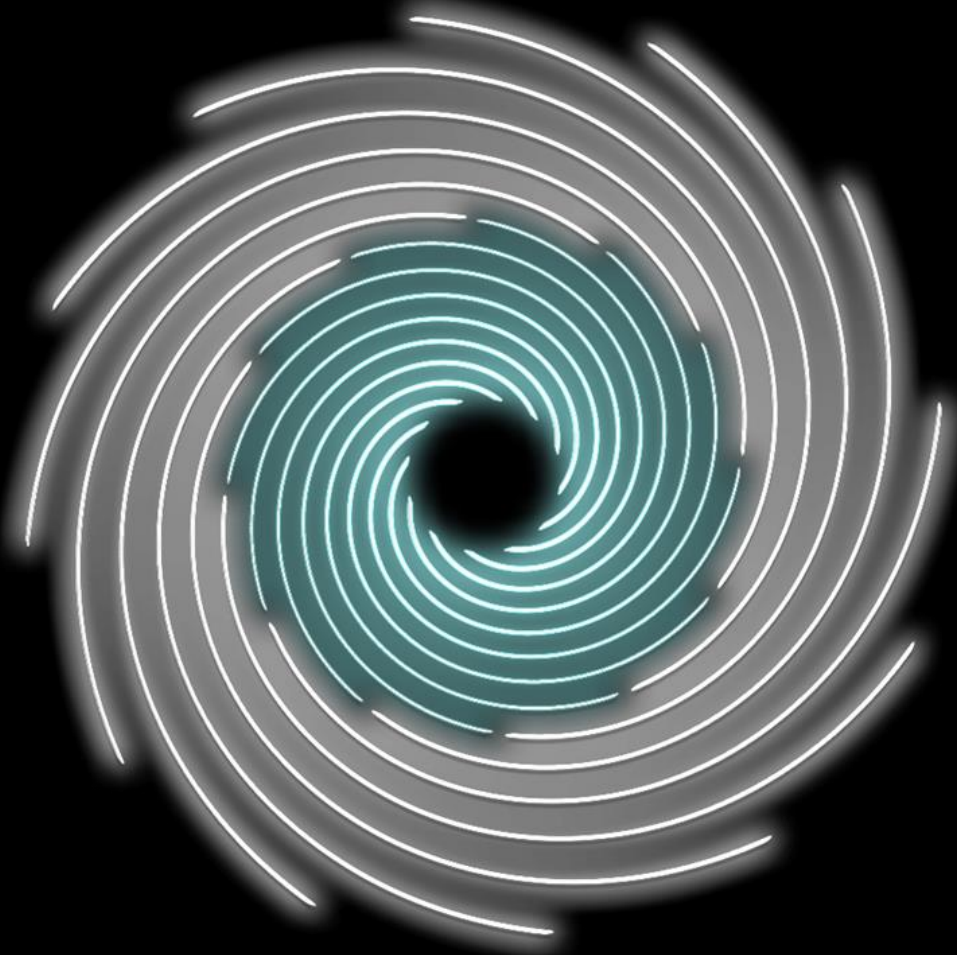


Deloitte.



ESEF

Agenda

- ESEF reporting scope, fundamentals and what to expect
- The Big Picture
- Lessons learned – Tricky Tagging
- Lessons learned – Extensions & Anchoring
- Practical matters
- Key takeaways
- External presenter: Fredrik Einarsson from Bilja

And Pooling questions as we go along!

ESEF reporting scope, fundamentals and what to expect

ESEF reporting scope

- ESMA has issued a standard for electronic reporting of group financial statements (European Single Electronic Format, ESEF). ESEF is applicable for entities whose securities are publicly traded on a regulated market within the European Union for fiscal years beginning on or after January 1st 2021. In Sweden, reporting is made to Finansinspektionen.
- The introduction mean a gradual application where group financial reports for 2021 only require detailed ‘tagging’ for the following statements:
 - Income statement (incl. other comprehensive income)
 - Statement of financial position
 - Statement of changes in equity
 - Statement of cash flow
 - Besides this, “mandatory elements” needs to be tagged (certain company specific information)
- Hence, the notes section need not be tagged for 2021. For 2022 the notes will be applicable for block/section tagging which means an aggregated level.



Mandatory tags – entity information

RTS: “Issuers shall mark up all disclosures made in the financial statements (or made by cross-reference therein to other parts of the annual financial reports) that correspond to the elements in Table 1.”

ERM 1.3.3 “The RTS on ESEF requires that issuers shall mark up all disclosures that correspond to the elements in Table 1...if those disclosures are present in the issuer’s financial statement. If those disclosures are not present in the issuer’s financial statement, they should not be tagged.”

Table 1
Mandatory elements of the core taxonomy to be marked up for financial years beginning on or after 1 January 2020

Label	Data type and other attributes	References to 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
Name of parent entity	text	IAS 1 138 c, IAS 24 13
Name of ultimate parent of group	text	IAS 24 13, IAS 1 138 c

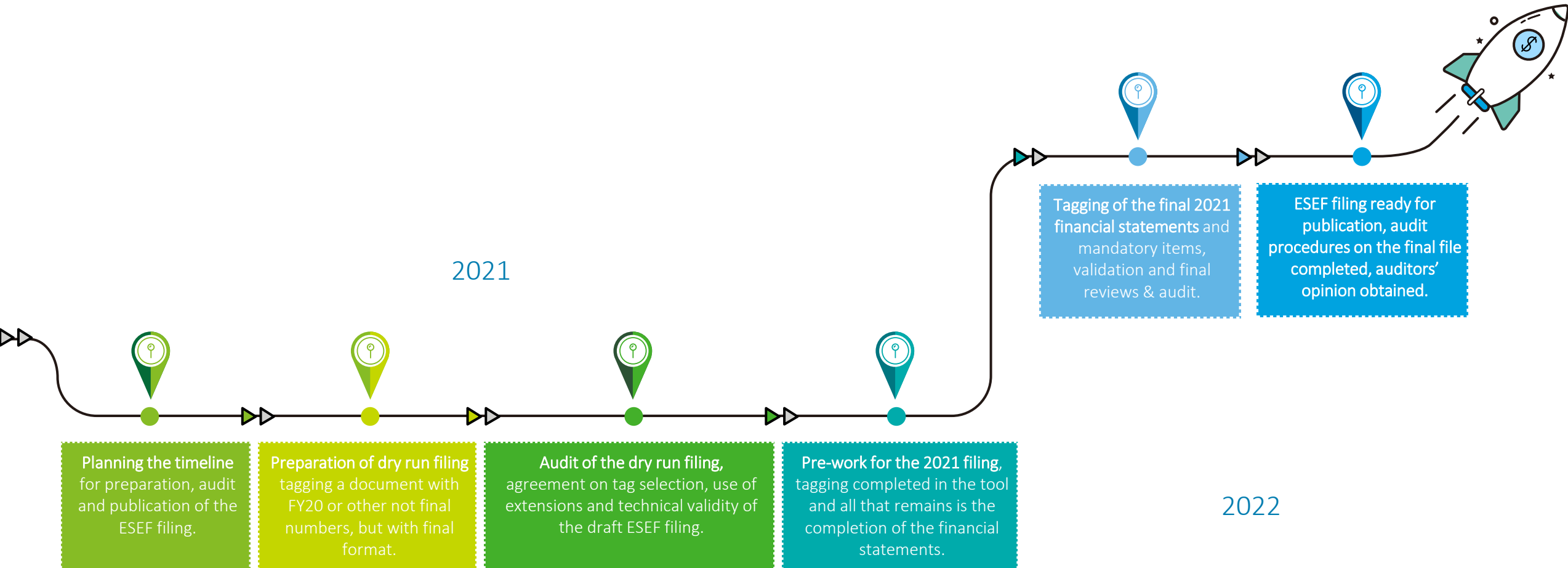
ESEF-reporting scope

A few specific exceptions from the ESEF reporting requirements that needs to be considered:

- 16 ch. 3 § LVM (Lag om värdepappersmarknaden) states that the chapter is not applicable for issuers who have solely issued bonds or other negotiable promissory notes which each one has a nominal value of minimum 100 000 Euro or corresponding amount in other currency. The exception is applicable under the condition that the securities does not grant the owner any right to conversion to shares. The Transparency Directive states that the currency exchange rate used is the rate when the security was issued (for securities in other currencies than EUR are to be valued).
- Our conclusion is that a "single entity issuer" (usually a RFR 2 entity) are in scope for ESEF but not with regards to XBRL tagging since they do not prepare consolidated financial reports according to IFRS. The directive only require tagging of primary statements in consolidated financial reports issued in accordance with IFRS.
- Investment entities that fall under the consolidation exception as per IFRS 10 Consolidated Financial Statements and that only prepare individual IFRS financial statements are therefore not required to tag their IFRS financial statements.
- [ESMA ESEF Reporting Manual](#) (updated in July 2021)

Polling question number 1

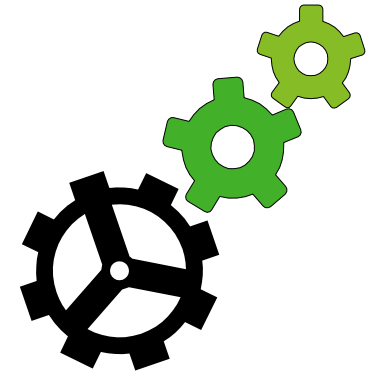
It has been an interesting journey and there is still more excitement to look ahead to



What to expect from ESEF audit procedures



Key points on the filing process



- Important you **document** your tagging process, internal controls related to this and key considerations/judgements
- **Tagging of items that are not monetary amounts** is not required, but can be done voluntarily (and in that case should be audited)
- Tagging often prepared in English, but **must be filed in Swedish**
- There are **no perfect examples** out there – best practice is still being formed
- The tagged annual report (iXBRL files) needs to **be published and filed at the same time** as the company publish their annual report. The ultimate deadline to publish the annual report is 30 April (calendar year) for a company listed on a regulated market in Sweden.
- All changes in the ESEF reporting package **needs to be validated** by the auditors (last minutes changes are time constraining)
- The ESEF-reporting package (Annual report in iXBRL, auditor´s report in iXBRL and Company´s extensions taxonomy) should first be **published externally and submitted to FI**. The "historical" PDF will probably also be published on the website
- After the AGM the ESEF reporting package plus the adoption certificate (according to iXBRL) can be **submitted to Bolagsverket**
- Bolagsverket will release a tool on their website to upload the ESEF-reporting (timeplan unclear)

The Big Picture

ESEF reporting

- All numerical items in a declared currency presented in the primary financial statements are to be tagged. Don't forget comparative information and footnotes.

Inline Viewer
Document
Display Options ▾

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Statement of Comprehensive Income

for the Period from January 1 to December 31, 2019

	Notes	Jan. to Dec. 2019	Jan. to Dec. 20
		US\$	U
Fee revenue	3.1	14,516,715	17,555.8
Wages and salaries		-4,616,880	-4,288.8
Social contributions and expenses for pensions and care		-543,684	-618.3
Personnel expenses	3.2	-5,160,564	-4,907.2
Other operating expenses	3.3	-5,561,990	-4,054.1
Other operating income	3.4	181,344	384.7
Amortization and depreciation expense	4.5/4.6/4.7	-873,846	-344.7
Operating surplus		3,101,659	8,634.4
Subsidies and donations	3.5	25,368	40.4
Financial income / expense	3.6	-234,837	-325.5
Net surplus		2,892,190	8,349.3
Changes of components of net equity from actuarial gains and losses in pension and similar obligations	3.2	-11,410	3.3
Items that will not be reclassified to net surplus		-11,410	3.3
Other comprehensive income		-11,410	3.3
Total comprehensive income		2,880,780	8,352.7

Fact Properties

<
>

Concept

- (ifrs-full) Other expenses, by nature

The amount of expenses that the entity does not separately disclose in the same statement or note when the entity uses the 'nature of expense' form for its analysis of expenses. [Refer: Expenses, by nature]

Dimensions

Date 1 Jan 2019 to 31 Dec 2019 [📄](#)

Fact Value US \$ 5,561,990

Accuracy 0 (ones)

Change 37.2% increase on 1 Jan 2018 to 31 Dec 2018

Entity [LEI] [506700GE1G29325QX363](#)

Concept ifrs-full:OtherExpenseByNature

< 1 of 1 >

▽ References

IAS

Name	IAS
Number	1
IssueDate	2019-01-01
Paragraph	102
URI	http://eifrs.ifrs.org/eifrs/xifrs-lin...
URIDate	2019-03-27

IAS

▽ Calculations

▽ Footnotes

Navigating the ESEF Taxonomy

1. Create a free account at bigfoot.corefiling.com



Bigfoot Taxonomy Library sign in required.

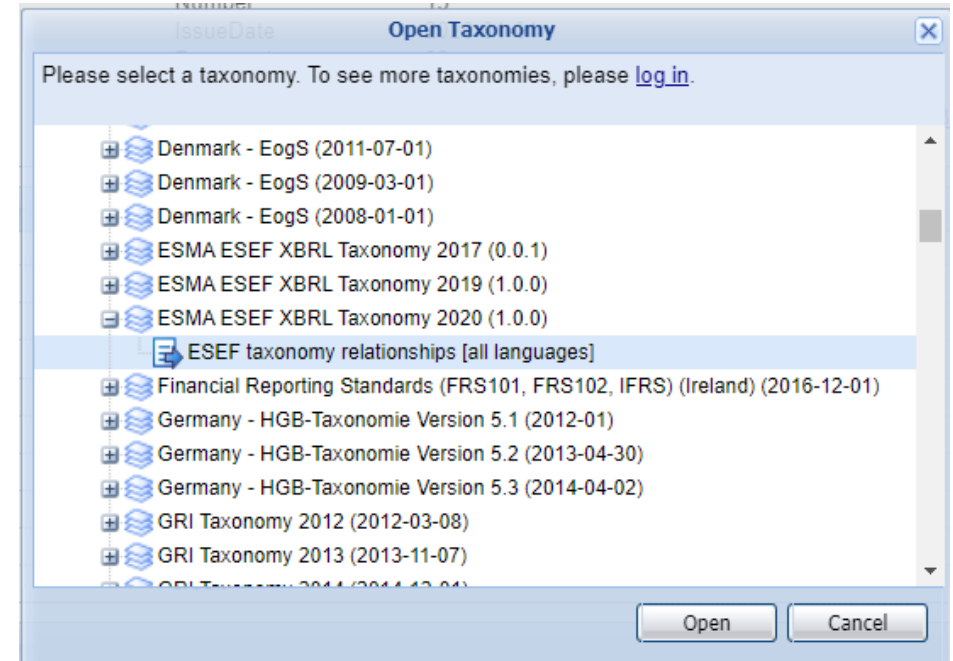
This is a free resource from CoreFiling. If you do not have an account please register to gain access.

[Forgot password?](#)

Sign in

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2. Open the taxonomy – example below is the 2020 ESEF Taxonomy



Navigating the ESEF Taxonomy

1) The taxonomy is presented using presentation groups similar to financial statements. The groups include:

- Primary statements
- More detail of primary statements
- Detail of notes to the primary statements

2) The presentation groups are solely for presenting the tags in an order that allows for ease of navigation.

3) For tagging the primary financial statements, a tag can be selected from any presentation group in the taxonomy. The most appropriate tag should be selected regardless of where it is located in the taxonomy.

[000000]	Tags that must be applied if corresponding information is present in a report
[110000]	General information about financial statements
[210000]	Statement of financial position, current/non-current
[220000]	Statement of financial position, order of liquidity
[310000]	Statement of comprehensive income, profit or loss, by function of expense
[320000]	Statement of comprehensive income, profit or loss, by nature of expense
[410000]	Statement of comprehensive income, OCI components presented net of tax
[420000]	Statement of comprehensive income, OCI components presented before tax
[510000]	Statement of cash flows, direct method
[520000]	Statement of cash flows, indirect method
[610000]	Statement of changes in equity
[710000]	Statement of changes in net assets available for benefits
[800100]	Notes - Subclassifications of assets, liabilities and equities
[800200]	Notes - Analysis of income and expense
[800300]	Notes - Statement of cash flows, additional disclosures
[800400]	Notes - Statement of changes in equity, additional disclosures
[800500]	Notes - List of notes
[800600]	Notes - List of accounting policies
[810000]	Notes - Corporate information and statement of IFRS compliance
[811000]	Notes - Accounting policies, changes in accounting estimates and errors
[813000]	Notes - Interim financial reporting
[815000]	Notes - Events after reporting period
[816000]	Notes - Hyperinflationary reporting
[817000]	Notes - Business combinations
[818000]	Notes - Related party
[819100]	Notes - First time adoption
[822100]	Notes - Property, plant and equipment
[822200]	Notes - Exploration for and evaluation of mineral resources
[822390]	Notes - Financial instruments
[823000]	Notes - Fair value measurement
[823180]	Notes - Intangible assets

Lessons learned – Tricky Tagging

Tag selection example – Revenue

For the year ended December 31	20xx EURm	20yy EURm
Net sales	21 852	23 315
Cost of sales ⁽¹⁾	(13 659)	(15 051)
Gross profit⁽¹⁾	8 193	8 264
Research and development expenses ⁽¹⁾	(4 087)	(4 532)
Selling, general and administrative expenses ⁽¹⁾	(2 898)	(3 219)
Other operating income ⁽¹⁾	150	237
Other operating expenses ⁽¹⁾	(473)	(265)
Operating profit/(loss)	885	485
Share of results of associated companies and joint ventures	22	12
Financial income	156	165
Financial expenses	(320)	(506)
Profit/(loss) before tax	743	156
Income tax expense	(3 256)	(138)
(Loss)/profit for the year from continuing operations	(2 513)	18
(Loss)/profit for the year from discontinued operations	(3)	(7)
(Loss)/profit for the year	(2 516)	11
Attributable to:		
Equity holders of the parent	(2 523)	7
Non-controlling interests	7	4
Earnings per share attributable to equity holders of the parent	EUR	EUR
Basic		
Continuing operations	(0.45)	0.00
(Loss)/profit for the year	(0.45)	0.00
Diluted		
Continuing operations	(0.45)	0.00
(Loss)/profit for the year	(0.45)	0.00

Possible tags from ESEF Taxonomy:

- Revenue
- RevenueFromContractsWithCustomers
- RevenueFromRenderingOfTelecommunicationServices

Correct tag:

- Depends on company's revenue disclosure

Guidance:


- Per RTS: Select the tag “with the closest accounting meaning to the disclosure being marked up. Where there appears to be a choice of core taxonomy elements, issuers should select the element with the narrowest accounting meaning and/or scope.”
 - “RevenueFromContractsWithCustomers” is narrower than “Revenue”

Other Operating Income – Which tag to use?

Consolidated income statement

For the year ended December 31	Notes	2019 EURm	2018 EURm	2017 EURm
Net sales	5, 7	23 315	22 563	23 147
Cost of sales	8	(14 989)	(14 117)	(14 008)
Gross profit		8 326	8 446	9 139
Research and development expenses	8	(4 411)	(4 620)	(4 916)
Selling, general and administrative expenses	8	(3 101)	(3 463)	(3 615)
Other operating income	10	424	290	363
Other operating expenses	8, 10	(753)	(712)	(955)
Operating profit/(loss)		485	(59)	16
Share of results of associated companies and joint ventures	34	12	12	11
Financial income and expenses	11	(341)	(313)	(537)
Profit/(loss) before tax		156	(360)	(510)
Income tax expense	12	(138)	(189)	(927)
Profit/(loss) for the year from Continuing operations		18	(549)	(1 437)
Profit/(loss) for the year from Continuing operations attributable to:				
Equity holders of the parent		14	(554)	(1 473)
Non-controlling interests		4	5	36
Profit/(loss) for the year from Continuing operations		18	(549)	(1 437)
Profit/(loss) for the year from Discontinued operations attributable to:				
Equity holders of the parent		(7)	214	(21)
Non-controlling interests		-	-	-
(Loss)/profit for the year from Discontinued operations	6	(7)	214	(21)
Profit/(loss) for the year attributable to:				
Equity holders of the parent		7	(340)	(1 494)
Non-controlling interests		4	5	36
Profit/(loss) for the year		11	(335)	(1 458)

Tag choices:

- a) OtherIncome 
- Definition: The amount of operating income that the entity does not separately disclose in the same statement or note.
- b) MiscellaneousOtherOperatingIncome
- Definition: The amount of miscellaneous other operating income.

MiscellaneousOtherOperatingIncome is a component of OtherIncome.

OtherIncome is frequently used on the Income Statement.

MiscellaneousOtherOperatingIncome is frequently used in the notes to the financial statements (i.e. it represents “other” other operating income).

OtherIncome is the correct choice for the disclosure.

Statement of financial position

- Most common extensions in balance sheet:
 - Aggregated assets where single line elements already exists in taxonomy
 - Disaggregated FS lines where both items are included in taxonomy element
- Classification of assets and liabilities
 - Hierarchy in the taxonomy
 - Considerations for items aggregated
 - Considerations for items presented separately

ASSETS			
Non-current assets			
Goodwill	12	3,298,264	1,753,906
Customer relationships	13	1,481,221	764,003
Operator relationships	13	144,841	106,824
Proprietary software	13	322,289	162,694
Other intangible assets	13	8,303	3,924
Property, plant, and equipment	14	99,744	29,676
Right-of-use assets	15	54,302	76,567
Financial assets	16	14,143	11,987
Deferred tax assets	10	403,930	237,648
Total non-current assets		5,827,037	3,147,228

Assets			
Intangible assets	12	2,355	2,708
Property, plant and equipment	13	3,168	2,814
Forest plantations	14	87	126
Right-of-use assets	15	255	-
Investments in associated companies	16	42	24
Other non-current receivables	17	1,251	910
Deferred income tax assets	10	593	530
Total non-current assets		7,750	7,113

Investments in Associates

As of December 31	Notes	2019 EURm	2018 EURm
ASSETS			
Non-current assets			
Intangible assets	14, 17	7 956	8 805
Property, plant and equipment	15, 17	1 856	1 790
Right-of-use assets	16, 17	912	–
Investments in associated companies and joint ventures	17, 34	165	145
Non-current financial investments	24	740	690
Deferred tax assets	12	5 124	4 911
	17,		
Other non-current financial assets	24, 36	445	373
Defined benefit pension assets	27	4 830	4 224
Other non-current assets	19	292	308
Total non-current assets		22 320	21 246
Current assets			
Inventories	18	2 936	3 168
Trade receivables	24, 36	5 025	4 856
Contract assets	7, 36	1 489	1 875
Prepaid expenses and accrued income	19	908	1 024
Current income tax assets	12	279	227
	24,		
Other current financial assets	25, 36	164	243
Current financial investments	24, 36	97	612
Cash and cash equivalents	24, 36	5 910	6 261
Total current assets		16 808	18 266
Assets held for sale		–	5
Total assets		39 128	39 517

Incorrect tags:

- InvestmentsInAssociates
Definition: The amount of investments in associates in an entity's separate financial statements.
- InvestmentsInSubsidiariesJointVenturesAndAssociates
Definition: The amount of investments in subsidiaries, joint ventures and associates in an entity's separate financial statements.

Correct tag:



- InvestmentAccountedForUsingEquityMethod
Definition: The amount of investments accounted for using the equity method. The equity method is a method of accounting whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the investor's share of net assets of the investee. The investor's profit or loss includes its share of the profit or loss of the investee. The investor's other comprehensive income includes its share of the other comprehensive income of the investee.

Statement of financial position

- Equity – Swedish presentation of result for the period and retained earnings
- RetainedEarnings
 - Definition: “A component of equity representing the entity's cumulative undistributed earnings or deficit.”
 - RetainedEarnings includes both the accumulated profits/losses from previous years and the profit/loss for the current year.

Equity	22		
Share capital		390	390
Reserves		928	640
Retained earnings including profit for the year		-7,642	-6,641
Equity attributable to equity holders of the Parent		-6,324	-5,611
Non-controlling interests		16	16
TOTAL EQUITY		-6,308	-5,595

Equity			
Share capital	EQ 1	1,958	1,958
Statutory reserve		-	-
Reserves/Fair value reserve	EQ 1	1,959	609
Additional Tier 1 Instruments	L 7	3,500	1,500
Retained earnings		12,376	11,443
Net profit for the year		1,788	1,726
Total equity		21,581	17,236
TOTAL LIABILITIES AND EQUITY		475,532	448,355

Extensions needed now, but new elements included in 2021 Taxonomy

Tag selection with dimension value – Statement of Changes in Equity

SHAREHOLDERS' EQUITY	Share capital	Share issue premium	Treasury shares	Retained earnings	Attributable to owners of parent	Non-controlling interests	Total equity
(1) As of January 1, 20X1	248	475	(140)	980	1,563	72	1,635
(2) Profit for the year				191	191	7	198
(3) Other comprehensive income				32	32	1	33
(4) Total comprehensive income				223	223	8	231
(5) Purchase of treasury shares			(11)		(11)		(11)
(6) Dividends				(83)	(83)	(3)	(86)
(7) As of December 31, 20X1	248	475	(151)	1,120	1,692	77	1,769
(8) Profit for the year				270	270	10	280
(9) Other comprehensive income				29	29	1	30
(10) Total comprehensive income				299	299	11	310
(11) Purchase of treasury shares			(29)		(29)		(29)
(12) Dividends				(135)	(135)	(5)	(140)
(13) As of December 31, 20X2	248	475	(180)	1,284	1,827	83	1,910

The disclosure represents the portion of comprehensive income recorded in retained earnings for the year. The appropriate tagging is:

Line item tag:
ComprehensiveIncome

Axis element:
ComponentsOfEquityAxis

Member element:
RetainedEarningsMember

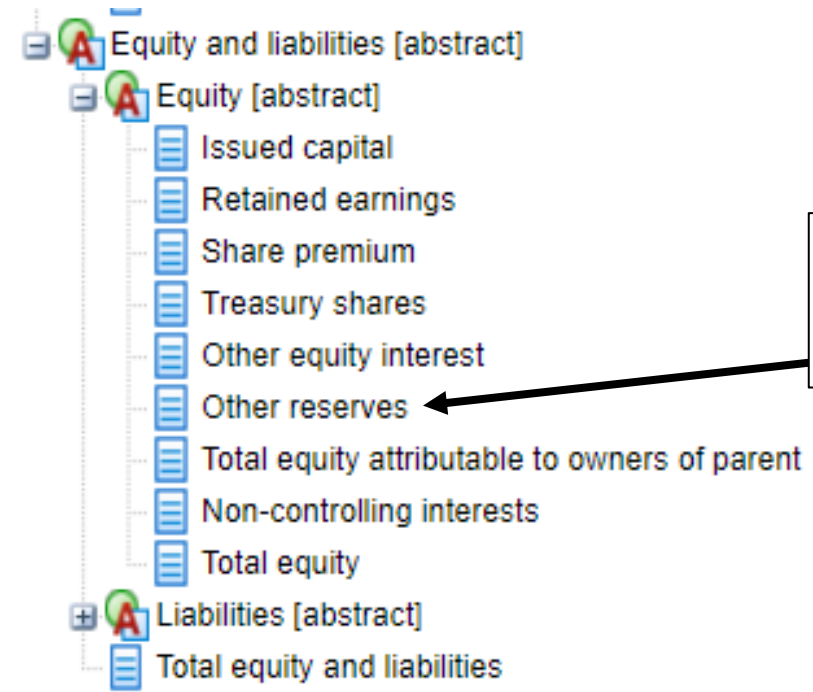
General guidance: For each tag used to mark-up a disclosure in the equity section of the Balance Sheet, the corresponding member element should be used to mark-up the related disclosure on the Statement of Changes in Equity. Likewise, if an extension is used to mark-up a disclosure in the equity section of the Balance Sheet, then a corresponding extension member element should be used to mark-up the related disclosure on the Statement of Changes in Equity.

Tagging of “Other reserves”

Equity section of balance sheet:

Equity – capital and reserves			
Share capital	18(a)	614	614
Share premium, capital redemption and merger reserves	18(b)	26,618	26,609
→ Other reserves	18(c)	(6,600)	(3,555)
Retained earnings	18(c)	42,041	40,234
Owners of the parent		62,673	63,902
Non-controlling interests	18(d)	282	258
Total equity		62,955	64,160

ESEF Taxonomy:



Is “Other reserves” the appropriate tag?

OtherReserves ❌ is the incorrect tag choice.

For the disclosure above labeled “Other reserves”, the ESEF Taxonomy tag “OtherReserves” is not appropriate. The tag “OtherReserves” represents all equity reserves except for retained earnings. The company does have capital redemption reserves and merger reserves which are disclosed on another line in the equity section of the balance sheet. As such, the disclosure for “Other reserves” above represents equity reserves other than retained earnings, capital redemption and merger reserves. A custom tag (extension) should be created for the disclosure.

Note: If the disclosure “Share premium, capital redemption and merger reserves” was only “Share premium”, then the tag “OtherReserves” would be appropriate for the disclosure labeled “Other reserves”.

Cash flow statement

Consolidated statements of cash flows

(€ million)	Note	2019	2018	2017 (a)
Net income attributable to equity holders of Sanofi		2,806	4,306	8,416
Net (income)/loss of the exchanged/held-for-exchange Animal Health business		101	13	(4,643)
Non-controlling interests, excluding BMS(b)	D.32.	31	22	38
Share of undistributed earnings from investments accounted for using the equity method		(192)	(471)	(47)
Depreciation, amortization and impairment of property, plant and equipment, right-of-use assets and intangible assets(c)		7,452	4,279	3,688
Gains and losses on disposals of non-current assets, net of tax(d)		(288)	(797)	(97)
Net change in deferred taxes		(1,753)	(727)	(909)
Net change in non-current provisions and other non-current liabilities(e)		58	(265)	321
Cost of employee benefits (stock options and other share-based payments)	D.15.2. - D.15.3. - D.15.8.	252	284	263
Impact of the workdown of acquired inventories remeasured at fair value	D.35.1.	3	114	166
Other profit or loss items with no cash effect		(309)	69	38
Operating cash flow before changes in working capital and excluding the exchanged/held-for-exchange Animal Health business		8,163	6,827	7,232
(Increase)/decrease in inventories		(547)	(701)	(144)
(Increase)/decrease in accounts receivable		(482)	(35)	(529)
Increase/(decrease) in accounts payable		169	270	577
Net change in other current assets and other current liabilities		421	(814)	243
Net cash provided by/(used in) operating activities excluding the exchanged/held-for-exchange Animal Health business(f)		7,744	5,547	7,379

Properties	
Property	Value
Name	AdjustmentsForDecreaseIncreaseInInventories
Namespace	http://xbrl.ifs.org/taxonomy/2019-03-27/ifs-full
Data Type	xbrli:monetaryItemType
XBRL Type	monetaryItemType
Substitution Group	xbrli:item
Period Type	duration
Abstract	false
Nilable	true
Balance	debit

Adjustments for decrease (increase) in inventories

Standard Label	en	Adjustments for decrease (increase) in inventories
Documentation	en	Adjustments for decrease (increase) in inventories to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Inventories; Profit (loss)]

The disclosure of (547) represents an outflow of cash, which for XBRL purposes is a credit. Since the tag's balance type is a debit (which represents an inflow), the amount should be entered as a negative in the XBRL: -547,000,000

Cash flow statement - reviewing the Positive or Negative Sign in the XBRL File

(€ million)	Notes	12/31/2019	12/31/2018 restated *
NET INCOME FROM CONTINUING OPERATIONS		114.1	157.7
Income and expense with no impact on cash		304.0	81.2
CASH FLOW	32.1	418.1	238.9
Financial interest income and expense		72.9	36.5
Dividends received		0.0	0.0
Net tax expense payable	12.1	79.4	75.3
CASH FLOW BEFORE TAX, DIVIDENDS AND INTEREST		570.4	350.7
Change in working capital requirement	23	51.8	(7.3)
Income tax paid		(70.4)	(71.8)
NET CASH FLOWS FROM OPERATING ACTIVITIES	32.1	551.8	271.6
Acquisitions of intangible assets, property, plant & equipment		(147.0)	(114.1)
Disposals of intangible assets, property, plant & equipment		2.0	0.3
Acquisitions and disposals of subsidiaries net of cash acquired and transferred		(92.5)	(11.2)

Adjustments for interest expense	
Properties	
Property	Value
Name	AdjustmentsForInterestExpense
Namespace	http://xbrl.ifrs.org/taxonomy/2019-03-27/ifrs-full
Data Type	xbrli:monetaryItemType
XBRL Type	monetaryItemType
Substitution Group	xbrli:item
Period Type	duration
Abstract	false
Niltable	true
Balance	debit

Adjustments for interest expense		
Standard Label	en	Adjustments for interest expense
Documentation	en	Adjustments for interest expense to reconcile profit (loss) to net cash flow from (used in) operating activities. [Refer: Interest expense; Profit (loss)]

The disclosure of 72.9 represents an inflow of cash, which for XBRL purposes is a debit. Since the tag's balance type also is a debit (which represents an inflow), the amount should be entered as a positive in the XBRL: 72,900,000

Lessons learned – Extensions & Anchoring

Extensions (Custom Tags)

When an extension tag is created for ESEF, the creator must assign the following attributes to the tag.

- **Balance type** – debit, credit or none. Cash inflows reported in the cash flow statement should be defined as debit items and cash outflows as credit items.
- **Data type** – monetary, shares, string, percent, etc.
- **Period type** – duration or instant
- **Documentation label** – this is a definition or description of the extension tag. The issuer may choose not to provide this. If it is provided, the auditor should inspect the documentation label to determine that it is not inappropriate.
- **Standard label and element name** – The standard label should be appropriate for the disclosure (e.g. Receivable from ABC Company) and the element name should match the standard label (e.g. ReceivableFromABCCompany)
- **And finally** – inspect if appropriate anchoring has been chosen, i.e. narrow anchors and wider anchors (sometimes only wider anchors)
–OBS! Pure subtotals does not need a wider anchor, all others do.

Anchoring example

CELLNEX TELECOM, S.A. AND SUBSIDIARIES CONSOLIDATED BALANCE SHEET AT 31 DECEMBER 2019

(Thousands of Euros)

	Notes	31 December 2019	31 December 2018
NET EQUITY			
Share capital and attributable reserves			
Share capital	Note 12.a	96,332	57,921
Treasury shares	Note 12.a	(4,222)	(5,572)
Share premium	Note 12.b	3,886,193	314,522
Reserves	Note 12.c	191,871	126,002
Profit for the year	Note 12.g	(9,245)	(14,983)
		4,160,929	477,890
Non-controlling interests	Note 12.f	889,907	137,476
Total net equity		5,050,836	615,366
NON-CURRENT LIABILITIES			
Bank borrowings and bond issues	Note 13	5,093,696	2,996,773
Lease liabilities	Note 14	944,529	423,955
Derivative financial instruments	Note 13	3,593	1,255
Provisions and other liabilities	Note 17.a	401,720	236,533
Employee benefit obligations	Note 17.b	17,972	16,196
Deferred tax liabilities	Note 16.d	827,860	333,306
Total non-current liabilities		7,289,370	4,008,018
CURRENT LIABILITIES			
Bank borrowings and bond issues	Note 13	48,426	130,833
Lease liabilities	Note 14	207,498	102,382
Employee benefit obligations	Note 17.b	22,975	35,465
Payables to associates	Note 22	25	2
Trade and other payables	Note 15	381,999	241,127
Total current liabilities		660,923	509,809
TOTAL NET EQUITY AND LIABILITIES		13,001,129	5,133,193

The accompanying Notes 1 to 25 and Appendices I and II attached form an integral part of the consolidated balance sheet at 31 December 2019.

The disclosure for “Provisions and other liabilities” requires an extension. What is the anchoring requirement?

- 1) It isn't a subtotal or total, so a wider anchor is required.
 - The appropriate wider anchor is NoncurrentLiabilities.
- 2) It is comprised of two or more ESEF Taxonomy elements, so it also requires narrower anchors.
 - The appropriate narrower anchors are:
 1. OtherLongtermProvisions
 2. OtherNoncurrentNonfinancialLiabilities

Practical matters

ESEF – tools

<https://www.gleif.org/en/about/governance/annual-report>



About GLEIF

Governance

This is GLEIF

Our Vision

Our Values

GLEIF Services

ISO 20000 Certification

GLEIF Service Performance

Download Service Reports

Service Reports Archive

Daily Service Availability

Open Data

GLEIF Annual Report



In June 2020, the [Global Legal Entity Identifier Foundation \(GLEIF\)](#) published its annual report, including the audited financial statements for the financial year that ended 31 December 2019. It highlights the status of GLEIF's operations, financial condition and key developments in 2019.

With this report, GLEIF demonstrates the inclusion of a [Legal Entity Identifier \(LEI\)](#) within digital financial documentation. In partnership with XBRL International and Workiva, GLEIF has published its 2019 annual report in human and machine-readable Inline XBRL and HTML format, with GLEIF's LEI embedded into the financial information. It constitutes the

ESEF – tools

EDGAR Company Filings search

<https://www.sec.gov/edgar/searchedgar/companysearch.html>

The screenshot shows the top portion of the SEC EDGAR website. On the left is the SEC seal. In the center, the text "U.S. SECURITIES AND EXCHANGE COMMISSION" is displayed. On the right, there is a search bar with the placeholder text "Search SEC.gov" and a magnifying glass icon. Below the search bar are the links "COMPANY FILINGS" and "MORE SEARCH OPTIONS". A dark blue navigation bar contains the following menu items: "ABOUT", "DIVISIONS", "ENFORCEMENT", "REGULATION", "EDUCATION", "FILINGS", and "NEWS".

EDGAR Search and Access

- Latest Filings
- Company Filings**
- Mutual Funds
- Variable Insurance

EDGAR | Company Filings

Company and Person Lookup ⓘ

Name, ticker symbol, or CIK

How to Use this Search?

Enter name, ticker or CIK into the single search field.

Suggestions as you type link directly to filings.

ESEF – tools

EU filers

<https://filings.xbrl.org>



ABOUT

Country:

Search:

ENTITY	SYSTEM	COUNTRY	DATE	LANG	VIEW	JSON	ZIP	FILES
Raiffeisen-Landesbank Steiermark AG [LEI]	ESEF	AT	2020-12-31	DE				
UBM Development AG [LEI]	ESEF	AT	2020-12-31	DE				
HYPO NOE Landesbank für Niederösterreich und Wien AG [LEI]	ESEF	AT	2020-12-31	DE				
Mayr-Melnhof Karton Aktiengesellschaft [LEI]	ESEF	AT	2020-12-31	DE				
UniCredit Bank Austria AG [LEI]	ESEF	AT	2020-12-31	DE				
Österreichische Post Aktiengesellschaft [LEI]	ESEF	AT	2020-12-31	DE				
PORR AG [LEI]	ESEF	AT	2020-12-31	DE				
POLYTEC Holding AG [LEI]	ESEF	AT	2020-12-31	DE				
Borealis AG [LEI]	ESEF	AT	2020-12-31	DE				
S&T AG [LEI]	ESEF	AT	2020-12-31	DE				
RAIFFEISENLANDESBANK NIEDERÖSTERREICH- WIEN AG [LEI]	ESEF	AT	2020-12-31	DE				
SW UmwelttechnikStoiser & Wolschner AG [LEI]	ESEF	AT	2020-12-31	DE				
Marinomed Biotech AG [LEI]	ESEF	AT	2020-12-31	DE				
Addiko Bank AG [LEI]	ESEF	AT	2020-12-31	EN				

Key takeaways

Key takeaways

- Important you document your tagging process, internal controls related to this and key considerations/judgements
- Perform dry-run in time
- Tagging often prepared in English, but must be filed in Swedish
- All changes in the ESEF reporting package needs to be validated by the auditors (last minutes changes are time constraining)



Polling question number 2

Polling question number 3

Polling question number 4



ESEF

UPPRÄTTANDE AV XBRL-RAPPORT FÖR 2020

FREDRIK EINARSSON



VÅREN 2020

Utvärderade och valde system

- Fungera med vår befintliga process för årsredovisningsarbetet
- 
- 
- 

HÖSTEN 2020

Layout/struktur 2020 klar

- Började tagga 2019 siffror


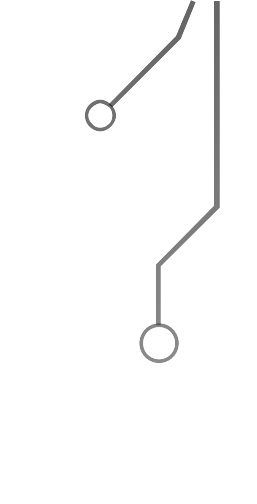
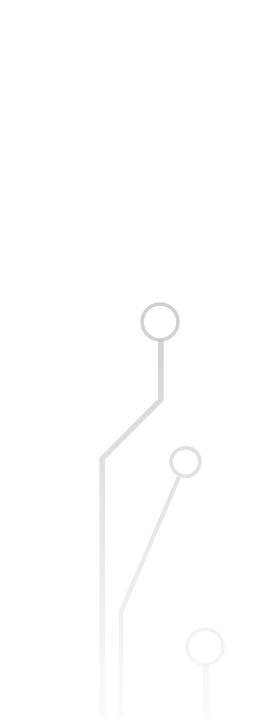
När beslut om uppskjutandet kom var taggning 90 % klar

Bestämde oss för att göra klart rapporten



FEBRUARI 2021

När årsredovisningen för 2020 var klar

- Uppdaterade med nya rapporterna
 - Kontrollerade att taggarna fortfarande stämde
 - Taggade årets belopp i Eget kapitalrapporten
 - Taggade textupplysningar
- 
- 
- 



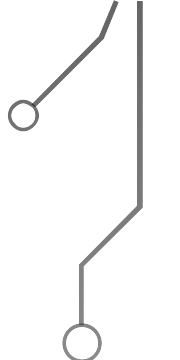

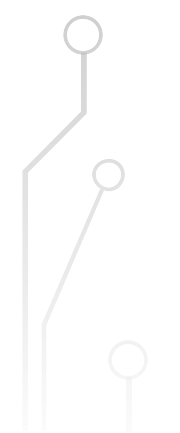
MARS 2021

ESEF-rapporten klar när årsredovisningen publicerades

- ESEF-rapporten granskades inte av revisorerna
- Filade den vanliga pdf-versionen hos Finansinspektionen
- Publicerade ESEF-rapporten på hemsidan



HUR VI HITTAR RÄTT TAGG

- Testade autotagging
 - Letade mest själv
 - Många poster ganska lätta att hitta rätt tagg
 - Svårigheter när man har egna benämningar/uppdelningar
- 
- 
- 

ENGELSKA ELLER SVENSKA

RESULTATRÄKNINGAR

Belopp i Mkr	Not	2020	2019
Nettoomsättning	2, 3	11 050,1	11 254,1
Kostnad för sålda varor och tjänster		-9 478,5	-9 779,9
Bruttoresultat		1 571,6	1 474,2
Försäljningskostnader		-317,4	-350,4
Administrationskostnader		-733,0	-794,3

Övriga rörelseintäkter
Övriga rörelsekostnader

Rörelseresultat

Finansiella intäkter

Finansiella kostnader

Resultat efter finansiella poster

Skatter

Årets resultat

Årets resultat hänförligt till

- moderbolagets aktieägare

- aktieägare utan bestämmande inflytande

Resultat per aktie, kr ¹⁾

¹⁾ Någon utspädnings

RESULTATRÄKNINGAR

Belopp i Mkr	Not	2020	2019
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Övriga rörelseintäkter	4	68,6	63,2
Övriga rörelsekostnader	4	-43,9	-34,1
Rörelseresultat	5, 6, 7, 27	545,9	358,7
Finansiella intäkter	8	27,2	31,3
Finansiella kostnader	8	-159,1	-174,4
Resultat efter finansiella poster		414,0	215,6
Skatter	9	-122,2	-62,7
Årets resultat		291,9	152,9
Årets resultat hänförligt till			
- moderbolagets aktieägare		287,1	148,2
- aktieägare utan bestämmande inflytande		4,8	4,7
Resultat per aktie, kr ¹⁾	10	8,12	4,19

¹⁾ Någon utspädningseffekt förekommer ej.

Fact Properties



Concept

- (ifrs-full) Profit (loss) from operating activities

The profit (loss) from operating activities of the entity. [Refer: Profit (loss)]

Fact Properties



Concept

- (ifrs-full) Vinst (förlust) från löpande verksamhet

Vinsten (förlusten) från företagets löpande verksamhet. [Se: Rörelseresultat]

Dimensions

Date 1 Jan 2020 to 31 Dec 2020 📅

Fact Value iso4217:SEK 545,900,000

Accuracy -5

Change 52.2% increase on 1 Jan 2019 to 31 Dec 2019

Entity [LEI] 5493009S961JPI21WN66

Concept ifrs-full:ProfitLossFromOperatingActivities

ENGELSKA ELLER SVENSKA

RESULTATRÄKNINGAR

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Övriga rörelse
Övriga rörelse

Rörelseresultat

Finansiella int
Finansiella ko

Resultat efter

Skatter

Årets resultat

Årets resultat

- moderbolag

- aktieägare u

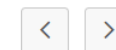
Resultat per a

¹⁾ Någon utspäd

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¹⁾ Någon utspädningsseffekt förekommer ej.

Fact Properties



Concept

- (ifrs-full) Profit (loss)

The total of income less expenses from continuing and discontinued operations, excluding the components of other

Fact Properties



Concept

- (ifrs-full) Rörelseresultat

Totala intäkter minus kostnader från kvarvarande och avvecklade verksamheter, exklusive komponenterna i övrigt totalresultat. [Se: Övrigt totalresultat]

Dimensions

Date 1 Jan 2020 to 31 Dec 2020

Fact Value iso4217:SEK 291,900,000

Accuracy -8

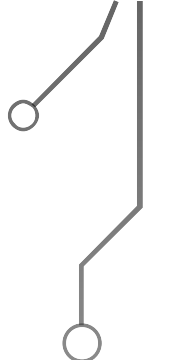
Change 90.9% increase on 1 Jan 2019 to 31 Dec 2019

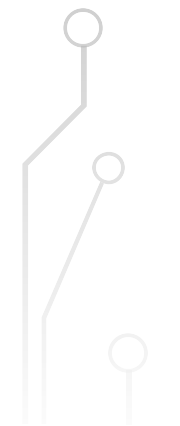
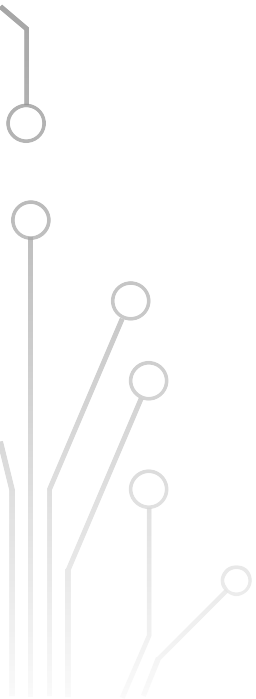
Entity [LEI] 5493009S961JPI21WN66

Concept ifrs-full:ProfitLoss



ANDRA SVÅRIGHETER

- Summeringar
 - Formatering av belopp
 - Tolka felmeddelanden
- 





Ladda ned PDF

Ladda ned XBRL

Öppna XBRL i Viewer*

www.elanders.com/investor-relations

fredrik.einarsson@bilias.se

Other questions

?

Polling question number 5



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