

29th XBRL EUROPE DIGITAL WEEK ON ESEF 22-24 november 2021

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.

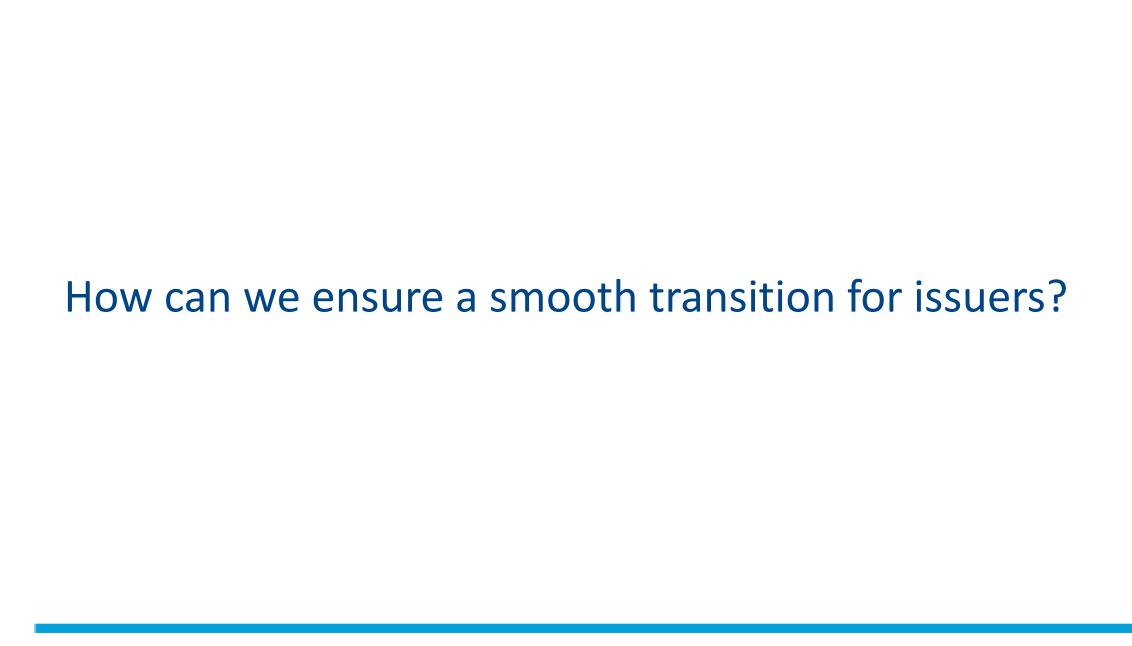
- Lucy Wright Content Marketing Manager
- Pierre Pottier Product Manager Invoke
- ESEF France Task Force



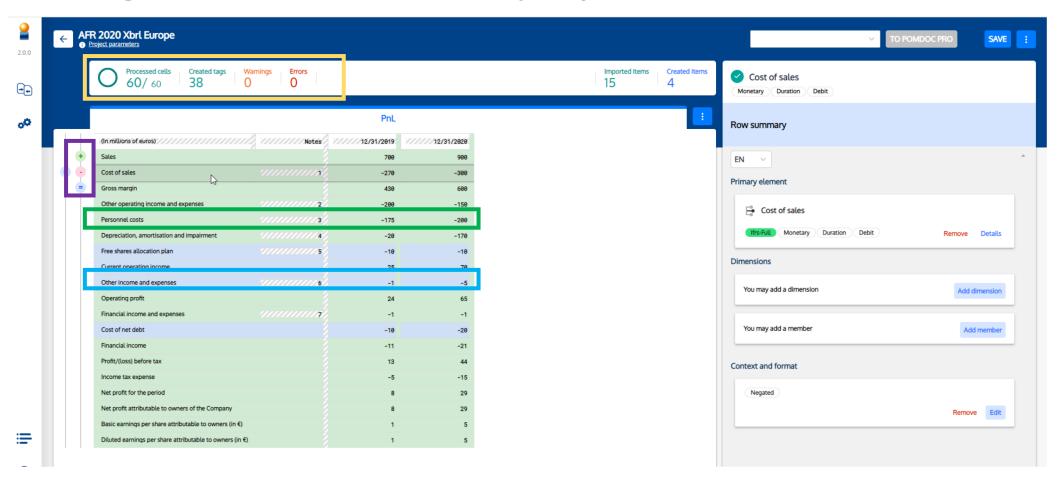
Transition from one year to another: a headache for an issuer

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.

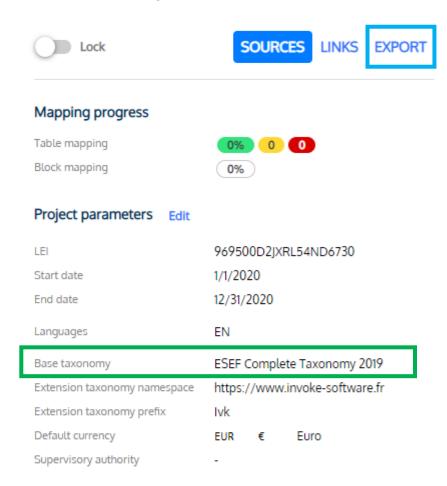


Let's go back to our 2019 project.



They will have to transition to the 2020 ESEF taxonomy

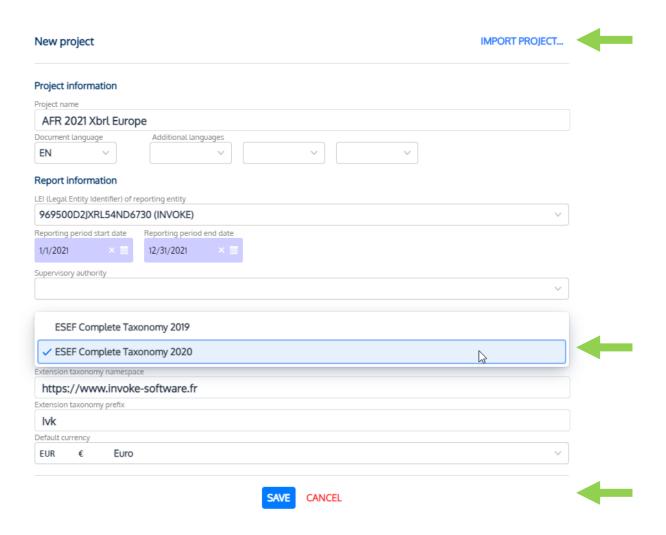
AFR 2020 Xbrl Europe



They will have to transition to the 2020 ESEF taxonomy

Let's export the data from this current environment.

Creation of the 2021 Environment



2020 Mapping

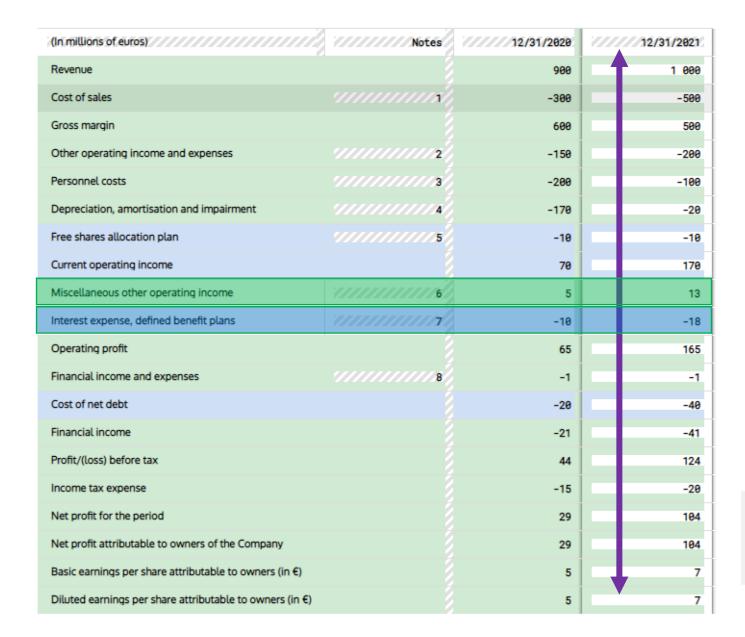
vs 2021 new financial statement

(In millions of euros)	Notes	12/31/2019	12/31/2028
Sales		700	906
Cost of sales	umminist	-270	-306
Gross margin		430	606
Other operating income and expenses	111111111111111111111111111111111111111	-200	-156
Personnel costs	//////////////////////////////////////	-175	-206
Depreciation, amortisation and impairment	~/////////////////////////////////////	-20	-170
Free shares allocation plan	′//////////////////////////////////////	-10	-10
Current operating income		25	70
Other income and expenses	///////////////////////////////////////	-1	-1
Operating profit		24	6
Financial income and expenses		-1	-
Cost of net debt		-10	-2
Financial income		-11	-21
Profit/(loss) before tax		13	44
Income tax expense		-5	-1:
Net profit for the period		8	2
Net profit attributable to owners of the Company		8	2
Basic earnings per share attributable to owners (in €)		1	
Diluted earnings per share attributable to owners (in €)		1	

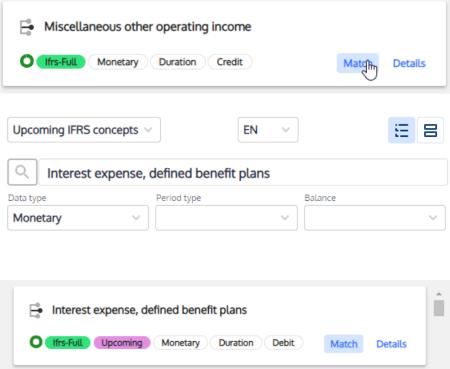
(In millions of euros)	Notes	12/31/2020	12/31/2021
Revenue		900	1 000
Cost of sales	1	-300	-500
Gross margin		600	500
Other operating income and expenses	2	-150	-200
Personnel costs	3	-200	-100
Depreciation, amortisation and impairment	4	-170	-20
Free shares allocation plan	5	-10	-10
Current operating 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

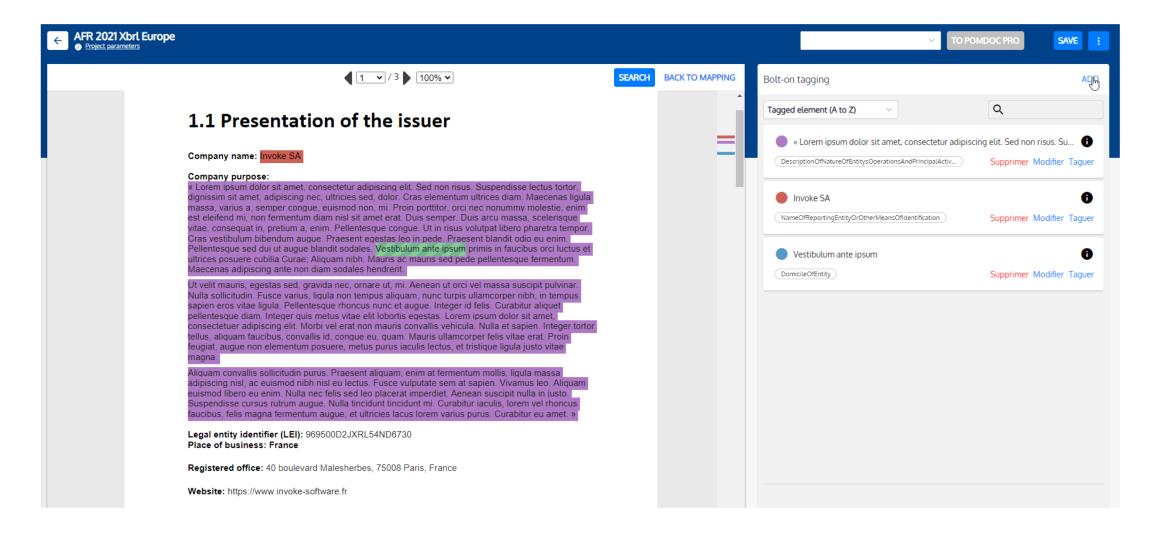
Jndo Redo Reset Automatic mode		Row Co		Wrap text Side by side Full screen	TCH MERGE	DELETE	VALIDATE			
Current component (PnL) Updated component										
(In millions of euros)	Notes	12/31/2019	12/31/2020	(In millions of euros)	Notes	12/31/2020	12/31/2021			
Sales-		700	900	Revenue		900	1 000			
Cost 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			
Depreciation, amortisation and impairment	4	-20	-170	Depreciation, amortisation and impairment	4	-170	-20			
Free shares allocation plan	5	-10	-10	Free shares allocation plan	5	-10	-10			
Current operating income		25	70	Current operating income		70	170			
Other income and expenses	6	4	-5	Miscellaneous other operating income	6	5	13			
Operating profit		24	65	Interest expense, defined benefit plans	7	-10	-18			
Financial income and expenses	7	-1	-1	Operating profit		65	165			
Cost of net debt		-10	-20	Financial income and expenses	8	-1	-1			
Financial income		-11	-21	Cost of net debt		-20	-40			
Profit/(loss) before tax		13	44	Financial income		-21	-41			
Income tax expense		-5	-15	Profit/(loss) before tax		44	124			
Net profit for the period		8	29	Income tax expense		-15	-20			
Net profit attributable to owners of the Company		8	29	Net profit for the period		29	104			
Basic earnings per share attributable to owners (in €)		1	5	Net profit attributable to owners of the Company		29	104			
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



Bolt on tags and block tags



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.



Thank you for your attendance

contact@invoke-software.com