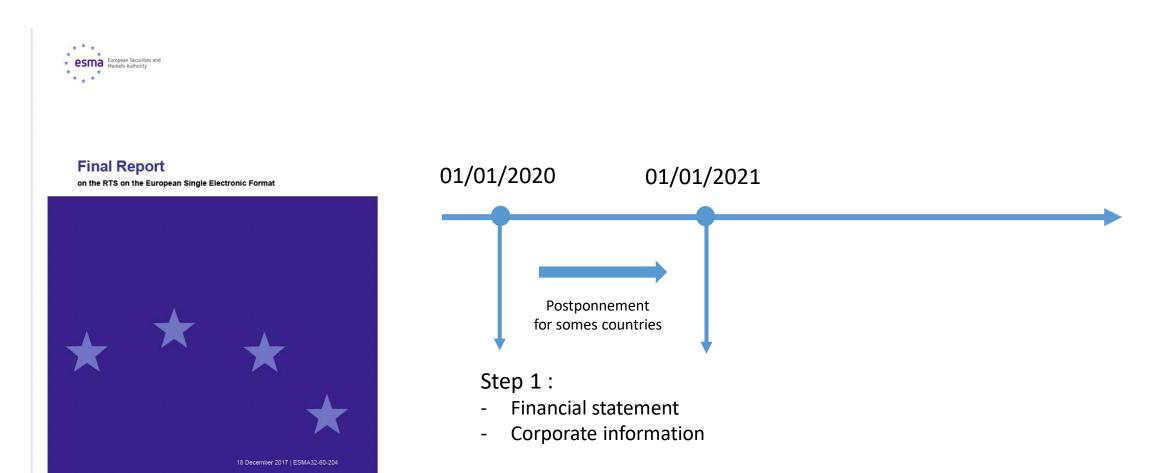


24 November 2021



How to manage disclosure information

- Rania Ibnaiche
- Pomelo-Paradigm
- Member of XBRL France



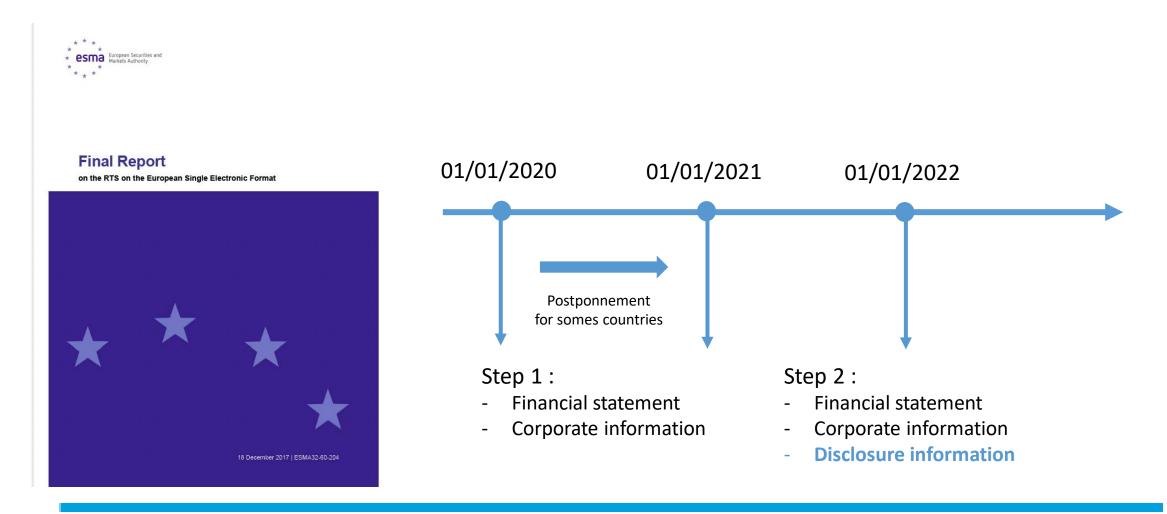


Final Report

on the RTS on the European Single Electronic Format



	Data type		
	and other	References to	
Label	attributes	IFRSs	
Name of reporting entity or other means of identification	text	IAS 1 51 a	
Explanation of change in name of reporting entity or other means of identification from			
end of preceding reporting period	text	IAS 1 51 a	
Domicile of entity	text	IAS 1 138 a	
Legal form of entity	text	IAS 1 138 a	
Country of incorporation	text	IAS 1 138 a	
Address of entity's registered office	text	IAS 1 138 a	
Principal place of business	text	IAS 1 138 a	
Description of nature of entity's operations and principal activities	text	IAS 1 138 b	
		IAS 1 138 c, IAS	
Name of parent entity	text	24 13	
		IAS 24 13, IAS 1	
Name of ultimate parent of group	text	138 c	





Final Report

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		Disclosure of deferred toxes (text	re of deferred taxes [text block]		Description of accounting policy for insurance contracts and related assets, liabilities		related assets liabilities		
				Disclosure of prepayments and ot	her assets [text block]	income and expense [text block]		text block	IFRS 4 37 a
		Disclosure of deposits from customers [text block] Disclosure of depreciation and amortisation expense [text block] Disclosure of derivative financial instruments [text block] cription of fact that amou		Disclosure of profit (loss) from operating activities [text block] Disclosure of property, plant and equipment [text block] Disclosure of provisions [text block] Disclosure of reclassification of financial instruments [text block]		Description of accounting policy for intangible assets and goodwill [text block]		text block	IAS 1 117 b
						Description of accounting policy for intangible assets other than goodwill [text block]		text block	IAS 1 117 b
						Description of accounting policy for interest income and expense [text block]		text block	IAS 1 117 b
						Description of accounting policy for investment in associates [text block]		text block	IAS 1 117 b
								TOXY DIOCK	5.0 1 117 5
	comparable		Disclosure of interest expense [text	xt Disclosure of recognised revenue	Description of accounting police	block)	and joint ventures frest	text block	IAS 1 117 b
		Disclosure of earnings per share	Disclosure of interest income [text		contracts [text block]	Description of accounting policy for investments in joint ven	tures (text block)	text block	IAS 1 117 b
	Explanation of sources of est	Disclosure of effect of changes in	Disclosure of interest income (expe	Disclosure of related party [text bl		Description of accounting policy for investment property [tex		text block	IAS 1 117 b
	adjustment	Disclosure of employee benefits [Disclosure of inventories [text block	Disclosure of repurchase and reve		Description of accounting policy for investment property (e.		text block	IAS 1 117 B
	Disclosure of assets and liab	Disclosure of entity's operating se	Disclosure of investment contracts	Disclosure of research and develo	Description of accounting police	using equity method [text block]	investments accounted for	text block	IAS 1 117 b
	Dividends recognised as dist	Disclosure of events after reporting	Disclosure of investment property [Disclosure of reserves within equi	Description of accounting police	Description of a second or a few facilities of a second or a s	ы	15,000,000	IAS 1 117 b
Label	Dividends proposed or decla	Disclosure of expenses [text bloc	Disclosure of investments account	Disclosure of restricted cash and	Description of accounting police		кј	text block	2.10.10.10.10
Name of reporting entil	recognised as distribution to	Disclosure of expenses by nature	Disclosure of investments other tha	Disclosure of restricted cash and	block]	Description of accounting policy for leases [text block]		text block	IAS 1 117 b
Explanation of change	Dividends proposed or decla	Disclosure of exploration and eva	block]			: Description of accounting policy for loans and receivables [•	text block	IAS 1 117 b
end of preceding repor	recognised as distribution to	Disclosure of fair value measurer	Disclosure of issued capital [text bl	Disclosure of revenue [text block]	equivalents [text block]	Description of accounting policy for measuring inventories [· · · · · · · · · · · · · · · · · · ·	text block	IAS 2 36 a
Domicile of entity	Disclosure of accounting judg	Disclosure of fair value of financia				Description of accounting policy for mining assets [text bloc		text block	IAS 1 117 b
Legal form of entity	Disclosure of accrued expen-	Disclosure of fee and commission	Disclosure of joint ventures [text bl	Disclosure of service concession Disclosure of share capital, reserv		Description of accounting policy for mining rights [text block		text block	IAS 1 117 b
Country of incorporation	Disclosure of allowance for c	Disclosure of finance cost [text bl	Disclosure of lease prepayments [t		Description of accounting police	Description of accounting policy for non-current assets or d	isposal groups classified as		
Address of entity's regi		Disclosure of finance income (cos		Disclosure of share-based payme	Description of accounting police			text block	IAS 1 117 b
Principal place of busin	Disclosure of associates [tex	Disclosure of finance income (tex		Disclosure of subordinated liabiliti	Description of accounting police	Description of accounting policy for non-current assets or d	isposal groups classified as		
Description of nature of	Disclosure of auditors' remur	Disclosure of financial assets held			Description of accounting police			text block	IAS 1 117 b
Name of parent entity	Disclosure of authorisation of			Disclosure of subsidiaries [text blo	Description of accounting polic	Description of accounting policy for offsetting of financial in		text block	IAS 1 117 b
Name of ultimate parer	Disclosure of available-for-sa	Disclosure of financial instrument		Disclosure of significant accounting	Description of accounting police	Description of accounting policy for oil and gas assets [text	block]	text block	IAS 1 117 b
Length of life of limited	Disclosure of basis of consol	Disclosure of financial instrument		Disclosure of tax receivables and	Description of accounting polic	Description of accounting policy for programming assets [text block]		text block	IAS 1 117 b
Statement of IFRS con	Disclosure of basis of prepar	Disclosure of financial instrument		Disclosure of trade and other pay		Description of accounting policy for property, plant and equi	ipment [text block]	text block	IAS 1 117 b
Explanation of departu	Disclosure of biological asset	block]		Disclosure of trade and other rece	Description of accounting police	Description of accounting policy for provisions [text block]		text block	IAS 1 117 b
Explanation of financia	grants related to biological at	Disclosure of financial instrument		Disclosure of trading income (exp	Description of accounting police	Description of accounting policy for reclassification of finance	cial instruments [text block]	text block	IAS 1 117 b
Disclosure of uncertain	Disclosure of borrowings [tex	Disclosure of financial liabilities h	Distance of Lance Beat Mark	Disclosure of treasury shares [tex		Description of accounting policy for recognising in profit or I			
Explanation of fact and	Disclosure of business comb	Disclosure of financial risk manag	Disclosure of leases [text block]	Description of accounting policy for	Description of accounting police	value at initial recognition and transaction price [text block]		text block	IFRS 7 28 a
concern basis	Disclosure of cash and bank		Disclosure of liquidity risk [text bloc	Description of accounting policy for	Description of accounting police				Expiry date 2018-01-01
Explanation of why ent	Disclosure of cash and cash	Disclosure of first-time adoption [Disclosure of loans and advances	Description of accounting policy for	Description of accounting police				IAS 18 35 a, IAS 1 117
Description of reason f		Disclosure of general and admini	Disclosure of loans and advances	Description of accounting policy for	Description of accounting police	Description of accounting policy for recognition of revenue	[text block]	text block	b
Description of reason i		Disclosure of general information	Disclosure of market risk [text block	Description of accounting policy for	Description of accounting police	Description of accounting policy for regulatory deferral accounting	ounts [text block]	text block	IAS 1 117 b
		Disclosure of going concern [text	Disclosure of net asset value attrib	Description of accounting policy for	Description of accounting police	Description of accounting policy for reinsurance [text block]		text block	IAS 1 117 b
	Disclosure of changes in acc	Disclosure of goodwill [text block]	Disclosure of non-controlling intere	Description of accounting policy for	Description of accounting police	Description of accounting policy for repairs and maintenance	ce [text block]	text block	IAS 1 117 b
		Disclosure of government grants		Description of accounting policy for	[text block]	Description of accounting policy for repurchase and reverse			
	Disclosure of changes in acc Disclosure of impairment of asset Disclosure of non-current asset		Disclosure of non-current assets he	Description of accounting policy to		escription of accounting polic block]			IAS 1 117 b
	Disclosure of collateral [text I	Disclosure of income tax [text blo	~	Description of accounting policy to	Description of accounting police	Description of accounting policy for research and developm	ent expense [text block]	text block	IAS 1 117 b
	Disclosure of claims and ben	Disclosure of information about e	Disclosure of non-current assets or	Description of accounting policy for	Description of accounting police	Description of accounting policy for restricted cash and case	h equivalents [text block]	text block	IAS 1 117 b
	Disclosure of commitments [Disclosure of information about ke	Disclosure of objectives, policies a	Description of accounting policy for	Description of accounting police	Description of accounting policy for segment reporting [text block]		text block	IAS 1 117 b
	Disclosure of commitments a	Disclosure of insurance contracts	Disclosure of other assets [text blo	Description of accounting policy for	Description of accounting police			text block	IAS 1 117 b
	Disclosure of contingent liabi	Disclosure of insurance premium	Disclosure of other current assets	Description of accounting policy fr				text block	IAS 1 117 b
	Disclosure of cost of sales [te Disclosure of intensible seeds [te			annuicione (text blook)	Description of accounting police			text block	IAS 1 117 b
			Disclosure of other liabilities [text b	locky	Description of accounting police	by for held-to-maturity investments [text block]	text block IAS 1 117 b	LOAT DIOCK	1111 V
		Disclosure of other		ets [text block]	Description of accounting police	cy for impairment of assets [text block]	text block IAS 1 117 b		
			Disclosure of other non-current liab	isclosure of other non-current liabilities (text block)		cy for impairment of financial assets [text block]	text block IAS 1 117 b		
			Disclosure of other operating expense [text block]				44 block 100 4 447 b		

Disclosure of deferred acquisition costs arising from insurance Disclosure of other operating income (expense) [text block]

Disclosure of other operating income [text block]

Disclosure of deferred income [text block]

Description of accounting policy for impairment of non-financial assets [text block]

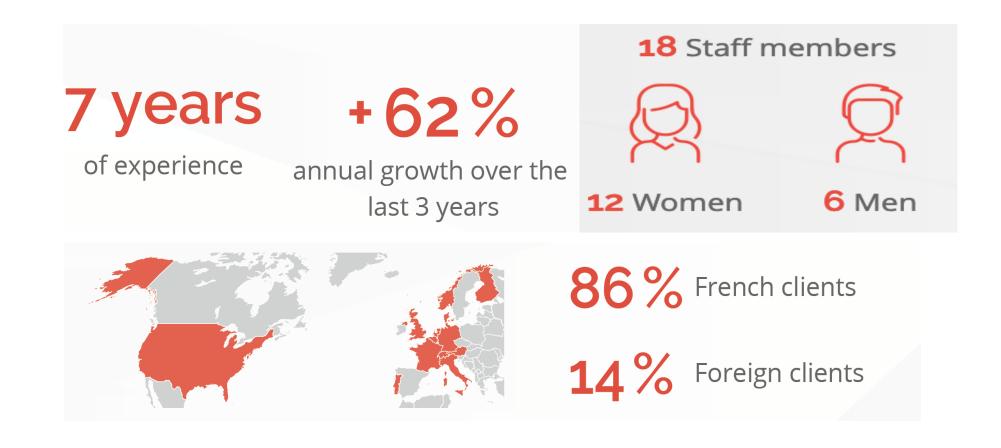
text block IAS 1 117 b

Description of accounting policy for income tax [text block]

Change of methodology

- ✓ Predefining tags
- ✓ Tagging as you go along
- ✓ Modifying texts to be tagged over time to reflect any changes
- ✓ Ensuring block and detail tagging with two different tags
- √ Tagging two different texts with a unique tag (continuation)
- ✓ Linking financial statements with notes





Our ecosystem

Design agencies



























Translators









Auditors



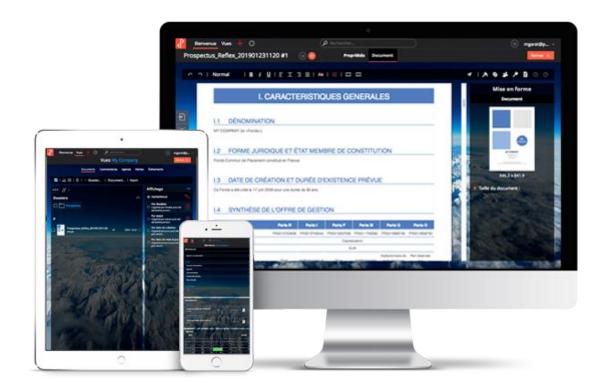








A Casestudy



Conclusion

Thank you for your attention and I look forward to answering any questions

<u>Contact</u>:

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Phone number: +33 60 32 88 68 4

