

# **ESEF training**

**– Get started with mapping**

# Today's agenda

ESEF in brief

The Essentials about XBRL and the ESEF taxonomy

Installing and updating the CtrlPrint XBRL Tagger

Tagger introduction

Suggested workflow

Take advantage of example reports

# Session interactivity – questions

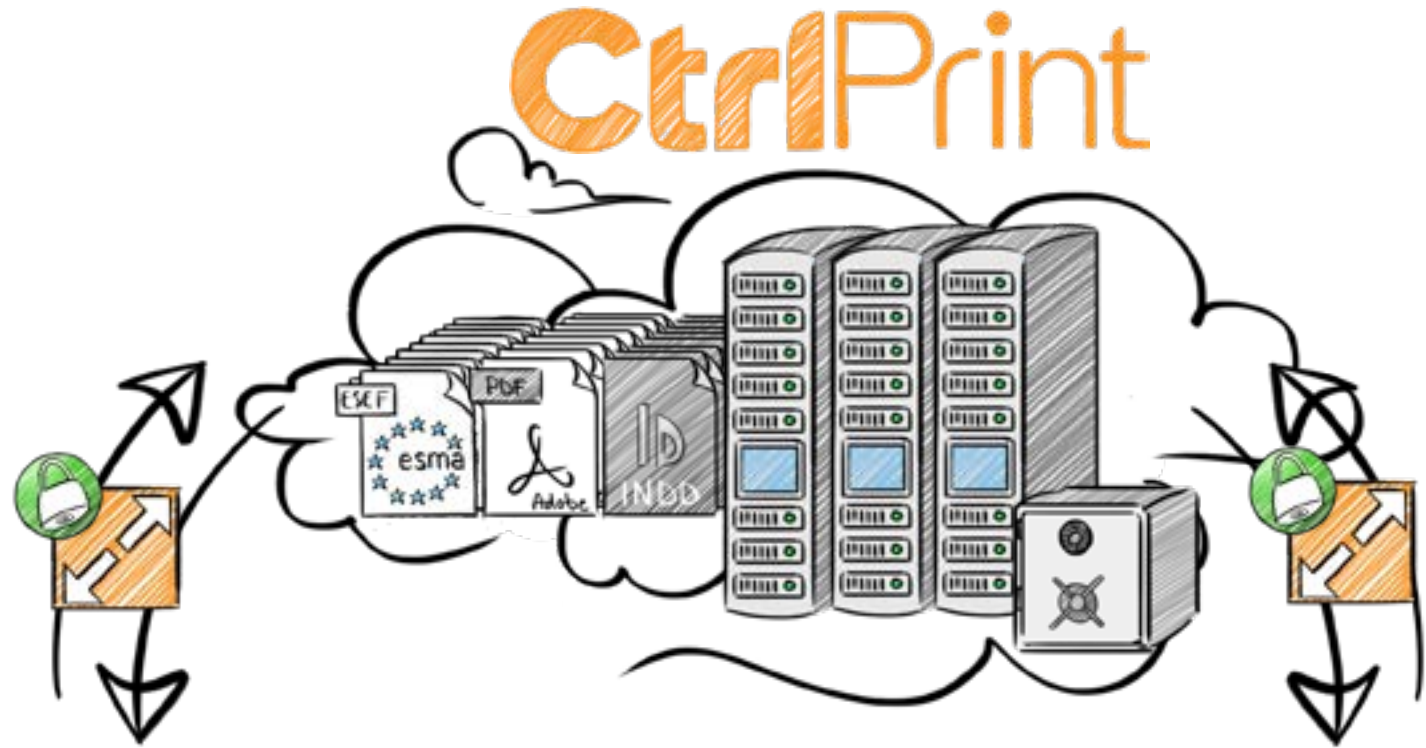
- » Ask a question in the chat
- » I will answer all questions via email if we run out of time
- » If you want support you can send an email to [support@ctrlprint.net](mailto:support@ctrlprint.net)
- » The presentation and recording will be shared on [ctrlprint.net](https://ctrlprint.net)

# About CtrlPrint

- » InDesign/InCopy collaboration - Annual, sustainability and interim reports
- » 850 clients in the Nordics, UK, EU & APAC
- » Accounting, Legal, Sustainability & Investor Relations users
- » Information Security Management - ISO 27001:2013
- » Service Organization Controls report - ISAE 3402 Type I/II

# CtrlPrint

Documents, PDFs and ESEF are version handled and encrypted in the cloud. Content owners edit on their machine.



Typical workgroup:  
3-10 users internally  
1 designer and  
1 translator



## **Disclaimer:**

CtrlPrint are not accounting advisors and we do not provide tagging or regulatory applicability services. We can not help you with choosing the correct tag. That is something that you do together with your advisors/auditors.

Technical support is included in our Service fee.

# ESEF in brief

# ESEF rationale and objectives

"The objectives of the provision are to make reporting easier for issuers and to facilitate accessibility, analysis and comparability of annual financial reports."

Source:

<https://www.esma.europa.eu/policy-activities/corporate-disclosure/european-single-electronic-format>



# ESEF in brief

- » Affects issuers with securities listed on the EU regulated markets
- » Shall draw up and disclose their annual financial reports in XHTML
- » Issuers that draw up IFRS consolidated financial statements
  - shall mark-up those statements using iXBRL
  - block-tag the notes to the financial statements

# ESEF in brief

|                              | IFRS consolidated financial statements | Individual financial statements |
|------------------------------|--|---------------------------------|
| Primary financial statements | Mandatory from 2021                    | Voluntary                       |
| Block tagging of notes       | <i>Mandatory from 202?</i>             |                                 |
| Detailed tagging of notes    | Voluntary                              |                                 |

Source: The European Single Electronic Format (ESEF) - An introduction to ESMA's draft RTS.  
 Presented by Anna Sciortino, ESMA on March 28, 2019 at XBRL Nordic IV Conference, Copenhagen.

# ESEF process suggested by ESMA

- 1 What does ESEF mean for your company
- 2 How does the ESEF taxonomy work
- 3 Mapping the accounts to the taxonomy
- 4 How many extensions do you need?
- 5 Tagging the main accounts
- 6 Taxonomy extensions
- 7 Anchoring the extensions
- 8 Review, validate and export
- 9 Submitting your ESEF report

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**ESEF**

## Steps 3 and 4

### **Mapping the accounts to the taxonomy**

Deciding what tags from the ESEF taxonomy that fit your disclosures.

### **How many extensions do you need?**

If you report something that's not in the standard, you create your own tag. They are called extensions.

# Rules for marking up disclosures

# Rules for marking up disclosures

1. Use the core taxonomy element with the **closest accounting meaning** to the disclosure being marked up
2. Where there appears to be a choice of core taxonomy elements, select the element with the **narrowest accounting meaning and/or scope**.
3. If the closest core taxonomy element would **misrepresent the accounting meaning** of the disclosure being marked up, **create an extension** taxonomy element

# Rules for creating extensions

1. The issuer shall **anchor** its extension taxonomy element to the core taxonomy element having the **closest wider accounting meaning and/or scope** to that extension taxonomy element of the issuer.
2. Where the extension taxonomy element **combines a number** of core taxonomy elements, the issuer shall **anchor that extension taxonomy element to each of those** core taxonomy elements except any such core taxonomy element or elements, which are reasonably deemed to be insignificant.

Source: RTS on ESEF, Annex IV, 9 a-b): [https://eur-lex.europa.eu/eli/reg\\_del/2019/815/2021-01-01](https://eur-lex.europa.eu/eli/reg_del/2019/815/2021-01-01)

# Other references about extensions

The ESEF Reporting Manual  
Section 1.4 Anchoring (page 17)

Source: ESMA32-60-254rev, 12 July 2021

Webinar "Anchoring demystified"

[https://www.xbrleurope.org/?page\\_id=1813](https://www.xbrleurope.org/?page_id=1813)



# **The Essentials of XBRL and the ESEF taxonomy**

# XBRL – the essentials

Attributes                      A property of an element (a tag) such as its name, balance, data type, period type and whether the element is abstract

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Period type                      Instant (opening or closing balance)  
Duration (reported in a time period)

Balance                              The natural or most expected balance of a tag - credit or debit. Set by the ESEF/IFRS taxonomy.

Data type                              Defines the kind of data to be tagged, for example:  
Monetary, PerShare, String, Textblock

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# ESEF taxonomy – the essentials

Based on the IFRS Taxonomy

The IFRS Taxonomy tags come from:

- (a) IFRS Standards (including the IFRS for SMEs Standard) and their accompanying materials
- (b) common reporting practice

Source: [Using the IFRS Taxonomy - a preparer's guide, IFRS Foundation; IASB.](#)

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Words and phrasing

The description of a tag in the taxonomy may differ from the phrasing in your report. For example: The phrase "Net sales" does not exist in the taxonomy. That is not a reason for creating extension.

See: [Reporting manual, section 1.3 \(p. 14\). ESMA32-60-254rev](#)

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Disclosures from different statements need specific tags

"Inventories" in the Balance sheet (*ifrs-full:InventoriesTotal*)

"Inventories" in the Cash Flow Statement (often in "Change in" section) (*ifrs-full:AdjustmentsForDecreaseIncreaseInInventories*)

→  
Cash flow Indirect method, Main folder

XBRL Taxonomy

Presentation Calculation Definition

Technical Name  Exact Match << Period Type >> << Balance >> << Data Type >> Reset filter

| Name  | Technical Name                               | References                                 |
|---|--|--|
| [520000] Statement of cash flows, indirect method   | http://www.esma.europa.eu/xbrl/role/...      |  |
| Statement of cash flows placeholder - this item MUST be used as a starting point for the sta... | frs-full:StatementOfCashFlowsAbstract        |  |
| Items are further detailed in section [800300] Statement of cash flows, additional disclos...   | esef_cor:ItemsAreFurtherDetailedInSe...      |  |
| Cash flows from (used in) operating activities [abstract]                                       | frs-full:CashFlowsFromUsedInOperatin...      |  |
| Profit (loss)   | frs-full:ProfitLoss                          | IAS.1.106(d); IAS.1.81A(a); IAS.7.18(b)... |
| Adjustments to reconcile profit (loss) [abstract]   | frs-full:AdjustmentsForReconcileProfitL...   |  |
| Net cash flows from (used in) operations  | frs-full:CashFlowsFromUsedInOperations       | IAS.7.; IAS.7.20                           |
| Dividends paid  | frs-full:DividendsPaidClassifiedAsOper...    | IAS.7.31                                   |
| Dividends received  | frs-full:DividendsReceivedClassifiedAs...    | IAS.7.31                                   |
| Interest paid   | frs-full:InterestPaidClassifiedAsOperatin... | IAS.7.31                                   |
| Interest received   | frs-full:InterestReceivedClassifiedAsOp...   | IAS.7.31                                   |
| Income taxes refund (paid)  | frs-full:IncomeTaxesPaidRefundClassifi...    | IAS.7.35; IAS.7.14(f)                      |
| Other inflows (outflows) of cash  | frs-full:OtherInflowsOutflowsOfCashCla...    | IAS.7.14                                   |
| Net cash flows from (used in) operating activities  | frs-full:CashFlowsFromUsedInOperatin...      | IAS.7.10; IAS.7.50(d)                      |
| Cash flows from (used in) investing activities [abstract]                                       | frs-full:CashFlowsFromUsedInInvesting...     |  |
| Cash flows from (used in) financing activities [abstract]                                       | frs-full:CashFlowsFromUsedInFinancin...      |  |
| Net increase (decrease) in cash and cash equivalents before effect of exchange rate c...        | frs-full:IncreaseDecreaseInCashAndCa...      | IAS.7.45                                   |
| Effect of exchange rate changes on cash and cash equivalents [abstract]                         | frs-full:EffectOfExchangeRateChanges...      |  |
| Net increase (decrease) in cash and cash equivalents  | frs-full:IncreaseDecreaseInCashAndCa...      | IAS.7.45                                   |
| Cash and cash equivalents at beginning of period  | frs-full:CashAndCashEquivalents              | IAS.1.54(j); IAS.7.45; IFRS.12.B13(a)      |
| Cash and cash equivalents at end of period  | frs-full:CashAndCashEquivalents              | IAS.1.54(j); IAS.7.45; IFRS.12.B13(a)      |
| [510000] Statement of changes in equity   | http://www.esma.europa.eu/xbrl/role/...      |  |
| [710000] Statement of changes in net assets available for benefits                              | http://www.esma.europa.eu/xbrl/role/...      |  |
| [800100] Notes - Subclassifications of assets, liabilities and equities                         | http://www.esma.europa.eu/xbrl/role/...      |  |
| [800200] Notes - Analysis of income and expense   | http://www.esma.europa.eu/xbrl/role/...      |  |
| [800300] Notes - Statement of cash flows, additional disclosures                                | http://www.esma.europa.eu/xbrl/role/...      |  |
| Statement of cash flows placeholder - this item MUST be used as a starting point for the sta... | frs-full:StatementOfCashFlowsAbstract        |  |
| Cash flows from (used in) operating activities [abstract]                                       | frs-full:CashFlowsFromUsedInOperatin...      |  |
| Classes of cash payments from operating activities [abstract]                                   | frs-full:ClassesOfCashPaymentsAbstract       |  |
| Adjustments for interest expense  | frs-full:AdjustmentsForInterestExpense       | IAS.7.20                                   |
| Adjustments for interest income   | frs-full:AdjustmentsForInterestIncome        | IAS.7.20                                   |
| Adjustments for dividend income   | frs-full:AdjustmentsForDividendIncome        | IAS.7.20                                   |

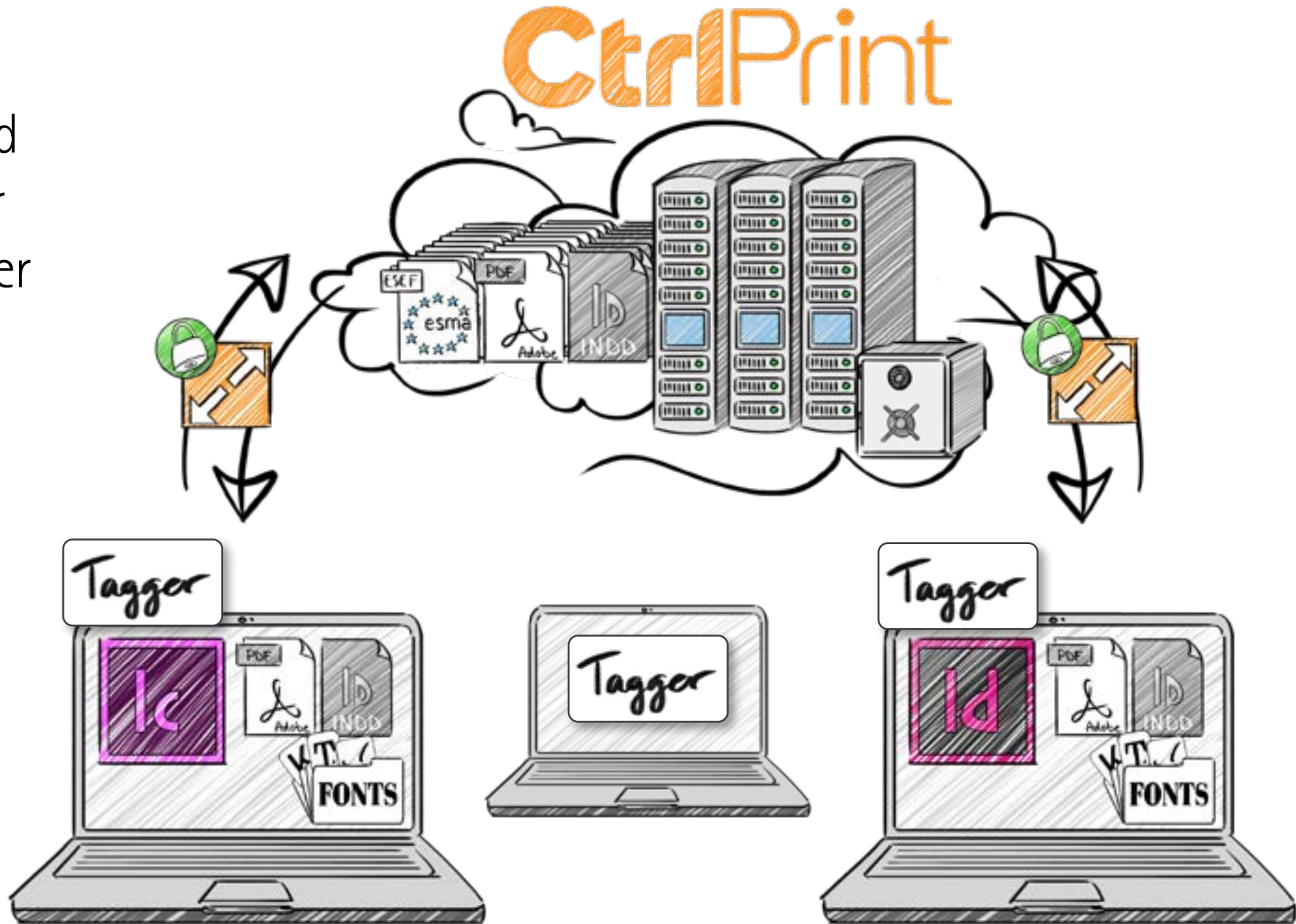
→  
Cash flow Indirect method, Notes folder

# Installing and updating the CtrlPrint tagger

# CtrlPrint

The tagger is installed and updated on your machine with Transfer Manager.

For troubleshooting:  
contact CtrlPrint  
Support. You find  
contact details at  
[ctrlprint.net](http://ctrlprint.net)



# CtrlPrint Tagger introduction

# **Suggested workflow for draft mapping**



# Example reports

# There are plenty of examples to use

XBRL International

685 reports (Aug 23, 2021)

<https://filings.xbrl.org/>

Amana Consulting

547 reports (Aug 23, 2021)

<https://xbrl-dashboard.amana.de/>

IFRS Foundation

<https://www.ifrs.org/issued-standards/ifrs-taxonomy/ifrs-taxonomy-illustrative-examples/>

# Many thanks for your interest!

- » The presentation and recording will be shared on [ctrlprint.net](https://ctrlprint.net)
- » You can always reach us at [sales@ctrlprint.net](mailto:sales@ctrlprint.net)
- » Watch out for our coming webinars about ESEF