

XBRL EUROPE

ORDINARY GENERAL ASSEMBLY

**2024/2025 – 4 June 2025 during the
Digital Reporting in Europe / 33rd XBRL
Europe conference in Frankfurt am Main**

AGENDA

1. Management Report 2024
2. Approval of Accounts 2024 and Budget 2025
3. Granting of discharge to the Executive Committee
4. Miscellaneous.

EK1

Diapositive 2

EK1

Todo check

Elina Koskentalo; 2025-05-08T09:47:32.527

XBRL EUROPE

MANAGEMENT REPORT 2024

Main Achievements and Workplan 2025

XBRL Europe – 35 Members

9 JURISDICTIONS AND EU INSTITUTIONS & FEDERATIONS

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



8 PREMIUM MEMBERS

- Amelkis
- Bundesanzeiger Verlag
- DFIN Solutions
- EY
- Invoke
- Pomelo Paradigm
- Workiva
- XBRL Express



Diapositive 4

EK1 I updated to these slides the current members (not the end of 2024). Toppan Merrill should be removed from the list if we want to show only 2024

Elina Koskentalo; 2025-05-19T09:41:02.461

EK1 0 Do we already add Hedera?

Elina Koskentalo; 2025-06-01T18:03:02.753

XBRL Europe – Members

18 SILVER MEMBERS

- Axiom SL
- Bank Al-Maghrib
- InsightSoftware
- DataTracks
- Eunoia
- Ez XBRL Solutions Inc.
- FriendStudio
- Fujitsu Poland EMEA
- Iris



- Labrador
- Ministry of Economics Affairs and Communication - Estonia
- Notified
- Reporting Estandar
- Semansys
- Solvership
- Toppan Merrill
- TESH Advice
- UBPartner



XBRL Europe – Members

RESIGNATIONS

- Amana **AMANA**

- PwC 

NEW MEMBERS

- Ez XBRL Solutions Inc. 

- Toppan Merrill 

XBRL Europe – Governance

General Assembly, Executive Committee, CEO and by laws

- GA of members which meets once a year
- The Executive Committee
 - a. Cat 1 – Jurisdictions representatives**

XBRL France represented by Bruno Tesnière **Vice Chair** of XBRL Europe,
XBRL Germany represented by Thomas Klement
XBRL Italy represented by Eugenio Virguti (no longer the chair of XBRL IT)
XBRL Netherlands represented by René Van der Meij
XBRL Sweden represented by Bo Karlsson
XBRL UK represented by Philip Allen
European Central Bank represented by Juan Alberto Sanchez
 - b. Cat 2,3,4 – Direct Members representatives**

DFIN Solutions represented by Patricia Myles
EFFAS represented by Manuel Puerta da Costa
TESH Advice represented by Thomas Verdin, **Chair** of XBRL Europe
 - c. Permanent XII representative**

XBRL International permanent seat represented by John Turner
- CEO – Elina Koskentalo

DEV – GT - MANAGEMENT

- Elina Koskentalo elected as CEO of XBRL Europe

XBRL EUROPE **PRESS RELEASE**

Brussels, Belgium - December 23, 2024



**XBRL Europe Announces Leadership Transition:
Elina Koskentalo Appointed as New CEO**

XBRL Europe, a leading regional association dedicated to advancing digital business reporting standards, is pleased to announce the appointment of Elina Koskentalo as the Chief Executive Officer (CEO), succeeding Gilles Maguet. This transition follows a comprehensive and transparent selection process conducted by the Executive Committee of XBRL Europe.

Elina Koskentalo, a highly respected expert in financial reporting and technology, is currently serving as the Secretary General of XBRL Finland. She brings over a decade of experience in the development and implementation of XBRL standards across Europe. Her extensive expertise and leadership will guide XBRL Europe into its next phase of strategic initiatives. *"I am honored to join XBRL Europe as its CEO,"* said Elina Koskentalo. *"I look forward to building on the foundations established by Gilles Maguet and collaborating with all stakeholders to promote the benefits and further the adoption of XBRL standards across Europe"*. Elina Koskentalo has a wide range of experience in the field, including through her leadership role in e-invoicing and the digitization of the accounting information supply chain across the Nordics.

Thomas Verdin, XBRL Europe chair, expressed his strong support for the transition: *"I am confident that Elina will bring fresh energy and vision to our organization and continue to drive our commitment to transparency and innovation in digital reporting. Elina has the right skills and experience to guide the organization to meet future challenges and opportunities"*.

Gilles Maguet, who has been CEO of XBRL Europe since its inception in 2008, has played a pivotal role in shaping the organization's mission and expanding its influence in the financial and regulatory reporting communities. Gilles Maguet will continue to support Elina throughout 2025, ensuring a smooth transition and continuity for the organization. He will also remain engaged in the XBRL community as the Secretary General of XBRL France.

The Executive Committee of XBRL Europe expressed their gratitude to Gilles Maguet for his contributions and leadership over the years and praised Elina Koskentalo's appointment.

Elina Koskentalo will officially assume the role of CEO on **January 1, 2025**.

DEV – GT - MANAGEMENT

- Management transfer period carried out Q4/12 covering
 - Administrative and financial operations
 - Working groups
 - Event preparations
 - Membership development and stakeholder engagement
 - Executive committee preparations
 - Tools and systems in place
- Gilles Maguet continues to support with the transition also in 2025 and especially over Mrs. Koskentalo's parental leave absence over the summer months

DEV – GT - MANAGEMENT

- Legal obligation under the new “Code des sociétés et associations” empowered since 2019 in Belgium to modify the bylaws
- The ING bank announced suddenly their intent to close the accounts of XBRL Europe in the fall of 2024
 - Other banks have been approached to open another account
 - Current bylaws structure is interpreted by the banks as such that every member of the ExCo is considered to fall under the KYC process related to the Anti-Money Laundering requirements
 - ➔ Need to change the bylaws to reduce the amount of people in power using bodies
 - ➔ 70 000€ has been moved to XBRL France accounts as a precaution

DEV – GT - MANAGEMENT

Modification of the bylaws - main changes

- The governing bodies of the Association are:
 - The General Assembly
 - The Board of Directors
 - Candidates proposed by members of the association
 - Elected by the GA
 - Minimum of 3 members
 - The BD elects the chair person and one or more Vice Chair person(s), one of them being in charge of Finance.
 - Board of Directors normally adopts its resolutions by a simple majority
- Consultative committee
 - Advises the BD
 - Elected by the GA, period of 2 years
 - Candidates proposed by members of the association (1 each)
 - Individual members are entitled to be candidates
 - XBRL International may propose a representative -> automatically accepted
 - maximum of 8 members and additionally including
 - The members of the Board of Directors
 - XBRL International representative
 - Majority of seats are reserved for the members of category 1, including members of the Board of Directors belonging to that category,
 - Resolutions are adopted by a simple majority

DEV – GT - MANAGEMENT

- Some changes in the member categories (see next slide)
 - Members belonging to category 4 can participate to the General Assembly with no voting rights.
 - Members belonging to categories 1 to 3 can participate in the General Assembly with voting rights
 - Amendment of by-laws, for which voting rights are restricted to category 1 members only.

Members category	Number of votes
Cat 1	5
Cat 2	3
Cat 3	1
Cat 4 - Individuals	Non-voting members

- Resignation from XBRL Europe
 - Has to be announced by 31st of December on the previous year
 - In case of a mid-term resignation, contributions paid remains with the association for the entire year

DEV – GT - MANAGEMENT

4.1.1 Cat 1: XBRL national jurisdictions of XBRL International:

- Cat 1.1: European Established Jurisdictions of XBRL International,
- Cat 1.2 European Provisional Jurisdictions of XBRL International,
- Cat 1.3 Any other jurisdiction of XBRL International

4.1.2 Cat 2: European institutions and not for profit associations, national public authorities

- Cat 2.1 **European Institutions** existing under the European Union Treaties **and European Federations or equivalent**
- Cat 2.2 : **Not for profit associations** fulfilling pan-European or national activities on behalf of their members
- Cat 2.3 **National public authorities**
 - Cat 2.3.1 in a country with an XBRL jurisdiction, member of an existing XBRL jurisdiction
 - Cat 2.3.2 in a country with an XBRL jurisdiction, not member of the jurisdiction
 - Cat 2.3.3 In a country without an XBRL jurisdiction
 - Cat 2.3.4 In a country outside of Europe

4.1.3 Cat 3: Profit Entities

- Cat 3.1 in a country with an XBRL jurisdiction, member of the jurisdiction,
- Cat 3.2 in a country with an XBRL jurisdiction, not member of the jurisdiction
- Cat 3.3 in a country without a XBRL jurisdiction
- Cat 3.4 in a country outside Europe

4.1.4 Cat 4: Individuals – persons with knowledge and expertise who are assessed to contribute to the objective of XBRL Europe

Objectives of XBRL Europe

Primary objectives of XBRL Europe 2025:

1. Promote consistent XBRL adoption across Europe
2. Facilitate knowledge sharing with working groups, and conferences
3. Support implementation of EEAP and ESEF for digital financial and sustainability reporting
4. Coordinate efforts with EU bodies like the ECB and ESAs
5. New initiatives (e.g. WGs for Web 3.0., Transactional level data, Auditors' statement taxonomy)

Diapositive 14

EK1

I updated these a little

Elina Koskentalo; 2025-05-08T13:41:25.559

XBRL Europe: Workplan 2024

DEV (150 days)

SDTF (New mbrs, Tools/Webinars, Workplan/Strategy, liaison with mbrs)
ADTF (EC Consultations ESG, ECB & EBA consultations, liaison ESMA, EBA, EIOPA, EC, ECB, others)

WG (135 days)

BPTF ESEF – Technical papers for ESEF, Filing manual, Validation Rules inventory – Publication of a revised Hierarchy on Block tagging developed by XBRL France – Answer to consultation from ESAP with Adhoc group
ESG WG – Answer to consultations from EFRAG on taxonomies , preparation of 32nd conference,
B&I WG – Work on DPM refit consequences
SRWG – DPM Refit impact on Formula 2.0 and 3.0, ECB Poc
OAM & BR WG – Participation in ESEF conf, meetings in 2024 in Malta

CONF (50 days)

32nd XBRL Europe conference (ESEF, ESG, Supervisory reporting) in May 2024 in Malta

MAN (80 days)

ExCo, GA, Admin&Fin, Communication, Replacement of CEO, modifications of bylaws

Updated Worplan as initially prepared by members of the ExCo

Estimated efforts (Man days) required to reach the FY 24 objectives is 395 md which include both XBRL Europe internal resources (158 in total) as well as of Exco members and other members' contribution

XBRL Europe: Workplan 2025

DEV (150 days)

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

ADTF (ESMA consultation, liaison ESMA, EBA, EIOPA, EC, ECB, others)

WG (135 days)

BPTF ESEF – Answer to consultation from ESMA on ESEF RTS

ESG WG – Answer to consultation from ESMA on ESEF RTS, webinar organisation, preparation for the annual conference, Omnibus follow-up

B&I WG – EBA framework updates, XBRL-csv adoption, EIOPA updates

SRWG – XBRL OIM development

OAM & BR WG – Participation in ESEF conf, meeting in 2025 in Frankfurt

xEBR WG – Building on the POC made in the Nordics to share data cross borders EK2

New working groups for Web 3.0, harmonising Auditor's statement taxonomy and Transactional level data

CONF (50 days)

33rd XBRL Europe conference (Digital Reporting in Europe) in June 2025 and ESG & AI Webinar April 2025

MAN (80 days)

ExCo, GA, Admin&Fin, Communication, CEO transition, new bylaws

Updated Workplan as initially prepared by members of the ExCo

Estimated efforts (Man days) required to reach the FY 25 objectives is 395 md which include both XBRL Europe internal resources (158 in total) as well as of ExCo EK1 members and other members' contribution

Diapositive 16

EK1 My allocation for this year is 80, for Gilles was 50 so is it 130 in total for this year or is there some other days included too normally?

Elina Koskentalo; 2025-05-12T16:14:16.728

EK2 Is this correct, could not find any memos

Elina Koskentalo; 2025-05-12T16:57:03.155

CONF - XBRL Europe: 2024/2025 Events



DEV - CONF



In partnership with

GOLD PARTNERS

 **Bundesanzeiger**
Verlag
XBRL EUROPE
PREMIUM MEMBER

 eunoia

SILVER PARTNERS

BM&A

UBPARTNER





DEV - CONF



- Webinar: "Unlocking the Power of XBRL for ESG & AI" 15th of April
- Around 250 participants (420 registered)
- Presentation and recording available online
<https://www.xbrleurope.org/?p=7529>


DEV: XBRL EUROPE ESEF 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

Renewal of the contents
ongoing!

DEV: Consultations in 2024/2025

ESMA “Consultation on the ESEF RTS for sustainability reporting and on the amendments to the EEAP RTS” (12/24-03/25)

- 116 pages and 39 questions
 - Tagging of sustainability reporting
 - Tagging of notes and improvements to the current ESEF RTS
 - Amendments to the RTS on the European Electronic Access Point (EEAP)
 - Cost-Benefit Analysis
- Joint effort from the ESEF BPTF and ESG working groups
- Potentially a second consultation round in the fall
- XBRL Europe’s and other public answers available on [ESMAs website](#)

WG - XBRL Europe Working groups progress

- Banking and Insurance WG - co chaired by Vincent Le Moal-Joubel XBRL France, Thomas Verdin XBRL UK
- Standard RoadMap WG – Chaired by Thomas Klement XBRL Ge and Mark Goodhand XBRL UK
- Sustainability ESG WG – Chaired by René van der Meij XBRL NL and Patricia Myles
- BPTF ESEF co-chaired by Géraud Amic, David Bell Ubpartner and Pierre Hamon XBRL France
- OAM&BR WG co chaired by Krzysztof Jesse Bundesanzeiger German BR and OAM and Marco Vianello Infocamere XBRL Italy
- Use Of Data WG – Co chaired by Alexandre Prat Fourcade and Manuel Puerta da Costa – Launch of the WG derived from a XBRL France WG
- xEBR WG – Chaired temporarily by Elina Koskentalo
- Web 3.0 – Chaired by Liv Watson / Eric Cohen

DEV – B&I

B&I WG scope

The Bank and Insurance Working Group was established in 2008 to support the regulatory reporting process for the banking and insurance sectors in Europe (institutions supervised by the EBA, ECB, and EIOPA).

Since 2023, meetings have been organized on an ad hoc basis according to updates on regulatory reports and integrated reporting developments, replacing the previous periodic schedule.

WG – B&I

Activity in 2024

- In 2024, only one ad hoc meeting was held during the XBRL Europe Conference in Malta.
- Activity in 2024 was limited due to a slowdown in regulatory changes, as it marked the final year of COREP V3.x under CRD5/CRR2 before transitioning to CRD6/CRR3 and COREP V4.x in 2025.
- Also, technical discussions on improving XBRL technology and standards were moved to the Standard RoadMap Working Group, chaired by Thomas Klement and Mark Goodhand, out of the Bank & Insurance Working Group.
- During the 2024 meeting, the ECB was welcomed as a new member, and regulatory updates for the banking and insurance sector were shared.

WG – B&I

Perspective for 2025

- In 2025, discussions began on regulatory changes related to CRD6/CRR3 and the transition to xBRL/CSV (the first filings with xBRL-CSV includes DORA -IT operational resilience- and P3DH - data hub for banking prudential data.
- An online meeting was held in March 2025 to discuss these changes.
- The discussions continue at a face-to-face meeting at the ECB in Frankfurt during the XBRL Europe Days and Eurofiling Conference.

WG – Standard Roadmap WG

- Chaired by Thomas Klement and Mark Goodhand
- Aims to ensure European XBRL reporting requirements are addressed by international standards
- Anticipation of future requirements in order to implement additions to technical standards in good time
 - Identification of relevant current and future application areas
 - Collection of new business use cases
 - Derivation of technical requirements
- Support of XBRL International in interfacing the standardisation process with all involved parties

WG – Standard Roadmap WG

Work in the last 12 months and current items

- xBRL and granular data
- Table constraints / taxonomies covering relational models
- IREF xBRL-CSV application
- new version of Taxonomy Package standard
- Formula OIM Candidate Recommendation

WG - XBRL Europe Sustainability / ESG Working Group

- Connecting and awareness
 - Knowledge sharing
 - Assist with Implementing
-
- WG started with position papers
 - WG started on knowledge sharing
-

WG - XBRL Europe Sustainability / ESG Working Group

- Answer to the RTS consultation of ESMA
 - Processing the effects of the Omnibus and Stop-the-clock
 - Preparation and hosting of
 - Webinar “Unlocking the Power of XBRL for ESG & AI”
 - ESG and data quality panel sessions on XBRL Day in Frankfurt
 - Join us! please contact the co-chairs:
 - René van der Meij - rene.vandermeij@sbrnexus.nl & patricia.myles@dfinsolutions.com
-

WG – ESEF Best Practice Task Force

- The main activity of this first half of year was to prepare a detailed answer to the ESMA consultation on ESEF.
 - The group will continue to review the ESEF RTS and Reporting manual and submit comments about ambiguities and proposed improvement to ESMA when they are in the process of editing a new version.
-

WG – OAM

- OAM (Private)
 - Exchanged information on the following topics, at least those that are already public: ESG, Company law, ESAP and ESEF.
 - Last OAM / BR WG meeting in February 2024 in Vienna at the invitation of OeKB to discuss the ESAP package and find common positions of the OAMs as part of the consultation phase as feedback to the EU COM.
 - Stay in touch with the members of the working group to receive news or topics to be discussed in the working group.

DEV - WGs

- xEBR WG – Lead Elina Koskentalo
 - Continued operation since Q4/2024
 - xEBR taxonomy as the bridge taxonomy between national GAAP taxonomies
 - Work items:
 - Expand the Nordic POC to share xEBR taxonomy based KPIs cross-boarders to include another other country
 - define a mechanism to cater the need to clarify the meaning of a mapped concepts
 - Define the xEBR as a real XBRL-taxonomy
 - Define more use cases for the xEBR taxonomy
 - Presentation on the XBRL Europe day in Frankfurt

DEV - WGs

XBRL Europe Web 3.0 WG (Liv Watson / Eric Cohen)

- Hedera has initiated the membership application process
- Suggestion for the wg to function on project basis
- The projects are open for all XEU members to join
- First project (“the Hedera case”) to last 6m, sprints of 1 month
- Show and tell-session held on the 30th of May
- Presentation in the XBRL EU day in Frankfurt conference

DEV - WGs

- New working groups approved to be started
 - Harmonised XBRL taxonomy for auditor's statement and assurance reports for ESEF & CSRD
 - Taxonomies created and adopted already in Denmark and the Netherlands (+Finland)
 - Based on the global ISA standard – why not a harmonised taxonomy
 - Transactional level reporting
 - Interest from Estonia and Finland (+ XBRL Japan and Eric Cohen) to extend the XBRL GL taxonomy
 - Enforce transactional level data standardisation, interoperability and adoption in Europe
 - Standards in place already in many countries in Europe (mainly for tax auditing at the moment)
 - Presentation on the XBRL Europe day in Frankfurt by Eric Cohen

MAN - Management update

- Monthly Executive Committee meetings - 11 times in 2024 including GA in May 2024 in Malta
 - Accountancy and administrative tasks in liaison with our accountants in Belgium (BFS company)
-

XBRL EUROPE

2024 Accounts – Budget 2025

DEV – GT - MANAGEMENT

• Admin & Finance – Figures for 2024

Statement of comprehensive income Year ended 31 December 2024

in Euro	Note	Actual 2023 €	Budget 2024 €	Actual 2024 €
Income				
Sponsorship revenue	2	42 900	42 900	42 900
Conference revenues		16 200	7 500	10 100
Membership fee	1	158 950	153 900	160 450
		<u>218 050</u>	<u>204 300</u>	<u>213 450</u>
Operating expenses				
Operational activities	3	182 338	181 800	174 869
Contribution to XII		<u>24 050</u>	<u>23 500</u>	<u>23 500</u>
		<u>206 388</u>	<u>205 300</u>	<u>198 369</u>
Finance costs		0	0	0
Depreciation-Writebacks	4			8 800
Income before tax	5	11 662	-1 000	23 881
Income tax Expenses				
Comprehensive income for the year		11 662	-1 000	23 881

Note 1	Membership	Actual 2023	Actual 2024
	Jurisdictions	35 000	35 000
	Direct Premium	39 050	39 050
	Direct Silver	84 900	86 400
		<u>158 950</u>	<u>160 450</u>

10 Direct Premium 2024: Amana, Amelkis, Bundesanzeiger, DFIN solutions, EY EMEA, Regnology, Pomelo, PwC, Workiva, XBRL Express

17 Direct Silver 2024: AxiomSL Ltd, Bank Al-Maghrib, DataTracks, Estonian Ministry and Economic Affairs, Eunoia, FriendStudio, Fujitsu Poland, IRIS, Labrador, Notified, Parseport, Poslovna inteligencija, d.o.o., Reporting Estandard, Semansys, Tesh Advice, UB Partner SAS.

In total **36** members including 7 Cat. 1 members jurisdictions (FR, FIN, GER, IT, NL, SE, UK) and 2 Cat. 2 members (**EFFAS** and **ECB**)

*The Revenue increased in 2024 due to the increase in membership recruitment and a Conference revenue, better than anticipated due to the 32nd XBRL Europe conference in Malta; Actual revenue of 213.450 € vs 204.300 € as budgeted.

Note 2, Note 3, Note 4 *The operating expenses of 174.689 € is better than budgeted (181.800€), due to reduced travel costs and other budgeted costs.

* A writeback of 8.800 € has been recognized considering final payments of members fees

Note 5 All the points above leading to a net income for the year of 23.881 € to be compared with a budgeted loss of 1.000€.

Note 6 XBRL France Current account of 70.000 € has been set, late 2024, to "secure" XBRL Europe cash position at XBRL France banks due to issue arising with ING Bank in Belgium. The funds will be transferred in Belgium when a new bank account in Belgium will be open.

MAN –MEMBERSHIP FEE 2024

5 000	Cat 1 Jurisdictions
5 000	Cat 2 European Institutions and Federations
10 000	Cat 3.1.1 NOT member of the jurisdiction PREMIUM
5 000	Cat 3.1.1 NOT member of the jurisdiction SILVER Full
2 500	Cat 3.1.1 NOT member of the jurisdiction SILVER Low
7 500	Cat 3.1.2 Member of the jurisdiction PREMIUM
4 500	Cat 3.1.2 Member of the jurisdiction PREMIUM Small
3 500	Cat 3.1.2 Member of the jurisdiction SILVER Full
2 000	Cat 3.1.2 Member of the jurisdiction SILVER Low
10 000	Cat 3.2 In a country without jurisdiction PREMIUM
5 000	Cat 3.2 In a country without jurisdiction SILVER Full
3 500	Cat 3.2 In a country without jurisdiction SILVER Medium
2 500	Cat 3.2 In a country without jurisdiction SILVER Low
10 000	Cat 3.3 In a country Outside Europe PREMIUM
5 000	Cat 3.3 In a country Outside Europe SILVER
500	Cat 4 Individuals

5 000	Cat 1 Jurisdictions
5 000	Cat 2 European Institutions and Federations
11 000	Cat 3.1.1 NOT member of the jurisdiction PREMIUM
5 500	Cat 3.1.1 NOT member of the jurisdiction SILVER Full
2 750	Cat 3.1.1 NOT member of the jurisdiction SILVER Low
8 250	Cat 3.1.2 Member of the jurisdiction PREMIUM
4 950	Cat 3.1.2 Member of the jurisdiction PREMIUM Small
3 850	Cat 3.1.2 Member of the jurisdiction SILVER Full
2 200	Cat 3.1.2 Member of the jurisdiction SILVER Low
11 000	Cat 3.2 In a country without jurisdiction PREMIUM
5 500	Cat 3.2 In a country without jurisdiction SILVER Full
3 850	Cat 3.2 In a country without jurisdiction SILVER Medium
2 750	Cat 3.2 In a country without jurisdiction SILVER Low
11 000	Cat 3.3 In a country Outside Europe PREMIUM
5 500	Cat 3.3 In a country Outside Europe SILVER
500	Cat 4 Individuals

DEV – GT - MANAGEMENT

• Admin & Finance – Budget 2025 Approval

Statement of comprehensive income Budget 2025

in Euro	Note	Budget 2024 €	Actuals 2024 €	Budget 2025 €
Income				
Sponsorship revenue		42 900	42 900	34 100
Conference/Webinars revenue		7 500	10 100	9 500
Membership fee	1,2	153 900	160 450	160 500
		<u>204 300</u>	<u>213 450</u>	<u>204 100</u>
Operating expenses				
Operational activities	3	181 800	174 869	185 600
Contribution to XII		23 500	23 500	23 500
		<u>205 300</u>	<u>198 369</u>	<u>209 100</u>
Finance costs		0	0	0
Depreciation-Writebacks			8 800	
Income before tax	4	-1 000	23 881	-5 000
Income tax Expenses		-		-
Comprehensive income for the year		-1 000	23 881	-5 000

	Budget 2024	Actuals 2024	Budget 2025
Note 1 Sponsorship revenue	42 900	42 900	34 100
Conference/Webinars	7 500	10 100	9 500
Membership			
Jurisdictions	35 000	35 000	35 000
Direct Premium	39 050	39 050	31 350
Direct Silver	79 850	86 400	94 150
	<u>153 900</u>	<u>160 450</u>	<u>160 500</u>
Total	<u>204 300</u>	<u>213 450</u>	<u>204 100</u>

8 Direct Premium 2024: Amelkis, Bundesanzeiger, DFIN solutions, EY EMEIA, Regnology, Pomelo, Workiva, XBRL. Express

19 Direct Silver 2024: AxiomSL Ltd, Bank Al-Maghrib, DataTracks, Estonian Ministry and Economic Affairs, Eunoia, EzXBRL, FriendStudio, Fujitsu Poland, IRIS, Labrador, Notified, Parseport, Poslovna inteligencija, d.o.o., Reporting Estandard, Semansys, Tesh Advice, Toppan Merrill, UB Partner SAS.

In total 36 members incl. 7 jurisdictions (FR, FIN, GER, IT, NL, SE, UK) and 2 Cat. 2 members (ECB, EFFAS)

Note 2 For FY2025 Budget revenue is in slight decrease due to the resignation of 2 Premium members Amana and PwC (31.350 € to be compared with 39.050 € in 2024). Other memberships are maintained at the same levels

Note 3 Expenses of FY 2025 Budget (185.600 €) are slightly higher than in 2024 due to some additional budget to cover the overlap of CEOs and the replacement in the services of the new CEO during her maternity leave.

Note 4 All the points above leading to a slight loss of -5.000 €

XBRL EUROPE

Adoption of the resolutions

XBRL Europe General Assembly: Adoption of the Resolutions

1. Approval of the Accounts 2024 and of Budget 2025
2. Approval of the Management Report 2024
3. Granting of discharge to the Executive Committee

Closing of the General Assemblies 2024/2025 And more to come in 2024/2025

Thank you for your support – Questions ?



Thomas Verdin
Chairman XBRL Europe
thomas.verdin@xbrl-eu.org
www.xbrleurope.org



Elina Koskentalo CEO XBRL Europe
& Gilles Maguet
gilles.maguet@xbrl-eu.org
www.xbrleurope.org

