

ESEF Webinar

The webinar starts at 10:00

Introduction XBRL Nederland

prof. dr. Erik Beulen

Program

10:05 – 10:20 A short introduction to ESEF

10:20 – 11:05 ESEF, current status update from the NBA

11:05 – 11:15 Q&A

11:15 – 11:45 ESEF – Reflectie en update

11:45 – 11:55 Q&A

11:55 – 12:00 Closing

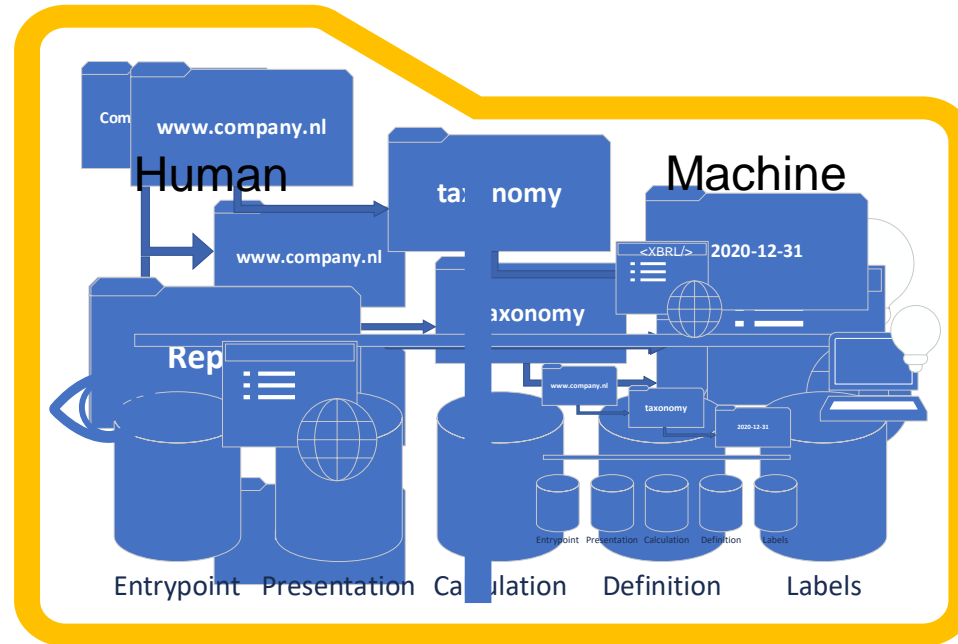
What is ESEF?

	IFRS consolidated FS	individual financial statements	3rd country GAAP FS
primary financial statements	mandatory from 2020		
block tagging of notes	mandatory from 2022	voluntary if taxonomy provided by the MS	Forbidden
detailed tagging of notes	voluntary		

Source: ESMA

1. Mandated for all issuers in the EU
2. Single electronic format
 1. Human readable
 2. Machine readable
3. AFR compiled in XHTML
4. Figures in consolidated financial statements are labelled with XBRL tags
5. Issuer draws up the entity-specific taxonomy

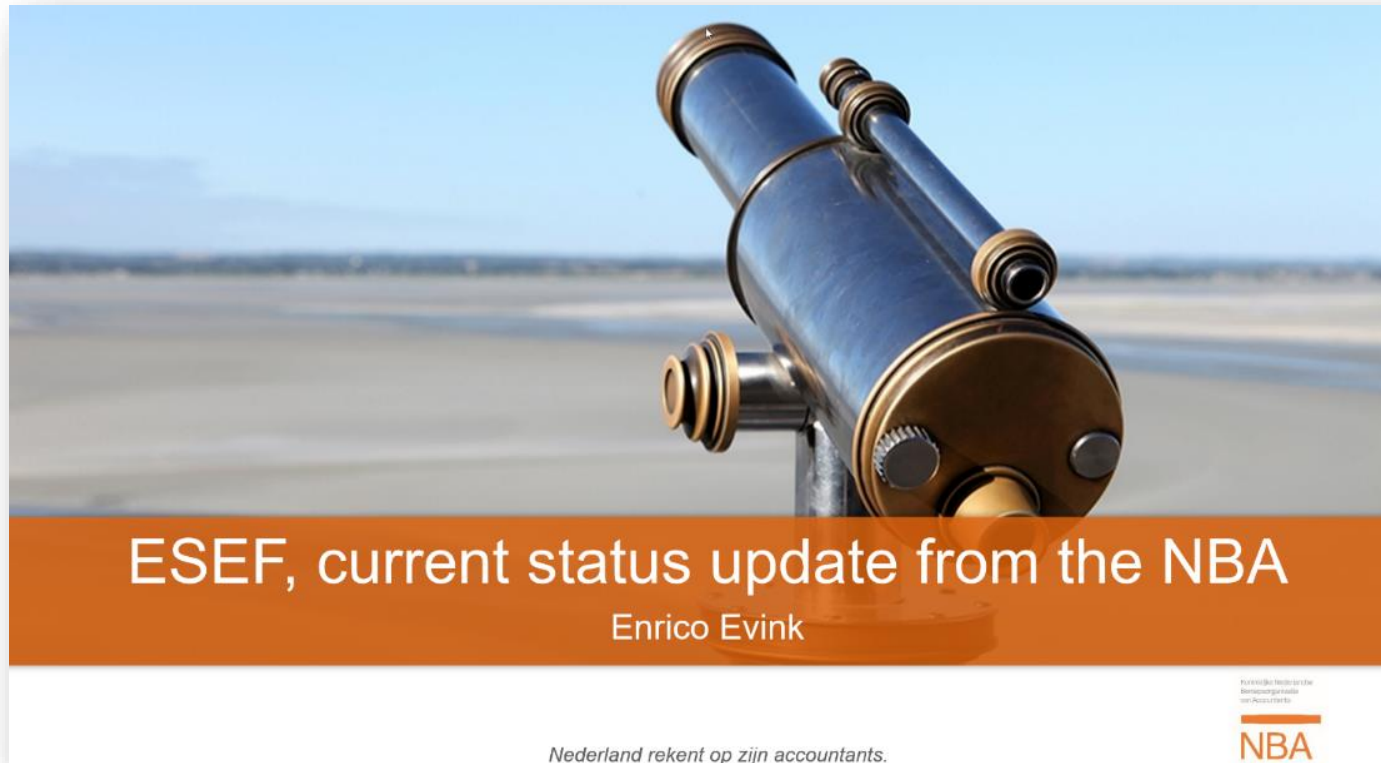
Reporting Package



Significant changes (between 2020 and 2021)

- The ESMA ESEF XBRL Taxonomy 2020 (or later) must be used as a basis for the Reporting Package. The publication date is 30th November 2020.
 - For XHTML stand-alone files the same rules apply as for Inline XBRL documents.
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NBA – Enrico Evink



AFM – Jerry Wouterson

ESEF Reflectie en update

Jerry Wouterson – Autoriteit Financiële Markten

Closing

Jacques Urlus
