

24th XBRL EUROPE DAY in Milan

5-6th FEBRUARY 2020

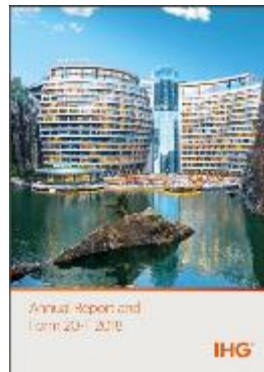
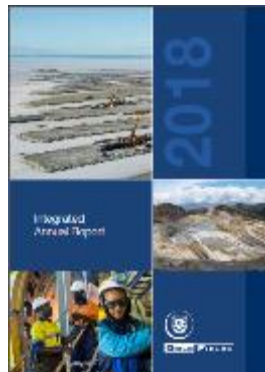
Hosted by  CAMERA DI
COMMERCIO
MILANO
MONZABRIANZA
LODI

From rich design PDF to rich design xHTML

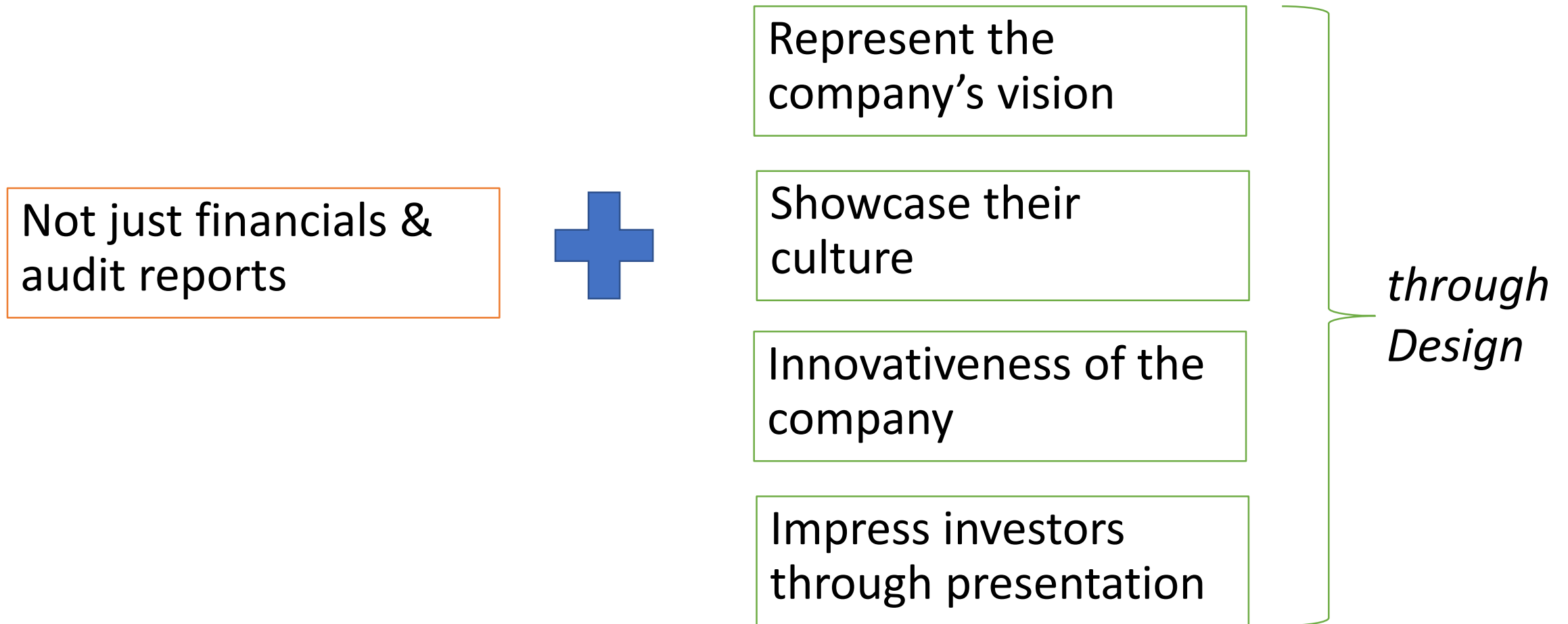
- Prakash Ramachandran
- DataTracks
- Member of XBRL Europe



AFR's of EU listed companies



AFR's of EU listed companies



ESEF requirement

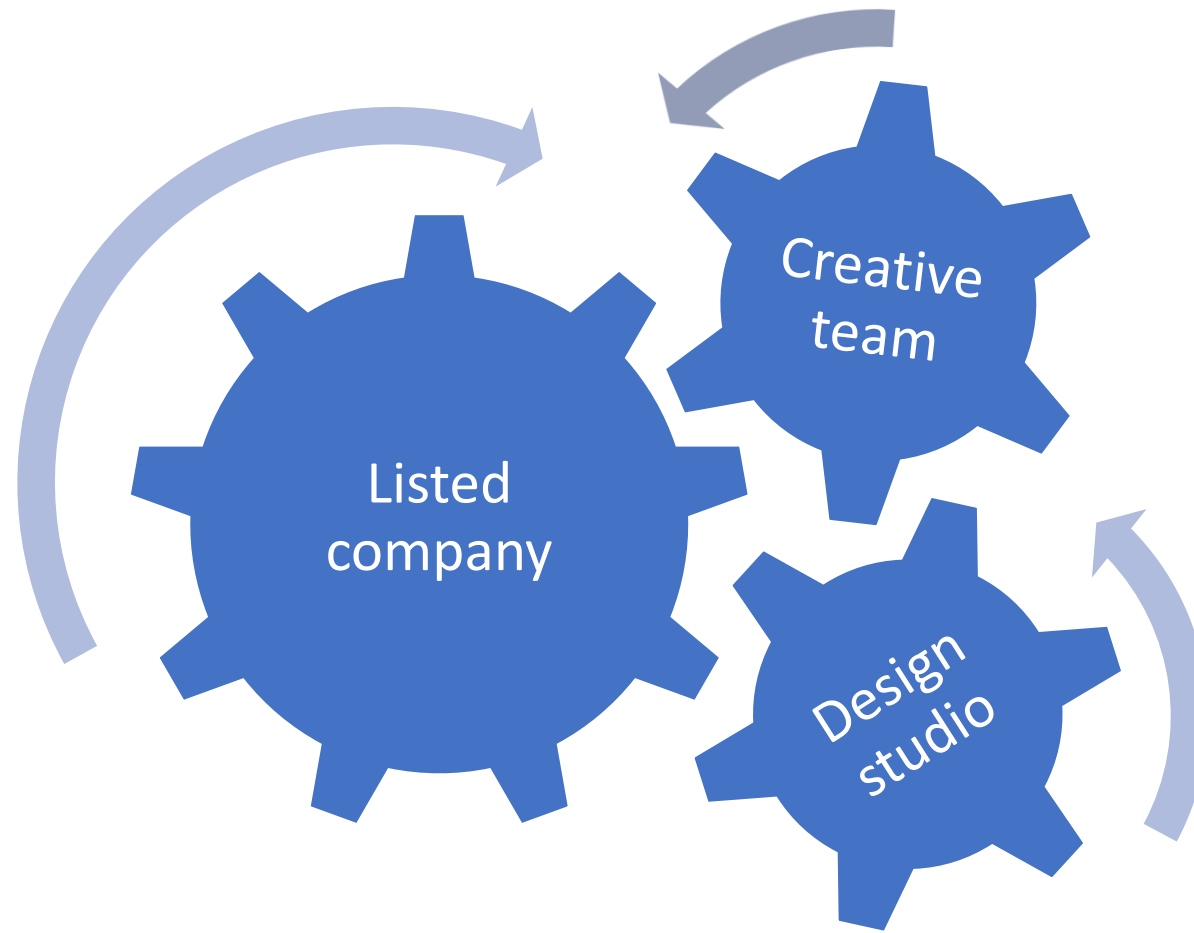
- all AFR's to be submitted in XHTML format.

How to prepare in XHTML?

How can companies prepare the AFR in XHTML format?

To analyze this, it is necessary to understand their current process.

Listed Companies' Current Workflow



Listed Companies' Current Workflow

- Majority of listed companies work closely with creative teams / Design Studio's.
- The tools most of them use are **InDesign** (or similar products).
- Some listed companies preparer AFR's using **MS Word**. For them, there wouldn't be much of an issue as word documents are easily converted to XHTML format (even for SEC, most of the inputs are in Word format)

How to prepare AFR in XHTML format?

OPTION	METHOD	PROS	CONS
1	Prepare using InDesign (or similar products) and then generate XHTML output from those products	Existing workflow is maintained Minimum disruption	Technology is still evolving Quality of XHTML generated is not WYSIWYG

How to prepare AFR in XHTML format?

OPTION	METHOD	PROS	CONS
2	Prepare full AFR using HTML editors	Extremely good HTML can be prepared	Significant changes to workflows of Issuers Maximum disruption in workflow

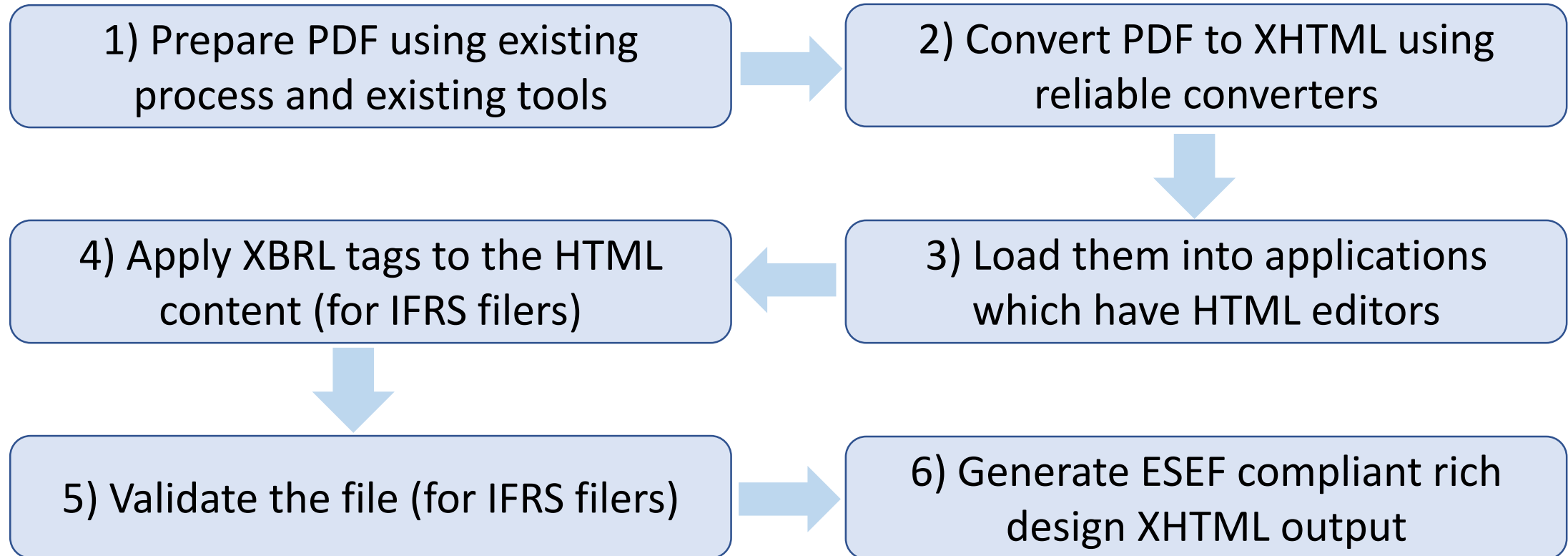
How to prepare AFR in XHTML format?

OPTION	METHOD	PROS	CONS
3	Tone down on design content and prepare HTML using Word documents	Easy to do	Companies that are used to glossy PDF's may not like this option

How to prepare AFR in XHTML format?

OPTION	METHOD	PROS	CONS
4	Prepare PDF using existing tools. Then, convert them to XHTML using reliable converters.	<p>Minimum changes to client's existing workflows</p> <p>Output is great, as desired</p> <p>Bolt-on approach</p>	

Possible workflow for rich design PDF



Rich design PDF to rich design XHTML

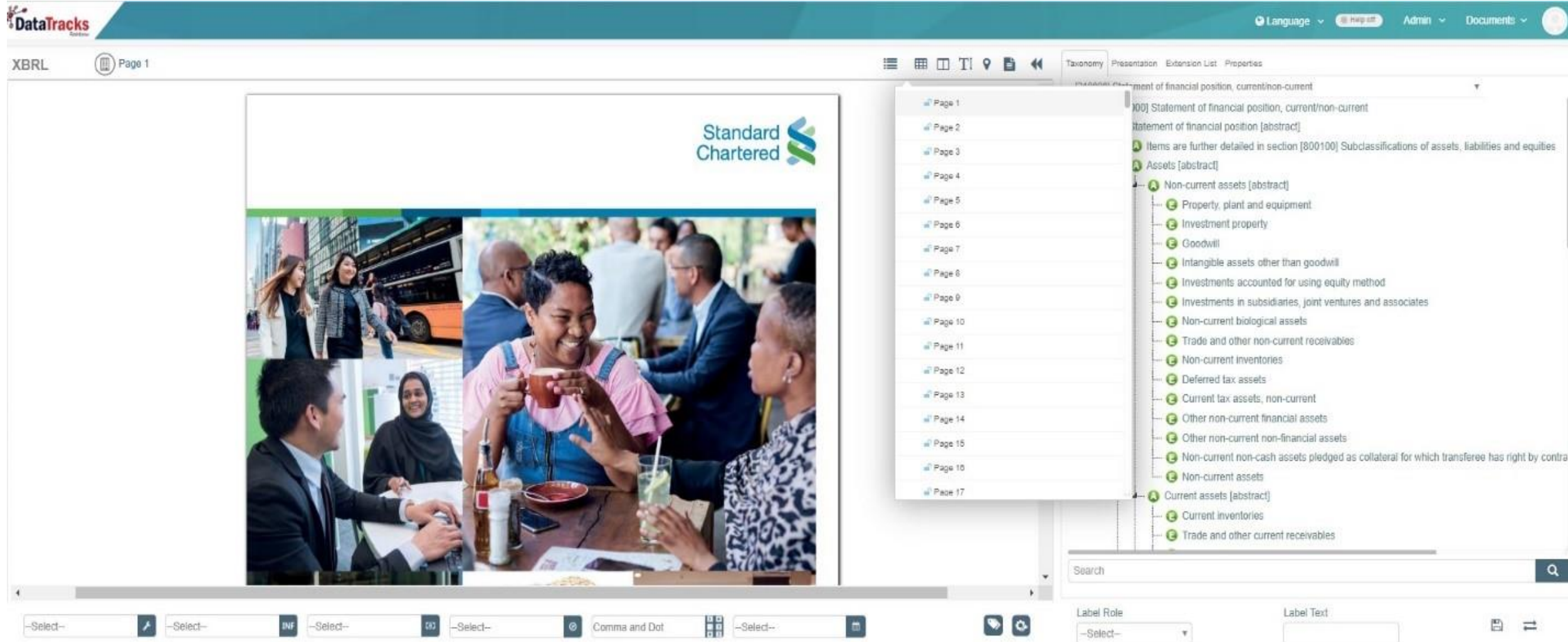
Challenges faced in PDF conversion to XHTML:

1. Overlapping of content in the source file
2. Presence of hidden layers
3. Some indentations (when manually composed without indent declaration)
4. Some positions of superscripts / subscripts

Solutions:

1. Make corrections in source InDesign file, OR
2. Correct them in the HTML editor

Applying XBRL tags to XHTML



The screenshot displays the DataTracks XBRL editor interface. The main window shows a document with the Standard Chartered logo and a collage of images. The right-hand pane displays a list of XBRL tags, including:

- Statement of financial position, current/non-current
- Statement of financial position [abstract]
- Items are further detailed in section [800100] Subclassifications of assets, liabilities and equities
- Assets [abstract]
- Non-current assets [abstract]
 - Property, plant and equipment
 - Investment property
 - Goodwill
 - Intangible assets other than goodwill
 - Investments accounted for using equity method
 - Investments in subsidiaries, joint ventures and associates
 - Non-current biological assets
 - Trade and other non-current receivables
 - Non-current inventories
 - Deferred tax assets
 - Current tax assets, non-current
 - Other non-current financial assets
 - Other non-current non-financial assets
 - Non-current non-cash assets pledged as collateral for which transferee has right by contra
 - Non-current assets
- Current assets [abstract]
 - Current inventories
 - Trade and other current receivables

The interface includes a top navigation bar with 'Language', 'Help', 'Admin', and 'Documents' menus. A left sidebar shows 'XBRL' and 'Page 1'. A bottom toolbar contains various editing tools and a 'Label Role' dropdown menu.

Sample outputs

91
ANNUAL REPORT AND FINANCIAL STATEMENTS 2019



CONSOLIDATED INCOME STATEMENT

		52 weeks ended 30 March 2019			52 weeks ended 31 March 2018		
	Notes	Profit before adjusting items £m	Adjusting items £m	Total £m	Profit before adjusting items £m	Adjusting items £m	Total £m
Revenue	2, 3	10,377.3	—	10,377.3	10,698.2	—	10,698.2
Operating profit	2, 3, 5	601.0	(438.6)	162.4	670.6	(514.1)	156.5
Finance income	6	33.8	—	33.8	24.1	—	24.1
Finance costs	6	(111.6)	—	(111.6)	(1138)	—	(1138)
Profit before tax	4, 5	523.2	(438.6)	84.6	580.9	(514.1)	66.8
Income tax expense	7	(106.0)	58.7	(47.3)	(125.4)	87.7	(37.7)
Profit for the year		417.2	(379.9)	37.3	455.5	(426.4)	29.1
Attributable to:							
Owners of the parent		413.4	(379.9)	33.5	452.1	(426.4)	25.7
Non-controlling interests		3.8	—	3.8	3.4	—	3.4
		417.2	(379.9)	37.3	455.5	(426.4)	29.1
Basic earnings per share	8	25.4p		2.1p	27.8p		1.6p
Diluted earnings per share	8	25.4p		2.1p	27.8p		1.6p

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

	Notes	52 weeks ended 30 March 2019 £m	52 weeks ended 31 March 2018 £m
Profit for the year		37.3	29.1
Other comprehensive income:			
Items that will not be reclassified to profit or loss			
Remeasurements of retirement benefit schemes	11	(79.9)	200.9
Tax credit/(charge) on items that will not be reclassified		140	(39.0)
		(65.9)	161.9
Items that will be reclassified subsequently to profit or loss			

×

☒ Highlight all tags

Line item

ifrs-full:Revenue

Value

10,377,300,000.00

Period

2018-04-01 to 2019-03-30

**ifrs-
full:RetrospectiveApplicationAndRetrospectiveRe**

ifrs-full:PreviouslyStatedMember


Units

Great Britain Pound

Entity

213800CN1RI3UCIZWB95


Sample outputs



M&S
EST. 1884

TRANSFORMATION
TAKING SHAPE

×

 **DataTracks** **iXBRL**

☐ Highlight all tags

Line item
ifrs-full:Revenue

Value
10,400,000,000.00

Period
2018-04-01 to 2019-03-31

Units
Great Britain Pound

Entity
213800CN1RI3UCIZWB95

Sample outputs

ANNUAL REPORT & FINANCIAL STATEMENTS 2019

OVERVIEW

GROUP REVENUE

£10.4bn -3.0%

GROUP PROFIT BEFORE TAX

£84.6m +26.6%

PERCENTAGE OF UK CLOTHING & HOME SALES ONLINE

22% +3.0%

TOTAL DIVIDEND*

13.9p -25.7%

PROFIT BEFORE TAX AND ADJUSTING ITEMS

£523.2m -9.9%

FOOD: VALUE FOR MONEY PERCEPTION¹

59%

BASIC EARNINGS PER SHARE

2.1p +31.3%

NET DEBT

£1.55bn -15.3%

STORES: NET PROMOTER SCORE²

68

ADJUSTED EARNINGS PER SHARE

25.4p -8.6%

M&S.COM: NET PROMOTER SCORE²

54

WHY GO DIGITAL?

☒ Access to more detailed and interactive content

STRATEGIC REPORT

02 Chairman's letter

04 Chief Executive's statement

06 M&S business operating model

FINANCIAL STATEMENTS

91 Consolidated financial statements

95 Notes to the financial statements

137 Company financial statements

×

DataTracks

XBRL

☒ Highlight all tags

Line item

ifrs-full:Revenue

Value

10,400,000,000.00

Period

2018-04-01 to 2019-03-31

Units

Great Britain Pound

Entity

213800CN1RI3UCIZWB95

STRATEGIC REPORT

5-6th February, 2020

24th XBRL Europe Day

Milan

Sample outputs

POSCO REPORT 2017

08

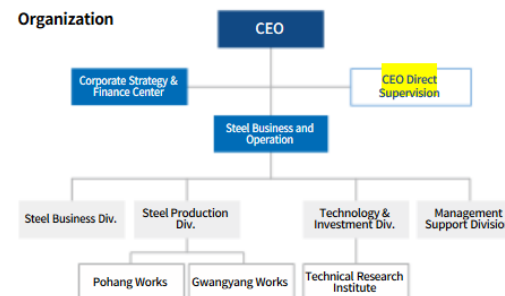
About POSCO

Corporate Profile

POSCO is the largest steel producer, based on the crude steel production, in Korea which was incorporated on April 1, 1968, to manufacture and distribute steel rolled products and plates in the domestic and overseas markets. The company was listed on the Korea Exchange on June 10, 1988, and is currently operating two steelworks(Pohang and Gwangyang), with one office in Korea and six overseas offices as of April 2018. The company consists of the Corporate Strategy & Finance Center and CEO directly-controlled organizations under the CEO and the steel business and operation which include 4 divisions; Steel Business division, Steel Production Division, Technology & Investment Division, and Management Support Division.

Company Name	POSCO
Head Office	6261, Donghaean-ro, Nam-gu, Pohang-si, Gyeongsangbuk-do, Korea
Steelworks and Offices	Pohang Works: 6262, Donghaean-ro, Nam-gu, Pohang-si, Gyeongsangbuk-do, Korea Gwangyang Works: 20-26, Pokposarang-gil, Gwangyang-si, Jeollanam-do, Republic of Korea Seoul Office: 440, Teheran-ro, Gangnam-gu, Seoul, Republic of Korea

Organization



Steelworks and Offices	Overseas Offices: Six offices to support global business (Dubai, Iran, Europe, Rio de Janeiro, Western Australia, Argentina)
Business Content	Iron making, steel making, production and sale of rolled materials
Major Products	Hot rolled products, cold rolled products, stainless steel, etc.
President	Choi, Jeong-Woo; Oh, In-Hwan; Chang, In-Hwa
Establishment	April 1, 1968



iXBRL

☒ Highlight all tags

Line item

ifrs-full:AddressOfRegisteredOfficeOfEntity

Value

6261, Donghaean-ro, Nam-gu, Pohang-si, G...

Period

2018-04-01 to 2019-03-31

Units

-

Entity

213800CN1RI3UCIZWB95

Sample outputs

Across all our data centers we seek to create vibrant communities of interest where our customers, including core connectivity providers cloud and digital media platforms, and enterprise customers can gain value from being colocated with one another. Alongside these efforts to foster communities, we seek to invest, expand capacity and deliver the highest-quality infrastructure suitable for high-density computing and advanced applications. This strategic and disciplined approach to investment has yielded strong growth rates and returns across the markets where we operate, and we expect these trends to continue.

Technology continues to fundamentally change the way we live and work. Our data centers will remain central to the digitization trends as locations where data is processed, gathered and transmitted around the world. High density of connectivity is a key attribute in this context and our highly connected data center campuses continue to attract customer deployments from a range of segments and across the spectrum of capacity requirements.

Customer focus has always been at the heart of everything we do. By understanding our customers' requirements and how these are evolving, not only have we been able to differentiate our company and sustain its growth, but we have also been able to gain important customer insights, anticipate future directions and make the appropriate investments to expand our footprint.

In response to healthy customer demand, we opened two new data centers and expanded capacity in 9 of our 11 countries during the year, with the remaining 2 countries scheduled to open new capacity in the first half of 2019. We also announced additions to our equipped space capacity of over 28% through to the end of 2020. Of this new capacity, over 70% is scheduled to open between mid-2019 and the end of the year.

As 2019 gets underway, I would like to thank all our employees



"Interxion delivered strong financial and operational results for 2018. We remain in expansion mode in response to healthy customer demand across our data center footprint."

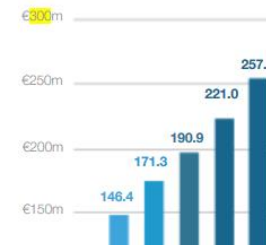
David Ruberg
Chief Executive Officer

Record of success

Total Revenue



Adjusted EBITDA



iXBRL

☒ Highlight all tags

Line item

ifrs-full:Revenue

Value

600,000,000.00

Period

2015-04-03 to 2016-04-02

Units

Great Britain Pound

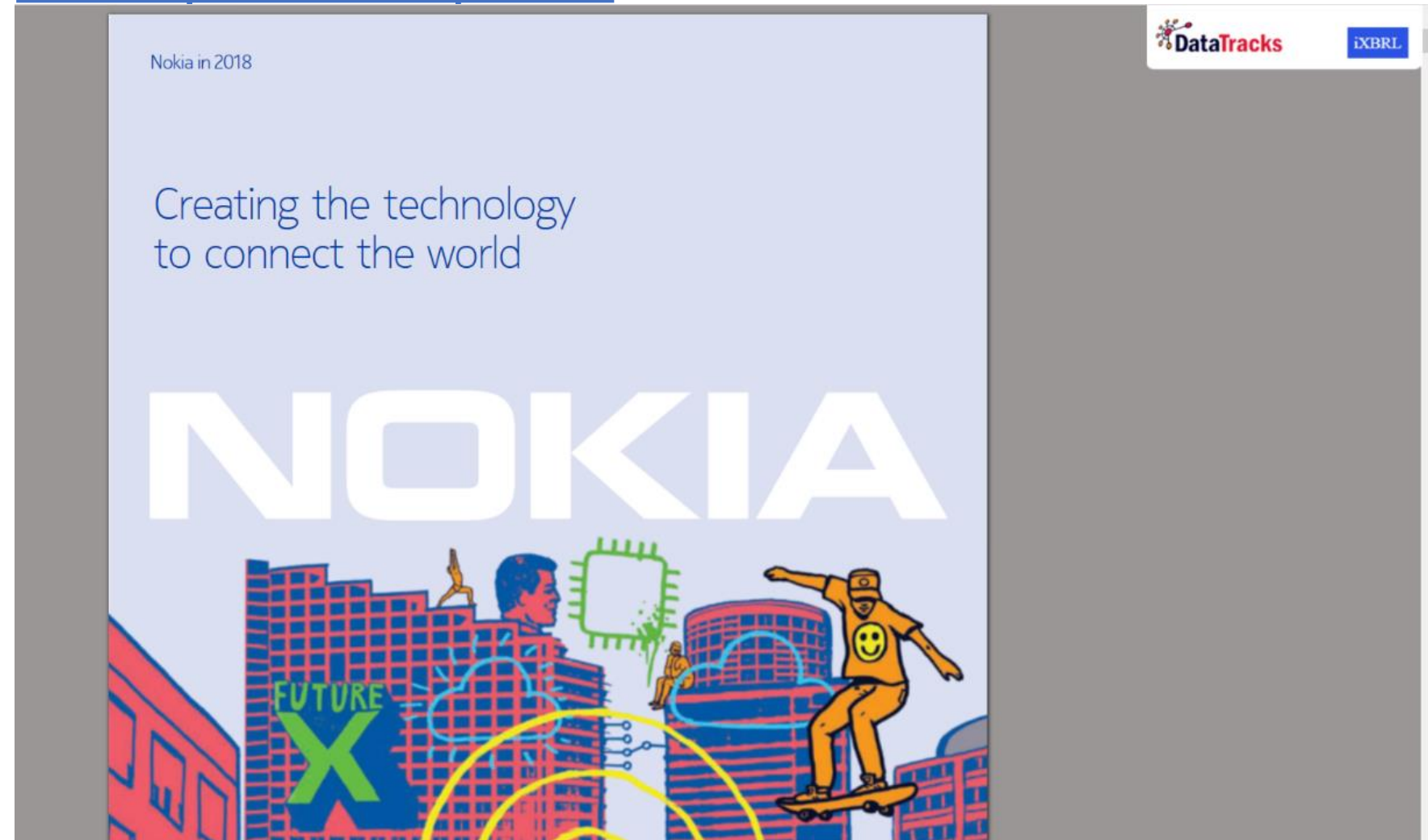
Entity

213800CN1RI3UCIZWB95

Sample outputs



Sample outputs



Sample outputs



Net sales in 2018

EUR 22.6bn

Proposed dividend per share (maximum)

EUR 0.20

“2018 saw the commercial deployment of 5G move forward in lead countries, and Nokia was at the forefront of this activity. In 2019 we expect to see more organizations around the world take their first steps in creating the infrastructure for the Fourth Industrial Revolution – and Nokia is ready to be their trusted partner.”

Financial highlights


Although our performance in 2018 was below our expectations overall, we exited 2018 with a strong finish, confirming our expectation of accelerated sales momentum as the year progressed. Indeed, we had a strong second half with every one of our Networks Business Groups delivering year-on-year growth, excluding the impact of changes in foreign currency exchange rates. This drove growth in Nokia's net sales for the year of 1%, excluding the impact of changes in foreign currency exchange rates.

Our Networks business delivered approximately 2% growth in 2018, excluding the impact of changes in foreign currency exchange rates, fueled by the continued success of our end-to-end strategy and the conversion of a healthy pipeline into net sales. This allowed us to take share in certain

‘first-movers’ with over 25 5G commercial deals and nearly 100 trials and pilots of the new technologies.

In our **second pillar** – expanding network sales to select vertical markets – we support a wide and growing range of organizations as they evaluate how best to digitalize their operations. Enterprises are increasingly looking at dedicated networks to enable them to have full control over networking solutions that have the characteristics they need for their business. Today we serve approximately 1 000 customers outside of our traditional Communications Service Provider base, bringing connectivity to some of the most complex, fast-moving industries on earth, including a number of new automotive, energy and transportation customers that placed their trust in our technologies in 2018.

In our **third pillar** – building a strong


ixBRL

☒ Highlight all tags

Line item

ifrs-full:Revenue

Value

22,600,000,000.00

Period

2017-01-01 to 2017-12-31

ifrs-full:CategoriesOfRelatedPartiesAxis

ifrs-full:SubsidiariesMember

Units

Euro

Entity

THANK YOU

For any queries, please contact:
enquiry@datatracks.eu

www.datatracks.eu
www.datatracks.com