

# **ESEF training**

**– When and how to create an extension**

# Today's agenda

What is an extension?

When do you create an extension?

How do you create an extension?

# Session interactivity – questions

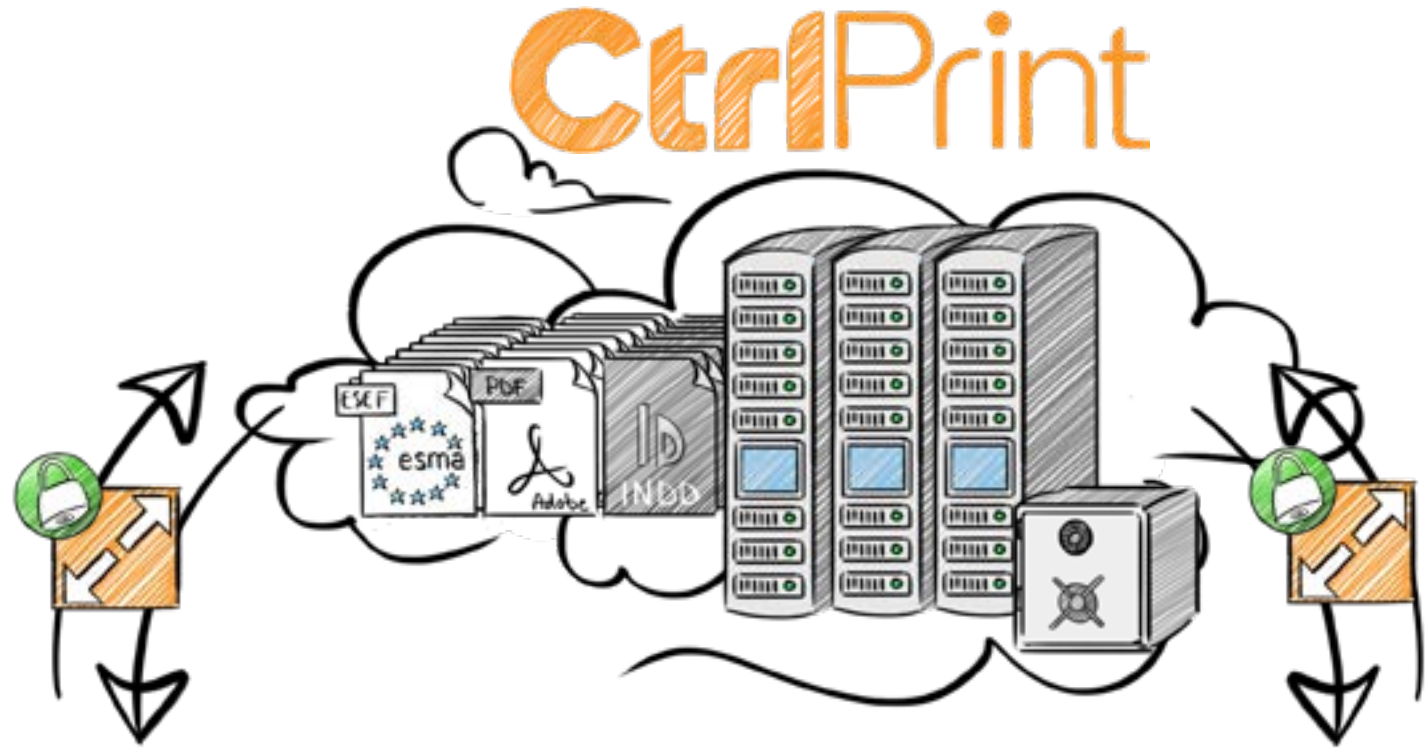
- » Ask a question in the chat
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Typical workgroup:  
3-10 users internally  
1 designer and  
1 translator



## **Disclaimer:**

Technical XBRL support is included in our Service fee.

But we are not accounting advisors and do not provide tagging or regulatory applicability services. So we can not help choose what tags to use or how you are affected by ESEF. That is something that you do together with your advisors/auditors.

# What is an extension?

## **A company-specific tag**

If you report something that doesn't have an appropriate tag in the base taxonomy

Also called extension taxonomy elements



# 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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**When do you create  
an extension?**

# 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

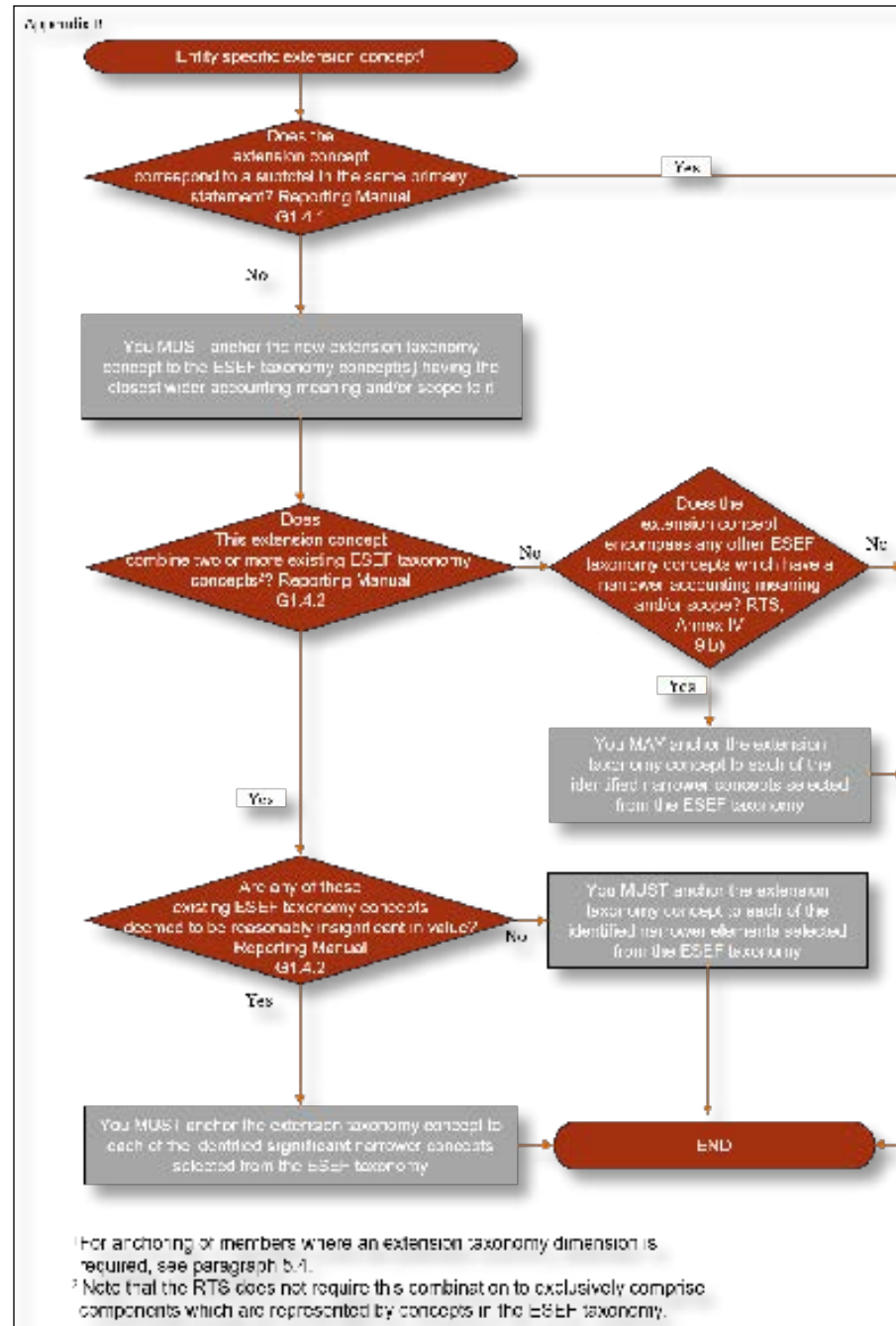
Webinar "Anchoring demystified"

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

Using the ESEF rules for anchoring extensions

<https://www.xbrl.org/guidance/esef-rules-anchoring-extensions/>

# XBRL International's anchoring decision tree



# 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

**How do you create an extension?**

# Add additional label to extensions

Recommended in the ESEF Reporting Manual

Use English

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