XBRL NL webinar on XBRL community: XBRL EUROPE roles and activities 29 June 2022
XBRL Europe

• XBRL Europe, a not for profit organisation affiliated to XBRL International, has been set up to foster and coordinate European XBRL efforts, to implement common XBRL projects in Europe and to liaise with European Authorities and organisations.

• XBRL Europe is a regional organization of XBRL International with its own members (European jurisdictions members of XBRL Europe and direct members)

• XBRL Europe organizes conferences webinars and other events

• XBRL Europe has set up working groups, coordinates specific works and answers to consultations.

• Membership in XBRL Europe complements the membership in XII and/or the membership in the jurisdictions.
XBRL Europe – 36 Members in 2022

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
- PwC
- Workiva
- XBRL Express
XBRL Europe – 36 Members in 2022

SILVER MEMBERS

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

- Greenomy
- Infogreffe
- Iris
- Julhiet Sterwen
- Labrador
- Parseport
- Reporting Standard
- TESH Advice
- UBPartner

- Declan Collins
XBRL EUROPE

The governance
• XBRL Europe is governed and managed as follows:
  • The General Assembly of its members;
  • An Executive Committee under the supervision of the General Assembly;
  • A CEO for the day to day management under the supervision of the Executive Committee.

• XBRL Europe is run by staff (CEO and an admin assistant) on a part time basis, and is populated with volunteers

• Executive Committee met 11 times in 2021 and GA in June 2021

• XBRL Europe is governed by its bylaws which have been revised and registered in 2016 (see Governance section - https://www.xbrleurope.org/?page_id=141)
Present ExCo for the 2022-2024 term

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

Present Audit Committee for the 2022-2024 term
   - Géraud Amic from UB Partner

Chief Executive Officer/Secretary General
   - Gilles Maguet
XBRL EUROPE

The Working groups and Task forces and committees
In its life XBRL Europe has set up several working groups. Some are active some are dormant or closed depending of their relevance vis a vis the news.

XBRL Europe WGs and TFs are following the reporting sectors in Europe but do not deal with the XBRL standard covered by XII working groups. They meet usually on a monthly basis but sometimes more or less.

XBRL Europe WGs and TFs are working closely with the European jurisdiction WGs when necessary and possible and with XII WG and boards.

The participation to the XBRL Europe working groups is open to:
- Members of XBRL Europe
- Participants of XBRL Europe (members of the jurisdictions members of XBRL Europe)

The membership to XBRL Europe entitles the members to be members in XII working groups.
WG - XBRL Europe Working groups

• BPTF ESEF co-chaired by Roger Haddad, David Bell Ubpartner and Pierre Hamon XBRL France and 2 subgroups
• OAM&BR WG co chaired by Krzysztof Jesse Bundesanzeiger German BR and OAM and Marco Vianello Infocamere XBRL Italy
• Sustainability ESG WG – Co chaired by René van der Meij XBRL NL and Matthieu Garat Labrador and 1 subgroup
• Banking and Insurance WG - co chaired by Vincent Le Moal-Joubel XBRL France, Thomas Verdin XBRL UK
• SBR Working group (dormant) chaired by Frans Hietbrink & Elina Koskentalo
• BPTF ESEF co-chaired by Roger Haddad, David Bell Ubpartner and Pierre Hamon XBRL France

• Promotion of general XBRL best practices on ESEF within XBRL Europe - Activities around the ESEF filing manual and the conformance suite analysis and also in line with XBRL International Best Practice Board

• 2 subgroups formed recently
  • Harmonization at European level of mapping best practices (Bodo Kesselmeyer). Started on 25/01 with the aim to create a complete repository of all best practices in the countries to be put on our XBRL Europe website
  • Validation rules harmonization (Pierre Hamon) – Formula specification, Xule and others – development of a repository of all validation rules on ESEF and their development language
WG - XBRL Europe Working groups

• OAM&BR WG co chaired by Krzysztof Jesse Bundesanzeiger German BR and OAM and Marco Vianello Infocamere XBRL Italy
  • Private sessions between all OAMS at least twice a year (last 13th morning - Exchange information on the following topics, at least those that are already public: ESG, Company law, ESAP and ESEF.
  • Public sessions with all XBRL Europe members as necessary like during the 30th conference in Paris the 14th afternoon where OAMs communicate on their work to XBRL Europe members (e.g. on data quality discussions amongst them)
WG - XBRL Europe Working groups

- Sustainability ESG WG – Co chaired by René van der Meij XBRL NL and Matthieu Garat Labrador - The group organises
  - Discussions on ESG reporting and taxonomy progress worldwide
  - Answers to consultations
  - Preparation of seminars
  - Liaison with EFRAG and ISSB and other stakeholders in ESG sector
  - Specific project in 2022 partly funded by IMP / TPF to assess the digitisation readiness of the ESRS standards. XBRL Europe Expert team of 5 persons provided as in kind contribution to EFRAG (75days)

- Subgroup created end of 2021 to write white papers on the interconnectivity between taxonomies enabled by XBRL standards (See www.xbrleurope.org)
WG - XBRL Europe Active Working groups

- Banking and Insurance WG - co chaired by Vincent Le Moal-Joubel XBRL France, Thomas Verdin XBRL UK
  - The group answered to 2 consultations from EBA and ECB on the integrated reporting in 2021/2022
XBRL EUROPE

The Events
A specific Event preparation committee is set up for each event.

The preparation committee meets on a weekly basis for the preparation, takes decisions, makes the invitations to the speakers and prepares the necessary endorsements by the Executive Committee.

The number of attendees to our events has increased from ~100 to between 2 and 4 hundreds in some years.

We have increased our skills in organising hybrid events now. The last 30th XBRL Europe event is a good example.
CONF - XBRL Europe: 2021/2022 Conferences

- 26th XBRL Europe & national XBRL jurisdictions Digital week on ESEF
  - 1-4 December 2020
- 27th XBRL EUROPE DIGITAL WEEK ON ESEF
  - 27-29th April 2021
- 28th XBRL EUROPE DIGITAL WEEK
  - 23-24 June 2021
- 29th XBRL EUROPE DIGITAL WEEK ON ESEF
  - 22-24 November 2021
- FROM ESEF TO SUSTAINABILITY/ESG REPORTING
  - AN XBRL EUROPE WEBINAR
  - 15 March 2022
  - 14:00-15:30 CET
- SAVE THE DATE!
- 30th XBRL EUROPE CONFERENCE in PARIS (France)
  - 13-14 June 2022
  - Hosted by
• 27th XBRL Europe and its jurisdiction digital week – 27 to 29 April - Statistics
15 March 2022 - XBRL Europe webinar (from ESEF to sustainability/ESG reporting).

1. 413 registrants and 275 participants
2. Satisfaction rate 3,7 / 5 – some technical issues
3. Interesting feedback and suggestions from audience
Direct access to Hub at: www.esef.xbrleurope.org

Updated regularly thanks to Thomas Verdin
**Hub & webinars scheme in 2020/2021 - 7 Webinars published (3 from ESMA)**

– Statistics still show a growth:

<table>
<thead>
<tr>
<th>Statistics</th>
<th>Start October 2019</th>
<th>4 months later January 2020</th>
<th>Mid March 2020</th>
<th>June 2020</th>
<th>January 2021</th>
<th>June 2021</th>
<th>September 2021</th>
<th>Progress since start in %</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Hub</td>
<td>6 197</td>
<td>9 480</td>
<td>10 201</td>
<td>12 151</td>
<td>16 925</td>
<td>18 822</td>
<td>18 822</td>
<td>204%</td>
</tr>
<tr>
<td>2. Hub eseftools</td>
<td>7 095</td>
<td>11 451</td>
<td>13 036</td>
<td>18 110</td>
<td>24 865</td>
<td>31 925</td>
<td>31 925</td>
<td>350%</td>
</tr>
<tr>
<td>3. Hub webinars</td>
<td>3 801</td>
<td>5 609</td>
<td>6 034</td>
<td>7 259</td>
<td>9 433</td>
<td>10 650</td>
<td>10 650</td>
<td>180%</td>
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<tr>
<td>4. Hub Taxonomy</td>
<td>3 913</td>
<td>6 274</td>
<td>6 939</td>
<td>8 633</td>
<td>11 994</td>
<td>13 249</td>
<td>13 249</td>
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</tr>
<tr>
<td>5. Webinars</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. IXBRL Impacts - Workiva</td>
<td>804</td>
<td>950</td>
<td>986</td>
<td>NA</td>
<td>1 181</td>
<td>1 181</td>
<td>1 181</td>
<td>N/A</td>
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<tr>
<td>b. Ancho Demystified - PwC</td>
<td>745</td>
<td>1 330</td>
<td>1 424</td>
<td>1 840</td>
<td>2 696</td>
<td>3 026</td>
<td>3 219</td>
<td>332%</td>
</tr>
<tr>
<td>c. ESMA ESEF Tutorial - ESMA</td>
<td>561</td>
<td>744</td>
<td>788</td>
<td>1 012</td>
<td>1 556</td>
<td>1 816</td>
<td>1 952</td>
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</tr>
<tr>
<td>d. ESMA Support for Prep - ESMA</td>
<td>412</td>
<td>998</td>
<td>1 044</td>
<td>1 238</td>
<td>1 721</td>
<td>1 911</td>
<td>2 033</td>
<td>393%</td>
</tr>
<tr>
<td>e. ESMA Further support for preparers - ESMA</td>
<td>235</td>
<td>710</td>
<td>763</td>
<td>1 073</td>
<td>1 510</td>
<td>1 709</td>
<td>1 812</td>
<td>671%</td>
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<tr>
<td>f. Instance production - Datatracks</td>
<td>436</td>
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<td>1 037</td>
<td>1 137</td>
<td>1 369</td>
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<tr>
<td>g. ESEF and Artificial intelligence - Corefiling</td>
<td>241</td>
<td>688</td>
<td>950</td>
<td>1 131</td>
<td>1 369</td>
<td></td>
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</tbody>
</table>

!!! 25th XBRL Europe Digital Week !!!

!!! 26th XBRL Europe Digital Week !!!

!!! 27th XBRL Europe Digital Week !!!

!!! 28th XBRL Europe Digital Week !!!

<table>
<thead>
<tr>
<th>Statistics (Total visit Website)</th>
<th>At the beginning of October 2019</th>
<th>4 months later, end of January 2020</th>
<th>Mid March 2020</th>
<th>June 2020</th>
<th>September 2021</th>
<th>Progress since October in %</th>
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<tbody>
<tr>
<td>Last Month</td>
<td>5 739</td>
<td>17 665</td>
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<td></td>
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<tr>
<td>Visits</td>
<td>256 541</td>
<td>301 692</td>
<td>436 687</td>
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<td></td>
</tr>
<tr>
<td>Visitors</td>
<td>143 430</td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>
White Papers and answers to consultations

• Answers to
  • 3 Consultations in 2021 (EBA, ECB, ESAP)
  • At least 1 Consultations in 2022
    • Staff request for feedback to inform future development of the IFRS Sustainability Disclosure Taxonomy for digital reporting

• White Papers in ESEF sector and in ESG sectors
  • ESEF
    • 1 white Paper in 2021 on inline XBRL Viewers
    • 1 comment letter on the filing manual to ESMA in May 2022
  • ESG
    • 2 White papers in 2022 on interconnectivity
    • 2 other White papers on interconnectivity in preparation
XBRL EUROPE
The Workplan
## XBRL Europe: How do we work? Workplan 2022

| DEV       | SDTF (New mbrs, Tools/Webinars, Workplan/Strategy, liaison with mbrs)  
|           | Consultations on Sustainability ESG, ECB & EBA consultations, liaison ESMA, EBA, EIOPA, EC, ECB, others  
|           | Project works in support to IMP/TPF & EFRAG (Workstream A,B & D)  
|           |  
| WG        | BPTF ESEF – Technical papers for ESEF, Filing manual, White paper, Webinar on ESEF. Validation Rules inventory, Mapping ESEF  
|           | Inventory in 2 subgroups  
|           | ESG WG – Answer to consultations from EFRAG, , preparation of 30th conference, 2/4 White papers on interconnectivity  
|           | B&I WG – Follow up Consultations ECB, EBA, digital event and POCs  
|           | OAM & BR WG – Participation in ESEF conf, meetings in 2022  
| CONF      | XBRL Europe Webinar on ESEF in March 2022,  
|           | 30th XBRL Europe digital week (ESG, B&I) in June 2022 in Paris  
| MAN       | ExCo, GA, Admin&Fin, Communication  

XBRL Europe follows a Workplan developed by the CEO managed by the Executive committee and updated at each ExCo meeting as necessary.
Questions?

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