

XBRL EUROPE

**DIGITAL GENERAL ASSEMBLY 2020 – 21
June 2021 through GoToMeeting Tool
during the
28th XBRL Europe digital week**

GA 2019 – 21 June 2021 - AGENDA

AGENDA

1. Management Report 2020
2. Approval of Accounts 2020 and Budget 2021
3. Granting of discharge to the Executive Committee
4. Miscellaneous.

XBRL EUROPE

MANAGEMENT REPORT 2020

Main Achievements and Workplan 2021



XBRL Europe – Members in 2020

JURISDICTIONS AND EU INSTITUTIONS & FEDERATIONS

- XBRL Finland
- XBRL France
- XBRL Germany
- XBRL Italy
- XBRL Netherlands
- XBRL Sweden
- XBRL United Kingdom
- European Federation of Financial Analyst Societies (EFFAS)



PREMIUM MEMBERS

- Amelkis
- Bundesanzeiger Verlag
- DFIN Solutions
- EY
- Invoke
- Labrador
- PwC
- XBRL Express



XBRL | EUROPE

XBRL Europe – Members in 2020

SILVER MEMBERS

- Alui
- Amana
- Anubo XBRL
- Axiom SL
- Bank Al-Maghrib
- Certent
- DataTracks
- Fujitsu Poland EMEA
- GPM Systemy



- Infogreffe
- Iris
- Julhiet Sterwen
- Oracle
- Parseport
- Reporting Standard
- TESH Advice
- Toppan Merrill
- UBPartner
- Workiva



INDIVIDUALS

- Declan Collins

Objectives of XBRL Europe

Primary objectives of XBRL Europe 2018 - 2022:

1. Continuing Networking through conference & meetings
2. Focus on support of ESEF implementation – ESEF Hub, etc
3. Support of other implementations (SBR, OAMs&BR, B&I, ESG, other EU and national regulators)
4. New initiatives

XBRL Europe: Workplan 2020

DEV (>150 days)

SDTF (New mbrs, Tools/Webinars, Website security, Workplan/Strategy)

ADTF (Consultations EC on Non financial reporting, liaison ESMA, EBA, EIOPA, EC, ECB, others)

ESG reporting to be transformed in a WG, EC consultation on NFR, etc

BPTF (Technical papers for ESEF, Filing manual)

WG (>135 days)

ESMA WG – 6/7 new Webinars on ESEF, Monthly meetings

B&I WG – users recommendations, POC for IREF

SBR WG – Wider survey area, Audit guidelines

xEBR WG – OAM & EBR WG, 1st Public session Milan, 2nd in 25th week

ESG WG – Relaunch in Milan, Answer to NFRD consultation

CONF (>50 days)

24th XBRL Europe in Milan in February 2020

25th XBRL Europe day in Paris transformed into 25th XBRL Europe digital week due to Covid 19 in June 2020

Other ? -> 26th XBRL Europe digital week in December 2020

MAN (>60 days)

ExCo, GA, Admin&Fin, Communication

Updated 2018 Worplan as initially prepared by members of the ExCo

Estimated efforts (Man days) required to reach the FY 20 objectives is 395 (?) md which include both XBRL Europe internal resources (136 in total) as well as of Exco members and other members' contribution

XBRL Europe: Workplan 2021

DEV (150 days)

SDTF (New mbrs, Tools/Webinars, Workplan/Strategy, liaison with mbrs)

ADTF (EC Consultations on ESAP, ECB & EBA consultations, liaison ESMA, EBA, EIOPA, EC, ECB, others)

WG (135 days)

BPTF ESEF – (Technical papers for ESEF, Filing manual, White paper on)

ESG WG – Answer to NFRD consultations, preparation of Webinar

B&I WG – Consultations ECB, EBA, digital event and POCs

SBR WG – Under reassessment

OAM & BR WG – Participation in ESEF conf, meetings in 2021

CONF (50 days)

27th XBRL Europe and its jurisdictions digital week on ESEF in April 2021,

28th XBRL Europe digital week (ESG, B&I) in June 2021

Possible new F2F event end 2021 or 2022

MAN (60 days)

ExCo, GA, Admin&Fin, Communication

Updated 2018 Worplan as initially prepared by members of the ExCo

Estimated efforts (Man days) required to reach the FY 21 objectives is 395 md which include both XBRL Europe internal resources (138 in total) as well as of Exco members and other members' contribution

CONF: XBRL Europe 202/2021 Conferences

- Milan Feb 2020 24th XBRL Europe days – 220 participants
- June 2020 – Transformation of the 25th XBRL Europe days into a 25th XBRL Europe digital week due to the covid 19 crisis
- December 2020 – 26th XBRL Europe and its jurisdiction digital week on ESEF

XBRL Europe Panorama in 2020/21

- Despite the health crisis XBRL Europe has maintained liaison with institutional actors and continued its work:
- Contacts with the ESMA, EFRAG and other stakeholders in the framework of ESEF
- Contacts with the EBA, EIOPA, ECB in the context of the CRDIV and Solva 2 reporting through the Banking and Insurance GT
- Contacts with EFRAG, Accountancy Europe in the context of ESG
- European consultations
- ESEF Digital Hub
- Conferences

XBRL Europe Panorama in 2020/21

ESEF

- The European authorities have finally decided to give member states and their companies the opportunity to postpone the filing of their Annual Financial Reports in iXBRL by one year. An XBRL Europe communication was made.
- The Audit situation improved in different ways according to national laws in the member states.
- Focus on countries: 22 asked for postponement, even if the companies are free to file their AFR in iXBRL. 4 countries without postponement: Germany, Austria, Slovenia, Czech Republic
- Even with postponement 1st results are rather interesting in these countries as mentioned in
- No quality control by OAMs except the Netherlands for now – Info by the WG OAM of XBRL Europe
- It is obviously a “training year” for many companies, and most likely the Sustainability / ESG reporting will impact ESEF

DEV - CONF

- Sustainability reporting directive – Proposal from the European Commission –
https://ec.europa.eu/info/publications/210421-sustainable-finance-communication_en#csrd and
https://ec.europa.eu/finance/docs/law/210421-proposal-corporate-sustainability-reporting_en.pdf



Brussels, 21.4.2021
COM(2021) 189 final
2021/0104 (COD)

Proposal for a

DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL
amending Directive 2013/34/EU, Directive 2004/109/EC, Directive 2006/43/EC and Regulation (EU) No 537/2014, as regards corporate sustainability reporting

(Text with EEA relevance)

{SEC(2021) 164 final} - {SWD(2021) 150 final} - {SWD(2021) 151 final}

CONF - XBRL Europe: 2020/2021 Conferences



CONF - XBRL Europe: 25th XBRL Europe digital week focus



- Divided in dedicated slots per day
 - 15 June afternoon: ESEF (with authorities ESMA, AMF, Bafin, Bundesanzeiger, etc.)
 - 16 June afternoon: Bank and Insurance (with authorities EBA, EIOPA, SRB, ECB, BdF, etc.) and OAM public session with many OAMs from Europe
 - 16 June evening: Cocktail and team building session
 - 17 June afternoon: SBR & ESG session (with authorities like French Standard setter ANC and business association like the Partnership for Carbon Accounting Financials)
 - 17 June end of afternoon: GA and ExCo XBRL Europe
 - 18 June morning: ESEF Demos by companies and
 - 18 June afternoon : ESEF Use cases

CONF - XBRL Europe: 25th XBRL Europe digital week focus



- Tools: Webinars hosted by XBRL Europe Gotowebinar and Zoom tools for ESEF, SBR&ESG, ESEF Use cases, Cocktail and partners tools for B&I hosted by AxiomSL and Invoke and OAM by Bundesanzeiger and also the ESEF Demos by each of the company.
- More than 400 registrants as a whole for all the sessions – 2 levels of registration for security reasons (157 attendees in the ESEF session)
- A new format for our XBRL Europe days/week due to the covid crisis but a success that will be reproduced in certainly mixed future editions

CONF

26th XBRL Europe and its jurisdictions digital event on ESEF

[REGISTER HERE](#)



XBRL Europe and some XBRL European jurisdictions have decided to organize the 1st week of December a series of short online events, regrouped in the "26th XBRL Europe and national jurisdictions digital week on ESEF"

- XBRL Europe digital event the 1st of December – [see the program](#)
- XBRL Germany digital event the 1st of December
- XBRL France digital event the 2nd of December – 9:45 – 12:15 CET – [see the program](#)
- XBRL Italy digital event the 2nd of December
- XBRL NL digital event the 3rd of December – 13:15 – 16:05 CET [see the program](#)
- XBRL ESEF software solution digital event the 4th of December



DEV - CONF

XBRL Europe webinar on ESEF – 1st December – 09:45 – 12:15 CET during the 26th XBRL Europe and its jurisdiction digital week on ESEF.

- 9:45 – 10:00 – Opening of the Webinar facilities
- 10:00 -10:10 – **Introduction** of the 26th XBRL Europe and national European jurisdictions digital week on ESEF – Bruno Tesnière Chair XBRL Europe, Gilles Maguet CEO XBRL Europe
- 10:10 – 10:30 – **ESMA's activities on ESEF** – Anna Sciortino policy officer ESMA
- 10:35 – 10:55 – **ESEF audit in Germany** – a blueprint for Europe – Thomas Küster XBRL Germany
- 11:00 – 11:15 – **ESEF Implementation Status Reports** – Jon Rowden, XBRL UK
- 11:20 – 11:35 – **ESEF: Looking Ahead** – Eugenio Virguti, XBRL Italy
- 11:40 – 12:10 – **Panel discussion & Q&A** : Particularities of ESEF nation implementations – moderator: Elina Koskentalo, Vice Chair XBRL Europe Elina Koskentalo, XBRL Finland; Thomas Klement, XBRL Germany; Bruno XBRL France; Marco Vianello, XBRL Italy; Bas Groenveld, XBRL NL; Jon R UK.
- 12:10 – 12:15 – Conclusions – Thomas Verdin, Vice Chair XBRL Europe



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- XBRL Europe digital event the 1st of December – 9:45 – 12:15 CET – [see the program](#)
- XBRL Germany digital event the 1st of December – 13:45 – 16:00 CET and the 2nd of December – 13:45 – 16:00 CET – [see the program](#)
- XBRL France digital event the 2nd of December – 9:45 – 12:15 CET – [see the program](#)
- XBRL Italy digital event the 2nd of December – 9:45 – 13:00 CET – [see the program](#)
- XBRL NL digital event the 3rd of December – 13:15 – 16:05 CET – [see the program](#)
- XBRL ESEF software solution digital event the 4th of December – 9:15 – 13:30 CET – [see the program and links to register/join the webinars](#)

- 9:15 – Opening of the Webinar facilities and Introduction by Gilles Maguet, CEO of XBRL Europe – [Link to register/join the webinar](#)
- 9:30 – 9:40 – Datatracks – [Link to register/join the webinar](#)
- 9:45 – 9:55 – Invoke – [Link to register/join the webinar](#)
- 10:00 – 10:10 – CoreFiling – [Link to /register/join the webinar](#)
- 10:15 – 10:25 – Iris – [Link to register/join the webinar](#)
- 10:30 – 10:40 – Fujitsu – [Join webinar – no registration needed](#)
- 10:45 – 10:55 – Amelkis – [Link to register/join the webinar](#)
- **10:55 – 11:15 BREAK**
- 11:15 – 11:25 – ABZ Reporting – [Link to register/join the webinar](#)
- 11:30 – 11:40 – Amana – [Link to register/join the webinar](#)
- 11:45 – 11:55 – CtrlPrint – [Join webinar – no registration needed](#)
- 12:00 – 12:10 – Bundesanzeiger – [Link to register/join the webinar](#)
- 12:15 – 12:25 – Parseport – [Link to register/join the webinar](#)
- 12:30 – 12:40 – Alui – [Link to register/join the webinar](#)
- 12:45 – 12:55 – Toppan Merrill – [Link to register/join the webinar](#)
- 13:00 – 13:10 – firesys – [Link to register/join the webinar](#)
- 13:15 – 13:25 – Reporting Estandar – [Join webinar – no registration needed](#)
- **13:25 – 13:30 – CONCLUSION – END OF THE SESSION** – [Link to register/join the webinar](#)



20210621 – XBRL Europe General Assembly – Management report 2020

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Webinaire XBRL France sur ESEF – Le programme

- 9:45 – 10:00 – Ouverture des facilités de Webinaire
- 10:00-10:10 – Accueil – **Introduction** – Bruno Tesnière, Vice Président XBRL France, Chair XBRL Europe ; Gilles Maguet délégué général XBRL France, CEO XBRL Europe
- 10:10-10:30 **Rappel Problématique et récente évolution Européenne et Particularités législatives et réglementaires Françaises** – Anne Gillet, AMF
- 10:35-10:55 Particularités de l'Audit ESEF en Europe et en France – Bruno Tesnière CNCC – XBRL France – XBRL Europe
- 11:00 -12:10 **L'essentiel de la mise œuvre ESEF**, Gilles Maguet CEO XBRL Europe et délégué général XBRL France et témoignages et Questions – Réponses avec les membres de XBRL France : Pierre Hamon – etxetera, Steve Berdah – UB Partner et Lise Chorques Ginini Antipodes, Thomas Verdin et Romane Maguet BM&A, Yasmine Tebaa – Invoke, et les témoins de la mise en œuvre ESEF : Marie-Anne Effa Nguini – Groupe AirFrance, Dominique Defache – La Française des Jeux, Matthieu Dumas – Gaumont, Xavier Roellinger – PHARMAGEST
- 12:10-12:15 – Conclusion – Bruno Tesnière Vice Président XBRL France, Président XBRL Europe

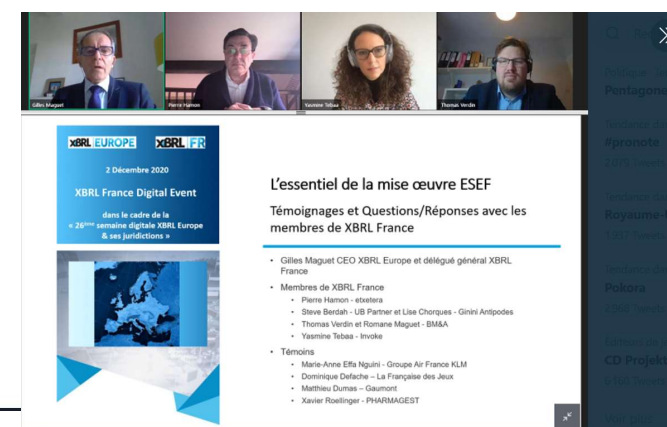


XBRL France
@XBRLFrance

Anne Gillet de l'AMF décrit les outils et repères utiles :
xbrlfrance.org/?p=1247

11:01 AM · 2 déc. 2020 · Twitter Web App

|| Voir l'activité sur Twitter



XBRL France
@XBRLFrance

L'essentiel de la mise en œuvre #ESEF. Questions-Réponses
xbrlfrance.org/?p=1247

11:09 AM · 2 déc. 2020 · Twitter Web App

|| Voir l'activité sur Twitter

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- 26th XBRL Europe and its jurisdictions digital week on ESEF (1 – 4 December) – some figures
 - More than 350 registrants on our 1st level registration tool
 - 220 registrants and 190 attendees to the XBRL Europe webinar,
 - Roughly 130/140 in Germany and Italy, 300 in NL and 90 in France
 - 200 registrants for the ESEF demo day and between 25 to 80 attendees per session (15 sessions) – Software vendors satisfied – Itinerant attendance maybe burdensome for attendees but very less for organisers.

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• 27th XBRL Europe and its jurisdiction digital week on ESEF – 27 and 29 April 2021

AGENDA

• 13:45 – Opening of the Event and of the facilities

• 14:00 – 15:20 Session of presentations, moderated by Jon Rowden PwC / XBRL UK and Gilles Maguet XBRL Europe

- 14:00 – Introduction – What is ESEF? Jon Rowden XBRL Europe / PwC
- 14:10 – The story of the one year delay. Harun Saki Accountancy Europe
- 14:20 – OAMs, their digital gateways and ESAP – Krzysztof Jesse German OAM Bundesanzeiger and Chair XBRL Europe OAM&BR Working group
- 14:30 – ESEF and Audit – Jacques Urlus XBRL Netherlands
- 14:40 – The German experience on ESEF with no delay option -Thomas Klement XBRL Germany
- 14:50 – Focus on preparers – Major trends from various surveys Elina Koskentalo XBRL Finland & Camille Dauvergne XBRL France
- 15:00 – ESEF update New 2021 IFRS taxonomy and anchoring guidance from XBRL International – David Bell XBRL France & Pierre Hamon XBRL France
- 15:10 – Conclusions: Getting ready for 2021 – Next steps for preparers who have taken advantage of delay Jon Rowden XBRL Europe / PwC

• 15:20 – Break

• 15:30 – 16:15 Roundtable including testimonies from issuers (Anna Petersson & Jenny Sjoblom of Swedbank in Sweden and Till Reinders of OHB System AG in Germany) – moderated by Jon Rowden PwC / XBRL UK, Gilles Maguet XBRL Europe and Pierre Hamon XBRL France

20210621 – XBRL Europe General Assembly – Management report 2020

• 16:15 – Conclusions and End of the event



XBRL Europe and some XBRL European jurisdictions have decided to organize from April 27 to 29 a series of short online events, regrouped in the "27th XBRL Europe digital week on ESEF".

- XBRL Europe digital event the 27th of April – [Program and Registration](#)
- XBRL Germany digital event the 28th of April – [Program](#) and [Registration](#)
- XBRL Finland digital event the 28th of April – Program and registration
- XBRL France digital event the 28th of April – [Program and Registration](#)
- XBRL Europe digital event the 29th of April on ESEF Use Cases – Presentations by members – [Program and Registration](#)

In this digital event, the 29th of April from 13:45 to 17:15 – XBRL Europe and/or national XBRL jurisdictions members (software companies and service providers) will present ESEF Use Cases based on their feedback/return on experience in preparing ESEF in various countries.

This digital event will be moderated by Elina Koskentalo from XBRL Finland and Thomas Verdin from XBRL UK, both acting as vice-chairs of XBRL Europe.

The really intense program will provide a full overview of a first year of ESEF and best practice to prepare the next publication:

- 13:45 **Welcome words**
- 14:00 **ESEF data validations**, Parseport, Michael Krog
- 14:15 **The gateway to your investors and analysts**, Pomelo-Paradigm, Rania Ibnaiche
- 14:30 **ESEF Reporting: 2020 retrospective from the coalface**, UBPartner, Martin Deville
- 14:45 **Between ESEF and analysis – why the investor perspective should always be considered. Tagging and anchoring examples**, ABZ Reporting, Till Schneider
- 15:00 **Key ESEF project implementation steps**, Alui, Alan Trotman
- 15:15 **Reaching XBRL data quality**, AMANA, Pierre Hamon, Janis Steinmann
- 15:30 **Feedback from FNAC DARTY on the realization of their first ESEF reporting**, Amelkis, Nawfal Yassir & Fnac Darty, Mr Hassani-Afchar, Group Consolidation Director
- 15:45 **First year of ESEF: Challenge accepted**, Bundesanzeiger, Tobias Ramolla
- 16:00 **Last minute change to the Cash Flow Statement**, CtrlPrint, Karl Magnus Westerberg
- 16:15 **iXBRL review**, Datatracks, Pramodh S
- 16:30 **The ESEF implementation – a review of the German and Austrian markets**, firesys GmbH, Janosch Wild
- 16:45 **Lessons learned from the 1st real-life ESEF filing round**, Invoke, Antoine Bourdais
- 17:00 **The future of ESEF, a deep dive into the quality of 2020 ESEF Filings in Finland**, Iris, Anuradha Rk, Shraddha Bagul
- 17:10 **Conclusions and end of the event**

DEV - CONF

- 27ème XBRL Europe and its jurisdiction digital week – 27to29 April - Statistics

XBRL Europe digital event on ESEF 1st remittances - 27 April 2021 during the 27th XBRL Europe Digital Week on ESEF

Tue, Apr 27, 2021 01:41 pm CEST

Registrants	344
Attendees	244
Attendance Rate	71%

Événement numérique XBRL France, 1ères remises ESEF - 28 Avril 13h45 - 16h15, 27ème semaine numérique XBRL Europe sur ESEF

Wed, Apr 28, 2021 01:44 pm CEST

Registrants	128
Attendees	99
Attendance Rate	77%

ESEF Use cases by XBRL Europe members - 29 April 2021 - 27th XBRL Europe Digital Week on 1st remittances

Thu, Apr 29, 2021 01:31 pm CEST

Registrants	299
Attendees	226
Attendance Rate	76%

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- 28th XBRL Europe digital week – 23 to 24 June 2021
 - 21st June at 16:00 to 17:30 – General Assembly of XBRL Europe
 - 23/06 – Bank and Insurance digital event
 - 24/06 – ESG digital event
- OAM WG decided to not organize an event this session

28th XBRL Europe Digital Week – 22-24th June 2021 – Registrations will soon be opened > [Posts June 2021](#) – Registrations will soon be opened



PRE-AGENDA:

- The 23rd of June afternoon Digital event on Bank and Insurance last developments
- The 24th of June afternoon Digital event on Sustainability/ESG reporting – Keynote speaker Patrick de Cambourg (Chair of PTF of EFRAG, Chair of ANC)
- And other events to be announced

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Part of the XBRL International Consortium

MEMBERS

EVENTS

WORKS

[XBRL Europe Digital Event Bank & Insurance > Posts](#) > XBRL Europe Digital Event Bank & Insurance

[LOGOUT](#)

XBRL Europe will hold a Digital Event on Bank & Insurance reporting in Europe.

2021-2022 updates & integrated reporting

DATE: 23rd June Afternoon from 2pm CET

Regulators and members will present the regulatory and reporting news and updates for 2021-2020, with a special focus on integrated reporting.

PROGRAM (draft)

2.00 **Welcome words.** Vincent LE MOAL JOUBEL, Banque de France & Thomas VERDIN, BM&A UK / TESH, XBRL Europe, Gilles MAGUET CEO XBRL Europe

2.05 **Integrated reporting.** Merri RIMMANEN, Carlos MARTINS, EBA – KEY OPENING PRESENTATION

2.25 **XBRL Europe answers to Integrated reporting Initiatives.** Régine LETISSIER, Adrien MANUEL, Beam Advisory, WG Bank & Insurance

2.35 **XBRL CSV and Granular Data, the WG initiative (Anacredit example).** Vincent LE MOAL JOUBEL, Banque de France, WG Bank & Insurance.

2.50 **Leveraging iXBRL for banking and insurance Pillar III disclosures – Proof of Concept.** Antoine BOURDAIS, Invoice

3.10 **Discussion Panel Q&A**

3.30 **Transforming Data Collection,** Beju SHAH, Bank of England – KEY CLOSING PRESENTATION

REGISTRATION

(free registration open to members and non-members)

20210621 – XBRL Europe General Assembly – Management report 2020

XBRL Europe Tweets





Thursday 24th June – 14:00-17:00 – Sustainability/ ESG reporting Track:

During two hours several presentations will be held on Environmental, Social, and Governance reporting. Please find below the overview of speakers which will give a presentation during this session.

PROGRAM

- 14:00 **Welcome words, Introduction and moderation** René van der Meij co Chair of XBRL Europe Sustainability / ESG Working Group, Gilles Maguet CEO XBRL Europe
- 14:03 **Introduction of the Workgroup** – René van der Meij – XBRL NL
- 14:10 **Keynote address – About CSRD and the ESG in the EU** – Patrick de Cambourg – EFRAG PTF and French ANC Chair
- 14:40 **The ESG approach in the UK** – Philip Fitz-Gerald UK FRC Director of the Financial Reporting Lab
- 14:50 **A changing European ESG landscape with Sustainability reporting initiatives and an emerging digitalised reporting chain** – Tord Andersson XBRL Sweden
- 15:00 **Q&A**
- 15:10 **Break**
- 15:25 **Introduction of the 2nd part and Moderation** – Anne-marie Schoonbeek, René van der Meij
- 15:30 **ESG reporting as a business strategy: lessons learned by companies on their ESG journey**
- 15:40 **How can voluntary reporting on ESG help in financing business' activities?**
- 15:50 **A Collaborative Approach to Digitization of Sustainability Standards** – Liv A. Watson The Impact Management Project (IMP)
- 16:00 **Reporting standards landscape** – Erik Breen
- 16:10 **Taxonomy decisions and their impact on global ESG data** – Ben Russell Chair of the Taxonomy Architecture Guidance Task Force at XBRL International
- 16:20 **ESG 2.0 – the next step from an investor point of view** – Frank Klein DWS, German Analyst society DVFA and European Federation of Financial Analyst Societies
- 16:30 **Point of view of Auditors** – Hilde Blomme Accountancy Europe Deputy CEO
- 16:40 **Questions from audience**
- 17:00 **Conclusions** – René van der Meij co Chair of XBRL Europe Sustainability / ESG Working Group, Gilles Maguet CEO XBRL Europe


DEV: XBRL EUROPE DIGITAL HUB & WEBINARS



Digital Financial Reporting Hub


by **XBRL** | **EUROPE**

REGULATION




Find information on the European Single Electronic Format (ESEF) on the [ESMA ESEF page](#) and the [EC TD page](#). Read the [COMMISSION DELEGATED REGULATION \(EU\) 2019/815](#) of 17 December 2018 as published on 29th May 2019, modified by [COMMISSION DELEGATED REGULATION \(EU\) 2019/21000](#) of 30 September 2019 as published on 16th December 2019. Also join the ESMA ESEF group in the [fizReg](#) hub for ESEF regwatch.

TAXONOMY




Access the ESEF [taxonomy](#) that defines the shared tags to describe the data published in ESEF annual reports. Also access other taxonomies such as the IFRS taxonomy.

WEBINARS & EDUCATION



View [webinars](#) to learn how to prepare or read ESEF/iXBRL reports. Or [publish](#) such webinars.

TOOLS & SERVICES



Direct access to Hub at :
www.esef.xbrleurope.org

Updated regularly thanks
to Thomas Verdin

DEV - CONF

- Hub & webinars scheme
 - 7 Webinars published (3 from ESMA) – Interesting Statistics:

Statistics		Start October 2019	4 months later January 2020	Mid March 2020	June 2020	January 2021	June 2021	Progress since start in %
1.	Hub	6 197	9 480	10 201	12 151	16 925	18 822	204%
2.	Hub eseftools	7 095	11 451	13 036	18 110	24 865	31 925	350%
3.	Hub webinars	3 801	5 609	6 034	7 259	9 433	10 650	180%
4.	Hub Taxonomy	3 913	6 274	6 939	8 633	11 994	13 249	239%
5.	Webinars							
a.	IXBRL Impacts - Workiva	804	950	986	NA	1 181	1 181	N/A
b.	Ancho Demystified - PwC	745	1 330	1 424	1 840	2 696	3 026	306%
c.	ESMA ESEF Tutorial - ESMA	561	744	788	1 012	1 556	1 816	224%
d.	ESMA Support for Prep - ESMA	412	998	1 044	1 238	1 721	1 911	364%
e.	ESMA Further support for preparers - ESMA	235	710	763	1 073	1 510	1 709	627%
f.	Instance production - Datatracks				436	846	1 037	138%
g.	ESEF and Artificial intelligence - Corefiling				241	688	950	294%
!!! 25th XBRL Europe Digital Week !!!						5 207	6 013	15%
!!! 26th XBRL Europe Digital Week !!!						2 392	3 152	32%
!!! 27th XBRL Europe Digital Week !!!							1 637	N/A
!!! 28th XBRL Europe Digital Week !!!							1 043	N/A

DEV - CONF

- . ESEF Hub Webinars & High level plan of events by the Event Permanent Preparation and Communication Committee
 - a) ESEF Hub Webinars
 - Call for new Webinars has been prepared and launched at the end of February 2021 – No result for the moment
 - b) Plan of events
 - The plan with 2/3 events in 2021 is being implemented with the 27th XBRL Europe and its jurisdiction digital week – 27to29 April and the 28th XBRL Europe digital week 23/24 June 2021

DEV: 2 consultations in 2020

- XBRL Europe made answers to the following consultations through adhoc dedicated committees
 - XBRL International trademark policy in 2019 and in 2020
 - EC consultation on Non Financial reporting directive revision in 2020 – XBRL Answer prepared through an adhoc committee initiated by the ESG WG - filed on the European Commission website the 9th of June 2020

DEV: 3 consultations in 2021 - ESAP

- ESAP consultation from the EC
Answer from XBRL Europe
 - Prepared by an XBRL Europe adhoc committee -> 4 meetings
 - Agreed by ExCo and filed by XBRL Europe the 10th of March
 - Published on our website

Contribution ID: 9a8b99dc-fe7d-41e2-8068-c4a2e3f7191c
Date: 10/03/2021 10:26:52

Targeted consultation on the establishment of a European single access point (ESAP) for financial and non-financial information publicly disclosed by companies

First action of the capital markets union action plan

Fields marked with * are mandatory.

Introduction

Background of this targeted consultation

The purpose of this targeted questionnaire is to seek general and technical views on the way to establish a European single access point (ESAP) for companies' financial and sustainable investment-related information made public pursuant to EU legislation. The establishment of the ESAP is the first action in the [Commission's new action plan on the capital markets union \(CMU\)](#). The EU legislation in the financial services area (in relation to inter alia capital markets, credit rating, investment, lending, insurance, asset management, funds (including UCITs), sustainable finance) requires companies to disclose a wide range of documents, particulars and datasets in order to increase the transparency and reduce asymmetry of information between company insiders and external investors.

The collection and dissemination of data is however fragmented. The EU law rarely prescribes specific dissemination channels. A few datasets such as an issuer's annual financial report must be published via a register. Registers are most of the time scattered along the national and / or sectoral dimensions. At the EU level, the [European Securities and Markets Authority \(ESMA\)](#) maintains a number of public registers.

Stakeholders encounter significant difficulties in accessing, comparing and using the companies' financial and sustainability-related information published pursuant to the relevant EU legislation. Based on responses received from stakeholders on previous consultation activities, it appears that:

DEV: 3 consultations in 2021 - ECB

- ECB consultation (Excerpt of our website)

*XBRL Europe has prepared and filed an answer to the **Cost Benefit Assessment** questionnaire about IReF: the **Integrated Reporting Framework** for the Eurosystem. We publish the [conclusion words](#) included in our answer.*

About IReF and the CBA:

The ECB is developing an Integrated Reporting Framework (IReF) to consolidate the statistical reporting for the European System of Central Banks. The ESCB has developed a baseline proposal for IReF, and launched a cost-benefit analysis (CBA) with a questionnaire to the banking industry. The responses will help the ESCB to draft a regulation on the statistical reporting under IReF, to enter into force in 2024-2027. The project covers datasets for ANACREDIT (analytical credit datasets), SHS (securities holding statistics), MIR (MFI interest rate statistics, monetary financial institutions) and BSI (MFI balance sheets items, monetary financial institutions).

About our Answer:

The XBRL Europe Bank & Insurance Working Group has prepared and filed an answer to the CBA in the name of the association. In this answer, XBRL Europe highlights the benefits of using a structured data format and promote XBRL as a consistent solution, as it is already used for supervisory reporting across Europe. You can read our [conclusion words](#) given to the IReF Cost Benefit Analysis.

Thanks to Martin Deville (UBPartner), Abdelilah Hssaini (Bank Al Maghrib), Vincent Le Moal Joubel (Banque de France), Gilles Maguet (XBRL Europe), Jean-Marie Trespaille (Invoke), John Turner (XBRL International), Joel Vicente (coreFiling), Thomas Verdin (BM&A / Tesh Advice) for their participation to the preparation of the answer.



Conclusion words given to the IReF Cost Benefit Analysis, April 2021

Concerns: Cost-benefit assessment questionnaire on the Integrated Reporting Framework for the banking industry

As a pan-European association promoting the XBRL reporting standard, XBRL Europe is aligned with the IReF vision and strategy in terms of data management. We fully agree with the goals and principles of the IReF initiative, as standardisation and harmonisation of reporting standards can improve efficiency and reduce costs. This is the basis of our approach to answering the questionnaire. We also believe that the choice of standards and technologies that will be considered to implement the IReF data collection are important to enabling the benefits to be accrued, and that these should be built upon existing XBRL experiences of the EBA with the CRD4 framework, EIOPA with Solvency 2 and Pension Funds, SRB and ESMA.

Benefits are higher when common standards are used.

We support your target to develop a single underlying dictionary that defines concepts once and unambiguously, such as the one that has been initiated with BIRD. This dictionary would be even more efficient if it is described in a flexible and interoperable language. XBRL taxonomies, with Formula standard coupled with a consistency and scalability data architecture, have shown to be an efficient basis for building multilingual dictionaries with validation and easy links with the data model as well as the reporting templates. XBRL Taxonomies are extensible and so that the dictionary can evolve over time. It also provides a strong platform for the publication of reporting requirements to submitters and to transmit the data itself in XBRL reports, especially given the near term availability of xBRL-JSON and xBRL-CSV as part of the XBRL International Open Information Model (OIM) initiative.

Costs are lower when existing standards are used.

Reuse means capitalizing on developments already done by banks and central banks for prudential and supervisory reporting, which are in the BIRD perimeter. XBRL technology benefits from global support in the financial industry, and recent developments considered by financial regulators in Europe and worldwide allow a better efficiency for granular data. In terms of governance and data quality, XBRL allows a simple mapping of data which doesn't oblige the regulated entities to change their existing information system as the requirements change over time.

Supporting the IReF initiative

We would also conclude our answer to the questionnaire by stating the XBRL Community in Europe is ready to help. Our Bank & Insurance Working group, with members from banks, data preparers, software editors, software providers and regulators, is committed to bringing expertise, preparing proofs of concept, developing tests and solution to facilitate the IReF initiative.

DEV: 3 consultations in 2021 - EBA

- EBA consultation



DISCUSSION PAPER ON INTEGRATED REPORTING, EBA XBRL EUROPE Answer, Preparation Document

Parts 1,4 & 6

To be reviewed and completed by email.
Please send any comment to thomas.verdin@xbrl-eu.org before 31st May 2021

Part 2 Process

To be reviewed and completed during Meeting 1 on 4th May.
Please send any comment to the group before 30th April 2021

Part 3 Dictionary

To be reviewed and completed during Meetings 2 and 3 on 11th and 18th May.
Please send any comment to the group before 7th May 2021

Part 5 Governance/Technology

To be reviewed and completed during Meeting 4 on 25th May.
Please send any comment to the group before 24th April 2021

DEV - XBRL Europe – Work Plan 2021/2022 ?

NEW AXIS OF DEVELOPMENT

- STRENGTHENING SUPPORT TO HOT TOPICS:
 - SUSTAINABILITY /ESG TAXONOMY BY EC/EFrag,
 - ESEF: USE AND CONSUMPTION OF DATAs BY PROFESSIONS, ESAP,
 - EVOLUTIONS IN BANKING (INTEGRATED REPORTING EBA, ECB)
 - OTHERS TO ARISE
- TRAINING INITIATIVE - LEAD BY EUGENIO VIRGUTI AND ERIC JARRY
- NEW TYPE OF WEBINARS
- Other

DEV - XBRL Europe Training Programme

- **Several jurisdictions already give some training on XBRL**
- **The goal of the proposal is to set up a training programme on European regulations in order to:**
 - ✓ Provide XBRL training sessions on the application of XBRL to European regulations
 - ✓ Disseminate or increase XBRL knowledge
 - ✓ Create value for members of the XBRL community
 - ✓ Help members of the XBRL community to solve their problems
 - ✓ Acquire new members to XBRL jurisdictions and contribute to funding
 - ✓ Ultimately enforce XBRL trademark policies and brand protection

WG - XBRL Europe Working groups

- BPTF ESEF co-chaired by Roger Haddad, David Bell Ubpartner and Pierre Hamon XBRL France
- Banking and Insurance WG - co chaired by Vincent Le Moal-Joubel XBRL France, Thomas Verdin XBRL UK
- OAM&BR WG co chaired by Krzysztof Jesse Bundesanzeiger German BR and OAM and Marco Vianello Infocamere XBRL Italy
- ESG WG – Co chaired by René van der Meij XBRL NL and Matthieu Garat Labrador
- SBR WG – co chaired by Elina Koskentalo XBRL Finland, Frans Hietbrink XBRL NL

WG - XBRL Europe Best Practice Task Force

- Promotion of general XBRL best practices within XBRL Europe
- Reports directly to XBRL Europe Executive Committee
- Activities in line with XBRL International Best Practice Board
- Current activity particularly focused on providing support to the ESEF programme
- Perceived need in order to consistent approach and smooth implementation.

WG - XBRL Europe Best Practice Task Force

◀ What has happened since February and next steps ▶

◀ Monthly meetings to share with the group points raised by the members.

◀ April 21: Feedback on ESEF validations and the Reporting Manual

- Guidance 3.4.2 in the reporting manual and the corresponding test case
- Guidance 1.3.3 / RTS Annex II.2: Unreported mandatory mark-ups
- Guidance 3.2.1: Naming conventions for extension taxonomy elements
- Guidance 3.4.6: Extension Taxonomy Labels for existing elements from the ESEF taxonomy
- Guidance 2.4.1: Eligible for transformation

▶ At the request of the Executive committee of xbrl Europe:

April 4: Inline XBRL Viewers: Getting the best out of ESEF (executive committee extract)

February 21: Draft XBRL Europe white paper on IXBRL viewers (full paper)

- Join us! please contact the co-chairs:
- Roger Haddad - rhaddad@ubpartner.fr ; David Bell - dbell@ubpartner.com ; Pierre Hamon – pierre.hamon@amana.fr

WG - Bank & Insurance Working Group

Co-Chair Vincent Le Moal Joubel, Thomas VERDIN

- The B&I WG held **7 meetings in the first semester of 2020**, (see www.xbrleurope.org/biwig for minutes):
 - **News on regulatory and taxonomy updates** and modifications for banking & insurance firms
 - **Discussions about the use of granular data** (around a Proof of Concept using BIRD as a central dictionary)
 - Préparation of a special online event in June 2020, during the XBRL Europe Week
- Due to postponement of Basel IV / Solvency II review, there were less topics to discuss and now meeting during the second semester. However, in 2021, the groupe has started again to meet every month.
- Join us! please contact: thomas.verdin@tesh-advice.com ; Vincent.LEMOALJOUBEL@banque-france.fr

WG - XBRL Europe OAM&BR WG

- Relaunch of the xEBR working group in 2019 in Rome to the xBRL European OAM/BR working group.
- Chair Bundesanzeiger - in cooperation with Infocamere.
- OAMs like Business Registers are making great efforts to meet regulatory requirements.
- In 2021, we have advanced the information exchange within OAM / BR - WG.

WG - XBRL Europe OAM&BR WG

- *Co Chair Krzysztof Jesse Bundesanzeiger - Marco Vianello Infocamere*
- OAM's make great efforts to fulfill regulatory requirements:
 - In 2020, we have placed special topics in the WG in the direction of OAMs to promote the exchange of information within the OAMs
 - Discussed blockchain technology regarding the EFTG project. German OAM has sent a position paper to the EU commission
 - All OAMs were encouraged to send their opinion on the EFTG project to the EU commission as well
 - Also we sent a mail to ESMA regarding the EEAP project that is needed but still pending. Also OAMs were encouraged to send their opinion on the EEAP project to ESMA
 - On the 24th XBRL Europe day in Milan we split the WG for the 1st time in 2 parts: restricted and open part and the OAM&BR WG session organised in 2 parts as well at 25th XBRL Europe digital week 16 June

WG - XBRL Europe OAM&BR WG

At the beginning of March 2021 we held our xBRL European OAM / BR WG meeting.

- Experience reports from the Netherlands and Germany on ESEF submission were presented.
- Marco Vianello kindly presented the Italian BR and so this time both sides of our OAM/BR WG could be covered.
- A big topic was of course the new CMU action plan.
 - Anna Sciortino from ESMA reported on the first action plan, the proposal to establish a European Single Access Point (ESAP).
- At the end of April 2021, as chair of the xBRL european OAM / BR Working group, I gave a presentation at the 27th xbrl europe digital event on digital access points and in particular the new ESAP from the perspective of an OAM.
- For the 28th xbrl european digital event we decided not to meet, as there will be no new findings at that time, especially regarding the development on the ESAP. The ESAP proposal is not expected before the end of 2021.
- Likewise, it makes sense to discuss further field reports on ESEF at the 29th xbrl European event early next year in our working group and present new findings.
- Join us! please contact the co-chairs Krzysztof Jesse, Krzysztof.Jesse@bundesanzeiger.de ; Marco Vianello marco.vianello@infocamere.it

WG - XBRL Europe Sustainability / ESG Working Group

- ESG = Environmental, social and (corporate) governance
- Monthly meetings on the last Friday of the month
- Re-initiated at the conference in Milan 2020
- Work done so far:
 - Responded to NFRD consultation form the European Commission
 - Contributed to ESAP consultation
 - XBRL Europe digital week programs
- Next:
 - Guidance / examples of iXBRL sustainability reports

WG - XBRL Europe Sustainability / ESG Working Group

- *“It will identify and provide guidance on ESG reporting initiatives. It aims to connect or to support everyone in or outside Europe working on the electronic filing, exchange, publishing and analysis of non-financial data of companies for which XBRL is the relevant standard.”*
 - Connecting and awareness
 - Knowledge sharing
 - Implementing
- Join us! please contact the co-chairs:
 - René van der Meij - rene.vandermeij@visma.com
 - Matthieu Garat - garat.m@labrador-company.com

WG - SBR Working Group

In June 2020 the Netherlands and Finland have presented SBR-use cases during the 25th XBRL Europe Week.

Due to Covid and other priorities there have been no meetings of the SBR Working Group in 2020 (and 2021) and it has not been possible to produce:

- Paper Audit Files or Paper Assurance
- Strategy on how to create a cross-domain-approach in other countries

WG - SBR Working Group

Comments from Elina Koskentalo

- “There has not been really any activity in the wg this year, we were very active in the beginning and Frans was working hard but I think we reached a limit of some kind as to how far we were able to advance things within the group and we struggled to activate more countries to participate in our work.
- You can contact the Chair and co-chair:
 - f_hietbrink@belastingdienst.nl ; elina.koskentalo@tieke.fi ;

MAN - Management update

- Monthly Executive Committee meetings - 11 times in 2020 (29/01; 05/02; 12/03; 24/04; 07/05; 17/06; 16/07; 17/09; 07/10; 06/11; 09/12). One General Assembly the 17th of June 2020 during the 25th XBRL Europe digital week.
- Website and ESEF Hub constant update
- Accountancy and administrative tasks in liaison with our accountants in Belgium (BFS company)
- Website security reinforcement in https:// in 2020
- And many other admin/banking tasks

XBRL EUROPE

2020 Accounts – Budget 2021



MAN – Accounts 2020

• Statement of comprehensive income

Statement of comprehensive income Year ended 31 December 2020

<i>in Euro</i>	Note	Actual 2019 €	Budget 2020 €	Actual 2020 €
Income				
Conference & sponsorship revenue		32 800	41 000	46 995
Membership fee	1	140 917	139 000	145 205
		<u>173 717</u>	<u>180 000</u>	<u>192 200</u>
Operating expenses				
Operational activities	2	149 635	152 200	161 924
Contribution to XII		21 000	21 000	21 000
		<u>170 635</u>	<u>173 200</u>	<u>182 924</u>
Finance costs		0	0	0
Income before tax		3 082	6 800	9 276
Income tax Expenses				
Comprehensive income for the year		3 082	6 800	9 276

	Actual 2019	Actual 2020
Note 1		
Membership		
<i>Jurisdictions</i>	40 000	35 000
<i>Direct Premium</i>	21 500	28 500
<i>Direct Silver</i>	79 417	81 705
	<u>140 917</u>	<u>145 205</u>
8 <i>Direct Premium 2020: DFIN Solutions, Invoke, Labrador, EY, PwC, Amelkis, Bundesanzeiger, XBRL Xpress</i>		
20 <i>Direct Silver 2020: Alui, Amana, AnuboXBRL, AxiomSL Ltd, Bank Al-Maghrib, Certent, DataTracks, EFFAS, Fujitsu Poland, GPM Systemy, Infogreffe, IRIS, Julhiet Sterwen, Oracle, Parseport, ToppanMerill, Reporting Estandard, Tesh Advice, UB Partner SAS, Workiva</i>		
<i>In total 35 members incl. 7 jurisdictions</i>		
Note 2		
The operating expenses of 161.924 € include remuneration of the management (111.071 € as budgeted) and a 1/3 of accrued liability for CEO Contract Termination costs (18.700 €), administrative services (14.100 €), travel expenses (6.624 €), and other expenses.		

XBRL Europe: membership, contribution

- New members in 2020:
 - Labrador (Premium)
 - Amelkis (Premium)
 - Alui
 - Amana
 - Budesanzeiger transformed its membership into Premium
 - Julhiet Sterwen transformed its membership into Silver
- Members having resigned for 2021:
 - Oracle
- New members in 2021:
 - Greenomy
 - Amana is becoming Premium member

MAN – Budget 2021

Statement of comprehensive income Budget 2021

<i>in Euro</i>	Note	Budget 2020 €	Actuals 2020 €	Budget 2021 €
Income				
Sponsorship revenue		37 000	31 000	31 000
Conference/Webinars revenue		4 000	15 995	2 500
Membership fee	1	139 000	145 205	140 500
		<u>180 000</u>	<u>192 200</u>	<u>174 000</u>
Operating expenses				
Operational activities	2	152 200	161 924	158 000
Contribution to XII		21 000	21 000	21 000
		<u>173 200</u>	<u>182 924</u>	<u>179 000</u>
Finance costs		0	0	0
Income before tax		6 800	9 276	-5 000
Income tax Expenses		-	-	-
Comprehensive income for the year		6 800	9 276	-5 000

	Budget 2020	Actuals 2020	Budget 2021
Note 1 Sponsorship revenue	37 000	31 000	31 000
Conference/Webinars	4 000	15 995	2 500
Membership			
<i>Jurisdictions</i>	35 000	35 000	35 000
<i>Direct Premium</i>	25 000	28 500	28 500
<i>Direct Silver</i>	79 000	81 705	77 000
	<u>139 000</u>	<u>145 205</u>	<u>140 500</u>
Total	<u>180 000</u>	<u>192 200</u>	<u>174 000</u>

8 Direct Premium: DFIN Solutions, EY EMEA, Invoke, Amana, Amelkis, PwC, XBRLXpress, Bundesanzeiger,

20 Direct Silver: EFFAS, Infogreffe, Julhiet Sterwen, Anubo, Reporting Estandard, UB Partner, Julhiet Sterwen, Labrador, TESH Advice, Parseport, Alui, Fujitsu, GPM Systemy, Certent, AxiomSL, Workiva, ToppanMerrill, Datatracks, Bank Al Maghrib, IRIS, Greenomy

In total 35 members incl. 7 jurisdictions

The decrease in Conference and sponsorship budget is due largely to the covid 19 situation

Note 2 Budget FY 2021 Constant on operational activities expenses (158.000 €) to be compared to Actuals 2020 (161.924 €).

MAN - XBRL Europe: Budget 2020

- **Figures - Budget 2021**

- Slight decrease in revenue anticipated in FY 2021 budget, after a FY 2020 slightly better than budgeted, includes a steady membership revenue and a decrease of the conference and sponsoring revenue largely due to impact of covid 19.
- While we managed to secure some conference revenues in 2020 with the Milan event, as reflected in the Financial statements 2020, FY2021 organisation of face to face event will remain difficult throughout 2021.
- Also the ESEF webinars scheme/project, even if relaunched at the end of 2020 has not been successful yet
- Budgeted operational expenses have been determined on the same basis as FY 2020. This leads to a slight budgeted deficit of -5 k€ for FY2021.

XBRL EUROPE

Adoption of the resolutions

XBRL Europe General Assembly 2019: Adoption of the Resolutions

1. Approval of the Accounts 2020 and of Budget 2021
2. Approval of the Management Report 2020
3. Granting of discharge to the Executive Committee

!! Vote through the GoToMeeting chat for only Against or Abstain vote !!

XBRL EUROPE

**The Executive Committee & the Audit
Committee**



XBRL Europe: Executive Committee

a. Cat 1 – Jurisdictions representatives

- XBRL Finland represented by Elina Koskentalo **elected Vice Chair of XBRL Europe**
- XBRL France represented by Bruno Tesnière **elected Chair of XBRL Europe**
- XBRL Germany represented by Thomas Klement
- XBRL Italy represented by Eugenio Virguti
- XBRL Netherlands represented by René Van der Meij
- XBRL UK represented by Philip Allen



b. Cat 2, 3, 4 – Direct Members representatives

- Bundesanzeiger Verlag represented by Krzysztof Jesse
- EFFAS represented by Hans Buysse **elected Vice Chair Vice Chair of XBRL Europe**
- PwC represented by Jon Rowden
- TESH Advice represented by Thomas Verdin **elected Vice Chair Vice Chair of XBRL Europe**
- UB Partner represented by Martin Deville



c. Permanent XII representative

- XBRL International permanent non elected seat represented by John Turner

XBRL Europe: The Audit Committee

1. Norbert Flickinger from XBRL Germany



2. Géraud Amic from UB Partner



Closing of the General Assembly 2020 And more to come in 2021/2022

Thank you for your support – Questions ?



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XBRL | **EUROPE**