

ESEF Webinar

The webinar starts at 13:30

Introduction XBRL Nederland

prof. dr. Erik Beulen

Program

13:35 – 13:45 A short introduction to ESEF

13:45 – 14:30 NBA, the current situation

14:30 – 14:45 Q&A

14:45 – 15:00 Break

15:00 – 15:45 AFM, the current situation

15:45 – 16:00 Q&A

16:00 – 16:05 Closing

Polling question 1

What is your background?

1. I'm working for an issuer
 2. I'm working for an audit firm
 3. Other interested party in relation to ESEF
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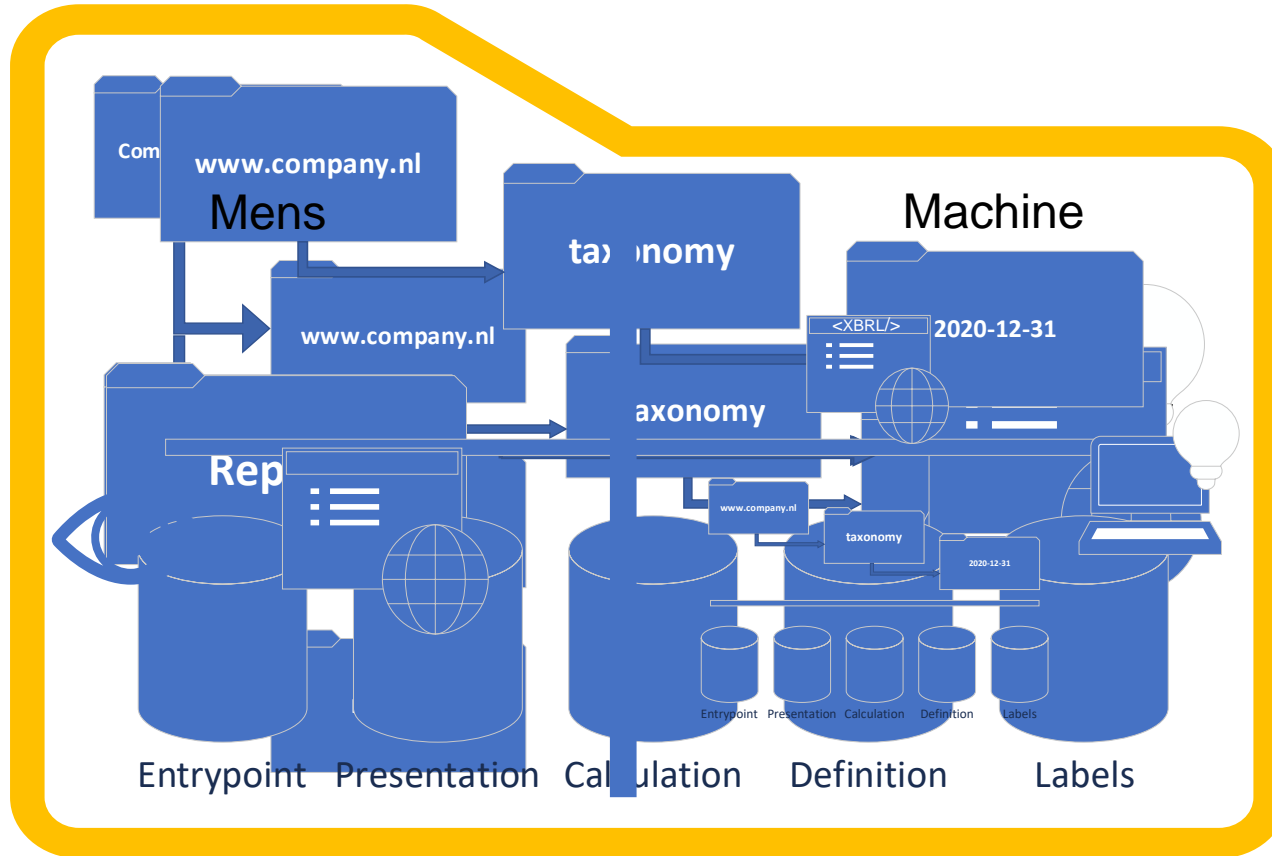
What is ESEF?

	IFRS consolidated FS	individual financial statements	3rd country GAAP FS
primary financial statements	mandatory from 2020		
block tagging of notes	mandatory from 2022	voluntary if taxonomy provided by the MS	Forbidden
detailed tagging of notes	voluntary		

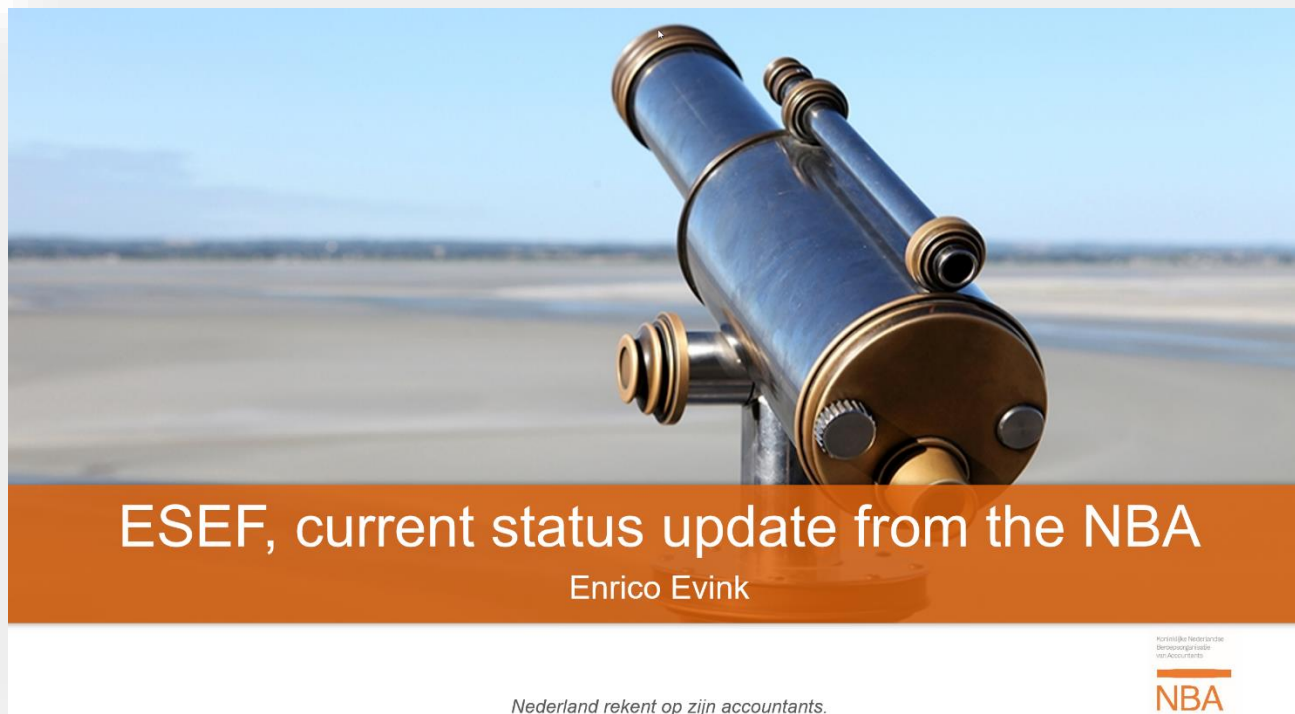
1. Mandated for all issuers in the EU
2. Single electronic format
 1. Human readable
 2. Machine readable
3. AFR compiled in XHTML
4. Figures in consolidated financial statements are labelled with XBRL tags
5. Issuer draws up the entity-specific taxonomy

Source: ESMA

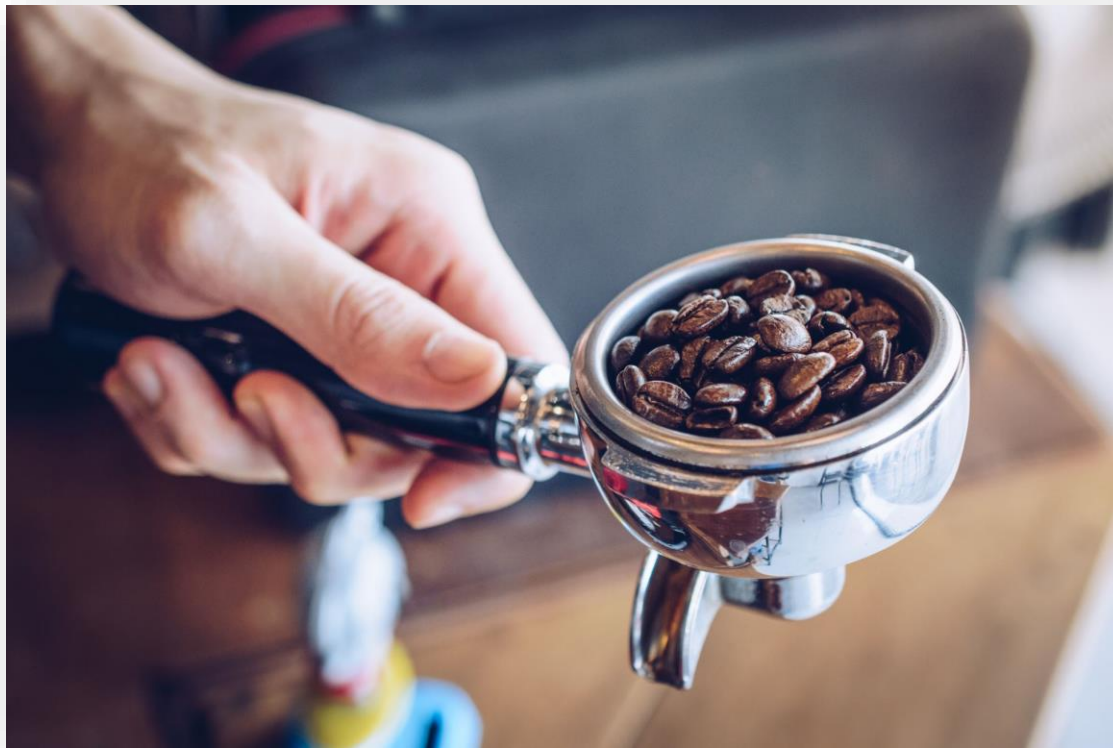
Reporting Package



NBA, the current situation



Break (till 15:00)



AFM, the current situation



Closing

prof. dr. Erik Beulen
