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*Indonesia Stock Exchange*

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***IDX Taxonomy 2020***  
***Instance Document Creation Illustration***



**IDX**

Indonesia Stock Exchange  
Bursa Efek Indonesia

**JAKARTA**

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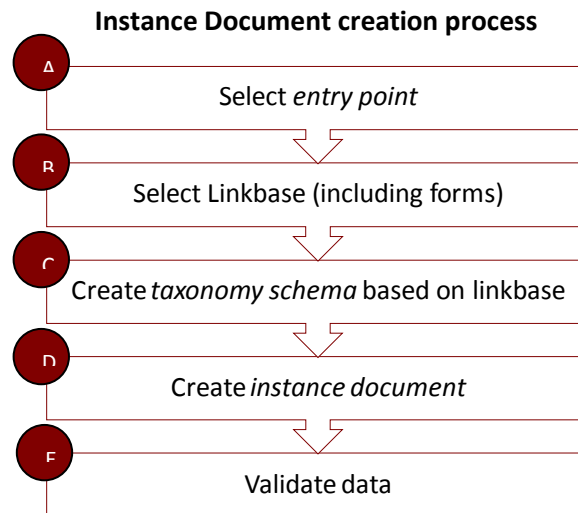
February 2020

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### 1. Creating Instance Document

Instance Document is the format in which the reporting is submitted that contains the financial data and information being reported. The process of creating an instance document is illustrated below.



#### Demonstration for creating Instance Document

PT Test Tbk, a company that operates in the basic and chemicals sector and in the pulp & paper sub-sector, needs to submit financial report for the year 2012. PT Test Tbk will need to follow the steps of creating the required instance document for XBRL reporting. These steps are explained below.

##### A. Selecting the entry point

The instance document creation process begins with selecting the entry point that fits the industry or sector in which your company operates. The corresponding entry point can be selected by referring to the sector and subsector mapping table shown on the next page. For example, PT Test Tbk operates in the basic and chemicals industry, therefore the appropriate entry point for this particular company is the *General* entry point.

Table of Entry Point selection by PT Test Tbk

| Sector   | Sub Sector  | Entry Point  |
|--|---|--|
| 1. AGRICULTURE                                     | 11.CROPS  | General / Umum   |
|  | 12.PLANTATION                                     |  |
|  | 13.ANIMAL HUSBANDRY                               |  |
|  | 14.FISHERY  |  |
|  | 15.FORESTRY                                       |  |
|  | 19.OTHERS   |  |
| 2. MINING  | 21.COAL MINING                                    | General / Umum   |
|  | 22.CRUDE PETROLEUM & NATURAL GAS PRODUCTION       |  |
|  | 23.METAL AND MINERAL MINING                       |  |
|  | 24.LAND / STONE QUARRYING                         |  |
|  | 29.OTHERS   |  |
| 3. BASIC INDUSTRY AND CHEMICALS                    | 31.CEMENT   | General / Umum   |
|  | 32.CERAMICS, GLASS, PORCELAIN                     |  |
|  | 33.METAL AND ALLIED PRODUCTS                      |  |
|  | 34.CHEMICALS                                      |  |
|  | 35.PLASTICS & PACKAGING                           |  |
|  | 36.ANIMAL FEED                                    |  |
|  | 37.WOOD INDUSTRIES                                |  |
|  | 38.PULP & PAPER                                   |  |
|  | 39.OTHERS   |  |
| 4. MISCELLANEOUS INDUSTRY                          | 41.MACHINERY AND HEAVY EQUIPMENT                  | General / Umum   |
|  | 42.AUTOMOTIVE AND COMPONENTS                      |  |
|  | 43.TEXTILE, GARMENT                               |  |
|  | 44.FOOTWEAR                                       |  |
|  | 45.CABLE  |  |
|  | 46.ELECTRONICS                                    |  |
| 5. CONSUMER GOODS INDUSTRY                         | 49.OTHERS   | General / Umum   |
|  | 51.FOOD AND BEVERAGES                             |  |
|  | 52.TOBACCO MANUFACTURERS                          |  |
|  | 53.PHARMACEUTICALS                                |  |
|  | 54.COSMETICS AND HOUSEHOLD                        |  |
| 6. PROPERTY, REAL ESTATE AND BUILDING CONSTRUCTION | 55.HOUSEWARE                                      | Property / Properti<br>(juga bagian dari General / Umum)   |
|  | 59.OTHERS   |  |
|  | 61.PROPERTY AND REAL ESTATE                       |  |
|  | 62.BUILDING CONSTRUCTION                          |  |
| 7. INFRASTRUCTURE, UTILITIES AND TRANSPORTATION    | 69.OTHERS   | Infrastructure / Infrastruktur<br>(juga bagian dari General / Umum)  |
|  | 71.ENERGY   |  |
|  | 72.TOLL ROAD, AIRPORT, HARBOR AND ALLIED PRODUCTS |  |
|  | 73.TELECOMMUNICATION                              |  |
|  | 74.TRANSPORTATION                                 |  |
|  | 75.NON BUILDING CONSTRUCTION                      |  |
| 8. FINANCE   | 79.OTHERS   | Keuangan dan Syariah / Financial and Sharia<br>Pembiayaan / Financing<br>Sekuritas / Securities<br>Asuransi / Insurance<br>Kontrak Investasi Kolektif / Collective<br>Sesuai Nature bisnis |
|  | 81.BANK   |  |
|  | 82.FINANCIAL INSTITUTION                          |  |
|  | 83.SECURITIES COMPANY                             |  |
|  | 84.INSURANCE                                      |  |
|  | 85.INVESTMENT FUND / MUTUAL FUND                  |  |
| 9. TRADE, SERVICES & INVESTMENT                    | 89.OTHERS   | General / Umum   |
|  | 91.WHOLESALE (DURABLE & NON-DURABLE GOODS)        |  |
|  | 93.RETAIL TRADE                                   |  |
|  | 94.TOURISM, RESTAURANT AND HOTEL                  |  |
|  | 95.ADVERTISING, PRINTING AND MEDIA                |  |
|  | 96.HEALTHCARE                                     |  |
|  | 97.COMPUTER AND SERVICES                          |  |
| 98.INVESTMENT COMPANY                              |   |  |
| 99.OTHERS  |   |  |

## B. Selecting the *Linkbase* (including Form)

After selecting the appropriate entry point, PT Test Tbk will need to select five corresponding reporting forms based on the characteristics of the reports being reported. These forms are as explained below. Detailed descriptions for each of the links are shown in Appendix B.

### 1. DEI (Document Entity Information)

#### **DEI [100000]**

This form is used for reporting DEI. Each of the *entry point* reports the same item, which is the [1000000] General information. Therefore, PT Test Tbk will report the DEI using the [1000000] *General information* Linkbase.

### 2. Statement of Financial Position

#### **Statement of Financial Position [1210000]**

This form is used for reporting statement of financial position. It has two types of selection based on the applied accounting standards; Current and Non-current, and Liquidity. Since PT Test Tbk is reporting its financial position based on Current and Non-current methods, therefore the Presentation Link selected is [1210000] *Statement of financial position presented using current and non-current - General Industry* Linkbase.

### 3. Statement of Comprehensive Income

#### **Statement of Comprehensive Income based on after tax function [1210000]**

Based on PSAK 1 regulation, posting the expenses on the statement of comprehensive income can be entered by function or by nature. In addition, comprehensive income after tax can be entered as after tax or before tax. Since the statement of comprehensive income is categorized into four types, PT Test Tbk may submit the financial report based on the function and report tax as other comprehensive income after tax. Therefore, PT Test Tbk will select the [1311000] *Statement of comprehensive income, OCI components presented net of tax, by function - General Industry* Linkbase.

### 4. Statement of Changes in Equity

#### **Statement of Changes in Equity [1410000]**

Each of the *entry point* only has one statement of changes in equity. Since PT Test Tbk uses the General entry point, therefore PT Test Tbk will select the [1410000] *Statement of changes in equity - General Industry* Linkbase.

### 5. Statement of Cash Flow

#### **Statement of Cash Flow – Direct Method [1510000]**

The statement of cash flow from operations can prepared using the direct method except for the collective investment contract which can still be prepared using the indirect method. Since PT Test Tbk uses the General entry point, Therefore, PT Test Tbk will use the [1510000] *Statement of cash flows, direct method - General Industry*.

### 6. Notes for Financial Statement

The Notes for Financial statement based is selected based on selecting link base.

Table of Presentation Link selection by PT Test Tbk

| No | Entry Point                    | DEI     | Statement of Financial Position |           | Statement of Comprehensive Income |            |           |            | Statement of Changes in Equity | Statement of Cash Flow |                 |
|----|--------------------------------|---------|---------------------------------|-----------|-----------------------------------|------------|-----------|------------|--------------------------------|------------------------|-----------------|
|    |                                |         | Current and Non-current         | Liquidity | By Function                       |            | By Nature |            |                                | Direct Method          | Indirect Method |
|    |                                |         |                                 |           | After Tax                         | Before Tax | After Tax | Before Tax |                                |                        |                 |
| 1  | General                        | 1000000 | 2210000                         | 1220000   | 3311000                           | 1321000    | 1312000   | 1322000    | 4410000                        | 5510000                | N/A             |
| 2  | Property                       | 1000000 | 2210000                         | 2220000   | 2311000                           | 2321000    | 2312000   | 2322000    | 2410000                        | 2510000                | N/A             |
| 3  | Infrastructure                 | 1000000 | 3210000                         | 3210000   | 3311000                           | 3321000    | 3312000   | 3322000    | 3410000                        | 3510000                | N/A             |
| 4  | Financial and Sharia           | 1000000 | N/A                             | 4220000   | N/A                               | N/A        | 4312000   | 4322000    | 4410000                        | 4510000                | N/A             |
| 5  | Securities                     | 1000000 | N/A                             | 5220000   | 5311000                           | 5321000    | N/A       | N/A        | 5410000                        | 5510000                | N/A             |
| 6  | Insurance                      | 1000000 | N/A                             | 6220000   | N/A                               | N/A        | 6312000   | 6322000    | 6410000                        | 6510000                | N/A             |
| 7  | Collective Investment Contract | 1000000 | N/A                             | 7220000   | N/A                               | N/A        | 7312000   | 7322000    | 7410000                        | 7510000                | 7520000         |
| 8  | Financing                      | 1000000 | N/A                             | 8220000   | N/A                               | N/A        | 8312000   | 8322000    | 8410000                        | 8510000                | N/A             |

Note: Detailed description for each of the links is shown in Appendix B of this Handbook.

| Description   | Industry         |                   |                         |                               |                     |                    |                     |                    |
|---|------------------|-------------------|-------------------------|-------------------------------|---------------------|--------------------|---------------------|--------------------|
|   | 1                | 2                 | 3                       | 4                             | 5                   | 6                  | 7                   | 8                  |
|   | General Industry | Property Industry | Infrastructure Industry | Financial and Sharia Industry | Securities Industry | Insurance Industry | Collective Industry | Financing Industry |
| Statement of cash flows, indirect method                  | 1520000          | 2520000           | 3520000                 | n/a                           | n/a                 | n/a                | 7520000             | n/a                |
| Significant Accounting Policies                           | 1610000          | 2610000           | 3610000                 | 4610000                       | 5610000             | 6610000            | 7610000             | 8610000            |
| Trade Receivables   |                  |                   |                         |                               |                     |                    |                     |                    |
| by currency   | 1620100          | 2620100           | 3620100                 | n/a                           | n/a                 | n/a                | n/a                 | n/a                |
| by aging  | 1620200          | 2620200           | 3620200                 | n/a                           | n/a                 | n/a                | n/a                 | n/a                |
| by list of counterparty                                   | 1620300          | 2620300           | 3620300                 | n/a                           | n/a                 | n/a                | n/a                 | n/a                |
| by domestic or international                              | 1620400          | 2620400           | 3620400                 | n/a                           | n/a                 | n/a                | n/a                 | n/a                |
| movement of allowance for impairment of Trade receivables | 1620500          | 2620500           | 3620500                 | n/a                           | n/a                 | n/a                | n/a                 | n/a                |
| Disclosure of Notes for Trade Receivables                 | 1621000          | 2621000           | 3621000                 | n/a                           | n/a                 | n/a                | n/a                 | n/a                |
| Inventories   | 1630000          | 2630000           | 3630000                 | n/a                           | n/a                 | n/a                | n/a                 | n/a                |
| current and non/acurrent                                  | 1631000          | 2631000           | 3631000                 | n/a                           | n/a                 | n/a                | n/a                 | n/a                |
| Disclosure of Notes for Inventories                       | 1632000          | 2632000           | 3632000                 | n/a                           | n/a                 | n/a                | n/a                 | n/a                |
| Trade Payables  |                  |                   |                         |                               |                     |                    |                     |                    |
| by currency   | 1640100          | 2640100           | 3640100                 | n/a                           | n/a                 | n/a                | n/a                 | n/a                |
| by aging  | 1640200          | 2640200           | 3640200                 | n/a                           | n/a                 | n/a                | n/a                 | n/a                |
| by list of counterparty                                   | 1640300          | 2640300           | 3640300                 | n/a                           | n/a                 | n/a                | n/a                 | n/a                |
| Disclosure of Notes for Trade Payables                    | 1641000          | 2641000           | 3641000                 | n/a                           | n/a                 | n/a                | n/a                 | n/a                |
| Revenue   |                  |                   |                         |                               |                     |                    |                     |                    |
| by party  | 1616000          | 2616000           | 3616000                 | n/a                           | n/a                 | n/a                | n/a                 | n/a                |
| by type   | 1617000          | 2617000           | 3617000                 | n/a                           | n/a                 | n/a                | n/a                 | n/a                |
| by source   | 1618000          | 2618000           | 3618000                 | n/a                           | n/a                 | n/a                | n/a                 | n/a                |
| with value more than 10%                                  | 1619000          | 2619000           | 3619000                 | n/a                           | n/a                 | n/a                | n/a                 | n/a                |
| Disclosure of Notes for Revenue                           | 1616100          | 2616100           | 3616100                 | n/a                           | n/a                 | n/a                | n/a                 | n/a                |
| Interest and Sharia Income                                | n/a              | n/a               | n/a                     | 4631100                       | n/a                 | n/a                | n/a                 | n/a                |

IDX Taxonomy 2020 Instance Illustration

|  |                      |                      |                      |                      |                      |                      |                      |                      |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Disclosure of Interest and Sharia Income                       | n/a                  | n/a                  | n/a                  | 4631110              | n/a                  | n/a                  | n/a                  | n/a                  |
| Interest Expense   | n/a                  | n/a                  | n/a                  | 4632100              | n/a                  | n/a                  | n/a                  | n/a                  |
| Disclosure of Notes for Interest Expense                       | n/a                  | n/a                  | n/a                  | 4632110              | n/a                  | n/a                  | n/a                  | n/a                  |
| Fixed Assets (Property, Plant and Equipment)                   | 1611000              | 2611000              | 3611000              | 4611000              | 5611000              | 6611000              | 7611000              | 8611000              |
| Disclosure of Notes for Property, Plant and Equipment          | 1611100              | 2611100              | 3611100              | 4611110              | 5611100              | 6611100              | 7611100              | 8611100              |
| Right of Use Assets  | 1612000              | 2612000              | 3612000              | 4612000              | 5612000              | 6612000              | 7612000              | 8612000              |
| Disclosure of Notes for Right of Use Assets                    | 1612100              | 2612100              | 3612100              | 4612100              | 5612100              | 6612100              | 7612100              | 8612100              |
| Cost of Goods Sold   | 1670000              | 2670000              | 3670000              | n/a                  | n/a                  | n/a                  | n/a                  | n/a                  |
| Disclosure of Notes for Cost of Goods Sold                     | 1671000              | 2671000              | 3671000              | n/a                  | n/a                  | n/a                  | n/a                  | n/a                  |
| Long-Term Bank Loans   | 1691000a<br>1691000b | 2691000a<br>2691000b | 3691000a<br>3691000b | n/a                  | 5691000a<br>5691000b | 6691000a<br>6691000b | 7691000a<br>7691000b | 8691000a<br>8691000b |
| Long-Term Bank Loans Interest Information                      | 1692000              | 2692000              | 3692000              | n/a                  | 5692000              | 6692000              | 7692000              | 8692000              |
| Disclosure of Notes for Long-Term Bank Loans                   | 1691100              | 2691100              | 3691100              | n/a                  | 5691100              | 6691100              | 7691100              | 8691100              |
| Short-Term Bank Loans  | 1693000              | 2693000              | 3693000              | n/a                  | 5693000              | 6693000              | 7693000              | 8693000              |
| Short-Term Bank Loans Interest Information                     | 1696000              | 2696000              | 3696000              | n/a                  | 5696000              | 6696000              | 7696000              | 8696000              |
| Disclosure of Notes for Short-Term Bank Loans                  | 1693100              | 2693100              | 3693100              | n/a                  | 5693100              | 6693100              | 7693100              | 8693100              |
| Bank Loans by Order of Liquidity                               | 1694000              | 2694000              | 3694000              | n/a                  | 5694000              | 6694000              | 7694000              | 8694000              |
| Bank Loans by Order of Liquidity Interest Information          | 1697000              | 2697000              | 3697000              | n/a                  | 5697000              | 6697000              | 7697000              | 8697000              |
| Disclosure of Notes for Bank Loans by Order of Liquidity       | 1694100              | 2694100              | 3694100              | n/a                  | 5694100              | 6694100              | 7694100              | 8694100              |
| Borrowings by creditor, by currency                            | n/a                  | n/a                  | n/a                  | 4695000a<br>4695000b | n/a                  | n/a                  | n/a                  | 8695000a<br>8695000b |
| Disclosure of Notes for Borrowings                             | n/a                  | n/a                  | n/a                  | 4695100              | n/a                  | n/a                  | n/a                  | 8695100              |
| Sukuk  | 1644000a<br>1644000b | 2644000a<br>2644000b | 3644000a<br>3644000b | 4644000a<br>4644000b | 5644000a<br>5644000b | 6644000a<br>6644000b | 7644000a<br>7644000b | 8644000a<br>8644000b |
| Disclosure of Notes for Sukuk                                  | 1644100              | 2644100              | 3644100              | 4644100              | 5644100              | 6644100              | 7644100              | 8644100              |
| Bonds Payable  | 1634000a<br>1634000b | 2634000a<br>2634000b | 3634000a<br>3634000b | 4634000a<br>4634000b | 5634000a<br>5634000b | 6634000a<br>6634000b | 7634000a<br>7634000b | 8634000a<br>8634000b |
| Disclosure of Notes for Bonds Payable                          | 1634100              | 2634100              | 3634100              | 4634100              | 5634100              | 6634100              | 7634100              | 8634100              |
| Notes Payable  | 1621000a<br>1621000b | 2621000a<br>2621000b | 3621000a<br>3621000b | n/a                  | 5621000a<br>5621000b | 6621000a<br>6621000b | 7621000a<br>7621000b | 8621000a<br>8621000b |
| Notes Payable Interest Information                             | 1621100              | 2621100              | 3621100              | n/a                  | 5621100              | 6621100              | 7621100              | 8621100              |
| Disclosure of Notes for Notes Payable                          | 1621100              | 2621100              | 3621100              | n/a                  | 5621100              | 6621100              | 7621100              | 8621100              |
| Loans and Sharia receivables/financing                         |                      |                      |                      |                      |                      |                      |                      |                      |
| by currency, related parties and third parties                 | n/a                  | n/a                  | n/a                  | 4611100a<br>4611100b | n/a                  | n/a                  | n/a                  | n/a                  |
| by type  | n/a                  | n/a                  | n/a                  | 4612100a<br>4612100b | n/a                  | n/a                  | n/a                  | n/a                  |
| by Economic Sector   | n/a                  | n/a                  | n/a                  | 4613100a<br>4613100b | n/a                  | n/a                  | n/a                  | n/a                  |
| Other Information  | n/a                  | n/a                  | n/a                  | 4614100              | n/a                  | n/a                  | n/a                  | n/a                  |
| Disclosure of Notes for Loans and Sharia receivables/financing | n/a                  | n/a                  | n/a                  | 4614110              | n/a                  | n/a                  | n/a                  | n/a                  |



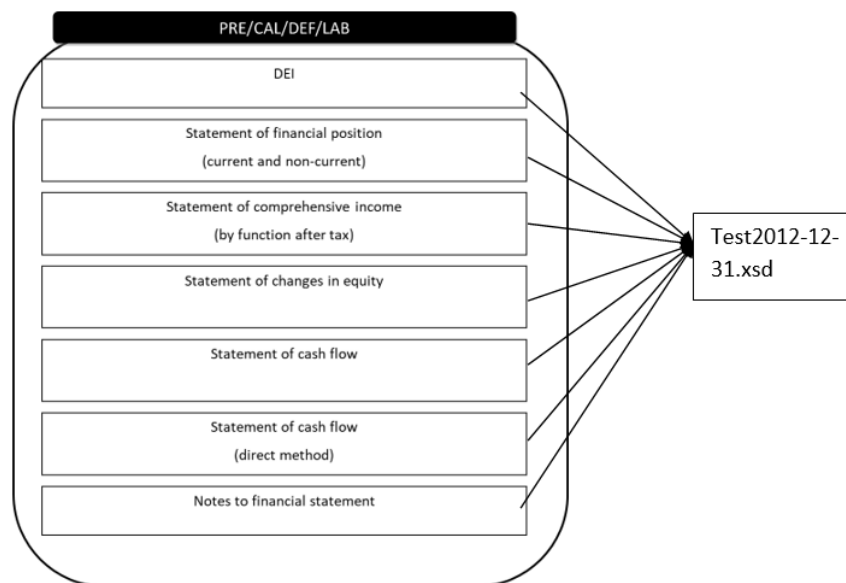
|  |     |     |     |                      |     |     |     |     |
|--|-----|-----|-----|----------------------|-----|-----|-----|-----|
| Sharia receivables/financing                               |     |     |     |                      |     |     |     |     |
| by currency, related parties and third parties             | n/a | n/a | n/a | 4611200a<br>4611200b | n/a | n/a | n/a | n/a |
| by type  | n/a | n/a | n/a | 4612200a<br>4612200b | n/a | n/a | n/a | n/a |
| by Economic Sector   | n/a | n/a | n/a | 4613200a<br>4613200b | n/a | n/a | n/a | n/a |
| Other Information  | n/a | n/a | n/a | 4614200              | n/a | n/a | n/a | n/a |
| Disclosure of Notes for Loans Sharia receivables/financing | n/a | n/a | n/a | 4614210              | n/a | n/a | n/a | n/a |
| Third Party Funds  |     |     |     |                      |     |     |     |     |
| Current Accounts and Wadiah Demand deposits                | n/a | n/a | n/a | 4621100              | n/a | n/a | n/a | n/a |
| Savings Deposits and Wadiah Savings Deposits               | n/a | n/a | n/a | 4622100              | n/a | n/a | n/a | n/a |
| Time deposits and Wakalah deposits                         | n/a | n/a | n/a | 4623100              | n/a | n/a | n/a | n/a |
| Annual average interest rate Third Party Funds             | n/a | n/a | n/a | 4624100              | n/a | n/a | n/a | n/a |
| Disclosure of Notes for Third Party Funds                  | n/a | n/a | n/a | 4624110              | n/a | n/a | n/a | n/a |
| Temporary Syirkah Funds                                    | n/a | n/a | n/a | 4625100              | n/a | n/a | n/a | n/a |
| Annual average interest rate Third Party Funds             | n/a | n/a | n/a | 4626100              | n/a | n/a | n/a | n/a |
| Disclosure of Notes for Temporary Syirkah Funds            | n/a | n/a | n/a | 4626110              | n/a | n/a | n/a | n/a |

In addition to the presentation links, other relevant linkbase may also be selected to present the report being reported.

**C. Creating Taxonomy Schema based on the Linkbase Selected**

After completing the linkbase selections (presentation link, calculation link, label link, definition link), a reporting schema is created. Below is an example of a Schema for PT Test Tbk for reporting financial reports for the year 2012.

**Example of Schema Test2012-12-31.xsd**



#### D. Creating Instance Document

Instance document is created by completing the data into the selected template.

##### 1. Entering DEI information

All reports must begin with entering data into the DEI form. The DEI form is identical for all entry points. An example of a completed DEI form is shown below.

**DEI form for PT Test Tbk**

| General information [abstract]  |  |
|---|--|
| Entity name   | PT. Test Tbk                           |
| Explanation of change in name from the end of the preceding reporting period  |  |
| Entity code   | TEST                                   |
| Entity identification number  | 111                                    |
| Entity main industry  | Umum / General                         |
| Sector  | 3. Basic Industry And Chemicals        |
| Subsector   | 38. Pulp & Paper                       |
| Controlling shareholder information   | National Corporation                   |
| Type of entity  | Local Company - Indonesia Jurisdiction |
| Type of listed securities   | Saham / Stock                          |
| Type of board on which the entity is listed   | Utama / Main                           |
| Whether the financial statements are of an individual entity or a group of entities   | Entitas grup / Group entity            |
| Period of financial statements submissions  | Tahunan / Annual                       |
| Current period start date   | 1/1/2012                               |
| Current period end date   | 12/31/2012                             |
| Prior year end date   | 12/31/2011                             |
| Prior period start date   | 1/1/2011                               |
| Prior period end date   | 12/31/2011                             |
| Description of presentation currency  | Rupiah / IDR                           |
| Conversion rate at reporting date if presentation currency is other than rupiah   |  |
| Level of rounding used in financial statements  | Satuan Penuh / Full Amount             |
| Type of report on financial statements  | Diaudit / Audited                      |
| Type of auditor's opinion   | Wajar Tanpa Pengecualian / Unqualified |
| Matters disclosed in emphasis-of-matter or other-matter paragraph, if any   |  |
| Result of review engagement   |  |
| Date of auditor's opinion or result of review report  | 3/25/2013                              |
| Current year auditor  | Public Accountant A                    |
| Name of current year audit signing partner  | John Doe                               |
| Number of years served as audit signing partner   |  |
| Prior year auditor  | Public Accountant B                    |
| Name of prior year audit signing partner  | Alice and Bob                          |
| Whether in compliance with BAPEPAM LK VIII G 11 rules concerning responsibilities of board of directors on financial statements         | Ya / Yes                               |
| Whether in compliance with BAPEPAM LK VIII A two rules concerning independence of accountant providing audit services in capital market |  |

2. Complete the financial data (“Tagging”)

The financial data will be entered using the appropriate template which has been pre-selected. The tagging or mapping process is done simultaneously when entering the financial data into the template. The financial data on the financial report is entered into the appropriate accounts on the template. In a situation when an account in the template does not exactly match with the account on the financial report, please select an account that closely represents that information. For example, the illustration below demonstrates the tagging process of PT Test Tbk’s Statement of Financial Position.

**Example of Tagging/Mapping**  
**Current Assets components on PT Test Tbk Statement of Financial Position**  
**into the elements in the Taxonomy**

| Financial Statement of PT Test Tbk |                      |                      | Elements in the Taxonomy |                   |   |
|------------------------------------|----------------------|----------------------|--------------------------|-------------------|---|
|                                    | 2012-12-31           | 2011-12-31           | 2012                     | 2011              |   |
| Statement of financial position    |                      |                      | (Abstract)               | (Abstract)        | Statement of financial position [abstract]                    |
| Assets                             |                      |                      | (Abstract)               | (Abstract)        | Assets [abstract]   |
| Current assets                     |                      |                      | (Abstract)               | (Abstract)        | Current assets [abstract]                                     |
| Cash and cash equivalents          | Rp 3,337,357,407,919 | Rp 2,174,560,697,339 | 3,337,357,407,919        | 2,174,560,697,339 | Cash and cash equivalents                                     |
| Current restricted funds           | 500,000,000,000      | 500,000,000,000      | -                        | -                 | Notes receivable  |
| Current financial assets           |                      |                      | 500,000,000,000          | 500,000,000,000   | Short-term investments  |
| Other current financial assets     | 3,603,435,991,596    | 1,671,821,100,562    | (Abstract)               | (Abstract)        | Current restricted funds                                      |
| Trade receivables                  |                      |                      | -                        | -                 | Current financial assets [abstract]                           |
| Trade receivables third parties    | 591,205,993,335      | 561,856,099,019      | -                        | -                 | Current financial assets at fair value through profit or loss |
| Trade receivables related parties  | 3,171,020,453        | 2,779,461,708        | -                        | -                 | Current financial assets held-to-maturity investments         |
| Current finance lease receivables  | 500,000,000,000      | 500,000,000,000      | 3,603,435,991,596        | 1,671,821,100,562 | Current financial assets available-for-sale                   |
|                                    |                      |                      | -                        | -                 | Other current financial assets                                |
|                                    |                      |                      | -                        | -                 | Current derivative financial assets                           |
|                                    |                      |                      | (Abstract)               | (Abstract)        | Trade receivables [abstract]                                  |
|                                    |                      |                      | 591,205,993,335          | 561,856,099,019   | Trade receivables third parties                               |
|                                    |                      |                      | 3,171,020,453            | 2,779,461,708     | Trade receivables related parties                             |
|                                    |                      |                      | 500,000,000,000          | 500,000,000,000   | Current finance lease receivables                             |
|                                    |                      |                      | (Abstract)               | (Abstract)        | Retention receivables [abstract]                              |
|                                    |                      |                      | -                        | -                 | Retention receivables third parties                           |
|                                    |                      |                      | -                        | -                 | Retention receivables related parties                         |

The tagging process is required for all data in the financial reports (Statement of Financial Position, Statement of Comprehensive Income, Statement of Changes in Equity, and Statement of Cash Flow). All financial data in the financial reports must be entered into the elements in the taxonomy.

**E. Data Validation**

In an effort to ensure that all of the financial data and information in the instance documents are correct and valid, a validation process is performed by utilizing the calculation link and formula. If an error is found on the instance document, the data in the instance document must be corrected accordingly.

**Example of PT Test Tbk input error on the Gross Income  
which is detected by the Calculation Link**

Before correction

| Item                      |    | Value               |  | Weight |   | Result             |
|---------------------------|----|---------------------|--|--------|---|--------------------|
| Sales and revenue         | CR | 6.160.214.023.204 * |  | 1      | = | 6.160.214.023.204  |
| Cost of sales and revenue | DR | 3.339.267.470.227 * |  | -1     | = | -3.339.267.470.227 |
| Gross profit              | CR | 2.520.946.552.977   |  |        |   | 2.820.946.552.977  |



After correction

| Item                      |    | Value               |  | Weight |   | Result             |
|---------------------------|----|---------------------|--|--------|---|--------------------|
| Sales and revenue         | CR | 6.160.214.023.204 * |  | 1      | = | 6.160.214.023.204  |
| Cost of sales and revenue | DR | 3.339.267.470.227 * |  | -1     | = | -3.339.267.470.227 |
| Gross profit              | CR | 2.820.946.552.977   |  |        |   | 2.820.946.552.977  |

If there is no error detected, then the instance document creation is complete.

**Instance Document and Schema for PT Test Tbk**



TEST2012-12-31.xbrl

Instance Document



TEST2012-12-31.xsd

Schema

**2. Opening the sample Instance document**

We have provided the sample instance document, to open it using XBRL instance viewer application, please put the instance document under {IDX Taxonomy 2020 folder}\samples\xxx. This is because the schema file uses relative references to other taxonomy data. Below is the sample instance available in IDX Taxonomy 2020.

| File                | Description                                     |
|---------------------|---|
| TEST2012-12-31.xbrl | Instance document of PT Test Tbk                |
| TEST2012-12-31.xsd  | Schema of instance document TEST2012-12-31.xbrl |

### 3. Validate the sample Instance document

Calculation link is embedded in the taxonomy while the formula link is not. IDX has provided the formula link which can be downloaded. Please save the formula link in the IDX Taxonomy 2020 folder. The formula link also uses relative reference to other needed data. Formula can be used using XBRL Formula Editor Software.

#### Formula Relative Path

- dic
- rep
- ep-E24-collective-2020-01-01.xsd
- ep-E24-DEI-2020-01-01.xsd
- ep-E24-financesharia-2020-01-01.xsd
- ep-E24-financing-2020-01-01.xsd
- ep-E24-general-2020-01-01.xsd
- ep-E24-infrastructure-2020-01-01.xsd
- ep-E24-insurance-2020-01-01.xsd
- ep-E24-property-2020-01-01.xsd
- ep-E24-securities-2020-01-01.xsd
- ep-full.xsd
- formula-dummy.xsd
- formula-dummy-CF.xsd
- formula-dummy-CONSIST.xsd
- formula-dummy-COR.xsd
- formula-dummy-param.xsd
- formula-dummy-SoCE.xsd
- formula-dummy-UNIT.xsd
- formula-project.xwfpri