

Welcome to
CtrlPrint & Advanced
ESEF training

General information and the *scope*

- We assume that attendees are familiar with working in CtrlPrint, the [ESEF](#) regulation and the updated [reporting manual](#) by ESMA.
- This training will give you a recap on how to roll forward the tagging from previous year and also cover a little bit more specific topics like tagging the notes and tagging a footnote.
- We will also go through the last steps and checks before sending the report to your auditor/submitting it.

Agenda

- Overview of ESEF reporting
- What is the recommended workflow in CtrlPrint
- Recap - how to roll forward last years report
- Deeper dive in CtrlPrint Tagger
- Working with validation results
- How to create ESEF report and what to file
- Check list before submission

Overview of *ESEF*-reporting

PREPARE OUTSIDE CTRLPRINT	IN CTRLPRINT (secure.ctrlprint.net)	IN CTRLPRINT TAGGER	COMPLETE OUTSIDE CTRLPRINT
<p>Map your report</p> <ul style="list-style-type: none"> – Locate the requested information in your Financial Statements – List of mandatory elements and the relative tags can be found in RTS of ESEF <p>Talk with your auditor/advisor*</p> <ul style="list-style-type: none"> – About the updated Reporting Manual from ESMA – Decide which note tag to apply to your report <p>Talk with your designer</p> <ul style="list-style-type: none"> – Prepare your documents for ESEF and textblock tagging of notes 	<p>Define/change ESEF settings</p> <ul style="list-style-type: none"> – Information about your report – Default properties for tagging – How report (and zip) is generated – How pdf is converted to XHTML <p>Edit your report with InCopy/InDesign</p> <ul style="list-style-type: none"> – Edit content and collaborate as usual <p>Robust version history</p> <ul style="list-style-type: none"> – Source file (IND/IC) and PDF – Mapping File and Mapping Report <p>Create and merge ESEF report</p> <ul style="list-style-type: none"> – Select chapters relevant to your report – Technical validation of the entire content 	<p>Tagging the documents with relevant taxonomy elements</p> <ul style="list-style-type: none"> – Table tagging for primary statements – Text and textblock tagging for the note disclosures <p>Helpful features/utilities</p> <ul style="list-style-type: none"> – Mapping clipboard – XBRL Preview – Excel Mapping Report – Calculations Report <p>Layer Manager</p> <ul style="list-style-type: none"> – Automatic CtrlPrint frames – Multitagging of text with more granular tags <p>Technical validations</p> <ul style="list-style-type: none"> – Chapter content level 	<p>Manage generated files</p> <ul style="list-style-type: none"> – Files for investigation – Files for submission <p>Audit/assurance services</p> <ul style="list-style-type: none"> – Recommended to send files for pre-audit – Regulations and opinions may differ between countries and even between auditors <p>Submission of files to OAM</p> <ul style="list-style-type: none"> – Follow the filing country specific rules and instructions

* NEW this season: Use CtrlPrint Tagger and avail of ARKK expert outsourced tagging services to complete the tagging process.

What is the recommended *workflow*

- There are tables to be tagged, text to be tagged and content that don't need tags at all

Recommended *workflow* (basic training)

- Activate ESEF reporting and fill in the settings
- Begin with the consolidated primary statements (table tagging)
- Check XHTML appearance before you start tagging
(does it look ok in Preview tab?)
- Copy tags from last years' report or start from the scratch
(define tables, add tags, dimensions and hierarchies)
- Pay attention to changes in your report and in taxonomy
(new/deleted rows, missing tags, unnecessary extensions etc.)

Recommended *workflow* (basic training)

- Check properties and amend if/when needed (dates, decimals etc.)
- Make sure that you have tagged everything and sign logic is correct before you add/check calculations
- Validate document and make corrections if needed
- Use mapping report (excel) for reviewing the data and properties
- Check XBRL preview to see your report in constructed format
- Export ESEF document for review (chapter content)

Recommended *workflow* (advanced training)

- Add textblock tags to chapter(s) where the notes are presented (Text/text block tagging)
- Use automatically created CtrlPrint Frames -layer to tag faster
- Add other layers if you need to tag same text or part of it with more than one tag (granularity, multitagging)

Recommended *workflow* (advanced training)

- Merge and create ESEF Report in CtrlPrint (zips and other files)
- Check how XHTML looks & validations
- Send the zip to your auditor (pre-audit)
- Finalize content & tagging
- File and publish final zip following your local rules and regulations

Work smarter not harder

SOFTWARE

Use CtrlPrint Tagger to complete all elements of the tagging process yourself.

SOFTWARE & OUTSOURCE

Use CtrlPrint Tagger and avail of ARKK's expert outsourced tagging services to complete the tagging process. ARKK's services can be used in a number of ways:

- Complete tagging and review process
- Review of internal tagging
- Ad-hoc Advice



Recap - How to roll forward

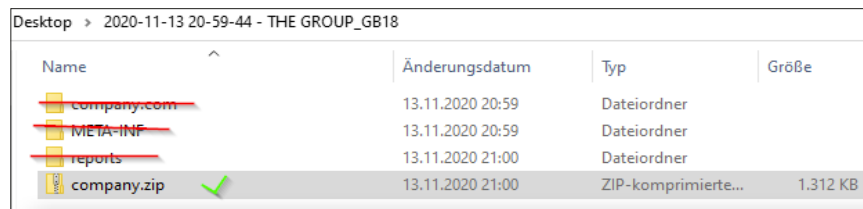
- In basic training we showed 2 different methods on how to apply tags from another project: "Load mapping file" -function and "Copy&Paste"
- Third method is a combination of using desired mapping file saved in CtrlPrint and Mapping clipboard manager in Tagger

Deeper dive in CtrlPrint Tagger

- How to tag a foot note
- How to check signlogic and calculations
- How to textblock tag the notes in different layers
- How do continuations work
- How to edit selected areas after applying a tag

How to *create* ESEF report and what to *submit*

- Chapter level ESEF report can be created in the tagger.
- Entire ESEF report is created and merged in CtrlPrint.
- When creating a report, a file package is created with a compressed .zip-folder inside.
- That compressed folder is the taxonomy package to be submitted when final.



Working with validation results

- Three types of results: Information, warning and error
- "on-the -fly" validations results in the Tagger.
- XBRL Report generation validations results upon merging chapters.

Check list *before* submitting

- The Tagger shows no errors - only warnings or information messages.
- After merging the report, there are no errors left in the validation messages.
- The report is complete and includes all required documents, information and tags according to the ESEF RTS.
- The XBRL viewer shows all tagged facts in the XBRL Linkbases and in a table view as well.

Check list *before* submission

- Things to look out for in XBRL are:
 - Compare the Presentation linkbase and Table Views (for dimensional tables) with your PDF table presentations.
 - Check that the structure (row and column order and hierarchy) of the tables matches the one in your PDF document.
 - Check that all signs and numbers are converted correctly (especially Earnings per Share, numbers with reversed sign, etc).
 - Check that all totals in the Calculation linkbase are properly implemented

Check list *before* submission

- The input PDF file is converted completely into the XHTML format and all tags and transformed fact values are correct.
 - Open the company_preview.xhtml file generated by the XBRL Tagger, highlight all tags and compare its content to the input file. Review each and every tag and its properties, like Date, Fact Value, Balance, Anchoring, etc..
- Prepare to publish the full report package.
 - Use the ZIP file that is created by the XBRL Tagger when generating the report, it does not contain the *.xbrl and company_preview.xhtml file.

More *information*

- Check our [upcoming trainings and events](#)
- Watch our [Tutorial videos](#) and recordings of past [events](#)
- Visit our [support site](#)
- Contact [support team](#) if you have any technical issues
- Contact our sales to hear more about CtrlPrint and ARKK collaboration

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QUESTIONS?

Many thanks for your
attention and good luck
with your project!

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