

Indonesia Stock Exchange (IDX) Taxonomy 2014

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| Purpose and Scope | <p>The Indonesia Stock Exchange (IDX) Taxonomy is created to provide listed companies with a set of financial statements containing elements that are prepared in accordance with the following references and regulations:</p> <ol style="list-style-type: none"> 1. Indonesian Generally Accepted Accounting Principles or Pernyataan Standar Akuntansi Keuangan (PSAK); 2. Statement of Sharia Accounting Standard; 3. Provisions on Capital Market regulations: <ol style="list-style-type: none"> a) Indonesian Capital Market & Financial Institution Supervisory Agency (Bapepam dan LK) No. VIII.G.7 on presentation and disclosure requirements for financial statements prepared by publicly listed entities in Indonesia; b) Bapepam dan LK No. VIII.G.17 regulation on accounting guidelines for securities company; c) Bapepam dan LK No. SE-17/BL/2012 circular on financial statement disclosure checklist for the Indonesian capital market industry. <p>The taxonomy should be used by those who prepare Financial Statements according to PSAK for Financial Statements reporting (Form E024) to Indonesia Stock Exchange. The entry points in the taxonomy are created according to the type of entities. Indonesia Stock Exchange does not claim that this taxonomy is comprehensive.</p> |
| Owner(s) | Indonesia Stock Exchange ("IDX") |
| Date of Issue | 2014-04-30 |
| Status | Final |
| Recognition Level | XBRL International "Acknowledged" |
| Specification version(s) | <ol style="list-style-type: none"> 1. XBRL 2.1, dated 2003-12-31 [with errata corrections to 2013-02-20] 2. Dimensions 1.0 [with Errata corrections to 2012-01-25] 3. Formula 1.0 [2009-2013] |
| Contacts | <ol style="list-style-type: none"> 1. Saptono Adi Junarso 2. Natal Naibaho 3. Ignatius Denny Wicaksono <p>Indonesia Stock Exchange Email: xbrl@idx.co.id Phone: +62 21 515-0515</p> |

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| Comments | <p>The taxonomy allows companies that are listed at Indonesia Stock Exchange to report a set of financial statements (Statement of Financial Position, Statement of Comprehensive Income, Statement of Cash Flow and Statement of Changes in Equity) in accordance with IDX XBRL filing requirements. This taxonomy is not meant to be a comprehensive set of elements.</p> <p>For a list of entry points and scope of XBRL, please refer to Appendix B.</p> |
| Namespace | <p>http://www.idx.co.id/xbml/taxonomy/2014-04-30</p> |
| Physical location of taxonomy files | <p>http://www.idx.co.id/xbml/taxonomy/2014-04-30/ep-E24-DEI-2014-04-30.xsd (Document Entity Information)</p> <p>http://www.idx.co.id/xbml/taxonomy/2014-04-30/ep-E24-financesharia-2014-04-30.xsd (Finance and Sharia industry entry point)</p> <p>http://www.idx.co.id/xbml/taxonomy/2014-04-30/ep-E24-financing-2014-04-30.xsd (Financing industry entry point)</p> <p>http://www.idx.co.id/xbml/taxonomy/2014-04-30/ep-E24-general-2014-04-30.xsd (General industry entry point)</p> <p>http://www.idx.co.id/xbml/taxonomy/2014-04-30/ep-E24-infrastructure-2014-04-30.xsd (Infrastructure industry entry point)</p> <p>http://www.idx.co.id/xbml/taxonomy/2014-04-30/ep-E24-insurance-2014-04-30.xsd (Insurance industry entry point)</p> <p>http://www.idx.co.id/xbml/taxonomy/2014-04-30/ep-E24-property-2014-04-30.xsd (Property industry entry point)</p> <p>http://www.idx.co.id/xbml/taxonomy/2014-04-30/ep-E24-securities-2014-04-30.xsd (Securities industry entry point)</p> <p>http://www.idx.co.id/xbml/taxonomy/2014-04-30/ep-E24-collective-2014-04-30.xsd (Collective Investment Contract entry point)</p> <p>http://www.idx.co.id/xbml/taxonomy/2014-04-30/ep-full.xsd (Dummy entry point to load all industries entry points at once)</p> <p>http://www.idx.co.id/xbml/taxonomy/2014-04-30/formula-dummy.xsd (Dummy entry point to load all industries entry points and formula linkbase at once)</p> <p>Please refer to Appendix C for detailed information on Namespace URI, Prefix and physical location of taxonomy files.</p> |

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| Summary document | <p>A copy of the summary document is also available on the Indonesia Stock Exchange website at:</p> <p>http://www.idx.co.id/xbri/taxonomy/IDXSummaryDocument.pdf</p> |
| Zip files | <p>A zip file containing the taxonomy and supporting documentation is available on Indonesia Stock Exchange website at:</p> <p>http://www.idx.co.id/xbri/taxonomy/IDXTaxonomyAndDocs.zip</p> |
| References to other taxonomies | None |
| Legal statements | See Appendix A. |

Appendix A: Indonesia Stock Exchange (IDX) Legal Statement

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Appendix B: List of Entry Point and Scope of XBRL

| Form | Entry Point | Types of Financial Statements | |
|-----------|---|--|---|
| Form E024 | General | BS | Statement of financial position presented using current and non-current - General Industry |
| | | | Statement of financial position presented using order of liquidity - General Industry |
| | | P&L | Statement of comprehensive income, OCI components presented net of tax, by function - General Industry |
| | | | Statement of comprehensive income, OCI components presented net of tax, by nature - General Industry |
| | | | Statement of comprehensive income, OCI components presented before tax, by function - General Industry |
| | | | Statement of comprehensive income, OCI components presented before tax, by nature - General Industry |
| | SoCE | Statement of changes in equity - General Industry | |
| | CF | Statement of cash flows, direct method - General Industry | |
| | Property | BS | Statement of financial position presented using current and non-current - Property Industry |
| | | | Statement of financial position presented using order of liquidity - Property Industry |
| | | P&L | Statement of comprehensive income, OCI components presented net of tax, by function - Property Industry |
| | | | Statement of comprehensive income, OCI components presented net of tax, by nature - Property Industry |
| | | | Statement of comprehensive income, OCI components presented before tax, by function - Property Industry |
| | | | Statement of comprehensive income, OCI components presented before tax, by nature - Property Industry |
| | SoCE | Statement of changes in equity - Property Industry | |
| | CF | Statement of cash flows, direct method - Property Industry | |
| | Infrastructure | BS | Statement of financial position presented using current and non-current - Infrastructure Industry |
| | | | Statement of financial position presented using order of liquidity - Infrastructure Industry |
| | | P&L | Statement of comprehensive income, OCI components presented net of tax, by function - Infrastructure Industry |
| | | | Statement of comprehensive income, OCI components presented net of tax, by nature - Infrastructure Industry |
| | | | Statement of comprehensive income, OCI components presented before tax, by function - Infrastructure Industry |
| | | | Statement of comprehensive income, OCI components presented before tax, by nature - Infrastructure Industry |
| | SoCE | Statement of changes in equity - Infrastructure Industry | |
| | CF | Statement of cash flows, direct method - Infrastructure Industry | |
| | Financial and Sharia | BS | Statement of financial position presented using order of liquidity - Financial and Sharia Industry |
| | | P&L | Statement of comprehensive income, OCI components presented net of tax, by nature - Financial and Sharia Industry |
| | | | Statement of comprehensive income, OCI components presented before tax, by nature - Financial and Sharia Industry |
| | | SoCE | Statement of changes in equity - Financial and Sharia Industry |
| | CF | Statement of cash flows, direct method - Financial and Sharia Industry | |
| | Securities | BS | Statement of financial position presented using order of liquidity - Securities Industry |
| | | P&L | Statement of comprehensive income, OCI components presented net of tax, by function - Securities Industry |
| | | | Statement of comprehensive income, OCI components presented before tax, by function - Securities Industry |
| | | SoCE | Statement of changes in equity - Securities Industry |
| | CF | Statement of cash flows, direct method - Security Industry | |
| | Insurance | BS | Statement of financial position presented using order of liquidity - Insurance Industry |
| | | P&L | Statement of comprehensive income, OCI components presented net of tax, by nature - Insurance Industry |
| | | | Statement of comprehensive income, OCI components presented before tax, by nature - Insurance Industry |
| | | SoCE | Statement of changes in equity - Insurance Industry |
| | CF | Statement of cash flows, direct method - Insurance Industry | |
| | Collective | BS | Statement of financial position presented using order of liquidity - Collective |
| | | P&L | Statement of comprehensive income, OCI components presented net of tax, by nature - Collective |
| | | | Statement of comprehensive income, OCI components presented before tax, by nature - Collective |
| SoCE | | Statement of changes in net assets - Collective | |
| CF | Statement of cash flows, direct method - Collective | | |
| | Statement of cash flows, indirect method - Collective | | |
| Financing | BS | Statement of financial position presented using order of liquidity - Financing Industry | |
| | P&L | Statement of comprehensive income, OCI components presented net of tax, by nature - Financing Industry | |
| | | Statement of comprehensive income, OCI components presented before tax, by nature - Financing Industry | |
| | SoCE | Statement of changes in equity - Financing Industry | |
| CF | Statement of cash flows, direct method - Financing Industry | | |

Appendix C:
List of Namespace URI, Prefix and Physical Location of
IDX Taxonomy Files

For a list of Namespace URI, Prefix and physical location of IDX taxonomy files, please see <http://www.idx.co.id/xbrl/taxonomy/IDXAppendixC.pdf>.