

## **ESEF Reporting Manual 2023** New year - New rules

*An update about all guidance changes for the 2023 reporting year Alex de Jong* 



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Agenda \* \* \* \* \* \* esma European Securities and Markets Authority \* . \* **Content and structure ESEF Reporting Manual** Preparation of Annual Financial Reports in ESEF format **Technical validity Extension taxonomies** xHTML only 5 August 2022 | ESMA32-60-254rev





# Content and Structure



### For all reports with a starting date from 1-1-2023



When using IFRS elements not included in the ESEF taxonomy, They should correspond in name, label, **and XBRL characteristics.** 



Explicit statement about not creating extensions that mimic ESEF core elements.



Issuers are allowed to use non-mandatory blocktag notes and even detail tag, but applicable mandatory elements should always be used as well.





# Technical validity



### Tag "empty" fields and use proper transformation rules



#### Remember that tagging entirely empty fields might make them hard to click on in a viewer!

When empty fields are tagged, use xsi:nil="true" without tranformation rules.







Technical construction of a block tag



Extracted information should resemble original document in legibility and clarity.



Extracted information in tables should be shown in a meaningful way





### <sup>2.2.6</sup> Technical construction of a block tag

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	Note 1 – Acquisit 2022 Véma has defined acquistons with acquistions are: not significant in th EEUR 1,000 Name	an enterprise value above 100 millioner new own right, and are presented it Description PSA software provider Accounting software provider	Note 1 – Acquisitions of business, assets and non-controlling interest2027/sma has defined acquisitions with an enterprise value above too million EUR as significant for the Group. All other acquisitions are not significant in their own right, and are presented in aggregate in the table below as Other(2011, 1000)NameOsci/gitonAcquisition datePercentage of voting equily Cost price*Cost associated with Consideration todatePercentage of voting equily Cost price*Cost associated with Consideration todatePercentage of software provide#20/07225394 (17137 BEA Applications Sverige ABHRM software provide#01/11/22100% 142 958 174 143 133 30/ther acquisitionisticated 39 companies 801 97 tool 1123 593 6369 11 148 359 1) Percentage of voting shares acquired. Remaining shares are commited to acquisition are expensed as "Other operating expenses".3) Other acquisition are supported by Sima group acquired during 2022 and presented aggregated as they individually are not considered significant including INP4 adjustments of defired paymentsThe cash outflow on acquisition are as follows:Cost price (excluded costs associated with the acquired thortide 90 companies from prior yare paid this year 173 155 Deforred payments/Payment-in-Kind (Shares) (338 767/Cash paid (970 088)Net cash acquired with the acquisitions 377 893 182 30/ther acquisitons fourtilow/inflow (941 34)Net 1 - continued12021(EUR 1,000)NameDescriptionAcquisition B479 738 318 13,90/ther acquisitions for associated with Consideration total1} the acquisitions for associated with 203 738 751 1 precentage of voting shares acquired. Remaining shares are commited to be acquired through shares acquired. Remaining shares are commited to be acquired through shares acquired. Remaining shares are commited to be acquired through shares acquired. Remaining shares are commited to be acquisition are so follows: Cost price (exclude cost associated with the acquisition are expensed as "Other operating expenses" as "Other operating expenses" 30 other acquisit	not able ge of e 359 1) d to e and and he to 73 155	ost pris 1727 1433	Facts & Ele Entry Foin S967007LEED Fact details Concept Label Date Value	IXB1YO53-202 Ifrs- full.DisclosureO	fintangibleAssetsAndG angible assets and ock]	
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	Percentage of voting shares acquire Costs associated with the acquisit Other acquisitions include 39 com including NEV acquistments of de including NEV acquistments of de	ion are expensed as "Other operati ipanies Visma group acquired durit inificant		ugh ensed nies tion		Standard Labels Documentatio	full:DisclosureOfIntangibleAssetsAndGo Disclosure of intongible assets and goodWill (text block) on <i>The disclosure of intangible assets an</i> <i>goodWill, (Refer: Ditangible assets and</i> <i>goodWill)</i>		
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The goal of the new recommendation...

... Is to make it clear and readable



#### 9 november 2023

**Technical validity** 





<svg> is not allowed. SVG images should be included in an <img> tag.



Use XBRL Int. Specifications when creating a reporting package.







# Extension taxonomy







Explicit statement about abstracts not having to be anchored.



Using calculations 1.1 is allowed, but discouraged.







## xHTML only





It is allowed to file an xHTML only report using multiple files when the report exceeds browser limitations\*

#### \*Except if local NCA does not allow it, and the AFM does not allow it.



9 november 2023





## Questions