

# ESEF USE CASES

29th April 2021



## Lessons learned from the 1<sup>st</sup> real-life ESEF filing round

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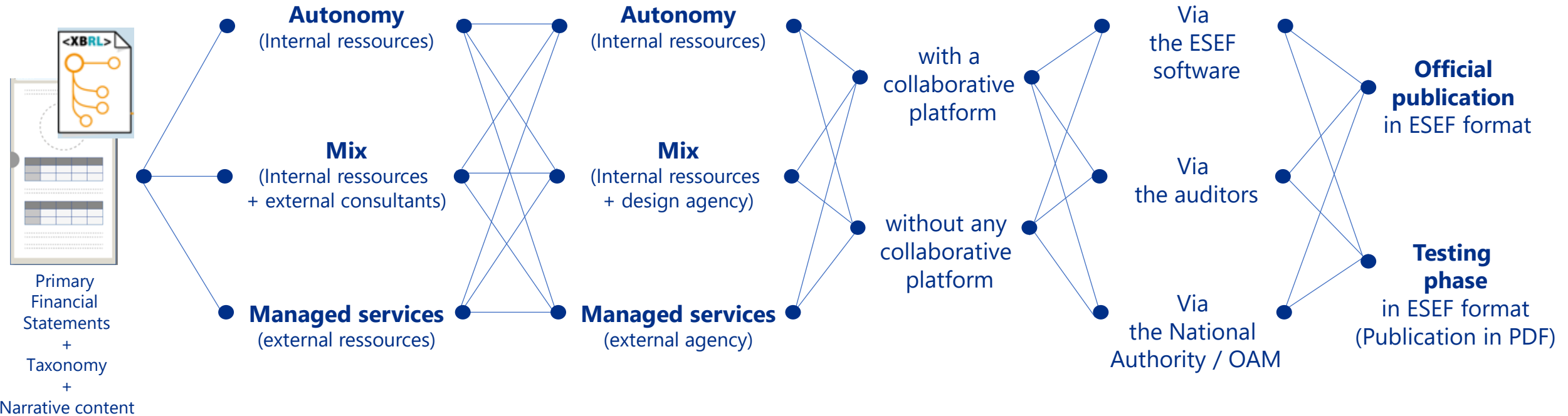
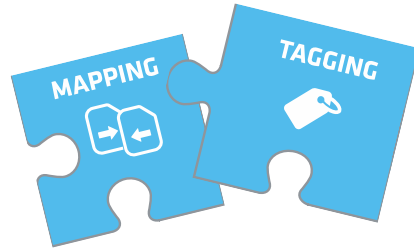
- Member

- XBRL International (Direct member)
- XBRL Europe (Premium member)
- XBRL France (Founding member)
- XBRL UK, XBRL Sweden, XBRL Spain

# The same software solution ...



# ... a large variety of roads



All the roads lead to ...



# 5 main points of attention and challenges experienced

## #1 The organisational strategy must be software-agnostic

Whatever the software solution, it must be possible to work with internal resources and/or external resources

## #2 The mapping/tagging journey must be transparent and auditable

A key point consists in ensuring that the tagging/mapping circulates throughout the whole process (*mapping/tagging, production of the narrative content, design of the document, validation, publication*) without any manual re-entry

## #3 The dialogue with the authorities and inside the working groups is crucial

The issues detected during the 2020 exercise have shown that some specific questions may have as many answers as experts around the table. Some shared clarifications may help for 2021

## #4 There is no opposition between built-in and bolt-on tagging, you need both !

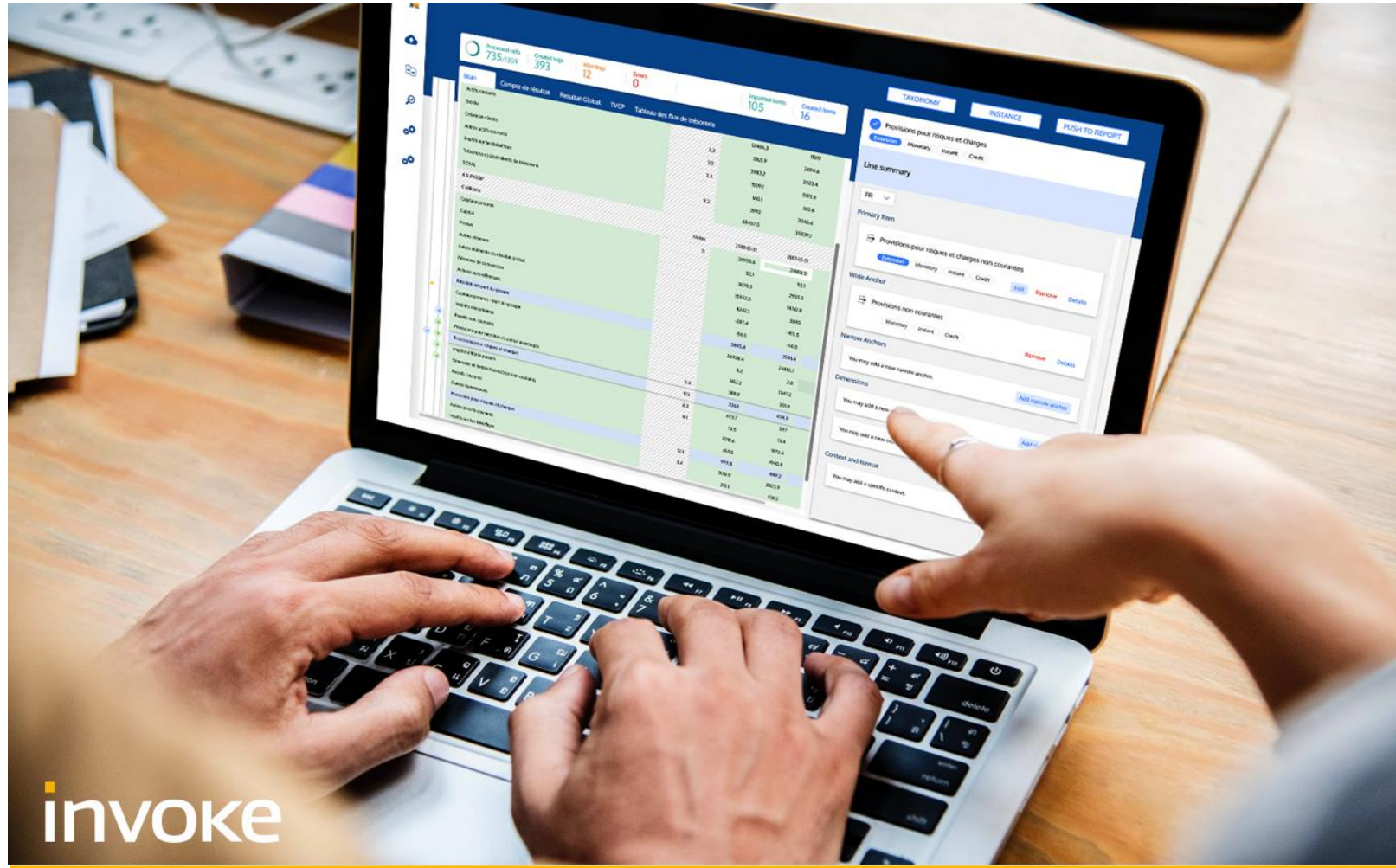
Depending on what you want to tag (*Primary Financial Statements, footnotes, detail tagging of additional information, block tagging of notes*), you may need to manage both built-in and bolt-on tagging approaches

## #5 Usability of the published information ↔ quality of the xHTML document

From a public information user point of view, keep in mind that the quality of the xHTML report and the size of the iXBRL report may have a strong impact on the usability of the published information

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# Contact us



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