

XBRL EUROPE

25th XBRL EUROPE DIGITAL WEEK

Online conference

15-18th June 2020

ESEF changes the preparation process of annual financial reports significantly
In order to meet the requirements, a technical solution is needed and must be chosen carefully



-
- Elsa Bergmann
 - Bundesanzeiger Verlag GmbH, Germany
 - Member of XBRL DE

Get your annual financial reports with the ESEF-Manager into the European Single Electronic Format

- a technical solution brought to you by the German OAM



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Agenda

1. Bundesanzeiger Verlag GmbH
2. ESEF reporting format
3. ESEF and Bundesanzeiger Verlag GmbH
4. Your contact/Information pages
5. Annexes



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01. Bundesanzeiger Verlag GmbH



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Bundesanzeiger (Federal Gazette)

The Federal Republic of Germany's official publication and announcement body

**Bundesgesetzblatt
(Federal Law Gazette)**

Publication of federal laws and regulations

Company Register

Central platform for storing company data and the German OAM for capital market information

Transparency Register

Federal Republic of Germany's official platform for data on beneficial owners

ESEF-Manager

State-of-the-art procedure for standardised digital compilation of financial reports in the EU

eBilanz-Online

Solution for compliance with current tax and commercial law regulations and transmission of digital financial reports

LEIReg

Certified LEI issuing agency and part of the Global LEI System

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02. ESEF reporting format



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European Single Electronic Format*

ESEF reporting format for the submission of annual financial reports to the national OAM and annual financial statements to the Bundesanzeiger (Federal Gazette)

1. For financial years from 2020 onwards

2. Issuers whose securities are listed on a regulated market in the EU

3. Accessibility | Analysis | Comparability

*as per Transparency Directive 2013/50/EU and the ministry draft of 23.09.2019 further transposing the Transparency Directive Amending Directive



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Annual financial reports have to be prepared in XHTML. IFRS consolidated financial statements also have to contain XBRL tags. A standardized taxonomy was developed by ESMA and made available to issuers for this purpose.

- ESEF taxonomy [>>>](#)

XBRL tags are incorporated into the XHTML document using Inline XBRL



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XHTML-Document

C:\Users\asciortino\AppData\Local\Temp\1\Temp1_... 20161231_iXBRLviewer.html

Financial statements

Consolidated Income Statement

Millions of euro

	Notes	2016	of which with related parties	2015	of which with related parties
Revenue					
Revenue from sales and services	7.a	68,604	4,550	73,076	5,583
Other revenue and income	7.b	1,988	20	2,582	314
	[Subtotal]	70,592		75,658	
Costs					
Electricity, gas and fuel purchases	8.a	32,039	6,603	37,644	7,089
Services and other materials	8.b	17,393	2,577	16,457	2,431
Personnel	8.c	4,637		5,313	
Depreciation, amortization and impairment losses	8.d	6,355		7,012	
Other operating expenses	8.e	2,783	312	2,654	54
Capitalized costs	8.f	(1,069)		(1,539)	
	[Subtotal]	61,538		68,141	
Net income/(expense) from commodity contracts measured at fair value					
	9	(133)	29	168	(24)
Operating income					
Financial income from derivatives	10	1,884		2,455	
Other financial income	11	2,289	21	1,563	15
Financial expense from derivatives	10	2,821		1,505	

*Reference: The European Single Electronic Format: An overview of the ESEF regulation; by Anna Sciortino; 18 June 2019



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XHTML-Document with embedded XBRL tags

The screenshot shows a web browser window displaying an XBRL viewer. The main content is a 'Consolidated Income Statement' for 2016, presented in millions of euro. The table lists various revenue and cost items, with the total revenue of 68,604 million euro highlighted by a red circle. A sidebar on the right, titled 'Inline XBRL', provides detailed information for the selected 'ifrs-full:Revenue' tag, including its value (€ 68,604,000,000.00), the reporting period (2016-01-01 to 2016-12-31), units (iso4217:EUR), and the entity identifier (549300JD2GHO6WG85517).

	Notes	2016	of which with related parties
Revenue			
Revenue from sales and services	7.a	68,604	4,550
Other revenue and income	7.b	1,099	20
	[Subtotal]	70,592	
Costs			
Electricity, gas and fuel purchases	8.a	32,039	6,603
Services and other materials	8.b	17,393	2,577
Personnel	8.c	4,837	
Depreciation, amortization and impairment losses	8.d	6,355	
Other operating expenses	8.e	2,783	312
Capitalized costs	8.f	(1,869)	
	[Subtotal]	61,538	
Net income/(expense) from commodity contracts measured at fair value	9	(133)	29
Operating income		8,921	
Financial income from derivatives	10	1,884	
Other financial income	11	2,289	21
Financial expense from derivatives	10	2,821	
Other financial expense	11	1,926	38

*Reference: The European Single Electronic Format: An overview of the ESEF regulation; by Anna Sciortino; 18 June 2019

Staggered tagging requirement for IFRS consolidated financial statements:

from financial year 2020 onwards:

- primary financial statements (e.g. balance sheet, statement of comprehensive income, statement of changes in equity and cash flow statement)
- ten items of basic company information in the Notes (e.g. name, registered office, legal form)

from financial year 2022 onwards:

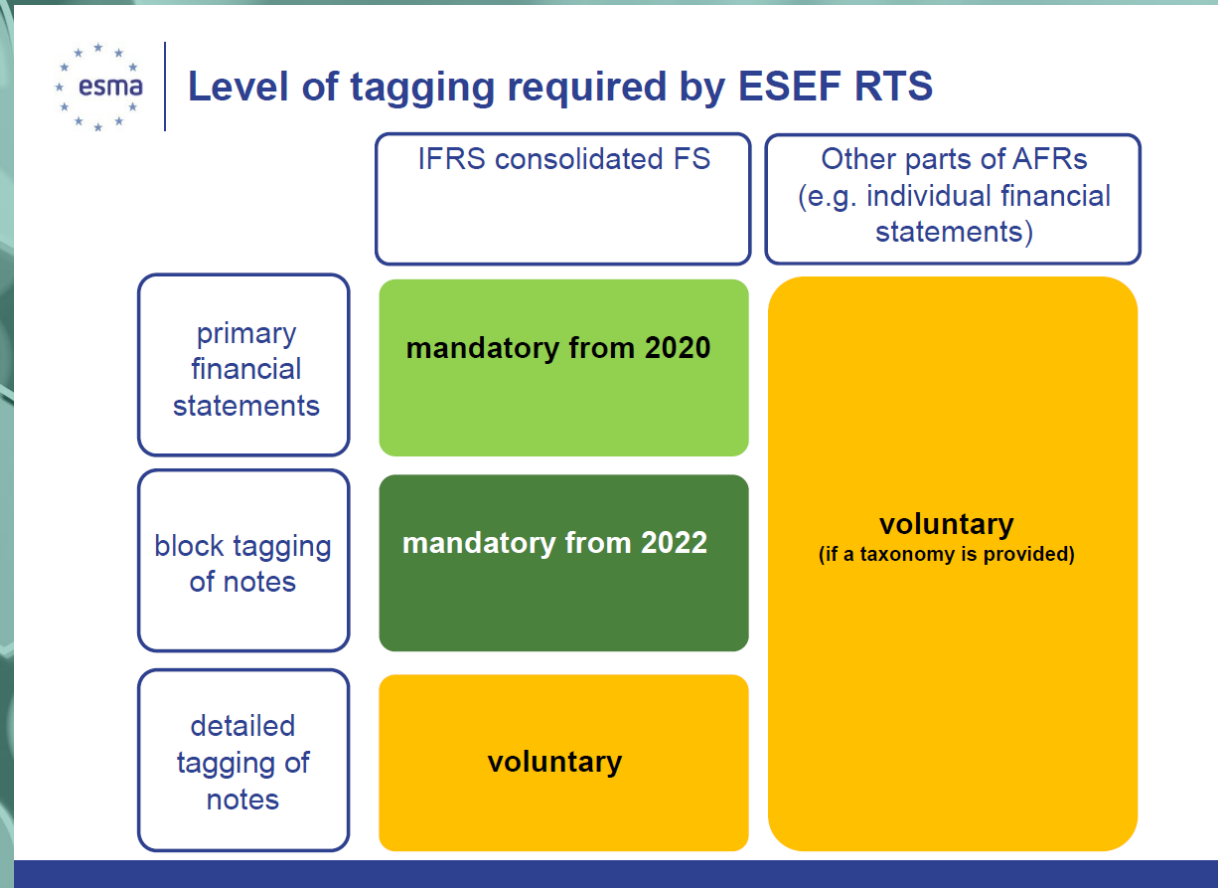
- tagging requirement for information in the Notes
- "block tagging"



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Staggered tagging requirement for annual financial reports



*Reference: The European Single Electronic Format: An overview of the ESEF regulation; by Anna Sciortino; 18 June 2019



03. ESEF and Bundesanzeiger Verlag



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To support issuers in Germany and the EU, the ESEF-Manager was developed in cooperation with fwsb for preparing annual financial reports in the ESEF reporting format

The ESEF-Manager allows you to:

- create your annual financial reports in XHTML
- incorporate the necessary tags



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How the ESEF-Manager supports you in a few easy steps:

1. Manually input or import your data from your previous systems

2. Tag your reports in compliance with ESEF taxonomy by simple selection and assignment

3. Convert your data into xHTML format



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What advantages does the ESEF-Manager offer:

1. Legally compliant:
ESEF application straight from the source
(OAM-compatible)

2. Convenient:
transfer and import your
existing data from previous
years

3. Time-saving:
automated tagging in subsequent
years thanks to automated
learning

**4. Automatic pre-selection of
mandatory elements:**
which are required by ESMA

5. Tailored to your needs:
ESEF Manager is available as a cloud or
on-premises solution



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Bundesanzeiger Verlag's expertise:

- Runs the Company Register (OAM) for Germany as a company acting under sovereign authority
- Runs the Bundesanzeiger (Federal Gazette) as administrative assistant to the Federal Government
 - XBRL has been processed in the Bundesanzeiger since 2007
- We have been supporting submitters since 2013 with eBilanz-Online
 - e-balance sheet, publication, DiFin
 - based on XBRL format
 - tried-and-tested format, boasting many years of experience
- Longstanding member of the XBRL Association in Germany - Member of the Board
- Longstanding member of XBRL EU - Member of the Board
- Head of the OAM XBRL Working Group in Europe to promote the ESEF reporting format



04. Your contact



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Visit our website!
www.esef-manager.eu



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What else are we doing to support you in implementing the new ESEF reporting format?

- Free Webinars



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05. Annexes



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The ESEF application brought to you by the German OAM:



ESEF-Manager
Die ESEF-Anwendung der Bundesanzeiger Verlag GmbH zur Erstellung oder Prüfung von Jahresfinanzberichten im ESEF-Berichtsformat

[Jetzt kostenfrei testen](#) [Anmelden](#)

Bringen Sie Ihre Jahresfinanzberichte mit dem ESEF-Manager schnell und einfach in das neue ESEF-Berichtsformat!

Mit dem neuen geforderten ESEF-Berichtsformat tritt die Jahresfinanzberichtserstattung in das digitale Zeitalter. Dadurch ändern sich die Erstellungsprozesse für Emittenten.





My ESEF-Manager

Welcome to ESEF-Manager

Good day, Elsa Bergmann.

Please select a period from the list or create a new period.

Your last edited periods. [» All periods](#)

[+ Create new period](#)

Client	Period	Version	Type of period	Date updated	Status	
TEST	Jan 1, 2019 - Dec 31, 2019	Erstabgabe	ESEF	May 28, 2020 12:53:00 PM		
Farben	Jan 1, 2019 - Dec 31, 2019	Erstabgabe	ESEF	May 28, 2020 12:48:25 PM		
Design	Jan 1, 2019 - Dec 31, 2019	Test	ESEF	May 26, 2020 12:19:32 PM		
hjhj	Jan 1, 2019 - Dec 31, 2019	klkjl	ESEF	May 25, 2020 11:43:10 AM		
TEST	Jan 1, 2019 - Dec 31, 2019	Test	ESEF	May 12, 2020 12:47:41 PM		



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ESEF Manager You are logged in as Elsa Bergma. » Logout User guide | Info | German

My ESEF-Manager TEST A | ESEF

About this period » Show detailed information Period: 2019/01/01 - 2019/12/31 Version: Erstabgabe Last saved: 28.05.2020, 12:53 o'clock Status CLOSE PERIOD x

Overview » Help for this site

Overview

This mask is the central navigation page for each activity. It provides an overview of the structure and the status of your ESEF. » more

GUIDED MODE » What is this?

1 Import (Optional)

Import Statement Status: saved on 28.05.2020, 12:46	Set Status: <input checked="" type="checkbox"/>	Word, PDF, Excel, ZIP-file, HTML and xHTML can be imported, but import of data is optional. Thus, all modules are deactivated. To activate them, please click on the following link: » Activate all modules
Import ESEF-File Status: saved on 28.05.2020, 12:46	Set Status: <input type="checkbox"/>	

2 GAAP-module

3 Generate ESEF file



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About this period » Show detailed information Period: 2019/01/01 - 2019/12/31 Version: Erstabgabe Last saved: 28.05.2020, 12:53 o'clock Status CLOSE PERIOD x

Overview > Balance sheet - order of liquidity > Edit » Help for this site

Edit sheet

» Cancel

Balance sheet - order of liquid

Options Automatic Mapping Save

Previous Year Automatic Manual

Bitte auswählen Reporting Year Previous Year

Balance sheet - order of liquidity

	2019		2018
	EUR	EUR	EUR
4 1 Gewinn- und Verlustrechnung			
1. Umsatzerlöse		746.800,00	633.757,94
2. sonstige betriebliche Erträge		511.577,61	733.233,23
3. Personalaufwand			
a) Löhne und Gehälter	-24.747,55		-173.26.539
b) soziale Abgaben -darvon für Altersversorgung: EUR: 20.164,08 (Vorjahr: EUR: 19.742,48)	-24.628,32		-24.171,68
		-272.107,87	-19.7437,57
4. Abschreibungen auf immaterielle Vermögensgegenstände des Anlagevermögens und Sachanlagen		-7.429,87	-8.103,76
5. Sonstige betriebliche Aufwendungen		-1.199.503,98	-1.248.860,99
6. Sonstige Zinsen und ähnliche Erträge - davon aus verbundenen Unternehmen: EUR: 116.304,49 (Vorjahr: EUR: 132.994,35)		116.361,03	133.048,76
7. Abschreibungen auf Finanzanlagen und Wertpapiere des Umlaufvermögens		-2.405.748,21	-2.56.418,00
8. Zinsen und ähnliche Aufwendungen - davon aus verbundenen Unternehmen: EUR: 4.984,95 (Vorjahr: EUR: 13.037,99)		-5.031,95	-16.340,99
9. Ertragsteuern		2.514.883,74	2.073.151,98

Taxonomiepositionen

Label	Value
Statement of financial position placeholder - this item MUST be used as a starting point for the statement of financial position	
abc	
Items are further detailed in section [800100] Subclassifications of assets, liabilities and equities	
Assets [abstract]	
Property, plant and equipment	746.800,00
Investment property	511.577,61
Goodwill	
Intangible assets other than goodwill	
Other financial assets	
Other non-financial assets	
Investments accounted for using equity method	

» to the top



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About this period » Show detailed information	Period: 2019/01/01 - 2019/12/31	Version: Erstabgabe	Last saved: 28.05.2020, 12:53 o'clock	Status ○	CLOSE PERIOD ✕
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Overview Generate ESEF file » Help for this site

Generate ESEF file

Use the "New" button to create the ESEF file for the OAM. This is to be saved locally and uploaded to the OAM. The last file created is output at the first position in the list.

« Back to overview Options + New

Date	Full name	Download	Archive	
28/05/2020 12:52 PM	Elsa Bergmann	» Download Zip-file	✕	


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