



FROM ESEF TO
SUSTAINABILITY/ESG REPORTING

AN XBRL EUROPE WEBINAR

15 March 2022



Reviewing ESEF compliance

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Reviewing ESEF compliance

- Check your visibility before starting your journey:
 - Can you see the attributes - scaling, currency, reversals, dates, decimals?
 - Can you see extensions and anchors?
 - In the SOCIE, can you see the selected “table”, “axis” and “member”?
 - Rules are rules, guidance can be helpful but should not be confused with rules
 - Reversals of tags are often a test of logic
 - Keep the importance of linkbases in proportion
 - Take regular breaks. Reviewing ESEF is concentration-sapping
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Questions

Where do you see efficiencies for Year 2 and how can they be achieved?



Do you have any words of advice for auditors?



In preparing for ESEF ,what has been the biggest surprise, and why?



Where do you see the ESEF journey taking us
in 5 or 10 years time?

