Technical Reference

easyREADER: *easy* reader for ESEF reports

Abstract

The **easyREADER** tool is designed to read ESEF annual reports. The basic objective is simply to put the data from an ESEF report into Excel cells. The operating environment is a classic Excel workbook. **easyREADER** reads both taxonomy package format *(.zip file type)* and report documents as well *(.xhtml or .html file type).*

The empirical testing of **easyQC** has been performed within academic research in the repository of over 700 ESEF reports published by XBRL International at fIlings.xbrl.org

Scope of Application:

Users who want to read ESEF reports in an easy way. Simply select the file to read. The facts and the financial statements will be show in separate spreadsheets. The proof-of-concept use case has been the ERICA working group of balance sheet centrals of European central banks.

easyREADER will not detect any errors that may exist in the ESEF report. If the file is readable, it will be read, ignoring any errors it may contain.
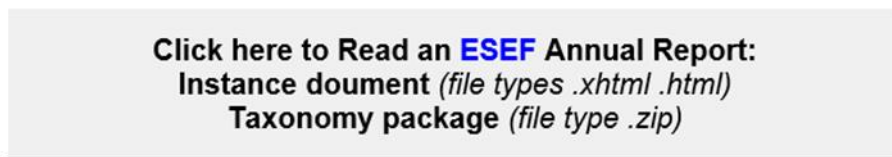
For production applications, our **easyQC** tool is recommended. **easyQC** is certified[1] by XBRL International as Review & Consumption Software. **easyQC** runs a validation process to ensure the absence of errors, while highlights any finding detected (even with a best effort to shade the specific cells with findings). This is the recommendation of XBRL International. **easyREADER** uses the same presentation processor engine that **easyQC**.

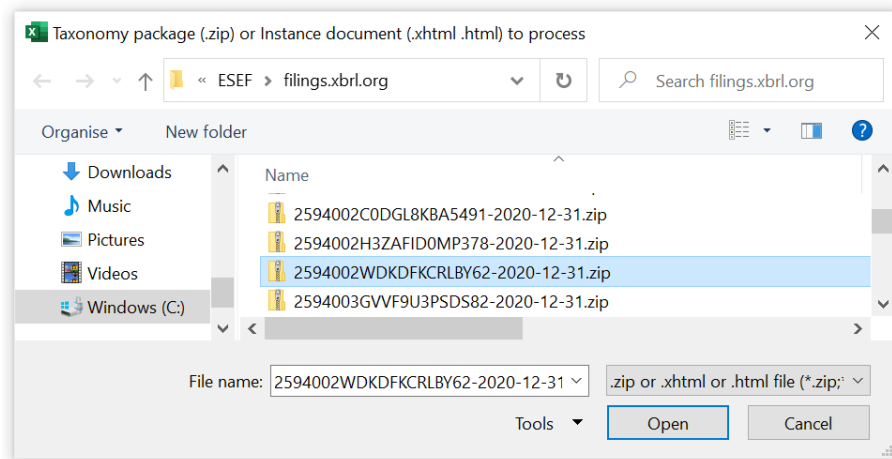**Installation Requirements:** Microsoft Excel, on Windows or Mac versions.

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[1] **XBRL Certified Software™** is software that has been inspected by XBRL International for conformance with the XBRL specifications. **Review & Consumption Software** is software that is used to review, analyse, audit or otherwise consume XBRL or iXBRL reports. See details at software.xbrl.org. XBRL™ is a trademark of XBRL International, Inc. All rights reserved. The XBRL™/® standards are open and freely licensed by way of the XBRL International License Agreement. Our use of these trademarks is permitted by XBRL International in accordance with the XBRL International Trademark Policy
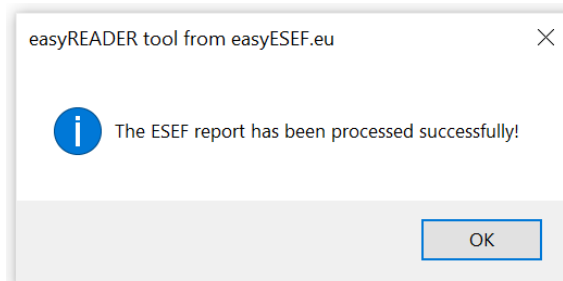
How to use easyREADER

Operation is very easy. First click in the button of the sheet *Facts*.

Click here to Read an **ESEF** Annual Report:
Instance doument *(file types .xhtml .html)*
Taxonomy package *(file type .zip)*

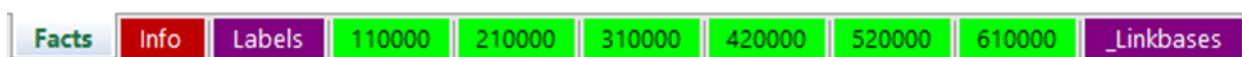Immediately *easyQC* will ask to select the ESEF report to process.

Done!

As a result, each and every reported data is displayed across the following sheets:

- *Facts* with the iXBRL instance data
- *Labels* and elements of the ESEF taxonomy
- Financial *Statements* and *Notes*
- *_Linkbases* of the extended taxonomy

If the file is an instance document *(.xhtml or .html file type)*, only the *Facts* sheet will be displayed. The taxonomy package *(.zip file type)* contains both the instance document and its corresponding linkbases (small files referring to presentation, calculation, labels and others). This is the meta-information for presenting the financial Statements and Notes, which is contained in the linkbases. To validate an ESEF report, the linkbases are also needed. In production, whenever possible, it is recommended to validate and read the ESEF report preferably in taxonomy package format.

Sheet *Facts*

The header lines show general data of the file: *Input path* for the ESEF taxonomy package file, the software that generated it, the name of the iXBRL instance file, the Legal Entity Identifier and the languages used (ISO 639-1). The scale (millions, thousands, units...), the decimal accuracy (significant digits in relation to units) and the currency used are also shown.

Each fact is represented in a row with the following columns: Identifier, Name, value, footnotes, beginning and end of period, unit of reference, financial statements where the fact is shown, and the list of applicable dimension/member. Values are in red if negative, shown in units, and with comma separator plus decimal digits where applicable. Footnotes, if any, will be placed in consecutive rows after the rows for facts with some empty rows as separator.

	A	B	C	D	E	F	G	H	I
1			Click here to Read an ESEF Annual Report:				easyREADER. Valid up to year 2021. ESE		
2			Instance doument *(file types .xhtml .html)* Taxonomy package *(file type .zip)*				Input path:	C:\ESEF\filings.xbrl.org\z	
3					Languages	en, pl	Instance:	inl_2020-12-31.xhtml	
4					3 Scale=Thousands, decimal accuracy:			-3	Note that f
5					PLN Currency ISO 4217				
6	Id		Name	Fact	Notes	PeriodInit	PeriodEnd	UnitRef	Statemen
7	A2d77cc6ae2		ifrs-full:NoncurrentAssets	162639000			2020-12-31	PLN	210000
8	Ab018a929bd		ifrs-full:NoncurrentAssets	166170000			2019-12-31	PLN	210000
9	Ac00affb1d4f		ifrs-full:PropertyPlantAndEquipment	95626000			2020-12-31	PLN	210000
10	Aab6805f695		ifrs-full:PropertyPlantAndEquipment	99794000			2019-12-31	PLN	210000
11	Aaa3fdc66b9		inl:RightofuseAssetsLandsBuildingsPremisesAndOtherStructures	21931000			2020-12-31	PLN	210000
12	A9432b8f865(		inl:RightofuseAssetsLandsBuildingsPremisesAndOtherStructures	22114000			2019-12-31	PLN	210000
13	Aeb421a6b43		inl:RightofuseAssetsOtherAssets	15628000			2020-12-31	PLN	210000
14	A950368aa7b		inl:RightofuseAssetsOtherAssets	15391000			2019-12-31	PLN	210000
15	A1eb6e3a943		ifrs-full:Goodwill	5332000			2020-12-31	PLN	210000
16	A4fd84afa2b(		ifrs-full:Goodwill	5332000			2019-12-31	PLN	210000

You can select another file by re-typing or deleting the *Input path* (**easyREADER** will already ask for one).

Sheet *Labels* It shows the elements and labels of the ESEF IFRS taxonomy. Useful for references.

Financial Statements and Notes: Sheets *110000, 210000, 220000....*

All the Statements and Notes are presented, each one in its own Excel sheet, according to the information available in the linkbases. In the dimensional Statements, easyQC decides the distribution of dimensions in rows and columns: The surface to be shown (number of rows multiplied by the number of columns) is minimised, for easier reading.

The preparers of ESEF reports have very different ways of numbering each financial statement. *easyREADER* uses the IFRS notation as 110000, 210000, 220000.... after a best effort of classification (*heuristic weighted pseudo-distance of Mahalanobis to the ESEF/IFRS taxonomy pattern*).

				Equity				
		Issued capital	Share premium	Other reserves	Retained earnings	Equity attributable to owners of parent	Non-controlling interests	Total
2019-01-01 to 2019-12-31	Retrospective application and retrospective restatement							
Equity at beginning of period	Previously stated	5328000	49344000	653000	65376000	120701000	3145000	123846000
Equity at beginning of period	Increase (decrea	0	0	0	1381000	1381000	0	1381000
Equity at beginning of period		5328000	49344000	653000	66757000	122082000	3145000	125227000
Changes in equity								
Comprehensive income								
Profit (loss)		0	0	0	8763000	8763000	811000	9574000
Other comprehensive income		0	0	903000	0	903000	0	903000
Total comprehensive income		0	0	903000	8763000	9666000	811000	10477000
Dividends recognised as distributions to owners		0	0	0	-2091000	-2091000	-158000	-2249000

Sheet _Linkbases

The presentation, calculation, labels and definition linkbases are shown. Anchoring and extended elements are also shown. Having a representation of the linkbases is useful to analyse the full context of the facts filed.

	A	B	C	D	E	F	G	H	I	J	K	L	M
7	Definition linkbase (anchoring)			[210000] Statement of financial position, current/non-current									
8	ias_1_role-210000						File: inl_2020-12-31\www.introlsa.pl\xbrl\2020-12-31\inl-2020-12-						
9	Wider element						Narrower element						
10	ifrs-full_RightofuseAssetsThatDoNotMeetDefinitionOfInvestmentProperty						inl_RightofuseAssetsLandsBuildingsPremisesAndOtherStructures						
11	ifrs-full_RightofuseAssetsThatDoNotMeetDefinitionOfInvestmentProperty						inl_RightofuseAssetsOtherAssets						
12	ifrs-full_NoncurrentLeaseLiabilities						inl_NoncurrentLeaseLiabilitiesLandsBuildingsPremisesAndOtherStructur						
13	ifrs-full_NoncurrentLeaseLiabilities						inl_NoncurrentLeaseLiabilitiesOtherAssets						
14	ifrs-full_CurrentLeaseLiabilities						inl_CurrentLeaseLiabilitiesLandsBuildingsPremisesAndOtherStructures						
15	ifrs-full_CurrentLeaseLiabilities						inl_CurrentLeaseLiabilitiesOtherAssets						
16													

To know more

For more detailed information and questions on *easyREADER*, please contact info@easyESEF.eu See also our other tools for ESEF at easyesef.eu/resources

FAQ:

easyREADER uses the Microsoft XML parser, which is already enabled in the IDE Tools References panel. *easyREADER* creates and deletes the temporal *WorkFolder* in the same folder where it is running.

Running Excel may require security authorizations in your Entity.