

**FROM ESEF TO
SUSTAINABILITY/ESG REPORTING**

AN XBRL EUROPE WEBINAR

15 March 2022



Top 5 to ease (semi-) automated analysis

- Thomas Klement
- CEO, ABZ Reporting
- Chair of iXBRL/ESEF Working Group, XBRL Germany

Top 5 to ease (semi-) automated analysis

- Avoid inconsistent duplicates (rounding, current vs. previous year)
 - Document your extension concepts: Why and where related to ESEF taxonomy?
 - Reuse extension concepts in following years (time series)
 - Take into account calculation rules of ESEF taxonomy
 - Provide voluntary anchors (sub totals + narrower accounting meaning) especially for concepts likely to be included in key figures
-