

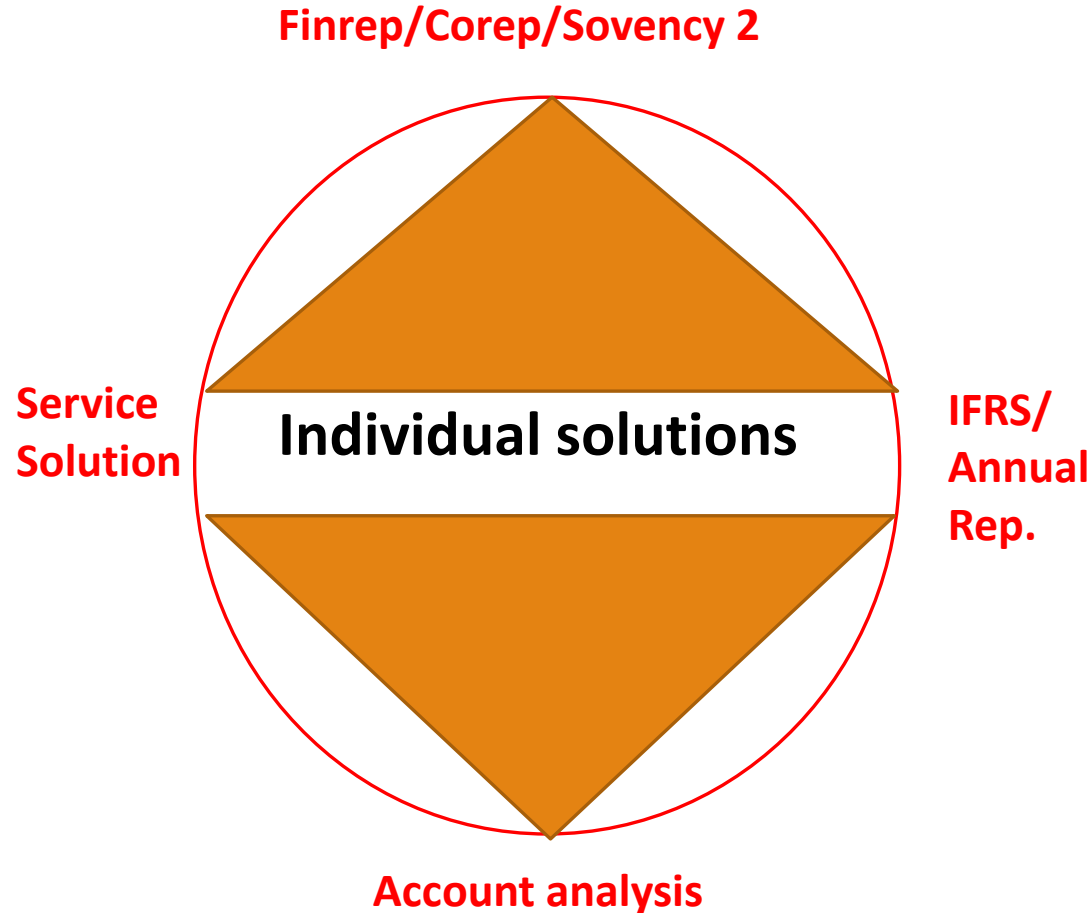
How to deal with ESEF taxonomy

Bent Reiter
cofounder of EasyX
vice chairman XBRL-DK

XBRL NORDIC IV CONFERENCE

COPENHAGEN, 28 MAR 2019

About EasyX



- **Worked with XBRL more than 15 years**
- **Business Intelligence and DWH experts**
- **Many disciplines** (*Advisory, design, architecture, project mgm. implementation*)
- **Technologies** (i.e. *SAS, Microsoft*)
- **Branches** (i.e. *financial sector*)
- **Member of Board of XBRL Denmark)**

Our Customers

We are a leading Nordic supplier of XBRL solutions



Auditors

(2 out of the "big 4" + many small and medium size auditing comp.)

Companies and Groups

(Production, Service, Trade, Holding, Multinational..)

Investment companies

(i.e.. Real estate, stockbrokers)

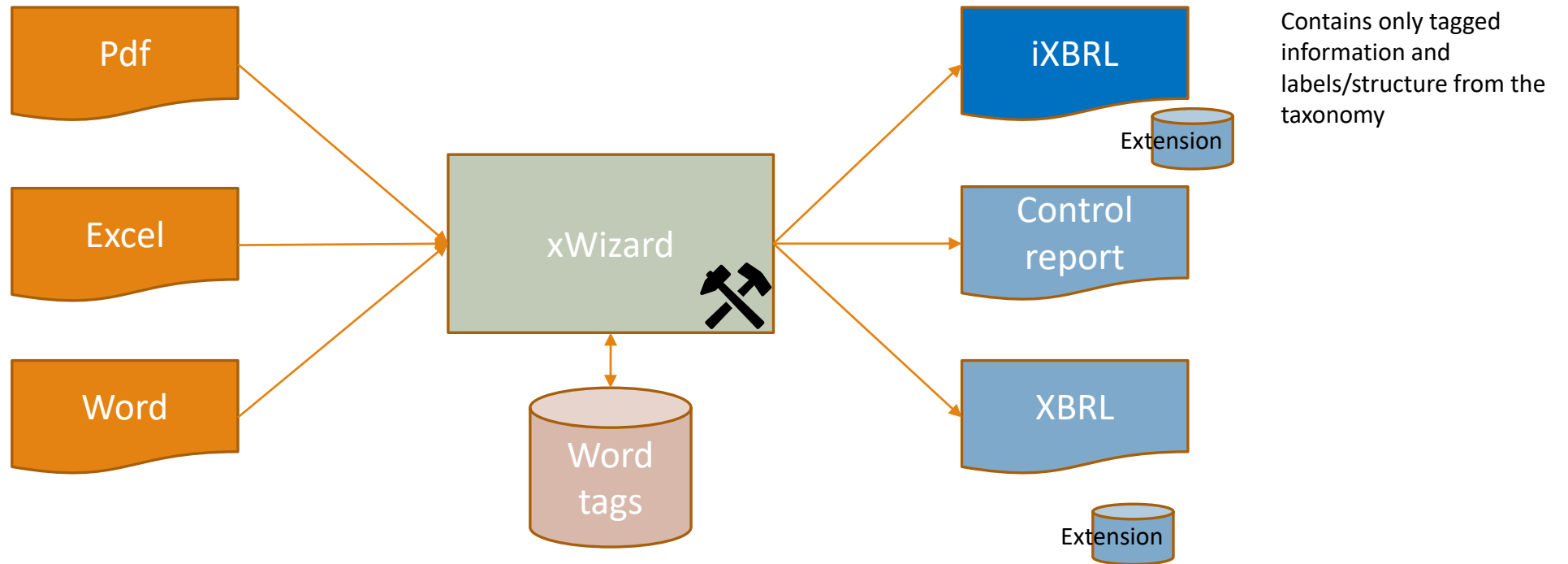
Financial sector

(Bank, Pension, Insurance)

Service companies

(Layers,, industry associations)

xWizard Function Diagram



ESMA Field Test example

Financial statements

Consolidated Income Statement

Millions of euro	Notes	2016		2015	
			<i>of which with related parties</i>		<i>of which with related parties</i>
Revenue					
Revenue from sales and services	7.a	68,604	4,550	73,076	5,583
Other revenue and income	7.b	1,988	20	2,582	314
	<i>[Subtotal]</i>	70,592		75,658	
Costs					
Electricity, gas and fuel purchases	8.a	32,039	6,603	37,644	7,089
Services and other materials	8.b	17,393	2,577	16,457	2,431
Personnel	8.c	4,637		5,313	
Depreciation, amortization and impairment losses	8.d	6,355		7,612	
Other operating expenses	8.e	2,783	312	2,654	54
Capitalized costs	8.f	(1,669)		(1,539)	
	<i>[Subtotal]</i>	61,538		68,141	
Net income/(expense) from commodity contracts measured at fair value	9	(133)	29	168	(24)

Annual report for a large company

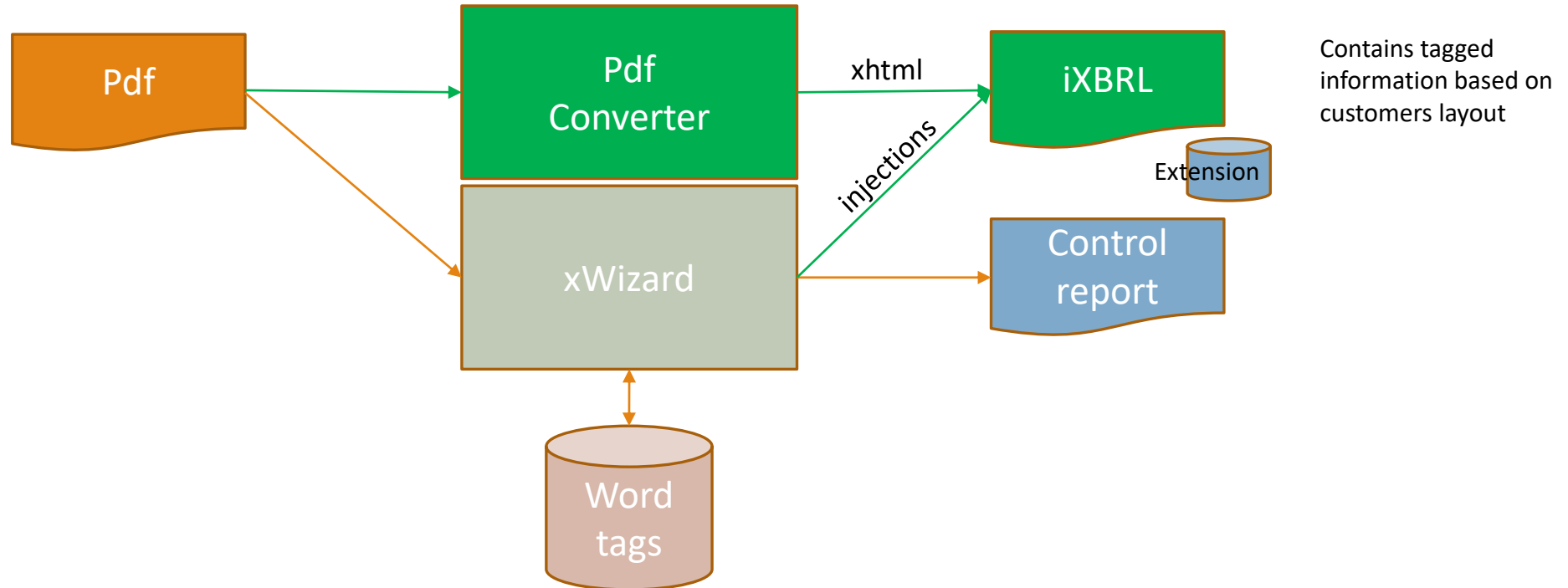
- Much more than just account information
 - Presentation of the company (marketing)
 - Strategy, Values, etc.
- Lot of resources put into this process making a good looking pdf-report:
 - Graphics
 - Layout
 - Table
 - ...

Where does iXBRL fit into this process?

and what about last minute changes before going public...



xWizard Function Diagram – ESMA version



Pdf Converter

Example

PDF document

Orsted Annual report 2018

Financial statements Consolidated financial statements

Income statement

1 January - 31 December

Note	DKKm	2018			2017		
		Business performance	Adjustments	IFRS	Business performance	Adjustments	IFRS
2.2, 2.4	Revenue	76,946	(1,426)	75,530	59,504	205	60,709
2.3	Cost of sales	(53,906)	(112)	(54,018)	(40,544)	(190)	(41,734)
	Other external expenses	(5,865)	-	(5,865)	(4,241)	-	(4,241)
2.6, 2.7	Employee costs	(3,126)	-	(3,126)	(3,197)	-	(3,197)
	Share of profit (loss) in associates and joint ventures	(6)	-	(6)	(119)	-	(119)
2.5	Other operating income	16,275	-	16,275	11,665	-	11,665
2.5	Other operating expenses	(289)	-	(289)	(549)	-	(549)
	Operating profit (loss) before depreciation, amortisation and impairment losses (EBITDA)	30,029	(1,538)	28,491	24,755	15	24,770

iXBRL document

Orsted Annual report 2018

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File size in XHTML

File	Size	Size compressed (zip)
Pdf	10Mb	
XHTML embedded base64-images	46Mb	27Mb
XHTML exclusive Images	4Mb	

Finish

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