

4-STEP QUICK GUIDE

Your roadmap to
successful ESEF reporting

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Step by step to your ESEF report

1

Identify Relevant Concepts

Identify the appropriate concepts for the items in your consolidated financial statements using the **ESMA ESEF XBRL taxonomy**. **Mandatory tags** must be applied as required by **ESMA regulations**.

Example: To identify the turnover of your company, identify the concept «turnover» from the ESMA ESEF taxonomy.

Linking Company Data

Link the relevant numbers and text from your consolidated financial statements to the corresponding elements in the XBRL taxonomy. This process, known as «**tagging**» or «**mapping**», is best done using a specialized **XBRL software tool**.

Example: You use your software tool to assign the concept of «issued capital» to the amount of 5 million shown as «share capital» in the statement of financial position.

2

Create iXBRL Report

Use your XBRL software to generate an **XHTML document** with embedded XBRL tags. This serves as the official electronic version of your **ESEF-compliant annual report** and is both **human- and machine-readable**. Make sure the document meets all ESEF requirements and displays correctly in standard web browsers.

Example: Your XHTML document includes the Group Management Report and the IFRS consolidated financial statements. The primary financial statements — statement of income, statement of comprehensive income, statement of financial position, statement of changes in equity, statement of cash flows — as well as the notes, are tagged with XBRL in accordance with ESEF requirements.

3

Validate and Submit

Before submitting your report to the competent authority, **validate** the XHTML document with its embedded XBRL tags to ensure all tags are correctly applied and the report complies with **ESEF requirements**. Additionally, the **auditor** must confirm **ESEF compliance** before the report can be submitted and published.

Example: Use validation tools such as «Arelle» or special ESEF validation software to check your iXBRL report before submitting it to the European authorities.

4



Tip: What to look for in XBRL Software

Choosing the right XBRL software is key to creating a smooth and compliant ESEF reporting process.

Here's a quick checklist of essential features your software should include:



Import and Manage Taxonomies

The software should allow you to import, extend, and manage XBRL taxonomies — the standardized structures that define how financial data is reported.



Generate iXBRL Reports

The software must be able to generate iXBRL reports from your tagged company information.



Easy Access to Standardized Concepts

You should be able to browse and search through standard XBRL concepts easily, making it simple to find the right terms for your company's data.



Labeling and Assignment of Company Data

The XBRL software should offer an intuitive way to assign figures and text from your financials to the correct concepts and apply XBRL tags.



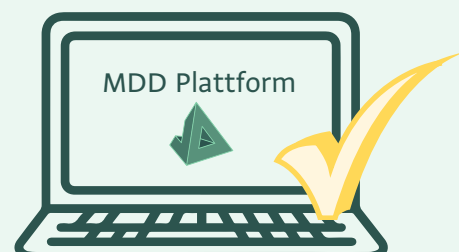
Validate your iXBRL Report

The software should include a built-in validator to check your report for errors in a first instance.



Seamless Integration

Ideally, your XBRL software should integrate with your existing reporting systems to streamline data transfer and reduce manual work.



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