

## ESEF USE CASES

24 November 2021



Achieving sustainable ESEF reporting by ensuring a smooth transition to address the new technical and business challenges that issuers are facing in the next two years.

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# Transition from one year to another: a headache for an issuer

An issuer has to deal with:

- a new version of the taxonomy: deprecated primary elements, new primary elements...
  - Possible changes of their primary financial statements: new lines, change of labels...
  - Their memory, because ESEF is an annual issue.
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How can we ensure a smooth transition for issuers?



# Let's go back to our 2019 project.

The screenshot displays a financial reporting interface for 'AFR 2020 Xbrl Europe'. At the top, a status bar shows 'Processed cells 60/60', 'Created tags 38', 'Warnings 0', and 'Errors 0'. To the right, it indicates 'Imported Items 15' and 'Created Items 4'. The main content is a PnL table with columns for '12/31/2019' and '12/31/2020'. The table includes rows for Sales, Cost of sales, Gross margin, and various operating expenses. A configuration panel on the right is open for the 'Cost of sales' element, showing its primary element and dimensions.

(In millions of euros)	Notes	12/31/2019	12/31/2020
Sales		700	900
Cost of sales	1	-270	-300
Gross margin		430	600
Other operating income and expenses	2	-200	-150
Personnel costs	3	-175	-200
Depreciation, amortisation and impairment	4	-20	-170
Free shares allocation plan	5	-10	-10
Current operation income		25	70
Other income and expenses	6	-1	-5
Operating profit		24	65
Financial income and expenses	7	-1	-1
Cost of net debt		-10	-20
Financial income		-11	-21
Profit/(loss) before tax		13	44
Income tax expense		-5	-15
Net profit for the period		8	29
Net profit attributable to owners of the Company		8	29
Basic earnings per share attributable to owners (in €)		1	5
Diluted earnings per share attributable to owners (in €)		1	5

**Cost of sales configuration panel:**

- Primary element: Cost of sales (ifrs-Full, Monetary, Duration, Debit)
- Dimensions: You may add a dimension (Add dimension)
- Context and format: Negated (Remove, Edit)

# They will have to transition to the 2020 ESEF taxonomy

AFR 2020 Xbrl Europe

Lock

SOURCES LINKS EXPORT

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Mapping progress

Table mapping 0% 0 0

Block mapping 0%


Project parameters [Edit](#)

LEI	969500D2JXRL54ND6730
Start date	1/1/2020
End date	12/31/2020
Languages	EN
Base taxonomy	ESEF Complete Taxonomy 2019
Extension taxonomy namespace	<a href="https://www.invoke-software.fr">https://www.invoke-software.fr</a>
Extension taxonomy prefix	Ivk
Default currency	EUR € Euro
Supervisory authority	-

They will have to transition to the 2020 ESEF taxonomy

Let's export the data from this current environment.

# Creation of the 2021 Environment

New project IMPORT PROJECT... 

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**Project information**

Project name

Document language  Additional languages


**Report information**

LEI (Legal Entity Identifier) of reporting entity

Reporting period start date  Reporting period end date

Supervisory authority


ESEF Complete Taxonomy 2019

ESEF Complete Taxonomy 2020 

Extension taxonomy namespace

Extension taxonomy prefix

Default currency





# 2020 Mapping

# vs 2021 new financial statement

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(In millions of euros)	Notes	12/31/2020	12/31/2021
Revenue		900	1 000
Cost of sales	1	-300	-500
Gross margin		600	500
Other operating income and expenses	2	-150	-200
Personnel costs	3	-200	-100
Depreciation, amortisation and impairment	4	-170	-20
Free shares allocation plan	5	-10	-10
Current operating income		70	170
Miscellaneous other operating income	6	5	13
Interest expense, defined benefit plans	7	-10	-18
Operating profit		65	165
Financial income and expenses	8	-1	-1
Cost of net debt		-20	-40
Financial income		-21	-41
Profit/(loss) before tax		44	124
Income tax expense		-15	-20
Net profit for the period		29	104
Net profit attributable to owners of the Company		29	104
Basic earnings per share attributable to owners (in €)		5	7
Diluted earnings per share attributable to owners (in €)		5	7

# Reconciliation of 2021 new financial statement with 2020 mapping

Undo Redo **Reset** Automatic mode Selection mode Row Column Wrap text Side by side Full screen **MATCH** MERGE DELETE **VALIDATE**

Current component (PnL)				Updated component			
(In millions of euros)	Notes	12/31/2019	12/31/2020	(In millions of euros)	Notes	12/31/2020	12/31/2021
<b>Sales-</b>		<b>700</b>	<b>900</b>	<b>Revenue</b>		<b>900</b>	<b>1 000</b>
Cost of sales	1	-270	-300	Cost of sales	1	-300	-500
Gross margin		430	600	Gross margin		600	500
Other operating income and expenses	2	-200	-150	Other operating income and expenses	2	-150	-200
Personnel costs	3	-175	-200	Personnel costs	3	-200	-100
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<b>Other income and expenses-</b>	<b>6</b>	<b>-1</b>	<b>-5</b>	<b>Miscellaneous other operating income</b>	<b>6</b>	<b>5</b>	<b>13</b>
Operating profit		24	65	Interest expense, defined benefit plans	7	-10	-18
Financial income and expenses	7	-1	-1	Operating profit		65	165
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Diluted earnings per share attributable to owners (in €)		1	5	Basic earnings per share attributable to owners (in €)		5	7
				Diluted earnings per share attributable to owners (in €)		5	7



# New tags and context

(In millions of euros)	Notes	12/31/2020	12/31/2021
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Miscellaneous other operating income

IFRS-Full
  Monetary
  Duration
  Credit
 [Match](#)
[Details](#)

Upcoming IFRS concepts ▾ EN ▾

Data type: 
 Period type: 
 Balance:

Interest expense, defined benefit plans

IFRS-Full
  Upcoming
  Monetary
  Duration
  Debit
 [Match](#)
[Details](#)

# Bolt on tags and block tags

The screenshot displays a web application interface for document management. The main content area on the left shows a document titled "1.1 Presentation of the issuer" with several paragraphs of text. Some text is highlighted in purple, and a specific phrase "Vestibulum ante ipsum" is highlighted in green. The right sidebar, titled "Bolt-on tagging", lists three tagged elements with their corresponding XSD paths and actions (Supprimer, Modifier, Taguer). The interface includes a top navigation bar with a back arrow, "AFR 2021 Xbrl Europe", and "Project parameters". A search bar and "BACK TO MAPPING" button are located above the sidebar. The bottom of the page features a solid blue bar.

AFR 2021 Xbrl Europe  
Project parameters

1 / 3 100%

## 1.1 Presentation of the issuer

**Company name:** Invoke SA

**Company purpose:**  
« Lorem ipsum dolor sit amet, consectetur adipiscing elit. Sed non risus. Suspendisse lectus tortor, dignissim sit amet, adipiscing nec, ultricies sed, dolor. Cras elementum ultrices diam. Maecenas ligula massa, varius a, semper congue, euismod non, mi. Proin porttitor, orci nec nonummy molestie, enim est eleifend mi, non fermentum diam nisl sit amet erat. Duis semper. Duis arcu massa, scelerisque vitae, consequat in, pretium a, enim. Pellentesque congue. Ut in risus volutpat libero pharetra tempor. Cras vestibulum bibendum augue. Praesent egestas leo in pede. Praesent blandit odio eu enim. Pellentesque sed dui ut augue blandit sodales. Vestibulum ante ipsum primis in faucibus orci luctus et ultrices posuere cubilia Curae; Aliquam nibh. Mauris ac mauris sed pede pellentesque fermentum. Maecenas adipiscing ante non diam sodales hendrerit.

Ut velit mauris, egestas sed, gravida nec, ornare ut, mi. Aenean ut orci vel massa suscipit pulvinar. Nulla sollicitudin. Fusce varius, ligula non tempus aliquam, nunc turpis ullamcorper nibh, in tempus sapien eros vitae ligula. Pellentesque rhoncus nunc et augue. Integer id felis. Curabitur aliquet pellentesque diam. Integer quis metus vitae elit lobortis egestas. Lorem ipsum dolor sit amet, consectetur adipiscing elit. Morbi vel erat non mauris convallis vehicula. Nulla et sapien. Integer tortor tellus, aliquam faucibus, convallis id, congue eu, quam. Mauris ullamcorper felis vitae erat. Proin feugiat, augue non elementum posuere, metus purus iaculis lectus, et tristique ligula justo vitae magna.

Aliquam convallis sollicitudin purus. Praesent aliquam, enim at fermentum mollis, ligula massa adipiscing nisl, ac euismod nibh nisl eu lectus. Fusce vulputate sem at sapien. Vivamus leo. Aliquam euismod libero eu enim. Nulla nec felis sed leo placerat imperdiet. Aenean suscipit nulla in justo. Suspendisse cursus rutrum augue. Nulla tincidunt tincidunt mi. Curabitur iaculis, lorem vel rhoncus faucibus, felis magna fermentum augue, et ultricies lacus lorem varius purus. Curabitur eu amet. »

**Legal entity identifier (LEI):** 969500D2JXRL54ND6730  
**Place of business:** France

**Registered office:** 40 boulevard Malesherbes, 75008 Paris, France

**Website:** <https://www.invoke-software.fr>

Bolt-on tagging

Tagged element (A to Z)

- « Lorem ipsum dolor sit amet, consectetur adipiscing elit. Sed non risus. Su...  
DescriptionOfNatureOfEntitysOperationsAndPrincipalActiv...  
Supprimer Modifier Taguer
- Invoke SA  
NameOfReportingEntityOrOtherMeansOfIdentification  
Supprimer Modifier Taguer
- Vestibulum ante ipsum  
DomicileOfEntity  
Supprimer Modifier Taguer

# Introducing 2022 mandatory block tagging of notes

- Block tagging of notes: 50-100 elements to tag, maybe more!
  - Next challenge: help them transition from one submission to the next without wasting time.
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Thank you for your attendance

[contact@invoke-software.com](mailto:contact@invoke-software.com)

