 2016}
Number	Number of the standard or interpretation
Section	Title of sections of standard or interpretation



Subsection	Title of the subsection of the section
Paragraph	Paragraph (number) in the standard
Sub-paragraph	Subparagraph (number) of a paragraph
Clause	Subcomponent of a subparagraph
URI	Link to text of the standard in MFRS/MPERS/CA 2016

Table 22: Summarises the reference parts that are used for Accounting Standards and Acts

2.10.6 Generic label linkbase

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

~	ren:link xlink:tune="extended" xlink:role="http://www.xbrl.org/2008/role/link">
~	clinking winkinge extended winkinge <u>network service</u> 202212-21 wale 2000/100/ winkitter
	"SSMC-IS-MITS_2022-12-31_FOIE-020000" X1Ink:nFel="FOI_SSMC-IS-MITS_2022-12-31.XSd#SSMC-IS-MITS_2022-12-31_FOIE-020000"
	/>
	<gen:arc xlink:arcrole="http://xbrl.org/arcrole/2008/element-label" xlink:from="</td" xlink:type="arc"></gen:arc>
	"ssmt-fs-mfrs_2022-12-31_role-020000" xlink:to="res_1" use="optional" />
	<label:label id="res_1" xlink:label="res_1" xlink:role="</td" xlink:title="res_1" xlink:type="resource"></label:label>
	"http://www.xbrl.org/2008/role/label" xml:lang="en">[020000] Scope of filing
	<pre><link:loc xlink:label="ssmt-fs-mfrs 2022-12-31 role-110000" xlink:title="</pre" xlink:type="locator"></link:loc></pre>
	"ssmt-fs-mfrs 2022-12-31 role-110000" xlink:href="rol ssmt-fs-mfrs 2022-12-31.xsd#ssmt-fs-mfrs 2022-12-31 role-110000"
	<pre>//dentarc xlinktume="arc" vlinktarcrole="http://whrl.org/arcrole/2008/element-label" vlinktfrom=</pre>
	Agentific analysis and a statistic of the statistic and a statistic and the statisti
	same is mis zozziz iz si bie i bole i
	<pre><lape::lape::lape::xiink:type="resource" id="res_2" xiink:lape:="res_2" xiink:role="</pre" xiink:tile="res_2"></lape::lape::lape::xiink:type="resource"></pre>
	"http://www.xbrl.org/2008/role/label" xml:lang="en">[110000] Disclosure - Involvement in Stock Exchange
	<pre><link:loc xlink:label="ssmt-fs-mfrs_2022-12-31_role-120000" xlink:title="</pre" xlink:type="locator"></link:loc></pre>
	"ssmt-fs-mfrs_2022-12-31_role-120000" xlink:href="rol_ssmt-fs-mfrs_2022-12-31.xsd#ssmt-fs-mfrs_2022-12-31_role-120000"
	<pre><gen:arc xlink:arcrole="http://xbrl.org/arcrole/2008/element-label" xlink:from="</pre" xlink:type="arc"></gen:arc></pre>
	"ssmt-fs-mfrs 2022-12-31 role-120000" xlink:to="res 3" use="optional" />
	<label:label id="res 3" xlink:label="res 3" xlink:role="</td" xlink:title="res 3" xlink:type="resource"></label:label>
	"http://www.xbrl.org/2008/role/label" xml;lang="en">[120000] Disclosure - Directors report
	<pre><link:loc_xlink:type="locator" xlink:label="ssmt-fs-mfrs_2022-12-31_role-120100" xlink:title="</pre"></link:loc_xlink:type="locator"></pre>
	"semt-fs-mfrs 2022-12-31 role-120100" vlink-bref="rol semt-fs-mfrs 2022-12-31 ved#semt-fs-mfrs 2022-12-31 role-120100"

Illustration 9: Generic label linkbase for ELR

2.10.7 Table linkbase

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

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

SSM Taxonomy uses Table linkbase extensively to render data for each ELR forming part of the taxonomy. Following are different types of artefacts used in Table linkbase layout for SSMxT_2022v1.0

2.10.7.1 Table linkbase – Layout filtering

Layout filtering is used for data standardisation and where common concepts are reused across different extended linkroles and table layout. This filtering is used with pre-defined condition in table layout. Pre-defined condition should be based on at least



one fact value reported in either "Filing information" or "Scope of filing" layouts which will be considered as trigger for filtering the layouts. In SSMxT_2022v1.0 following concepts from [020000] Scope of filing is considered as trigger for layout filtering:

- ssmt_MethodUsedForPreparingStatementOfFinancialPosition
- ssmt_MethodUsedForPreparingStatementOfProfitOrLoss
- ssmt_MethodUsedForPreparingStatementOfComprehensiveIncome
- ssmt_MethodUsedForPreparingStatementOfCashFlows

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

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

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

<u>Parameter</u> :

- <variable:parameter xlink:type="resource" xlink:label="conceptName1" name="conceptName1" select="//*[fn:node-name(.) eq fn:QName('http://xbrl.ssm.com.my/taxonomy/2022-12-31/ssmtcor','MethodUsedForPreparingStatementOfProfitOrLoss')][1]/text()"/>
- <link:loc xlink:href="table_ssmt-fs-clbg_2022-12-31_role- 310000.xml#id_SOIEFunction_Layout1" xlink:label="SOIEFunction_Layout1" xlink:type="locator"/>
- <table:tableFilterArc xlink:type="arc"
 xlink:arcrole="http://xbrl.org/arcrole/2014/table-filter"
 xlink:from="SOIEFunction_Layout1" xlink:to="table2-filter"
 complement="false" />
- <gf:general xlink:type="resource" xlink:label="table2-filter"
 test="if(\$conceptName1 eq 'Function of expense') then(true()) else(false())"
 />

Table				2021-01-01 2021	-12-31					
Table	License number of Name of auditor		Registration number of	Name of audit firm		Addre	ss of audit firm			
	auditor	signing report	audit firm	Ivalle of autor in m	Address line 1	Address line 2	Address line 3	Postcode	Town	State
Auditors information										
0001	0301	LO KUAN CHE	AF002096	MOORE STEPHENS ASSOCIATES PLT	Unit 3.3A, 3rd Floor, Surian Tower,	No. 1, Jalan PJU 7/3,	Mutiara Damansara	47810	Petaling Jaya	SELANGOR

Illustration 10: Table layout without layout filtering



Table	2021-01-01 2021-12-31						
	MSIC Code	Description of business					
Business 1	01112	GROWING OF LEGUMINOUS CROPS					
Business 2	51101	TRANSPORT OF PASSENGERS BY AIR OVER REGULAR ROUTES AND ON REGULAR SCHEDULES					
Business 3	01272u	EXPORT AND IMPORT OF TEA					

Illustration 11: Table layout with layout filtering

2.10.7.2 Table linkbase – Dimension default arc role

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

Disclosure on statement of cash flows		2021-12-31		2020-12-31		2019-12-31	
		Group [member]	Company [member]	Group [member]	Company [member]	Group [member]	Company [member]
	Cash and bank balances	2322000, 2088000	2088000	2205000, 1971000	1971000		
	Bank overdraft	413000, 389000	389000	401000, 377000	377000		
	Other adjustments to reconcile cash and cash equivalents	788000, 586000	586000	766000, 612000	612000		
	Cash and cash equivalents at end of period	2697000, 2285000	2285000	2570000, 2206000	2206000	2456000, 2096000	2096000

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

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

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



2.10.7.3 Table linkbase – aspectNode for period

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

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

Add breakdown:

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

Provide aspectNode:

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

Connect breakdown with aspectNode:

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

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



<!-- Role Ref --> <link:roleRef roleURI="http://xbrl.ssm.com.my/role/ssm/table_ssmt-fs-mfrs_2022-12-31_role-210100/Sofpsubcnc_Layout1"
xlink:type="simple" xlink:href="rol_ssmt-fs-mfrs_2022-12-31.xsd#Sofpsubcnc_Layout1" /> www.xbrl.org/2014/table.xsd#aspect-node-filter" />
link:arcroleRef arcroleURI="http://xbrl.org/arcrole/2014/breakdown-tree" xlink:type="simple" xlink:href= "http://www.xbrl.org/2014/table.xsd#breakdown-tree" /> <link:arcroleRef arcroleURI="http://xbrl.org/arcrole/2014/definition-node-subtree" xlink:type="simple" xlink:href= link:arcroleRef arcroleURI="http://xbrl.org/arcrole/2014/table.breakdown" xlink:type="simple" xlink:href= "http://www.xbrl.org/2014/table.xsd#table-breakdown" <gen:link xlink:type="extended" xlink:role= "http://xbrl.ssm.com.my/role/ssm/table_ssmt-fs-mfrs_2022-12-31_role-210100/Sofpsubcnc_Layout1"> <table:table xlink:type="resource" xlink:label="Sofpsubcnc_Layout1" xlink:title="Sofpsubcnc_I" "id_Sofpsubcnc_Layout1" parentChildOrder="children-first" /> c_Layout1" id= ctable:tableBreakdownArc xlink:type="arc" xlink:arcrole="http://xbrl.org/arcrole/2014/table-breakdown" xlink:from=
"Sofpsubcnc_Layoutl" xlink:to="Sofpsubcnc_Layoutl_breakdown_X0" order="1.0" use="optional" axis="x" /> "sorpsubcnc_Layout1" %1ink:to="sorpsubcnc_Layout1_breakdown_X0" order="1.0" use="optional" axis="x" />
<table:breakdown xlink:type="resource" xlink:label="Sofpsubcnc_Layout1_breakdown_X0" xlink:title=
"Sofpsubcnc_Layout1_breakdown_X0" id="id_Sofpsubcnc_Layout1_breakdown_X0" parentChildOrder="parent-first" />
<table:breakdownTreeArc xlink:type="arc" xlink:arcrole="http://xbrl.org/arcrole/2014/breakdown_tree" xlink:from=
"Sofpsubcnc_Layout1_breakdown_X0" xlink:to="sofpsubcnc_Layout1_aspectNode_1" order="1.0" use="optional" />
<table:breakdown_treeArc xlink:type="arc" xlink:arcrole="http://xbrl.org/arcrole/2014/breakdown_tree" xlink:from=
"Sofpsubcnc_Layout1_breakdown_X0" xlink:to="sofpsubcnc_Layout1_aspectNode_1" xlink:title=
"Sofpsubcnc_Layout1_aspectNode_1" id="Sofpsubcnc_Layout1_aspectNode_1" xlink:title=
"Sofpsubcnc_Layout1_aspectNode_1" id="Sofpsubcnc_Layout1_aspectNode_1">
<table:breakdown_treeArc xlink:type="arc" xlink:tabe!"Sofpsubcnc_Layout1_aspectNode_1" order="1.0" use="optional" />
<table:breakdown_treeArc xlink:type="arc" xlink:tabe!"Sofpsubcnc_Layout1_aspectNode_1" order="1.0" use="optional" />
<table:breakdown_treeArc xlink:tabe!"Sofpsubcnc_Layout1_aspectNode_1" xlink:title=
"Sofpsubcnc_Layout1_aspectNode_1" id="Sofpsubcnc_Layout1_aspectNode_1">
<table:breakdown_treeArc xlink:tabe!" table:"sofpsubcnc_Layout1_aspectNode_1" xlink:title=
"Sofpsubcnc_Layout1_aspectNode_1" table:"sofpsubcnc_Layout1_aspectNode_1" xlink:title=
"Sofpsubcnc_Layout1_aspectNode_1" xlink:title=
"Sofpsubcnc_Layout1_ <table:periodAspect /> (table:parlobaspect /> (table:aspectNode> (table:taspectNode> (table:taspectNode> (table:taspectNode> (table:taspectNode> (table:traspectNode> (table:tefinitionNodeSubtreeArc xlink:traspe="are" xlink:tarcrose="http://xbrl.org/arcrosle/2014/definition-node-subtree" (table:tefinitionNodeSubtreeArc xlink:traspe="are" xlink:tarcrose= (table:tefinitionNodeSubtreeArc xlink:traspe="are" xlink:tarcrose="http://xbrl.org/arcrose/2014/definition-node-subtree" (table:tefinitionNodeSubtreeArc xlink:traspe="are" xlink:tarcrose="http://xbrl.org/arcrose/2014/definition-node-subtree" (table:tefinitionNodeSubtreeArc xlink:traspe="are" xlink:tarcrose="http://xbrl.org/arcrose/2014/definition-node-subtree" (table:tefinitionNodeSubtreeArc xlink:traspe="are" xlink:tarcrose="http://xbrl.org/arcrose/2014/definition-node-subtree" (table:tefinitionNodeSubtreeArc xlink:type="are" xlink:tarcrose="http://xbrl.org/arcrose/2014/definition-node-subtree" (table:tefinitionNodeSubtreeArc xlink:type="are" xlink:taspe="sofpsubenc_Layout_ruleNode_454" order="454.0" use="optional" /> (table:table:taspectNode_454" use="optional" /> (formula:explicitDimension dimension="ifrs-full:Co spectNode </table:a <formula:explicitDimension dimension="ifrs-full:ConsolidatedAndSeparateFinancialStatementsAxis">

Illustration 14: Table layout having aspectNode for period

2.10.8 Formula Linkbase

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

In SSMxT_2022v1.0, the formula linkbase is created to define all the validation rules which can ensure consistency of data, adherence to the accounting standards and other regulations. These validation rules cover or require operations like comparing values, totalling values, checking if values are reported, if proper signs are provided etc. The validation rules are categorized into various buckets with SSMxT_2022v1.0. The modularization of formula linkbase is thus based on nature of business rules. Since there are multiple entry-points in the taxonomy and some business rules vary for every entry-point, the formula linkbase is further categorized into common and entry-point specific rules.


2.10.8.1 Modelling of validation rules in formula linkbase

The SSMxT_2022v1.0 uses *existenceAssertion* and *valueAssertion* for modelling the validation rules in formula linkbase. The modelling of different categories of business rules and the assertions used for them are explained in this section. The approach for modelling business rules in SSMxT_2022v1.0 is considering a positive outcome. Thus the result "true" indicates that the rule is passed, while "false" indicates that the rule is not passed.

2.10.8.1.1 Mandatory elements

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

Example of validation rule: "Assets" should be reported

2.10.8.1.2 Derived Mandatory

There are some elements which are required to be reported depending on the values submitted for other elements. These are termed as derived mandatory elements. While a mandatory element as explained in section 2.8.6.1.1 is required for all reporting companies, a derived mandatory element is only required under certain circumstances. The derived mandatory items are modelled using *preconditions and valueAssertions*. In precondition, the base element and its expected value are provided and the dependent element is mentioned as part of *valueAssertion*.

Example of validation rule:

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



2.10.8.1.3 Dimension aggregation

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

Example of validation rule:

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

2.10.8.1.4 Positive and Negative values

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

Example of validation rule:

Total Amount of the indebtedness in MYR (Including MYR and Other currencies) should be positive values.

2.10.8.1.5 Correlated data

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

Example of validation rule: Assets should be equal to Equity and Liabilities.



2.10.8.1.6 Date validations

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

Example of validation rule:

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

2.10.8.2 Assertion Severity

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

In SSMxT_2022v1.0 the severity of an unsatisfied assertion is categorised in 2 severity types - errors or warnings:

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

In SSMxT_2022v1.0 following assertion severity files have been added in each formula file for respective entry points:

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

2.11 Taxonomy package

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



In SSMxT_2022v1.0 following content are included in taxonomy package file Details of

every entry point are mentioned as under:



Illustration 15: Table layout having aspectNode for period

2.12 Additional XBRL Technologies

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

2.12.1 Inline XBRL



3 Inline XBRL (iXBRL) can be used to provide filings based on the SSM Taxonomy files. Preparer's Guide

This section outlines how to prepare an instance document in terms of specifics of the $SSMxT_2022v1.0$

3.1 Mapping to SSM Taxonomy

The first step required for mapping the financial statements to the SSMxT_2022v1.0 is to learn how the SSM Taxonomy reflects from financial reporting perspective. One way to learn about the structure and content of the SSMxT_2022v1.0 is to use the SSMxT_2022v1.0 hosted on SSM website. During the mapping phase, an entity must choose the line items and axis in accordance with their particular circumstances.

3.2 Guidance for tagging line items presented in Primary Financial Statements

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

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

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

Taxonomy provides different granularity of disclosure in primary financial statements



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

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

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

3.3 Units and decimals

Numerical information within instance documents may include:

- monetary amounts
- share counts
- earnings per share

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

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

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



3.3.1 Monetary amounts

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

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

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

Table 23: Units- Monetary amounts

3.3.2 Share counts

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

XBRL Instance Context Data Concept	Requirement	Instructions/Rules
Unit Identifier (attribute)	Mandatory	This is a unique identifier used to link the data element to a defined XBRL unit.
Unit Measure	Mandatory	Must have the value xbrli:shares where the namespace prefix xbrli is the prefix of the namespace "http://www.xbrl.org/2003/instance"



Table 24: Units- Share counts

3.3.3 Earnings per share

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

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

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

Table 25. Units- carnings per snare	Table	25:	Units-	Earnings	per	share
-------------------------------------	-------	-----	--------	----------	-----	-------



3.4 Validation of Instance Documents

3.4.1 Required validation

Taxonomy / XBRL / Dimension / Formula/ Table/ Extensible enumeration/ iXBRL validation – checks that the instance document is well formatted XBRL file against SSMxT_2022v1.0.

3.4.2 Validation using Formula linkbase

The preparers are responsible for consistency of values reported in their instance documents. The SSMxT_2022v1.0 formula linkbase enables preparers to validate the instance document against the following assertion types defined in section 2.9.8



4 Appendix A: Style Guide

4.1 Introduction

The purpose of this Style Guide is to:

- provides technical details on usability of taxonomy as per XBRL specification
- facilitates creation of quality information, easy to use taxonomy through defining standardized styles or naming conventions for all components of SSMxT_2022v1.0
- provide better understanding on the content used in SSMxT_2022v1.0

The Style Guide will address the following components of the SSMxT_2022v1.0:

- (a) Namespaces and prefix
- (b) Extended link roles (ELR's) and Sort codes
- (c) Element names
- (d) Element labels
- (e) Element properties
- (f) Element references
- (g) Data types

4.2 General Guidance Rules

In general, the following conventions apply to all components of the $SSMxT_{2022v1.0}$

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

Wording prescribed in the MFRS, MPERS Companies and Act documents/manuals/Acts takes precedence over the rules in this document. This document is to be used in conjunction with the above mentioned and should MFRS, be applied when the MPERS and Companies Act documents/manuals/Acts do not provide enough guidance to construct components of the SSMxT_2022v1.0



4.2.2 File naming style

The following style is followed for creating the file and folder names for $SSMxT_2022v1.0$

File Type	Style	Examples
Label linkbase	lab[prefix]-[entrypoint]_YYYY- MM-DD.xml	lab_en-ssmt-fs-clbg_2022- 12-31.xml
Reference linkbase	ref[prefix]-[entrypoint]_YYYY- MM-DD.xml	ref_ssmt-fs-mpers_2022- 12-31.xml
Calculation linkbase	cal[prefix]-[entrypoint]_YYYY- MM-DD_role-[sort code].xml	cal_ssmt-fs-mfrs_2022-12- 31_role-200100.xml
Definition linkbase	def[prefix]-[entrypoint]_YYYY- MM-DD_ role-[sort code].xml	def_ssmt-ar1_2022-12- 31_role-100000.xml
Presentation linkbase	pre[prefix]- [entrypoint]_YYYY-MM-DD_ role-[sort code].xml	pre_ssmt-kfi-mfrs_2022-12- 31_role-020000.xml
Formula linkbase	formula_[prefix]-[entrypoint]_ YYYY-MM-DD.xml	formula_ssmt-ea3_2022- 12-31.xml
Table linkbase	table_[prefix]-[entrypoint]_ YYYY-MM-DD_ role-[sort code].xml	table_ssmt-fs-fc_2022-12- 31_role-020000.xml
Schema for ELRs	rol_[prefix]_ YYYY-MM-DD.xsd	rol_ssmt-cor_2022-12- 31.xsd

4.2.3 Namespace and prefix

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

The namespace style followed for SSM Taxonomy 2022 is: http://xbrl.ssm.com.my/taxonomy/2022-12-31/[foldername]/[prefix]

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

4.2.4 Extended link role (ELR)

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



- Id: The name given for extended link role. The ELR id should be unique. For example 'statementOfFinancialPosition or sort code' could be an id.
- role URI: The unique resource identifier as defined for the ELR. The role URI is created by including some of the components of namespace of the schema (in which the ELRs are defined) and the ELR id For example: <u>http://xbrl.ssm.com.my/role/ssm/rol_ssmt-fs-</u> <u>mfrs_2022-12-31/ssmt-fs-mfrs_2022-12-31_role-200100x</u>
- definition: The human readable name provided for every ELR. As a best practice, an artificial number (called as sort code) is included in the definition to arrange the ELRs in a logical sequence
- used on: The ELR can be used in one or any of the linkbases (presentation, calculation or definition). This attribute specifies on which of the linkbases the ELR can be used

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

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

• ssmt-fs-mfrs_2022-12-31_role-130000

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

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

For example

- AuditorsreporttoMember_Layout1
- 4.2.4.3 Role URI would have the namespace of the schema in which the roles are defined, followed by role id

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

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

<u>http://xbrl.ssm.com.my/role/ssm/rol_ssmt-fs-fc_2022-12-31/ssmt-fs-fc_2022-12-31_role-110000</u>



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

The format to be followed for role URI (the data that would change is mentioned in curly brackets){URI of schema}/role/ssm/{role

file}/{entrypoint}_{date}_role_{sort code}

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

http://xbrl.ssm.com.my/role/ssm/rol_ssmt-fs-mfrs_2022-12-31/ssmt-fsmfrs_2022-12-31_role-200100a

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

The format to be followed for role URI (the data that would change is mentioned in curly brackets){URI of schema}/role/ssm/table_{entrypoint}_{date}_role_{sort code}/{ELRs name}_{Layout number} For example, the role URIs created based on accounting standards followed in Malaysia <u>http://xbrl.ssm.com.my/role/ssm/table_ssmt-fs-mfrs_2022-12-31_role-</u> <u>130000/AuditorsreporttoMember_Layout1</u>

4.2.4.6 Roles definition MUST start with the ordering number

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

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

a) Annual return Taxonomy

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

b) Exemption Application Taxonomy

#	Sort code	Name of ELRs
1	Starting with 01	Filing information



2		Respective Exemption application applied by
2	Starting with 1	filer

c) Financial Statements Taxonomy

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

d) Key Financial Indicators Taxonomy

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

4.2.4.7 Specific sort codes

[990000] Axis - Defaults

4.2.4.8 Roles definition SHOULD use the agreed words

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



- [120000] Disclosure Directors report
- [200100] Statement of financial position
- [750000] Notes Related party transactions

Exceptions are as follows:

- [010000] Filing Information
- [200200] Sub-classification of assets, liabilities and equity

[300200] Analysis of Income and Expense

4.2.4.9 The usedOn attribute should be selected for all linkbases

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

a) Generic disclosures which have used on for presentation linkbase

[010000] Filing Information

[710000] Notes - Corporate information

[720000] Notes - Summary of significant accounting policies

[730000] Notes - List of notes

- b) Companies Act 2016 specific disclosures which have usedOn for presentation linkbase
 - [110000] Involvement in Stock Exchange
 - [120000] Disclosure Directors Report

[120100] Disclosure - Statement by directors

[120200] Director business review

[130000] Disclosure - Auditors report to members

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

Examples:

 $Involvement in {\tt Stock Exchange_Layout1}$

Directorsreport_Layout1

Statementbydirectors_Layout1

Directorsbussireview_Layout1

AuditorsreporttoMember_Layout1 and AuditorsreporttoMember_Layout2



4.2.5 Element name and ID

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

For example

- ssmt-dei_NameOfReportingEntity
- ssmt_NumberOfSharesSubjectToPaymentsWhollyInCash
- ssmt-mfrs_OtherNoncurrentTradeReceivables
- ssmt-mpers_BuildingOnFreeholdLand

4.2.5.2 Concept names SHOULD adhere to LC3 convention

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

- Element names MUST be based on an appropriate presentation label for the element. The element name SHOULD be a natural language expression that is meaningful to experts in the domain covered by a taxonomy
- The first character of the element name must not be underscore (_)
- The first character of the element name must be capitalised
- Connective words in the label may be retained in the element name.
 Examples of English connective words include (but are not limited to) the following: and, for, which, with
- As a consequence of XML element name restrictions, all special characters must be omitted from the element name. Special characters include the following:

()*+[]?\/^{}|@#%^=~```″;:,<>&\$£€

Element names must be limited to 256 characters or fewer

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

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

4.2.5.4 Numbers SHOULD be expressed as text

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



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

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

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

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

For example,

- "ExplanatoryNotesOnSharesExplanatory" or
 "DisclosureOfParticularsOfIndebtednessExplanatory".
- Whereas for the concept name
 "ImpactOfChangesInAccountingEstimates", it is not clear if the concept is an amount or a narrative.
- The following are common starting wordings for text-type content that appear in disclosures:
 - o AddressOf
 - o CountryOf
 - DescriptionOf
 - ApplicationFor
 - TypeOf
 - o NameOf
 - ParticularsOf
 - o DetailsOf
 - StatementOf
 - CategoryOf



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

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

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

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

For example:

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

Text block elements are used to disclose narrative information

For example: "DisclosureOfDirectorsReportExplanatory"

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

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

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

of the name

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

For example: "NatureOfBusinessTable"



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

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

For example: "BusinessOneMember"

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

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

For example: "AuditorsCountAxis"

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

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

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

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

The commonly used abbreviations are:

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

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

Avoid gender specific terms such as his and her

4.2.6 Element labels



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

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

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

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

4.2.6.2 The agreed spelling SHOULD be used

As there are various accepted ways to spell some terms, the following list of terms should be used in the SSMxT_2022v1.0

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



- "under-report"
- "under-represent"
- Specific terms to be used with hyphen
- Available-for-sale
- Held-to-maturity
- Held-for-trading

4.2.6.3 Labels MUST NOT contain certain special characters

The following characters should generally be avoided in creating concept labels

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

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

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

List of words (among others) that are capitalised:

- MFRS
- MPERS
- XBRL

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

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

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

Use a comma to separate items in a series of three or more items not including before the final "and".

For example: "Property, plant and equipment"

4.2.6.7 Numbers SHOULD be expressed as text when less than 10

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

• Exact numbers one through nine should be spelt out, except for percentages, numbers referring to parts of a book (for example, "5 per



cent", "page 2") and accounting standard number or paragraph, if to be used

• Numbers of 10 or more should be expressed in figures

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

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

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

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

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

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

Below are examples of properly and poorly constructed labels:

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

Exceptions include net or gross labels for which the counterpart does not exist. For example: "Gross profit" or "Net cash flows from (used in) financing activities"

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

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



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

For example,

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

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

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

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

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

For example, "Property, plant and equipment including land and buildings" should be avoided. What an item includes or excludes should be provided in the definition of the concept or the calculation linkbase. In some cases,

a label needs to define inclusions and exclusions, because particular concepts do not have an agreed meaning.

For example: "Intangible assets without goodwill" is allowed



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

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

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

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

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

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

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

- [760000] Notes Retained earnings
- Current assets [abstract]

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

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



The reason for this is to differentiate the concept labels and names. For example: "Assets [abstract]".

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

Text block elements are used to disclose narrative information. For example: "Disclosure of retained earnings [text block]".

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

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

For example: "Nature of business [Axis]"

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

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

For example: "Nature of business [table]"

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

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

For example: "Business one [member]"

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

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

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

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

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

- "Assets, total"
- "Changes in issued capital, total"
- "Sales, total"



- "Total assets"
- "Aggregated assets"

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

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

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

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

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

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

entry	point
	p 00

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

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

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

The commonly used abbreviations are:

- MFRS Malaysia Financial Reporting Standard
- MPERS Malaysian Private Entities Reporting Standard
- CA Companies Act 2016/1965



- IFRS International Financial Reporting Standard
- GST Goods and Service Tax

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

Avoid gender specific terms such as his and her

4.2.7 Element properties

This section describes the standard properties for certain types of elements

4.2.7.1 Abstract and Line item

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

4.2.7.2 Table

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

4.2.7.3 Axis

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

4.2.7.4 Domain and domain member

Attribute	Value
Abstract	true



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

- 4.2.7.5 All elements with type as xbrli:booleanItemType MUST have period as duration
- 4.2.7.6 All elements with type as xbrli:dateItemType MUST have period as instant
- 4.2.7.7 All elements with type as xbrli:stringItemType MUST have period as duration

4.2.8 Element references

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

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

4.2.8.2 Reference parts

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

Reference part	Use	
Name	 MFRS MPERS Companies Act 2016 Companies Act 1965 	
Number	Number of the standard or interpretation	
Chapter	Chapter number in the Act or Manual	
Section	Title of sections of standard or interpretation (or section number in case of SFRS for Small Entities)	
Paragraph	Paragraph (number) in the standard	
Subparagraph	Subparagraph (number) of a paragraph	
Clause	Subcomponent of a subparagraph	
Example	Example in the standard	
Effective date	New part. The date from which the accounting standard is effective	
Expiry date	New part. The date when the accounting standard will expire	



4.2.9 Data types

This section specifies guidelines to be followed for new data types

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

For example:

Enumeration type	Value
ssmt- fdn:TypeOfMethodUsedForPreparingStatem entOfProfitOrLoss	Function of expenseNature of expense
ssmt-fdn_ApplicationOfSubmissionType	 Ordinary filingRectification filingRectification filing with court orderCourt order filing

4.2.10 Formulas linkbase

Formula linkase files developed for SSMxT_2022v1.0 are created according to XBRL Formula 1.0 specification. Formula linkbases enables processing of regulatory validations rules (quality checks) on incoming XBRL data sets within Instance documents. Within SSMxT_2022v1.0, formula linkbase files are defined for each entry point and are named accordingly starting with word "formula". Each formula file includes different types of formulas (quality checks) as per SSM filing requirements. Similarly, every formula which is defined within formula linkbase will have a unique ID, which represents the category of rule of rules it belongs to.

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

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



In SSMxT_2022v1.0, assertion severity is assigned to cater to unsatisfied or failed scenarios only. Every formula id is assigned assertion severity to distinguish it separately either as "Error" or "Warning" along with unsatisfied error message.

In SSMxT_2022v1.0 the severity of an unsatisfied assertion is categorised in 2 severity types - errors or warnings:

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

Example - "Company Registration number" MUST be reported.

 WARNING – These highlighted warnings occur when XBRL data will be accepted as valid XBRL filing but with unsatisfied assertions.
 Example - When filer selects "Status of company" is "Public company" then "Basis of accounting standards applied to prepare the financial statements" should be "Malaysia Financial Reporting Standards"

4.2.11 Table linkbase

Table linkbase files developed for SSMxT_2022v1.0 are created according to XBRL Table linkbase 1.0 specification recommendation publishes on 2015-03-18 Table linkbase is standard way of rendering reportable statements to present XBRL data. In SSMxT_2022v1.0 table linkbase files are created ELR wise for all entry points. Further the ELRs are classified into different layouts. Each layout will have different structure of presentation and rendering as compared to presentation linkbase files.

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

4.2.12 Taxonomy package

SSMxT_2022v1.0 comes in a .zip file. This file is created according to XBRL Taxonomy Packages 1.0 specification recommendation published on 2016-04-19. Taxonomy packages are included in Taxonomy releases to make it convenient for Taxonomy users to easily browse through entry points stored with Discoverable Taxonomy Set (DTS).

SSMxT_2022v1.0 Taxonomy package contains META-INF folder at root level which includes catalog.xml files and taxonomyPackage.xml files

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



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

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

- I. identifier <tp:identifier> provides a URI that uniquely identifies the package.
 The URI defined in identifier is different from the namespace defined in each extended link roles
- II. name <tp:name> provides human readable name for the taxonomy
- III. description <tp:description> provides human readable description for the taxonomy
- IV. version <tp:version> provides a version identifier for the taxonomy as a whole
- V. publisher <tp:publisher> describes the entity responsible for publishing taxonomy
- VI. publisherCountry <tp:publisherCountry> provides the country or region of taxonomy publisher
- VII. publicationDate <tp:publicationDate> provides a date on which taxonomy was published
- VIII. entry points <tp:entryPoints> provides list of all entry points. Each entry point can be documented with name, description and version number.
 - a. Entry point <tp:entryPoint> defines a single entry point. References to elements in the following sections refer only to those elements present as children of the <tp:entryPoint> element
 - b. name <tp:name> provides a human-readable name for the entry point
 - c. description <tp:description> provides a human-readable description for the entry point
 - d. version <tp:version> provides a version identifier for the entry point



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



Appendix B: XBRL Glossary

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

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

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

Attribute: A property of an element such as its name, balance, data type, and whether the element is abstract. Attributes of XBRL SSMxT_2022v1.0 elements cannot be changed.

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

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



Axis-default relationship: The dimensional relationship indicating that the table axis has a default domain member. In the SSMxT_2022v1.0, the default is always the domain element.

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

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

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

Concept: XBRL technical term for element.

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

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

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

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

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

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



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

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

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

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

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

Hypercube: XBRL technical term for a table.

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

Item: XBRL technical term for a kind of element.

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

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

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

Linkbase: XBRL technical term for a relationships file.



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

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

Name: Unique identifier of an element in a taxonomy.

Namespace: Every element has a Universal Resource Identifier (URI) that identifies the organization that maintains the element definitions, with an indication of what the term covers. In the SSMxT_2022v1.0, namespaces start with *http://xbrl.ssm.com.my/taxonomy/2022-12-31/*. A namespace prefix is not the namespace.

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

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

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

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

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

Render or **rendering:** To process an instance document into a layout that facilitates readability and understanding of its contents.

Scaling: A process that automatically scales numeric data by value, thus saving time of entering zeros during the entry or creation process. XBRL does not support the


scaling of numeric values (all values must be reported in their entirety); however, it is a feature commonly found in instance document creation software.

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

Schema: Technical term for an element declaration file.

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

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

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

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

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

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

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



independently understood and their meaning depends on their relationship to other elements.

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

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

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

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

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



References

The SSMxT_2022v1.0 architecture guide has been prepared considering the practices followed by some of the globally known taxonomies. The following documentation has been considered for identifying the scope of information to be provided as part of Taxonomy Guide.

• The IFRS® Taxonomy Architecture 2022

The content of this Guide is purely based on SSMxT_2022v1.0. The above mentioned guides were referred in order to be in line with the documentation practices followed globally.