

**xBRL EUROPE**

**32<sup>nd</sup> XBRL EUROPE DAYS**  
in Valletta (Malta)

**23-24 May 2024**

with the support of  FinanceMalta



# From ESRS taxonomy to a report creation portal in an automated way

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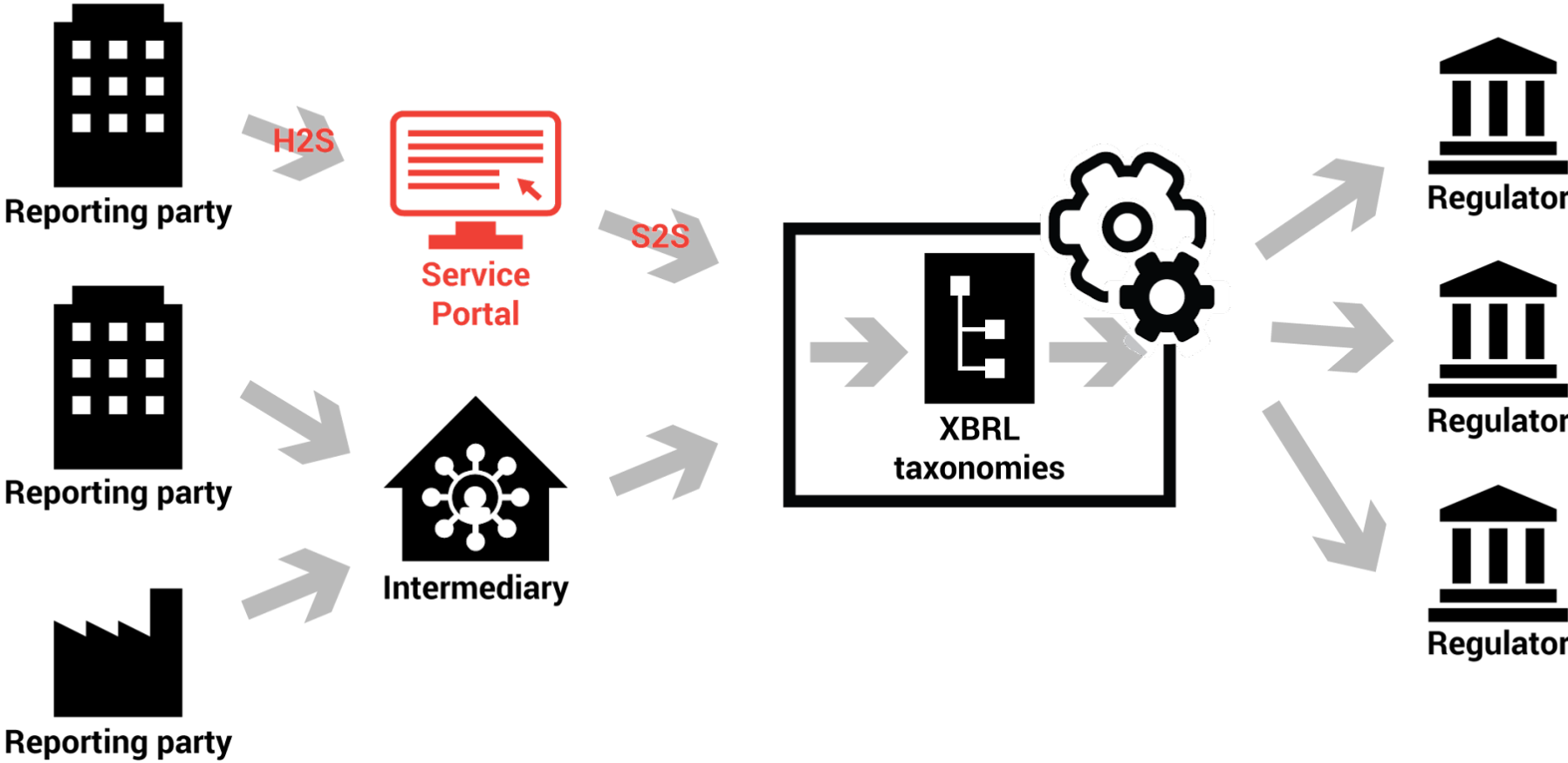
- Sander 't Hoen
- Visma Connect B.V.
- Member of XBRL Netherlands

# Agenda

- Use of creation portals in the Netherlands
- How to lower burden for (V)SMEs?
- Using creation portal to generate iXBRL



# Use of creation portal in the Netherlands



# Use of creation portal in the Netherlands

# KVK



Ministerie van Onderwijs, Cultuur en Wetenschap

The screenshot displays the SBR WONEN portal interface. At the top, there is a navigation bar with 'Dashboard' and 'Invullen' links, and a user profile 'Afmelden 12345678'. The main content area is divided into several sections:

- Aanleveren prognose informatie:** A section for submitting forecast information, with a sub-section for 'Jaarrekening' (Annual Statement) that includes instructions on how to create a new report.
- Een rapportage opstellen en voltooi:** A section for creating and completing reports, featuring a form with a 'Titel' field and a 'Creëer nieuwe rapportage' button.
- Voltooides rapportages:** A section for completed reports, listing various reports such as 'Woonzorg-12345678-fout.xbrl', 'random-dpi-hs-p-0.xbrl-kopie', and 'random-dpi-hs-p4\_5MB-2'. It includes a table with columns for 'Naam', 'Aangemaakt', and 'Bewerkt'.
- Importeren XBRL:** A section for importing XBRL data, with a sub-section for 'Status van aanlevering' (Submission Status) that includes a table with columns for 'Naam', 'Ontvanger', 'Status', and 'Status bijgewerkt'.

Naam	Aangemaakt	Bewerkt
Eric-micro-commercieel-balans-leeq-kopie	11-2-2019, 10:41	5-4-2019, 10:53
micro-commercieel-balans-leeq	11-2-2019, 09:52	11-2-2019, 10:00
Fiscaal-micro-Kiki-kopie	11-2-2019, 09:38	11-2-2019, 09:51
Eric-micro-commercieel-kopie-kopie-kopie	11-2-2019, 09:34	11-2-2019, 09:38
Kiki-new-commercieel-Klein-Verzend 18Mb 1 file	5-2-2019, 12:29	5-2-2019, 12:32

Naam	Ontvanger	Status	Status bijgewerkt
Kiki-new-commercieel-klein-kopie-kopie	KVK Micro-Klein		5-4-2019, 13:42
Eric-micro-commercieel-balans-leeq	00000001000...		11-2-2019, 10:03
Eric-micro-commercieel-kopie-kopie	00000001000...		11-2-2019, 09:52
Eric-micro-commercieel-kopie-kopie	00000001000...		11-2-2019, 09:26
Fiscaal-micro-Kiki	00000001000...		11-2-2019, 09:18
Eric-micro-commercieel-kopie	00000001000...		11-2-2019, 09:18
Eric-micro-commercieel	00000001000...		11-2-2019, 09:16
Kiki-new-commercieel-klein-kopie	00000001000...		11-2-2019, 09:00
fiscaal klein-kopie	00000001000...		11-2-2019, 09:00

# How to lower burden for (V)SMEs?

SMEs play important role in reporting on Sustainability

Part of value chain (f.e. **Scope 3** GHG emissions)

Companies not familiar with iXBRL yet

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# How to lower burden for (V)SMEs?

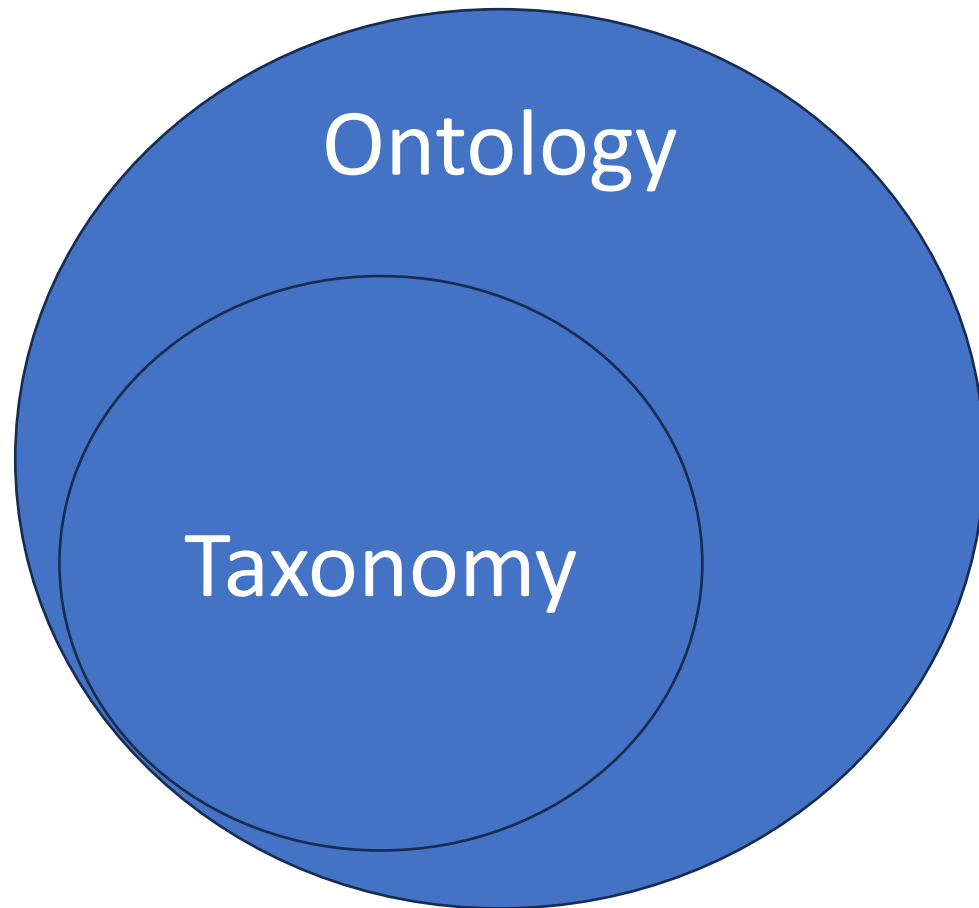
## **Benefits of a creation portal**

- Taxonomy centric reporting
  - Valid iXBRL by design
  - Guide user in filling out the sustainability report (f.e. for ESRS)
  - Upload functionality
  - Portal is updated in automated way, when taxonomy is updated
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# Report creation portal

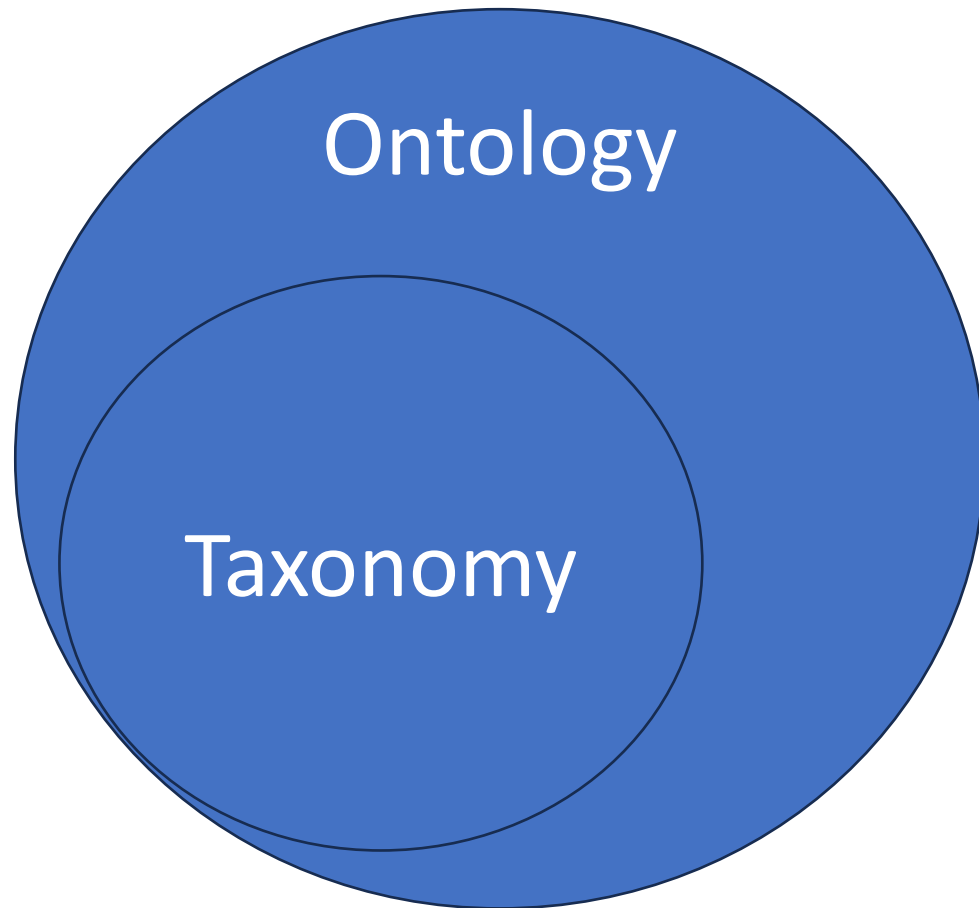


# Report creation portal



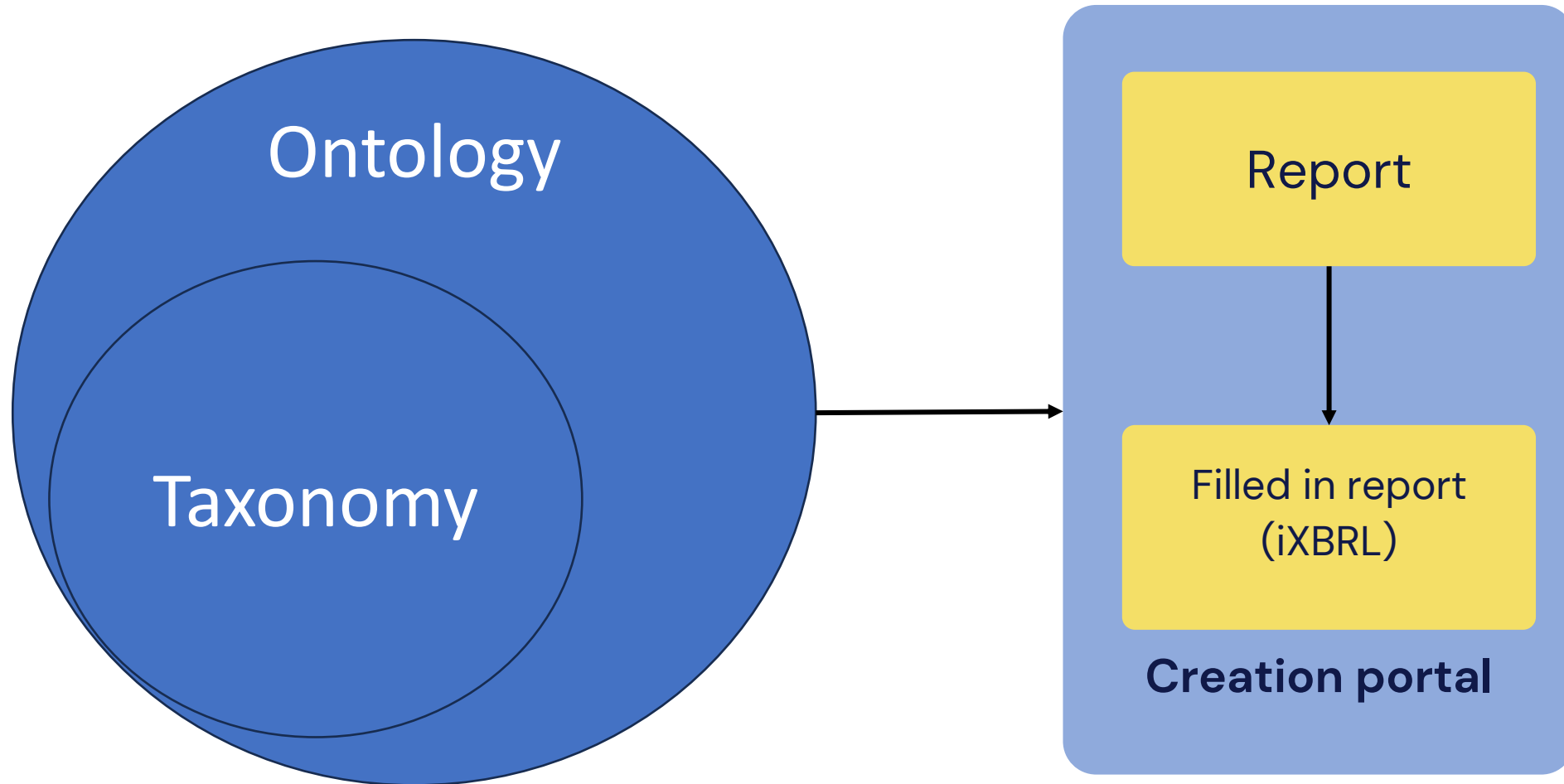


# Report creation portal



- Based on the taxonomy
  - Page layout
  - Pre-fill (e.g. Legal Entity Identifier based on login)
  - Additional guidance
  - Conditional rendering
  - Automatic calculations
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# Report creation portal



# Report creation portal – prefill



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## Legal Entity Identifier

Legal Entity Identifier	529900T8BM49AURSDO55 *
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# Report creation portal – additional guidance

## Guidance for preparer

- Explanatory text above the table
- Highlight of mandatory items

### ESRS2.BP-1 General basis for preparation of sustainability statement

The objective of this Disclosure Requirement is to provide an understanding of how the undertaking prepares its sustainability statement, including the scope of consolidation, the upstream and downstream value chain information and, where relevant, whether the undertaking has used any of the options for omitting information.

Disclosure of general basis for preparation of sustainability statement

Text

Basis for preparation of sustainability statement

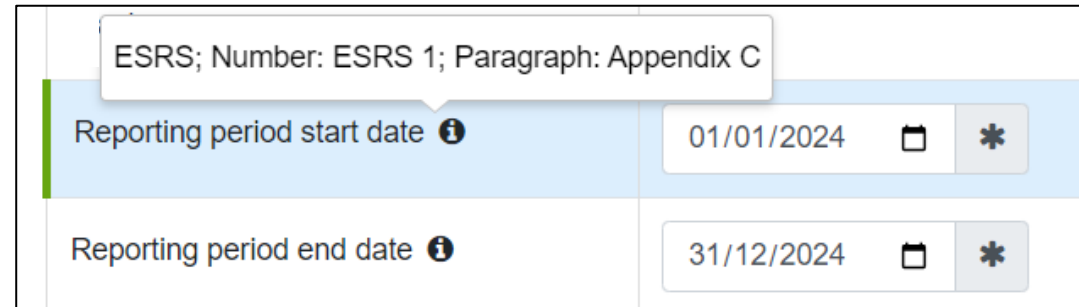
-- Please select --



# Report creation portal – additional guidance

## Guidance for preparer

- Tooltips (f.e. References to regulation or explanatory text)



The screenshot displays a form with two rows of input fields. The first row is highlighted in light blue and contains the label 'Reporting period start date' followed by an information icon (i) and a date input field containing '01/01/2024'. The second row contains the label 'Reporting period end date' followed by an information icon (i) and a date input field containing '31/12/2024'. Both date input fields include a calendar icon and an asterisk icon. A tooltip is positioned above the first date field, containing the text 'ESRS; Number: ESRS 1; Paragraph: Appendix C'.

Reporting period start date ⓘ	01/01/2024 📅 *
Reporting period end date ⓘ	31/12/2024 📅 *

# Report creation portal – conditional rendering



## ESRS Report

- Legal Entity Identifier
  - ▶
- Introduction questions
  - ▼
  - └ Introduction questions
- ESRS 2 - General Disclosures
  - ▶
  - E1-5 Energy consumption and mix - general

## Introduction questions

Is "ESRS S-1 - Own workforce" applicable?	
	<input type="text" value="No"/>

# Report creation portal – conditional rendering



Navigation icons: Home, Checkmark, Document, Back, Forward

**ESRS Report**

- Legal Entity Identifier
  - Introduction questions
    - Introduction questions
  - ESRS 2 - General Disclosures**
    - E1-5 Energy consumption and mix - general
  - ESRS S1 - Own workforce**
    - Characteristics of undertaking's employees - general
    - Characteristics of undertaking's employees - number of employees by gender
    - Characteristics of undertaking's employees

**Introduction questions**

Is "ESRS S-1 - Own workforce" applicable?	Yes
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# Report creation portal – automatic calculations

## Characteristics of undertaking's employees - number of employees by gender

	Female	Male	Other than female and male	Gender not reported	Total / all genders / NA
Total number of employees (head count), at end of period	100	100	100	100	400





# Report creation portal – Output

- iXBRL with standard HTML layout

<b>Legal Entity Identifier</b>	
Legal Entity Identifier	529900T8BM49AURSDO55

<b>[200510] ERS2.BP-1 General basis for preparation of sustainability statement</b>	
	2024
Disclosure of general basis for preparation of sustainability statement [text block]	Text
Basis for preparation of sustainability statement	Individual [member]
Reporting period start date	2024-01-01
Reporting period end date	2024-12-31

<b>[401062] S1-6 Characteristics of undertaking's employees - S1-6.2 Characteristics of undertaking's employees - number of employees by gender</b>					
	Female	Male	Other than female and male	Gender not reported	Total / all genders / NA
Total number of employees (head count), at end of period	100	100	100	100	400

# Key takeaways

- Taxonomy centric reporting
  - Easier adoption of using standards voluntarily
  - Users do not have to deal with complexity of XBRL
  - Portal can be quickly updated after new taxonomy is released
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# Thank you!

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