An update on Korean XBRL financial disclosures and Digital Reporting System

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FINANCIAL SUPERVISORY SERVICE

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Spotlight on the Republic of Korea

Since 2011, the Korean financial regulator, the Financial Supervisory Service (FSS), has required listed companies to submit their primary financial statements in XBRL using the K-IFRS Taxonomy (based on the IFRS Accounting Taxonomy).

In 2023, the FSS announced that it is expanding the scope of its requirements to include tagging notes to the financial statements. This expansion is part of a set of reforms intended to enhance the visibility of Korea's public markets to international investors.

Additionally, the FSS requires major private Korean companies to submit their primary financial statements in XBRL.

One expected benefit of the expanded requirements is that the multilingual labels[7] will reduce the information asymmetry between domestic and foreign investors, thus helping to tackle the 'Korea discount'—a term used to describe the lower valuations experienced by Korean firms compared to their global peers.

Korean XBRL filings can be accessed through the Data Analysis, Retrieval and Transfer System (DART) https://englishdart.fss.or.kr. The FSS also provides an open API to access data in DART https://opendart.fss.or.kr.

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)			

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.

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[1] 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).

금융감독원

	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

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

1.2. XBRL disclosure of the Phase I& II classes

구분	Accounting Firms			Listed Companies themselves	Total	Writing errors
	Big 4 (pwc, Deloitte., EY, KPMG)	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%)

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

Annual Report

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

[D210000] Statement of financial position, current/non-current - Consolidated financial statements

Statement of financial position [abstract]

	2023-12-31	2022-12-31	2021-12-31
Assets [abstract]			
Current assets	195,936,557,000,000	218,470,581,000,000	218,163,185,00
Cash and cash equivalents	69,080,893,000,000	49,680,710,000,000	39,031,415,00
Short-term financial instruments	22,690,924,000,000	65,102,886,000,000	81,708,986,00
Short-term financial assets at amortized cost	608,281,000,000	414,610,000,000	3,369,034,00
Short-term financial assets at fair value through profit or loss	27,112,000,000	29,080,000,000	40,757,00
Trade receivables	36,647,393,000,000	35,721,563,000,000	40,713,415,00
Non-trade receivables	6,633,248,000,000	6,149,209,000,000	4,497,257,00
Prepaid expenses	3,366,130,000,000	2,867,823,000,000	2,336,252,00
Inventories	51,625,874,000,000	52,187,866,000,000	41,384,404,00
Other current assets	5,038,838,000,000	6,316,834,000,000	5,081,665,00
Assets held for sale	217,864,000,000	0	
Non-current assets	259,969,423,000,000	229,953,926,000,000	208,457,973,00
Financial assets at fair value through other comprehensive income	7,481,297,000,000	11,397,012,000,000	13,965,839,00
Financial assets at fair value through profit or loss	1,431,394,000,000	1,405,468,000,000	1,525,344,00

[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

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

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

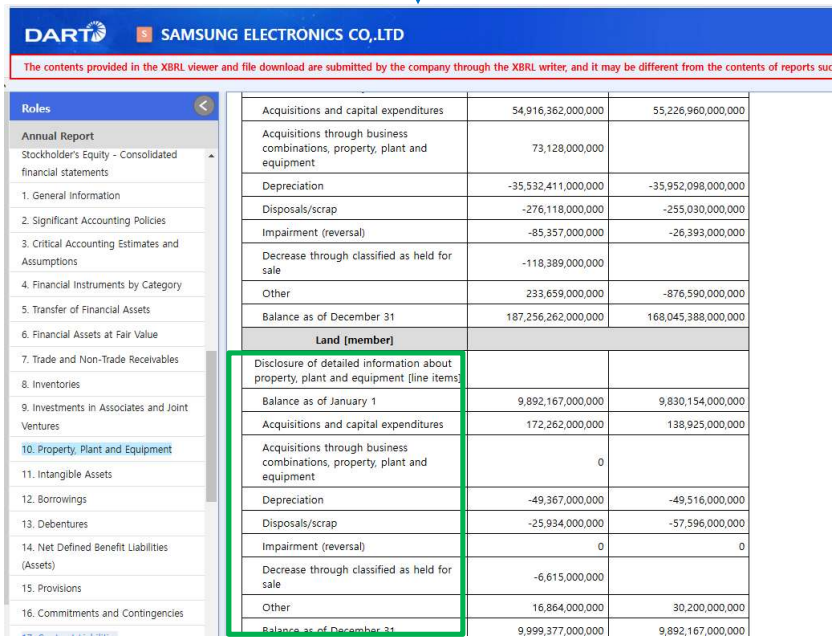
HTML Rendering

XBRL Data Viewer

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



Line-items

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 invetories [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 invetories [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 Companys' total number of authorized shares	25000000000	
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 비누적적 우선주가 있습니다. 이 우선주는 의결권이 없고 액면금액을 기준으로 보통주의 배당보다 연 1%의 금전배당을 추가로 받을 수 있습니다. 보고기간종료일 현재 회	

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.

Basisof measurement

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

(a) Derivatives instruments measured at fair value

3. Summary of Significant Accounting Policies

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

Basis of consolidation

(a) Business combinations

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

F-36

Notes consisting of mostly sentences

1.4. XBRL filing costs for Korean listed companies

	Primary Financial Statements	Notes
Fees for XBRL filing	• Most companies prepared XBRL primary FS on their own	• 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

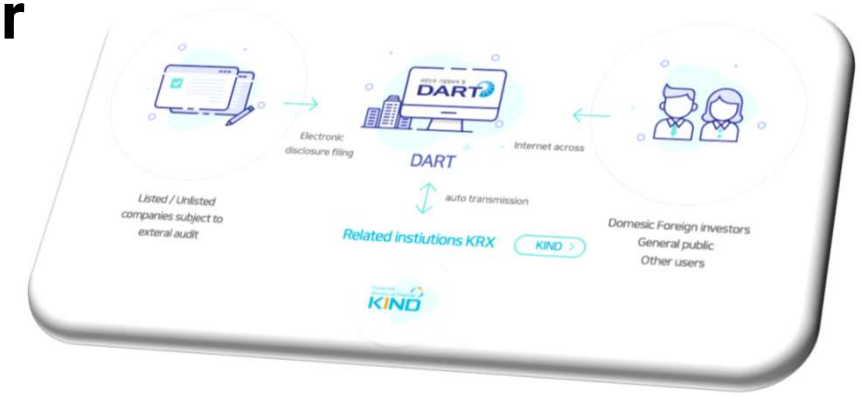
02 FSS's XBRL Digital Reporting System

2.1. Overview of the DART System

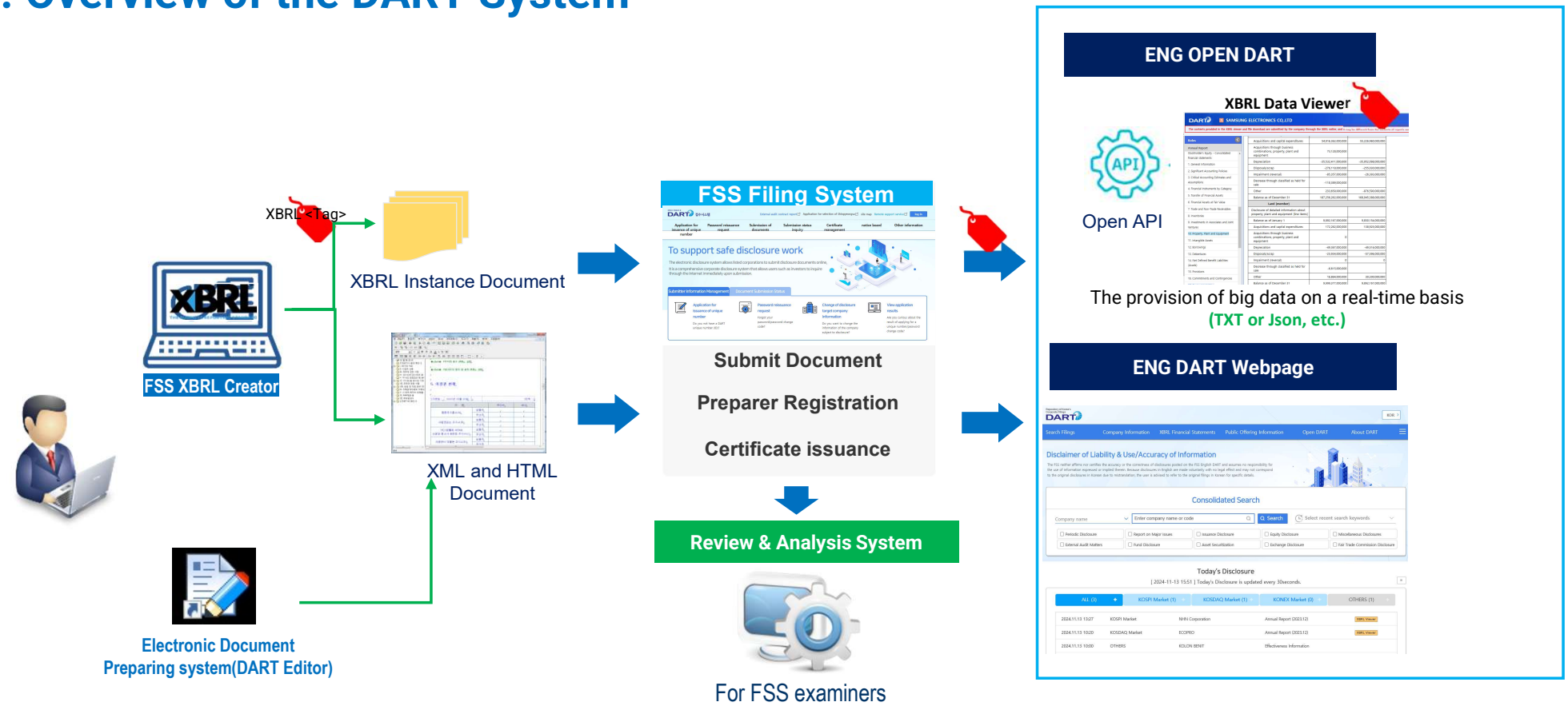
2.2. English DART System

2.3. An online platform dedicated to searching and collecting data

2.4. Introduction on the FSS XBRL Creator



2.1. Overview of the DART System

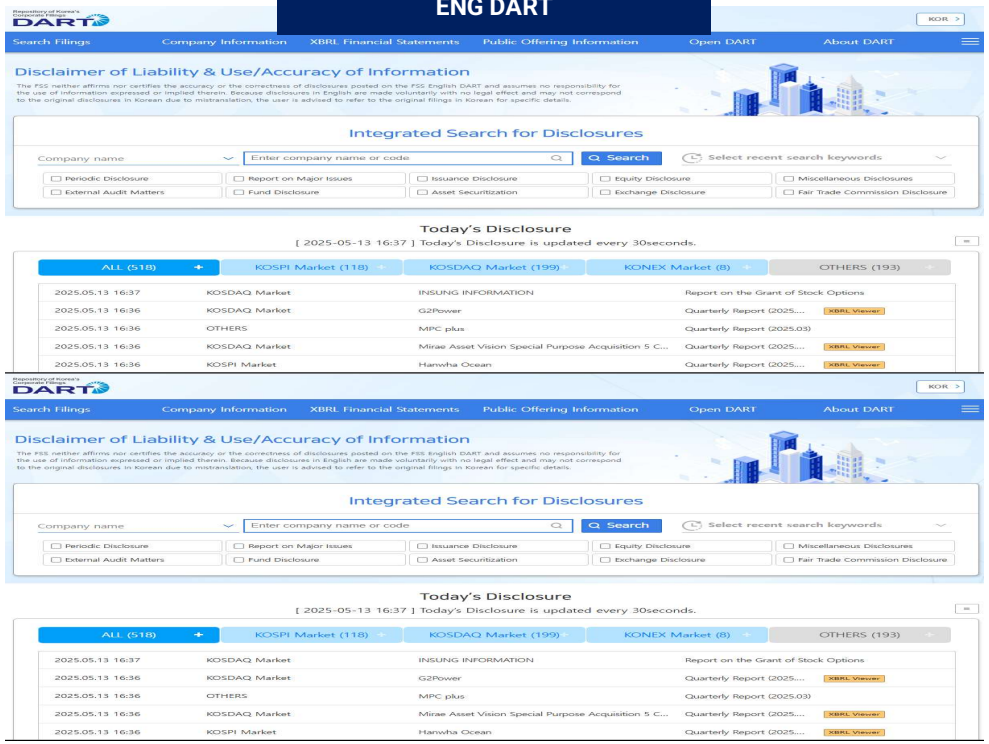


A centralized document creation and disclosure system is being implemented

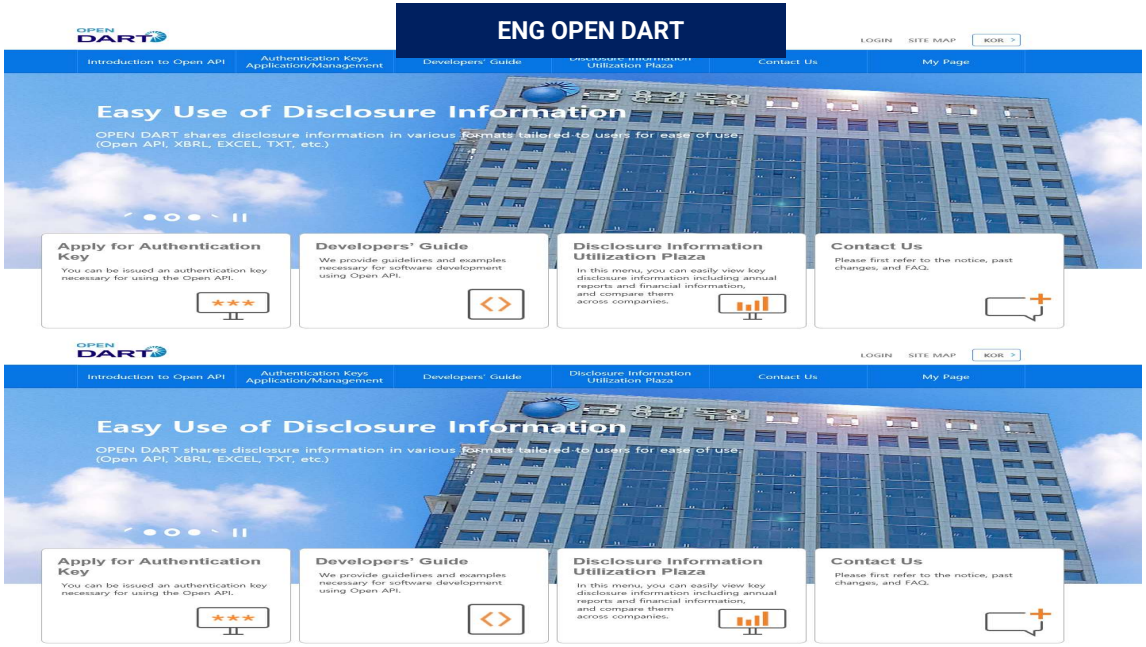
2.1. Overview of the DART System

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

ENG DART



ENG OPEN DART



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

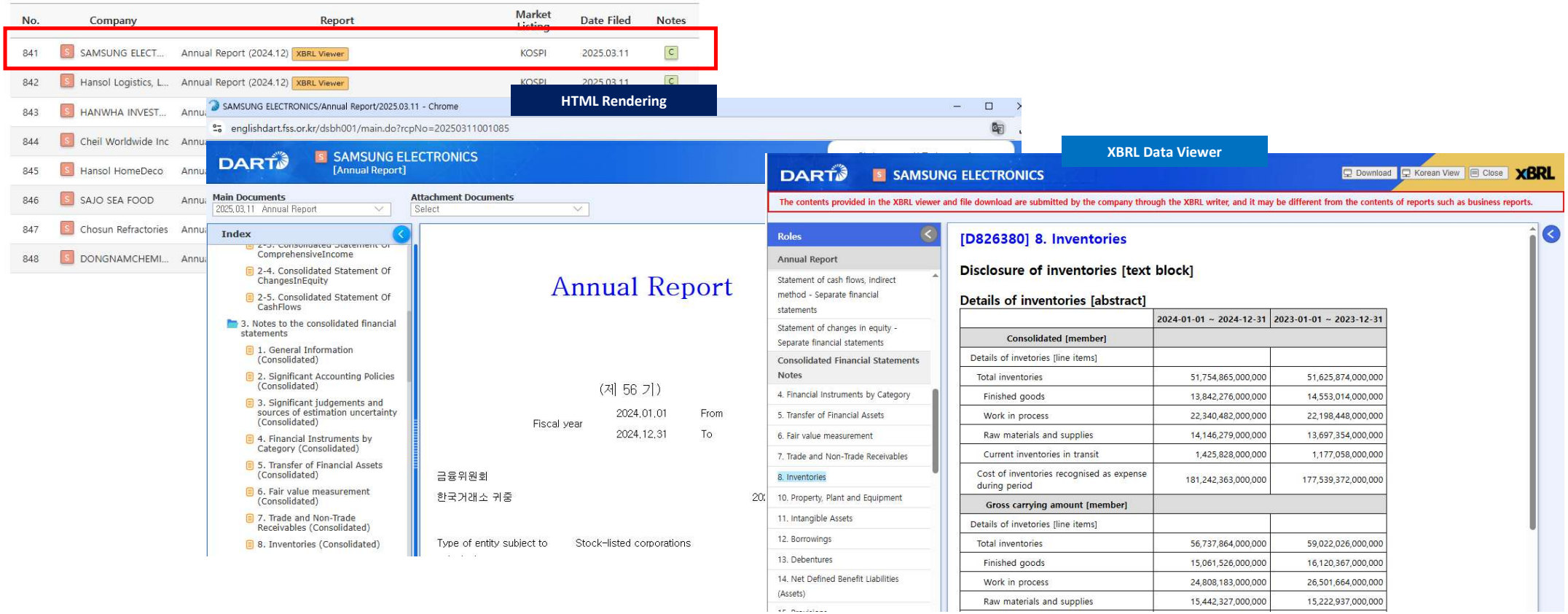
(Unit: KRW, shares)

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

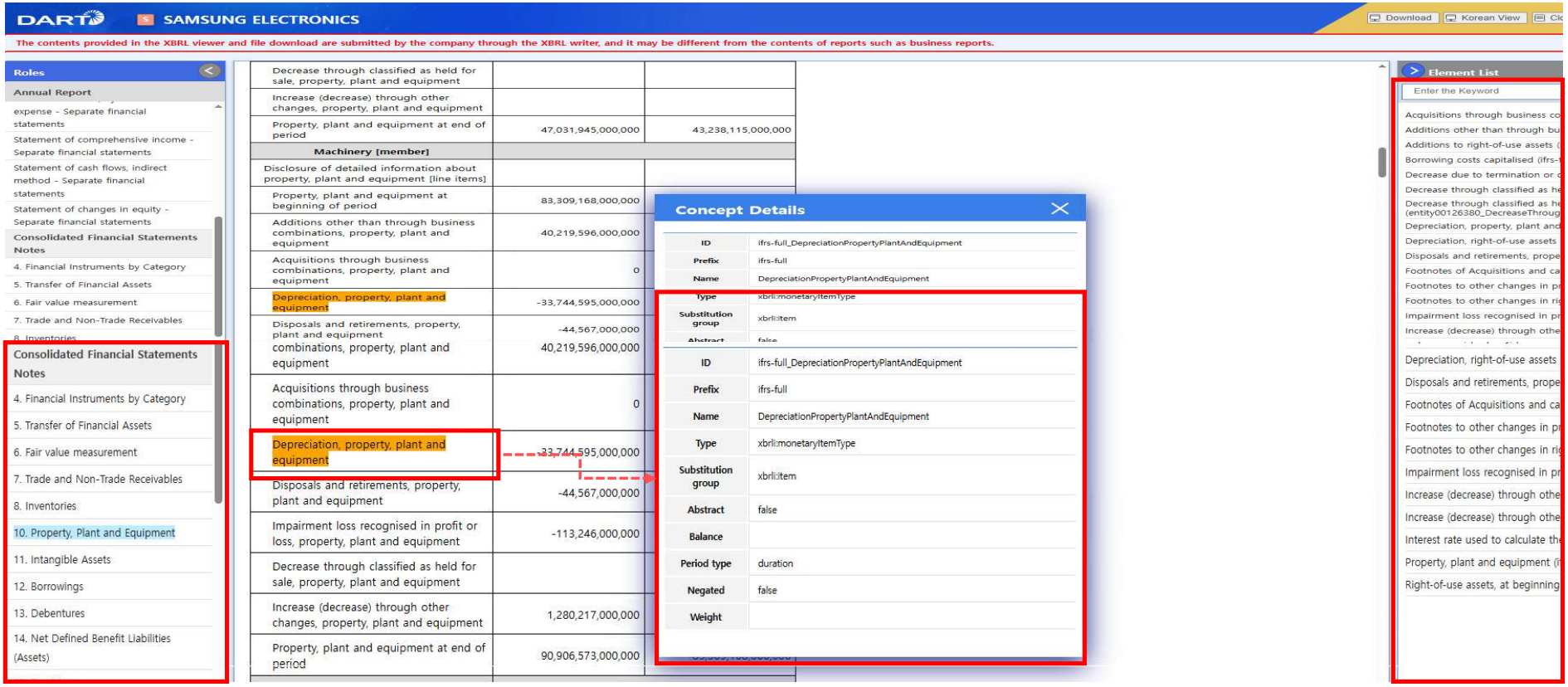
Underwriting (arranging) status	Whether there is a public offering for listing of equity securities, etc.		
Underwriting	No	N/A	N/A

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

2.2. English DART System



2.2. English DART System



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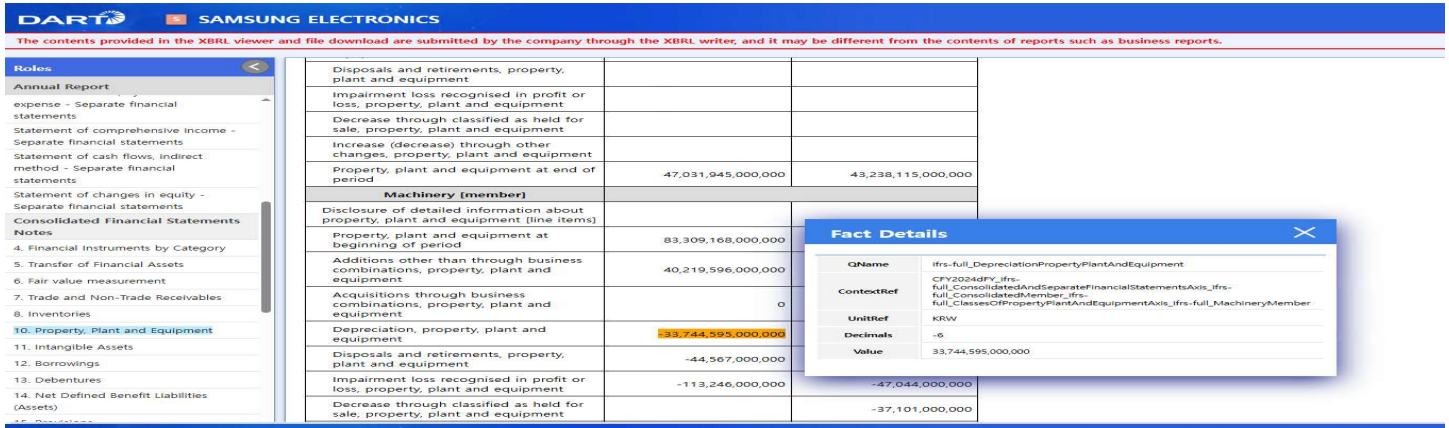
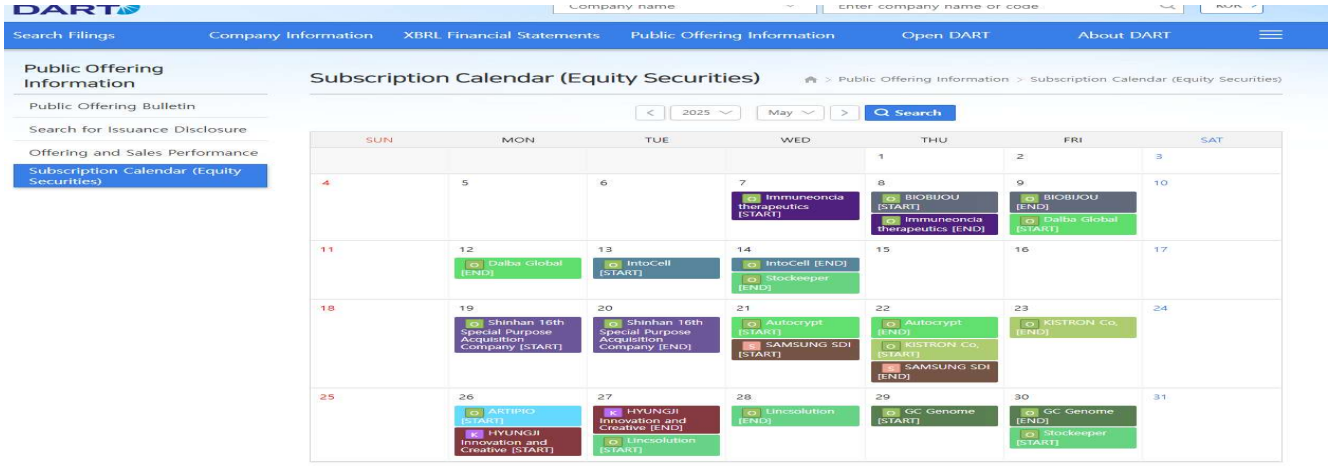
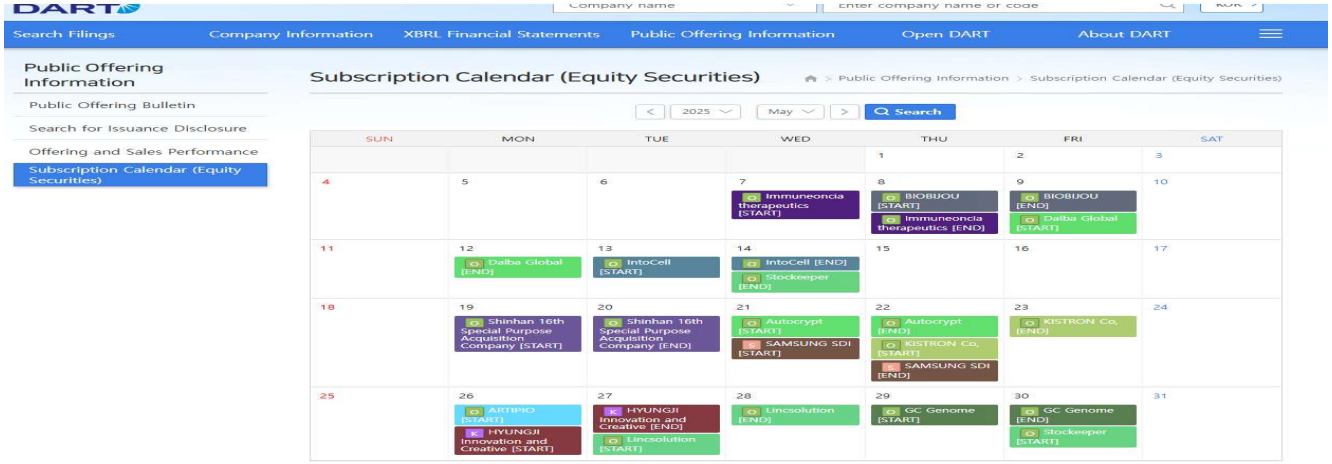
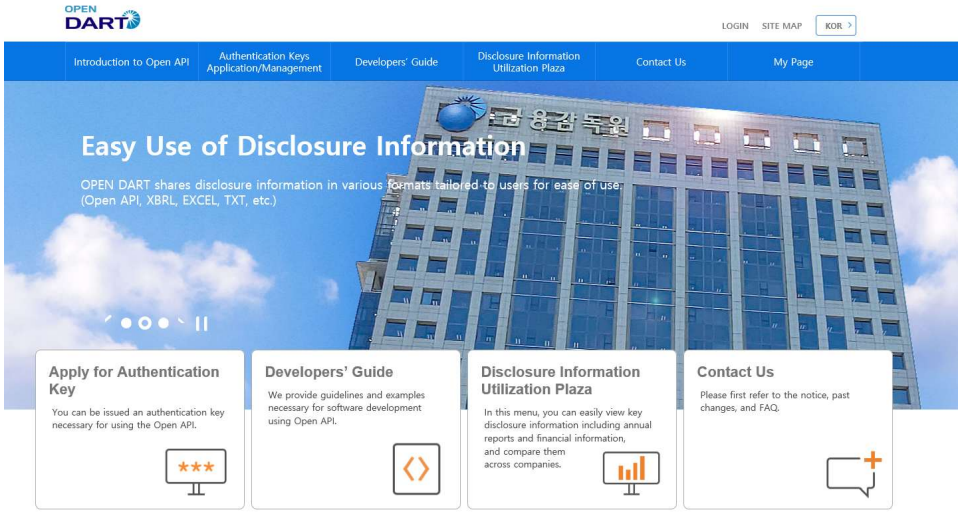


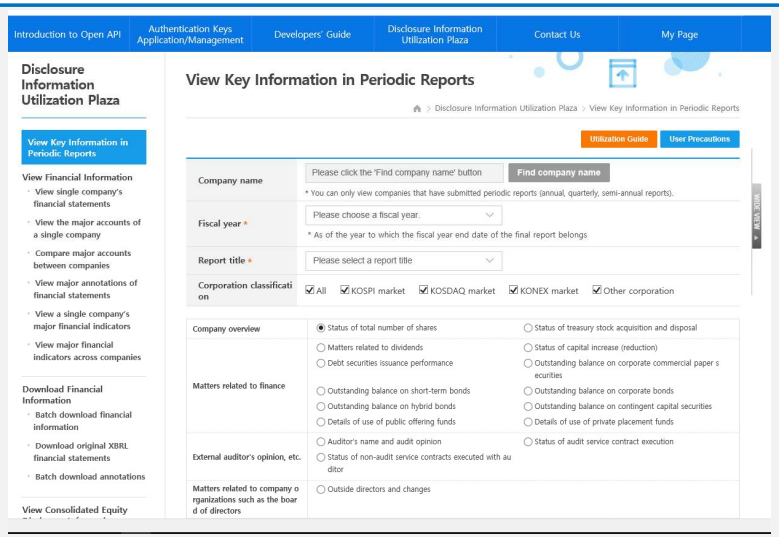
2.2. English DART System



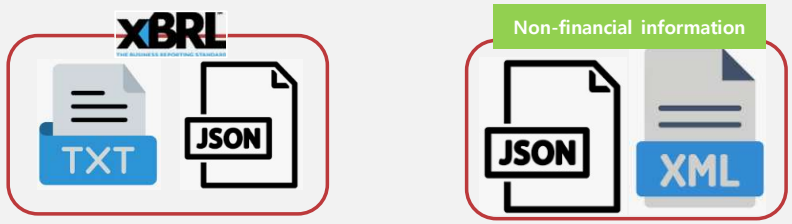


2.3. An online platform dedicated to searching and collecting data(OPEN DART)





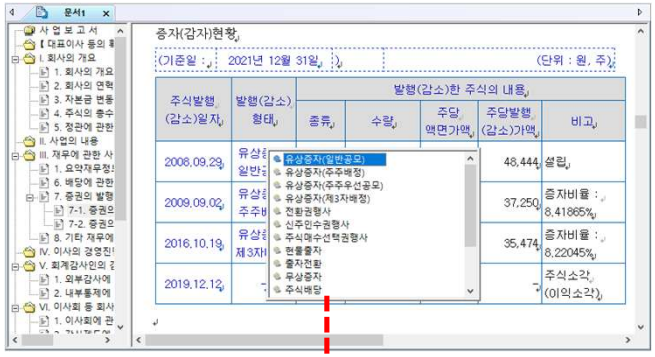
Providing 81 types of key information from business reports, equity disclosures and key issue reports as excel data etc.



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

XML Tag values to the non-financial information

Standard Format

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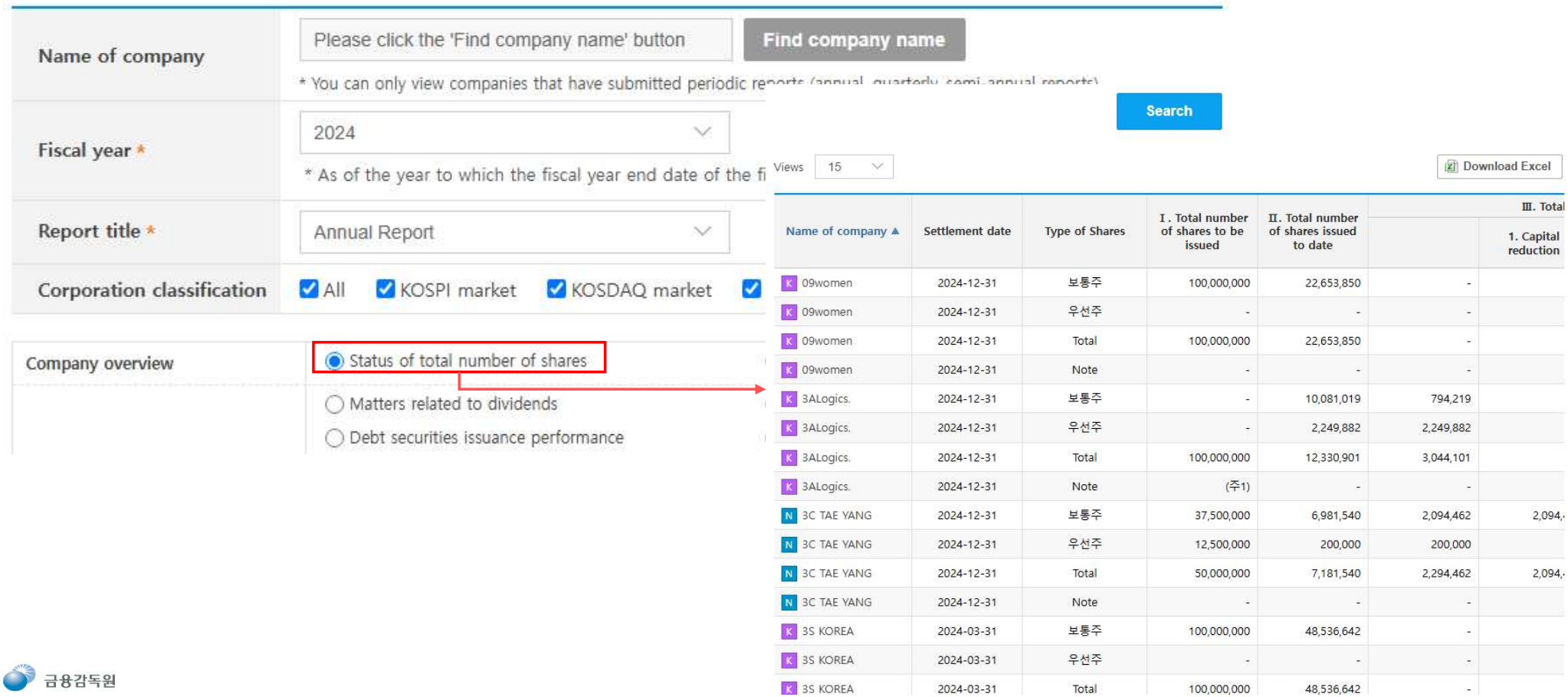
A tag value is assigned to each cell in the blue table (extraction table) and must be written according to the prescribed format

Tagging value

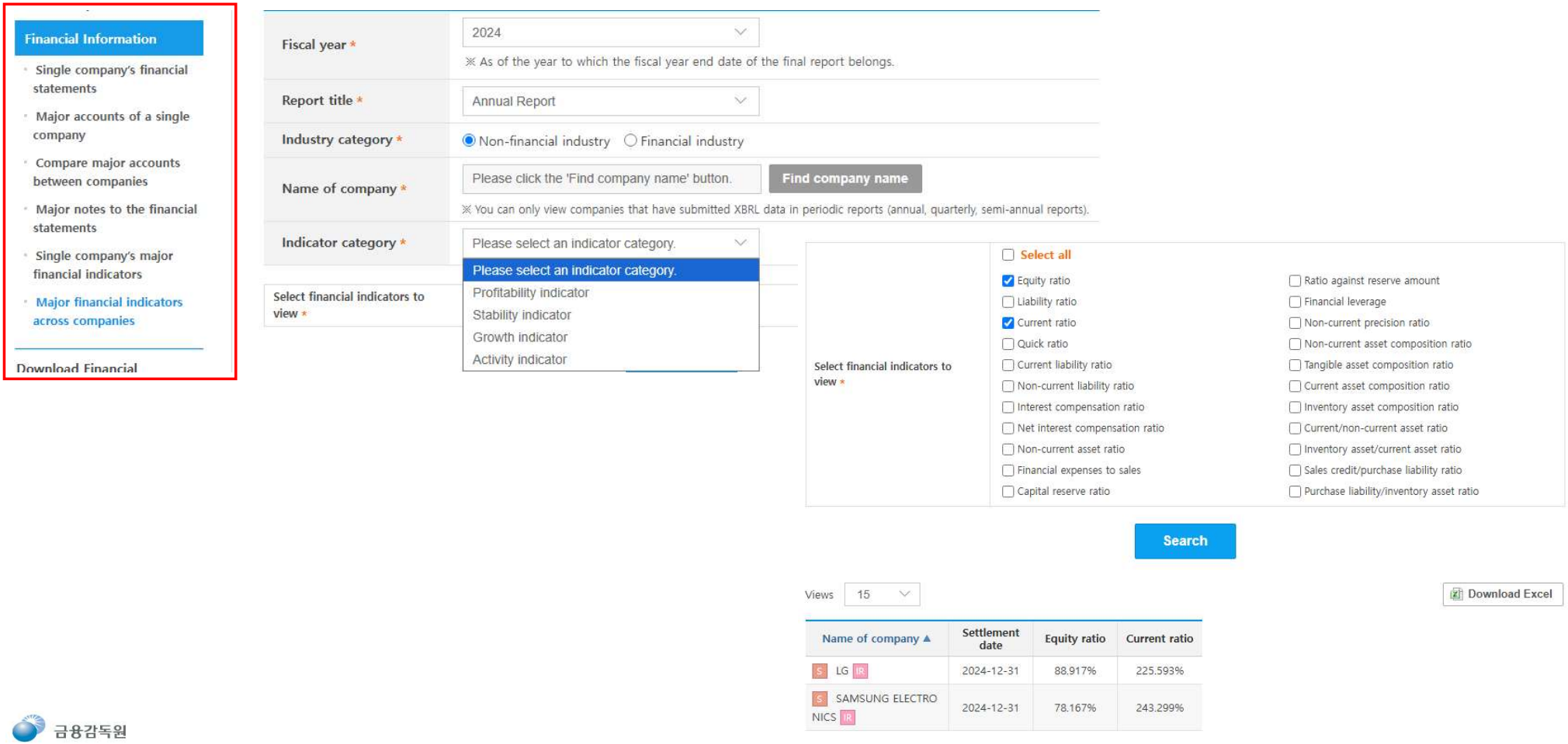
The FSS has defined a **standard format (not Taxonomy)** in advance which assigns tag values to each row and column so that important information can become data and disclosed

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

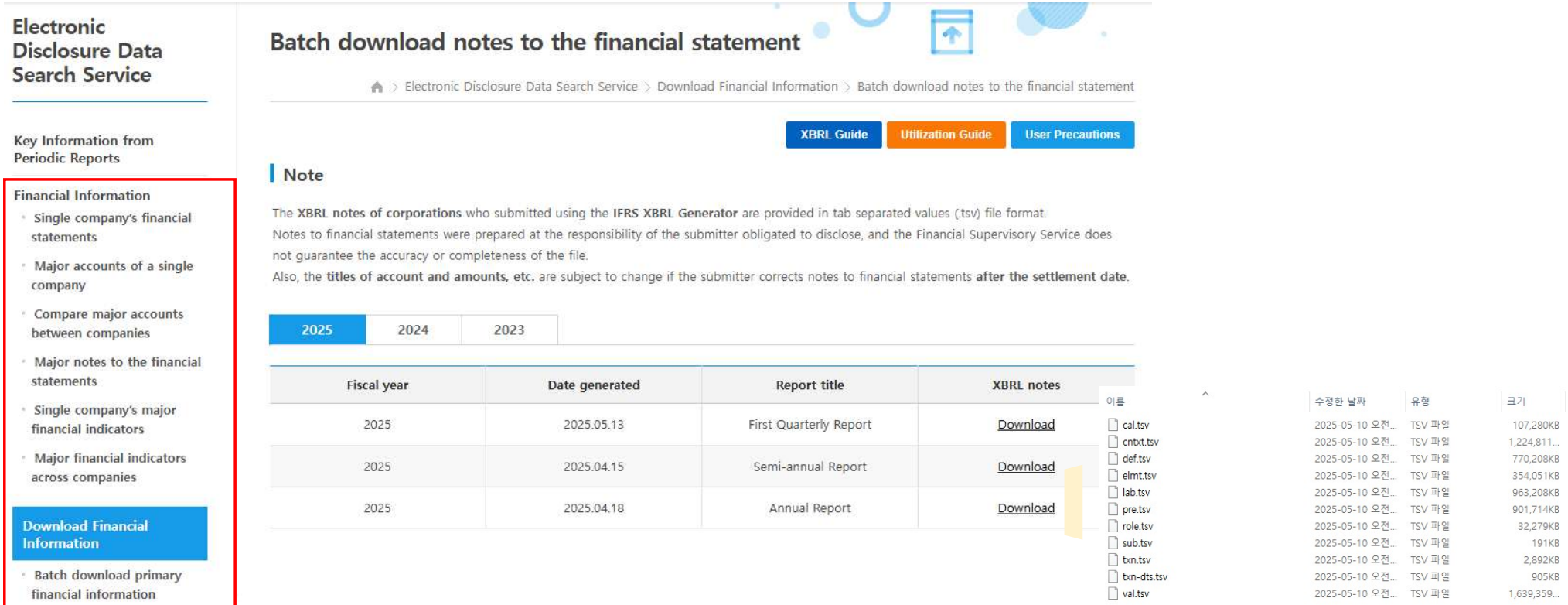


Name of company ▲	Settlement date	Type of Shares	I. Total number of shares to be issued	II. Total number of shares issued to date	III. Total	
						1. Capital reduction
K 09women	2024-12-31	보통주	100,000,000	22,653,850	-	
K 09women	2024-12-31	우선주	-	-	-	
K 09women	2024-12-31	Total	100,000,000	22,653,850	-	
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,
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,
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	-	

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



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



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

FINANCIAL SUPERVISORY SERVICE

XBRL Data Set

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4.11 val 7

U.S. Securities and Exchange Commission

Data Downloads

File	Format	Size
2025 04 ⬇ *Monthly*	ZIP	153.42 MB
2025 03 ⬇ *Monthly*	ZIP	274.56 MB
2025 02 ⬇ *Monthly*	ZIP	[illegible]
2025 01 ⬇ *Monthly*	[illegible]	[illegible]
2024 12 ⬇ *Monthly*	[illegible]	[illegible]
2024 11 ⬇ *Monthly*	[illegible]	[illegible]
2024 10 ⬇ *Monthly*	[illegible]	[illegible]
2024 09 ⬇ *Monthly*	[illegible]	[illegible]
2024 08 ⬇ *Monthly*	[illegible]	[illegible]
2024 07 ⬇ *Monthly*	[illegible]	[illegible]
2024 06 ⬇ *Monthly*	[illegible]	[illegible]

2025_04_notes

파일 홈 공유 보기

내 PC › 로컬 디스크 (C:) › 사용자 › 2140702 › Downloads › 2025_04_notes

즐겨찾기
Desktop
Downloads
Documents
Pictures
FTC_downloads
내 PC
네트워크

이름	수정한 날짜	유형	크기
cal	2025-05-02 오전...	TSV 파일	26,535KB
dim	2025-05-02 오전...	TSV 파일	25,870KB
notes-metadata.json	2025-05-02 오전...	JSON 파일	67KB
num	2025-05-02 오전...	TSV 파일	331,470KB
pre	2025-05-02 오전...	TSV 파일	196,661KB
readme	2025-05-02 오전...	Chrome HTML D...	262KB
ren	2025-05-02 오전...	TSV 파일	31,511KB
sub	2025-05-02 오전...	TSV 파일	2,834KB
tag	2025-05-02 오전...	TSV 파일	53,364KB
txt	2025-05-02 오전...	TSV 파일	355,765KB

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

- 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

Key Information from Reports on Major Issues

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
bfic_tisstk_ostk	Total number of shares issued before capital increase (shrs.) (common stock (shrs.))	9,999,999,999

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

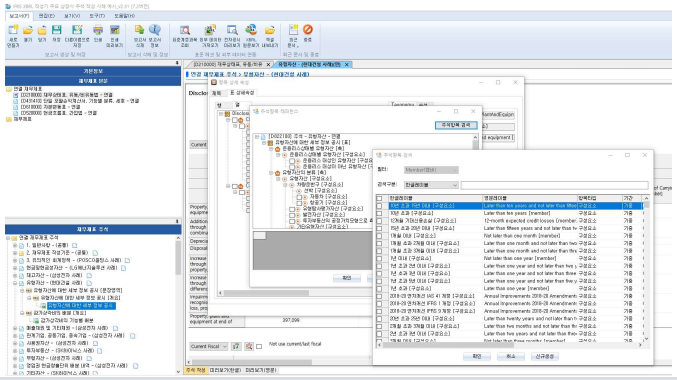
- Lack of XBRL expertise in accounting firms and consulting firms
- Centralized digital reporting system

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

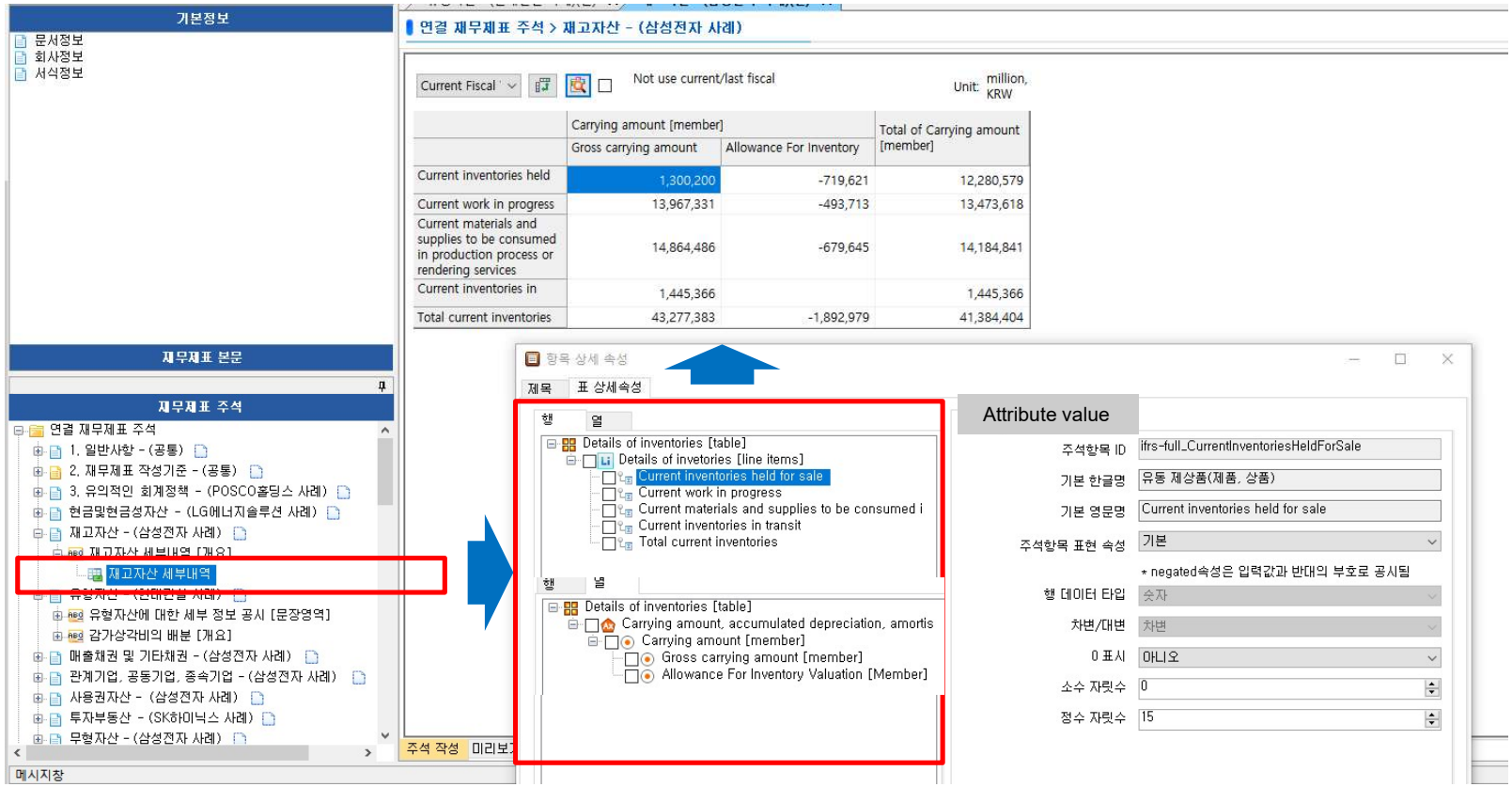


Main Technical Features

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

4. Introduction on the FSS XBRL Creator

Enable detailed tagging of all notes to the financial statements



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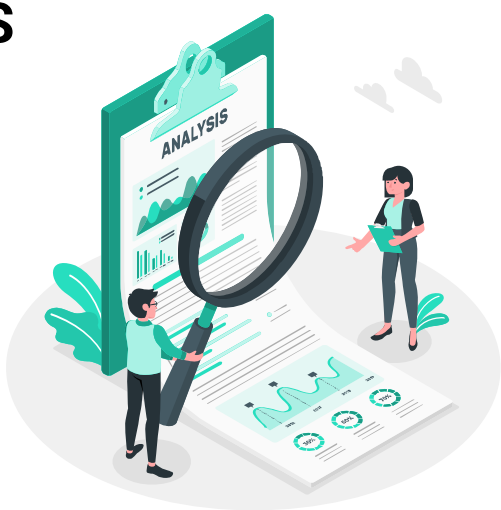
3.2. Providing both online and offline practical training

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



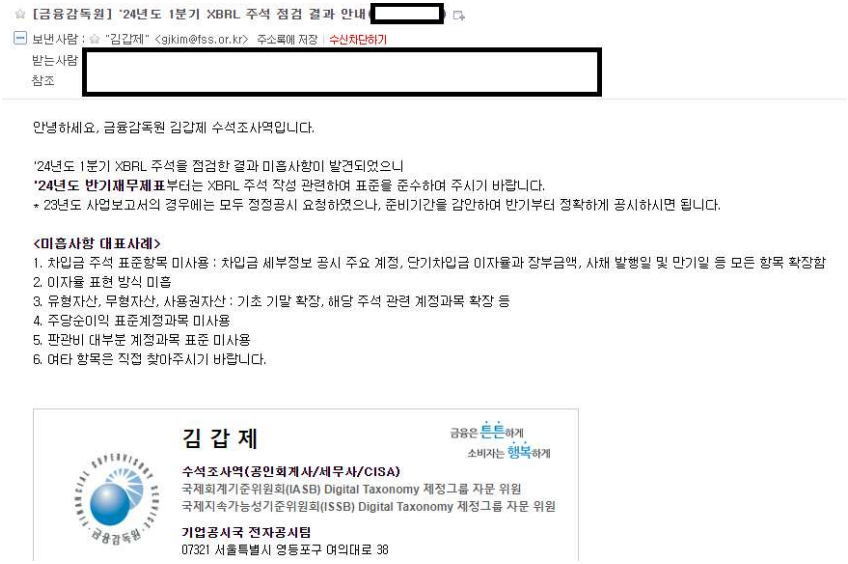
03 Efforts of FSS to improve the quality of XBRL data

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

FSS internal XBRL monitoring system

공시대상회사	사업연	보고서	법인유	전체계정과	전체표준계정과	전체표준사용	개별계정과목전	개별표준과목전	개별표준사용
[redacted]	2024	1분기보고서	코스닥	954	248	26%	398	118	29.65%
	2024	1분기보고서	코스닥	886	286	32.28%	436	148	33.94%
	2024	1분기보고서	코스닥	760	328	43.16%	282	158	56.03%
	2024	1분기보고서	코스닥	847	380	44.86%	363	168	46.28%
	2024	1분기보고서	코스닥	723	333	46.06%	329	176	53.5%
	2024	1분기보고서	코스닥	202	94	46.53%	202	94	46.53%
	2024	1분기보고서	코스닥	662	316	47.73%	289	146	50.52%
	2024	1분기보고서	코스닥	956	465	48.64%	419	217	51.79%
	2024	1분기보고서	코스닥	498	246	49.4%	498	246	49.4%
	2024	1분기보고서	코스닥	736	366	49.73%	323	168	52.01%
	2024	1분기보고서	코스닥	482	246	51.04%	237	130	54.85%
	2024	1분기보고서	코스닥	495	256	51.72%	228	123	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	145	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	248	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 [redacted]

보낸사람 : "김갑제" <gjkim@fss.or.kr> 주소록에 저장 | 수신차단하기

받는사람 [redacted]

참조

안녕하세요, 금융감독원 김갑제 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

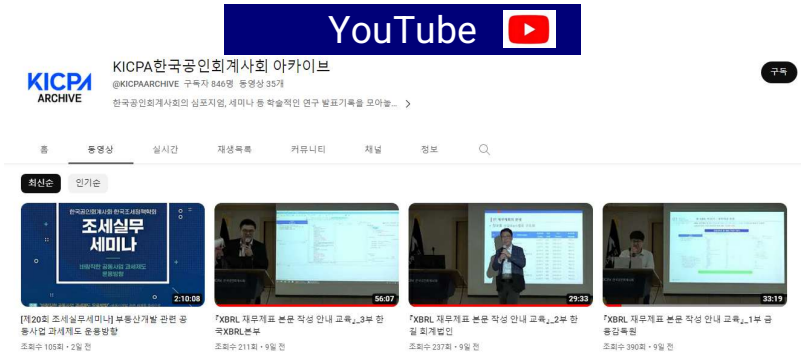
금융은 튼튼하게
소비자는 행복하게

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



3.3. Providing companies with the XBRL reference files created by FSS

Prepared by the FSS in order to improve the capabilities of listed companies and accounting firms to disclose XBRL notes.

Details of inventories

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			
Total current inventories			

Disclosure of classes of share capital

Unit: million, KRW

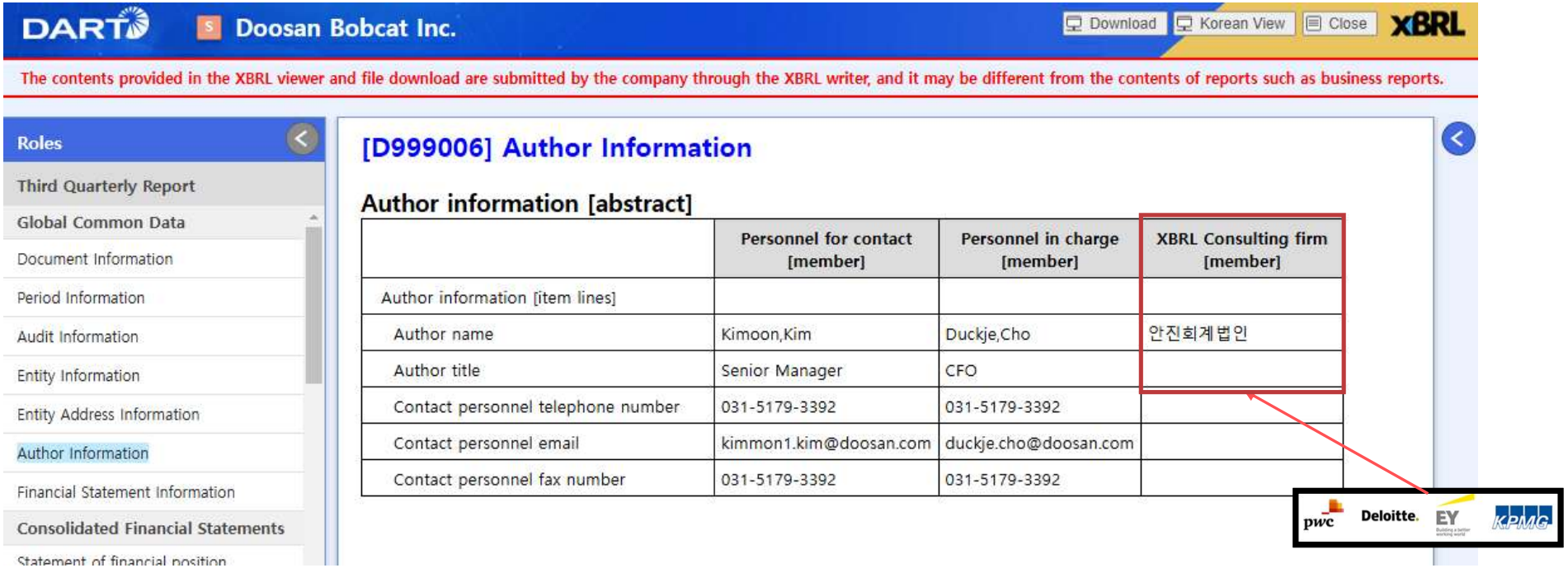
		Share capital [member]		Total of Share capital [member]
		Ordinary shares	Preference shares	
Number of shares authorised		0		25,000,000,000
Number of shares issued [abstract]				
Number of shares	Total number of	5,969,782,550	822,886,700	
Par value per share		100	100	0
Reconciliation of number of shares outstanding [abstract]				
Reconciliation of number of shares outstanding [abstract]	Number of shares outstanding at beginning of period	5,969,782,550	822,886,700	
	Number of shares outstanding at end of period	5,969,782,550	822,886,700	

Disclosure of transactions between related parties

Unit: KRW

		Entity's total for related parties [member]						Total of Entity's total for related parties [member]
		Related parties [member]						
		Associates [member]		Joint ventures where entity is venturer [member]		Other related parties [member]	Key management personnel of entity or parent [member]	
		SK China Company Limited	Magnus Private investment	HITECH Semiconductor (Wuxi) Co., Ltd.	Hystars Semiconductor (Wuxi) Co., Ltd.	SK텔레콤		
Related party transactions [abstract]								
Related party transactions [abstract]	Revenue from sale of goods, related party	33	54,908	2,456	219	133,903		1,345,577
	Purchases of goods, related party transactions	11,947	357	558,352	21,858	0		2,670,589
	Purchases of property and other assets, related			44,438	9,233	11,163		2,370,617
Outstanding balances for related party transactions [abstract]								
Outstanding balances for related party transactions [abstract]	Amounts receivable, related party transactions	2	806	23	33	48,575		153,878
	Amounts payable, related party transactions	11,360	5	427,476	185,585	11,789		2,652,833
Key management personnel compensation, short-term employee benefits							5,133	

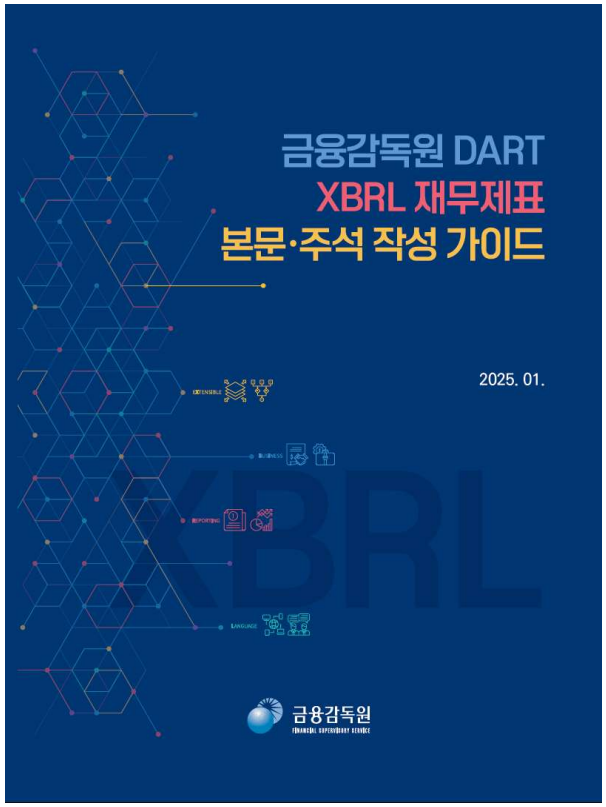
3.4. Disclosing the XBRL consulting firm

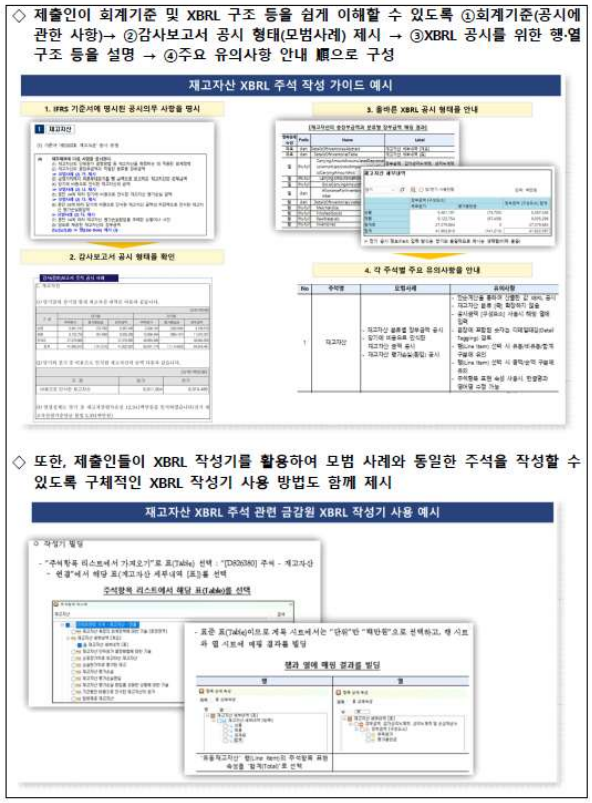


	Personnel for contact [member]	Personnel in charge [member]	XBRL Consulting firm [member]
Author information [item lines]			
Author name	Kimoon,Kim	Duckje,Cho	안진회계법인
Author title	Senior Manager	CFO	
Contact personnel telephone number	031-5179-3392	031-5179-3392	
Contact personnel email	kimmon1.kim@doosan.com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

3.5. Published the FSS DART XBRL Guide

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





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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

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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

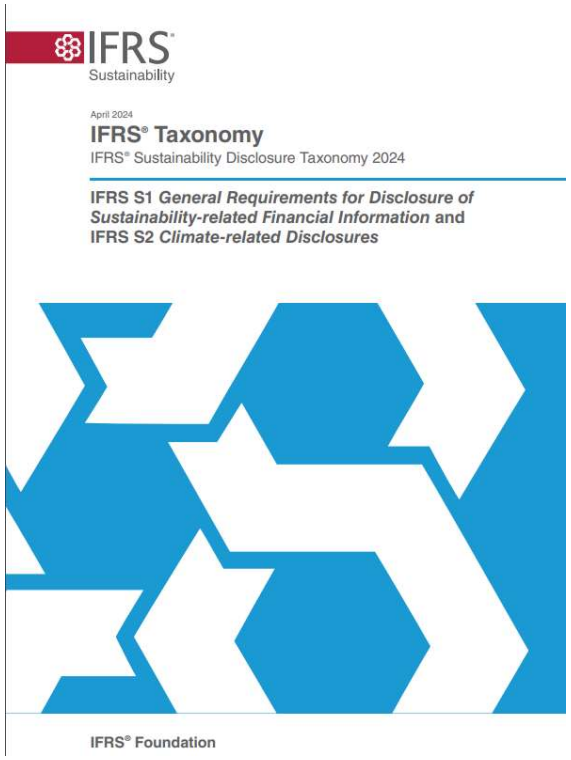
4.1. Establishment of an XBRL financial disclosure system based on K-GAAP

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

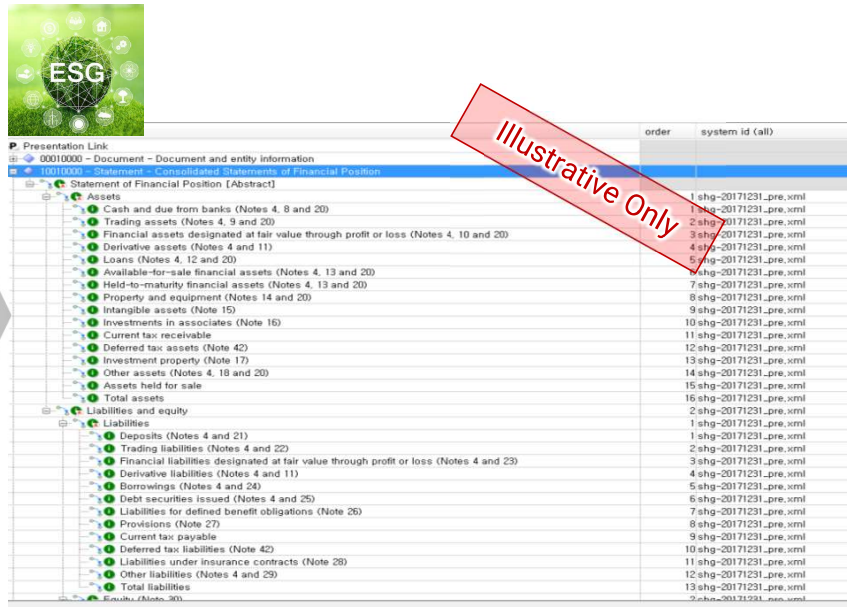
Digital Taxonomy of Accounting Standards for Non-Public Entities

4.2. Korean ESG Taxonomy

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



Considering Korea's unique circumstances and adding items



4.3. Enhancing digital reporting infrastructure

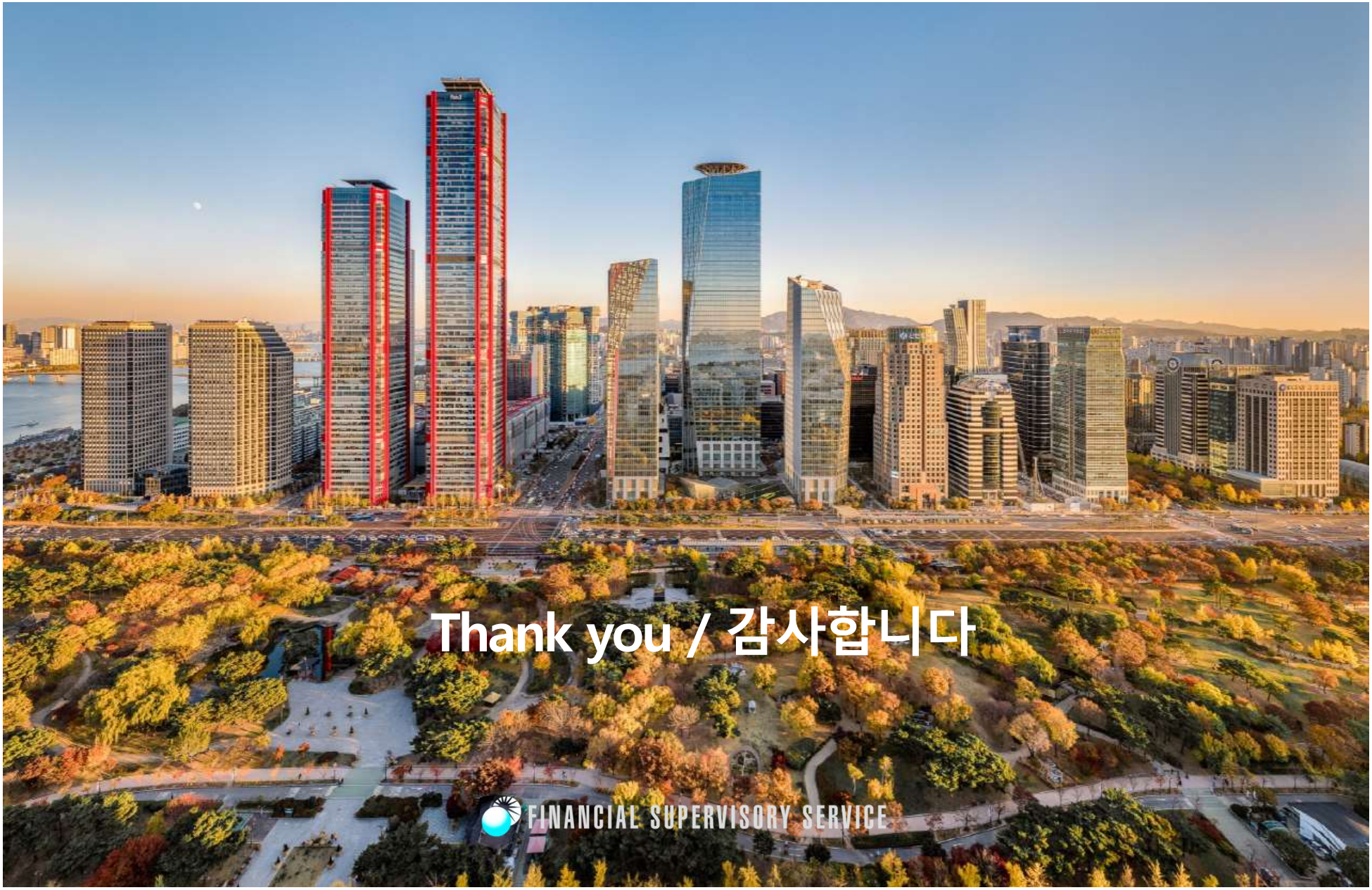
We intend to build additional servers and XBRL engines in the near future..

Certified software

The following software holds a current software certification.

Validating Processors

- » ABRA Transformation Engine (ABZ Reporting GmbH)
- » Accept XBRL Validator (Accept Development)
- » Arelle (Arelle)
- » 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)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