

ESEF

USE CASES

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Last minute change to the Cash Flow Statement

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- CtrlPrint
- Member of XBRL Sweden

A 2020 Annual Report client case

3 days before publishing of the Annual Report

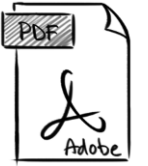
The auditors recommend to split one line item in the Cash Flow

Before: Net changes in current borrowings

After: Borrowings and Repayments of borrowings

Voluntary filing and assurance of ESEF

What issuer activities does it imply?



1. Decide to accept the change
 2. Add a row to the Cash Flow statement (source)
 3. Calculate new values and add them to the statement (source)
 4. Check the correctness (PDF)
 5. Choose tags and apply them (XBRL tool)
 6. Add calculations (if used), check Sign (XBRL tool)
 7. Produce iXBRL and validate it (XBRL tool)
 8. Distribute updated report to Auditors
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Who are involved?

Head of reporting (CFO/Head of Group Accounting)

Accounting specialist/Controller

Designer (if designed report)

XBRL expertise

Auditors

Challenges

- Last minute changes are very hard to avoid
 - Process and workflow for last minute changes
 - Changes to non-tagged content also demands new iXBRL
 - Multiple roles involved
 - Different physical locations (COVID-19, external resources)
 - Secure transfer of large files
 - Multiple outputs to check: XBRL, XHTML, PDF
 - National filing rules, technical complexity of the package
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Many thanks for your interest

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The logo for CtrlPrint, featuring the word "CtrlPrint" in a bold, orange, sans-serif font. The "Ctrl" part is in a slightly larger font size than "Print".

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