

ESEF (European Single Electronic Format)

Jerry Wouterson, December 2020

ESEF - Agenda

1. Resultaten enquête september 2020
2. Proces (test)filings
3. Resultaten betatest
4. Tijd voor Q&A

ESEF - Enquete



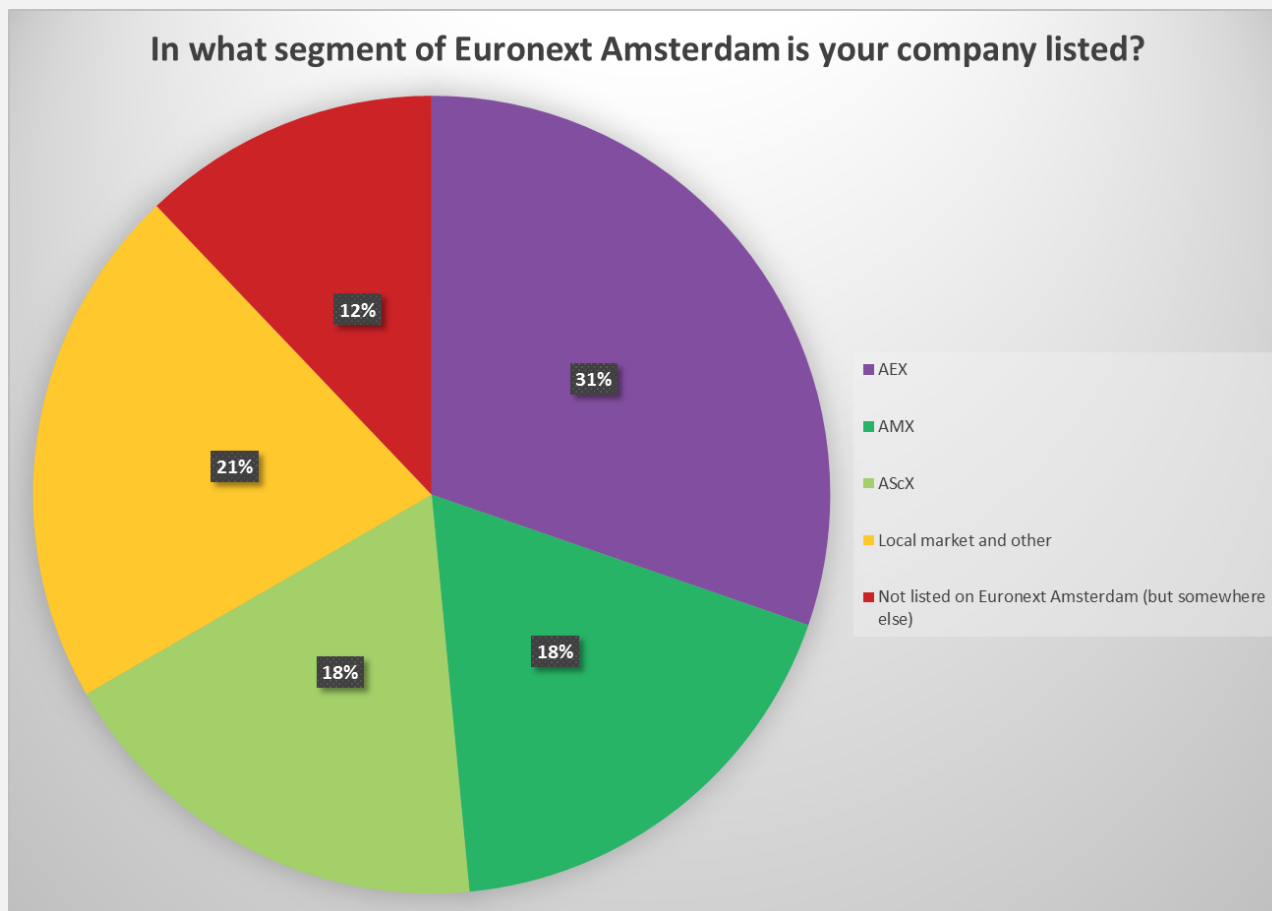
Follow-up survey on the European single electronic format (ESEF) for the preparation of annual financial reports

Thank you for agreeing to fill out our follow-up survey on the European single electronic format (ESEF) for the preparation of annual financial reports. With your participation in this survey, you will significantly help the AFM in assisting market participants to prepare for ESEF.

Please note that your organization may receive multiple emails regarding this survey. **You are kindly asked to fill out the questionnaire only once.**

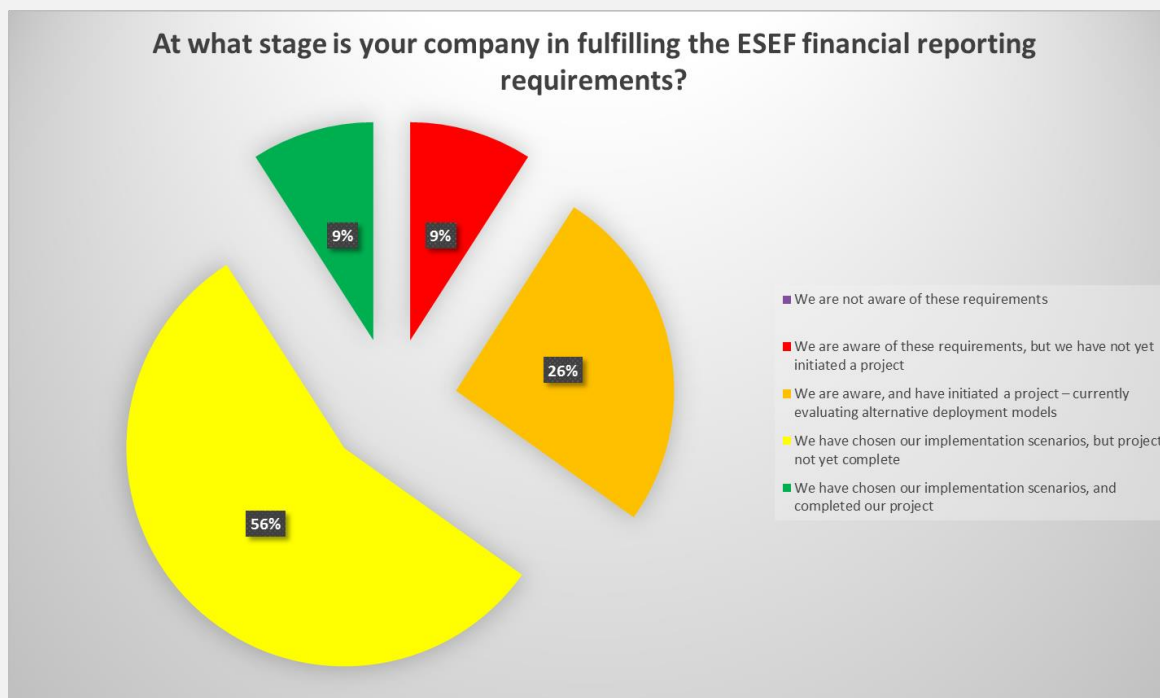
If you have any questions regarding the survey or need any additional information regarding our request, please contact Jerry Wouterson at +31 20 797 2949 or fin.verslaggeving@afm.nl.

ESEF – Enquete (Who)



N = 66

ESEF – Enquete (Readiness)



	AEX	AMX	AScX	Local market	Not listed on Euronext	Total
We are not aware of these requirements	0%	0%	0%	0%	0%	0%
We are aware of these requirements, but we have not yet initiated a project	15%	0%	0%	14%	13%	9%
We are aware, and have initiated a project – currently evaluating alternative deployment models	10%	25%	25%	43%	38%	26%
We have chosen our implementation scenarios, but project not yet complete	65%	50%	67%	43%	50%	56%
We have chosen our implementation scenarios, and completed our project	10%	25%	8%	0%	0%	9%

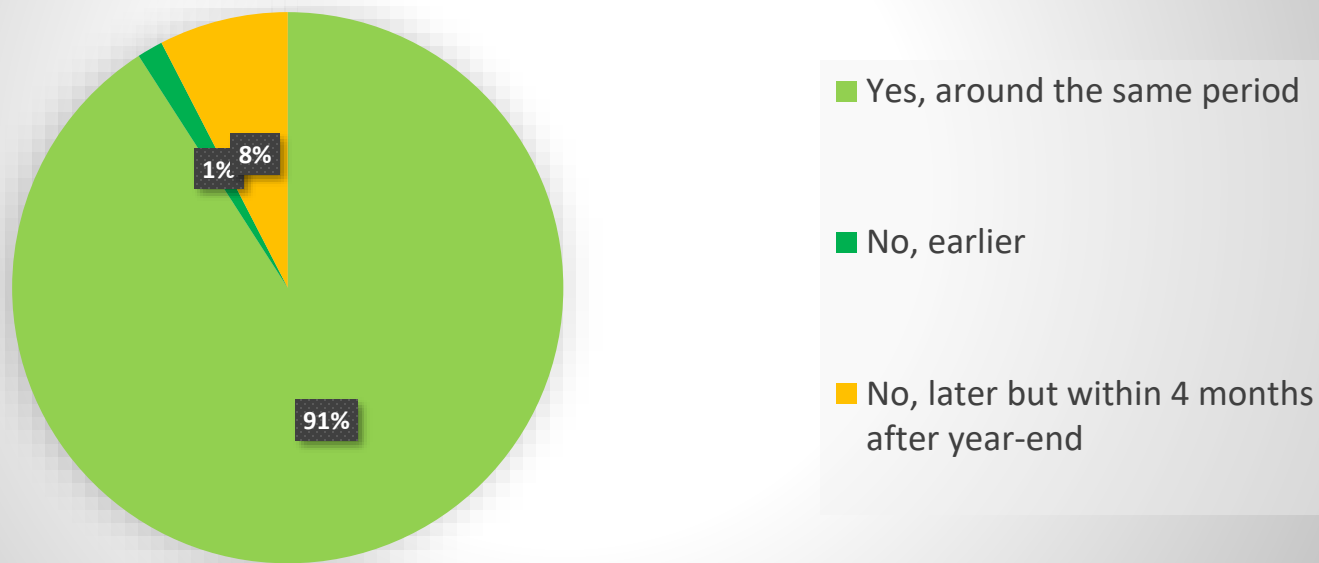
ESEF – Intermezzo poll readiness

En hoever bent u inmiddels?

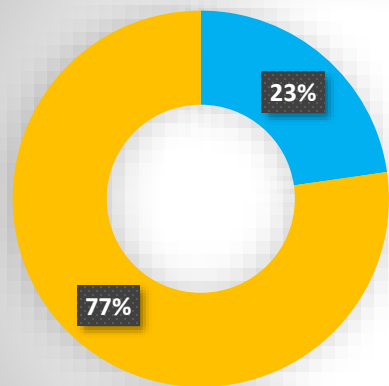
1. Klaar
2. Bijna klaar
3. Net gestart
4. Moet nog beginnen
5. Komt volgend jaar wel

ESEF – Enquete (When)

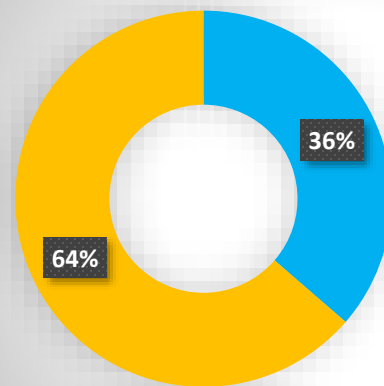
Do you expect to publish your annual financial report 2020 in ESEF around the same period as you have published your annual financial report 2019?



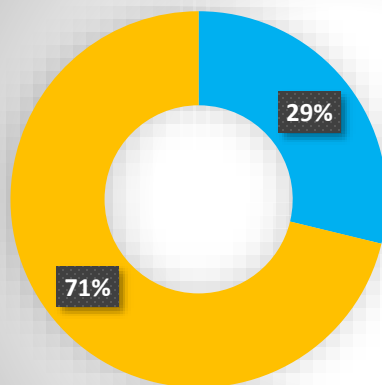
ESEF – Enquete (How)



- We develop and accrue competencies regarding the ESEF reporting requirements in-house (e.g. xHTML and knowledge on iXBRL taxonomies) (A)

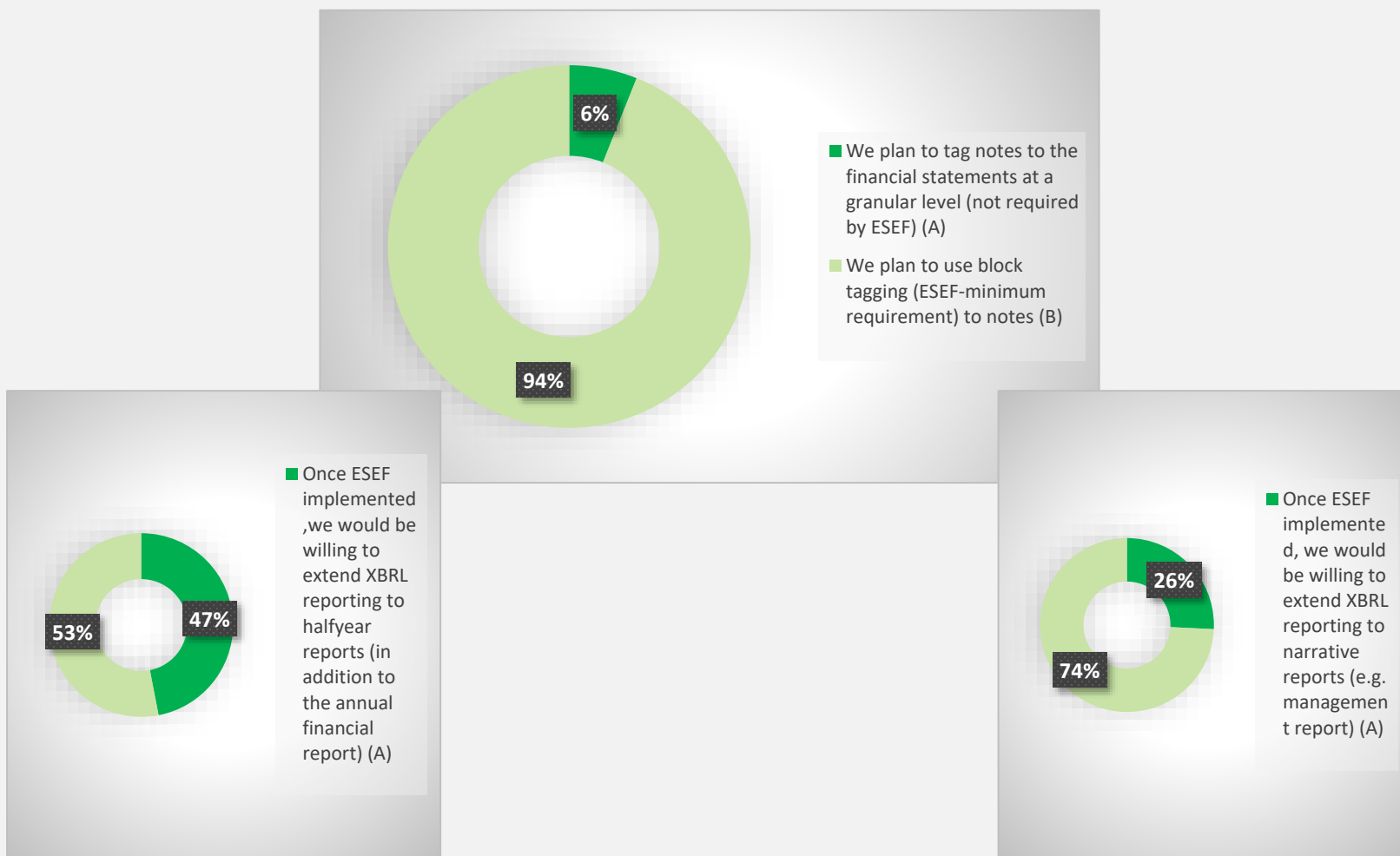


- We do the tagging of our financial statements to the ESEF taxonomy in-house (A)
- We outsource the tagging of our financial statements to the ESEF taxonomy (B)

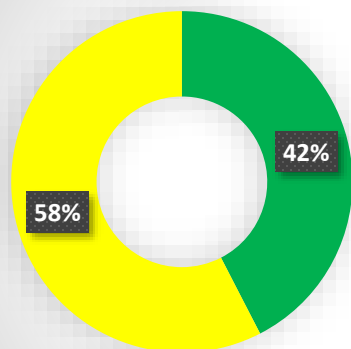


- We use our existing financial reporting system which will be made compliant with iXBRL / ESEF requirements (A)
- We use an external XBRL compliant reporting tool as a 'bolt on' (B)

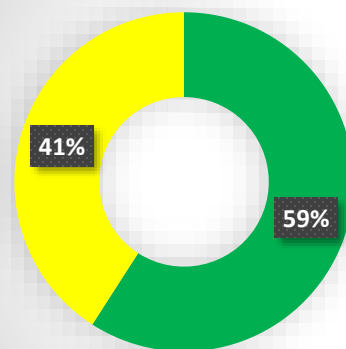
ESEF – Enquete (What)



ESEF – Enquete (Assurance)

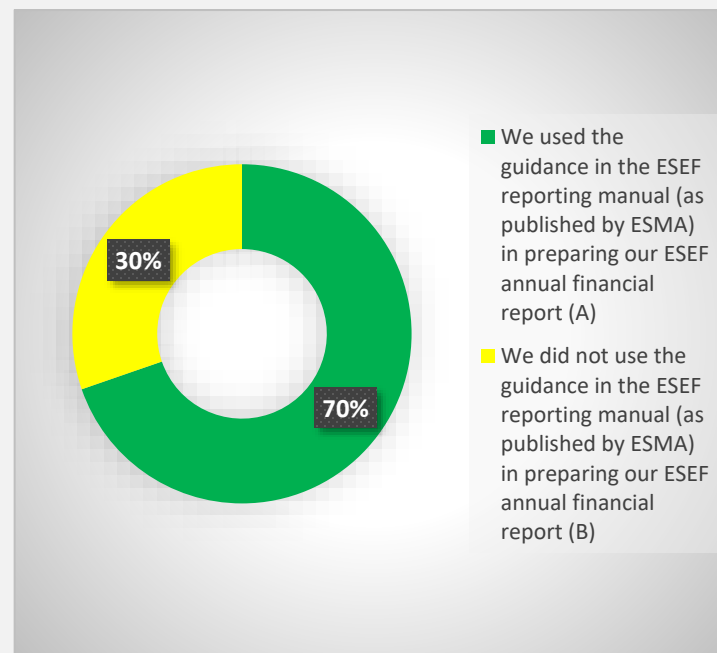
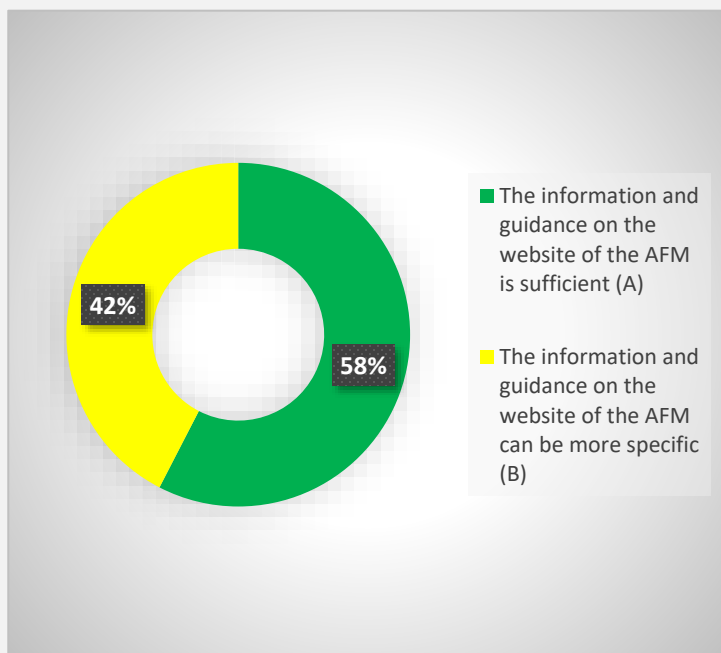


- Our auditor has informed us about the upcoming ESEF regulations and its consequences for the audit of our annual financial report (A)
- Our auditor has not yet informed us about the upcoming ESEF regulations and its consequences for the audit of our annual financial report (B)



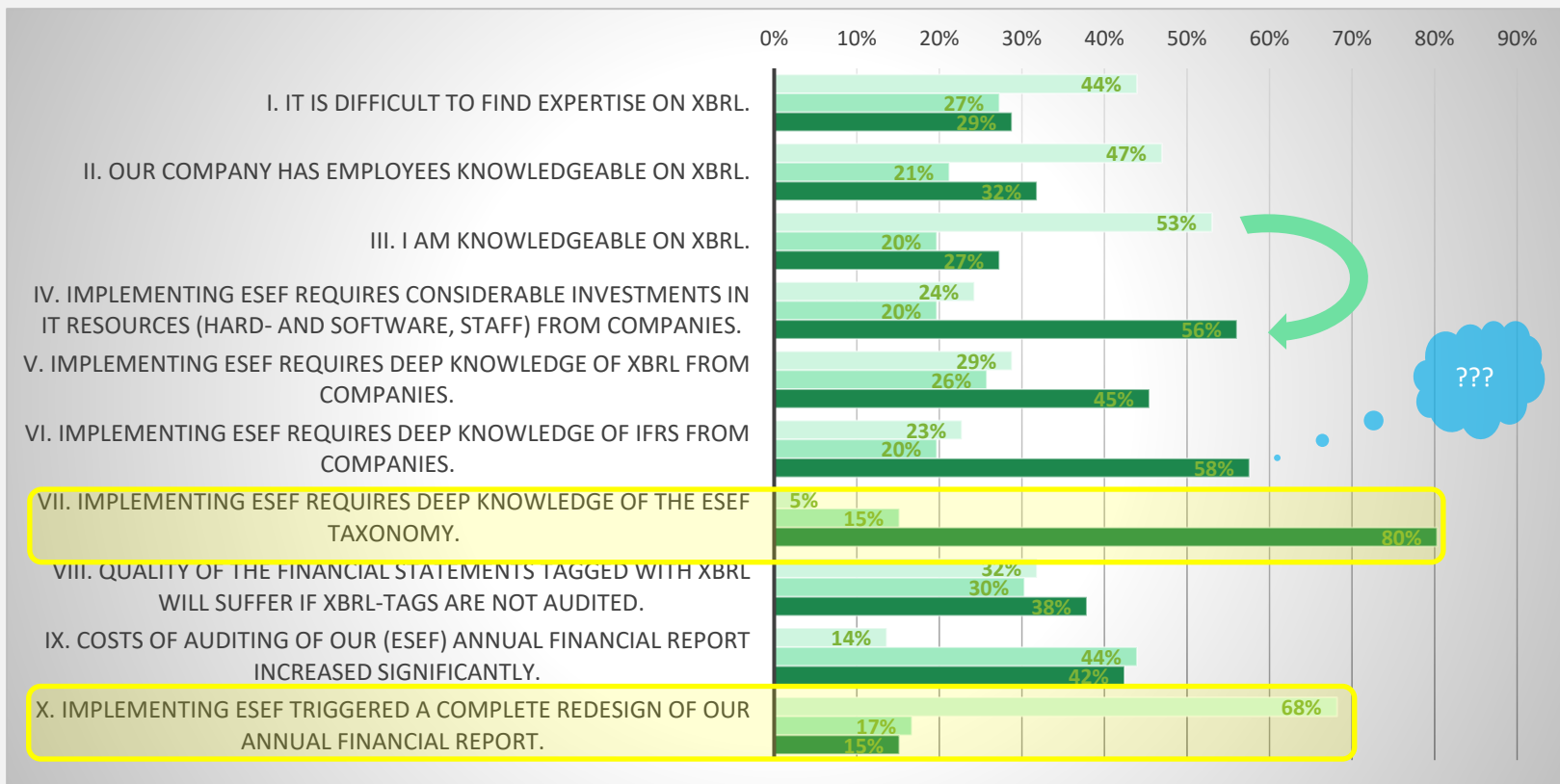
- We have consulted our auditor with respect to additional procedures to obtain an audit opinion with our ESEF compliant annual financial report (A)
- We have not yet consulted our auditor with respect to additional procedures to obtain an audit opinion with our ESEF compliant annual financial report (B)

ESEF – Enquete (Guidance)



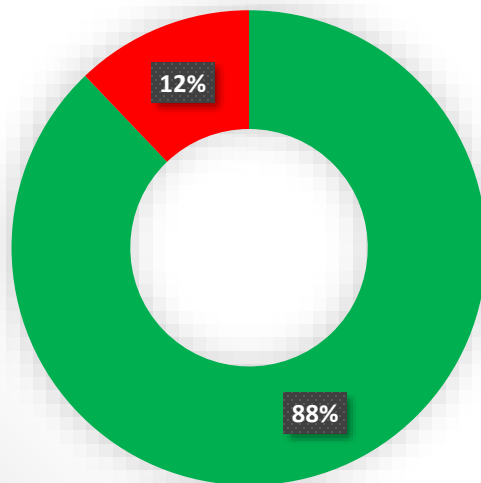
Light: disagree
Middle: neutral
Dark: agree

ESEF – Enquete (Attitudes)



ESEF – Enquete (Testfiling)

Would it be useful to you if the AFM would open her portal in the fourth quarter of 2020 in order to facilitate test uploads by your company?

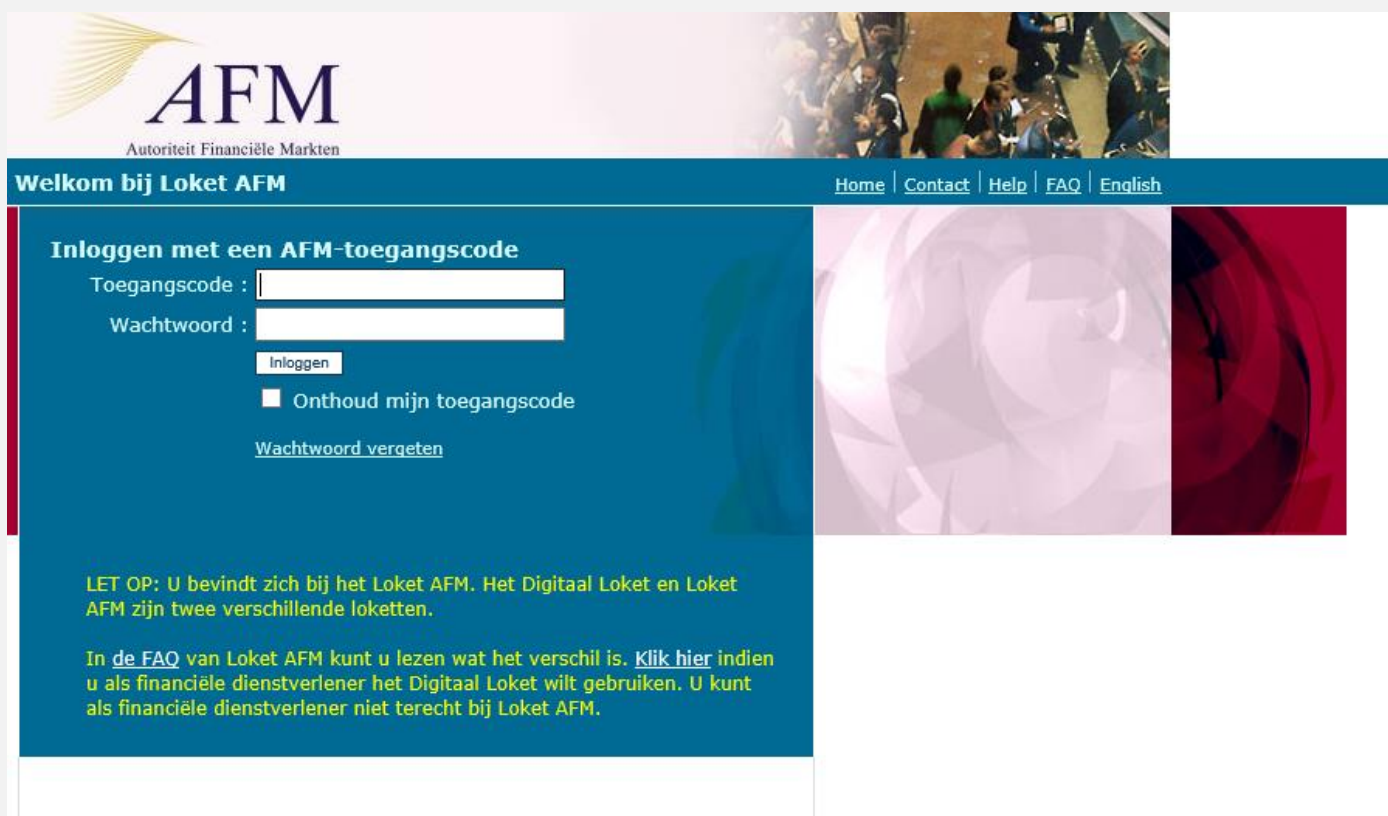


■ Yes ■ No

ESEF - Testfiling



ESEF - Testfiling



The screenshot shows the AFM Lokaal website. At the top left is the AFM logo with the text 'Autoriteit Financiële Markten'. To the right is a banner image of a group of people. Below the logo is a blue navigation bar with the text 'Welkom bij Lokaal AFM' and links for 'Home', 'Contact', 'Help', 'FAQ', and 'English'. The main content area has a blue background and contains a login form. The form has two input fields for 'Toegangscode' and 'Wachtwoord', an 'Inloggen' button, a checkbox for 'Onthoud mijn toegangscode', and a link for 'Wachtwoord vergeten'. Below the form, there is a yellow text block with instructions and a link to the FAQ.

AFM
Autoriteit Financiële Markten

Welkom bij Lokaal AFM [Home](#) | [Contact](#) | [Help](#) | [FAQ](#) | [English](#)

Inloggen met een AFM-toegangscode

Toegangscode :

Wachtwoord :

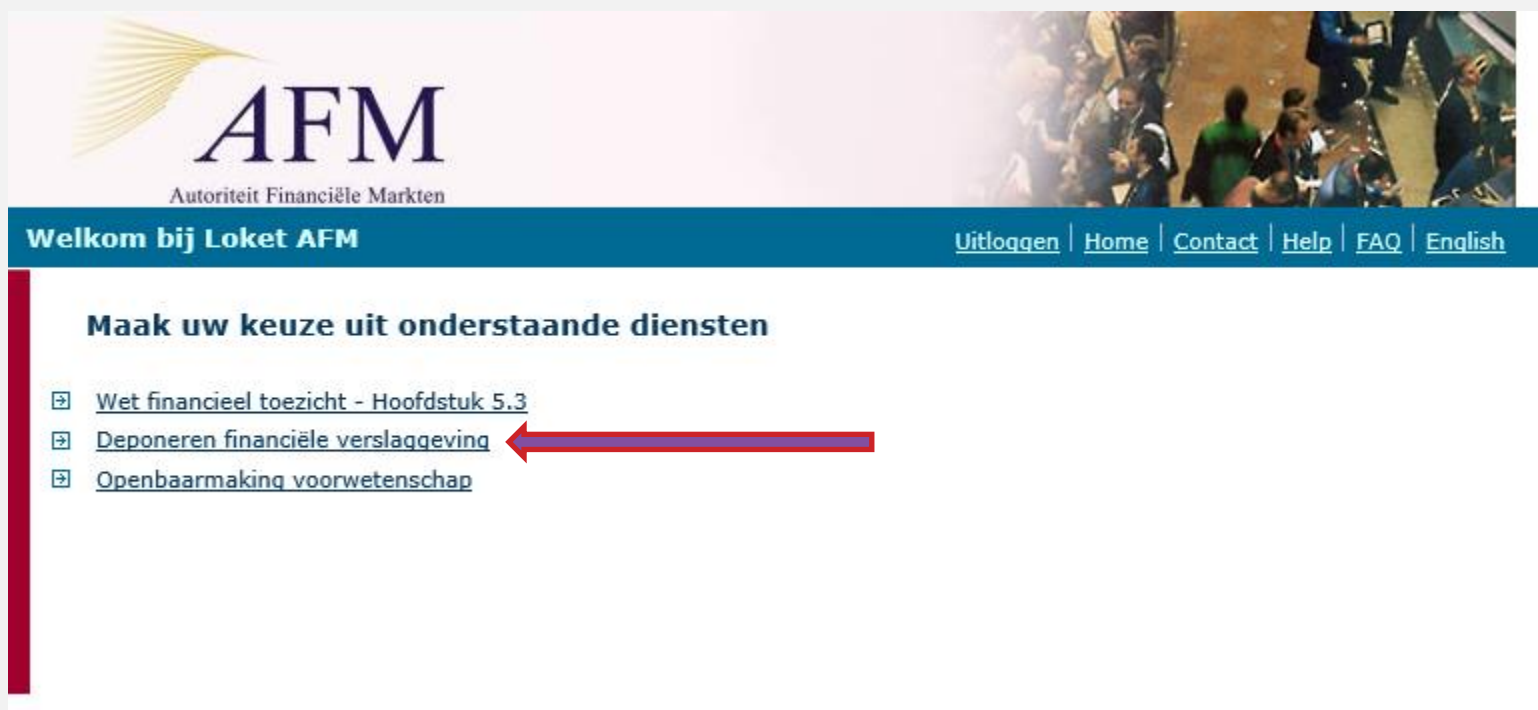
☐ Onthoud mijn toegangscode

[Wachtwoord vergeten](#)

LET OP: U bevindt zich bij het Lokaal AFM. Het Digitaal Lokaal en Lokaal AFM zijn twee verschillende loketten.

In de [FAQ](#) van Lokaal AFM kunt u lezen wat het verschil is. [Klik hier](#) indien u als financiële dienstverlener het Digitaal Lokaal wilt gebruiken. U kunt als financiële dienstverlener niet terecht bij Lokaal AFM.

ESEF - Testfiling



The screenshot shows the AFM (Autoriteit Financiële Markten) website. The header features the AFM logo and the text 'Autoriteit Financiële Markten'. Below the header is a blue navigation bar with the text 'Welkom bij Loket AFM' and links for 'Uitloggen', 'Home', 'Contact', 'Help', 'FAQ', and 'English'. The main content area is titled 'Maak uw keuze uit onderstaande diensten' and lists three services: 'Wet financieel toezicht - Hoofdstuk 5.3', 'Deponeren financiële verslaggeving', and 'Openbaarmaking voorwetenschap'. A red arrow points to the second service, 'Deponeren financiële verslaggeving'.

AFM
Autoriteit Financiële Markten

Welkom bij Loket AFM

[Uitloggen](#) | [Home](#) | [Contact](#) | [Help](#) | [FAQ](#) | [English](#)

Maak uw keuze uit onderstaande diensten

- ☐ [Wet financieel toezicht - Hoofdstuk 5.3](#)
- ☐ [Deponeren financiële verslaggeving](#)
- ☐ [Openbaarmaking voorwetenschap](#)

ESEF - Testfiling



AFM
Autoriteit Financiële Markten

Een uitgevende instelling is op grond van artikel 5a Wft 1995 verplicht om binnen acht dagen na vaststelling van de jaarrekening haar financiële verslaggeving bij de AFM te deponeren. De financiële verslaggeving bestaat uit de vastgestelde jaarrekening, het jaarverslag en de gegevens die op grond van artikel 392 boek 2 BW worden toegevoegd. Ook het bericht dat een uitgevende instelling naar aanleiding van een aanbeveling van de AFM openbaar heeft gemaakt, dient de onderneming op grond van artikel 3 Wftv bij de AFM te deponeren.

Wat wilt u doen?

[Deponeren Financiële Verslaggeving](#)

ESEF - Testfiling

Deponeren Financiële Verslaggeving

Als u namens een uitgevende instelling documenten wilt deponeren bij de AFM, vul dan onderstaande velden in en voeg het betreffende bestand toe. Financiële verslaggeving kan uit meerdere documenten bestaan, het is de bedoeling dat u deze documenten samenvoegt tot één pdf bestand. Vervolgens selecteert u met Browse dit bestand om het daarna te uploaden. Indien u vragen heeft met betrekking tot onderstaande velden raadpleeg dan eerst de 'Help'-pagina middels bovenstaande link

Datum deponering:

30-11-2020

Naam uitgevende instelling*:

Stichting Autoriteit Financiële Markten

Type*:

Tussentijdse verklaring

Document*:

Browse...

Upload

Naar aanleiding van uw deponering kan het zijn dat de AFM u om uitleg wilt vragen. Om die reden wordt u hieronder gevraagd uw contactgegevens in te voeren.

Naam:

Jerry Wouterson

Email:

jerry.wouterson@afm.nl

Tel:

0612345678

Opslaan





validatierapport

ESEF - Testfiling

Deponeren Financiële Verslaggeving

Als u namens een uitgevende instelling documenten wilt deponeren bij de AFM, vul dan onderstaande velden in en voeg het betreffende bestand toe. Financiële verslaggeving kan uit meerdere documenten bestaan, het is de bedoeling dat u deze documenten samenvoegt tot één pdf bestand. Vervolgens selecteert u met Browse dit bestand om het daarna te uploaden. Indien u vragen heeft met betrekking tot onderstaande velden raadpleeg dan eerst de 'Help'-pagina middels bovenstaande link

Datum deponering:

30-11-2020

Naam uitgevende instelling*:

Stichting Autoriteit Financiële Markten

Type*:

Tussentijdse verklaring

Lidstaat van herkomst:

Nederland

(Keuze) Lidstaat van herkomst geldig tot en met:

30-11-2023

Datum publicatie:

3-12-2020

Taal:

Nederlands

Andere Taal:

Verslaggeving loopt van*:

1-1-2019

Verslaggeving loopt tot en met*:

31-12-2020

Welke effecten geeft de instelling uit:

☒ Aandelen
☐ Deelnemingsrechten
☐ Obligaties < € 1000
☐ Obligaties > € 1000 en <= € 50000
☐ Andere effecten

Andere effecten:

Gereguleerde markt(en):

Borsa Italiana (Italy)
Bratislava Stock Exchange (Slovakia)
Bucharest Stock Exchange (Romania)
Budapest Stock Exchange (Hungary)
Bulgarian Stock Exchange (Bulgary)
Cyprus Stock Exchange (Cyprus)
Dansk Autoriseret Markedsplads (Denmark)
Eurex Deutschland (Germany)
Euronext Amsterdam (The Netherlands)

Andere gereguleerde markt(en):

Document*:

U:_Werk\XBRL\ESEF G\ Browse... Upload

Naar aanleiding van uw deponering kan het zijn dat de AFM u om uitleg wilt vragen. Om die reden wordt u hieronder gevraagd uw contactgegevens in te voeren.

Naam:

Jerry Wouterson

Email:

jerry.wouterson@afm.nl

Tel:

0612345678

Opslaan

Document*:

gleif-19ar-rev.zip

Browse... Upload

ESEF - Testfiling

+ Upload a new filing

To start reviewing a new filing select **Upload a new filing**, or to review a previously uploaded filing see the **Filings** section of the page. The [Beacon User's Guide](#) is available from the drop-down menu under your username in the top right corner of the screen.

^ Validation profiles

ESEF 1.0 Validate	Validation profile for ESEF 1.0 filings
ESEF 2.0 WG Validate	Validation profile for ESEF 2.0 Working Group filings

^ Filings

Search

Creation date: new to old

Filname.		
Created	Nov 30, 2020 1:12 PM	
Uploaded by	CFL Test user AFM	

ESEF - Testfiling

The screenshot displays the ESEF Testfiling interface for a file named 'gleif-19ar-rev.zip'. The interface is divided into several sections:

- Header:** Shows the file name 'gleif-19ar-rev.zip' and a 'Pending review' status.
- Metadata:** Includes 'Validation profile: ESEF 1.0 Validate', 'Created: Nov 30, 2020 1:26 PM', and 'Uploaded by: Jerry Wouterson'.
- Actions:** A row of buttons for 'Download', 'New revision', 'Export as', 'Edit', and 'Delete'. The 'Export as' button is highlighted with a yellow circle, and a dropdown menu is visible showing options: 'CSV', 'Excel', 'JSON (OIM)', and 'XBRL'.
- Navigation:** Tabs for 'Contents (7)', 'Validation (112)', 'Discussions (0)', and 'History (1)'. The 'Validation' tab is active.
- Left Sidebar:** A tree view of validation categories:
 - Specification Conformance
 - XML and XML Schema
 - XBRL Specification
 - XBRL Consistency
 - XBRL Dimensions
 - XBRL Generic Links, Labels and References
 - XBRL Table Linkbase
 - XBRL Formula
 - Inline XBRL
 - ESEF ESMA Validation
 - ESEF ESMA Validation
 - Introduction
 - 1 Guidance for issuers
 - 2 - Guidance for software firms to ensure technical validity
 - 3 - Technical guidance for issuers and software firms on extension taxonomies and other topics
 - Regulatory Technical Standards
 - Article 3
 - Annex II
 - Annex IV

- Main Content Area:** Displays 'Specification Conformance' issues.
- A summary bar shows 'Issues relating to the XBRL v2.1 specification and associated XBRL International standards' with a green checkmark, a yellow triangle with the number 3, and two red X marks.
- Three specific 'AssertionUnsatisfied' errors are listed, each with a description of the variable set and the test expression it failed, and a 'Causes' section indicating 'No applicable causes'.

ESEF - Testfiling

A1				
✕ ✓ fx				
A	B	C	D	E
	Code	Severity	Message	Fact locati
1	Other issues			
2	xbrl.xiif.AssertionUnsatisfied	WARNING	The variable set for existence assertion with id 'man_ExplanationOfChangeInNameOfReportingEntityOrOtherMeansOfIdentificationFromEndOfPrecedingReportingPeriod' evaluated 0 times, which did not satisfy the test expression ". > 0".	
3	xbrl.xiif.AssertionUnsatisfied	WARNING	The variable set for existence assertion with id 'man_NameOfParentEntity' evaluated 0 times, which did not satisfy the test expression ". > 0".	
4	xbrl.xiif.AssertionUnsatisfied	WARNING	The variable set for existence assertion with id 'man_NameOfUltimateParentOfGroup' evaluated 0 times, which did not satisfy the test expression ". > 0".	
5				
6				
7				
8				
9				
0				
1				
2				
3				
4				
5				
6				
7				
8				
9				
0				
1				
2				

Sort A to Z
Sort Z to A
Sort by Color
Clear Filter From "Code"
Filter by Color
Text Filters
Search

☒ (Select All)
☐ xbrl.efr.esef.esma.extensionTaxonomy
☐ xbrl.efr.esef.esma.extensionTaxonomy
☐ xbrl.efr.esef.esma.missingMandatory
☐ xbrl.efr.esef.esma.reportFileNameDoe
☒ xbrl.xiif.AssertionUnsatisfied

OK Cancel

Issues | Statement of cash flows direct metho | Statement of changes in equity state | Statement of comprehensive income O | Statement of finan ...

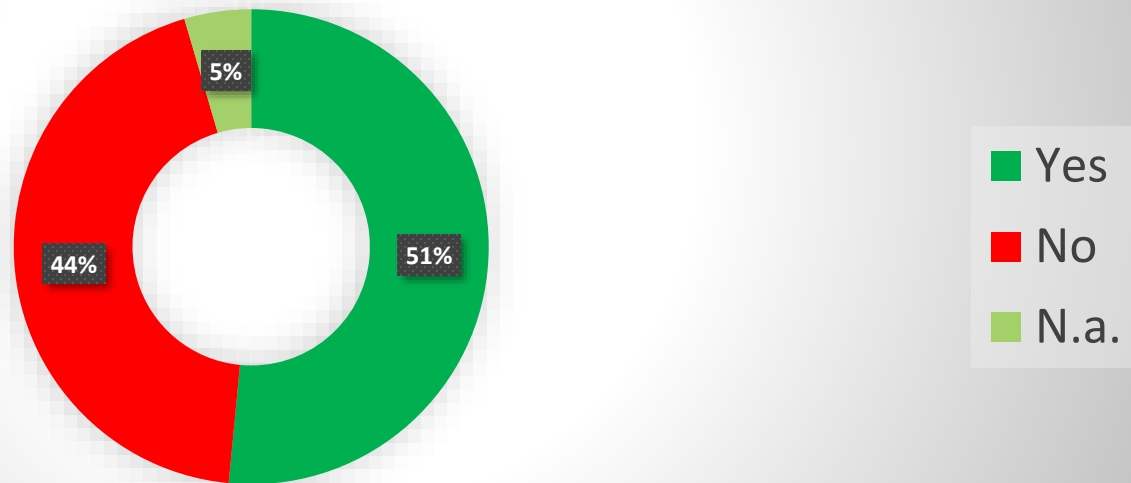
Veel voorkomende errors/warnings

Drie types:

- Kritieke fout (fatal error)
- Fout (error)
- Waarschuwing (warning)

Veel voorkomende errors/warnings

If you answered yes on the previous question, are you willing to participate in a selected testing group to beta-test the AFM portal before we open the portal to all issuers



Veel voorkomende errors/warnings

fatal error (XML schema, architecture, file structure)	error	23
xbml.efr.esef.esma.segmentUsed	error	2
xbml.efr.esef.esma.executableCodePresent	error	4
xbml.efr.esef.esma.mirroredBaseElement	warning	1
xbml.efr.esef.esma.unusedFootnote	error	6
xbml.efr.esef.esma.footnoteOnlyInLanguagesOtherThanLanguageOfARepor	error	24
xbml.efr.esef.esma.negativeMonetaryFactValue	warning	604
xbml.xiif.AssertionUnsatisfied.positive	warning	45
xbml.core.consistency.SummationItemCalculationMismatchError	error	127
xbml.efr.esef.esma.extensionTaxonomyDocumentNameDoesNotFollowNamin	warning	1
gConvention		
xbml.efr.esef.esma.extensionTaxonomyElementNameDoesNotFollowLc3Conv	warning	29
ention		
xbml.efr.esef.esma.taggedTextFactOnlyInLanguagesOtherThanLanguageOfARe	error	1
port		
xbml.efr.esef.esma.abstractConceptDefinitionInExtensionTaxonomy	warning	17
xbml.efr.esef.esma.unanchoredExtensionConcept	warning	13
xbml.efr.esef.esma.extensionConceptsNotAnchored	warning	6

xbml.efr.esef.esma.anchoringRelationshipsForDomainMembersDefinedUsing	error	6
WiderNarrowerArcrole		
xbml.efr.esef.esma.extensionTaxonomyDimensionNotAssignedDefaultMemb	error	25
erInDedicatedPlaceholder		
xbml.efr.esef.esma.extensionTaxonomyLineItemIncorrectlyLinkedToNonDime	error	138
nsionallyQualifiedHypercube		
xbml.efr.esef.esma.inconsistentDuplicateNumericFactInInlineXbmlDocument	error	18
xbml.xiif.AssertionUnsatisfied.tech_duplicated_facts1	warning	69
xbml.xiif.AssertionUnsatisfied.man_NameOfReportingEntityOrOtherMeansOfI	error	2
dentification		
xbml.xiif.AssertionUnsatisfied.man_ExplanationOfChangeInNameOfReporting	warning	9
EntityOrOtherMeansOfIdentificationFromEndOfPrecedingReportingPeriod		
xbml.xiif.AssertionUnsatisfied.man_DomicileOfEntity	warning	1
xbml.xiif.AssertionUnsatisfied.man_LegalFormOfEntity	warning	1
xbml.xiif.AssertionUnsatisfied.man_CountryOfIncorporation	warning	3
xbml.xiif.AssertionUnsatisfied.man_AddressOfRegisteredOfficeOfEntity	warning	3
xbml.xiif.AssertionUnsatisfied.man_PrincipalPlaceOfBusiness	warning	4
xbml.xiif.AssertionUnsatisfied.man_DescriptionOfNatureOfEntitysOperationsA	warning	1
ndPrincipalActivities		
xbml.xiif.AssertionUnsatisfied.man_NameOfParentEntity	warning	6
xbml.xiif.AssertionUnsatisfied.man_NameOfUltimateParentOfGroup	warning	7
xbml.efr.esef.esma.missingMandatoryMarkups	warning	28
xbml.efr.esef.esma.imageInXbmlElementNotEmbedded	warning	60
xbml.efr.esef.esma.imageFormatNotSupported	error	42
xbml.efr.esef.esma.incorrectMimeTypeSpecified	error	42

ESEF – Fatal error 1

 Fatal error

 Download  New revision  Export as  Edit  Delete

 **Other Issues**
Other issues encountered during processing.
✓ -  1  3  1

 **xbrl.tp.tpe:invalidDirectoryStructure** 
Taxonomy package 'file:/tmp/TNWSP-8515907288018108736-xbrl-validate/taxonomyPackage.zip' must contain a single top-level directory.
Causes No applicable causes

 **xbrl.tp.tpe:metadataDirectoryNotFound** 
Taxonomy package file:/tmp/TNWSP-8515907288018108736-xbrl-validate/taxonomyPackage.zip does not contain a valid META-INF directory.
Causes No applicable causes

 **xbrl.tp.tpe:metadataFileNotFound** 
Taxonomy package file:/tmp/TNWSP-8515907288018108736-xbrl-validate/taxonomyPackage.zip does not contain a metadata file in the expected location.
Causes No applicable causes

 **xbrl.tp.misplacedMetaDataFile** 
The file META-INF/taxonomyPackage.xml may be a misplaced metadata file.
Causes No applicable causes

 **com.corefiling.tnwsp.InvalidUpload** 
The document could not be processed because the accompanying taxonomy package is invalid.
Causes No applicable causes

Verk > XBRL > ESEF Betatest > Eerste aanleveringen > █████.zip

Name	Type
META-INF	File folder
reports	File folder
www.████.nl	File folder

A Taxonomy Package MUST contain a single top-level directory, with all other files being contained within that directory or descendant subdirectories (tpe:invalidDirectoryStructure). It is recommended, but not required, that the name of the top-level directory be the same as the name of the Taxonomy Package with the .zip file extension removed.

Verk > XBRL > ESEF General > gleif-19ar.zip > gleif-19ar

Name	Type
META-INF	File folder
reports	File folder
www.gleif.org	File folder

ESEF – Fatal error 2

ip

Fatal error

Download New revision Export as Edit Delete

ory 1

All issues

✓ - ⚠ - ✗ 5 ⛔ 1

✗ **xbrl.tp.tpe:missingLanguageAttribute**

The metadata file in taxonomy package file:/tmp/TNWSP-3412478170091924215-xbri-validate/taxonomyPackage.zip contains elements which omit the required xml:lang attribute: tp:name

Causes No applicable causes

✗ **xbrl.tp.tpe:missingLanguageAttribute**

```
<tp:taxonomyPackage lang="en" xmlns:tp="http://xbri.org/2016/taxonon
  <tp:identifier>http://www.████████.com/v1/</tp:identifier>
  <tp:name>████████_RP_2020</tp:name>
  <tp:description>This is an extension taxonomy created for reporting (
  <tp:version>v1</tp:version>
```



```
<tp:taxonomyPackage xml:lang="en" xmlns:tp="http://xbri.org/
  <tp:identifier>http://www.████████.com/v1/</tp:identifier>
  <tp:name xml:lang="en">████████_RP_2020</tp:name>
  <tp:description xml:lang="en">This is an extension taxonom
  <tp:version>v1</tp:version>
```

```
- <tp:taxonomyPackage xml:lang="en" xsi:schemaLoca
  <tp:identifier>https://www.████████.com/ta
  <tp:name>████████-2019-12-31</tp:name>
  <tp:description>Taxonomy Extension</tp:desci
  <tp:version>Final</tp:version>
```

ESEF – Fatal error 3

Fatal error

Download

New revision

Edit

Delete

y 1

Inline XBRL Validation Errors

Validation errors, as defined by the Inline XBRL v1.0 or v1.1 specification.

✓ - ⚠ - ✗ - 1

✗ xbrl.ixbri.UnparseableNumber

Translated input " cannot be parsed as a number.

Causes

No applicable causes

Non cash investing and financing activities:
Acquisition of fixed asset by means of new leases

42



Non cash investing and financing activities:
Acquisition of fixed asset by means of new leases

42

0

ESEF – Error vs warning (1)

xbml.xiif.AssertionUnsatisfied.existence	xbml.xiif.AssertionUnsatisfied.man_NameOfReportingEntityOrOtherMeansOfIdentification	error	2
xbml.xiif.AssertionUnsatisfied.existence	xbml.xiif.AssertionUnsatisfied.man_ExplanationOfChangeInNameOfReportingEntityOrOtherMeansOfIdentificationFromEndOfPrecedingReportingPeriod	warning	9
xbml.xiif.AssertionUnsatisfied.existence	xbml.xiif.AssertionUnsatisfied.man_DomicileOfEntity	warning	1
xbml.xiif.AssertionUnsatisfied.existence	xbml.xiif.AssertionUnsatisfied.man_LegalFormOfEntity	warning	1
xbml.xiif.AssertionUnsatisfied.existence	xbml.xiif.AssertionUnsatisfied.man_CountryOfIncorporation	warning	3
xbml.xiif.AssertionUnsatisfied.existence	xbml.xiif.AssertionUnsatisfied.man_AddressOfRegisteredOfficeOfEntity	warning	3
xbml.xiif.AssertionUnsatisfied.existence	xbml.xiif.AssertionUnsatisfied.man_PrincipalPlaceOfBusiness	warning	4
xbml.xiif.AssertionUnsatisfied.existence	xbml.xiif.AssertionUnsatisfied.man_DescriptionOfNatureOfEntitysOperationsAndPrincipalActivities	warning	1
xbml.xiif.AssertionUnsatisfied.existence	xbml.xiif.AssertionUnsatisfied.man_NameOfParentEntity	warning	6
xbml.xiif.AssertionUnsatisfied.existence	xbml.xiif.AssertionUnsatisfied.man_NameOfUltimateParentOfGroup	warning	7
	xbml.efr.esef.esma.missingMandatoryMarkups	warning	37

ESEF – Error vs warning (2)

xbrl.efr.esef.esma.imageInXbrlElementNotEmbedded	warning	60
xbrl.efr.esef.esma.imageFormatNotSupported	error	42
xbrl.efr.esef.esma.incorrectMimeTypeSpecified	error	42

Name	Type	Compressed size	Password ...	Size
19.jpg	Windows Photo Viewer file	435 KB	No	617 KB
20.jpg	Windows Photo Viewer file	436 KB	No	622 KB
21.jpg	Windows Photo Viewer file	397 KB	No	581 KB
22.jpg	Windows Photo Viewer file	424 KB	No	610 KB
25.png	Windows Photo Viewer file	16 KB	No	16 KB
26.png	Windows Photo Viewer file	43 KB	No	44 KB
27.png	Windows Photo Viewer file	143 KB	No	144 KB

ESMA is of the opinion that it would be beneficial to include images in the XHTML document unless their size exceeds support of browsers in which case they may be separate files.

[F.2.5.1.imageFormatNotSupported] Images included in the XHTML document MUST be saved in PNG, GIF, SVG or JPEG formats: data:image/jpg is not supported - H1FJE8H61JGM1JSGM897-2019-12-31.html 134
 [F.2.5.1.imageFormatNotSupported] Images included in the XHTML document MUST be saved in PNG, GIF, SVG or JPEG formats: data:image/jpg is not supported - H1FJE8H61JGM1JSGM897-2019-12-31.html 134
 [F.2.5.1.imageFormatNotSupported] Images included in the XHTML document MUST be saved in PNG, GIF, SVG or JPEG formats: data:image/jpg is not supported - H1FJE8H61JGM1JSGM897-2019-12-31.html 134
 [F.2.5.1.imageFormatNotSupported] Images included in the XHTML document MUST be saved in PNG, GIF, SVG or JPEG formats: data:image/jpg is not supported - H1FJE8H61JGM1JSGM897-2019-12-31.html 134
 [F.2.5.1.imageFormatNotSupported] Images included in the XHTML document MUST be saved in PNG, GIF, SVG or JPEG formats: data:image/jpg is not supported - H1FJE8H61JGM1JSGM897-2019-12-31.html 134
 [F.2.5.1.imageFormatNotSupported] Images included in the XHTML document MUST be saved in PNG, GIF, SVG or JPEG formats: data:image/jpg is not supported - H1FJE8H61JGM1JSGM897-2019-12-31.html 135
 [F.2.5.1.imageFormatNotSupported] Images included in the XHTML document MUST be saved in PNG, GIF, SVG or JPEG formats: data:image/jpg is not supported - H1FJE8H61JGM1JSGM897-2019-12-31.html 135
 [F.2.5.1.imageFormatNotSupported] Images included in the XHTML document MUST be saved in PNG, GIF, SVG or JPEG formats: data:image/jpg is not supported - H1FJE8H61JGM1JSGM897-2019-12-31.html 136
 [F.2.5.1.imageFormatNotSupported] Images included in the XHTML document MUST be saved in PNG, GIF, SVG or JPEG formats: data:image/jpg is not supported - H1FJE8H61JGM1JSGM897-2019-12-31.html 144
 [F.2.5.1.imageFormatNotSupported] Images included in the XHTML document MUST be saved in PNG, GIF, SVG or JPEG formats: data:image/jpg is not supported - H1FJE8H61JGM1JSGM897-2019-12-31.html 144
 [F.2.5.1.imageFormatNotSupported] Images included in the XHTML document MUST be saved in PNG, GIF, SVG or JPEG formats: data:image/jpg is not supported - H1FJE8H61JGM1JSGM897-2019-12-31.html 144

JPG/JPEG images should be data:image/jpeg and not data:image/jpg as the latter simply does not exist in the official specs (although recognized by the browsers)

ESEF – Error (no doubt)

xbrl.efr.esef.esma.executableCodePresent	error	4
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```
+edRkXtXqbt8gwUvGDRx9DvV4618rOcKk61tKZkj7GmnzBLTztzWRnpAIA69+zLepidT7Hr
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59 otNNuf4kL/gUXKfhcuEDZ0XC0L1/BlukufP7mWfa+8iafdbDPR47m47fe4isXF46tXEnJ8eNw8eKNtTV
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VAigu9MM18koAkIAliApKAJKAvasku9CULx0kCkoAkIAliApKAXgSkuNALkxwkCUGCkoAkIAliAvoSkOJCX1JynCQgCUGCkoAkIAAnoRUCKC70wyUGSGCQgCUGCkoAko
KS70J5XHSQKSGCQgCUGCkoBeBKS40AuTHCQJSAKSGCQgCUGC+hKQ4k4jFUnKcJCAJSAKSGCQgCehFQIoLvTDJQZKAJCAJSAKSGCSgL4H/
Bw88RsiWymhAAAAAE1FTkSuQmCC" alt="" style="height: 49.5000000000000pt; width: 337.5000000000000pt; "/></
span><span>
</span><span class="charStyle-0fe6e09efd041aa89038847262aa8e3b">85</span></p></div></div></div><!--BEGIN IXBRL VIEWER EXTENSION
><script src="ixbviewer.js" type="text/javascript"></script><script type="application/x.ixbviewer+json">{
50 "concepts": {
51 "ifrs-full:Revenue": {
--
```

Veel voorkomende errors/warnings

fatal error (XML schema, architecture, file structure)	error	23
xbrl.efr.esef.esma.segmentUsed	error	2
xbrl.efr.esef.esma.executableCodePresent	error	4
xbrl.efr.esef.esma.mirroredBaseElement	warning	1
xbrl.efr.esef.esma.unusedFootnote	error	6
xbrl.efr.esef.esma.footnoteOnlyInLanguagesOtherThanLanguageOfAREport	error	24
xbrl.efr.esef.esma.negativeMonetaryFactValue	warning	604
xbrl.xiif.AssertionUnsatisfied.positive	warning	45
xbrl.core.consistency.SummationItemCalculationMismatchError	error	127
xbrl.efr.esef.esma.extensionTaxonomyDocumentNameDoesNotFollowNamingConvention	warning	1
xbrl.efr.esef.esma.extensionTaxonomyElementNameDoesNotFollowLc3Convention	warning	29
xbrl.efr.esef.esma.taggedTextFactOnlyInLanguagesOtherThanLanguageOfAREport	error	1
xbrl.efr.esef.esma.abstractConceptDefinitionInExtensionTaxonomy	warning	17
xbrl.efr.esef.esma.unanchoredExtensionConcept	warning	13
xbrl.efr.esef.esma.extensionConceptsNotAnchored	warning	6

xbrl.efr.esef.esma.anchoringRelationshipsForDomainMembersDefinedUsingWiderNarrowerArcrole	error	6
xbrl.efr.esef.esma.extensionTaxonomyDimensionNotAssignedDefaultMemberInDedicatedPlaceholder	error	25
xbrl.efr.esef.esma.extensionTaxonomyLineItemIncorrectlyLinkedToNonDimensionallyQualifiedHypercube	error	138
xbrl.efr.esef.esma.inconsistentDuplicateNumericFactInInlineXbrlDocument	error	18
xbrl.xiif.AssertionUnsatisfied.tech_duplicated_facts1	warning	69
xbrl.xiif.AssertionUnsatisfied.man_NameOfReportingEntityOrOtherMeansOfIdentification	error	2
xbrl.xiif.AssertionUnsatisfied.man_ExplanationOfChangeInNameOfReportingEntityOrOtherMeansOfIdentificationFromEndOfPrecedingReportingPeriod	warning	9
xbrl.xiif.AssertionUnsatisfied.man_DomicileOfEntity	warning	1
xbrl.xiif.AssertionUnsatisfied.man_LegalFormOfEntity	warning	1
xbrl.xiif.AssertionUnsatisfied.man_CountryOfIncorporation	warning	3
xbrl.xiif.AssertionUnsatisfied.man_AddressOfRegisteredOfficeOfEntity	warning	3
xbrl.xiif.AssertionUnsatisfied.man_PrincipalPlaceOfBusiness	warning	4
xbrl.xiif.AssertionUnsatisfied.man_DescriptionOfNatureOfEntitysOperationsAndPrincipalActivities	warning	1
xbrl.xiif.AssertionUnsatisfied.man_NameOfParentEntity	warning	6
xbrl.xiif.AssertionUnsatisfied.man_NameOfUltimateParentOfGroup	warning	7
xbrl.efr.esef.esma.missingMandatoryMarkups	warning	28
xbrl.efr.esef.esma.imageInXbrlElementNotEmbedded	warning	60
xbrl.efr.esef.esma.imageFormatNotSupported	error	42
xbrl.efr.esef.esma.incorrectMimeTypeSpecified	error	42

Hoe gaat het verder

- Officiële uitnodiging voor proefdeponering volgende week (let op, response naar opgegeven emailadres en alleen validatierapport, geen nadere toelichting)
- Medio januari 2021 open voor officiële deponeringen betreffende boekjaar 2020
- Een aantal technische aspecten kunnen leiden tot weigering van de filing als officiële AFR, dit zal in de komende maand nader worden gecommuniceerd
- Volledigheid en accounting worden op steekproefbasis door AFM als NCA gecontroleerd