

DISCLOSURE - iXBRL

Sigma Conso's iXBRL choice: Iris Carbon® - Speed up your financial reporting in iXBRL format thanks to an efficient and certified solution.

The ESMA has mandated that all public companies in the European Union file their Annual Financial Reports in Inline XBRL (iXBRL). The European Single Electronic Format (ESEF) will be effective 1st January 2020 onwards. Choose Sigma Conso now and rely on a cloud based solution to streamline your compliance reporting!

Easy and quick preparation, review and filing of iXBRL

Sigma Conso iXBRL (powered by Iris Carbon®) is a **cloud-based disclosure management platform** to easily meet the new regulations for Inline XBRL.

- **Efficient preparation** of your iXBRL file with taxonomy included in the software and immediately updated with the newest regulations.
- **Effortless review and audit:** Allow teams and external auditors to review and check documents before sign off.
- **Single source, multiple outputs:** Including iXBRL, XBRL, Word and PDF.
- **Advanced AI/ML XBRL tagging:** Our advanced auto tagging feature helps you tag with ease without prior knowledge of XBRL.
- **Easy version management:** Users can work on one centralised document and can create and manage versions.
- **Collaborative cloud platform:** Team members can easily work together without losing track or accountability.
- **Easy successive filings:** Easily prepare next period documents with the roll forward feature.
- **Full history of all versions** and ability to review and comment on all documents.
- **Sophisticated validation rules** to ensure superior data quality.

Why Sigma Conso iXBRL (powered by Iris Carbon®)

Flexible model:
self-filing solution,
expert services or
blended approach

Full cloud solution,
SaaS platform
hosted on
Microsoft Azure

Successful
completed
ESEF Field Tests
in 2017

Expert support
at your service

Deep market
expertise

ESEF Mandate Details



Effective Date

1 January 2020



Scope of XBRL tagging

- Detailed tagging of Financial Statements (from 2020)
- Block tagging for notes (from 2022)
- Detailed tagging of notes (voluntary)



Tagging guidelines

- Tag using ESMA taxonomy for concepts that are present, for rest create 'extensions' and 'anchor'
- Only Consolidated financials need to be XBRL tagged, XBRL for Standalone financials is voluntary

XBRL is machine readable only

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iXBRL is both machine readable and human readable (HTML)

Total revenue from product sales	4,031	3,650*
Cost of sales for product sales	(1,727)	(1,886)
Gross profit	2,304	1,764
Selling, general, and administrative expenses	(2,490)	(4,472)
Loss before other income (expense)	(282)	(3,056)
Other income (expense)		
Interest expense, net	(84)	(509)
Gain on sale of assets	27	—
Gain on insurance proceeds	—	399
Other (expense) income, net	(16)	16
Total other expense, net	(87)	(94)
Loss before income taxes	(1,119)	(3,150)
Income tax provision (Note 6)	12	89
Net Loss	(1,131)	(3,230)
Net loss per share of common stock:		
Basic loss per share	\$ (0.14)	\$ (0.40)
Diluted loss per share	\$ (0.14)	\$ (0.40)
Weighted average shares outstanding:		
Basic	8,078	8,048
Diluted	8,078	8,048

Sales Revenue, Goods, Net

Tag	ifrs-full_Revenue	\$	(0.14)	\$	(0.40)
Fact		\$	(0.14)	\$	(0.40)
Period	12 months ending 12/31/2017				
Measure	South African Rand		8,078		8,048
Scale	Thousands		8,078		8,048
Decimals	Thousands				
Balance	Credit				
Sign	Positive				



About Sigma Conso

Sigma Conso provides software, training and services in the field of Corporate Performance Management (CPM). Sigma Conso, with its head office in Brussels, has a recognized expertise in financial close management and financial planning and analysis. Sigma Conso provides over 600 international groups with innovative and scalable solutions that simplify their financial management. For more information, please go to www.sigmaconso.com.

