



ESEF Reporting Manual 2023

New year - New rules

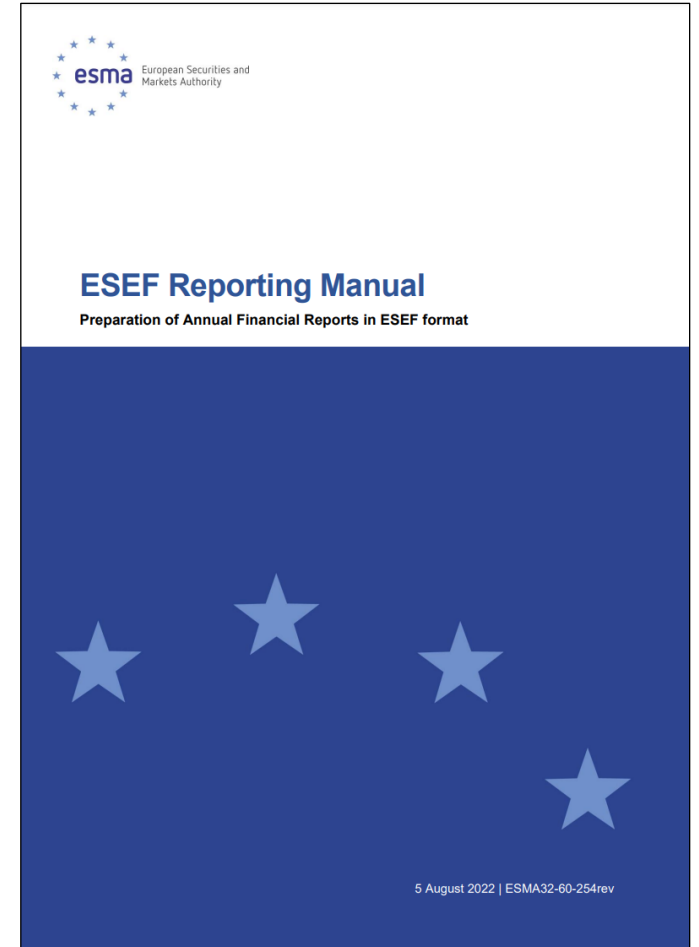
An update about all guidance changes for the 2023 reporting year

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Agenda

- 1 Content and structure
- 2 Technical validity
- 3 Extension taxonomies
- 4 xHTML only



01

1

Content and Structure

For all reports with a starting date from 1-1-2023

1.2

When using IFRS elements not included in the ESEF taxonomy, They should correspond in name, label, **and XBRL characteristics.**

1.4

Explicit statement about not creating extensions that mimic ESEF core elements.

1.9(.3)

Issuers are allowed to use non-mandatory blocktag notes and even detail tag, but applicable mandatory elements should always be used as well.

1

Content and structure

02

2

Technical validity

2.2.5

Tag “empty” fields and use proper transformation rules

Winst uit beëindigde bedrijfsactiviteiten	21	-	2 055
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```
<ix:nonfraction format="ixt:fixed-zero" decimals="-6" scale="6" name="ifrs-full:ProfitLossFromDiscontinuedOperations" contextref="ctx-1" unitref="usd">-</ix:nonfraction>
```


Remember that tagging entirely empty fields might make them hard to click on in a viewer!

When empty fields are tagged, use `xsi:nil="true"` without transformation rules.


2 Technical validity

 2.2.6

Technical construction of a block tag



Extracted information should resemble original document in legibility and clarity.



Extracted information in tables should be shown in a meaningful way

2 Technical validity

2.2.6

Technical construction of a block tag

Note 1 – Acquisitions of business, assets and non-controlling interest

Name	Description	Cost price (EUR, 1,000)
Teamleader	PSA software provider	172.2
Bokio Group AB	Accounting software provider	143.1
Flex Applications Sverige AB	HRM software provider	142.5
Other acquisitions ^a		564.2
Total		1 123.0

... Is to make it clear and readable

Note 1 – Acquisitions of business, assets and non-controlling interest

Name	Description	Acquisition date	Percentage of voting equity instruments acquired 1)	Cost price
Sticos AS	Content software	11/02/2021	100,00%	69 859
eCare Solutions BV	Healthcare software	07/05/2021	60,00%	65 875

The goal of the new recommendation...

2 Technical validity

2.5

<svg> is not allowed. SVG images should be included in an tag.

2.6

Use XBRL Int. Specifications when creating a reporting package.

2**Technical validity**

03

3

Extension taxonomy

3.2

Use latest item type definitions

3.3

Explicit statement about abstracts not having to be anchored.

3.4

Using calculations 1.1 is allowed, but discouraged.

3**Extension taxonomies**

04

4

xHTML only

4.1.1

It is allowed to file an xHTML only report using multiple files when the report exceeds browser limitations*

*Except if local NCA does not allow it, and the AFM does not allow it.

05

5

Questions