



KEMENTERIAN PERDAGANGAN DALAM  
NEGERI & HAL EHWAL PENGGUNA



SURUHANJAYA SYARIKAT MALAYSIA  
COMPANIES COMMISSION OF MALAYSIA  
(Agensi di bawah KPDNHEP)

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# **A CONSULTATIVE DOCUMENT ON THE XBRL REPORTING CONCEPTS OR ELEMENTS**

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# SECTION A: ABOUT THE 2022 SSM XBRL ENHANCEMENT PROJECT

Suruhanjaya Syarikat Malaysia (SSM) is currently reviewing the previous SSM eXtensible Business Reporting Language (XBRL) Taxonomy (SSMxT) which was released in 2017 to ensure all reporting concept that were previously overlooked are inserted or revised for a better reporting means.

As part of the process, SSM will conduct an external consultation on the SSM XBRL Taxonomy (SSMxT) Templates (elements) which have been developed based on the latest Malaysian Financial Reporting Standard (MFRS), Malaysian Private Entity Reporting Standard (MPERS) and the revised requirements under the Companies Act 2016 (CA 2016). In addition, we have also developed few abridged Taxonomy templates pertaining to Companies Act 1965 (CA 1965) to facilitate selected number of entities in fulfilling their compliance filings.

We invite all approved bodies (Fourth Schedule, CA 2016) and/or other stakeholders to be part of the consultation process to provide comments and feedbacks as per the scope of review mentioned in Section C of this document.

This Consultative Document seeks to achieve the following objectives:

- To explain the background of SSM's consideration in coming up with the proposed SSMxT 2022 and its guiding principles; and
- To invite feedbacks and comments on whether this SSMxT 2022 fully and accurately reflects the requirements of the reporting in accordance with the CA 2016 and the approved accounting standards.

### Timeline for SSM XBRL Taxonomy Stakeholders Consultation:

Date	Agenda
26 August 2022	Last date for submission of feedback

Kindly submit your comments to [ssmxtp2022@ssm.com.my](mailto:ssmxtp2022@ssm.com.my) on or before **26 August 2022**.

**Note:** Additional copies of this document may be made without seeking permission from SSM.

**Confidentiality:** Your responses may be made public by SSM. If you do not wish all or any part of your response or name to be made public, please state this clearly in the response. Any confidentiality disclaimer that may be generated by your organization's IT system or included as a general statement in your email cover sheet will be taken to apply only if you request that the information to remain confidential.

# SECTION B: OBJECTIVE AND SCOPE OF REVIEW

## 1. Objectives and Overview of SSM XBRL Project

**1.1** SSM commenced the XBRL project with the objective to enhance the delivery and accuracy of financial statements and annual return information. Another objective is to achieve a standardised and consistent mode of reporting with enhanced analytical capabilities and to promote ease of information/data exchange flow with external stakeholders.

Substantial and prevailing benefits that would be gained by companies through the implementation of XBRL include:

- The reduction of time and cost of gathering financial or non-financial information, as XBRL will lead to a reduction in data entry as well as conversion of data formatting as it will be carried out with less human intervention;
- Facilitate SSM and Malaysia as a whole in exchanging or sharing company's information amongst regulators or other countries which have similar XBRL taxonomies;
- Enhance data integrity, with assured reliability as the process of data gathering would include validity checks, mathematical automated calculations and elimination of transcriptional errors;
- Enhance corporate compliance process as company's accounts will have to be presented according to the accounting standards that are embedded into the XBRL system; and
- Provide SSM and companies with detailed data which can be aggregated and be made available to stakeholders in the form of industry analysis or industrial benchmarking.

**1.2** For 2022, SSM is proposing to introduce financial statements and report together with annual return in XBRL format for the purpose of compliance with the requirements contained under the CA 2016 and CA 1965.

**1.3** As for the CA 2016, the XBRL reporting format for companies in Malaysia are revised to the following sets of reporting taxonomies :

**1.3.1** Financial statements and reports;

As part of the taxonomy development process, SSM commenced with the requirement gathering discussions internally in February 2022. The approach adopted by SSM on developing the financial statement and Key Financial Indicator taxonomy template is based on the latest and future applicable MFRS and MPERS. Analysis was guided based on all accounting standards updates up to year 2022 against SSMxT 2017 Taxonomy. The accounting standards analysed are new IFRS Standards, expiring IFRS Standards, IFRS General Improvement and Common Practice, and New MASB Updates. Subsequently, critical evaluations were made to consider if updates warrant impact to the MBRS Templates and Taxonomy Templates. All relevant changes were then incorporated into the enhanced SSMxT 2022 as reported in the Scope of Review of SSM XBRL Taxonomy 2022 template.

**1.3.2** Annual Return;

**Annual Return Taxonomy** was revised to ensure that all current incomplete scenarios for all registered companies would be able to file their Annual Returns using the next version of MBRS submission platform.

**1.3.3** Exemption Application;

**Exemption Application Taxonomy** was also revised to ensure that additional details were added for better requisition on specific exemptions in compliance with the CA 2016;

- 1.4** The analysis of the revision includes identification of concepts, documentations, references and labels for every data point that are required for reporting and business rules that validate them. The templates comprise of disclosure requirements provided under the CA 2016.
- 1.5** As for the CA 1965, the XBRL reporting format for companies in Malaysia was developed to capture the minimal data requirement whilst ensuring all statutory documents are preserved.
- 1.6** The consultation process will be considered completed upon receiving feedbacks and comments. These feedbacks and comments will be analysed by SSM and where necessary, the taxonomy templates will be revised for the proposed reporting system.
- 1.7** The newly developed SSMxT Templates will fully and accurately reflect the reporting requirements of the respective filing entities.

## 2. Scope of Review of 2022 SSM XBRL Taxonomy Template

### 2.1 List of Applicable Taxonomy Template on financial statement

The taxonomy templates are still prepared based on the company applicability either in the financial and non-financial reporting requirements.

#### 2.1.1 List of Financial Statement Taxonomy template as per the CA 2016

No.	Type of Taxonomy	Taxonomy Templates	Applicable to type of company	Applicable Accounting Standards or CA 2016
1	Financial Statement (FS)	MFRS Taxonomy Template	Public / Private	MFRS
		MPERS Taxonomy Template	Private	MPERS
		Company Limited By Guarantee (CLBG) Taxonomy Template	CLBG / Public	MFRS
		Exempt Private Company Taxonomy Template	Private	CA 2016
		FS - Taxonomy templates for banks	Regulated by Bank Negara	MFRS
		Foreign Company Taxonomy Template	Public / Private	CA 2016
		After approval for: Application to waive lodgement of financial statements by foreign company Section 575(2)		
2	Key Financial Indicator (KFI)  After application approved under Exemption Application 2	KFI-MFRS Taxonomy Template	Public / Private	MFRS
		KFI-MPERS Taxonomy Template	Private	MPERS
		KFI-CLBG Taxonomy Template	CLBG / Public	MFRS
		KFI-FC Taxonomy Template	Public / Private	MFRS



No.	Type of Taxonomy	Taxonomy Templates	Applicable to type of company	Applicable Accounting Standards or CA 2016
3	Report under the CA 2016	<ul style="list-style-type: none"> <li>Directors' report;</li> <li>Statement of directors;</li> <li>Directors' business review; and</li> <li>Auditors' report to members.</li> </ul>	All	FS and KFI submission
4	Additional disclosure	Involvement in Stock Exchange	<ul style="list-style-type: none"> <li>Companies listed under Stock Exchanges</li> </ul>	FS and KFI submission

Banking, financial and insurance institutions are now part of XBRL submission and will be using taxonomy template 'FS - Regulated by Bank Negara Malaysia' as mentioned above.

### 2.1.2 List of FS Taxonomy template as per the CA 1965

No.	Type of Taxonomy	Taxonomy Templates	Applicable to type of company	CA 1965
5	Financial Statements (FS)	Company Limited by Share (CLBS) taxonomy template	Public / Private	CA 1965
		CLBG taxonomy template	CLBG / Public	CA 1965
		Exempt Private Company Taxonomy Template	Private	CA 1965
		FS - Taxonomy templates for banks	Regulated by Bank Negara	CA 1965
		Foreign Company Taxonomy Template	Public	CA 1965

## 2.2 List of Applicable Taxonomy Template on Annual Return

### 2.2.1 List of AR Taxonomy template as per the CA 2016

No.	Type of Taxonomy	Taxonomy Templates
6	Annual return (AR)	AR1 - Annual return for companies having share capital
		AR2 - Annual return for companies not having share capital
		AR3 - Annual return for foreign companies
		AR4 - Annual return for unchanged particulars

### 2.2.2 List of AR Taxonomy template as per the CA 1965

No.	Type of Taxonomy	Taxonomy Templates
7	Annual return (AR)	AR EIGHT SCHEDULE - Part II

### 2.3 List of Applicable Taxonomy Template on Exemption Application

No.	Type of Taxonomy	Taxonomy Templates
8	Exemption Application (EA)	EA1 - Application for exemption from coinciding foreign subsidiary financial year end with holding
		EA2 - Application for exemption from filing financial statements in full XBRL format
		EA3 - Application to waive lodgement of financial statements by foreign company
		EA4A - Application for relief from requirement as to form and contents of directors' report
		EA4B - Application for relief from requirement as to form and contents of financial statements
		EA5A - Application for extension of time for circulation of financial statements and reports
		EA5B - Application for extension of time to lodge financial statements and reports
		EA6 - Application for extension of time for holding of annual general meeting
		EA7 - Application for extension of time to lodge annual return
EA8 - Application for exemption, waiver, relief or extension of time with regards to annual return or financial statements and reports to Minister		

# SECTION C: THE SSM XBRL TAXONOMY TEMPLATES

## 3. Explanatory notes on the SSM XBRL Taxonomy Templates

**3.1** The taxonomy templates are provided in the form of MS Excel files for the purpose of guiding the respondents in the review of the SSMxT templates. All Taxonomy templates are provided with two (2) copies of each. Please note that both these templates are different with respect to their name as well as their content as explained herein below.

- The taxonomy template with the words “clean\_template” in their file name refers to those templates which are prepared with an objective to provide mTool view of the template under review along with actual hierarchy between the concepts.
- The taxonomy template with the words “Doc & References” in their file name refers to those templates which are provided with additional details of concepts including their ‘Concept Documentation’ and ‘Regulatory Reference’ for review.

Please find below the list of taxonomy templates available for review:

### 3.1.1 Taxonomy template as per CA 2016 for review

No.	Taxonomy Template Name	Description
A	<b>Financial Statement (FS) taxonomy template</b>	
1	- FS-MFRS_clean_template_v1.0_22ndJuly2022 - FS-MFRS_Doc&Reference_v1.0_22ndJuly2022	For public or private companies following MFRS to lodge financial statements together with the disclosures under the CA 2016.
2	- FS-MPERS_clean_template_v1.0_22ndJuly2022 - FS-MPERS_Doc&Reference_v1.0_22ndJuly2022	For private companies following MPERS to lodge financial statements together with the disclosures under the CA 2016.
3	- FS-CLBG_clean_template_v1.0_22ndJuly2022 - FS-CLBG_Doc&Reference_v1.0_22ndJuly2022	For CLBG following MFRS to lodge financial statements together with the disclosure under the CA 2016.
4	- FS-RegulatedByBNM_clean_template_v1.0_22ndJuly2022 - FS-RegulatedByBNM_Doc&Reference_v1.0_22ndJuly2022	For companies regulated by Bank Negara Malaysia.

No.	Taxonomy Template Name	Description
5	- FS-EPC_clean_template_v1.0_22ndJuly2022 - FS-EPC_Doc&Reference_v1.0_22ndJuly2022	For private companies to lodge Exempt Private Certificate as per disclosure under the CA 2016.
6	- FS-FC_clean_template_v1.0_22ndJuly2022 - FS-FC_Doc&Reference_v1.0_22ndJuly2022	For foreign company to file their Statutory Declaration as per CA 2016 after the approval from EA3 application approved by the Registrar.
B	<b>Key Financial Indicator (KFI) taxonomy template</b>	
1	- KFI-MFRS_clean_template_v1.0_22ndJuly2022 - KFI-MFRS_Doc&Reference_v1.0_22ndJuly2022	After application under EA2 approved either by public or private companies following MFRS to file their FS together with the disclosure under the CA 2016.
2	- KFI- MPERS_clean_template_v1.0_22ndJuly2022 - KFI- MPERS_Doc&Reference_v1.0_22ndJuly2022	After application under EA2 approved for private companies following MPERS to file their FS together with the disclosure under CA 2016.
3	- KFI-CLBG_clean_template_v1.0_22ndJuly2022 - KFI-CLBG_Doc&Reference_v1.0_22ndJuly2022	After application under EA2 approved for CLBG following MFRS to file their FS together with the disclosure under the CA 2016.
4	- KFI-FC_clean_template_v1.0_22ndJuly2022 - KFI-FC_Doc&Reference_v1.0_22ndJuly2022	After application under EA2 approved for companies registered outside of Malaysia to file their FS together with the disclosure under the CA 2016.
C	<b>Exemption Application (EA) taxonomy template</b>	
1	- EA_clean_template_v1.0_22ndJuly2022 - EA_Doc&Reference_v1.0_22ndJuly2022	For companies to lodge application for exemptions from compliance as per the CA 2016. This process is only permissible for FS and AR related applications.
D	<b>Annual Return (AR) taxonomy template</b>	
1	- AR1_clean_template_v1.0_22ndJuly2022 - AR1_Doc&Reference_v1.0_22ndJuly2022	For companies having share capital to lodge AR as per the CA 2016
2	- AR2_clean_template_v1.0_22ndJuly2022 - AR2_Doc&Reference_v1.0_22ndJuly2022	For companies not having share capital to lodge AR as per the CA 2016
3	- AR3_clean_template_v1.0_22ndJuly2022 - AR3_Doc&Reference_v1.0_22ndJuly2022	For entities registered outside of Malaysia to lodge AR as per the CA 2016
4	- AR4_clean_template_v1.0_22ndJuly2022 - AR4_Doc&Reference_v1.0_22ndJuly2022	For companies to lodge AR as per the CA 2016 in cases where there are no changes in particulars since the previous AR lodged with SSM.

### 3.1.2 Taxonomy template as per the CA 1965 for review

No.	Taxonomy Template Name	Description
A	Financial Statement (FS) taxonomy template	
1	- CA1965_FS- CLBS_clean_template_v1.0_22ndJuly2022 - CA1965_FS CLBS_Doc&Reference_v1.0_22ndJuly2022	For CLBS following the disclosures under the CA 1965.
2	- CA1965_FS- CLBG_clean_template_v1.0_22ndJuly2022 - CA1965_FS- CLBG_Doc&Reference_v1.0_22ndJuly2022	For CLBG following the disclosures under the CA 1965.
3	- CA1965_FSRegulatedByBNM_clean_template_v1.0_22ndJuly2022 - CA1965_FSRegulatedByBNM_Doc&Reference_v1.0_22ndJuly2022	For companies regulated by Bank Negara Malaysia and following the disclosures under the CA 1965.
4	- CA1965_FS_EPC_clean_template_v1.0_22ndJuly2022 - CA1965_FS_EPC_Doc&Reference_v1.0_22ndJuly2022	For private companies to lodge Exempt Private Certificate as per disclosures under the CA 1965.
5	- CA1965_FS_FC_clean_template_v1.0_22ndJuly2022 - CA1965_FS_FC_Doc&Reference_v1.0_22ndJuly2022	For foreign company to file their Statutory Declaration as per the CA 1965.
B	<b>Annual Return (AR) taxonomy template</b>	
1	- CA1965_AR_clean_template_v1.0_22ndJuly2022 - CA1965_AR_Doc&Reference_v1.0_22ndJuly2022	For companies to lodge AR as per the CA 1965.

**3.2** These documents represent the taxonomy elements (concepts) and their details in a non-technical manner. The documents are being used as a basis to develop the SSMxT 2022.

**3.3** Each sheet within every template represents a statement required to be filed under the financial reporting mandate. Concepts required to be reported for these statements are presented in sheets along with the following columns:

**3.3.1** English Labels: Provides the concept name in the English language.

**3.3.2** Data content: Provides details of data type, enumeration, expected data value for respective concept.

**3.3.3** Concept documentation: Provides a brief explanation of the respective concepts for better understanding of the filers.

**3.3.4** Reference: Provides references to regulatory laws along with sections applicable to the respective concepts.

## 4. Explanatory notes on Consultation Process

**4.1** During this consultation process, reviewers are expected to review whether the identified concepts and statements described are clearly understood and reflecting the requirements under the applicable approved accounting standards or the provisions under the CA 2016 and CA 1965. Reviewers are requested to provide their comments on the following aspects:

No.	Review requirements	Descriptions
<b>A</b>	<b>Concept level review</b>	
1	Concept applicability	To review concepts applicability for reporting respective statements and reporting templates.
2	Concept hierarchy review	To review hierarchy of concepts as per the disclosure requirements.
3	Concept label (name) review	To review human readable labels (names) provided to concepts are as per regulatory requirements also considering common reporting practices followed in Malaysia.
4	Concept documentation review	To review brief accounting descriptions provided to concepts as per the disclosure requirements.
5	Concept reference review	To review regulatory references provided to concepts and their relevance for reporting.
<b>B</b>	<b>Statement level review</b>	
1	Statement applicability	To review applicability of identified statements as per the disclosure reporting requirements.
2	Statement label (name) review	To review labels (names) given to various statements are compliant with disclosure reporting requirements.

# SECTION D: ABOUT XBRL

## 5. What is XBRL?

**5.1** XBRL is by definition a globally accepted open standard language that aims to standardise financial or other business information.

The concept of XBRL is based on providing an identifying tag for each individual item of data, whether numeric or textual. This tag is computer readable and allows the information to be used interactively.

XBRL increases the speed of handling financial data. It reduces the chance of error and permits automatic checking of information. The technology is developed by an international non-profit consortium of about 201 XBRL implementations, largely for regulatory and supervisory purposes.

XBRL is based on open standards and is free of license fees. It is already being put to practical use in several countries and implementation of XBRL has been growing rapidly over the last few years. The technology provides a common way for disparate systems to exchange specific information (application integration). The platform as well as the application is independent. For more information, please visit XBRL website at [www.xbrl.org](http://www.xbrl.org).

**5.2** Explanations on the key terminologies used in XBRL are as set out below:

### **Taxonomy**

The International Financial Reporting Standards (IFRS) Foundation defines taxonomy as the computer-readable 'dictionaries' of XBRL. A taxonomy provides definitions for XBRL tags, it provides information about the tags and it organises the tags so that they have a meaningful structure. A taxonomy enables a computer with XBRL software to:

- understand what the tag is (whether it is a monetary item, a percentage or text);
- what characteristics the tag has (e.g. if it has a negative value); and

- its relationship to other items (e.g. if it is part of a calculation, formula).

Taxonomies differ according to different reporting purposes, the type of information being reported and reporting presentation requirements. Therefore, a company may use one taxonomy when reporting to a stock exchange but use a different taxonomy when reporting to a securities regulator.

Taxonomies are available for most of the major national accounting standards around the world. For a company reporting in IFRS, the IFRS Foundation publishes tags for each IFRS disclosure. These tags are organised and contained within the IFRS Taxonomy.

## **Element**

An element is a business concept (such as assets, liabilities, income, etc.) presented to a computer in such a way that the computer can understand the main characteristics of the concept. Elements are defined to convey accounting meaning to computers. To achieve this, elements which are defined will be constructed according to a specific set of rules.

The example below illustrates the simplified definition of the element assets (prefixes have been omitted).

### **Example of "Asset" as an element defined in XBRL**

```
<element name="Assets" id="full_ifrs_Assets"  
periodType="instant" balance="debit" abstract="false"  
substitutionGroup="item" type="monetaryItemType"/>
```

The most important part provided in the example above comprise of name, balance and period type which represent the "assets" as an element.



## Element label

An element label is defined in taxonomy as a human-readable name for an element. Each element has a standard label that corresponds to the element name and is unique across the taxonomy. It is possible to create an element (concept) in the taxonomy with labels in different languages and / or for different purposes e.g. a short label PBT compared to its long label Profit Before Tax. Company specific label is given to each element. Labels can be given in any language, which in turn removes the language barrier.

### Example of "Assets" with its element label

```
<link:label          xlink:type="resource"          xlink:label="res_60"
xlink:role="http://www.xbrl.org/2003/role/label"  xml:lang="en"  id="ifrs-
full_Assets_label">Assets</link:label>
```

## Element documentation

Concepts are defined in taxonomy schemas. Each concept defined in a taxonomy schema is uniquely identified by an element's syntax definition in the taxonomy schema. To correspond to a concept definition, an XML Schema element definition should specify the element's name, a substitution group and type. All element's name MUST be unique within a given taxonomy schema.

## Element reference

Elements appearing in taxonomies refer to a particular concepts defined by authoritative literature. The reference link base stores the relationships between elements and the references e.g. Schedule VI, Part A or CA 2016, Section 255.

## **Extension**

An XBRL extension is defined as a taxonomy that extends an existing base taxonomy. The extension taxonomy may include, exclude or change information from the base taxonomy. The purpose of having an extension is to tailor the taxonomy to some specific requirements and at the same time maintain a consistency with the base taxonomy.

In SSM contexts, the extensions are elements together with its attributes that are required for disclosure under the CA 2016 but are not defined in IFRS taxonomy. These elements are then created in the taxonomy to satisfy the disclosure requirements.

## **Instance Document**

An XBRL instance document is a business report in an electronic format created according to the rules of XBRL. It contains facts that are defined by the elements in the taxonomy it refers to, together with their values and an explanation of the context in which they are placed.

*Context* are defined as an entity and report-specific information such as reporting period, segment information and others required by XBRL that allows tagged data to be understood in relation to other information.

*Concepts* are defined in two ways;

- (i) in a syntactic sense; a concept is an XML Schema element definition, defining the element to be in the item element substitution group or in the tuple element substitution group.
- (ii) At a semantic level; a concept is defined as a fact that can be reported about the activities or nature of a business activity.

*Values* are defined as a financial facts and report-specific information reported by user of the taxonomy.

## 6. IFRS Taxonomy

- 6.1** The IFRS Taxonomy 2022 was published by the IFRS Foundation on 1st January 2022. The IFRS Taxonomy is the XBRL representation of the IFRSs, including the International Accounting Standards (IASs), Interpretations and the IFRS for Small and Medium-sized Entities (SMEs), as issued by the International Accounting Standards Board (IASB). Like the IFRS Bound Volume, the IFRS Taxonomy is released once a year to incorporate new IFRSs, improvements to existing IFRSs, additional common-practice concepts and changes in XBRL technology.
- 6.2** The IFRS Taxonomy represents IFRS Standards, including International Accounting Standards (IAS) and Interpretations, as issued by the IASB on 1 January 2022, the IFRS for SMEs Accounting Standard as issued by the IASB in December 2015 and Practice Statement 1 Management Commentary as issued by the IASB in December 2010.

## 7. Guiding Principles for the SSM XBRL Taxonomy

- 7.1** The SSMxT is using the 2022 version of the IFRS 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/>
- 7.2** Given that MFRS and MPERS are largely based on IFRS, SSMxT has adopted the IFRS elements as the basis of its core elements. SSM plans to re-use the concepts and related resources from the base IFRS taxonomy.
- 7.3** 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 also includes local reporting concepts, necessary to support the Malaysian jurisdictional requirements as well as additional information not covered by the IFRS Taxonomy 2022.

**7.4** 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 the SSMxT. Extensions are created following the guidelines defined in the IFRS Taxonomy Guide.

**7.5 Statement of changes between SSMxT 2017 & SSMxT 2022**

Type of Taxonomy	Summary of incremental changes in SSMxT 2022
<b>Exemption Application</b>	- Changes in concepts - Changes in in concepts hierarchy
<b>Financial Statements</b>	- New templates created for FS as per the CA 1965 - New FS template added for entities regulated by Bank Negara Malaysia - New statement added in MPERS FS & KFI for 'Statement of Retained earnings' - Changes in concepts - Changes in in concepts hierarchy
<b>Reports under Financial Statements</b>	- Notes – retained earnings' removed from MFRS FS - Changes in concepts - Changes in in concepts hierarchy
<b>Annual Return</b>	- New template created for AR as per the CA 1965 - Changes in concepts - Changes in in concepts hierarchy

**7.6 Summary for Approximately Number of Elements:**

Type of Taxonomy	Act or Standards	Based on IFRS 2022 Taxonomy	Based on IFRS for SME 2022 Taxonomy	SSM 2022 Taxonomy	Total
<b>Exemption Application</b>	CA 2016	-	-	261	<b>261</b>
<b>Financial Statements</b>	MFRS	937	-	1,110	<b>2,047</b>
	MPERS	-	564	979	<b>1,543</b>
<b>Reports under Financial Statements</b>	CA 2016	-	-	176	<b>176</b>
<b>Financial Statements</b>	CA 1965, MFRS / MPERS			212	<b>212</b>
<b>Annual Return</b>	CA 2016			345	<b>345</b>
<b>Annual Return</b>	CA 1965, Eight Schedule			18	<b>18</b>

**-End of document-**