

Single Note Processing on iFile Tool & XBRL Portal

Project Name: XBRL Implementation for Capital Market
Authority Oman

SR No	Concerned Party	Sections Need to Review	Sections Good to Review
1	Filers for All Entry Points on iFile Tool	All	All

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IRIS Business Services Limited

1 WHY SINGLE NOTE

Currently the filers are copying the List of notes content in multiple respective text blocks in the iFile tool. Once all list of notes content is copied, filer must check the alignment & formatting of the List of Notes in respective textblock editor both in English and Arabic. Many times we observed Filers are unable to do checks on alignment & formatting, so various times the data cropping issues occurred in the final PDF. To minimise this extra burden to filers we proposed a single note approach.

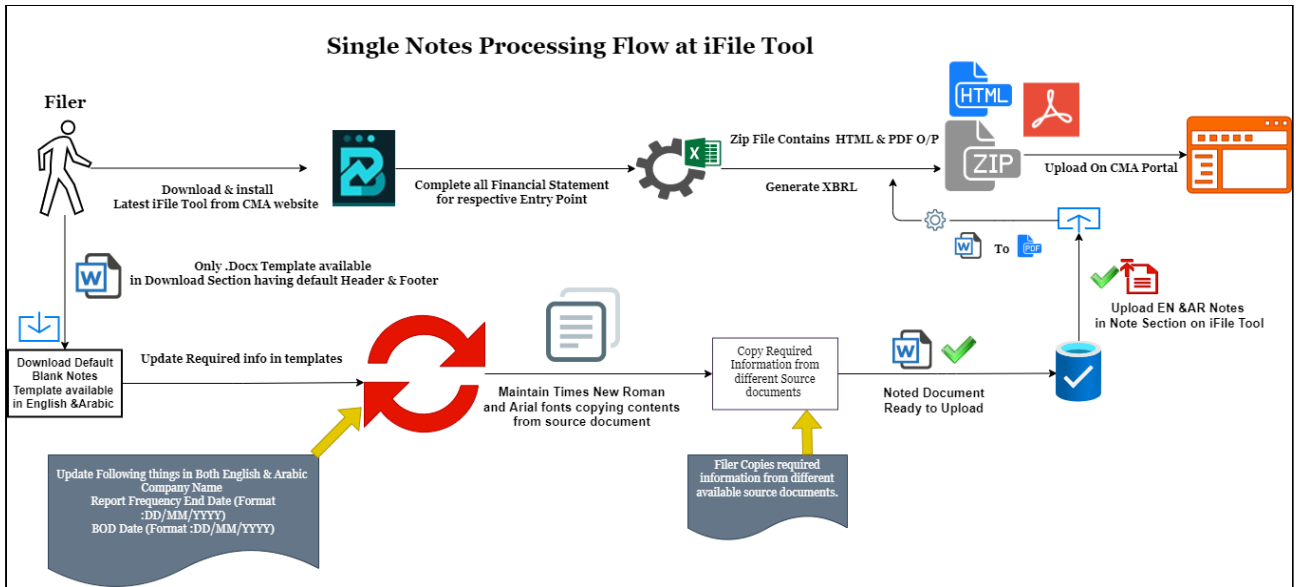
2 SINGLE NOTE SOLUTION

In the proposed scenario there will be only 2 text blocks available for each English and Arabic Notes. **Filers just need to upload 2 separate word .docx as an attachment containing English Notes and Arabic Notes information.** Prior to that the Filers have to download two sets of default blank word documents (English & Arabic) templates to prepare the Notes document before they upload it on the iFile tool. Post download the relevant templates (separate templates are available for Annual and Quarter filings) fill in required information and just copy Notes data from other relevant source documents and then upload the final word doc on the iFile tool.

As we are proposing a simple word document upload option to the Filter for Notes section there will be less or no alignment & formatting concern that filter needs to take care off. Also this will help the filers to prepare their Notes information quickly.

3 SINGLE NOTE PROCESSING ON IFILE TOOL

Below is Single Notes flow



1. **Download Latest iFile Tool** - Filers should make sure they have the latest iFile tool v.1.0.49 installed on their system, if not Filer should download the latest iFile Tool & install it.
2. **Download Blank Templates** – Filer should have latest blank templates having default header and footer both in English or Arabic, If not.

- I. We will be Providing Download option in the iFile tool so that Filer can download blank sets of notes documents available in English & Arabic as shown below.

STATEMENT OF FINANCIAL POSITION, (REPORTING FREQUENCY END DATE Format: DD/MM/YYYY)	اسم الشركة COMPANY NAME
STATEMENT OF FINANCIAL STATEMENT WERE APPROVED BY THE BOARD OF DIRECTORS ON ENTER BOD DATE (Format: DD/MM/YYYY) Page 1 1	

(Blank Document in English)

بيان المركز المالي تاريخ التقدير	اسم الشركة COMPANY NAME
تميت الموافقة على البيان المالي من قِبل مجلس الإدارة على تأييد موافقة مجلس الإدارة Page 1 1	

(Blank Document in Arabic)

II. Once the blank Note document is downloaded and available with filer, following information Filer should add on Header & Footer in both English & Arabic .

Header Information –

- Company Name (English & Arabic)
- Reporting Frequency End Date (English & Arabic)- Recommended Date Format: DD/MM/YYYY

STATEMENT OF FINANCIAL POSITION, (REPORTING FREQUENCY END DATE Format: DD/MM/YYYY)	اسم الشركة COMPANY NAME
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(Header information in English)

بيان المركز المالي تاريخ التقدير	اسم الشركة COMPANY NAME
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(Header information in Arabic)

Footer Information –

- BOD Date (English & Arabic)- Recommended Date Format: DD/MM/YYYY

STATEMENT OF FINANCIAL STATEMENT WERE APPROVED BY THE BOARD OF DIRECTORS ON ENTER BOD DATE (Format: DD/MM/YYYY) Page 1 1

(Footer information in English)

تمت الموافقة على البيانات المالية من قبل مجلس الإدارة بتاريخ موافقة مجلس الإدارة Page 1 1
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(Footer information in Arabic)

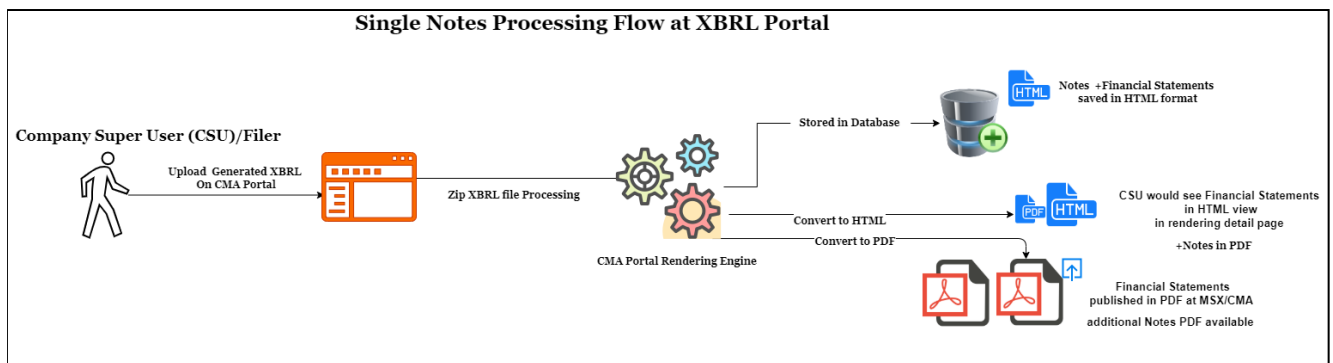
- Copy Notes Information from source Document** - Once Filers add required header, footer information in both English and Arabic templates. Filer should copy required notes information from source document to respective English & Arabic template.

Note:

The Filer should always check using Times New Roman and Arial fonts on the source document from where you are copying the content on the test blocks of the List of Notes and other fields on the XBRL filing page. Please verify copied contents should not be other than two above mentioned fonts. Also check the alignment and presentation of the Notes content on the document file before uploading it on the iFile tool. This will help to avoid any data loss during the presentation at CMA / MSX.

- Upload Templates on iFile Tool** - Filer should upload both English & Arabic templates once required all notes data copied into respective template.
- Submit Financial Data** – Simultaneously Filer should submit all financial statements for respective entry points.
- Generate XBRL Instance Document** - As soon as Filer uploads Financial Statements & Notes Word document (English & Arabic), Zip file will be generated which will contain XBRL output file along with HTML & PDF for Notes. Zip instance generated later uploaded on XBRL portal.

4 SINGLE NOTE PROCESSING ON XBRL PORTAL



1. **Upload generated XBRL instance on XBRL portal** - As a part of the filing process, the company super user will upload the generated XBRL file on CMA portal.
2. **Zip File processing** - Uploaded Zip file would proceed through the rendering engine of XBRL portal and will have the following three outputs.
 - **Stored in Database** - Financial statements and Notes section will be stored in the CMA database in **HTML text searchable format**.
 - **HTML view on Rendering Page** - Company Super User and the respective regulatory authorities would be able to see the financial statements in view filing page along with the Notes.
 - **Publishable PDF** - Financial Statement will be published in PDF on MSX/CMA along with Notes PDF.