

ESEF USE CASES

29th April 2021



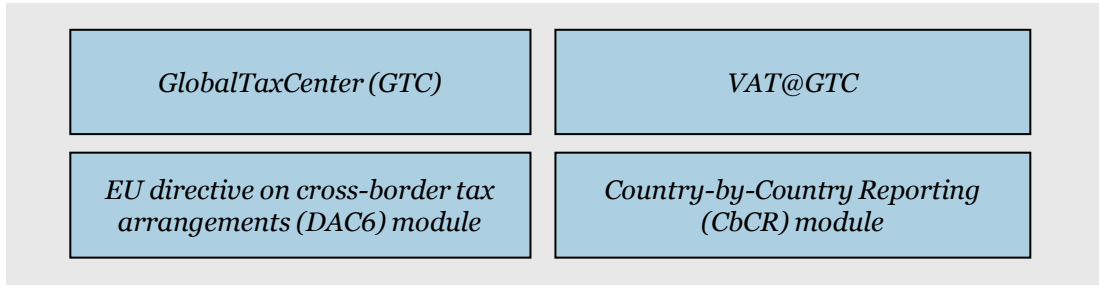
27-29 April 2021

Reaching XBRL data quality

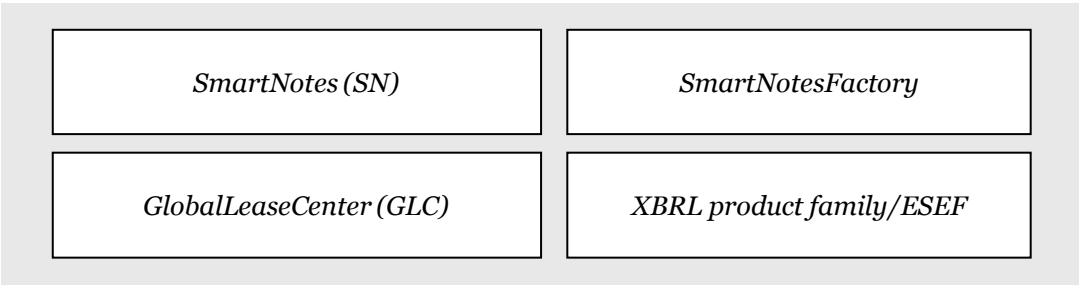
- Pierre HAMON, Janis STEINMANN
- AMANA
- Member of XBRL Europe

AMANA overview

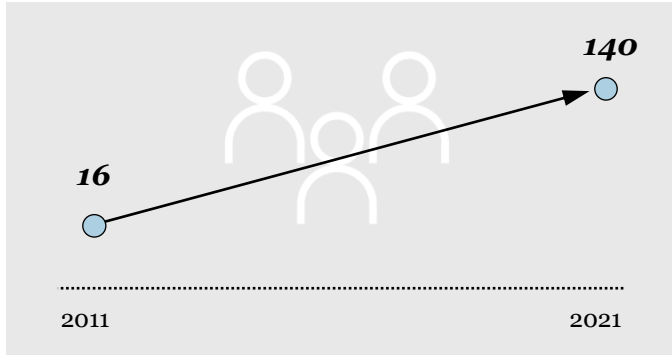
Product group - Tax Portal



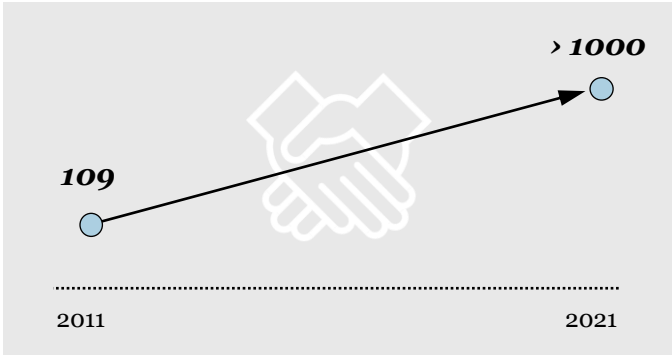
Product group - Accounting and Reporting



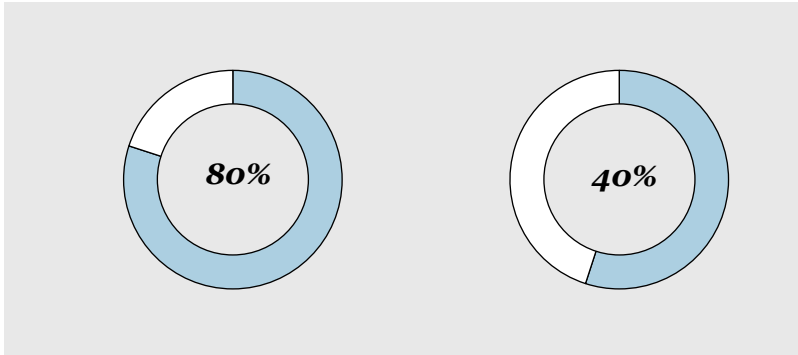
Employees



Clients



DAX clients SMI clients
German stock exchange Index Swiss Market Index



AMANA network

AMANA's partners



AMANA treuhand GmbH

Our subject matter experts at AMANA treuhand work on the interface between content requirements and the IT implementation of tax compliance management systems.

AMANA consulting GmbH

AMANA is a **spin-off of PwC Germany** focussed on the development of software **for tax, accounting, investor relations and communication departments**.

Among our software solutions are:

SmartNotes for external and internal reports, *SmartNotesFactory* for statutory financial statements as well as for Solvency II reports for insurance companies, *GlobalTaxCenter(GTC)* for tax reporting and for tax compliance, *VAT>C* for Value Added Tax compliance and group-wide VAT data analysis, *GlobalLeaseCenter (GLC)* for lease accounting as well as our XBRL solutions including *XBRL Tagger* and *XBRL Auditor* for **ESEF** reporting (European Single Electronic Format).

AMANA Switzerland LLC

AMANA Switzerland LLC is the first foreign subsidiary of AMANA Consulting GmbH Germany. With our reference customers in Switzerland and Liechtenstein, we have been firmly established in the market for years. AMANA Switzerland LLC is represented by Elena Serova who acts as the Managing Director. Elena has many years of professional experience as a consultant and lately as an Investors Engagement Leader at PwC Switzerland.

AMANA France

AMANA France, is a branch of AMANA Switzerland and is represented by Pierre Hamon who acts as the Managing Director. Pierre has been active at XBRL Europe since 2010 and contributes to different working streams also in the context of ESEF, notably the XBRL Europe Best Practice Task Force. Pierre is a member of Best Practice Board of XBRL International and of the board of XBRL France association.

What you are being asked

Represent your financial statements in XBRL

- Know your financial statements and the underlying standards
- Know the accounting meaning of each value
- Apply the fundamental accounting concepts relations
- Know the ESEF rules and taxonomy

And NOT

- Master the XBRL technology
- Build a taxonomy

What you need to do

Mapping

- Prepare the mapping (reusable from year to year)

Tagging

- Achieve the tagging of the amounts for the year

Validation

- Validate the choice of tags by assessing their accounting meaning
- Validate the choices of anchors by assessing their accounting meaning

Filing

- Correct XBRL and ESEF rules technical conformity errors or warnings

How preparation software can help you

A Disclosure Management system will help you to:

- Update values by direct import from source systems
- Collaborate on the entire report up to publication
- Validate all consistencies in tables (including signs and rounding) and between the tables and the text (cross-references)
- Validate the fundamental accounting concepts relations

It will integrate the complete XBRL markup

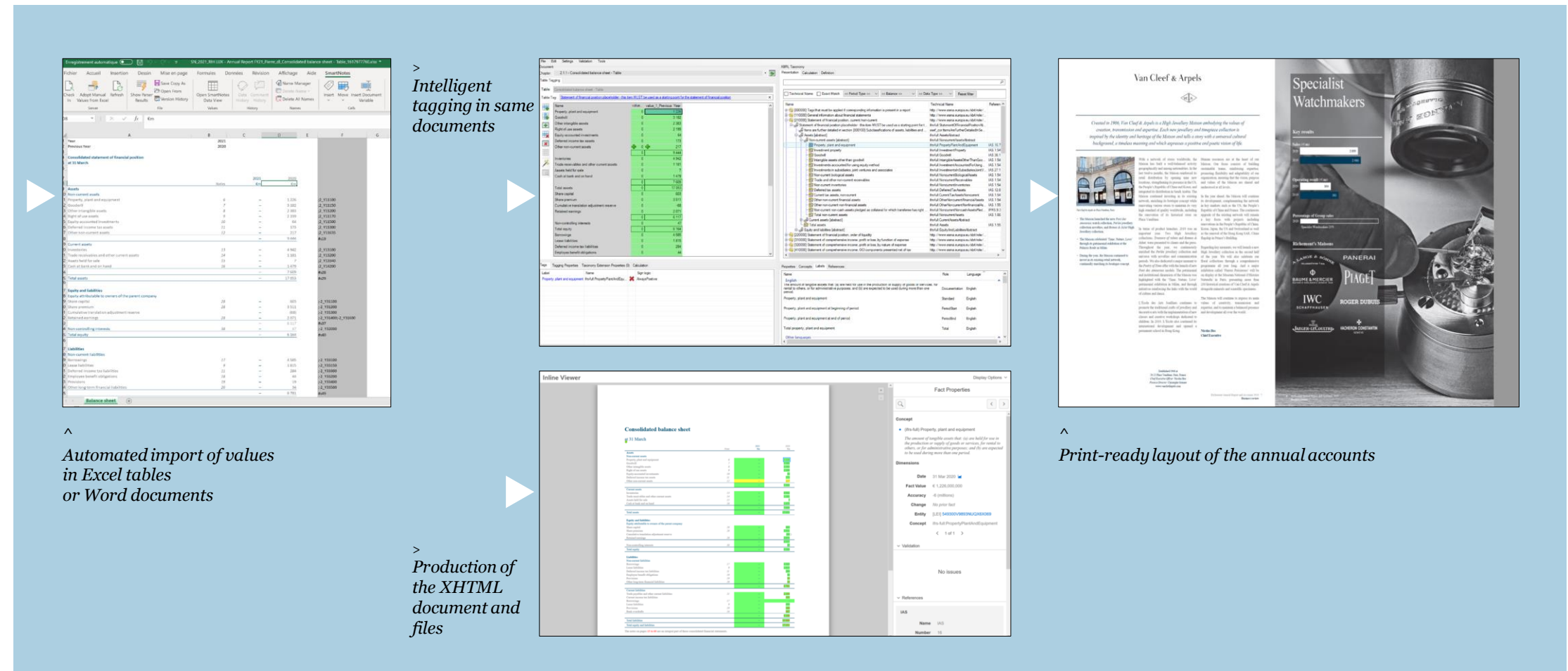
- Consistency of tables and text of the XBRL representation of the source document
- Automated period roll-up

It will produce the final XHTML

- Consistent presentation
- Technical validation of files

From the first data import to the publication of the report in a print-ready layout

End to End process in one software solution



The choice of tags

As much for mapping as for anchors, the search for elements according to their accounting meaning is not obvious.

Software features:

- Level 1:
navigate the taxonomy
- Level 2:
search function (in taxonomy to tell you which section the item is classified in)
- Level 3:
filter function (for an asset, for example, filter on "instant" and "debit") (more complicated for other statements that all contain "duration" and a mix of balances, sometimes none!)
- Advanced:
why not organize taxonomy elements by accounting meaning

Navigate the taxonomy

Taxonomy linkbases

Find element

The screenshot shows the AMANA XBRL Tagger application. The main window is titled 'XBRL Taxonomy' and has tabs for 'Presentation', 'Calculation', and 'Definition'. The 'Definition' tab is active, showing a tree view of the taxonomy structure on the left. The tree view includes categories like 'Assets', 'Non-current assets', 'Property, plant and equipment', 'Goodwill', 'Intangible assets', 'Investments', 'Non-current biological assets', 'Trade and other non-current receivables', 'Non-current inventories', 'Deferred tax assets', 'Current tax assets', 'Other non-current financial assets', 'Other non-current non-financial assets', 'Non-current non-cash assets', 'Current assets', 'Equity and liabilities', and 'Total assets'. The 'Property, plant and equipment' element is selected, and its details are shown in the right pane. The details pane includes a table with columns for 'Name', 'Role', and 'Language'. The table lists various roles for the 'Property, plant and equipment' element, including 'Documentation', 'Standard', 'PeriodStart', 'PeriodEnd', and 'Total'. The 'Documentation' role is highlighted, showing the text: 'The amount of tangible assets that: (a) are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes; and (b) are expected to be used during more than one period.'

Search

Text to search

Search result

Search result

Search result

XBRL Tagger Interface

Table 1 (État de la situation financière [abstract])

	31/12/2020	31/12/2019
Assets		
Property, plant and equipment	15,29,243	1,694,725
Investment properties	11,720	11,628
Goodwill	268,013	344,523
Intangible assets	84,279	85,170
Investments in associates and joint ventures	95,610	113,858
Derivative financial instruments	2,291	-
Receivables from interim settlement of derivatives	-	12,937
Other non-current assets	16,957	15,436
Deferred tax assets	15,201	13,939
Total non-current assets	2,013,314	2,292,216
Inventories	248,586	283,519
Receivables and prepayments	185,247	186,565
Income tax receivable	4,744	5,657
Derivative financial instruments	16,462	1,245
Receivables from interim settlement of derivatives	4,142	3,829
Cash and cash equivalents	206,438	90,388
Total current assets	665,619	571,203
Total Assets	2,678,933	2,863,419
Equity and Liabilities		
Equity and reserves attributable to owners of the parent	1,242,693	1,375,165
Non-controlling interests	23,990	34,626
Total equity (a)	1,266,683	1,409,791

XBRL Tagger Taxonomy

PropertyPlantAndEquipment

Technical Name

Exact Match

Period Type

Balance

Data Type

Reset filter

Name	Technical Name	References
[000000] Tags that must be applied if corresponding information is present in a report	http://www.esma.europa.eu/xbnl/role/...	
Notes, accounting policies and mandatory tags - this item MUST be used as a starting point...	esef_cor NotesAccountingPoliciesAnd...	
Disclosure of property, plant and equipment [text block]	frs-full DisclosureOfPropertyPlantAndEq...	IAS 16
Description of accounting policy for property, plant and equipment [text block]	frs-full DescriptionOfAccountingPolicyF...	IAS 1.117(b)
[210000] Statement of financial position, current/non-current	http://www.esma.europa.eu/xbnl/role/...	
Statement of financial position placeholder - this item MUST be used as a starting point for...	frs-full StatementOfFinancialPositionAb...	
Assets [abstract]	frs-full AssetsAbstract	
Non-current assets [abstract]	frs-full NoncurrentAssetsAbstract	
Property, plant and equipment	frs-full PropertyPlantAndEquipment	IAS 16.73(e); IAS 1.54(a)
[220000] Statement of financial position, order of liquidity	http://www.esma.europa.eu/xbnl/role/...	
Statement of financial position placeholder - this item MUST be used as a starting point for...	frs-full StatementOfFinancialPositionAb...	
Assets [abstract]	frs-full AssetsAbstract	
Property, plant and equipment	frs-full PropertyPlantAndEquipment	IAS 16.73(e); IAS 1.54(a)
[1510000] Statement of cash flows, direct method	http://www.esma.europa.eu/xbnl/role/...	
Statement of cash flows placeholder - this item MUST be used as a starting point for the sta...	frs-full StatementOfCashFlowsAbstract	
Cash flows from (used in) investing activities [abstract]	frs-full CashFlowsFromUsedInInvesting...	
Proceeds from sales of property, plant and equipment	frs-full ProceedsFromSalesOfPropertyPl...	IAS 7.16(b)
Purchase of property, plant and equipment	frs-full PurchaseOfPropertyPlantAndEq...	IAS 7.16(a)
[1520000] Statement of cash flows, indirect method	http://www.esma.europa.eu/xbnl/role/...	
Statement of cash flows placeholder - this item MUST be used as a starting point for the sta...	frs-full StatementOfCashFlowsAbstract	
Cash flows from (used in) investing activities [abstract]	frs-full CashFlowsFromUsedInInvesting...	
Proceeds from sales of property, plant and equipment	frs-full ProceedsFromSalesOfPropertyPl...	IAS 7.16(b)
Purchase of property, plant and equipment	frs-full PurchaseOfPropertyPlantAndEq...	IAS 7.16(a)
[100100] Notes - Subclassifications of assets, liabilities and equities	http://www.esma.europa.eu/xbnl/role/...	
Subclassifications of assets, liabilities and equities [abstract]	frs-full SubclassificationsOfAssetsLiab...	
Property, plant and equipment [abstract]	frs-full PropertyPlantAndEquipmentAbs...	
Other property, plant and equipment	frs-full OtherPropertyPlantAndEquipment	IAS 16.37
Total property, plant and equipment	frs-full TotalPropertyPlantAndEquipment	IAS 16.73(e); IAS 1.54(a)

Properties

Concepts

Labels

References

Name	Role	Language
English		
The amount of tangible assets that: (a) are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes, and (b) are expected to be used during more than one period.	Documentation	English
Property, plant and equipment	Standard	English
Property, plant and equipment at beginning of period	PeriodStart	English
Property, plant and equipment at end of period	PeriodEnd	English
Total property, plant and equipment	Total	English

Filter

Filters

Element Found

The screenshot displays the AMANA XBRL Tagger application. The main window is titled 'IAR2020_AW_Eng_APR08_Final.pdf - AMANA XBRL Tagger'. It features a menu bar (File, Edit, XBRL, Document, Validation, Tools, Settings, Info) and a toolbar. The 'Document' tab is active, showing a chapter of 125 tables. The 'Table Tagging' tab is selected, displaying a table titled 'Table 1 (Etat de la situation financière [abstract])'. The table content shows financial data for 31/12/2020 and 31/12/2019, with columns for 'Notes', '31/12/2020', and '31/12/2019'. The table is categorized into 'Assets' and 'Liabilities'. The 'XBRL Taxonomy' browser is open on the right, showing a tree structure of taxonomies. The 'Presentation' tab is active, displaying a list of taxonomies with columns for 'Name', 'Technical Name', and 'References'. The 'Filter' tab is also visible, showing a list of filters with columns for 'Name', 'Role', and 'Language'. The 'Properties' tab is active, showing a list of properties with columns for 'Name', 'Role', and 'Language'. The 'Concepts' tab is also visible, showing a list of concepts with columns for 'Name', 'Role', and 'Language'. The 'Labels' tab is active, showing a list of labels with columns for 'Name', 'Role', and 'Language'. The 'References' tab is also visible, showing a list of references with columns for 'Name', 'Role', and 'Language'. The 'Status' bar at the bottom shows the taxonomy URL: 'http://www.esma.europa.eu/taxonomy/2020-03-16/esef_all.xsd'. The taskbar at the bottom shows the Windows taskbar with various application icons and the system clock showing 17:52 on 09/04/2021.

Organized taxonomy

Elements organized by
Whole and Parts based on
accounting meaning

The screenshot displays the AMANA XBRL Tagger application. The main window is divided into several panes. On the left, a 'Table Tagging' pane shows a financial statement table with columns for 'Notes', '31/12/2020', and '31/12/2019'. The table lists various assets and liabilities, such as 'Property, plant and equipment', 'Investment properties', 'Goodwill', 'Intangible assets', 'Investments in associates and joint ventures', 'Derivative financial instruments', 'Receivables from interim settlements', 'Other non-current assets', 'Deferred tax assets', 'Total non-current assets', 'Inventories', 'Receivables and prepayments', 'Income tax receivable', 'Derivative financial instruments', 'Receivables from interim settlements', 'Cash and cash equivalents', 'Total current assets', 'Total Assets', 'Equity and Liabilities', 'Equity and reserves attributable to owners of the parent', 'Non-controlling interests', 'Total equity (a)', and 'Long-term borrowings'. The values are color-coded: green for positive and red for negative. Below the table, a 'Tags' pane shows a list of tags with columns for 'Label', 'Name', and 'Sign logic'. On the right, the 'XBRL Taxonomy' pane displays a hierarchical tree structure of the taxonomy. The tree starts with 'Statement of financial position, current/non-current' and branches into 'Non-current assets' and 'Current assets'. Under 'Non-current assets', there are sub-categories like 'Property, plant and equipment', 'Land and buildings', 'Land', 'Buildings', 'Machinery', 'Vehicles', 'Ships', 'Aircraft', 'Motor vehicles', 'Furniture and fittings', 'Office equipment', 'Bearer plants', 'Intangible exploration and evaluation assets', 'Mining assets', 'Assets arising from exploration for and evaluation of mineral resources', 'Oil and gas assets', 'Construction in progress', 'Property, plant and equipment, expenditures recognised in course of its construction', 'Owner-occupied property measured using investment property fair value model', 'Other property, plant and equipment', 'Intangible assets and goodwill', 'Goodwill', and 'Intangible assets other than goodwill'. The bottom status bar shows the file path: 'Taxonomy: file:///C:/Users/hamon/OneDrive - etXetera/documents/A_data/xbrl/ESMA/AMF/bigfour/eseef_all_2020_def/2020-03-16/eseef_all.xsd'.

Accounting concepts relations

These controls
could be inherited from the
Disclosure Management
and/or validated
in the XBRL module.

Checked in the Document by the Disclosure Management System

Total assets = Total liabilities +
equity

Total equity= Attributable to
owners + Minority interests

Assets= Current + Non-current
assets

Profit (loss) attributable to owners
in Income= Profit (loss)
attributable to owners in Changes
in Equity

In the XBRL Representation

Not checked

Equity calculated but
no check of relation

Assets calculated but
no check of relation

Checked with a formula
when producing the xbrl report

Validation

The validations are done after the fact, during the construction of the XHTML, causing back and forth.

Software features:

- Signs:
The software can force the default sign of the elements for which the formula tests their positive sign
- Calculations:
the software can validate them live during their construction
- Duplicated mapping or labels, invalid anchor:
the software can detect them live
- Construction of the specific taxonomy:
the software can support the entire technical part XBRL

Signs

Inherited sign logic

SmartNotes - XBRL Mapping

File Edit Settings Validation Tools

Document

Chapter: 2.1.1 - Consolidated balance sheet - Table

Table Tagging

Table: Consolidated balance sheet - Table

Table Tag: [Statement of financial position placeholder - this item MUST be used as a starting](#)

Name	valu...	value_1_Previous Year
Property, plant and equipment	0	1 226
Goodwill	0	3 182
Other intangible assets	0	2 383
Right of use assets	0	2 199
Equity-accounted investments	0	64
Deferred income tax assets	0	173
Other non-current assets	+	217
Inventories	0	9 444
Trade receivables and other current assets	0	4 942
Assets held for sale	0	1 181
Cash at bank and on hand	0	7
	0	1 479
	0	7 609
Total assets	0	17 053
Share capital	0	603

Tags Tagging Properties Taxonomy Extension Properties (0) Calculation

Label	Name	Sign logic
Property, plant and equipment	ifrs-full:PropertyPlantAndEquipment	✗ AlwaysPositive

XBRL Taxonomy

Presentation Calculation Definition

Technical Name Exact Match << Period Type >>

<< Balance >> << Data Type >> Reset filter

Name

- [000000] Tags that must be applied if corresponding information is present in a report
- [110000] General information about financial statements
- [210000] Statement of financial position, current/non-current
- [220000] Statement of financial position, order of liquidity
- [310000] Statement of comprehensive income, profit or loss, by function of expense
- [320000] Statement of comprehensive income, profit or loss, by nature of expense
- [410000] Statement of comprehensive income, OCI components presented net of tax
- [420000] Statement of comprehensive income, OCI components presented before tax
- [510000] Statement of cash flows, direct method
- [520000] Statement of cash flows, indirect method
- [610000] Statement of changes in equity
- [710000] Statement of changes in net assets available for benefits
- [800100] Notes - Subclassifications of assets, liabilities and equities
- [800200] Notes - Analysis of income and expense
- [800300] Notes - Statement of cash flows, additional disclosures
- [800400] Notes - Statement of changes in equity, additional disclosures

Properties Concepts Labels References

Property	Value

Status Taxonomy: http://www.esma.europa.eu/taxonomy/2020-03-16/esef_all.xsd

Calculation

Reported value

XBRL calculated value

The screenshot displays the SmartNotes - XBRL Mapping application interface. The main window shows a 'Table Tagging' view for a 'Consolidated balance sheet - Table'. The table lists various assets and liabilities with their reported values for the current and previous years. The 'XBRL Taxonomy' panel on the right shows a list of technical names and their corresponding XBRL codes. The 'Tags' panel at the bottom shows the mapping of the table's data to the taxonomy.

Name	value_1_Current Year	value_1_Previous Year
Property, plant and equipment	0	1 226
Goodwill	0	3 182
Other intangible assets	0	2 383
Right of use assets	0	2 199
Equity-accounted investments	0	64
Deferred income tax assets	0	173
Other non-current assets	0	217
Inventories	0	4 942
Trade receivables and other current...	0	1 181
Assets held for sale	0	7
Cash at bank and on hand	0	1 479
Total assets	0	17 053
Share capital	0	603
Share premium	0	3 511
Cumulative translation adjustment...	0	-68
Retained earnings	0	2 071
Non-controlling interests	0	47
Total equity	0	6 154
Borrowings	0	4 585
Lease liabilities	0	1 815
Deferred income tax liabilities	0	284
Employee benefit obligations	0	44

The 'XBRL Taxonomy' panel shows a list of technical names and their corresponding XBRL codes. The 'Tags' panel at the bottom shows the mapping of the table's data to the taxonomy.

XBRL Mapping	Sign logic	Parsed Value	Balan...	Wei...	Calculated Value	Perio...	Row
frs-full:PropertyPlantAndEquipment	x AlwaysPositive	1 226 000 000.00	Debit	1	1 226 000 000.00	Instant	Property, p
frs-full:Goodwill	x AlwaysPositive	3 182 000 000.00	Debit	1	3 182 000 000.00	Instant	Goodwill
frs-full:IntangibleAssetsOtherTha...	x AlwaysPositive	2 383 000 000.00	Debit	1	2 383 000 000.00	Instant	Other intan
frs-full:RightofUseAssets	x AlwaysPositive	2 199 000 000.00	Debit	1	2 199 000 000.00	Instant	Right of us
frs-full:InvestmentAccountedFor...	x AlwaysPositive	64 000 000.00	Debit	1	64 000 000.00	Instant	Equity-acc
frs-full:DeferredTaxAssets	x AlwaysPositive	173 000 000.00	Debit	1	173 000 000.00	Instant	Deferred in
OtherNonCurrentAssets	x AlwaysPositive	217 000 000.00	Debit	1	217 000 000.00	Instant	Other non-

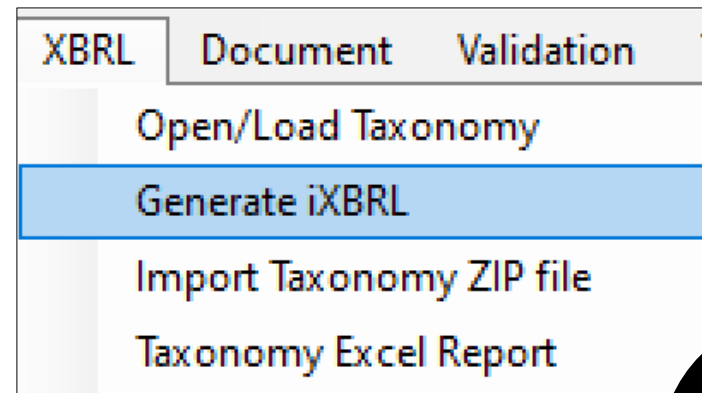
Duplicated mapping, labels, invalid anchor

With
interactive
link
to source
of error

DuplicateLabel [1 item]			
DuplicateLabel	Warning		The element 'http://xbrl.ifrs.org/taxonomy/2020-03-16/ifrs-full:Equity' has multiple labels for rol...
DuplicateMapping [8 items]			
DuplicateMapping	Error	Table 1 (État de la situation ...	Duplicate mapping detected: ifrs-full:Equity
DuplicateMapping	Error	Table 1 (État de la situation ...	Duplicate mapping detected: ifrs-full:LeaseLiabilities
DuplicateMapping	Error	Table 1 (État de la situation ...	Duplicate mapping detected: ifrs-full:Provisions
DuplicateMapping	Error	Table 1 (État de la situation ...	Duplicate mapping detected: ifrs-full:Provisions
DuplicateMapping	Error	Table 1 (État des variations ...	Duplicate mapping detected: ifrs-full:Equity
DuplicateMapping	Error	Table 1 (État des variations ...	Duplicate mapping detected: ifrs-full:ProfitLoss
DuplicateMapping	Error	Table 1 (État des variations ...	Duplicate mapping detected: ifrs-full:OtherComprehensiveIncome
DuplicateMapping	Error	Table 1 (État des variations ...	Duplicate mapping detected: ifrs-full:ComprehensiveIncome
InvalidAnchors [2 items]			
InvalidAnchors	Error	Table 1 (État de la situation ...	Extension element for cell c48904fc-c37c-4837-9812-69ded7e0ffd9 [155] Cumulative transla...
InvalidAnchors	Error	Table 1 (État de la situation ...	Extension element for cell c48904fc-c37c-4837-9812-69ded7e0ffd9 [156] Cumulative transla...

Duplicate mapping detected: ifrs-full:Provisions			
Validation status	Severity	Table	Message
DuplicateMapping [2 items]			
DuplicateMapping	Error	Table 1 (État de la situation ...	c48904fc-c37c-4837-9812-69ded7e0ffd9 [219] Provisions/2019 ("21") (Row 35, Column 4, ...
DuplicateMapping	Error	Table 1 (État de la situation ...	c48904fc-c37c-4837-9812-69ded7e0ffd9 [265] Provisions/2019 ("197") (Row 43, Column 4,...

Construction of the specific taxonomy



Let's move software forward

Users will
develop an awareness
of their needs
and require software
to satisfy their expectations
so that when they
look at the software, they say
“it's dead simple”.

- XBRL structures the information ...

Let's enjoy it!

- The accounting structure is underlying ...

Let's make it visible!

- Software can support the technical aspects ...

Let them do it!

- The digitization of financial data must be strictly set in simple rules that cannot be interpreted ...

Let's integrate them as much as possible into the reporting tool!

Contact



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Thank you
for your attention!

AMANA