

ESEF USE CASES

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Key ESEF Project implementation steps

Speaker:

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Organisation:

Alui.com

Member of:

XBRL Europe & XBRL UK



Background on Alui (www.alui.com)



- 10 Years of experience in iXBRL industry
- Key partner of CoreFiling using their Cloud based 'Seahorse' solution (www.corefiling.com)
- **Tried & trusted solution:** CoreFiling's Seahorse solution has been used to tag >125,000 sets of accounts



ESEF WorkFlow Process - Example

Completion Date	Work required
May 2021	Contract signed with ESEF Supplier
June 2021	Supplier tags 2020 accounts on a Practice 'Dry run' basis <i>(allowing for 'rollover' onto 2021 accounts)</i>
August 2021	Internal review of ESEF Tags completed
August 2021	Agree scope/fees of ESEF Audit with Auditors (<i>or Assurance-UK</i>)
October 2021	(a) Sign off by Auditors & (b) Practice filing on regulator's website
November 2021	Planning meeting with ESEF Supplier/Auditors for 2021 accounts: (a) Agree who will perform Tags 'rollover' & by when (b) Any anticipated NEW line items in Primary Statements

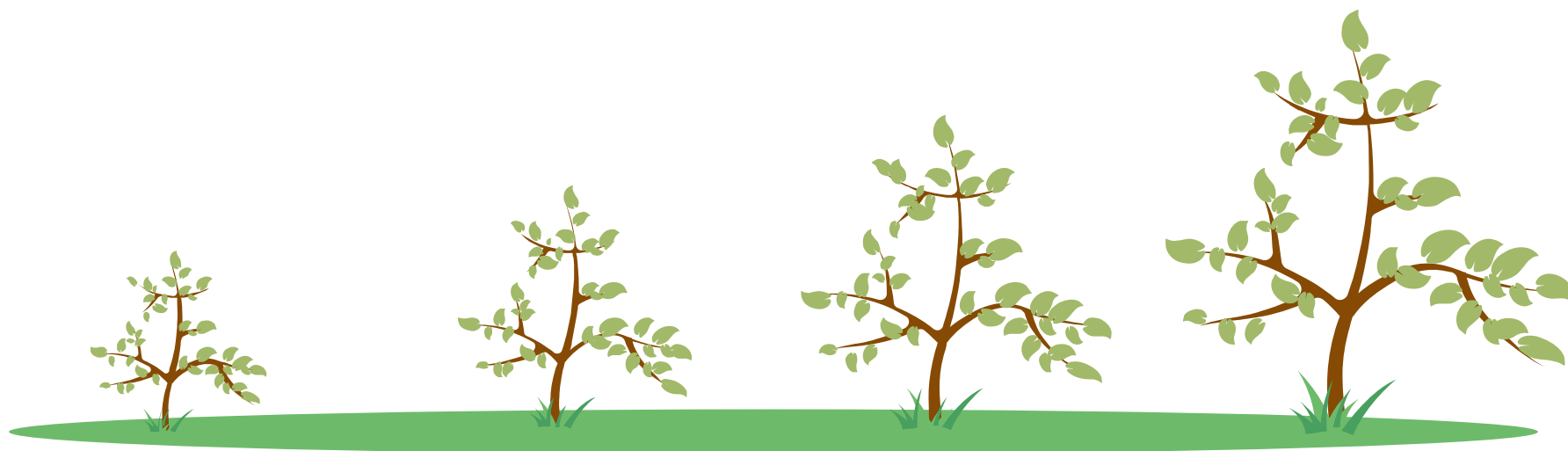
ESEF & Reporting: A Quick Overview

- › **1st stage:** ESEF Tagging (*Alui's expertise*)
- › **2nd stage:** Reporting using the ESEF Tagged information e.g. Comparison vs Competitors/Whole sectors

Companies have to first do the basic tagging work before the rich reporting can take place.

CONCLUSION: ADDING ESG DATA INTO THE MIX COULD REALLY HELP THE WORLD TO MEET ITS 2050 CLIMATE CRISIS CARBON REPORTING TARGETS – ‘DATA/REPORTING DEMOCRACY’

VISION: How ESEF could change the reporting landscape



2021

Early ESEF Adopters –
Tag Primary Financial
Statements (2020 Accts)

2022

All EU/UK listed
companies perform
ESEF Tagging (2021
Accts)

Investment/Competitor
Analysis using ESEF
iXBRL tags starts to grow

2023

ESEF Notes/Block
Tagging becomes
mandatory;

ESG Carbon Reporting
Early Adopters

2024+

ESEF Reporting well
established for both
Financial & Non-
Financial Data

**Data Information
Democracy**

Further Information

› Any questions please call us or email:

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