

28th Eurofiling Workshop

Expanding XBRL Scope in Financial Disclosure and the FSS XBRL systems

Gabje Kim / Senior Manager

Electronic Disclosure Team

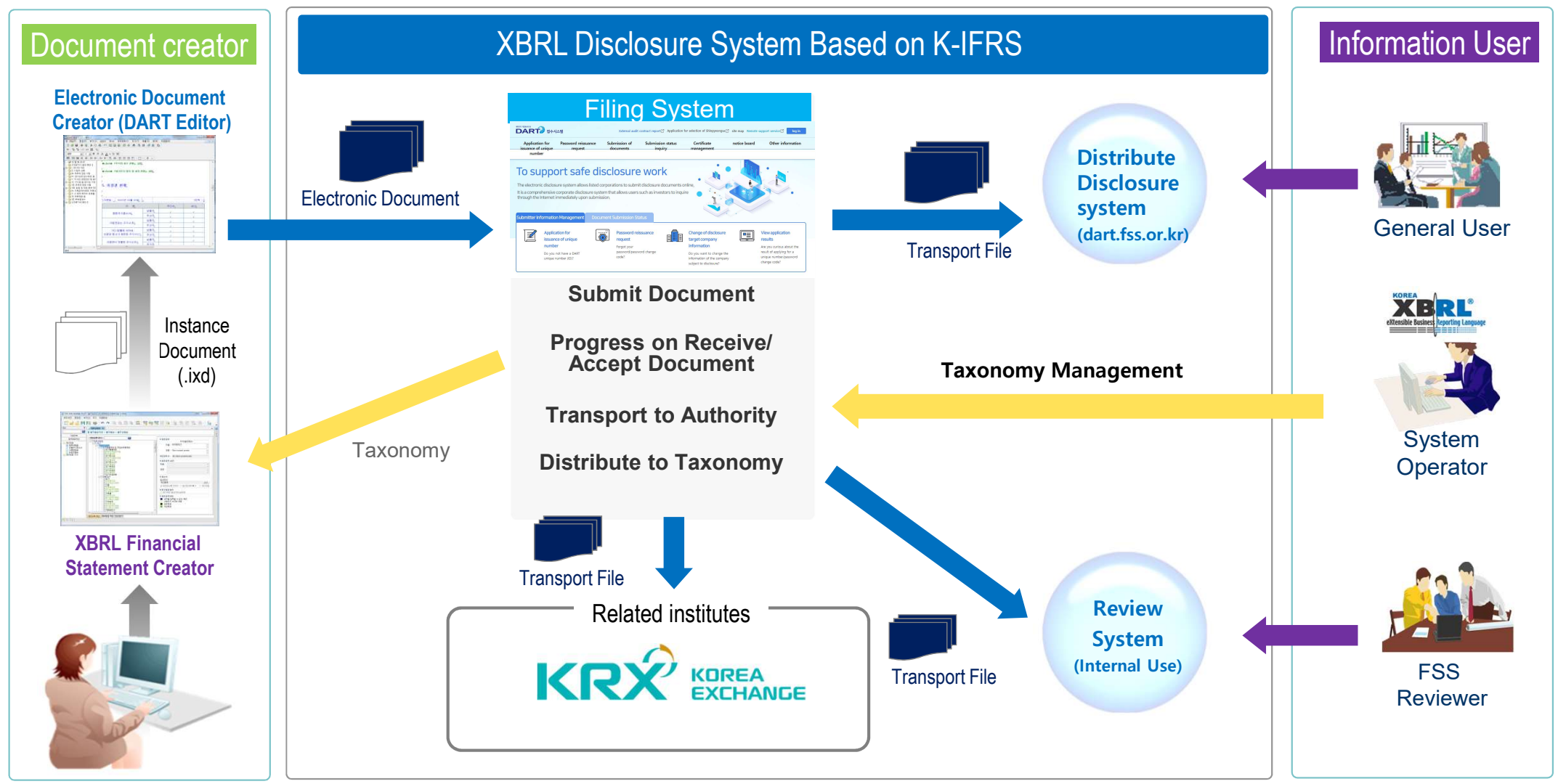
gjkim@fss.or.kr

01 Electronic disclosure data open system of the FSS

- 1.1. Overview of the DART System
- 1.2. Overview of the OPEN DART
- 1.3. Data open technology

1. Overview of the DART System

DART (Data Analysis, Retrieval, and Transfer) **System** is an integrated corporate disclosure system and aims:



2. Overview of the OPEN DART

A dedicated system for disclosing public data is provided. Data can be collected by calling [open API](#) or can be viewed and downloaded in Excel through 'Use of public information' menu on a separate website.

OPEN DART

Open DART - Open API

LOGIN SITE MAP

- Introduction to Open API
- Authentication key
- development guide
- Use of public information**
- communication window
- my page

Introduction to Open API

Introduction to Open API

You can use the original text of the disclosure report that is being disclosed to DART through an open API. Anyone who wants to use it (individuals, companies, institutions, etc.) can use it.

- Real time data**
Utilization of DART official text
You can download the original text of the disclosure report disclosed to DART in XML format and freely extract and use the desired data.
- Power search**
Provide key disclosures and financial information
You can directly utilize business report, securities registration statement, major item report, major financial account, and comprehensive information of equity report in data format.
- Corporate info**
Provide large-capacity financial information
You can download the entire financial statements submitted by listed corporations (excluding the financial industry) on a quarterly basis.

2. Overview of the OPEN DART – Use of public information

Save 81 types of key information from business reports, equity disclosures and key issue reports as data

Data open of the key information of Business Report

The screenshot displays the OPEN DART website interface. At the top, a blue navigation bar contains several menu items: '오픈API 소개', '인증키 신청/관리', '개발가이드', '공시정보 활용마당' (highlighted with a red box), '소통창구', and '마이페이지'. Below the navigation bar, the main content area is titled '공시정보 활용마당'. On the left side, there is a sidebar with a search bar and several menu items: '사업보고서 주요정보조회', '재무정보조회', '단일회사 재무제표 조회', '단일회사 주요계정 조회', '회사간 주요계정 비교', 'XBRL 재무제표 원문 내려받기', '재무정보 일괄다운로드', '지분공시 종합정보조회', '주요사항보고서 주요정보조회', and '증권신고서 주요정보조회'. The main content area features a search form with the following fields: 'Company Name' (with a 'Find company name' button), 'Fiscal year *' (with a dropdown menu), 'Report name *' (with a dropdown menu), and 'Corporation type' (with checkboxes for 'entire', 'stock market', 'KOSDAQ market', 'KONEX Market', and 'Other corporations'). Below the search form, there is a grid of report categories with radio button selection options: 'company overview' (Total number of stocks, Acquisition and disposition of treasury stock), 'Financial Matters' (Dividend, Unredeemed balance of commercial paper securities, Unredeemed balance of hybrid securities, Usage of Private Equity Funds, Capital increase (reduction) status, Unredeemed balance of short-term debentures, Unpaid balance of contingent capital securities, Debt Securities Issuance, Unredeemed balance of corporate bonds, Details of use of public offering funds), 'auditor's opinion, etc.' (Name of Accounting Auditor and Audit Opinion, Audit service contract status, Current Status of Non-Audit Service Contracts with Accounting Auditors), 'Matters concerning the company's institutions, such as the board of directors' (Outside directors and their changes), 'Matters concerning shareholders' (Major Shareholder Status, Changes in the largest shareholder, Current Status of Minority Shareholders), and 'executive status' (executive status, Remuneration status of all directors and auditors, Employee Status, Remuneration status of all directors and auditors, Remuneration status of unregistered executives, Remuneration status of all directors and auditors).

2. Overview of the OPEN DART – Use of public information

Use of XBRL technology to disclose financial information in a business report.

Data open of the XBRL Financial Statements

Comparison of major accounts between companies

Utilization guide Precautions for use

Company Name:
※ Only securities and KOSDAQ listed companies excluding the financial industry can be inquired.

Sectors:

Corporation type:

Fiscal year *: ※ Based on the year in which the project period end date of the final report

Report name *:

Financial Statements *:


number of views:

Select account to view *

- Select All
- Total assets
- total liabilities
- total capital
- current assets
- current liabilities
- capital
- non-current assets
- non-current liabilities
- retained earnings

Company Name ▲	Total assets	total liabilities	total capital	current assets	current liabilities
3S (KRW, settlement of accounts in March)	65,127,864,527	26,788,875,680	38,338,988,847	28,885,012,539	24,423,671,31
AJ Networks (Won, December settlement)	1,481,445,371,745	1,119,559,529,255	361,885,842,490	301,469,589,101	814,364,855,40
AK Holdings (Won, December settlement)	5,004,334,961,394	3,721,996,781,791	1,282,338,179,603	1,578,818,308,431	2,366,670,547,01
APS (Won, December settlement)	367,637,598,397	155,030,448,682	212,607,149,715	97,455,971,979	102,125,322,78
AP system (Won, December settlement)	548,112,890,923	277,913,741,218	270,199,149,705	396,470,581,144	222,421,189,93
AP satellite (-)	-No search result-	-No search result-	-No search result-	-No search result-	-No search result-
BGF (Won, December settlement)	1,938,013,970,903	201,490,551,514	1,736,523,419,389	422,786,609,370	71,497,959,44
BGF Retail (Won, December settlement)	2,946,235,271,626	1,983,607,627,851	962,627,643,775	889,900,434,324	1,102,246,622,17

Data can be searched on an internet browser



3. Data open technology – Non-financial information

The FSS has defined a **standard format (not Taxonomy)** in advance which assigns tag values to each row and column so that important information can become data and disclosed

XML Tag values to the non-financial information

Standard Format

```

<TU AUNIT="INC_DT" AUNITVALUE="20080929">2008.09.29</TU>
<TU AUNIT="INC_DR_KND" AUNITVALUE="01">유상증자(일반공모)</TU>
<TE ACODE="INC_STK_KND">보통주</TE>
<TE ACODE="INC_CNT">356,351,693</TE>
                    
```

A tag value is assigned to each cell in the blue table (extraction table) and must be written according to the prescribed format

Tagging value

7. 증권의 발행을 통한 자금조달에 관한 사항

7-1. 증권의 발행을 통한 자금조달 실적
(지분증권의 발행 등과 관련된 사항)

당사는 공시대상기간 중 지분증권의 발행 실적이 없습니다.

주식발행 (감소)일자	발행(감소) 형태	종류	수량	주당 액면가액	주당발행 (감소)가액	비고
2008.09.29	유상증자 일반공모	유상증자(일반공모)	48,444	841	40,724,760	설명
2009.09.02	유상증자 주주배정	유상증자(주주배정)	37,250	841	31,327,250	증자비율 : 8.41865%
2016.10.19	유상증자 제3자	유상증자(제3자배정)	35,474	841	29,833,834	증자비율 : 8.22045%
2019.12.12	-	신주인수권행사 완결종사 유상증자 주식매입 주식배당	-	-	-	주식소각 (이익소각)

1, TBL_REGULAR_MA_INC_BASE_DT (A-AUNITVALUE) ACLASS="INC_STAT", AUNIT="NONSTOCK"
 (기준일 : 2021년 12월 31일) (단위 : 원, 주)

주식발행 (감소)일자	발행(감소) 형태	종류	수량	주당 액면가액	주당발행 (감소)가액	비고
2, TBL_REGULAR_INC_STAT_AUNITVALUE	2, TBL_REGULAR_INC_STAT_AUNITVALUE	2, TBL_REGULAR_INC_STAT_AUNITVALUE	2, TBL_REGULAR_INC_STAT_AUNITVALUE	2, TBL_REGULAR_INC_STAT_AUNITVALUE	2, TBL_REGULAR_INC_STAT_AUNITVALUE	-

[채무증권의 발행 등과 관련된 사항]

가. 채무증권 발행실적

ACLASS="SUB_PIS", AUNIT="BASE_PT" ACLASS="SUB_PIS", AUNIT="NONPERCENT"
 (기준일 : 2021년 12월 31일) (단위 : 백만원, %)

발행회사	증권종류	발행방법	발행일자	권면(천지등록)총액	이자율	평가등급 (평가기관)	만기일	상환 여부	주관회사
삼성전자	회사채	공모	1997.10.02	118,550	7.7%	Aa3 (Moody's), AA- (S&P)	2027.10.01	일부상환	Goldman Sachs 등

3. Data open technology – Financial information

Korea's taxonomy has been partially expanded based on the IASB taxonomy. Companies prepare and submit financial statements in accordance with the K-IFRS taxonomy.



		Financial Industry		Non-financial Industry	
	±	FY 2023	FY 2022	FY 2021	FY 2020
Assets					
Cash and cash equivalents	+			6,352,665	
Cash and due from banks	+			872,731	
Financial assets at fair value through profit or loss	+			508,677	
Securities at fair value through profit or loss	+			5,010	
Loans at fair value through profit or loss	+			1,913,511	
Financial assets at fair value through profit or loss, designated upon initial recognition or subsequently	+			70,817	
Other financial assets at fair value through profit or loss	+			548,362	
Financial assets at fair value through other comprehensive income	+			76,698	
Securities at fair value through other comprehensive income	+			762	
Financial assets at fair value through other comprehensive income	+			23,383	
Financial assets at amortised cost	+			1,987,903	
Due from banks at amortised cost	+			77	
Securities at amortised cost	+			30,110	
Loans at amortised cost	+			204,637	
Other financial assets at amortised cost	+			8,734	
Derivative financial assets	+			101,663	
Derivative financial assets held for trading	+			24,568,612	
Investments in subsidiaries, joint ventures and associates reported in separate financial statements	+				
Inventories	+				
Property, plant and equipment	+				
Right-of-use assets	+				
Intangible assets and goodwill	+				
Investment property	+				
Non-current assets	+			375	
Long-term deposits not classified as cash equivalents	+			1,715,078	
Other non-current financial assets	+			2,197,351	
Investments in subsidiaries, joint ventures and associates	+			23,034	
Investment property	+			12,871,259	13,377,077
Goodwill	+			2,072,493	
Intangible assets other than goodwill	+			3,869,769	4,436,194
Non-current contract assets	+			41,580	
Long-term loans	+			21,979	
OtherNoncurrentReceivables	+			275,238	

02 Roadmap for Advanced Financial Disclosure

2.1. Background of the XBRL Implementation

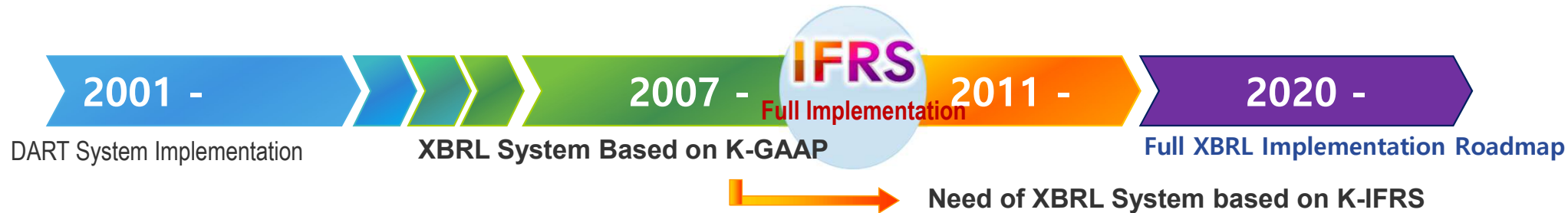
2.2. Full XBRL Implementation Roadmap

2.3. Overview of the XBRL Reporting and Submission Software

2.4. Introduction on the FSS XBRL Creator

2.5. English DART for providing XBRL data

1. Background of the XBRL Implementation



IFRS Implementation and Change

- Implement IFRS
- Taxonomy based on K-IFRS
- Consolidated Financial disclosure system



- Maintain international integrity on accounting information**
Create/disclose company financial statements in line with international standard
- Contribute to a smooth transition to IFRS**
Minimize confusion during the initial stage of IFRS implementation by providing systematic course and standard accounts and creating software
- Improve F/S analysis and compareability through IFRS**
Enhance comparability of financial statement analysis by providing systematic course and standard accounts for disclosure

2. Full XBRL Implementation Roadmap

The Financial Supervisory Service seeks to gradually expand the scope of XBRL in financial disclosure in order to be aligned with global standards and enhance global trust in the Korean market by solving Korea discount problem

2020: Developed Taxonomy for the notes to financial statements of non-financial businesses 

Revised the previous financial statement accounts overall and developed a new non-financial industry taxonomy based on IASB standards

2021: Developed Taxonomy for the financial statements of financial businesses 

It is based on standards set by the International Accounting Standards Board (IASB). It also takes into account accounting practices in Korea, including analysis of financial statements filed on the electronic disclosure system (DART) of the FSS and the SEC by financial companies in Korea.

2021-2022: Developed a new XBRL disclosure system 

Developed a dedicated XBRL system, which enables users to prepare XBRL financial statements and notes with ease.

2022: Developed Taxonomy for the notes to financial statements of financial businesses 

Insurance Contracts (IFRS17) and other accounting standards scheduled to be implemented in FY23 were included.

3. Overview of the XBRL Reporting and Submission Software

Considerations: ① Difficulties in understanding XBRL technology, ② burden of commercial program license fees and ③ consulting fees, etc.

Decision: The FSS decided to develop and provide it directly (First time in the world)

Category	Development Language	Main Technical Features
XBRL Creator (.ixd)	C#	<ul style="list-style-type: none"> - Enables efficient reporting of XBRL financial statements and notes; (Provides standard templates and enhances compatibility with commercial software such as MS Excel) - Verifies reporting rules and errors, etc. * Including verification of compliance with the XBRL standards (XBRL 2.1, XBRL Dimensions 1.0) published by XBRL International
DART Editor (.dsd)	C++	<ul style="list-style-type: none"> - Allows the user to write disclosure documents (XML format) in a way similar to a commercial word processor; - Enables the insertion of XBRL financial statements into disclosure documents; - Enables preview, print and other functions in the disclosure format (HTML)

3. Overview of the XBRL Reporting and Submission Software

The screenshot shows the Bloomberg website interface. At the top, there are navigation links: "Bloomberg the Company & Its Products", "Bloomberg Terminal Demo Request", "Bloomberg Anywhere Remote Login", and "Bloomberg Customer Support". The Bloomberg logo is on the left, and "US Edition", "Sign In", and "Subscribe" are on the right. Below the navigation bar, there are category tabs: "Live Now", "Markets", "Economics", "Industries", "Technology", "Politics", "Wealth", "Pursuits", "Opinion", "Businessweek", "Equality", "Green", "CityLab", "Crypto", and "More".

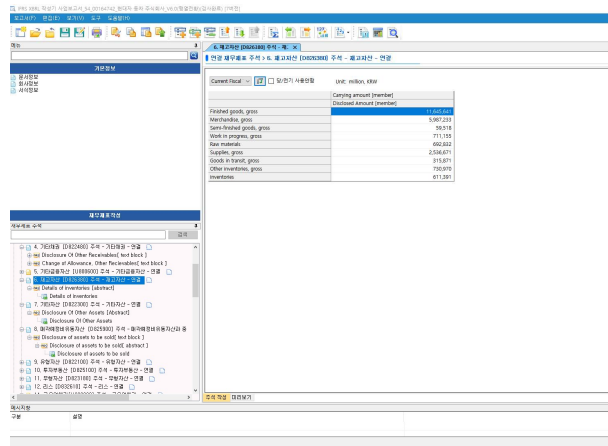
The main article is titled "Korea Creates Software to Boost Its \$1.8 Trillion Stock Market". It includes two bullet points: "Foreign investors face language barrier with Korean statements" and "Asia's no. 4 economy keen for developed market upgrade". The author is "By Kyungji Cho" and the date is "2023년 6월 1일 오전 8:00 GMT+9".

Below the article text, there is a "Listen to this article" section with a play button and a duration of "1:57". There is also a "Share this article" section with icons for Facebook, Twitter, LinkedIn, Email, and Print.

At the bottom right, there is a promotional banner for "USA" with the text "FIND YOUR STORY ON THE OPEN ROAD." and "VISITTHEUSA.COM". The banner features a photograph of a desert road in Las Vegas, Nevada.

3. Overview of the XBRL Reporting and Submission Software

① Select an account item in the XBRL Creator and create a table to fill out



Instance Document (.ixd)

② Create an XBRL instance file and XML file to insert into the report

이름	Instance 파일	수정된 날짜	유형	크기
EntityTaxonomy	2023-05-08 오전...	파일 폴더		
meta	2022-12-26 오전...	XML 문서		2KB
PreviewHtml	2022-12-26 오전...	HTML 문서		1,893KB
TaxonomyItemCompanyT	2022-12-26 오전...	XML 문서		78,715KB
TaxonomyItemCompanyV	2022-12-26 오전...	XML 문서		1,273KB
X00080	2022-12-26 오전...	XML 문서		1,796KB
X00760	2022-12-26 오전...	XML 문서		465KB
X00761	2022-12-26 오전...	XML 문서		1,678KB

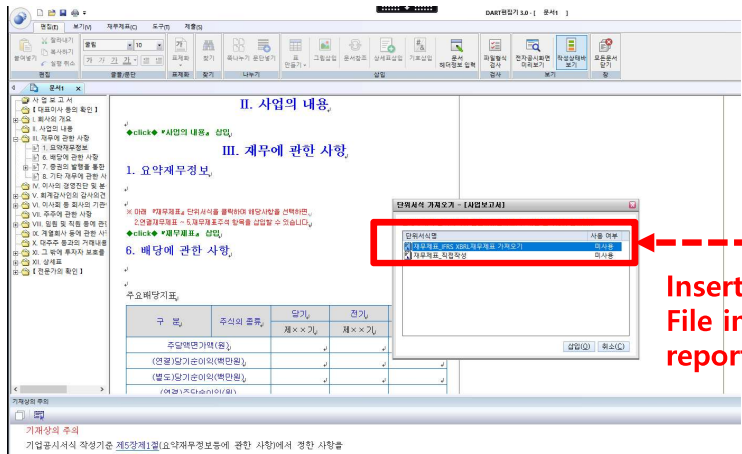
XML files to insert into annual report and audit report

유형자산에 대한 세부 정보 공시

단기

구분	토지		건물		장부금액		합계
	취득원가	손상차손누계액	취득원가	손상차손누계액	취득원가	손상차손누계액	
기초 유형자산	365,665	0	217,784	(4,656)	144,093	54,623	(5)
사업합용	24,442	0	2,649	0	2,649	1,498	
중요자산	0	0	0	0	0	0	
합계	390,107	0	220,433	(4,656)	146,742	56,121	(5)

④ Inserted into the report as a general report disclosure form and saved as (.dsd) format

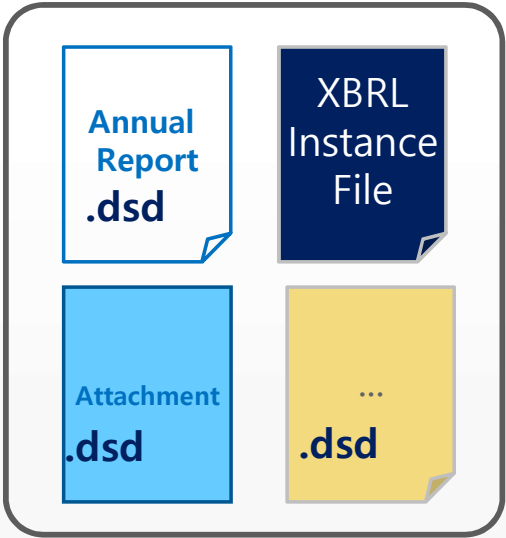


Insert XBRL Instance File into the annual report

③ Insert the XML file into the financial statement part from the contents of the annual report

3. Overview of the XBRL Reporting and Submission Software

Create transport file



Compress multiple files



Authorized certificate



Transport file

4. Introduction on the FSS XBRL Creator – Financial Statements

WYSIWYG (What You See Is What You Get) User Interface

Financial Statements

IFRS XBRL 작성기 사업보고서_38_00159023_SK텔레콤_최종_금감원 수정(20230131)(v15) [75]

보고서(F) 편집(E) 보기(V) 도구 도움말(H)

메뉴

[D210000] 재무상태표, 유동/비유

재무제표작성 > 연결 재무제표 > [D210000] 재무상태표, 유동/비유동법 - 연결

기본정보

재무제표작성

- 연결 재무제표
- [D210000] 재무상태표, 유동/비유동법 - 연결
- [D320000] 손익계산서, 성격별 분류 - 연결
- [D410000] 포괄손익계산서, 세후로 표시된 OCI 구성요소 - 연결
- [D610000] 자본변동표 - 연결
- [D520000] 현금흐름표, 간접법 - 연결

±	FY 2021	FY 2020	FY 2019
Assets			
Current assets			
Cash and cash equivalents	6,352,665		
Short-term deposits, not classified as cash equivalents	872,731		
Other current financial assets	5,010		
Short-term trade Receivable	1,913,511		
Short-term loans	70,817		
Short-term other Receivables	548,362		
Current contract assets	76,698		
Short-term accrued Income	762		
Short-term advance payments	23,383		
Short-term prepaid expenses	1,987,503		
Current tax assets	77		
Current derivative asset	30,110		
Current inventories	204,637		
NoncurrentAssetsOrDisposalGroupsClassifiedAsHeldForSale	8,734		
Other current assets	101,653		
Non-current assets			
Long-term deposits not classified as cash equivalents	375		
Other non-current financial assets	1,715,078		
Investments in subsidiaries, joint ventures and associates	2,197,351		
Investment property	23,034		
Property, plant and equipment	12,871,259	13,377,077	
Goodwill	2,072,493		
Intangible assets other than goodwill	3,869,769	4,436,194	
Non-current contract assets	41,580		
Long-term loans	21,979		
OtherNoncurrentReceivables	275,238		
Long-term prepaid expenses	1,069,148		
Long-term deposits provided	186,713		
Non-current derivative financial assets	187,484		
Deferred tax assets	128		
NoncurrentRecognisedAssetsDefinedBenefitPI	18,427		
Other non-current assets	8,556		
Total assets	30,911,277		

재무제표 주석

연결 재무제표 주석

- 4. 부문정보 [D871100] 주석 - 영업부문 - 연결
- 5. 사용제한 금융상품 [D822470] 주석 - 사용이 제한된 금융자산 -
- 6. 매출채권및기타채권 [D822420] 주석 - 매출채권 및 기타채권 -
- 7. 선급비용 [D831150] 주석 - 고객과의 계약에서 생기는 수익 - 연
- 8. 계약자산과 계약부채 [U800300] 주석 - 계약자산과 계약부채 -
- 9. 재고자산 [D826380] 주석 - 재고자산 - 연결
- 10. 장·단기투자자산 [U800400] 주석 - 장/단기투자자산 - 연결
- 11. 사업결합 [D817000] 주석 - 사업결합 - 연결
- 13. 유형자산 [D822100] 주석 - 유형자산 - 연결
- 14. 투자부동산 [D825100] 주석 - 투자부동산 - 연결
- 15. 리스 [D832610] 주석 - 리스 - 연결
- 16. 영업권, 17. 무형자산[D823180] 주석 - 무형자산 - 연결
- 18. 차입금 및 사채 [D822400] 주석 - 차입금 - 연결
- 19. 장기미지급금 [D822310] 주석 - 기타부채 - 연결

(단위 : million, KRW)

1 Accounts setting

계정과목 편집 표준계정과목 사용률(%) [81.9]

- Statement of financial position
 - Assets
 - Current assets
 - Cash and cash equivalents
 - Short-term deposits, not classified as cash equivalents
 - Other current financial assets
 - Short-term trade Receivable

2 Enter the amount

계정과목 정보

계정과목 ID: []

표준 한글명: []

표준 영문명: []

표시 레이블: []

4. Introduction on the FSS XBRL Creator - Notes

Provides a list of standard notes that can be created

List of the notes

The screenshot displays the FSS XBRL Creator software interface. On the left, a tree view shows the '연결 재무제표' (Linked Financial Statements) section, with '연결 재무제표 주석' (Linked Financial Statements Notes) selected. The main window shows a table with columns for 'Carrying amount [member]' and 'Total of Carrying amount'. A red-bordered dialog box titled '주석항목 리스트' (Notes Item List) is overlaid on the main window, displaying a list of notes with checkboxes and expandable icons. The notes include:

- [D822200] 주석 - 탐사평가자산 - 연결
- [D822300] 주석 - 기타자산 - 연결
- [REQ] Disclosure Of Other Assets [Abstract]
- [D822390] 주석 - 금융상품 - 연결
- [REQ] Disclosure of detailed information about financial instruments [text block]
- [REQ] Disclosure of detailed information about financial instruments [abstract]
- [REQ] Disclosure of detailed information about financial instruments [table]
- [REQ] Disclosure of financial assets [text block]
- [REQ] Disclosure of financial assets [abstract]
- [REQ] Disclosure of financial assets [table]
- [REQ] Disclosure of external credit grades [text block]
- [REQ] Disclosure of external credit grades [abstract]
- [REQ] Disclosure of external credit grades [table]
- [REQ] Disclosure of internal credit grades [text block]
- [REQ] Disclosure of financial liabilities [text block]
- [REQ] Designated loans or receivables at fair value through profit or loss [abstract]
- [REQ] Financial assets designated as measured at fair value through profit or loss [abstract]
- [REQ] Designated financial liabilities at fair value through profit or loss [abstract]
- [REQ] Description of methods to determine amount of changes in fair value of financial assets and financial liabilities at
- [REQ] Description of reasons and relevant factors why amount of changes in fair value of financial assets and financial
- [REQ] Description of methodology or methodologies used to determine whether presenting effects of changes in liabilit
- [REQ] Description of investments in equity instruments designated at fair value through other comprehensive income
- [REQ] Description of reason for using presentation alternative

4. Introduction on the FSS XBRL Creator – Notes with 1 Axis

Enable detailed tagging of all notes to the financial statements

Notes with 1 axis

The screenshot displays the FSS XBRL Creator interface. The main window shows a financial statement table for 'Current Fiscal' with units in million KRW. The table includes columns for 'Gross carrying amount', 'Allowance For Inventory', and 'Total of Carrying amount'. The 'Current merchandise' row is highlighted in blue.

	Carrying amount [member]		Total of Carrying amount [member]
	Gross carrying amount	Allowance For Inventory	
Current merchandise	204,545	-3,419	201,126
Current finished goods	0	0	0
Current work in progress	0	0	0
Current raw materials	0	0	0
Current spare parts	3,511	0	3,511
Total current inventories	208,056	-3,419	204,637

An inset window titled '항목 상세 속성' (Item Detailed Properties) is shown, detailing the taxonomy for 'Current merchandise' and 'Gross carrying amount [member]'. The 'Current merchandise' row in the table is highlighted in blue, and a blue arrow points from this row to the '항목 상세 속성' window. The 'Gross carrying amount [member]' row in the table is also highlighted in blue, and a blue arrow points from this row to the '항목 상세 속성' window.

The '항목 상세 속성' window shows the following details:

- Item:** Details of inventories [table]
- Item:** Details of inventories [line items]
- Item:** Current merchandise
- Item:** Current finished goods
- Item:** Current work in progress
- Item:** Current raw materials
- Item:** Current spare parts
- Item:** Total current inventories
- Item:** Details of inventories [table]
- Item:** Carrying amount, accumulated depreciation, amortisation and im
- Item:** Carrying amount [member]
- Item:** Gross carrying amount [member]
- Item:** Allowance For Inventory Valuation [Member]

The 'Taxonomy 속성' (Taxonomy Properties) section shows the following details:

- Element ID:** ifrs-full_Merchandise
- 기본 한글명:** 유통상품
- 기본 영문명:** Current merchandise
- 표시할 레이블:** 기본
- Element ID:** ifrs-full_GrossCarryingAmountM
- 기본 한글명:** 총장부금액 [구성요소]
- 기본 영문명:** Gross carrying amount [membri
- 표시할 레이블:** 기본

4. Introduction on the FSS XBRL Creator – Notes with 2 Axis

Enable detailed tagging of all notes to the financial statements

Notes with 2 axis

[U410000] 포괄손익계산서, 세후도 표시된 U41 구성요소 - 연결
 [D610000] 자본변동표 - 연결
 [D520000] 현금흐름표, 간접법 - 연결

재무제표 주석

- 5. 사용제한 금융상품 [D822470] 주석 - 사용이 제한된 금융자산 - 연결
- 6. 매출채권및기타채권 [D822420] 주석 - 매출채권 및 기타채권 - 연결
- 7. 선급비용 [D831150] 주석 - 고객과의 계약에서 생기는 수익 - 연결
- 8. 계약자산과 계약부채 [U800300] 주석 - 계약자산과 계약부채 - 연결
- 9. 재고자산 [D826380] 주석 - 재고자산 - 연결
 - Details of inventories [abstract]
 - Details of inventories
- 10. 장·단기투자자산 [U800400] 주석 - 장/단기투자자산 - 연결
 - ShortTermInvestments[text block]
 - LongTermInvestments[text block]
- 11. 사업결합 [D817000] 주석 - 사업결합 - 연결
- 12. Disclosure of detailed information about business combination []
- 13. 유형자산 [D822100] 주석 - 유형자산 - 연결
 - Disclosure of detailed information about property, plant and equipment []
 - Disclosure of detailed information about property, plant and equipment []
 - Disclosure of detailed information about property, plant and equipment []
 - Disclosure of detailed information about property, plant and equipment []
 - ReconciliationOfChangesInPropertyPlantAndEquipment[text block]
 - ReconciliationOfChangesInPropertyPlantAndEquipment[abstract]

Current Fiscal: 당/전기 사용안함 Unit: million, KRW

Axis 1	Property, plant and equipment [member]							
	Land [member]		Buildings [member]					
Axis 2	Carrying amount [member]			Total of Carrying amount [member]	Carrying amount [member]			Total of Carrying amount [member]
	Gross carrying amount [member]	Accumulated depreciation and amortisation [member]	Accumulated impairment [member]		Gross carrying amount [member]	Accumulated depreciation and amortisation [member]	Accumulated impairment [member]	
Property, plant and equipment at end of	972,800	0	0	972,800	1,692,239	-897,336	-450	794,453

항목 상세 속성

제목 표 상세 속성

행 열

Taxonomy 속성

- Disclosure of detailed information about property, plant and equipment
- Disclosure of detailed information about property, plant and equipment
- Property, plant and equipment at end of period
 - Property, plant and equipment [member]
 - Land [member]
 - Buildings [member]
 - Structure
 - Machinery [member]
 - Other property, plant and equipment [member]
 - Right-of-use assets [member]
 - Construction in progress [member]
 - Carrying amount, accumulated depreciation, amortisation and impairment [member]
 - Carrying amount [member]
 - Gross carrying amount [member]
 - Accumulated depreciation and amortisation [member]
 - Accumulated impairment [member]

	Land	Right-of-use assets	Construction in progress	Total of Property, plant and equipment [member]
	653,616	1,472,035	659,882	13,377,077
	830,277	672,723	1,695,316	3,798,576
	2,286	60,159	1,071	145,380
	-607,271	-9,610	-1,554,047	-265,978

4. Introduction on the FSS XBRL Creator – Conversion to MS Excel

Financial statements and notes can be converted to MS Excel files

The screenshot shows the FSS XBRL Creator interface. The menu bar includes options like '보고서(F)', '편집(E)', '보기(V)', '도구(D)', and '도움말(H)'. The 'XBRL 변환하기' option is highlighted in a red box. The main workspace displays a table of financial data for 'Property, plant and equipment'. A green box labeled 'MS Excel file' points to the output. A table of financial data is shown, with a red box around the bottom row of the table.

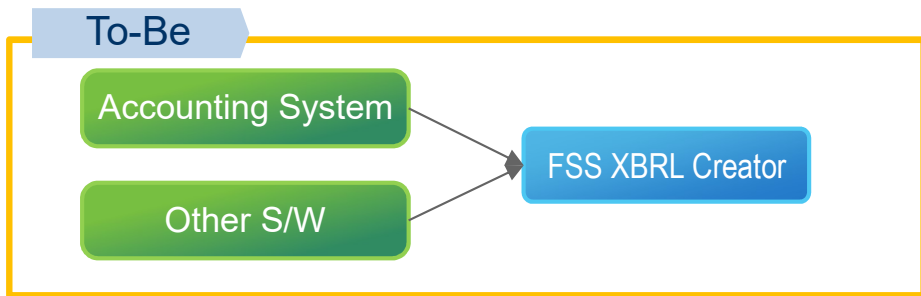
연결	Property, plant and equipment [member]			Buildings [member]			zodlft-wfwoigfd			
Land [member]	Carrying amount [member]			Carrying amount [member]			Carrying amount [member]			
	Gross carrying amount [member]	Accumulated depreciation and amortisation [member]	Accumulated impairment [member]	Carrying amount [member] 합계	Gross carrying amount [member]	Accumulated depreciation and amortisation [member]	Accumulated impairment [member]	Carrying amount [member] 합계	Gross carrying amount [member]	Accumulated depreciation and amortisation [member]
Property, plant and equipment at end of period	972,800	0	0	972,800	1,692,239	(897,336)	(450)	794,453	922,637	(629,757)
지기	Property, plant and equipment [member]			Buildings [member]			zodlft-wfwoigfd			
Land [member]	Carrying amount [member]			Carrying amount [member]			Carrying amount [member]			
	Gross carrying amount [member]	Accumulated depreciation and amortisation [member]	Accumulated impairment [member]	Carrying amount [member] 합계	Gross carrying amount [member]	Accumulated depreciation and amortisation [member]	Accumulated impairment [member]	Carrying amount [member] 합계	Gross carrying amount [member]	Accumulated depreciation and amortisation [member]
				1,039,323				858,606		
	(단위 : 백만원)									
	Buildings [member]	zoidfoiwjig	Machinery [member]	Other property, plant and equipment [member]	Right-of-use assets [member]	Construction in progress [member]	Property, plant and equipment [member] 합계			
858,606	317,403	8,376,212	653,616	1,472,035	659,882	13,377,077				
3,919	2,482	593,225	830,277	672,723	1,695,316	3,796,576				
9,796	(6,124)	(44,477)	(2,286)	(60,159)	(1,071)	(145,380)				
연	U800300 Notes - gagaga - (연결)	Notes - Inventories - Co (연결)	U800400 Notes -Wlaofjwif (연결)	Notes - Business combina (연결)	Notes - Property, plant (연결)					

Several sheets are created for each table of contents

4. Introduction on the FSS XBRL Creator – Advantages and Disadvantages

Advantage	Disadvantage
<p>FSS XBRL Creator</p> <ul style="list-style-type: none"> • Easy to customize according to the Korean disclosure environment • Users can easily create financial statements and notes without a specific understanding of XBRL technology • Reduce the burden on software licensing costs 	<ul style="list-style-type: none"> • Incompatibility with commercial programs and ERP systems • Impossible to implement advanced functions such as copying taxonomies between notes

Improvement project in progress (by Dec.2023)



5. English DART for providing XBRL data – englishdart.fss.or.kr

The screenshot displays the English DART website interface. At the top, there is a navigation bar with options: Search Filings, Company Information, XBRL Financial Statements, Recently Withdrawn Filing, and About DART. The main content area is titled 'XBRL Financial Statements' and 'Latest Filings'. A table lists various companies, including HD Hyundai Const..., GL Pharm Tech, Nsys, SILICON 2, Binex, and INTELLIAN TECHNO... The selected entry is for SK Telecom, showing a 'Statement of financial position, current/non-current - Consolidated financial statements' for the period 2021-12-31. A detailed table of the financial statement is shown, with columns for 2021-12-31 and three additional columns for comparative data. A download dialog box is open, showing a list of files for download, including 'Annual Report_Financial statements(2022.03.16)_en.xls', 'Annual Report_Financial statements notes(2022.03.16)_en.xlsx', and 'Annual Report_IFRS(Original XBRL)(2022.03.16).zip'. A callout box labeled 'Instance File Download' points to the first file, and another callout box labeled 'Excel Download' points to the second file.

	2021-12-31			
Assets				
Current assets	6,352,665,000,000			
Cash and cash equivalents	872,731,000,000			
Short-term deposits, not classified as cash equivalents	508,677,000,000			
CBsq	5,010,000,000			
Short-term trade Receivable	1,913,511,000,000			
Short-term loans	70,817,000,000			
Short-term other Receivables	548,362,000,000			
Current contract assets	76,698,000,000	100,606,000,000	127,499,000,000	
Short-term accrued Income	762,000,000	3,252,000,000	3,811,000,000	
Short-term advance payments	23,383,000,000	33,858,000,000	34,556,000,000	
Short-term prepaid expenses	1,987,503,000,000	2,128,349,000,000	2,018,690,000,000	
Current tax assets	77,000,000	1,984,000,000	63,748,000,000	
Current derivative asset	30,110,000,000	8,704,000,000	26,253,000,000	
Current inventories	204,637,000,000	171,443,000,000	162,882,000,000	
Non-current assets or disposal groups classified as held for sale or as held for	8,734,000,000			

03 The FSS phase-in of XBRL financial statement filings

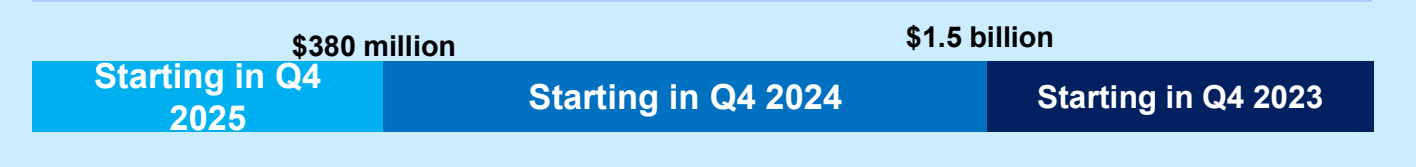
- 3.1. The scope of XBRL in financial disclosure**
- 3.2. Mandatory XBRL financial disclosure for unlisted companies**
- 3.3. Principles of the financial statements tagging**
- 3.4. XBRL international newsletter regarding the expansion of XBRL in Korea**
- 3.5. Additional areas where XBRL can be applied in Korea**

1. The scope of XBRL in financial disclosure

Phase-in of XBRL financial disclosure

Scope		Financial Statements	Notes
Listed companies	Non-financial industry	Currently Mandatory	Mandatory (Starting in Q4 2023) (More than \$1.5 billion (converted into dollars) of total assets, Mar. 2024)
	Financial industry	Mandatory (Starting in Q3 2023)	To be decided in 2024
Unlisted companies (only submit business reports and IFRS adoption)			

Total amount of assets of the separate financial statement



2. Mandatory XBRL financial disclosure for unlisted companies

Major Unlisted companies

◇ IFRS Adoption & Business Reports Submission

- ✓ A company that intends to become a stock-listed corporation in the relevant business year or the following business year
- ✓ A financial holding company and **Banks**
- ✓ An investment trader, an investment broker, a collective investment business entity, a trust business entity or a merchant bank
- ✓ **Insurance companies** and **Credit card business** entity
- ✓ **A subsidiary company** when the K-IFRS applies to its parent company
- ✓ An issuer that has publicly offered or sold any of securities or bonds

3. Principles of the financial statements tagging

In principle, detailed tagging is mandatory for all notes, but some block tagging is allowed.

Examples of allowing block tagging

2. Statement of Compliance

The consolidated financial statements have been prepared in accordance with International Financial Reporting Standards ("IFRS"), as issued by the International Accounting Standards Board.

The consolidated financial statements were authorized for issuance by management on April 27, 2023.

Basis of measurement

The consolidated financial statements have been prepared on the historical cost basis, except for the following material items in the statement of financial position, as described in the accounting policy below.

- (a) Derivatives instruments measured at fair value

3. Summary of Significant Accounting Policies

The significant accounting policies applied by the Company in the preparation of its consolidated financial statements are included below. The accounting policies set out below have been applied consistently to all periods presented in these consolidated financial statements, except for the changes in accounting policies disclosed in Note 2.

Basis of consolidation

- (a) Business combinations

The Company accounts for business combinations using the acquisition method when the acquired set of activities and assets meets the definition of a business and control is transferred to the Company. In determining whether a particular set of activities and assets is a business, the Company assesses whether the set of assets and activities acquired includes, at a minimum, an input and substantive process and whether the acquired set has the ability to produce outputs.

F-36

Notes consisting of mostly sentences

3. Principles of the financial statements tagging

In principle, detailed tagging is mandatory for all notes, but some block tagging is allowed.

Examples of allowing block tagging

(e) Summarized financial information of associates and joint ventures as of and for the years ended December 31, 2021 and 2022 are as follows:

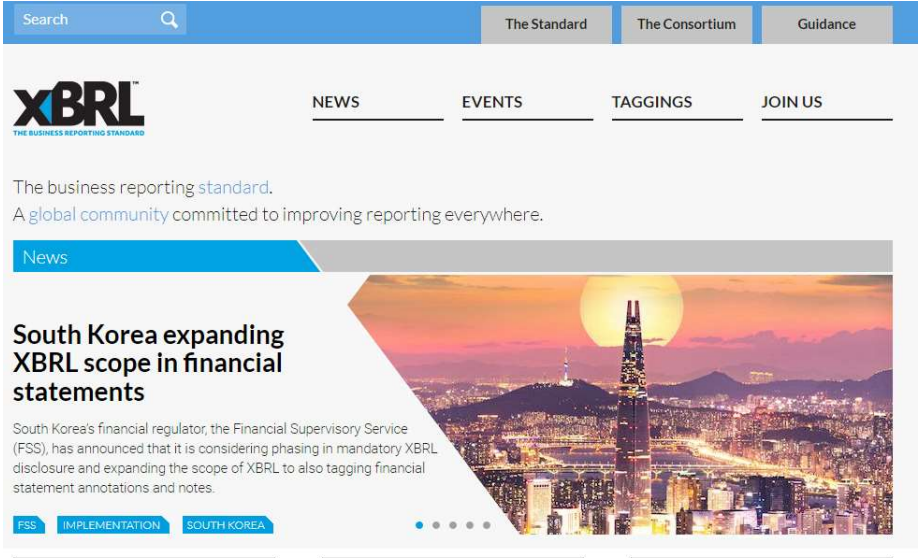
1) December 31, 2021

(in millions of Won)

Company	Assets	Liabilities	Equity	Sales	Net income (loss)
[Domestic]					
EQP POSCO Global NO1 Natural Resources Private Equity Fund	₩ 400,339	574	399,765	—	5,411
Samcheok Blue Power Co., Ltd.	2,301,783	1,620,752	681,031	—	(6,226)
SNNC	628,075	236,726	391,349	869,815	75,125
QSONE Co., Ltd.	251,158	79,042	172,116	17,962	2,388
Chun-cheon Energy Co., Ltd	616,111	528,683	87,428	327,534	(5,424)
Western Inland highway CO., LTD.	305,166	42,052	263,114	—	(2,137)
Pocheon-Hwado Highway Corp.	217,888	95,005	122,883	—	(929)
CHUNGJU ENTERPRISE CITY DEVELOPMENT Co., Ltd	56,418	21,740	34,678	45,543	6,957
Daesung Steel	176,458	99,112	77,346	113,706	11,868
PCC Amberstone Private Equity Fund 1	105,169	—	105,169	11,910	11,110
POSCO MITSUBISHI CARBON TECHNOLOGY	470,330	185,622	284,708	172,441	28,699
[Foreign]					
South-East Asia Gas Pipeline Company Ltd.	1,604,624	651,751	952,873	439,974	192,322
AES-VCM Mong Duong Power Company Limited	1,677,096	1,084,900	592,196	366,205	119,863
9404-5515 Quebec Inc.	1,317,335	3	1,317,332	—	173,763
FQM Australia Holdings Pty Ltd	1,348,138	1,021,630	326,508	243,611	(64,143)
KOREA LNG LTD.	157,060	357	156,703	47,843	45,724
Nickel Mining Company SAS	475,751	307,570	168,181	328,570	31,688
ZHEJIANG HUAYOU-POSCO ESM CO., LTD	129,618	72,965	56,653	28,488	(4,680)
Zhongyue POSCO (Qinhuangdao) Tinplate Industrial Co., Ltd	92,850	31,260	61,590	174,511	5,193
PT. Wampu Electric Power	209,172	132,917	76,255	20,288	6,946
POSCO SeAH Steel Wire(Nantong) Co., Ltd.	89,809	54,517	35,292	117,461	2,595
Roy Hill Holdings Pty Ltd	9,165,759	2,227,659	6,938,100	8,839,084	3,740,696
POSCO-NPS Niobium LLC	787,383	—	787,383	—	52,451
KOBRASCO	194,022	57,430	136,592	165,224	104,507
BX STEEL POSCO Cold Rolled Sheet Co., Ltd.	727,958	324,222	403,736	2,044,978	25,165
DMSA/AMSA	3,631,856	2,068,847	1,563,009	749,634	636,113
CSP - Companhia Siderurgica do Pecem	3,777,391	3,542,398	234,993	2,570,010	653,370
HBIS-POSCO Automotive Steel Co., Ltd	502,645	261,765	240,880	482,696	3,272

A table consisting of mostly user extensions

4. XBRL international newsletter regarding the expansion of XBRL in Korea



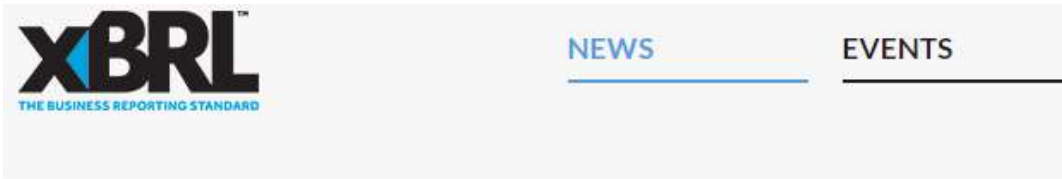
Korea's FSS provides support for unlisted corporations in adopting XBRL. The Financial Supervisory Service (FSS) has announced plans to provide support for non-listed corporations in South Korea as they prepare XBRL-tagged financial statements for the first time. In cooperation with the Korean Institute of Certified Public Accountants, the Financial Supervisory Service aims to prepare a regular education and support system to ease the implementation process.

While listed corporations in the non-financial industry in South Korea are already preparing financial statements in XBRL, unlisted corporations will need to do so from the third quarter of this year, according to the 'XBRL Financial Disclosure Step-by-Step Advancement Plan' announced by the FSS in March.

To ease the transition, the FSS and the Korean Institute of Certified Public Accountants will provide direct guidance and training, including an offline briefing session and video lectures

At XBRL International we applaud the FSS's efforts to expand and increase XBRL tagging of financial information in order to enhance the utility of disclosures, ultimately expanding international investment trust in the Korean market.

4. XBRL international newsletter regarding the expansion of XBRL in Korea



Home > News > XBRL in Korea set to expand

XBRL in Korea set to expand

Posted on June 2, 2023 by Editor




Tweet Share



South Korean authorities are set to tackle the country's valuation gap with a comprehensive set of reforms that aim to enhance the visibility and attractiveness of Korea's public markets.

The new rules, announced in March and set to be introduced in stages over the next 3 years, involve new requirements to include the notes to the accounts in XBRL format, digital reporting in XBRL for financial services firms, and the inclusion of financial statements from large unlisted companies in XBRL. The already popular Open DART system (3 million users and counting) will be further enhanced, including new mechanisms to permit companies and retail investors to compare the performance of Korean companies with international peers.

5. Additional areas where XBRL can be applied in Korea

Area	Progress in implementation
 <p data-bbox="526 638 750 678">Audit Report</p>	<p data-bbox="1041 614 1960 726">Completed of system improvement & before implementation</p>
 <p data-bbox="436 837 862 933">Financial statements submitted to the auditor</p>	<p data-bbox="1041 869 1960 925">We are negotiating with the Korea Exchange</p>
 <p data-bbox="436 1109 884 1157">Sustainability disclosures</p>	<p data-bbox="1232 1101 1758 1157">Need to build a taxonomy</p>



Thank you / 감사합니다