

Annex C - List of Data Elements				
Elements for Minimum Requirement List (Current Taxonomy)	Proposed elements for Full XBRL (212 data elements)		Proposed elements for Simplified XBRL (115 data elements)	
	Description	Required?	Description	Required?
Filing information	Filing information	Section	Filing information	Section
Disclosure of filing information [abstract]	Disclosure of filing information [abstract]	Text - Abstract	Disclosure of filing information [abstract]	Text - Abstract
Name of company	Entity name (as registered in BizFile)	Yes	Entity name (as registered in BizFile)	Yes
Unique entity number	UEN	Yes	UEN	Yes
Current period start date	Current period start date	Yes	Current period start date	Yes
Current period end date	Current period end date	Yes	Current period end date	Yes
Prior period start date	Prior period start date	Yes	Prior period start date	Yes
Whether company is filing full set of financial statements in XBRL or financial statements highlights	Type of XBRL filing	Yes	Type of XBRL filing	Yes
Nature of financial statements - Company level or consolidated	Nature of financial statements - company level or consolidated	Yes	Nature of financial statements - company level or consolidated	Yes
Type of accounting standard used to prepare financial statements	Type of accounting standard used to prepare financial statements	Yes	Type of accounting standard used to prepare financial statements	Yes
Date of authorisation for issue of financial statements	Date of authorisation for issue of financial statements	Yes	Date of authorisation for issue of financial statements	Yes
Type of statement of financial position	Type of statement of financial position	Yes	Type of statement of financial position	Yes
	Whether the financial statements are prepared on going concern basis	Yes	Whether the financial statements are prepared on going concern basis	Yes
3 separate elements of: - Whether there are restatements to comparative amounts - Whether there are reclassifications to comparative amounts - Whether there are changes to comparative amounts due to other reasons	Whether there are any changes to comparative amounts (due to restatements, reclassifications or any other reasons)	Yes	Whether there are any changes to comparative amounts (due to restatements, reclassifications or any other reasons)	Yes
Description of presentation currency	Description of presentation currency	Yes	Description of presentation currency	Yes
Description of functional currency	Description of functional currency	Yes	Description of functional currency	Yes
Level of rounding used in financial statements	Level of rounding used in financial statements	Yes	Level of rounding used in financial statements	Yes
Description of nature of entity's operations and principal activities	Description of nature of entity's operations and principal activities	Yes	Description of nature of entity's operations and principal activities	Yes
Principal place of business	Principal place of business - the company (or group, if consolidated FS)	Yes	Principal place of business - the company (or group, if consolidated FS)	Yes
Whether company (or group if consolidated accounts are prepared) has more than 50 employees	Whether company (or group if consolidated accounts are prepared) has more than 50 employees	Yes	Whether company (or group if consolidated accounts are prepared) has more than 50 employees	Yes
Name of parent entity	Name of parent entity	Yes	Name of parent entity	Yes
Name of ultimate parent of group	Name of ultimate parent of group	Yes	Name of ultimate parent of group	Yes
Details of XBRL file	Details of XBRL file	Text - Abstract	Details of XBRL file	Text - Abstract
Taxonomy version	Taxonomy version	Yes	Taxonomy version	Yes
Version of software used to generate XBRL file	Name and version of software used to generate XBRL file	Yes	Name and version of software used to generate XBRL file	Yes
How was XBRL file prepared	How was XBRL file prepared	Yes	How was XBRL file prepared	Yes
Disclosure of complete set of financial statements [text block]	Disclosure of complete set of financial statements [text block]	Yes	Disclosure of complete set of financial statements [text block]	No

Elements for Minimum Requirement List (Current Taxonomy)	Proposed elements for Full XBRL (212 data elements)		Proposed elements for Simplified XBRL (115 data elements)	
	Description	Required?	Description	Required?
Statement by directors	Statement by directors	Section	Statement by directors	Section
	Disclosures in statement by directors	Text - Abstract	Disclosures in statement by directors	Text - Abstract
Whether in directors' opinion financial statements are drawn up so as to exhibit true and fair view	Whether in directors' opinion financial statements are drawn up so as to exhibit true and fair view	Yes	Whether in directors' opinion financial statements are drawn up so as to exhibit true and fair view	Yes
Whether there are reasonable grounds to believe that company will be able to pay its debts as and when they fall due at date of statement	Whether there are reasonable grounds to believe that company will be able to pay its debts as and when they fall due at date of statement	Yes	Whether there are reasonable grounds to believe that company will be able to pay its debts as and when they fall due at date of statement	Yes
Independent auditors' report	Independent auditors' report	Section	Independent auditors' report	Section
	Disclosures in independent auditors' report	Text - Abstract	Disclosures in independent auditors' report	Text - Abstract
Whether there is modified opinion in independent auditors' report	Type of audit opinion in independent auditors' report	Yes	Type of audit opinion in independent auditors' report	Yes
Whether audit is conducted in accordance with Singapore Standards on Auditing	Auditing standards used to conduct the audit	Yes	Auditing standards used to conduct the audit	Yes
	Areas covered by the modified audit report	Yes	Areas covered by the modified audit report	No
	Impairment of assets	Yes	Impairment of assets	No
	Going concern	Yes	Going concern	No
	Audit of opening balance	Yes	Audit of opening balance	No
	Consolidation or equity accounting	Yes	Consolidation or equity accounting	No
	Ongoing investigation or legal cases	Yes	Ongoing investigation or legal cases	No
	Others	Yes	Others	No
Whether there is any material uncertainty relating to going concern	Whether there is any material uncertainty relating to going concern reported in auditors' report	Yes	Whether there is any material uncertainty relating to going concern reported in auditors' report	Yes
Did the auditor conclude that there is a material misstatement of the "Other Information"	Whether there is any material misstatement of the "Other Information" reported in auditors' report	Yes	Whether there is any material misstatement of the "Other Information" reported in auditors' report	No
	Whether in auditors' opinion, accounting and other records required are properly kept in accordance with Companies Act	Yes	Whether in auditors' opinion, accounting and other records required are properly kept in accordance with Companies Act	Yes
Year of appointment of signing auditor	Year of appointment of signing auditor (audit partner)	Yes	Year of appointment of signing auditor (audit partner)	No
Number of Key Audit Matters Reported	Number of Key Audit Matters reported	Yes	Number of Key Audit Matters reported	No
Disclosures on Key Audit Matters	Disclosures on Key Audit Matters	Text - Abstract	Disclosures on Key Audit Matters	Text - Abstract
Property, plant and equipment	KAM - Valuation of property, plant and equipment	Yes	KAM - Valuation of property, plant and equipment	No
Financial Instruments	KAM - Valuation of receivables and other financial instruments	Yes	KAM - Valuation of receivables and other financial instruments	No
Intangible asset - goodwill	KAM - Impairment of goodwill and other intangible assets	Yes	KAM - Impairment of goodwill and other intangible assets	No
Investment property	KAM - Valuation of investment property	Yes	KAM - Valuation of investment property	No
Revenue	KAM - Revenue recognition (non-fraud)	Yes	KAM - Revenue recognition (non-fraud)	No
Others	KAM - Others	Yes	KAM - Others	No

Elements for Minimum Requirement List (Current Taxonomy)	Proposed elements for Full XBRL (212 data elements)		Proposed elements for Simplified XBRL (115 data elements)	
	Description	Required?	Description	Required?
Statement of financial position presented using current and non-current	Statement of financial position presented using current and non-current	Section	Statement of financial position presented using current and non-current	Section
Assets	Assets	Text - Abstract	Assets	Text - Abstract
Current assets	Current assets	Text - Abstract	Current assets	Text - Abstract
Cash and bank balances	Cash and bank balances, current	Yes	Cash and bank balances, current	Yes
Trade and other receivables, current	Trade and other receivables (including contract assets), current	Yes	Trade and other receivables (including contract assets), current	Yes
Finance lease receivables, current	Financial assets - lease receivables, current	Yes	Financial assets - lease receivables, current	Yes
Derivative financial assets, current	Financial assets - derivatives, current	Yes	Financial assets - derivatives, current	Yes
Financial assets at fair value through profit or loss, current	Financial assets - at fair value through profit or loss, current	Yes	Financial assets - at fair value through profit or loss, current	Yes
Other financial assets, current	Other financial assets, current	Yes	Other financial assets, current	Yes
Development properties	Inventories - development properties, current	Yes	Inventories - development properties, current	Yes
Inventories	Inventories - others, current	Yes	Inventories - others, current	Yes
Other non-financial assets, current	Other non-financial assets, current	Yes	Other non-financial assets, current	Yes
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	Yes	Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	Yes
Total current assets	Total current assets	Yes	Total current assets	Yes
Non-current assets	Non-current assets	Text - Abstract	Non-current assets	Text - Abstract
Trade and other receivables, non-current	Trade and other receivables (including contract assets and restricted cash and bank balance), non-current	Yes	Trade and other receivables (including contract assets and restricted cash and bank balance), non-current	Yes
Finance lease receivables, non-current	Financial assets - lease receivables, non-current	Yes	Financial assets - lease receivables, non-current	Yes
Derivative financial assets, non-current	Financial assets - derivatives, non-current	Yes	Financial assets - derivatives, non-current	Yes
Financial assets at fair value through profit or loss, non-current	Financial assets - at fair value through profit or loss, non-current	Yes	Financial assets - at fair value through profit or loss, non-current	Yes
Other financial assets, non-current	Other financial assets, non-current	Yes	Other financial assets, non-current	Yes
Property, plant and equipment	Property, plant and equipment, non-current	Yes	Property, plant and equipment, non-current	Yes
Investment properties	Investment properties, non-current	Yes	Investment properties, non-current	Yes
Goodwill	Goodwill, non-current	Yes	Goodwill, non-current	Yes
Intangible assets, other than goodwill	Intangible assets (excluding goodwill), non-current	Yes	Intangible assets (excluding goodwill), non-current	Yes
Investments in subsidiaries	Investments in subsidiaries, joint ventures and associates, non-current	Yes	Investments in subsidiaries, joint ventures and associates, non-current	Yes
Deferred tax assets	Deferred tax assets, non-current	Yes	Deferred tax assets, non-current	Yes
Other non-financial assets, non-current	Other non-financial assets, non-current	Yes	Other non-financial assets, non-current	Yes
Total non-current assets	Total non-current assets	Yes	Total non-current assets	Yes
Total assets	Total assets	Yes (both current vs non-current and liquidity)	Total assets	Yes (both current vs non-current and liquidity)

Elements for Minimum Requirement List (Current Taxonomy)	Proposed elements for Full XBRL (212 data elements)		Proposed elements for Simplified XBRL (115 data elements)	
	Description	Required?	Description	Required?
Liabilities	Liabilities	Text - Abstract	Liabilities	Text - Abstract
Current liabilities	Current liabilities	Text - Abstract	Current liabilities	Text - Abstract
Trade and other payables, current	Trade and other payables (including contract liabilities), current	Yes	Trade and other payables (including contract liabilities), current	Yes
Loans and borrowings, current	Loans and borrowings, current	Yes	Loans and borrowings, current	Yes
Financial liabilities at fair value through profit or loss, current	Financial liabilities - derivatives and at fair value through profit or loss, current	Yes	Financial liabilities - derivatives and at fair value through profit or loss, current	Yes
Finance lease liabilities, current	Financial liabilities - lease liabilities, current	Yes	Financial liabilities - lease liabilities, current	Yes
Other financial liabilities, current	Other financial liabilities, current	Yes	Other financial liabilities, current	Yes
Income tax liabilities	Income tax liabilities, current	Yes	Income tax liabilities, current	Yes
Provisions, current	Provisions (excluding income tax liabilities), current	Yes	Provisions (excluding income tax liabilities), current	Yes
Other non-financial liabilities, current	Other non-financial liabilities, current	Yes	Other non-financial liabilities, current	Yes
Liabilities classified as held for sale	Liabilities included in disposal groups classified as held for sale	Yes	Liabilities included in disposal groups classified as held for sale	Yes
Total current liabilities	Total current liabilities	Yes	Total current liabilities	Yes
Non-current liabilities	Non-current liabilities	Text - Abstract	Non-current liabilities	Text - Abstract
Trade and other payables, non-current	Trade and other payables (including contract liabilities), non-current	Yes	Trade and other payables (including contract liabilities), non-current	Yes
Loans and borrowings, non-current	Loans and borrowings, non-current	Yes	Loans and borrowings, non-current	Yes
Financial liabilities at fair value through profit or loss, non-current	Financial liabilities - derivatives and at fair value through profit or loss, non-current	Yes	Financial liabilities - derivatives and at fair value through profit or loss, non-current	Yes
Finance lease liabilities, non-current	Financial liabilities - lease liabilities, non-current	Yes	Financial Liabilities - lease liabilities, non-current	Yes
Other financial liabilities, non-current	Other financial liabilities, non-current	Yes	Other financial liabilities, non-current	Yes
Deferred tax liabilities	Deferred tax liabilities, non-current	Yes	Deferred tax liabilities, non-current	Yes
Provisions, non-current	Provisions (including non-current income tax liabilities), non-current	Yes	Provisions (including non-current income tax liabilities), non-current	Yes
Other non-financial liabilities, non-current	Other non-financial liabilities, non-current	Yes	Other non-financial liabilities, non-current	Yes
Total non-current liabilities	Total non-current liabilities	Yes	Total non-current liabilities	Yes
Total liabilities	Total liabilities	Yes (both current vs non-current)	Total liabilities	Yes (both current vs non-current and liquidity)
Equity	Equity	Text - Abstract	Equity	Text - Abstract
Share capital	Share capital	Yes (both current vs non-current and liquidity)	Share capital	Yes (both current vs non-current and liquidity)
Treasury shares	Treasury shares	Yes (both current vs non-current)	Treasury shares	Yes (both current vs non-current and liquidity)
Accumulated profits (losses)	Accumulated profits (losses)	Yes (both current vs non-current)	Accumulated profits (losses)	Yes (both current vs non-current and liquidity)
Other reserves	Other reserves attributable to owners of company	Yes (both current vs non-current and liquidity)	Other reserves attributable to owners of company	Yes (both current vs non-current and liquidity)

Elements for Minimum Requirement List (Current Taxonomy)	Proposed elements for Full XBRL (212 data elements)		Proposed elements for Simplified XBRL (115 data elements)	
	Description	Required?	Description	Required?
Non-controlling interests	Non-controlling interests	Yes (both current vs non-current and liquidity)	Non-controlling interests	Yes (both current vs non-current and liquidity)
Total equity	Total equity	Yes (both current vs non-current)	Total equity	Yes (both current vs non-current and liquidity)
Income statement classified by nature of expense	Income statement, by nature	Section	Income statement, by nature	Section
Profit (loss)	Profit (loss)	Text - Abstract	Profit (loss)	Text - Abstract
Revenue	Revenue	Yes	Revenue	Yes
Other income	Other income	Yes	Other income	Yes
Employee benefits expense [from income statement and note - selected income (expense)]	Employee benefits expense	Yes	Employee benefits expense	Yes
	Depreciation expense	Yes	Depreciation expense	Yes
	Amortisation expense	Yes	Amortisation expense	Yes
Repairs and maintenance expense [from note - selected income (expense)]	Repairs and maintenance expense	Yes	Repairs and maintenance expense	Yes
Sales and marketing expense [from note - selected income (expense)]	Sales and marketing expense	Yes	Sales and marketing expense	Yes
Other expenses	Other expenses	Yes	Other expenses	Yes
Other gains (losses)	Other gains (losses)	Yes	Other gains (losses)	Yes
Finance costs	Finance costs - (net)	Yes	Finance costs - (net)	Yes
Share of profit (loss) of associates and joint ventures accounted for using equity method	Share of profit (loss) of associates and joint ventures accounted for using equity method	Yes	Share of profit (loss) of associates and joint ventures accounted for using equity method	Yes
Profit (loss) before taxation	Profit (loss) before taxation from continuing operations	Yes	Profit (loss) before taxation from continuing operations	Yes
Income tax (expense) benefit	Income tax (expense) benefit from continuing operations	Yes	Income tax (expense) benefit from continuing operations	Yes
Profit (loss) from discontinued operations	Profit (loss) from discontinued operations, net of taxation	Yes	Profit (loss) from discontinued operations, net of taxation	Yes
Profit (loss)	Total profit (loss), net of taxation for the year	Yes	Total profit (loss), net of taxation for the year	Yes
Profit (loss), attributable to	Profit (loss), attributable to	Text - Abstract	Profit (loss), attributable to	Text - Abstract
Profit (loss), attributable to owners of company	Total profit (loss), net of taxation, attributable to owners of company	Yes	Total profit (loss), net of taxation, attributable to owners of company	Yes
Profit (loss), attributable to non-controlling interests	Total profit (loss), net of taxation, attributable to non-controlling interests	Yes	Total profit (loss), net of taxation, attributable to non-controlling interests	Yes

Elements for Minimum Requirement List (Current Taxonomy)	Proposed elements for Full XBRL (212 data elements)		Proposed elements for Simplified XBRL (115 data elements)	
	Description	Required?	Description	Required?
Statement of cash flows using direct method	Statement of cash flows	Section	Statement of cash flows	Section
Statement of cash flows	Statement of cash flows	Text - Abstract	Statement of cash flows	Remove
Net cash flows	Net cash flows	Text - Abstract	Net cash flows	Remove
Net cash flows from (used in) operating activities	Net cash flows generated from (used in) operating activities	Yes	Net cash flows generated from (used in) operating activities	No
Net cash flows from (used in) investing activities	Net cash flows from (used in) investing activities	Yes	Net cash flows from (used in) investing activities	No
Net cash flows from (used in) financing activities	Net cash flows from (used in) financing activities	Yes	Net cash flows from (used in) financing activities	No
Note - Trade and other receivables	Note - Trade and other receivables	Section	Note - Trade and other receivables	Section
Trade and other receivables	Trade and other receivables	Text - Abstract	Trade and other receivables	Text - Abstract
	Trade receivables (excluding contract assets) due from third parties, current and non-current	Yes	Trade receivables (excluding contract assets) due from third parties, current and non-current	Yes
	Trade receivables (excluding contract assets) due from related parties, current and non-current	Yes	Trade receivables (excluding contract assets) due from related parties, current and non-current	Yes
Unbilled receivables	Contract assets, current and non-current	Yes	Contract assets, current and non-current	Yes
Total other receivables	Non-trade receivables, current and non-current	Yes	Non-trade receivables, current and non-current	Yes
Total trade and other receivables	Total trade and other receivables, current and non-current	Yes	Total trade and other receivables, current and non-current	Yes
	Note - Intangible assets (excluding goodwill)	Section	Note - Intangible assets (excluding goodwill)	Section
	Disclosure of detailed information about intangible assets	Table	Disclosure of detailed information about intangible assets	Remove
	Classes of intangible assets	Table - Axis	Classes of intangible assets	Remove
	Brand names, mastheads and publishing titles	Yes	Brand names, Mastheads and publishing titles	No
	Computer software	Yes	Computer software	No
	Licences and franchises	Yes	Licences and franchises	No
	Copyrights, patents, industrial property rights, service & operating rights, recipes, formulae, models, designs, prototypes, capital development expenditure	Yes	Copyrights, patents, industrial property rights, service & operating rights, recipes, formulae, models, designs, prototypes, capital development expenditure	No
	Other intangible assets	Yes	Other intangible assets	No
	Intangible assets under development	Yes	Intangible assets under development	No
	Gross carrying amount, intangible assets	Text - Abstract	Gross carrying amount, intangible assets	Remove
	Gross carrying amount at beginning of period	Yes	Gross carrying amount at beginning of period	No
	Increase (decrease) through net exchange differences or revaluation of assets	Yes	Increase (decrease) through net exchange differences or revaluation of assets	No

Elements for Minimum Requirement List (Current Taxonomy)	Proposed elements for Full XBRL (212 data elements)		Proposed elements for Simplified XBRL (115 data elements)	
	Description	Required?	Description	Required?
	Additions (including those through business combinations)	Yes	Additions (including those through business combinations)	No
	Disposals (including those through loss of control of subsidiary)	Yes	Disposals (including those through loss of control of subsidiary)	No
	Increase (decrease) through other changes (including transfers, write-offs, grants)	Yes	Increase (decrease) through other changes (including transfers, write-offs, grants)	No
	Gross carrying amount at end of period	Yes	Gross carrying amount at end of period	No
	Accumulated amortisation and impairment	Text - Abstract	Accumulated amortisation and impairment	Remove
	Accumulated amortisation and impairment at beginning of period	Yes	Accumulated amortisation and impairment at beginning of period	No
	Increase (decrease) through net exchange differences or revaluation of assets	Yes	Increase (decrease) through net exchange differences or revaluation of assets	No
	Amortisation recognised in profit or loss	Yes	Amortisation recognised in profit or loss	No
	Impairment loss recognised in profit or loss	Yes	Impairment loss recognised in profit or loss	No
	Reversal of impairment loss	Yes	Reversal of impairment loss	No
	Disposals (including those through loss of control of subsidiary)	Yes	Disposals (including those through loss of control of subsidiary)	No
	Increase (decrease) through other changes (including transfers, write-offs, grants)	Yes	Increase (decrease) through other changes (including transfers, write-offs, grants)	No
	Accumulated amortisation and impairment at end of period	Yes	Accumulated amortisation and impairment at end of period	No
	Net book value	Text - Abstract	Net book value	Remove
	Net book value at beginning of period	Yes	Net book value at beginning of period	No
	Net book value at end of period	Yes	Net book value at end of period	No
	Analysis of net book value by measurement basis	Text - Abstract	Analysis of net book value by measurement basis	Remove
	At cost	Yes	At cost	No
	At valuation	Yes	At valuation	No
Note - Property, plant and equipment	Note - Property, plant and equipment	Section	Note - Property, plant and equipment	Section
Disclosure of detailed information about property, plant and equipment	Disclosure of detailed information about property, plant and equipment	Table	Disclosure of detailed information about property, plant and equipment	Remove
Classes of property, plant and equipment	Classes of property, plant and equipment	Table	Classes of property, plant and equipment	Remove
Total land and building	Land and building	Yes	Land and building	No
Motor vehicles	Motor and other vehicles	Yes	Motor and other vehicles	No
Machinery	Machinery and other equipment	Yes	Machinery and other equipment	No
Office equipment	Computer, office equipment, furniture fixtures and fittings	Yes	Computer, office equipment, furniture fixtures and fittings	No
Communication and network equipment	Communication and network equipment	Yes	Communication and network equipment	No
Leasehold improvements and renovation	Leasehold improvements	Yes	Leasehold improvements	No
Construction in progress	Construction in progress	Yes	Construction in progress	No
Other property, plant and equipment	Other property, plant and equipment	Yes	Other property, plant and equipment	No

Elements for Minimum Requirement List (Current Taxonomy)	Proposed elements for Full XBRL (212 data elements)		Proposed elements for Simplified XBRL (115 data elements)	
	Description	Required?	Description	Required?
Gross carrying amount, property plant and equipment	Gross carrying amount, property plant and equipment	Text - Abstract	Gross carrying amount, property plant and equipment	Remove
Gross carrying amount at beginning of period	Gross carrying amount at beginning of period	Yes	Gross carrying amount at beginning of period	No
Increase (decrease) through net exchange differences	Increase (decrease) through net exchange differences or revaluation of assets	Yes	Increase (decrease) through net exchange differences or revaluation of assets	No
Acquisitions through business combinations	Additions (including those through business combinations)	Yes	Additions (including those through business combinations)	No
Disposals	Disposals (including those-through loss of control of subsidiary)	Yes	Disposals (including those-through loss of control of subsidiary)	No
Increase (decrease) through other changes	Increase (decrease) through other changes (including transfers, write-offs, grants)	Yes	Increase (decrease) through other changes (including transfers, write-offs, grants)	No
Gross carrying amount at end of period	Gross carrying amount at end of period	Yes	Gross carrying amount at end of period	No
Accumulated depreciation, amortisation and impairment	Accumulated depreciation and impairment	Text - Abstract	Accumulated depreciation and impairment	Remove
Accumulated depreciation, amortisation and impairment at beginning of period	Accumulated depreciation and impairment at beginning of period	Yes	Accumulated depreciation and impairment at beginning of period	No
Increase (decrease) through net exchange differences	Increase (decrease) through net exchange differences or revaluation of assets	Yes	Increase (decrease) through net exchange differences or revaluation of assets	No
Depreciation	Depreciation recognised in profit or loss	Yes	Depreciation recognised in profit or loss	No
Impairment loss recognised in profit or loss	Impairment loss recognised in profit or loss	Yes	Impairment loss recognised in profit or loss	No
Reversal of impairment loss recognised in profit or loss	Reversal of impairment loss recognised in profit or loss	Yes	Reversal of impairment loss recognised in profit or loss	No
Disposals	Disposals (including those through loss of control of subsidiary)	Yes	Disposals (including those through loss of control of subsidiary)	No
Increase (decrease) through other changes	Increase (decrease) through other changes (including transfers, write-offs, grants)	Yes	Increase (decrease) through other changes (including transfers, write-offs, grants)	No
Accumulated depreciation, amortisation and impairment at end of period	Accumulated depreciation and impairment at end of period	Yes	Accumulated depreciation and impairment at end of period	No
Carrying amount of property, plant and equipment	Net book value of property, plant and equipment	Text - Abstract	Net book value of property, plant and equipment	Remove
Carrying value at beginning of period	Net book value at beginning of period	Yes	Net book value at beginning of period	No
Carrying value at end of period	Net book value at end of period	Yes	Net book value at end of period	No
	Analysis of net book value by measurement basis	Text - Abstract	Analysis of net book value by measurement basis	Remove
	At cost	Yes	At cost	No
	At valuation	Yes	At valuation	No
	Note - Loans and borrowings	Section	Note - Loans and borrowings	Section
	Bank overdrafts, current and non-current	Yes	Bank overdrafts, current and non-current	No
	Secured bank borrowings, current and non-current	Yes	Secured bank borrowings, current and non-current	No
	Unsecured bank borrowings, current and non-current	Yes	Unsecured bank borrowings, current and non-current	No
	Other borrowings, current and non-current	Yes	Other borrowings, current and non-current	No

Elements for Minimum Requirement List (Current Taxonomy)	Proposed elements for Full XBRL (212 data elements)		Proposed elements for Simplified XBRL (115 data elements)	
	Description	Required?	Description	Required?
	Total loans and borrowings, current and non-current	Yes	Total loans and borrowings, current and non-current	No
Note - Trade and other payables	Note - Trade and other payables	Section	Note - Trade and other payables	Section
Trade and other payables	Trade and other payables	Text - Abstract	Trade and other payables	Text - Abstract
	Trade payables (excluding contract liabilities) due to third parties, current and non-current	Yes	Trade payables (excluding contract liabilities) due to third parties, current and non-current	Yes
	Trade payables (excluding contract liabilities) due to related parties, current and non-current	Yes	Trade payables (excluding contract liabilities) due to related parties, current and non-current	Yes
	Contract liabilities (including deferred income), current and non-current	Yes	Contract liabilities (including deferred income), current and non-current	Yes
Total other payables	Non-trade payables, current and non-current	Yes	Non-trade payables, current and non-current	Yes
Total trade and other payables	Total trade and other payables, current and non-current	Yes	Total trade and other payables, current and non-current	Yes
Note - Revenue	Note - Revenue and Other income	Section	Note - Revenue and Other income	Section
Revenue	Revenue	Text - Abstract	Revenue	Text - Abstract
	Revenue recognised at a point in time - properties	Yes	Revenue recognised at a point in time - properties	Yes
Sale of goods	Revenue recognised at a point in time - goods (excluding properties)	Yes	Revenue recognised at a point in time - goods (excluding properties)	Yes
	Revenue recognised at a point in time - services	Yes	Revenue recognised at a point in time - services	Yes
	Revenue recognised over time - properties	Yes	Revenue recognised over time - properties	Yes
Revenue from construction contracts	Revenue recognised over time - construction contracts (excluding properties)	Yes	Revenue recognised over time - construction contracts (excluding properties)	Yes
Rendering of services	Revenue recognised over time - services	Yes	Revenue recognised over time - services	Yes
	Revenue - others	Yes	Revenue - others	Yes
Total revenue	Total revenue	Yes	Total revenue	Yes
Note - Selected income (expense)	Note - Selected income (expense)	Section	Note - Selected income (expense)	Section
Disclosure of selected income expenses	Disclosure of other income	Text - Abstract	Disclosure of other income	Remove
Total interest income classified as other income	Interest income, classified as other income	Yes	Interest income, classified as other income	No
Dividend income classified as other income	Dividend income, classified as other income	Yes	Dividend income, classified as other income	No
Other investment income, classified as other income	Other investment income, classified as other income	Yes	Other investment income, classified as other income	No
Government grants, classified as other income	Government grants, classified as other income	Yes	Government grants, classified as other income	No
	Other income	Yes	Other income	No
	Total other income	Yes	Total other income	No

Elements for Minimum Requirement List (Current Taxonomy)	Proposed elements for Full XBRL (212 data elements)		Proposed elements for Simplified XBRL (115 data elements)	
	Description	Required?	Description	Required?
Disclosure of selected income expenses	Disclosure of other expenses	Text - Abstract	Disclosure of other expenses	Remove
	Changes in inventories of finished goods and work-in-progress	Yes	Changes in inventories of finished goods and work-in-progress	No
	Raw materials and consumables used	Yes	Raw materials and consumables used	No
	Subcontractor cost	Yes	Subcontractor cost	No
	Dividends declared during the year	Yes	Dividends declared during the year	No
Material gains (losses)	Disclosure of other gains/(losses)	Text - Abstract	Disclosure of other gains/(losses)	Remove
Net gains (losses) on foreign exchange adjustment	Net gains/(losses) on foreign exchange	Yes	Net gains/(losses) on foreign exchange	No
Net gains (losses) on disposal of property, plant and equipment	Net gains/(losses) on disposal of property, plant and equipment	Yes	Net gains/(losses) on disposal of property, plant and equipment	No
	Net gains/(losses) on disposal of intangible assets	Yes	Net gains/(losses) on disposal of intangible assets	No
	(Impairment loss)/reversal of impairment on investment	Yes	(Impairment loss)/reversal of impairment on investment	No
	(Impairment loss)/reversal of impairment on receivables	Yes	(Impairment loss)/reversal of impairment on receivables	No
	(Impairment loss)/reversal of impairment - others	Yes	(Impairment loss)/reversal of impairment - others	No
	Note - Related party	Section	Note - Related party	Section
	Whether the company has overseas investment (subsidiaries, associates or joint ventures)	Yes	Whether the company has overseas investment (subsidiaries, associates or joint ventures)	No
	Revenue from related parties	Yes	Revenue from related parties	No
	Purchases from related parties	Yes	Purchases from related parties	No
	Note - Right-of-use assets	Section	Note - Right-of-use assets	Section
	Net book value of right-of-use assets classified in property, plant and equipment	Yes	Net book value of right-of-use assets classified in property, plant and equipment	No
	Net book value of right-of-use assets classified in intangible assets (excluding goodwill)	Yes	Net book value of right-of-use assets classified in intangible assets (excluding goodwill)	No
	Net book value of right-of-use assets classified in other assets	Yes	Net book value of right-of-use assets classified in other assets	No