Technical reference

easyESEF: Easy creation of ESEF reports

easyESEF is a tool designed to generate the Financial Statements and Notes of the ESEF Annual Report with its tagging. The fundamental objective is to be as easier as possible, using as input the classic Excel sheets with the Financial Statements and Notes.

easyESEF reads the Excel sheets and exports them as an identical *.html* file, already viewable in any browser, and with the facts (cell values) tagged according to ESEF.

easyESEF also generates the other files of the taxonomy package (*taxonomypackage.zip*) required by ESEF as an Annual Report. The other chapters of the Annual Report (such as Word text and images), which do not have ESEF tags, are combined with the taxonomy package. For example, with our ***easyCOMPOSER*** tool.

easyESEF is distributed with each Financial Statement and Note in an Excel sheet already pre-tagged. The definition of which ESEF tag corresponds to each fact (cell with value) is made using certain columns to the right of the Financial Statement and certain rows below the Financial Statement, to indicate the name of the *concept*, the period and other *metainformation.*

easyESEF generates a valid ESEF file, integrating the guidelines of the ESMA Reporting Manual and the good practices analyzed by the ***easyQC*** quality control tool. As a final step, to check that everything is correct, ***easyQC*** internally validates the file you have generated with the integrated ***Arelle*** validator. Both ***easyQC*** and ***Arelle*** are **XBRL** International certified tools.

easyESEF contains translations into all 24 languages of the European Union, both for *concept* and *elements* labels and for the user interface (which will always be subtitled in English). The user is who decides the language to apply.

easyESEF exports and imports comma-separated value (CSV) files for integration with any databases and ERP software.

easyESEF works on any Windows or Mac computer, without requiring any internet connection (and therefore without risk of information leakage).

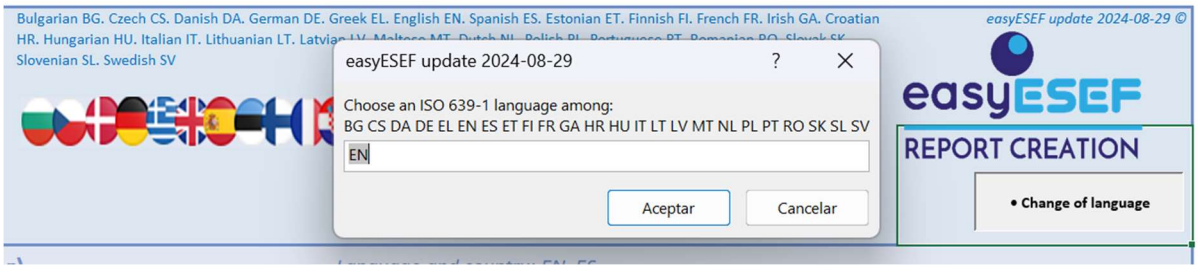
Installation requirements

- Microsoft Excel, in Windows or Mac versions.
- Arelle Open Source XBRL Platform, free download

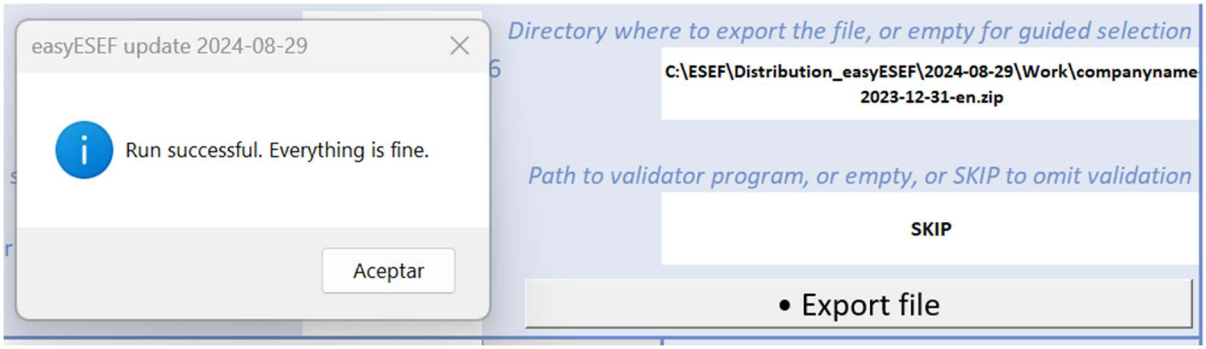
 easyESEF Ltd, Ireland. Copyright ©2022-2024

Create the first ESEF report.

Click the Language button on the ***Index*** sheet and select your language from the 24 languages of the European Union. Immediately the desktop in the ***Index*** sheet will be changed to the selected language. The labels of the Financial Statements and Notes that are visible will also change to the selected language.



Now create your first ESEF report by clicking on Export file**. *Done!***



The compressed file exported is a *.zip* taxonomy package, which contains the Financial Statements and Notes, now as a file in in *html* format, and the files with *metainformation* required by ESEF.

An additional copy of that same file *.html* which is already within the taxonomy package is also exported. This makes easier to open it with any browser (Chrome, Edge, Safari....). Note it is practically cloned of the sheets of Financial Statements and Notes of the ***easyESEF*** Excel**.**

A cell shows the name of the files (which is the acronym of the company and end of period date, ending in *.zip* and in *. html*) and the selected directory.

How *easyESEF* works

easyESEF exports Excel sheets of Financial Statements and Notes to the *html* format where they will look practically the same in any browser (Chrome, Edge, Safari ...) .

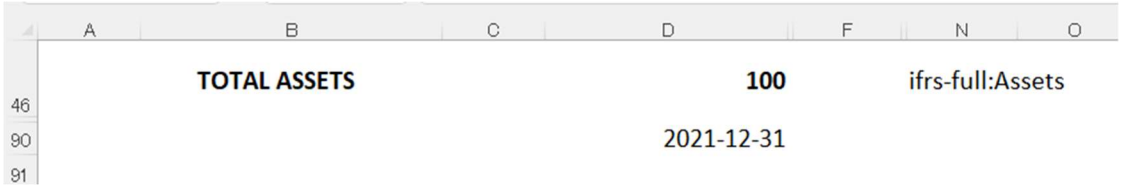
If a cell in Excel has an ESEF *concept* associated with it, ***easyESEF*** tags that *concept* inside the *html*. And together with the ESEF *concepts* and other exported *metainformation,* ***easyESEF*** creates the *linksbases* and the rest of the ESEF *taxonomy package*, as a file *.zip*.

The other chapters of text and images of the Annual Report are then combined with the *.html* file. These chapters are prepared separately, as they do not need tagging and

therefore *metainformation.* Chapters can be prepared in Word or any other editor and combined with the *.html* file according to the rules of the ESEF format. The ***easyCOMPOSER*** tool is designed to combine *.pdf*, *.html* and *.xhtml* files with the ESEF taxonomy package. The file *.zip* thus composed is ready to formally file to the *Officially Appointed Mechanism (OAM*).

To tag a cell you need at least three pieces of information: a value, an ESEF *concept*, and a date. The value comes in the cell itself. The ESEF *concept* and date come in *metainformation* from the row and column of the cell. When in the coordinates of a cell with a value, its row has the *metainformation* with an ESEF *concept* and its column has the *metainformation* with a date, ***easyESEF*** tags that cell according to the ESEF format.

For example, on sheet 210000, cell D46 has a value of 100. Because row 46 has the ESEF *concept metainformation* ifrs-full:Assets, and column D has the *metainformation* date 2021-12-31, that cell is exported tagged as ESEF *fact* of the *concept* ifrs-full:Assets at the instant 2021-12-31 with a value of 100.



This is the fundamental tagging mechanism in ***easyESEF***.

Because cell coordinates in Excel are based on rows and columns, *the metainformation* for tagging is distributed between rows and columns. In the example, the *metainformation* is between row 90 and column N. Each cell that has a value, and between whose row and column contain the necessary *metainformation,* will be tagged to export. A cell that has a value, but between whose row and whose column there is not enough *metainformation*, will be exported but untagged.

Any other *elements* of the ESEF taxonomy are placed in the *metainformation* of rows and columns, in addition to *concepts* and dates. For example, the Members to define the table 610000 *Statement of changes in net worth*.

The sheets with the Financial Statements and Notes already come in ***easyESEF*** with their *metainformation* already prepared in the rows and columns, but they can be modified. The mechanism is the same.

The user can insert and delete rows and columns and add or change or delete their *metainformation.*

For example, to add a *concept* that does not exist in the ESEF taxonomy, a new row is inserted, and the new *concept* is put as *metainformation.* The new *concept* will be displayed among the other ESEF *concepts*, will use *metainformation* in the same way, and will be exported seamlessly integrated. The definition of this new *concept* is made in the *Extension* sheet.

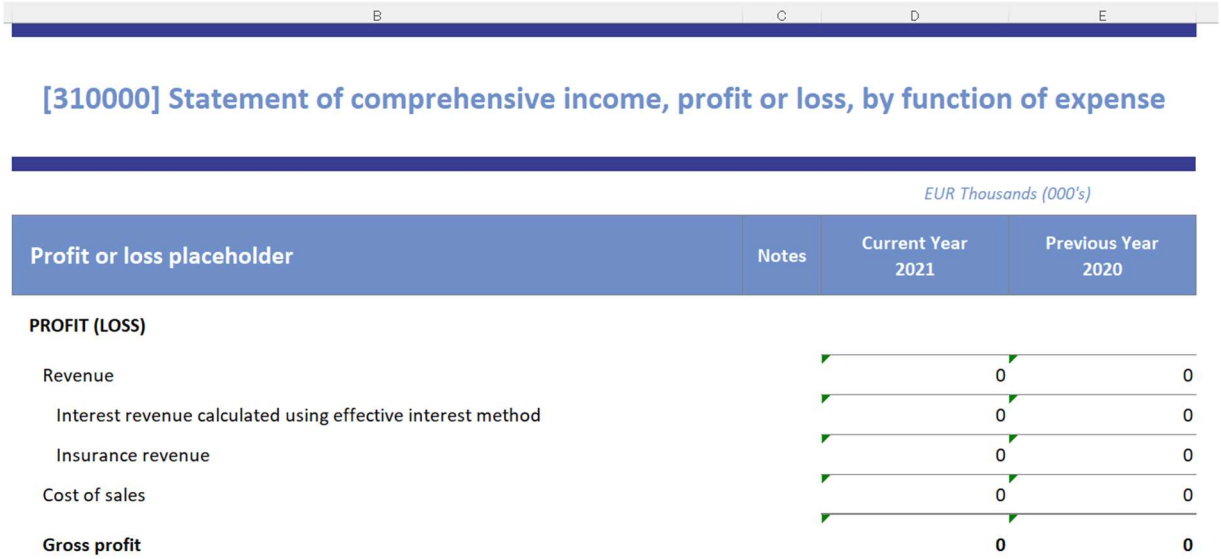
This is what is called extending taxonomy.

 easyESEF Ltd, Ireland. Copyright ©2022-2024

Intangible assets other than goodwill	300	ifrs-full:IntangibleAssetsOtherThanGoodwill
Right of use Asset	100	ext:RightOfUseAsset
Investments accounted for using equity method	200	ifrs-full:InvestmentAccountedForUsingEquityMethod

Financial Statement and Notes *Sheets*.

Each Financial Statement or Note is on an Excel sheet.



[310000] Statement of comprehensive income, profit or loss, by function of expense

EUR Thousands (000's)

Profit or loss placeholder	Notes	Current Year 2021	Previous Year 2020
PROFIT (LOSS)			
Revenue		0	0
Interest revenue calculated using effective interest method		0	0
Insurance revenue		0	0
Cost of sales		0	0
Gross profit		**0**	**0**

The ***easyESEF*** tool is distributed with a sheet already pre-tagged for each Financial State or Note.

What ***easyESEF*** exports are precisely the Excel sheets of the Financial Statements or Notes that are visible. Hidden sheets are not exported.

The ***easyESEF*** tool only processes and exports the sheets whose name begins and ends with a digit from zero to nine (such as 210000). The export order of the sheets is the same as the one they have in Excel. The rest of the sheets are ignored.

Within a financial Statement or Note, hidden rows and columns are not exported. If additional rows or columns are needed, they are simply added.

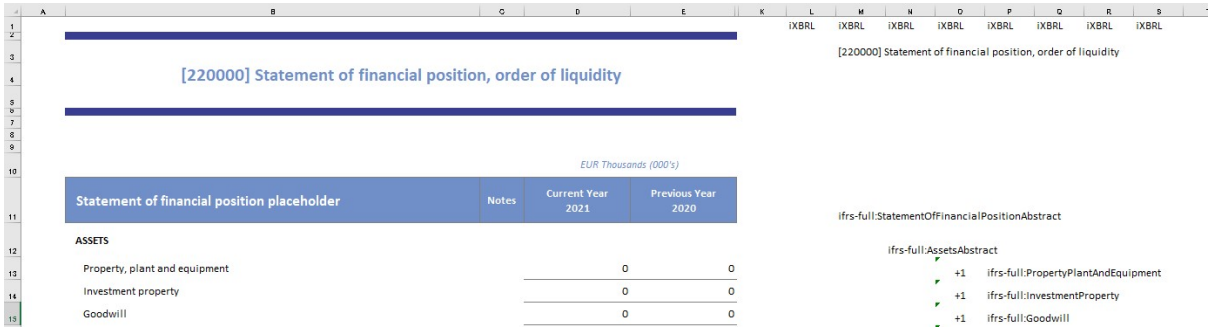
You can add or delete the sheets you want. For example, to create your own Financial statements or Notes. Or remove the sheets that will never be needed.

You can also create header sheets, or charts, or any other use, to export along with Financial Statements and Notes, even if they do not have ESEF taggable values.

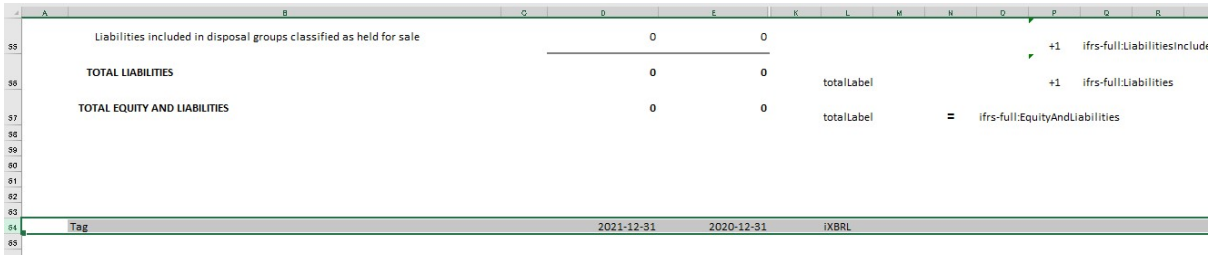
Distribution of rows and columns in a Financial Statement or Note

The columns on the left have ESEF facts, such as texts and figures. They can also contain formats, grids, graphics, free text, formulas, hyperlinks, or any other Excel resource. This content is going to be cloned as practically the same in the exported file.

The columns (one or more) of *metainformation* are to the right of the columns with the facts. They are distinguished because in the first row they have the keyword *iXBRL*. They are not exported.



The rows (one or several) of *metainformation* are below the rows with the facts. They are distinguished because have the keyword *iXBRL* in some column of *metainformation*. They are not exported.



The area to be exported in each Financial State or Note is delimited on the right and below by columns and rows with *metainformation,* which have the keyword *iXBRL*.

The ***easyESEF*** tool ignores the columns to the right of the last column with *metainformation.* From there, they can be used for work area or any task you want.

The ***easyESEF*** tool ignores the rows below the last row with *metainformation.* From there, they can be used for work area or any task you want.

The simplest case is to have all the rows with data in a row and then have a last row with the *metainformation* of the dates. See for example the Statement 210000 of financial situation.

Presentation and Calculation in a Financial Statement or Note

The Statement of Financial Position 210000 is an example of hierarchical presentation and calculation.

A first *concept* is StatementOfFinancialPositionAbstract which encompasses all the *concepts* of this State 210000. In hierarchical order, there are AssetsAbstract and NoncurrentAssetsAbstract, which serve to give a structure to the *concepts*. Within NoncurrentAssetsAbstract, the *concepts* PropertyPlantAndEquipment, InvestmentProperty, Goodwill and other *concepts* are added in the *concept* of total NoncurrentAssets. This structure is repeated for CurrentAssetsAbstract, EquityAndLiabilitiesAbstract, EquityAbstract and LiabilitiesAbstract.

The ESEFmaster sheet shows this structure 210000 together with all the other structures of the Financial Statements and Notes of the ESEF taxonomy.

254	[210000] Statement of financial position, current/non-current
255	ifrs-full:StatementOfFinancialPositionAbstract
257	ifrs-full:AssetsAbstract
258	ifrs-full:NoncurrentAssetsAbstract
259	ifrs-full:PropertyPlantAndEquipment
260	ifrs-full:InvestmentProperty
261	ifrs-full:Goodwill
262	ifrs-full:IntangibleAssetsOtherThanGoodwill
273	ifrs-full:NoncurrentAssets
274	ifrs-full:CurrentAssetsAbstract
275	ifrs-full:Inventories

Indenting is used to determine the hierarchical order, as in the *ESEFmaster* sheet. A *concept* further to the left (less indenting) hierarchically encompasses the concepts that are further to your right (greater indenting). Usually, the hierarchy is read from top to bottom. This is the usual order of the index in a book.

This hierarchical order is the one used for *presentation* in the ESEF taxonomy. In the iXBRL language, the Annual Report of the file *.html* can be viewed through any Internet browser. It is the usual way of reading for people who know the language of the Annual Report. But trying to read an Annual Report in Greek or Cyrillic alphabet, or in Finnish or in Hungarian, is not trivial to most people not familiar with those alphabets or languages.

That is why each Annual Report at ESEF is accompanied by a *taxonomy package (.zip*) file that contains *metainformation* files *(linkbases*) that indicate how to present the facts of the Annual Report *.html* regardless of the *.html* presentation

This presentation, based on the iXBRL language, is much more austere. But it no longer depends on the Cyrillic alphabet or on the knowledge of Finnish. You can choose for your presentation well English or well any other from among the 24 languages of Europe. The utility tool ***easyREADER***, of free download, allows you to read any ESEF report regardless of its original language.

To made feasible a presentation independent of *.html*, a requirement is to indicate the hierarchical structure within each Financial Statement or Note. This is the *presentation linkbase*.

Abstract *concepts* and indenting are used to build the structure for the *presentation linkbase*.

In the ***easyESEF*** tool, indenting determines the hierarchy in the presentation. The hierarchical superior (parent) of a *concept* (child) is the closest *concept* (up or down) with lower hierarchical level. In case of equality, the *concept* is chosen from above (usual order from top to bottom).

Hierarchy is defined by putting the various *concepts* from left (higher hierarchy) to right (lower hierarchy) in the *metainformation* columns. In *concepts* that are in the same column, the hierarchy is established by indenting, as in the *ESEFmaster* sheet.

The same hierarchical principle is followed for calculation. In the NoncurrentAssetsAbstract case, the sum of the *concepts* PropertyPlantAndEquipment, InvestmentProperty, Goodwill, and other *concepts*, it is validated to match the value of the *Concept* NoncurrentAssets.

The ***easyESEF*** tool uses an arithmetic operator placed in the same row of *metainformation* of the *concept* that is part of a calculation check. These *concepts* with arithmetic operator formed the *calculation linkbase* of the *taxonomy package (.zip* file).

+1 +1V = =V -1 -1V are the arithmetic operators used to establish the calculation relationships between the values of the concepts. They operate according to hierarchical order.

Calculation operators	**+1**	**+1V**	**=**	**=V**	**-1**	**-1V**
The *concept* is added (+), subtracted (**-**) or ignored (=) in the cumulative where it is operand (hierarchically higher).	**+**	**+**	**=**	**=**	**-**	**-**
Check the cumulative with the addends (hierarchically lower) that are above (**^** addends above and cumulative below) or below (**V** cumulative above and addends below).	**^**	V	**^**	V	**^**	V

Example: +1 1 +1 2 +1 3 **-1** 4 +1 9 +1 5 **=** 8	The values of the concepts of the same hierarchical level are added (+) or subtracted (**-**) so that they match with the value of the *concept* of greater hierarchy (total or subtotal, on the left). This matching can continue to be carried at the following hierarchical levels, with the *concepts* with operator that are below and further to the left (higher hierarchy). The operator **=** means end of matching, so its value would no longer enter the following matching, if any.
+1V 5 +1 2 +1 3	The **+1V =V** and **-1V** operators indicate that the subtotal or total is above and at a higher hierarchical level; the summands are underneath.

Table in a Financial Statement or Note

The Statement 610000 is an example of a table.

Current Year 2021	Equity attributable to owners of parent				EQUITY
	Equity attributable to owners of parent	Issued capital	Share premium	Non-controlling interests	
PREVIOUSLY STATED	0	0		0	0
Increase (decrease) due to changes in accounting policy and corrections of prior period errors	0	0		0	0
Increase (decrease) due to changes in accounting policy	0	0		0	0
Increase (decrease) due to changes in accounting policy required by IFRSs	0	**0**		**0**	0
Increase (decrease) due to voluntary changes in accounting policy	0	0		0	0
Increase (decrease) due to corrections of prior period errors	0	**0**		**0**	0
EQUITY AT BEGINNING OF PERIOD	0	0		0	0

A table is composed of *concepts* that are broken down by *dimensions*, which are like the iXBRL equivalent to the axes and subscripts of tables in mathematics. A *dimension* is an Axis (such as ComponentsOfEquityAxis) and a Member within that Axis (as EquityAttributableToOwnersOfParentMember or as NoncontrollingInterestsMember). In this way, a value can be assigned to Equity referred to EquityAttributableToOwnersOfParentMember and another value different to Equity referred to NoncontrollingInterestsMember.

There is a third case that is a *concept* encompassing all its Members, which would be the total. In this case it would be *EquityMember*. It is called a *default Member*, and you don't need to specify it. When no Member is specified, it is understood that is the *default Member*.

We therefore have two *concepts*: Equity and ComprehensiveIncome. And we have three Members: EquityAttributableToOwnersOfParentMember, NoncontrollingInterestsMember and the *default Member.* They are 2 * 3 = 6 cases in total.

The same *dimensions* can be applied to different *concepts*, for example, assigning a value to the Equity *concept* referring to NoncontrollingInterestsMember and another value to the ComprehensiveIncome *concept* also referring to NoncontrollingInterestsMember.

In Financial statement 61000, there are 19 *concepts*, where each of them can refer to the 30 Members of ComponentsOfEquityAxis, this is 19 * 31 = 589 cases. There are also other Axes, such as RetrospectiveApplicationAndRetrospectiveRestatementAxis, which has 7 Members, such as PreviouslyStatedMember or FinancialEffectOfChangesInAccountingPolicyMember, which in turn can be combined with any of the 527 combinations above. For example Equity with EquityAttributableToOwnersOfParentMember and PreviouslyStatedMember. Already there are 19 * 31 * 7 = 4123 cases.

The number of possible cases is increased according to the Cartesian product of number of *concepts* multiplied by the number of Members of each respective dimension. In the ESEF 2021 taxonomy, as seen in the *ESEFmaster* sheet, there are three more Axes with three Members each, making a total of 19 * 31 * 7 * 3 * * 3 = 111321 cases for the State 61000.

In theory, each of those 111321 cases can be reported. In practice the real cases are much fewer. Table 61000, although large, is still legible.

In Statement 610000, the *metainformation* in the row has the *concept* (as in Statement 210000), but the *metainformation* in the column is now a Member, for example, NoncontrollingInterestsMember.

If the cells in a row also need to refer to the PreviouslyStatedMember Member of the RetrospectiveApplicationAndRetrospectiveRestatementAxis Axis, that Member is also placed in the *metainformation* of the row. And so on. To refer to any other Members, they are put in the *metainformation* or in the row or column.

Dates should also be specified, such as current year or previous year. In Statement 610000, the rows in the table are repeated twice, with one row group for the current year and the same row group repeated for the previous year. That is why the dates come in this case in the *metainformation* of the rows, and not in the *metainformation* of the columns.

Each table needs to start at the beginning with a Table *element*. In Statement 610000 it is StatementOfChangesInEquityTable.

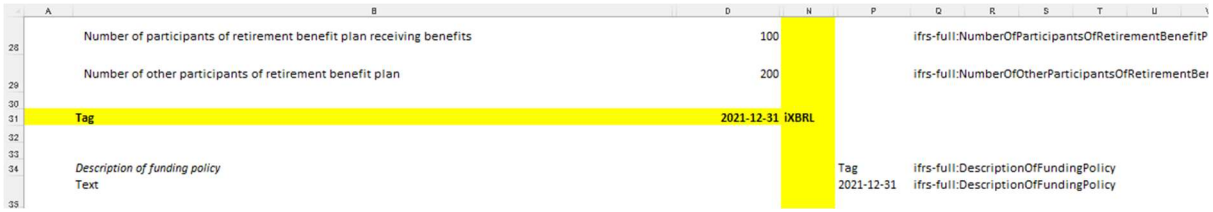
Summary: In a table, the meaning of a cell (***data point***) with a value is determined both by its *concept* (as Equity) and by its applicable Members (breakdowns such as NoncontrollingInterestsMember and PreviouslyStatedMember) and by the date (such as current year). There can be multiple Members, both in the *metainformation* in the row and in the *metainformation* in the column. The date can be in the *metainformation* in the row or in the *metainformation* in the column. There can only be one *concept*, always in the *metainformation* of the row. There is no need to specify the Axis, as ***easyESEF*** deduces it from the *ESEFmaster* sheet. In the ESEF taxonomy, a Member can only belong to a single Axis.

Row zones in a Financial Statement or Note

There are cases where a Financial Statement or Note distributes its information in different structures. For example, in the Statement 710000 changes in assets, there is a first zone with numerical values of the current period and the previous period, followed by another zone with descriptive texts of the current period. The columns in the two zones are different, and contain different *metainformation.*

A trivial solution would be to make two Excel sheets for the same Statement 710000. But in ***easyESEF*** it is not necessary, nor convenient, to distribute the same Financial Statement or Note between several Excel sheets.

The ***easyESEF*** solution es placing an intermediate row with *metainformation* below the first zone, which only affects the rows of the beginning, with numerical values. And then put the rows with descriptive texts in a second zone, with a last row with *metainformation* that only affects descriptive texts. This second zone starts just after the intermediate row with *metainformation.*



28	Number of participants of retirement benefit plan receiving benefits	100				ifrs-full:NumberOfParticipantsOfRetirementBenefitP
29	Number of other participants of retirement benefit plan	200				ifrs-full:NumberOfOtherParticipantsOfRetirementBer
30						
31	Tag	2021-12-31	iXBRL			
32						
33						
34	*Description of funding policy*			Tag		ifrs-full:DescriptionOfFundingPolicy
	Text			2021-12-31		ifrs-full:DescriptionOfFundingPolicy
35						

In this way, different zones can be created, from top to bottom, to be able to comfortably represent the different structures of tables, descriptive texts and values per period, within the same Excel sheet of the Financial Statement or Note.

No cases have been found in practice where it is necessary to create various zones from left to right. Therefore, you can not columns with facts to the right of the first column *metainformation*, in the current version of ***easyESEF***.

Metainformation of a concept in a row of a Financial Statement or Note

ESEF *Concept*: It is the technical name (*Qualified name, Qname*) in ESEF de what a fact means, such as *ifrs-full:Assets*. The ESEF taxonomy has defined thousands of *concepts*, which come in the *ESEFmaster* sheet. All ESEF *concepts* have the prefix *ifrs-full:* either (a few) *esef_cor:* In each row of *metainformation* there may be (or there may not be) a single *concept*.

Extended *Concept*: If none of these ESEF *concepts* sufficiently adjusts to the meaning of the fact (in the opinion of the issuer), a new concept can be created in the *Extension* sheet, such as *ext:PlantEquipment.* The extended *concept* thus created will work exactly like an ESEF concept. This is called taxonomy extension.

Abstract *Concept*: It is a *concept* that ends in "*Abstract"*, as *ifrs-full:AssetsAbstract*. It is used for readability, and to have a starting point in each Financial Statement or Note. Ignored to tag facts in cells.

+1 +1V = =V -1 -1V They are arithmetic operators that serve to establish the calculation relationships between the value of the *concept* of this row with the values of other *concepts*. See its description in *Presentation and Calculation in a Financial Statement or Note.*

Preferred label: Defines certain presentation characteristics of the *concept*. They are defined in the ESEF taxonomy. See the *ESEFmaster* sheet. The full list is: *negatedLabel, negatedTerseLabel, negatedTotalLabel, netLabel, terseLabel, totalLabel, periodEndLabel, periodStartLabel. None* and *label* is like leaving it blank, for ***easyESEF*** purposes.

Negated preferred labels cause the numeric value se to be displayed with the inverted sign: If it is positive, it will be displayed as negative, and if it is negative, it will be displayed as positive. It is used in the sign convention in the *ESEF Reporting Manual: 1.6 Use of positive and negative values (signage)*[1]. It is a common source of errors. *Negated* preferred labels do

[1] Most XBRL numeric elements are designed to be 'normally' reported with a positive value. A negative value is only used when the opposite meaning is required, e.g. loss rather than profit. By appropriately submitting

NOT intervene in the calculation operators, which are completely independent, and which do NOT take into account the change of sign when displaying it.

MergeBelow: This keyword indicates that the content of each cell in the row below is merged with the content of the cell in this row, column by column. It is used to be able to put in a separate row the content that you want to label independently of other content that the cell may have. For example, to tag in isolation a number within a sentence. You can put several consecutive rows with *MergeBelow*.

Metainformation in rows and/or columns of a Financial Statement or Note

Date: The end date of the period is always set, regardless of whether it refers to an instant, a duration, or the beginning of the period. The ***easyESEF*** tool is responsible for selecting what corresponds. The dates to be used must be declared in the *Index* sheet. If a cell already has a date in the *metainformation* in its row, the date that might be in the *metainformation* in its column is ignored.

If a *concept* has the preferred label *periodStartLabel*, the ***easyESEF*** tool will already determine the date to be used, which by convention of XML and XBRL(4.7.2) is just midnight on the day before the start of the period.

Member *Element*: Specifies a breakdown of a *concept*. For example *ifrs-full:Equity* referring to *ifrs-full:NoncontrollingInterestsMember*. On the *ESEFmaster* sheet are the Members of the ESEF taxonomy, and in general they are just above the concepts where they can apply. Two Members of the same Axis cannot be used simultaneously. If no ESEF Member reflects the desired breakdown, you can create that Member on the *Extension* sheet.

Axis *Element*: This is each set of Members, such as *ifrs-full:ComponentsOfEquityAxis*. No need to specify the Axis: the ***easyESEF*** tool already knows what the Axis of each Member is, reading the *ESEFmaster* sheet. If no ESEF Axis reflects the desired breakdown, you can create that Axis on the *Extension* sheet. This case is very unusual.

Currency: The currency specified in the Index sheet applies by default to all monetary *concepts*. But in the *metainformation* you will put any other ISO 4217 currency, such as USD or CHF, which will apply to the monetary *concepts* of this row or column.

Language: If you want to export the same Annual Report twice, for two different languages, you can put one column in one language and another column in another language, which makes it easier to visually check that the translation is correct. The same applies for rows in different languages, or combinations of rows and columns. To declare the language, the two-letter ISO 639-1 language is specified in the meta-information with the prefix '*Lang=*', such as *Lang=DE* or *Lang=ES*, which will apply to the whole respective row or column. When

---

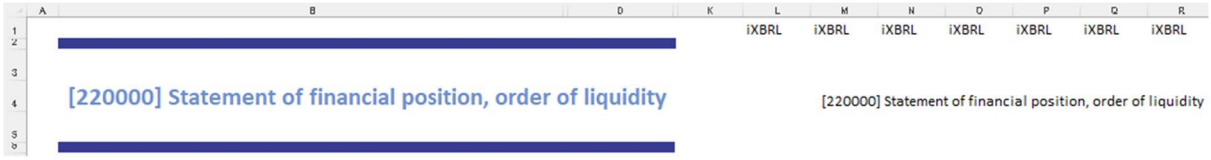
XBRL numeric disclosures as positive values, issuers can ensure the accuracy of their calculation relationships. See https://www.esma.europa.eu/document/esef-reporting-manual
See also Using the IFRS Taxonomy, a preparer's guide Section 5—Reporting negative values for IFRS Taxonomy elements. ifrs.org/content/dam/ifrs/resources-for/preparers/xbrl-using-the-ifrs-taxonomy-a-preparers-guide-january-2019.pdf?la=en

exporting, rows or columns that have a *Lang=XX* language that does NOT match the language of the Index sheet are ignored. Note that the language specified in the Index sheet applies to all *String* or *TextBlock concepts*.

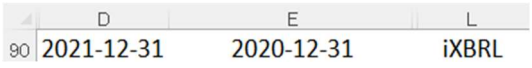
iXBRL or Tag metainformation in rows and columns of a Financial Statement or Note

iXBRL: This is a keyword that recognizes the ***easyESEF*** tool***.***

- If ***iXBRL*** is in the first row of the sheet, it indicates that that sheet has *metainformation*.



- If ***iXBRL*** is in a cell in a column with *metainformation*, it indicates that that row contains *metainformation*. i.e. Row 90

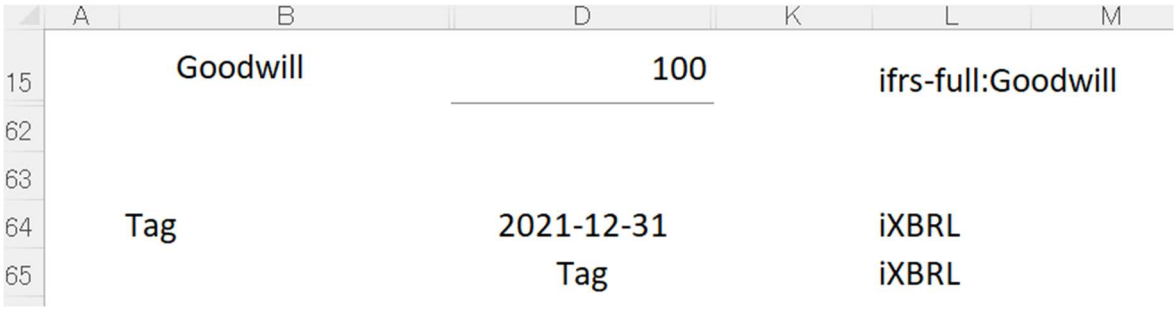


- If ***iXBRL*** is in a cell of a column without *metainformation*, but in a row with *metainformation*, it triggers the *concept* and date search in the top rows applicable to facts-valued cells in the same column (see an example on sheet 610000, lower right corner).

Tag: It is a keyword that the ***easyESEF*** tool recognizes to change the texts of the concepts when changing the language chosen by the user. if the *tag* keyword and a *concept* or *element* appear in the *metainformation* of the coordinates of a cell with a text, the text of the cell is replaced by the text of the *concept* or *element* during the change of language. The texts are on the *ESEFmaster* sheet and are the official texts in the 24 languages of Europe. The texts for extended *concepts* and *elements* are on the *Extension* sheet.

In the example, cell B20 has the *concept* ifrs-full:Assets (row 20) and the keyword *Tag,* (column B), so that the text will be displayed in Excel in the selected language (*Goodwill* in English).

If a cell has the word *Tag* but also gives rise to a fact, *Tag* is ignored and no language change is made. In cell D20, since there is already a date (column D) and a concept (row 20) that give rise to a fact, the keyword *Tag* (column D) is ignored.



Role and Table metainformation in rows of a Financial Statement or Note

Role *Element*: Contains the description of the Financial Statement or Note, such as "[210000] Statement of financial position, current / non-current". It starts for a number in square brackets, such as [210000]. It goes in the *metainformation* of a row, and it comes before any *concept*.

Table *Element*: As *ifrs-full:StatementOfChangesInEquityTable*. Indicates the beginning of a Table, which comes in the following rows. The Table ends when the Financial Statement or Note sheet ends, when another Table begins, or when there is a *concept* with higher or equal hierarchy (indenting level equal to or less than this Table *element*).

If no ESEF Table reflects the desired breakdown, you can create that Tables on the *Extension* blade. This case is very unusual.

LineItems element: No need to specify it; the ***easyESEF*** tool already creates the LineItems for each Table. It is used for clarity, in the *ESEFmaster* sheet, separating Members and *concepts*.

 easyESEF Ltd, Ireland. Copyright ©2022-2024

Index Sheet

Some basic data should be completed here, such as the acronym of the company, periods to be reported, currency, base language, path for export file, etc.

Information about the Company (issuer)



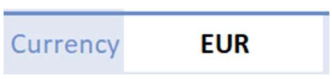
The company name or acronym is optional. The Legal Entity Identifier (LEI, or the identifier decided by the Authority) and the website URL are mandatory. They are used to compose certain data, according to the ESEF Reporting Manual. The programme indicates the Language and the country that are being used to export the file. The country is taken from the *ifrs-full:CountryOfIncorporation* tag of the Annual Report itself, and in default from the country of the computer.

Information about the Annual Report





easyESEF is prepared to work with two or three periods, although normally two are sufficient: current year and previous year. All dates used in the Financial Statements and Notes must correspond to one of these periods. The date is in the format Year, Month and Day, separated by dashes and leading zeros: YYYYY-MM-DD.

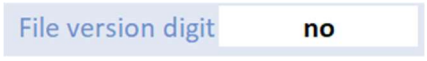


The base currency selector allows you to use EUR, or any European Union currency, or in general any ISO 4217 currency such as NOK, CHF, GBP, USD, NGN...

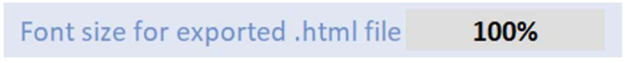
 easyESEF Ltd, Ireland. Copyright ©2022-2024



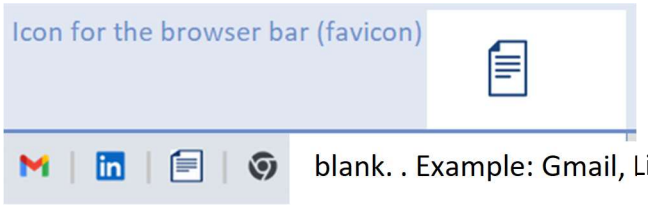
The level of rounding indicates whether the monetary amounts are to be expressed in Millions, Thousands or Units, as is usual in financial reporting. The program displays 000000's and the number six if in Millions, 000's and the number three if in Thousands and only the number zero if in Units. In the Excel cells you can, or cannot, put decimals in the monetary amounts, whether they are expressed in Millions, Thousands or Units. All of these determine the accuracy of the calculations.



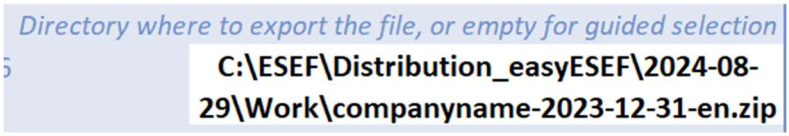
The version digit of the filename indicates the version of the Annual Report submitted to the relevant Authority. This digit is limited to a single numeric character, for the first submission it should always be 0, and for each resubmission of the same Annual Report it should be incremented by 1. If so determined by the Authority, '*no*' can be entered to omit the version digit. See *ESEF Reporting Manual, Guidance 2.6.3 Naming convention for report packages and report file*.



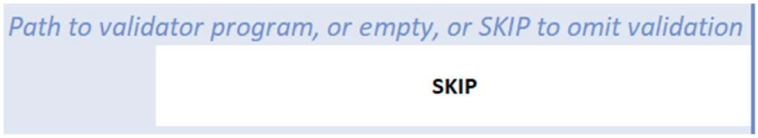
Font size of the exported .html file expressed as a percentage of the Excel font size. 100%=Equal font size. This is like a zoom, where the exported file will be seen as larger or smaller in the browser than in Excel.



With copy-and-paste, set a small square image (favicon logo) to be displayed next to a page's title in browser tabs and in other places across the web. Or leave blank. . Example: Gmail, Linkedin, easyESEF, and none.



Full path to the exported ESEF file, named according to ESEF standards, compressed as .zip, and containing (among others) an .html file visible in any browser. You can put only the directory where to export the file, or leave it empty for guided selection. The directory is also used for working files.



Path to validator program, or empty, or SKIP to omit validation. This program uses an ESEF-specific parameterization with the open source validator Arelle, which is certified by XBRL International and can be free downloaded from arelle.org

Validator path: ***easyESEF*** will try to find ***Arelle*** in its standard directory (*Program Files*) and will ask for it if it does not appear. To install ***Arelle*** for the first time, download ***Arelle*** from Internet (it's free). Internet connection is only required once per year, when Arelle downloads the annual update of the ESEF Taxonomy. To never open an Internet connection, you can either see here how to manually install both ***Arelle*** and ESEF Taxonomy, or simply not to install ***Arelle***, as this validation is optional.

Default legends	Current Year 2023	Previous Year 2022	Millions EUR	Notes

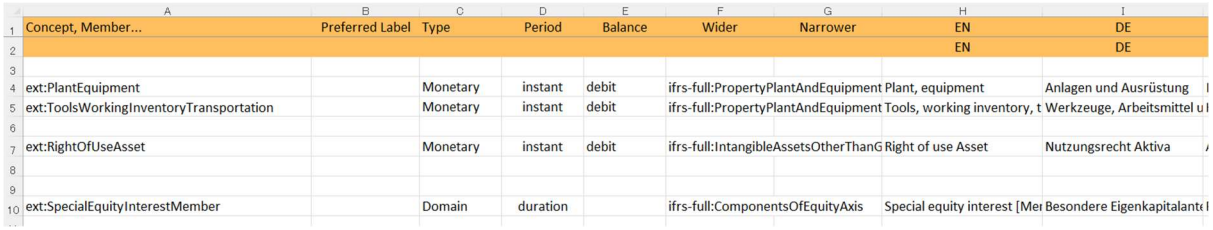
With the above data, some legends are self-composed with Excel formulas to be used if desired (or modified manually) for headers of Financial Statement and Notes.

From the ***Index*** sheet you can show or hide the Financial Statements and Notes that you do not need, simply by activating or deactivating the button with the mouse. You can add more buttons for other sheets: just clone a button and re-name it equal as your Excel sheet. Each sheet can also be shown or hidden manually in Excel.

Standard	View	Statement	Financial Statements and Notes
IAS1	☑	000000	[000000] Tags that must be applied if corresponding information is present in a report
IAS1	☑	110000	[110000] General information about financial statements
IAS1	☑	210000	[210000] Statement of financial position, current/non-current
IAS1	☑	220000	[220000] Statement of financial position, order of liquidity
IAS1	☑	310000	[310000] Statement of comprehensive income, profit or loss, by function of expense
IAS1	☑	320000	[320000] Statement of comprehensive income, profit or loss, by nature of expense
IAS1	☑	410000	[410000] Statement of comprehensive income, OCI components presented net of tax
IAS1	☑	420000	[420000] Statement of comprehensive income, OCI components presented before tax

Extension Sheet

Here the *concepts* and *elements* of the taxonomy extension are created. This is, those concepts or *elements* that you want to appear in Financial Statements and / or Notes, but that are specific to the company and therefore not defined in the ESEF taxonomy (*ESEFmaster* sheet).



	A	B	C	D	E	F	G	H	I
1	Concept, Member...	Preferred Label	Type	Period	Balance	Wider	Narrower	EN	DE
2								EN	DE
3									
4	ext:PlantEquipment		Monetary	instant	debit	ifrs-full:PropertyPlantAndEquipment		Plant, equipment	Anlagen und Ausrüstung
5	ext:ToolsWorkingInventoryTransportation		Monetary	instant	debit	ifrs-full:PropertyPlantAndEquipment		Tools, working inventory, t	Werkzeuge, Arbeitsmittel u
6									
7	ext:RightOfUseAsset		Monetary	instant	debit	ifrs-full:IntangibleAssetsOtherThanG		Right of use Asset	Nutzungsrecht Aktiva
8									
9									
10	ext:SpecialEquityInterestMember		Domain	duration		ifrs-full:ComponentsOfEquityAxis		Special equity interest [Me	Besondere Eigenkapitalante

***Concept*, Member**: It is the technical name (*Qualified name, Qname*) formed according to the *Label Camel Case Concatenation* (LC3) from its English text. See examples in the *ESEFmaster* sheet.

The name of a domain Member ends in "Member". In this case, the Axis to which it belongs can be specified in the Wider column.

Although its use here is very rare, note that the name of an Axis of a domain ends in "Axis", the name of a Table ends in "Table" and the name of the line of items ends in "LineItems". It is not allowed to create names ending in “Abstract” in the extension, only those that are already created in ESEF are used.

Preferred label: See the *metainformation* section. If a *concept* uses different *preferred labels*, different rows can be created with the same *Qname*, each to put the text on that *preferred label*. It is also possible (albeit unusual) to create a *preferred label* for a *concept* of the ESEF taxonomy.

Type: *Monetary* (sometimes *String*) is usually used for *Concepts* and *Domain* for Members. It must be one of these: *Area, Axis, Date, Decimal, Domain, Duration Guidance Monetary, Percent, PerShare, Pure, Shares, String, Table, TextBlock.*

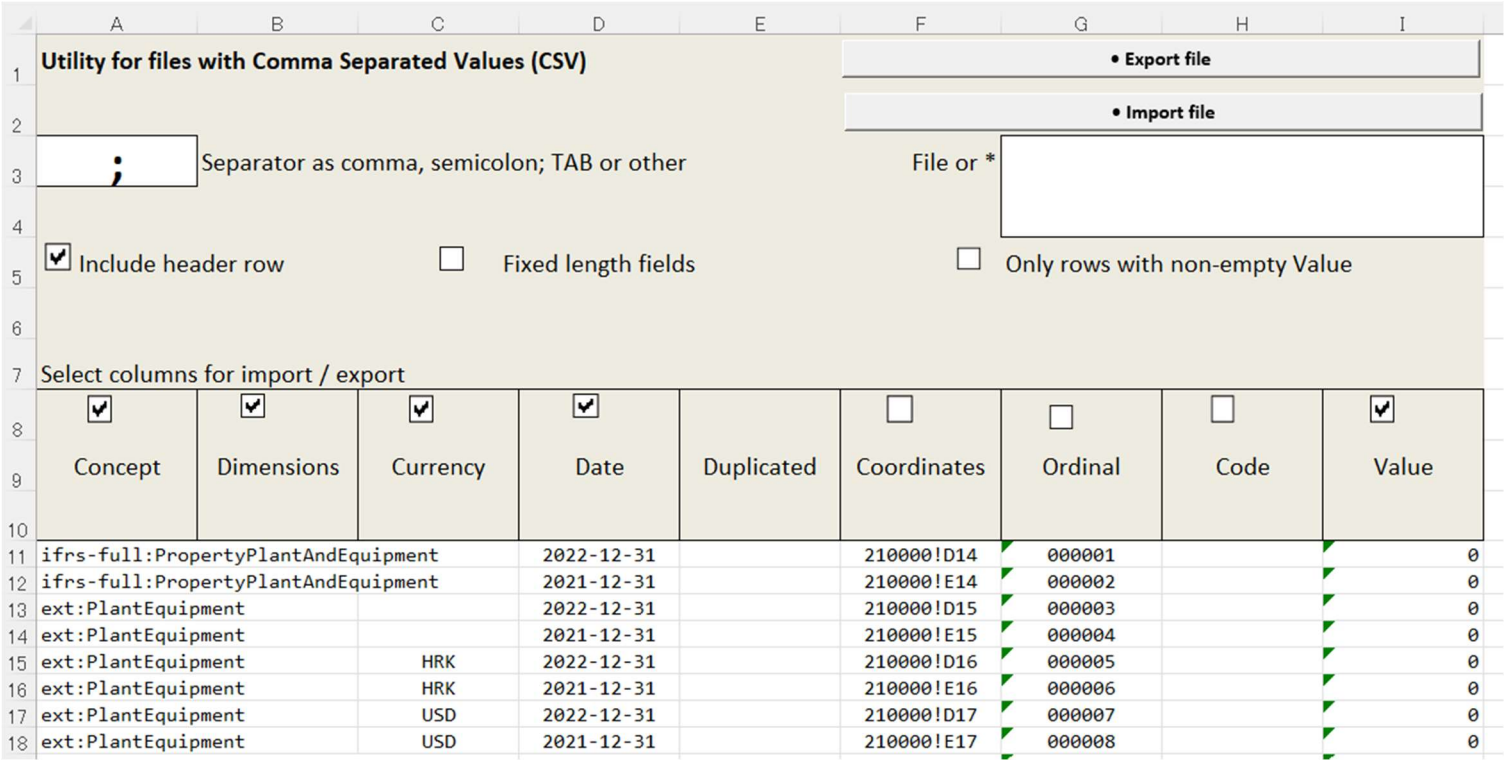
Period: By default, it is *duration*. It can be *instant*, such as the values of the State 210000.

Balance: Only applicable to *Monetary*, and must be *credit* or *debit.* For additional information, see ESEF *Reporting Manual: 1.6 Use of positive and negative values (signage)*

Wider/Narrower: Put (in successive rows if necessary) the concepts of the ESEF taxonomy that encompass, or are encompassed by, this extended *concept*. For example*, ifrs-full:PropertyPlantAndEquipment* is a Wider *concept* in relation to the extended *concept ext:PlantEquipment*

EN, DE, ES: Texts of the labels in English and in the desired languages (in this case German and Spanish). These texts will populate the different label files (*label linkbase*, one for each language) of the taxonomy *package*.

CSV Sheet



Utility for files with Comma Separated Values (CSV)

• Export file

• Import file

; Separator as comma, semicolon; TAB or other

File or *

☑ Include header row ☐ Fixed length fields ☐ Only rows with non-empty Value

Select columns for import / export

☑ Concept	☑ Dimensions	☑ Currency	☑ Date	Duplicated	☐ Coordinates	☐ Ordinal	☐ Code	☑ Value
ifrs-full:PropertyPlantAndEquipment			2022-12-31		210000!D14	000001		0
ifrs-full:PropertyPlantAndEquipment			2021-12-31		210000!E14	000002		0
ext:PlantEquipment			2022-12-31		210000!D15	000003		0
ext:PlantEquipment			2021-12-31		210000!E15	000004		0
ext:PlantEquipment		HRK	2022-12-31		210000!D16	000005		0
ext:PlantEquipment		HRK	2021-12-31		210000!E16	000006		0
ext:PlantEquipment		USD	2022-12-31		210000!D17	000007		0
ext:PlantEquipment		USD	2021-12-31		210000!E17	000008		0

This utility is designed to make it easy to import each value from a database or ERP software. It has several self-explanatory options that can be turned on or off to suit the requirements of the computing environment. This sheet is regenerated each time it is exported or imported. Better try it by exporting, which does not alter anything.

It is used to export and import each and every visible cell in the Financial Statements and Notes to comma-separated value (CSV) files. It can also be used as a backup copy.

To import directly from the ***CSV*** sheet put an asterisk instead of the file name.

Code: The code field is assigned by the user, to link to their computer systems. Se preserves from one time to another, as it is internally associated with each combination of *Concept*, Dimensions, Currency and Date (*data point*).

Duplicate: The original cell is indicated if this *data point* refers to more than one cell

ESEFmaster Sheet

It has the concepts of the ESEF taxonomy, which ESMA publishes annually, based on the IFRS/IFRS taxonomy. You can use it as a reference to find the concepts you need. These texts are those officially published in the Official Journal of the European Commission, so it is not necessary (not recommended) to modify them.

Translation Sheet

Guide translations of user interface texts. Es a machine translation from English (***easyESEF*** base language) into the other 23 European languages. You can put more approximate translations into your language, but never change the first column (English).

Validation Sheet

It has certain validations of the ESEF taxonomy. It should not be modified and is therefore hidden.

FAQ:

Running Excel and/or downloading Arelle may require security authorizations in your Entity.

To know more:

For more detailed information and questions on ***easyQC***, please contact info@easyESEF.eu

See also our other tools for ESEF at easyesef.eu/resources. In addition to tools, highly specialized support for error identification and correction is available. This service is independent of any provider and is applicable to any ESEF generation software.

Copyright © by easyESEF Ltd. Ireland. All rights reserved. Deposited at WIPO. Reverse reengineering is prohibited. Code protected by obfuscat.org solution.