

An update on Korean XBRL financial disclosures and Digital Reporting System

Gabje Kim

Lead Manager / Electronic Disclosure Team



FINANCIAL SUPERVISORY SERVICE

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1.3. Features of Korean XBRL financial disclosures

1.4. XBRL filing costs for Korean listed companies



01. The FSS phase-in of XBRL Digital Reporting

1.1. The FSS's phase-in plan for XBRL financial disclosure

Scope		Primary Financial Statements (Initial application)	Notes (Initial application)
Listed companies	Non-financial industry	Mandatory (2007 Annual report)	Mandatory (2023 Annual report)
	Financial industry	Mandatory (2023 3Q report)	Mandatory (2025 Semi-annual report)
Unlisted companies (only submit business reports and IFRS adoption)			

01. The FSS phase-in of XBRL Digital Reporting

1.1. The FSS's phase-in plan for XBRL financial disclosure

	Listed Companies (KOSPI and KOSDAQ)			
	Initial application ¹	Phase class	Assets	# of companies ²
Non-financial	2023 annual report (Mar 2024)	Phase I	↑ \$1.5 bln	156
	2024 annual report (Mar 2025)	Phase II	↑ \$0.4 bln - ↓ \$1.5 bln	340
	2025 annual report (Mar 2026)	Phase III	↓ \$0.4 bln	1,825
Financial	2025 semi-annual report (Aug 2025)	Phase II	↑ \$7.5 bln	27
	2026 semi-annual report (Aug 2026)	Phase III	↑ \$1.5 bln - ↓ \$7.5 bln	14
	2027 semi-annual report (Aug 2027)	Phase IV	↓ \$1.5 bln	93

¹ Periods in parenthesis are due for submission

² The number of companies may change based on the aggregate assets calculated as of the previous business year.

01. The FSS phase-in of XBRL Digital Reporting

1.1. The FSS's phase-in plan for XBRL financial disclosure

FSS Made Specific Plan to Support XBRL Financial Disclosure of Small Publicly Traded Companies



Financial Supervisory Service
www.fss.or.kr

Press Release

For release at 6:00 A.M., April 8, 2025

FSS Made Specific Plan to Support XBRL Financial Disclosure of Small Publicly Traded Companies

As more and more listed companies become the subject to the mandatory XBRL financial notes disclosure for 2025 annual report (due for submission: March 31, 2026), the Financial Supervisory Service made specific plans to minimize disruption and have XBRL disclosure system settle down successfully.

Small and mid-sized listed companies with assets less than KRW500 billion are required to submit their annual and semi-annual reports by applying XBRL to financial statement notes. Accordingly, the corresponding companies come to semiannually (twice a year) submit their reports, and this is to align the submission period for XBRL disclosure with that of the audit (review) report. However, considering data users' demand, from 2028 annual report, XBRL financial notes disclosure will be implemented on a quarterly basis.

The FSS divided the corresponding small and mid-sized companies into three groups. First, approximately 550 companies with KRW200 billion to KRW500 billion in assets should submit their reports on March 31, 2026. Next, approximately 500 companies with KRW100 billion to KRW200 billion in assets should apply XBRL disclosure to their 2026 annual reports (to submit on March 31, 2027). Lastly, approximately 750 companies with less than KRW100 billion in assets should apply XBRL disclosure to their 2027 annual reports (to submit on March 31, 2028).

	Listed companies (non-financial)		
	Assets (in KRW)	# of companies	Initial application*
↓500bln (approx. 1,800 companies)	↑ 200bln - ↓ 500bln	~550	2025 annual report (Mar 2026)
	↑ 100bln - ↓ 200bln	~500	2026 annual report (Mar 2027)
	↓ 100bln	~750	2027 annual report (Mar 2028)

Periods in parenthesis are due for submission

01. The FSS phase-in of XBRL Digital Reporting

1.1. The FSS's phase-in plan for XBRL financial disclosure


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
- ✓ Financial holding companies 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

01. The FSS phase-in of XBRL Digital Reporting

1.2. XBRL disclosure of the Phase I & II classes

구분	Accounting Firms			Listed Companies themselves	Total	Writing errors
	Big 4 	Others	Sub-Total			
2023 Annual report (Phase I)	142	8	150	6	156	45(26.9%)
2024 Semi-annual report (Phase I)	116	11	127	44	164	-
2024 Annual report (Phase I & II)	335	64	399	99	498	61(12.2%)

01. The FSS phase-in of XBRL Digital Reporting

1.3. Features of Korean XBRL financial disclosures – scope of disclosure

Both consolidated and separate financial statements and notes must be filed in XBRL

DART SAMSUNG ELECTRONICS CO., LTD.			
The contents provided in the XBRL viewer and file download are submitted by the company through the XBRL writer, and it may be different from the contents of reports such as business reports.			
Roles	[D210000] Statement of financial position, current/non-current - Consolidated financial statements		
Annual Report	Statement of financial position [abstract]		
Entity Address Information			
Author Information			
Financial Statement Information			
Consolidated Financial Statements			
Statement of financial position, current/non-current - Consolidated financial statements			
Income statement, by function of expense - Consolidated financial statements			
Statement of comprehensive income - Consolidated financial statements			
Statement of cash flows, indirect method - Consolidated financial statements			
Statement of changes in equity - Consolidated financial statements			
Separate Financial Statements			
Statement of financial position, current/non-current - Separate financial statements			
Income statement, by function of expense - Separate financial			

[D210005] Statement of financial position, current/non-current

Separate financial statements

Statement of financial position [abstract]

	2023-12-31	2022-12-31	2021-12-31
Assets [abstract]			
Current assets	68,548,442,000,000	59,062,658,000,000	73,553,416,000,000
Cash and cash equivalents	6,061,451,000,000	3,921,593,000,000	3,918,872,000,000
Short-term financial instruments	50,071,000,000	137,000,000	15,000,576,000,000
Trade receivables	27,363,016,000,000	20,503,223,000,000	33,088,247,000,000
Non-trade receivables	1,910,054,000,000	2,925,006,000,000	1,832,488,000,000
Prepaid expenses	1,349,755,000,000	1,047,900,000,000	817,689,000,000
Inventories	29,338,151,000,000	27,990,007,000,000	15,973,053,000,000
Other current assets	2,475,944,000,000	2,674,792,000,000	2,922,491,000,000
Non-current assets	228,308,847,000,000	201,021,092,000,000	177,558,768,000,000
Financial assets at fair value through other comprehensive income	1,854,503,000,000	1,364,325,000,000	1,662,532,000,000
Financial assets at fair value through profit or loss	1,000,000	283,000,000	2,135,000,000
Investments in subsidiaries, associates and joint ventures	57,392,438,000,000	57,397,249,000,000	56,225,599,000,000
Property, plant and equipment	140,579,161,000,000	123,266,986,000,000	103,667,025,000,000

01. The FSS phase-in of XBRL Digital Reporting

1.3. Features of Korean XBRL financial disclosures – Rule of XBRL filing

(Detailed Tagging) In principle, detailed tagging is mandatory for all notes.



HTML Rendering

Disclosure of detailed information about property, plant and equipment
Current Fiscal Year (Unit : million, KRW)

	Property, plant and equipment [member]					Total of Property, plant and equipment [member]
	Land [member]	Buildings and structures [member]	Machinery and equipment	Construction in progress [member]	Other	
Balance as of January 1	9,892,167	40,706,918	79,714,631	33,607,564	4,124,108	168,045,388
Acquisitions and capital expenditures	172,262	6,498,611	33,641,691	13,141,766	1,462,032	54,916,362
Acquisitions through business combinations, property, plant and equipment	0	18,125	20,140	34,698	165	73,128
Depreciation	(49,367)	(3,884,333)	(30,031,617)	0	(1,567,094)	(35,532,411)
Disposals/scrap	(25,934)	(181,700)	(37,681)	(256)	(30,547)	(276,118)
Impairment (reversal)	0	(30,864)	(47,044)	0	(7,449)	(85,357)
Decrease through classified as held for sale	(6,615)	(54,318)	(37,101)	(6,255)	(14,100)	(118,389)
Other	16,864	165,676	86,149	(57,189)	22,159	233,659
Balance as of December 31	9,999,377	43,238,115	83,309,168	46,720,328	3,989,274	187,256,262

XBRL Data Viewer

SAMSUNG ELECTRONICS CO.,LTD			
The contents provided in the XBRL viewer and file download are submitted by the company through the XBRL writer, and it may be different from the contents of reports submitted to the Korea Securities Commission.			
Roles			
Annual Report			
Stockholder's Equity - Consolidated financial statements			
1. General Information			
2. Significant Accounting Policies			
3. Critical Accounting Estimates and Assumptions			
4. Financial Instruments by Category			
5. Transfer of Financial Assets			
6. Financial Assets at Fair Value			
7. Trade and Non-Trade Receivables			
8. Inventories			
9. Investments in Associates and Joint Ventures			
10. Property, Plant and Equipment			
11. Intangible Assets			
12. Borrowings			
13. Debentures			
14. Net Defined Benefit Liabilities (Assets)			
15. Provisions			
16. Commitments and Contingencies			
Acquisitions and capital expenditures	54,916,362,000,000	55,226,960,000,000	
Acquisitions through business combinations, property, plant and equipment	73,128,000,000		
Depreciation	-35,532,411,000,000	-35,952,098,000,000	
Disposals/scrap	-276,118,000,000	-255,030,000,000	
Impairment (reversal)	-85,357,000,000	-26,393,000,000	
Decrease through classified as held for sale	-118,389,000,000		
Other	233,659,000,000	-876,590,000,000	
Balance as of December 31	187,256,262,000,000	168,045,388,000,000	
Land [member]			
Disclosure of detailed information about property, plant and equipment (line items)			
Balance as of January 1	9,892,167,000,000	9,830,154,000,000	
Acquisitions and capital expenditures	172,262,000,000	138,925,000,000	
Acquisitions through business combinations, property, plant and equipment	0		
Depreciation	-49,367,000,000	-49,516,000,000	
Disposals/scrap	-25,934,000,000	-57,596,000,000	
Impairment (reversal)	0	0	
Decrease through classified as held for sale	-6,615,000,000		
Other	16,864,000,000	30,200,000,000	
Balance as of December 31	9,999,377,000,000	9,892,167,000,000	

Line-items

01. The FSS phase-in of XBRL Digital Reporting

1.3. Features of Korean XBRL financial disclosures – Rule of XBRL filing

Detailed information about the contents of the note as well as the table containing row and column items is provided.

1. General Information

2. Significant Accounting Policies

3. Critical Accounting Estimates and Assumptions

4. Financial Instruments by Category

5. Transfer of Financial Assets

6. Financial Assets at Fair Value

7. Trade and Non-Trade Receivables

8. Inventories

9. Investments in Associates and Joint Ventures

10. Property, Plant and Equipment

11. Intangible Assets

12. Borrowings

13. Debentures

14. Net Defined Benefit Liabilities (Assets)

15. Provisions

16. Commitments and Contingencies

17. Contract Liabilities

Details of inventories [abstract]

	2023-01-01 ~ 2023-12-31	2022-01-01 ~
Consolidated [member]		
Details of inventories [line items]		
Finished goods	14,553,014,000,000	16,032,
Work in process	22,198,448,000,000	20,077,
Raw materials and supplies	13,697,354,000,000	14,979,
Goods in transit, gross	1,177,058,000,000	1,098,
Total	51,625,874,000,000	52,187,
Cost of inventories recognised as expense during period	177,539,372,000,000	186,396,
Gross carrying amount [member]		
Details of inventories [line items]		
Finished goods	16,120,367,000,000	17,526,
Work in process	26,501,664,000,000	21,612,
Raw materials and supplies	15,222,937,000,000	16,268,
Goods in transit, gross	1,177,058,000,000	1,098,
Total	59,022,026,000,000	56,506,
Cost of inventories recognised as expense during period		
Allowance For Inventory Valuation		

Roles

Annual Report

18. Share Capital

19. Retained Earnings

21. Expenses by Nature

22. Selling and Administrative Expenses

23. Other Non-Operating Income and Expenses

24. Financial Income and Expenses

25. Income Tax Expense

26. Earnings per Share

27. Statements of Cash Flows

28. Financial Risk Management

29. Segment Information

30. Related Party Transactions

31. Information for Non-Controlling Interests

32. Business combination

33. Held for sale (disposal group)

Disclosure of classes of share capital [text block]

Disclosure of classes of share capital [abstract]

	2023-01-01 ~ 2023-12-31	2022-01-01 ~ 2022-12-31
Consolidated [member]		
Disclosure of classes of share capital [line items]		
The Companies' total number of authorized shares	250000000000	
Par value per share(KRW)	100	
Number of shares issued		
Number of shares outstanding		
Total par value of the shares issued(million won)	679,267,000,000	
Paid-in capital(million won)	897,514,000,000	897,514,000,000
	보고기간종료일 현재 회사의 정관에 의한 발행할 주식의 총수는 250억주(1주의 액면금액: 100원)이며, 회사에는 보통주 외 비누적 우선주가 있습니다. 이 우선주는 의결권이 없고 액면금액을 기준으로 보통주의 배당보다 연 1%의 금전배당을 추가로 받을 수 있습니다. 보고기간종료일 현재 회	

01. The FSS phase-in of XBRL Digital Reporting

1.3. Features of Korean XBRL financial disclosures – Rule of XBRL filing

(Block Tagging) For certain notes, 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.

Notes consisting of mostly sentences

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01. The FSS phase-in of XBRL Digital Reporting

1.4. XBRL filing costs for Korean listed companies

	Primary Financial Statements	Notes
Fees for XBRL filing	<ul style="list-style-type: none">Most companies prepared XBRL primary FS on their own	<ul style="list-style-type: none">The average cost of preparing XBRL notes using an accounting firm consulting firm is \$40,000 per year.There are some companies that decide to use an accounting firm for the initial setup, then gradually maintain their own XBRL files on their own.

Contents

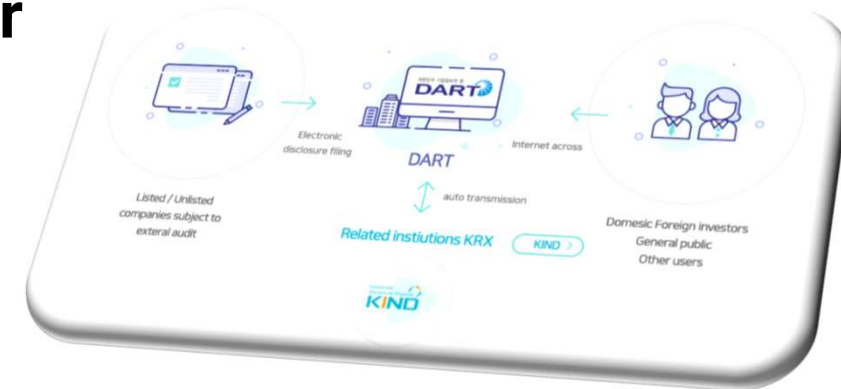
02 FSS's XBRL Digital Reporting System

2.1. Overview of the DART System

2.2. English DART System

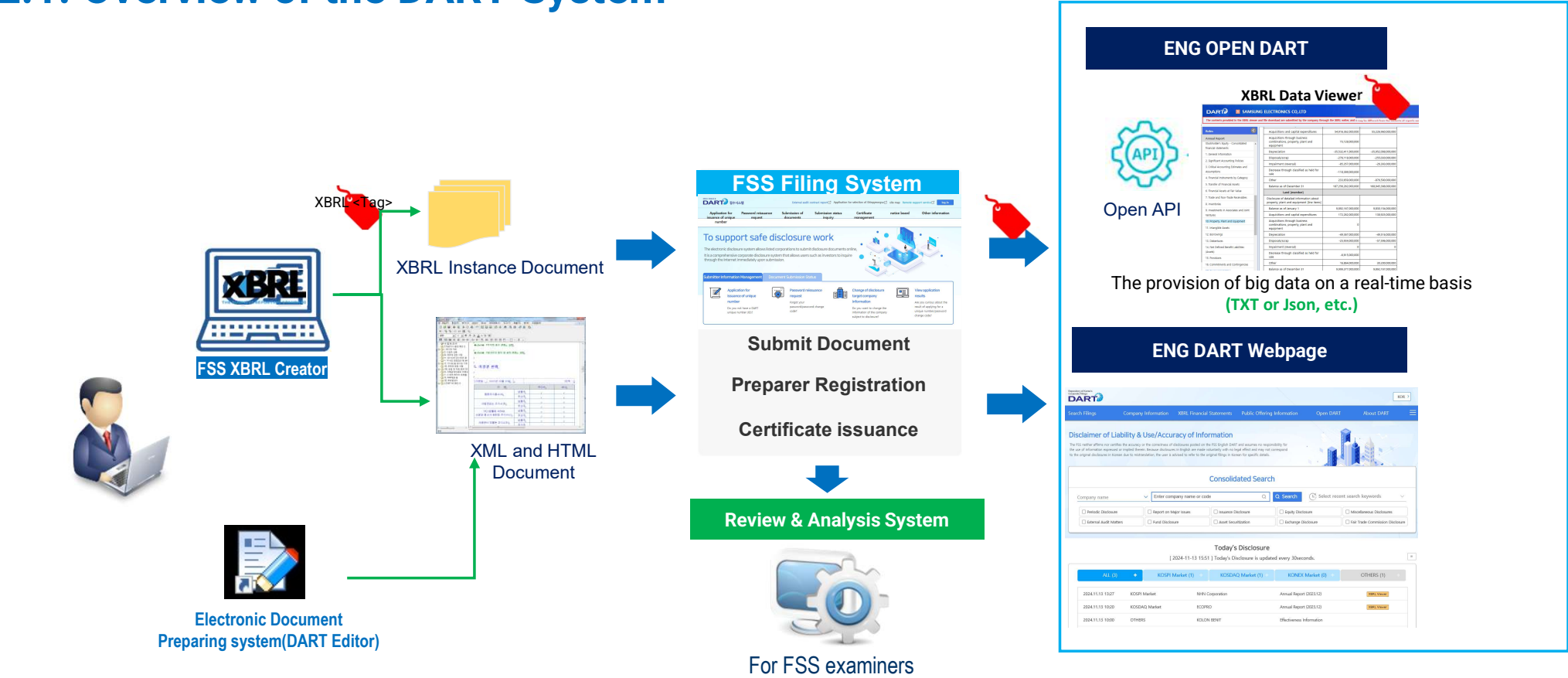
2.3. An online platform dedicated to searching and collecting data

2.4. Introduction on the FSS XBRL Creator



02. FSS's XBRL Digital Reporting System

2.1. Overview of the DART System



A centralized document creation and disclosure system is being implemented

02. FSS's XBRL Digital Reporting System

2.1. Overview of the DART System

Recently, FSS to Expand English DART Contents and Launch English Open DART

ENG DART

Search Filings

Company Information

XBRL Financial Statements

Public Offering Information

Open DART

About DART

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Integrated Search for Disclosures

Company name Enter company name or code

☐ Periodic Disclosure

☐ Report on Major Issues

☐ Insurance Disclosure

☐ Equity Disclosure

☐ Miscellaneous Disclosures

☐ External Audit Matters

☐ Fund Disclosure

☐ Asset Securitization

☐ Exchange Disclosure

☐ Fair Trade Commission Disclosure

Today's Disclosure

[2025-05-13 16:37] Today's Disclosure is updated every 30seconds.

ALL (518)

KOSPI Market (118)

KOSDAQ Market (199)

KONEX Market (8)

OTHERS (193)

2025.05.13 16:37

KOSDAQ Market

INSUNG INFORMATION

Report on the Grant of Stock Options

2025.05.13 16:36

KOSDAQ Market

G2Power

Quarterly Report (2025.03)

2025.05.13 16:36

OTHERS

MPC plus

Quarterly Report (2025.03)

2025.05.13 16:36

KOSDAQ Market

Mirae Asset Vision Special Purpose Acquisition 5 C...

Quarterly Report (2025.03)

2025.05.13 16:36

KOSPI Market

Hanwha Ocean

Quarterly Report (2025.03)

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Integrated Search for Disclosures

Company name Enter company name or code

☐ Periodic Disclosure

☐ Report on Major Issues

☐ Insurance Disclosure

☐ Equity Disclosure

☐ Miscellaneous Disclosures

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ALL (518)

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2025.05.13 16:37

KOSDAQ Market

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KOSDAQ Market

Mirae Asset Vision Special Purpose Acquisition 5 C...

Quarterly Report (2025.03)

2025.05.13 16:36

KOSPI Market

Hanwha Ocean

Quarterly Report (2025.03)

ENG OPEN DART

Introduction to Open API

Authentication Keys Application/Management

Developers' Guide

Disclosure Information Utilization Plaza

Contact Us

My Page

Easy Use of Disclosure Information

OPEN DART shares disclosure information in various formats tailored to users for ease of use (Open API, XBRL, EXCEL, TXT, etc.)

Apply for Authentication Key

You can be issued an authentication key necessary for using the Open API.

Developers' Guide

We provide guidelines and examples necessary for software development using Open API.

Disclosure Information Utilization Plaza

In this menu, you can easily view key disclosure information including annual reports and financial information, and compare them across companies.

Contact Us

Please first refer to the notice, past changes, and FAQ.

Introduction to Open API

Authentication Keys Application/Management

Developers' Guide

Disclosure Information Utilization Plaza

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Please first refer to the notice, past changes, and FAQ.

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02. FSS's XBRL Digital Reporting System

2.2. English DART System

No.	Company	Report	Market Listing	Date Filed	Notes
1	SHINYOUNG SEC...	Prospectus (Shelf Registration)	KOSPI	2025.05.13	
2	KDB CAPITAL COR...	Post-Issuance Report	OTHERS	2025.05.13	
3	POSCO FUTURE M	Registration Statement (Equity securities) (2025.07)	KOSPI	2025.05.13	

POSCO FUTURE M/Registration Statement (Equity securities)/2025.05.13 - Chrome

englishdart.fss.or.kr/dsbh001/main.do?rcpNo=20250513000629

DART

POSCO FUTURE M

[Registration Statement (Equity securities)]

Toc

All

Enter keyword

Prev

Next

Main Documents

2025.05.13 Registration Statement (Equity securities)

Attachment Documents

Select

Korean View

Download

Print

Close

Index

Registration Statement

[Confirmation by CEO, etc.]

Summary of Information

1. Key Investment Risks

2. General information on the offering or sale

Part 1 Matters Related to the Offering or Sale

I. General Information on the Offering or Sale

1. Public offering overview

2. Method of public offering

3. Method of public offering price determination

4. Matters related to procedures for offering or sale, etc.

5. Matters related to underwriting, etc.

II. Details of Major Securities Rights

III. Investment Risk Factors

1. Business risks

2. Corporate risks

3. Other risks

2. General information on the offering or sale

(Unit: KRW, shares)

Type of securities	Security quantity	Par value	Offering (sale) price	Total offering (sale) amount	Offering (sale) method
Common stock	11,483,000	500	95,800	1,100,071,400,000	General public offering of forfeited shares after shareholder allotment

Underwriting (arranging) status	Whether there is a public offering for listing of equity securities, etc.		
Underwriting	No	N/A	N/A

Underwriter (Arranger)	Type of securities	Underwriting quantity	Underwriting amount	Consideration for underwriting	Underwriting method	
Lead	Korea Investment and Securities	Common stock	4,019,050	385,024,990,000	인수수수료 : 모집총액의 0.30% 中 35%	잔액인수

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2.2. English DART System

No.	Company	Report	Market Listing	Date Filed	Notes
841	SAMSUNG ELECT...	Annual Report (2024.12) XBRL Viewer	KOSPI	2025.03.11	C
842	Hansol Logistics, L...	Annual Report (2024.12) XBRL Viewer	KOSPI	2025.03.11	C
843	HANWHA INVEST...	HTML Rendering			
844	Cheil Worldwide Inc				
845	Hansol HomeDeco				
846	SAJO SEA FOOD	<div> <div> SAMSUNG ELECTRONICS [Annual Report] </div> <div> Main Documents 2025.03.11 Annual Report </div> <div> Attachment Documents Select </div> </div>			
847	Chosun Refractories				
848	DONGNAMCHEMI...				

HTML Rendering



SAMSEUNG ELECTRONICS

[Annual Report]

Main Documents

2025.03.11 Annual Report

Attachment Documents

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2-4. Consolidated Statement Of Changes In Equity

2-5. Consolidated Statement Of Cash Flows

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2. Significant Accounting Policies (Consolidated)

3. Significant judgements and sources of estimation uncertainty (Consolidated)

4. Financial Instruments by Category (Consolidated)

5. Transfer of Financial Assets (Consolidated)

6. Fair value measurement (Consolidated)

7. Trade and Non-Trade Receivables (Consolidated)

8. Inventories (Consolidated)

Annual Report

(제 56 기)

Fiscal year

2024.01.01

From

2024.12.31

To

금융위원회

한국거래소 귀중

Type of entity subject to

Stock-listed corporations

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Roles

Annual Report

Statement of cash flows, indirect method - Separate financial statements

Statement of changes in equity - Separate financial statements

Consolidated Financial Statements Notes

4. Financial Instruments by Category

5. Transfer of Financial Assets

6. Fair value measurement

7. Trade and Non-Trade Receivables

8. Inventories

10. Property, Plant and Equipment

11. Intangible Assets

12. Borrowings

13. Debentures

14. Net Defined Benefit Liabilities (Assets)

[D826380] 8. Inventories

Disclosure of inventories [text block]

Details of inventories [abstract]

	2024-01-01 ~ 2024-12-31	2023-01-01 ~ 2023-12-31
Consolidated [member]		
Details of inventories [line items]		
Total inventories	51,754,865,000,000	51,625,874,000,000
Finished goods	13,842,276,000,000	14,553,014,000,000
Work in process	22,340,482,000,000	22,198,448,000,000
Raw materials and supplies	14,146,279,000,000	13,697,354,000,000
Current inventories in transit	1,425,828,000,000	1,177,058,000,000
Cost of inventories recognised as expense during period	181,242,363,000,000	177,539,372,000,000
Gross carrying amount [member]		
Details of inventories [line items]		
Total inventories	56,737,864,000,000	59,022,026,000,000
Finished goods	15,061,526,000,000	16,120,367,000,000
Work in process	24,808,183,000,000	26,501,664,000,000
Raw materials and supplies	15,442,327,000,000	15,222,937,000,000

2.2. English DART System

Roles	
Annual Report	
expense - Separate financial statements	
Statement of comprehensive income - Separate financial statements	
Statement of cash flows, indirect method - Separate financial statements	
Statement of changes in equity - Separate financial statements	
Consolidated Financial Statements Notes	
4. Financial Instruments by Category	
5. Transfer of Financial Assets	
6. Fair value measurement	
7. Trade and Non-Trade Receivables	
8. Inventories	
Consolidated Financial Statements Notes	
4. Financial Instruments by Category	
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7. Trade and Non-Trade Receivables	
8. Inventories	
10. Property, Plant and Equipment	
11. Intangible Assets	
12. Borrowings	
13. Debentures	
14. Net Defined Benefit Liabilities (Assets)	

Decrease through classified as held for sale, property, plant and equipment		
Increase (decrease) through other changes, property, plant and equipment		
Property, plant and equipment at end of period	47,031,945,000,000	43,238,115,000,000
Machinery [member]		
Disclosure of detailed information about property, plant and equipment (line items)		
Property, plant and equipment at beginning of period	83,309,168,000,000	
Additions other than through business combinations, property, plant and equipment	40,219,596,000,000	
Acquisitions through business combinations, property, plant and equipment	0	
Depreciation, property, plant and equipment	-33,744,595,000,000	
Disposals and retirements, property, plant and equipment	-44,567,000,000	
combinations, property, plant and equipment	40,219,596,000,000	
Acquisitions through business combinations, property, plant and equipment	0	
Depreciation, property, plant and equipment	-33,744,595,000,000	
Disposals and retirements, property, plant and equipment	-44,567,000,000	
Impairment loss recognised in profit or loss, property, plant and equipment	-113,246,000,000	
Decrease through classified as held for sale, property, plant and equipment		
Increase (decrease) through other changes, property, plant and equipment	1,280,217,000,000	
Property, plant and equipment at end of period	90,906,573,000,000	

ID	ifrs-full_DepreciationPropertyPlantAndEquipment
Prefix	ifrs-full
Name	DepreciationPropertyPlantAndEquipment
Type	xbrl:monetaryItemType
Substitution group	xbrl:item
Abstract	false
ID	ifrs-full_DepreciationPropertyPlantAndEquipment
Prefix	ifrs-full
Name	DepreciationPropertyPlantAndEquipment
Type	xbrl:monetaryItemType
Substitution group	xbrl:item
Abstract	false
Balance	
Period type	duration
Negated	false
Weight	

2.2. English DART System

<div> <div> DART SAMSUNG ELECTRONICS </div> </div>				
The contents provided in the XBRL viewer and file download are submitted by the company through the XBRL writer, and it may be different from the contents of reports such as business reports.				
<div> <div>Roles</div> <div> <div>Annual Report</div> <div> <div>expense - Separate financial statements</div> <div>Statement of comprehensive income - Separate financial statements</div> <div>Statement of cash flows, indirect method - Separate financial statements</div> <div>Statement of changes in equity - Separate financial statements</div> </div> </div> <div> <div>Consolidated Financial Statements</div> <div>Notes</div> <div> <div>4. Financial Instruments by Category</div> <div>5. Transfer of Financial Assets</div> <div>6. Fair value measurement</div> <div>7. Trade and Non-Trade Receivables</div> <div>8. Inventories</div> <div>10. Property, Plant and Equipment</div> <div>11. Intangible Assets</div> <div>12. Borrowings</div> <div>13. Debentures</div> <div>14. Net Defined Benefit Liabilities (Assets)</div> </div> </div> </div>	<div> <div>Disposals and retirements, property, plant and equipment</div> <div>Impairment loss recognised in profit or loss, property, plant and equipment</div> <div>Decrease through classified as held for sale, property, plant and equipment</div> <div>Increase (decrease) through other changes, property, plant and equipment</div> <div>Property, plant and equipment at end of period</div> </div>	<div> <div>47,031,945,000,000</div> </div>	<div> <div>43,238,115,000,000</div> </div>	<div> <div>Fact Details</div> <div> <div>QName</div> <div>ContextRef</div> <div>UnitRef</div> <div>Decimals</div> <div>Value</div> </div> </div>
	<div> <div>Machinery (member)</div> <div>Disclosure of detailed information about property, plant and equipment [line items]</div> <div>Property, plant and equipment at beginning of period</div> <div>Additions other than through business combinations, property, plant and equipment</div> <div>Acquisitions through business combinations, property, plant and equipment</div> <div>Depreciation, property, plant and equipment</div> <div>Disposals and retirements, property, plant and equipment</div> <div>Impairment loss recognised in profit or loss, property, plant and equipment</div> <div>Decrease through classified as held for sale, property, plant and equipment</div> </div>	<div> <div>83,309,168,000,000</div> <div>40,219,596,000,000</div> <div>0</div> <div>83,744,595,000,000</div> <div>-44,567,000,000</div> <div>-113,246,000,000</div> <div>-37,101,000,000</div> </div>	<div> <div>47,031,945,000,000</div> </div>	<div> <div>43,238,115,000,000</div> </div>
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	<div> <div>Machinery (member)</div> <div>Disclosure of detailed information about property, plant and equipment [line items]</div> <div>Property, plant and equipment at beginning of period</div> <div>Additions other than through business combinations, property, plant and equipment</div> <div>Acquisitions through business combinations, property, plant and equipment</div> <div>Depreciation, property, plant and equipment</div> <div>Disposals and retirements, property, plant and equipment</div> <div>Impairment loss recognised in profit or loss, property, plant and equipment</div> <div>Decrease through classified as held for sale, property, plant and equipment</div> </div>	<div> <div>83,309,168,000,000</div> <div>40,219,596,000,000</div> <div>0</div> <div>83,744,595,000,000</div> <div>-44,567,000,000</div> <div>-113,246,000,000</div> <div>-37,101,000,000</div> </div>	<div> <div>47,031,945,000,000</div> </div>	<div> <div>43,238,115,000,000</div> </div>
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2.2. English DART System

DART

Search Filings Company Information XBRL Financial Statements Public Offering Information Open DART About DART

Public Offering Information

- Public Offering Bulletin
- Search for Issuance Disclosure
- Offering and Sales Performance
- Subscription Calendar (Equity Securities)**

Subscription Calendar (Equity Securities)

> Public Offering Information > Subscription Calendar (Equity Securities)

< 2025 May > 🔍 Search

SUN	MON	TUE	WED	THU	FRI	SAT
4	5	6	7 Immuneonca therapeutics [START]	8 BIOBUOU [START] Immuneonca therapeutics [END]	9 BIOBUOU [END] Dalba Global [START]	10
11	12 Dalba global [END]	13 IntoCell [START]	14 IntoCell [END] Stockeeper [END]	15	16	17
18	19 Shinhan 16th Special Purpose Acquisition Company [START]	20 Shinhan 16th Special Purpose Acquisition Company [END]	21 Autocrypt [START] SAMSUNG SDI [START]	22 Autocrypt [END] KISTRON Co. [START] SAMSUNG SDI [END]	23 KISTRON Co. [END]	24
25	26 ASTRO [START] HYUNJUI Innovation and Creative [START]	27 HYUNJUI innovation and Creative [END] Lincolision [START]	28 Lincolision [END]	29 GC Genome [START]	30 GC Genome [END] Stockeeper [START]	31

DART
Company name ▼ Enter company name or code ↵ ✕

Search Filings
Company Information
XBRL Financial Statements
Public Offering Information
Open DART
About DART
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Public Offering Information

Public Offering Bulletin

Search for Issuance Disclosure

Offering and Sales Performance

Subscription Calendar (Equity Securities)

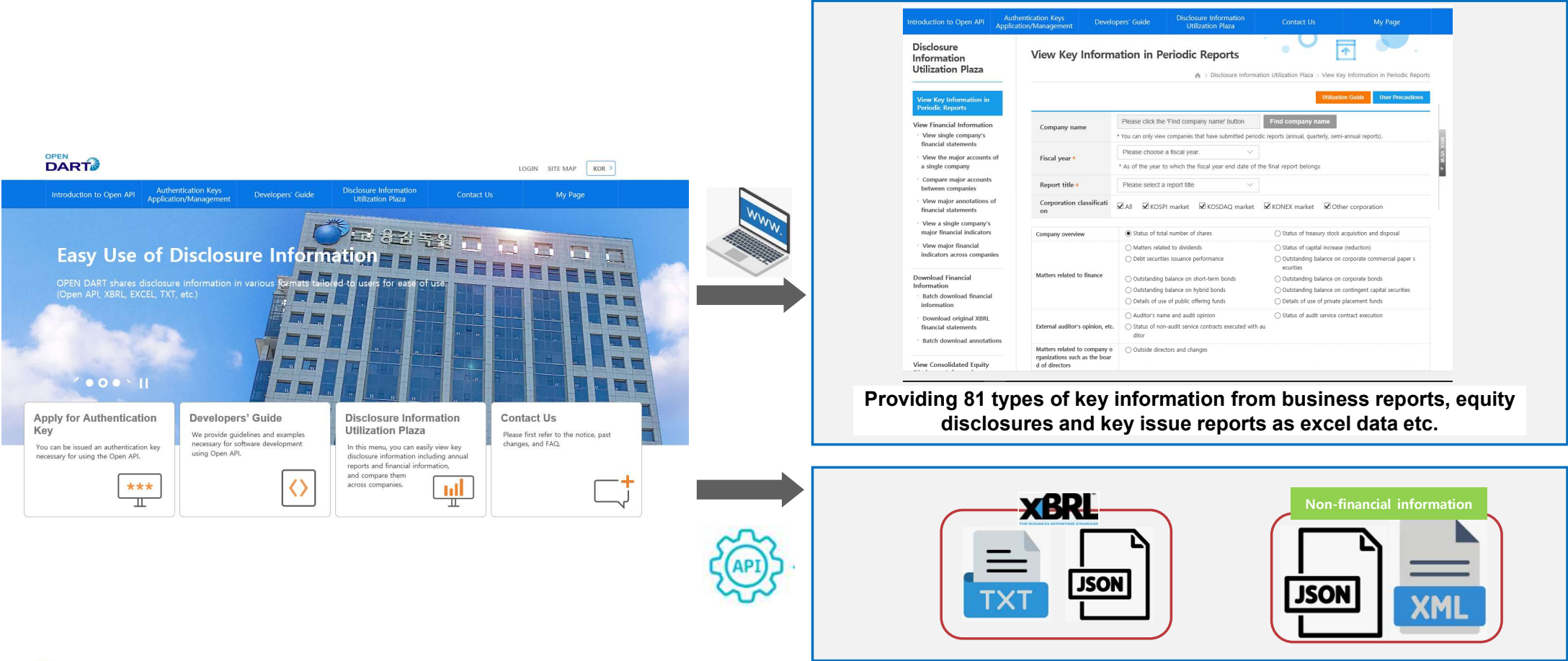
Subscription Calendar (Equity Securities)

<
2025
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May
>
Q Search

SUN	MON	TUE	WED	THU	FRI	SAT
4	5	6	7 <div style="background-color: #4b4b9b; color: white; padding: 2px; font-size: small;">Immuneoncia Therapeutics [START]</div>	8 <div style="background-color: #4b4b9b; color: white; padding: 2px; font-size: small;">BOBOUO [START] Immuneoncia therapeutics [END]</div>	9 <div style="background-color: #4b4b9b; color: white; padding: 2px; font-size: small;">BOBOUO [END] Dalba Global [START]</div>	10
11	12 <div style="background-color: #4caf50; color: white; padding: 2px; font-size: small;">Dalba Global [END]</div>	13 <div style="background-color: #4285f4; color: white; padding: 2px; font-size: small;">IntoCell [START]</div>	14 <div style="background-color: #4285f4; color: white; padding: 2px; font-size: small;">IntoCell [END] Stockkeeper [END]</div>	15	16	17
18	19 <div style="background-color: #4b4b9b; color: white; padding: 2px; font-size: small;">Shinhan 16th Special Purpose Acquisition Company [START]</div>	20 <div style="background-color: #4b4b9b; color: white; padding: 2px; font-size: small;">Shinhan 16th Special Purpose Acquisition Company [END]</div>	21 <div style="background-color: #4caf50; color: white; padding: 2px; font-size: small;">Autocrypt [START] SAMSUNG SDI [START]</div>	22 <div style="background-color: #4caf50; color: white; padding: 2px; font-size: small;">Autocrypt [END] KISTRON Co. [START] SAMSUNG SDI [END]</div>	23 <div style="background-color: #4caf50; color: white; padding: 2px; font-size: small;">KISTRON Co. [END]</div>	24
25	26 <div style="background-color: #00bcd4; color: white; padding: 2px; font-size: small;">ARTBPIC [START] HYUNGJI Innovation and Creative [START]</div>	27 <div style="background-color: #4b4b9b; color: white; padding: 2px; font-size: small;">HYUNGJI Innovation and Creative [END] Lincsolution [START]</div>	28 <div style="background-color: #4caf50; color: white; padding: 2px; font-size: small;">Lincsolution [END]</div>	29 <div style="background-color: #4caf50; color: white; padding: 2px; font-size: small;">GC Genome [START]</div>	30 <div style="background-color: #4caf50; color: white; padding: 2px; font-size: small;">GC Genome [END] Stockkeeper [START]</div>	31

02. FSS's XBRL Digital Reporting System

2.3. An online platform dedicated to searching and collecting data(OPEN DART)



02. FSS's XBRL Digital Reporting System

2.3. An online platform dedicated to searching and collecting data(OPEN DART)

XML Tag values to the non-financial information

Standard Format

증권(감자)현황

(기준일 : 2021년 12월 31일) (단위 : 원, 주)

주식발행 (감소)일자	발행(감소) 형태	종류	수량	주당 액면가액	주당발행 (감소)가액	비고
2008.09.29	유상 일반	유상증자(일반공모)	48,444	설립		
		유상증자(주주배정)				
2009.09.09	유상 주주	유상증자(주주배정)	37,250	증자비율 : 8.41865%		
		유상증자(제3차배정)				
2016.10.19	유상 채3차	신주인수권행사	35,474	증자비율 : 8.22045%		
		주식매수선택권행사				
2019.12.19		출자권행				
		무상증자				
		주식배당				

<TU AUNIT="INC_DT" AUNITVALUE="20080929">2008.09.29</TU>
<TU AUNIT="INC_DR_KND" AUNITVALUE="01">유상증자(일반공모)</TU>
<TE ACD="INC_STK_KND">보통주</TE>
<TE ACD="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 중시대상기간 중 지분증권의 발행 실적이 없습니다.

(기준일 : 2021년 12월 31일) (단위 : 원, 주)

주식발행 (감소)일자	발행(감소) 형태	종류	수량	주당 액면가액	주당발행 (감소)가액	비고
2008.09.29	유상 일반	유상증자(일반공모)	48,444	설립		
2009.09.09	유상 주주	유상증자(주주배정)	37,250	증자비율 : 8.41865%		
2016.10.19	유상 채3차	신주인수권행사	35,474	증자비율 : 8.22045%		
2019.12.19		출자권행				
		무상증자				
		주식배당				

[개무증권의 발행 등과 관련된 사항]

가. 재무증권 발행실적

(기준일 : 2021년 12월 31일) (단위 : 백만원, %)

발행회사	증권종류	발행방법	발행일자	면액(잔차들목)액	이자율	평가등급 (평가기관)	만기일	상환 여부	주관회사
삼성전(주)	회사채	公募	1997.10.02	118,550	7.7%	AA- (S&P)	2027.10.01	일부상환	Goldman Sachs 등

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

02. FSS's XBRL Digital Reporting System

2.3. An online platform dedicated to searching and collecting data(OPEN DART)

Name of company

Please click the 'Find company name' button

Find company name

Fiscal year *

2024

Report title *

Annual Report

Corporation classification

☒ All ☒ KOSPI market ☒ KOSDAQ market ☒

Company overview

☒ Status of total number of shares

☐ Matters related to dividends

☐ Debt securities issuance performance

* You can only view companies that have submitted periodic reports (annual, quarterly, semi-annual reports)

Views 15

Search

Download Excel

Name of company ▲	Settlement date	Type of Shares	I. Total number of shares to be issued	II. Total number of shares issued to date	III. Total	
						1. Capital reduction
K 09women	2024-12-31	보통주	100,000,000	22,653,850	-	
K 09women	2024-12-31	우선주	-	-	-	
K 09women	2024-12-31	Total	100,000,000	22,653,850	-	
K 09women	2024-12-31	Note	-	-	-	
K 3ALogics.	2024-12-31	보통주	-	10,081,019	794,219	
K 3ALogics.	2024-12-31	우선주	-	2,249,882	2,249,882	
K 3ALogics.	2024-12-31	Total	100,000,000	12,330,901	3,044,101	
K 3ALogics.	2024-12-31	Note	(주1)	-	-	
N 3C TAE YANG	2024-12-31	보통주	37,500,000	6,981,540	2,094,462	2,094,462
N 3C TAE YANG	2024-12-31	우선주	12,500,000	200,000	200,000	
N 3C TAE YANG	2024-12-31	Total	50,000,000	7,181,540	2,294,462	2,094,462
N 3C TAE YANG	2024-12-31	Note	-	-	-	
K 3S KOREA	2024-03-31	보통주	100,000,000	48,536,642	-	
K 3S KOREA	2024-03-31	우선주	-	-	-	
K 3S KOREA	2024-03-31	Total	100,000,000	48,536,642	-	

02. FSS's XBRL Digital Reporting System

3. An online platform dedicated to searching and collecting data(OPEN DART)

Financial Information

- Single company's financial statements
- Major accounts of a single company
- Compare major accounts between companies
- Major notes to the financial statements
- Single company's major financial indicators
- Major financial indicators across companies

Download Financial

Fiscal year *

2024

⌵

※ As of the year to which the fiscal year end date of the final report belongs.

Report title *

Annual Report

⌵

Industry category *

☒ Non-financial industry

☐ Financial industry

Name of company *

Please click the 'Find company name' button.

Find company name

※ You can only view companies that have submitted XBRL data in periodic reports (annual, quarterly, semi-annual reports).

Indicator category *

Please select an indicator category.

⌵

Select financial indicators to view *

Please select an indicator category.

Profitability indicator

Stability indicator

Growth indicator

Activity indicator

Select financial indicators to view *

☐ Select all

☒ Equity ratio

☐ Liability ratio

☒ Current ratio

☐ Quick ratio

☐ Current liability ratio

☐ Non-current liability ratio

☐ Interest compensation ratio

☐ Net interest compensation ratio

☐ Non-current asset ratio

☐ Financial expenses to sales

☐ Capital reserve ratio

☐ Ratio against reserve amount

☐ Financial leverage

☐ Non-current precision ratio

☐ Non-current asset composition ratio

☐ Tangible asset composition ratio

☐ Current asset composition ratio

☐ Inventory asset composition ratio

☐ Current/non-current asset ratio

☐ Inventory asset/current asset ratio

☐ Sales credit/purchase liability ratio

☐ Purchase liability/inventory asset ratio

Search


Views

15

⌵

Download Excel

Name of company ▲	Settlement date	Equity ratio	Current ratio
<div><div>S</div><div>LG</div><div>IR</div></div>	2024-12-31	88.917%	225.593%
<div><div>S</div><div>SAMSUNG ELECTRO NICS</div><div>IR</div></div>	2024-12-31	78.167%	243.299%

 금융감독원

25

02. FSS's XBRL Digital Reporting System

2.3. An online platform dedicated to searching and collecting data(OPEN DART)

Electronic Disclosure Data Search Service

Key Information from Periodic Reports

Financial Information

- Single company's financial statements
- Major accounts of a single company
- Compare major accounts between companies
- Major notes to the financial statements
- Single company's major financial indicators
- Major financial indicators across companies

Download Financial Information

- Batch download primary financial information
- Download original XBRL financial statements
- Batch download notes to the financial statement

Batch download notes to the financial statement

[Electronic Disclosure Data Search Service](#) > [Download Financial Information](#) > [Batch download notes to the financial statement](#)

XBRL Guide

Utilization Guide

User Precautions

Note

The XBRL notes of corporations who submitted using the IFRS XBRL Generator are provided in tab separated values (.tsv) file format. Notes to financial statements were prepared at the responsibility of the submitter obligated to disclose, and the Financial Supervisory Service does not guarantee the accuracy or completeness of the file. Also, the titles of account and amounts, etc. are subject to change if the submitter corrects notes to financial statements after the settlement date.

2025

2024

2023

Fiscal year	Date generated	Report title	XBRL notes
2025	2025.05.13	First Quarterly Report	Download
2025	2025.04.15	Semi-annual Report	Download
2025	2025.04.18	Annual Report	Download

이름

cal.tsv

cnbkt.tsv

def.tsv

elmt.tsv

lab.tsv

pre.tsv

role.tsv

sub.tsv

txn.tsv

txn-dts.tsv

val.tsv

수정된 날짜

유형

크기

2025-05-10 오전...

TSV 파일

107,280KB

2025-05-10 오전...

TSV 파일

1,224,811...

2025-05-10 오전...

TSV 파일

770,208KB

2025-05-10 오전...

TSV 파일

354,051KB

2025-05-10 오전...

TSV 파일

963,208KB

2025-05-10 오전...

TSV 파일

901,714KB

2025-05-10 오전...

TSV 파일

32,279KB

2025-05-10 오전...

TSV 파일

191KB

2025-05-10 오전...

TSV 파일

2,892KB

2025-05-10 오전...

TSV 파일

905KB

2025-05-10 오전...

TSV 파일

1,639,359...

02. FSS's XBRL Digital Reporting System

2.3. An online platform dedicated to searching and collecting data (OPEN DART)

FSS's XBRL Data Set structure is similar to that of the SEC



XBRL Data Set

Table of Contents

1	Overview.....	1
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3	File Format.....	2
4	File Definitions.....	2
4.1	sub.....	3
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4.8	cal.....	6
4.9	lab.....	6
4.10	cntxt.....	6
4.11	val.....	7



Data Downloads

File	Format	Size
2025 04 Monthly	ZIP	153.42 MB
2025 03 Monthly	ZIP	274.56 MB
2025 02 Monthly	ZIP	247.70 MB
2025 01 Monthly	ZIP	247.70 MB
2024 12 Monthly	ZIP	247.70 MB
2024 11 Monthly	ZIP	247.70 MB
2024 10 Monthly	ZIP	247.70 MB
2024 09 Monthly	ZIP	247.70 MB
2024 08 Monthly	ZIP	247.70 MB
2024 07 Monthly	ZIP	247.70 MB
2024 06 Monthly	ZIP	247.70 MB

2025_04_notes			
파일 홈 공유 보기			
← → ↑ ↓ 내 PC > 로컬 디스크 (C:) > 사용자 > 2140702 > Downloads > 2025_04_notes			
이름			
cal	수정된 날짜	유형	크기
dim	2025-05-02 오전...	TSV 파일	26,535KB
notes-metadata.json	2025-05-02 오전...	TSV 파일	25,870KB
num	2025-05-02 오전...	JSON 파일	67KB
pre	2025-05-02 오전...	TSV 파일	331,470KB
readme	2025-05-02 오전...	TSV 파일	196,661KB
ren	2025-05-02 오전...	Chrome HTML D...	262KB
sub	2025-05-02 오전...	TSV 파일	31,511KB
tag	2025-05-02 오전...	TSV 파일	2,834KB
txt	2025-05-02 오전...	TSV 파일	53,364KB
	2025-05-02 오전...	TSV 파일	355,765KB

02. FSS's XBRL Digital Reporting System

2.3. An online platform dedicated to searching and collecting data (OPEN DART)

The FSS's open API is available to anyone for free.

OPEN
DART

LOGIN SITE MAP KOR >

Introduction to Open API

Request and Management of Authentication Keys

Guide for Developers

Electronic Disclosure Data Search Service

Contact Us

My Page

Guide for Developers

Key Information from Reports on Major Issues

Disclosure Information

Key Information from Periodic Reports

Financial Information from Periodic Reports

Consolidated Equity Disclosure Information

Key Information from Reports on Major Issues

Key Information from Securities Registration Statement

> Guide for Developers > Key Information from Reports on Major Issues > Decision of Capital Increase without Consideration

Guide for Developers to Decision of Capital Increase without Consideration

Basic information

Requested variables

Requested key	Name	Type	Whether required	Value description
crtfc_key	API authentication key	STRING(40)	Y	Issued authentication key (40 digits)
corp_code	Corporation code	STRING(8)	Y	Corporation code of disclosing company (8 digits) ※ See: Guide for Developers > Disclosure Information : Corporation Code
bgn_de	Start date (date first filed)	STRING(8)	Y	Filing date when search starts (YYYYMMDD) ※ Information provided since 2015
end_de	End date (date first filed)	STRING(8)	Y	Filing date when search ends (YYYYMMDD) ※ Information provided since 2015

Response result

Response key	Name	Output description
result		
status	Error and information code	(※ See message description)
message	Error and information message	(※ See message description)
list		
rcept_no	Filing No.	Filing No. (14 digits) ※ Example link to Disclosure Viewer - For PCs: https://englishdart.fss.or.kr/dsbh001/main.do?rcpNo=FilingNumber
corp_cls	Corporation type	Corporation type: Y (KOSPI), K (KOSDAQ), N (KONEX), E (Other)
corp_code	Corporation code	Corporation code of disclosing company (8 digits)
corp_name	Corporation name	Corporation name
nstk_ostk_cnt	Class and number of new stock (common stock (shrs.))	9,999,999,999
nstk_estk_cnt	Class and number of new stock (Different classes of stocks (shrs.))	9,999,999,999
fv_ps	Par value per share (KRW)	9,999,999,999
bfc_tisstk_ostk	Total number of shares issued before capital increase (shrs.) (common stock (shrs.))	9,999,999,999

02. FSS's XBRL Digital Reporting System

4. Introduction on the FSS XBRL Creator

Background

High-difficulty XBRL technology

- Given the difficulty of companies in understanding XBRL technology

XBRL Cost

- Cost of **first XBRL filing** and subsequent filing

XBRL disclosure ecosystem

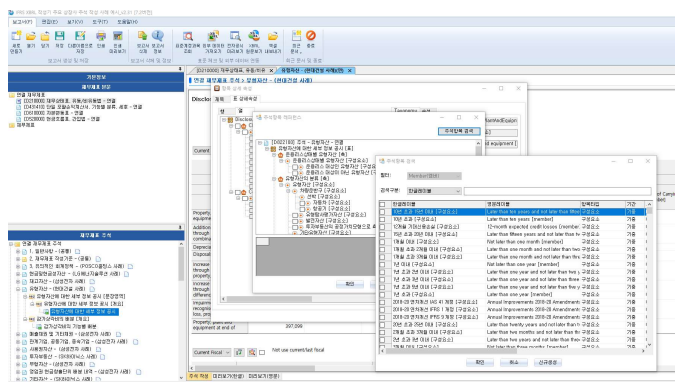
- Lack of XBRL expertise in accounting firms and consulting firms
- Centralized digital reporting system

Korea Discount Problem

- MSCI and others have raised the need to expand English disclosure scope.
- The need to expand XBRL disclosure scope to unlisted companies

Decision

Developed the **FSS XBRL creator**



Main Technical Features

- **Development Language : C#**
- Enables efficient reporting of XBRL financial statements and notes;
(Provides **standard elements**(Line-item, axis-member) 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

02. FSS's XBRL Digital Reporting System

4. Introduction on the FSS XBRL Creator

Enable detailed tagging of all notes to the financial statements

기본정보

문서정보
회사정보
서식정보

재무제표 본문

재무제표 주석

연결 재무제표 주석

1. 일반사항 - (공통)

2. 재무제표 작성기준 - (공통)

3. 유의적인 회계정책 - (POSCO홀딩스 사례)

현금및현금성자산 - (LG에너지솔루션 사례)

재고자산 - (삼성전자 사례)

재고자산 세부내역 (개요)

유형자산 - (한화인수합병 사례)

유형자산에 대한 세부 정보 표시 [문장영역]

감가상각비의 배분 [개요]

매출채권 및 기타채권 - (삼성전자 사례)

관계기업, 공동기업, 종속기업 - (삼성전자 사례)

사용권자산 - (삼성전자 사례)

투자부동산 - (SK하이닉스 사례)

무형자산 - (삼성전자 사례)

연결 재무제표 주석 > 재고자산 - (삼성전자 사례)

Current Fiscal: ☐ Not use current/last fiscal Unit: million, KRW

	Carrying amount [member]		Total of Carrying amount [member]
	Gross carrying amount	Allowance For Inventory	
Current inventories held	1,300,200	-719,621	12,280,579
Current work in progress	13,967,331	-493,713	13,473,618
Current materials and supplies to be consumed in production process or rendering services	14,864,486	-679,645	14,184,841
Current inventories in transit	1,445,366		1,445,366
Total current inventories	43,277,383	-1,892,979	41,384,404

항목 상세 속성

제목 표 상세속성

항목

Details of inventories [table]

Details of inventories [line items]

Current inventories held for sale

Current work in progress

Current materials and supplies to be consumed i

Current inventories in transit

Total current inventories

항목

Details of inventories [table]

Carrying amount, accumulated depreciation, amortis

Carrying amount [member]

Gross carrying amount [member]

Allowance For Inventory Valuation [Member]

Attribute value

주석항목 ID ifrs-full_CurrentInventoriesHeldForSale

기본 한글명 유동 재상품(제품, 상품)

기본 영문명 Current inventories held for sale

주석항목 표현 속성 기본

* negated속성은 입력값과 반대의 부호로 표시될

항 데이터 타입 숫자

차별/대변 차변

0 표시 마니오

소수 자릿수 0

정수 자릿수 15

03 Efforts of FSS to improve the quality of XBRL data

- 3.1. Monitor XBRL filings of listed companies and letters from the FSS**
- 3.2. Providing both online and offline practical training**
- 3.3. Providing companies with the XBRL files created by FSS**
- 3.4. Disclosing the XBRL consulting firm**
- 3.5. Published the FSS DART XBRL Guide**



03 Efforts of FSS to improve the quality of XBRL data

3.1. Monitor XBRL filings of listed companies and letters from the FSS

FSS internal XBRL monitoring system									
공시대상회사	사업연도	보고서	법인유	전체계정과목	전체표준계정과목	전체표준사용	개별계정과목전	개별표준과목전	개별표준사용
오	2024	1분기보고서	코스닥	954	248	26%	398	114	29.65%
	2024	1분기보고서	코스닥	886	286	32.28%	436	144	33.94%
	2024	1분기보고서	코스닥	760	328	43.16%	282	156	56.03%
	2024	1분기보고서	코스닥	847	380	44.86%	363	168	46.28%
	2024	1분기보고서	코스닥	723	333	46.06%	329	170	53.5%
	2024	1분기보고서	코스닥	202	94	46.53%	202	94	46.53%
	2024	1분기보고서	코스닥	662	316	47.73%	289	144	50.52%
	2024	1분기보고서	코스닥	956	465	48.64%	419	210	51.79%
	2024	1분기보고서	코스닥	498	246	49.4%	498	246	49.4%
	2024	1분기보고서	코스닥	736	366	49.73%	323	166	52.01%
	2024	1분기보고서	코스닥	482	246	51.04%	237	130	54.85%
	2024	1분기보고서	코스닥	495	256	51.72%	228	122	53.95%
	2024	1분기보고서	코스닥	1,120	602	53.75%	490	284	57.96%
	2024	1분기보고서	코스닥	271	146	53.87%	271	146	53.87%
	2024	1분기보고서	코스닥	328	186	56.71%	328	186	56.71%
	2024	1분기보고서	코스닥	563	323	57.37%	252	170	67.46%
	2024	1분기보고서	코스닥	563	323	57.37%	245	144	59.18%
	2024	1분기보고서	코스닥	674	389	57.72%	236	140	59.32%
	2024	1분기보고서	코스닥	284	164	57.75%	284	164	57.75%
	2024	1분기보고서	코스닥	602	348	57.81%	276	170	61.59%
	2024	1분기보고서	코스닥	462	271	58.66%	204	114	55.88%
	2024	1분기보고서	코스닥	548	322	58.76%	256	142	55.47%
	2024	1분기보고서	코스닥	924	546	59.09%	342	244	72.51%
	2024	1분기보고서	코스닥	264	156	59.09%	264	156	59.09%

Percentage of standard line-items used

★ [금융감독원] '24년도 1분기 XBRL 주석 점검 결과 안내

보낸사람 : 김갑제 <gikim@fss.or.kr> 주소록에 저장 수신차단하기

받는사람 :
참조

안녕하세요, 금융감독원 갑갑제 수석조사역입니다.

'24년도 1분기 XBRL 주석을 점검한 결과 미흡사항이 발견되었으니

'24년도 반기재무제표부터는 XBRL 주석 작성 관련하여 표준을 준수하여 주시기 바랍니다.

※ 23년도 사업보고서의 경우에는 모두 정정공시 요청하였으나, 준비기간을 감안하여 반기부터 정확하게 공시하시면 됩니다.

<미흡사항 대표사례>

1. 차입금 주석 표준항목 미사용 : 차입금 세부정보 공시 주요 계정, 단기차입금 이자율과 장부금액, 사채 발행일 및 만기일 등 모든 항목 확장함
2. 이자율 표현 방식 미흡
3. 유형자산, 무형자산, 사용권자산 : 기초 기말 확장, 해당 주석 관련 계정과목 확장 등
4. 주당순이익 표준계정과목 미사용
5. 판관비 대부분 계정과목 표준 미사용
6. 여타 항목은 직접 찾아주시기 바랍니다.



김 갑 제

수석조사역(공인회계사/세무사/CISA)
국제회계기준위원회(IASB) Digital Taxonomy 제정그룹 자문 위원
국제지속가능성기준위원회(ISSB) Digital Taxonomy 제정그룹 자문 위원

기업공시국 전자공시팀
07321 서울특별시 영등포구 여의대로 38

03 Efforts of FSS to improve the quality of XBRL data

3.2. Providing both online and offline practical training



03 Efforts of FSS to improve the quality of XBRL data

3.4. Disclosing the XBRL consulting firm

DART

Doosan Bobcat Inc.

Download

Korean View

Close

XBRL

The contents provided in the XBRL viewer and file download are submitted by the company through the XBRL writer, and it may be different from the contents of reports such as business reports.

Roles

Third Quarterly Report

Global Common Data

Document Information

Period Information

Audit Information

Entity Information

Entity Address Information

Author Information

Financial Statement Information

Consolidated Financial Statements

Statement of financial position

[D999006] Author Information

Author information [abstract]

	Personnel for contact [member]	Personnel in charge [member]	XBRL Consulting firm [member]
Author information [item lines]			
Author name	Kimoon,Kim	Duckje,Cho	안진회계법인
Author title	Senior Manager	CFO	
Contact personnel telephone number	031-5179-3392	031-5179-3392	
Contact personnel email	kimmon1.kim@doosan.com	duckje.cho@doosan.com	
Contact personnel fax number	031-5179-3392	031-5179-3392	

pwc

Deloitte.

EY

KPMG

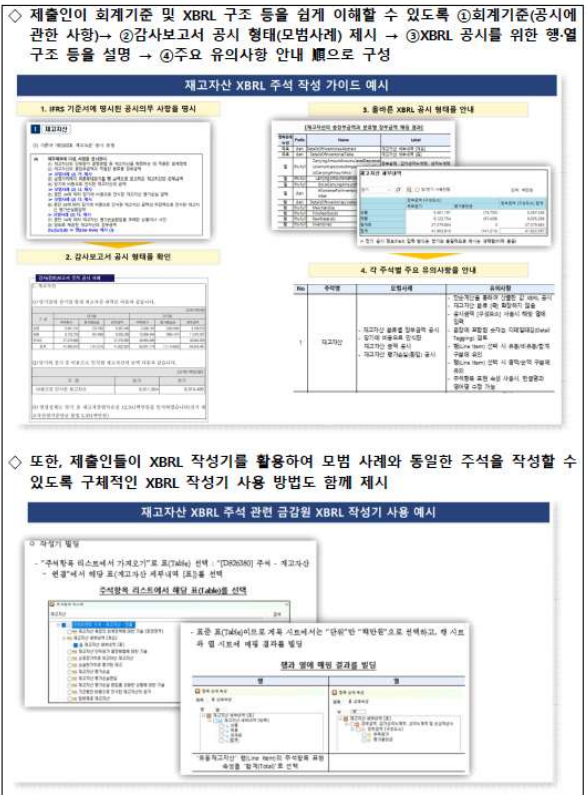
금융감독원

35

03 Efforts of FSS to improve the quality of XBRL data

3.5. Published the FSS DART XBRL Guide

FSS Published “XBRL Financial Statements Filing Guide” for DART Preparers



<Contents>

- 1. Introduction
- 2. XBRL Overview
- 3. Understanding the Korean DART Taxonomy
- 4. Filing the XBRL primary financial statement
- 5. Filing the XBRL notes to the financial statement

04 Next phase of FSS's Digital Reporting

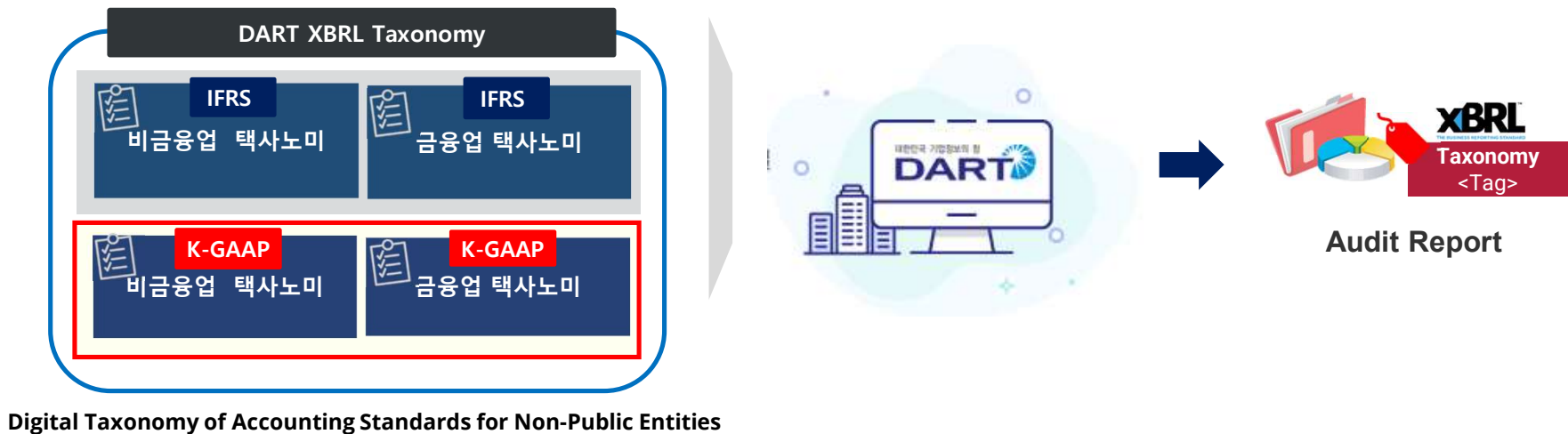
- 4.1. Establishment of an XBRL financial disclosure system based on K-GAAP**
- 4.2. Korean ESG Taxonomy**
- 4.3. Enhancing digital reporting infrastructure**



04. Next phase of FSS's Digital Reporting

4.1. Establishment of an XBRL financial disclosure system based on K-GAAP


There is a need to build additional systems in order to make XBRL financial disclosures available to all Korean companies that are not publicly traded



04. Next phase of FSS's Digital Reporting

4.2. Korean ESG Taxonomy

Korea's ESG taxonomy will be built based on the ISSB ESG taxonomy.



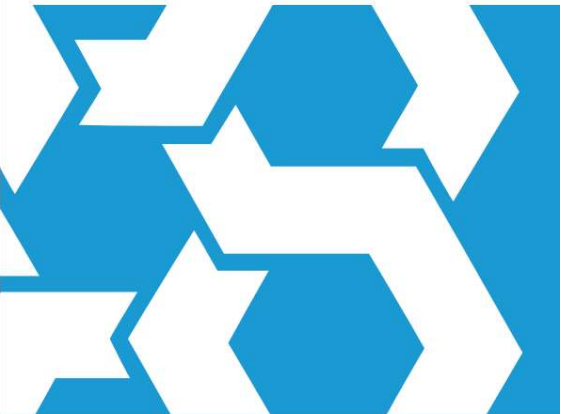
IFRS® Sustainability

April 2024

IFRS® Taxonomy


IFRS® Sustainability Disclosure Taxonomy 2024

IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information and IFRS S2 Climate-related Disclosures



IFRS® Foundation

Considering Korea's unique circumstances and adding items



	order	system id (all)
Presentation Link		
00010000 - Document - Document and entity information		
00010000 - Document - Document and entity information		
Statement of Financial Position [Abstract]		
Assets		
Cash and due from banks (Notes 4, 8 and 20)	1	shg-20171231_pre.xml
Trading assets (Notes 4, 9 and 20)	2	shg-20171231_pre.xml
Financial assets designated at fair value through profit or loss (Notes 4, 10 and 20)	3	shg-20171231_pre.xml
Derivative assets (Notes 4 and 11)	4	shg-20171231_pre.xml
Loans (Notes 4, 12 and 20)	5	shg-20171231_pre.xml
Available-for-sale financial assets (Notes 4, 13 and 20)	6	shg-20171231_pre.xml
Held-to-maturity financial assets (Notes 4, 13 and 20)	7	shg-20171231_pre.xml
Property and equipment (Notes 14 and 20)	8	shg-20171231_pre.xml
Intangible assets (Note 15)	9	shg-20171231_pre.xml
Investments in associates (Note 16)	10	shg-20171231_pre.xml
Current tax receivable	11	shg-20171231_pre.xml
Deferred tax assets (Note 42)	12	shg-20171231_pre.xml
Investment property (Note 17)	13	shg-20171231_pre.xml
Other assets (Notes 4, 18 and 20)	14	shg-20171231_pre.xml
Assets held for sale	15	shg-20171231_pre.xml
Total assets	16	shg-20171231_pre.xml
Liabilities and equity	2	shg-20171231_pre.xml
Liabilities	1	shg-20171231_pre.xml
Deposits (Notes 4 and 21)	1	shg-20171231_pre.xml
Trading liabilities (Notes 4 and 22)	2	shg-20171231_pre.xml
Financial liabilities designated at fair value through profit or loss (Notes 4 and 23)	3	shg-20171231_pre.xml
Derivative liabilities (Notes 4 and 11)	4	shg-20171231_pre.xml
Borrowings (Notes 4 and 24)	5	shg-20171231_pre.xml
Debt securities issued (Notes 4 and 25)	6	shg-20171231_pre.xml
Liabilities for defined benefit obligations (Note 26)	7	shg-20171231_pre.xml
Provisions (Note 27)	8	shg-20171231_pre.xml
Current tax payable	9	shg-20171231_pre.xml
Deferred tax liabilities (Note 42)	10	shg-20171231_pre.xml
Liabilities under insurance contracts (Note 28)	11	shg-20171231_pre.xml
Other liabilities (Notes 4 and 29)	12	shg-20171231_pre.xml
Total liabilities	13	shg-20171231_pre.xml
Equity (Note 30)	2	shg-20171231_pre.xml

Illustrative Only

04. Next phase of FSS's Digital Reporting

4.3. Enhancing digital reporting infrastructure

We intend to build additional servers and XBRL engines in the near future..



Certified software

The following software holds a current software certification:

Validating Processors

- » [ABRA Transformation Engine](#) (ABZ Reporting GmbH)
- » [Accept XBRL Validator](#) (Accept Development)
- » [Arella](#) (Arella)
- » [Bushchat](#) (IRIS Business Services Limited)
- » [Interstage XWand Runtime](#) (Fujitsu)
- » [Lucanet XBRL Engine](#) (Lucanet)
- » [RaptorXML+XBRL Server](#) (Altova GmbH)
- » [Regnology XBRL Engine](#) (Regnology)
- » [Reportix Skye XBRL Processor \(CellFlow\)](#) (Reportix GmbH)
- » [RS API](#) (Reporting Estándar S.L.)
- » [Semansys XBRL Engine](#) (Semansys)
- » [True North](#) (CoreFiling)
- » [UBPartner XBRL Processing Engine](#) (UBPartner)
- » [Visma XBRLValidPro](#) (Visma Connect)



Thank you / 감사합니다



FINANCIAL SUPERVISORY SERVICE