

CMA's XBRL Based Electronic Filing Platform

IFSAH

Frequently Asked Questions Financial Statements

Version 1.0



Can I use the iFile tool if i am not registered as company or fund?

Answer: No, you can only use the iFile tool if you have the IFSAH number for the company or fund, which is generated after registration in the IFSAH portal.

Which version of the iFile tool should I download?

There are two versions of the iFile tool available (64-bit and 32-bit). Please download the version that is compatible with your system.

What should I do if the iFile tool crashes or stops responding?

If the iFile tool crashes or does not respond, extract the log from the toolbox in the tool and share it with the IFSAH help team, including a description of the scenario that occurred.

Can I adjust the tables in the standard statement?

The "standard statement" tables are fixed, but you can adjust the "non-standard statement" tables by adding or deleting rows as needed.

How should balances be entered in the tool?

All balances should be entered as actual values, including decimals. However, for the banking sector, values should be provided in thousands.

How should I enter data in cells with a red mark?

For cells marked with a red mark, enter the data in positive numbers, as the tool will automatically consider it as negative.

When are mandatory and warning errors generated?

Mandatory and warning errors are generated during the validation process. Once the mandatory and XBRL errors are resolved, the warning errors will disappear.

Can I attach files directly in the iFile tool?

No, the iFile tool does not permit attachments. Any attachments should be provided in the IFSAH portal.

How long does the validation process take when generating the instance?

The validation process may take 3 to 5 minutes, depending on the number of accounts and assets provided. If it takes longer, restart the tool and share the log with the IFSAH technical team.

What data is shared with Boursa Kuwait for disclosure purposes?

Only the standard statements, Boursa Form, attached pdf FS in both languages and the notes will be shared with Boursa Kuwait for disclosure purposes.

Is it required for the auditor to download the iFile tool?

No, it is not required for the auditor to download the iFile tool. The iFile tool is primarily used by the company or fund for preparing and submitting their financial statements. The auditor typically reviews the submitted financial statements and related documentation through the IFSAH portal rather than using the iFile tool.

Is the responsibility for uploading and disclosing financial statements assigned to the Company Super User or the auditor, given that the auditor is associated with the fund?

The responsibility for uploading and disclosing financial statements lies with the **Company Super User (CSU)**. The auditor's role is to review and validate the financial statements, ensuring their accuracy and compliance with regulations. However, the actual task of submitting and disclosing the financial data through the IFSAH portal is the responsibility of the Company Super User.