



FROM ESEF TO  
SUSTAINABILITY/ESG REPORTING

AN XBRL EUROPE WEBINAR

15 March 2022



## Topic

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- Martin DeVille
- UBPartner
- XII/XSB WG, XBRL-EU, XBRL-FR, XBRL-UK

# ESEF from a UBPartner perspective

- Consistency across reporting jurisdictions
    - Clarify the rules, remove the ‘niggles’
    - Use vendors and auditors to ‘communicate’ the rules
    - Find the mechanisms to harmonise rules and best practice moving forward
  - HTML was built for the web, not printed reports
    - Educate on the use and benefits of HTML
  - Is there a right ‘tag’? ...or is it just a ‘guideline’.
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