

European Single Electronic Format (ESEF)

ESEF

Reporting in the XBRL format

2023





Szabályozásról röviden

1

Mi az ESEF? (European Single Electronic Format)

- Transzparencia irányelvből ered
- Minden EU szabályozott piacán (ideértve Norvégiát és Izlandot) értékpapírt kibocsátó társaságnak az “annual financial reports”-ot XHTML file formátumban kell elkészíteni
- Abban az esetben, amennyiben ez konszolidált IFRS beszámolót tartalmaz, akkor a konszolidált beszámoló bizonyos részeit meg kell jelölni XBRL (eXtensible Business Reporting Language) taggel

Transzparencia irányelv

4. Cikk Éves pénzügyi beszámolók

(1) A kibocsátó az egyes pénzügyi évek végét követően legkésőbb négy hónapon belül teszi közzé éves pénzügyi beszámolóját, és gondoskodik arról, hogy az éves pénzügyi beszámoló legalább öt évig nyilvánosan hozzáférhető maradjon.

(2) Az éves pénzügyi beszámoló a következőket tartalmazza:

a) az auditált pénzügyi kimutatások;

b) a vezetőségi beszámoló; és

c) a kibocsátón belüli felelős személyek – akiknek a nevét és beosztását egyértelműen jelezni kell – arra vonatkozó nyilatkozata, hogy legjobb tudásuk szerint az alkalmazható számviteli standardok alapján elkészített pénzügyi kimutatások valós és megbízható képet adnak a kibocsátó és az összesítés egészében szereplő vállalkozások eszközeiről, kötelezettségeiről, pénzügyi helyzetéről, valamint nyereségéről és veszteségéről, továbbá, hogy a vezetőségi beszámoló megbízhatóan tekinti át a vállalkozás fejlődését és teljesítményét, a kibocsátó és az összesítés egészében szereplő vállalkozások helyzetét, ismertette a főbb kockázatokat és a bizonytalansági tényezőket is.

Hogyan épül fel az XBRL és az iXBRL?

Jelenlegi pénzügyi beszámolók

	Note	Results for the year ended 31 March 20X1 £m	Results for the year ended 31 March 20X0 £m
Revenue	5	300	250
Net operating expenses	6	(100)	(100)
Operating profit	5,7	200	150
Finance income		20	20
Finance costs		(25)	(25)
Net FX revaluation losses			
Net financing costs	8	(5)	(5)
Profit before taxation		195	145
Taxation	10	(95)	(45)
Profit for the year		100	100
Earnings per share			
- basic	12	50.5	50.2
- diluted	12	50.1	50.1

Elektronikus vonalkód



	Note	Results for the year ended 31 March 20X1 £m	Results for the year ended 31 March 20X0 £m
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Olvasható formátum

```
<table class="MsoNormalTable" border="0" cellspacing="0" cellpadding="0" style="border-collapse: collapse"><tbody><tr><td valign="top" style="background: #D9D9D9; padding: 0cm 5.4pt 0cm 5.4pt; width: 134.7pt"><p class="MsoNormal" style="line-height: normal; margin-bottom: .0001pt"><span> </span></p><td valign="bottom" style="background: #D9D9D9; padding: 0cm 5.4pt 0cm 5.4pt; width: 35.2pt"><p class="MsoNormal" style="line-height: normal; margin-bottom: .0001pt; text-align: right"><span>Note</span></p><td valign="top" style="background: #833C0B; padding: 0cm 5.4pt 0cm 5.4pt; width: 86.55pt"><p class="MsoNormal" style="line-height: normal; margin-bottom: .0001pt; text-align: right"><span style="color: white">Results for the year ended</span></p><p class="MsoNormal" style="line-height: normal; margin-bottom: .0001pt; text-align: right"><span style="color: white">31 March 20X1</span></p><p class="MsoNormal" style="line-height: normal; margin-bottom: .0001pt; text-align: right"><span style="color: white">£m</span></p><td valign="top" style="background: #D9D9D9; padding: 0cm 5.4pt 0cm 5.4pt; width: 134.7pt"><p class="MsoNormal" style="line-height: normal; margin-bottom: .0001pt; text-align: right"><span>Results for the year ended</span></p><p class="MsoNormal" style="line-height: normal; margin-bottom: .0001pt; text-align: right"><span>31 March 20X0</span></p><p class="MsoNormal" style="line-height: normal; margin-bottom: .0001pt; text-align: right"><span>£m</span></p></tr><tr><td colspan="2" style="padding: 0cm 5.4pt 0cm 5.4pt; width: 134.7pt"><p class="MsoNormal" style="line-height: normal; margin-bottom: .0001pt; text-align: right"><span>Revenue</span></p><td colspan="2" style="padding: 0cm 5.4pt 0cm 5.4pt; width: 35.2pt"><p class="MsoNormal" style="line-height: normal; margin-bottom: .0001pt; text-align: right" style="background: #FBE4D5; padding: 0cm 5.4pt 0cm 5.4pt; width: 86.55pt"><p class="MsoNormal" style="line-height: normal; margin-bottom: .0001pt; text-align: right"><b><span><i>300</i></span></b></p><td colspan="2" style="padding: 0cm 5.4pt 0cm 5.4pt; width: 86.55pt"><p class="MsoNormal" style="line-height: normal; margin-bottom: .0001pt; text-align: right"><b><span><i>250</i></span></b></p></tr></tbody></table>
```

Számítógépes olvasható formátum*

iXBRL

XBRL

* félkövér = a szöveg szintén látható olvasható formátumban



Előző évi alkalmazás tapasztalatai

2

Előző évi alkalmazás tapasztalatai



Fejlesztendő területek	Előző évi tapasztalatok/Javaslatok
A kiegészítő mellékletben használandó tagek teljessége (completeness)	<ul style="list-style-type: none">• Pontatlanságok a kiegészítő melléklet megjegyzéseire használandó tagek megfelelő allokálása során (tag tartalmának félreértelmezése; oldalszámok, fejlécek taggelése)• Általános tartalmú (akár a teljes kiegészítő megjegyzésekre használandó) tagek nem teljeskörű használata Fejlesztési javaslatok: <ul style="list-style-type: none">• Block tagek működésének, relevanciájának folyamatos ellenőrzése
Multi tagging <p>Az ESMA által kibocsátott szabályozásban szerepel néhány olyan tag, amely többszörös jelentéstartalommal bír (pl. Disclosure of finance income (cost)). Az ilyesfajta tageket használni kell minden olyan egyszeres jelentéstartalmú taggel egyidejűleg, amely esetében tartalmilag relevánsak lehetnek (pl. Disclosure of finance income és Disclosure of finance cost).</p>	<ul style="list-style-type: none">• A multi tagging nem megfelelő alkalmazása

Előző évi alkalmazás tapasztalatai



Fejlesztendő területek

Előző évi tapasztalatok/Javaslatok

Extension tagek és anchoring*

Nem releváns extension tagek létrehozása:

- Néhány esetben olyan extension tagek kerültek létrehozásra, amelyekkel tartalmilag egyező mandatory tagek már szerepeltek a szabályozásban

Anchoring:

- A létrehozott extension tagekhez nem minden esetben a hozzá tartalmilag legközelebb álló mandatory tag került "horgonyzásra"

Fejlesztési javaslatok

- Extension tagek létrehozásának alapos mérlegelése
- A "horgonyzásra" használt mandatory tag alapos megválasztása

Előző évi alkalmazás tapasztalatai



Fejlesztendő területek	Előző évi tapasztalatok/Javaslatok
Rendszerezett folyamatok és kapcsolódó kontrollok kiépítésének hiánya*	<ul style="list-style-type: none">• Az XBRL fájl elnevezésének és struktúrájának nem a szabályozásban szereplő taxonómia szerinti kialakítása Fejlesztési javaslatok: <ul style="list-style-type: none">• Ellenőrzési folyamatok felülvizsgálata• Az ESEF szabályozás szerinti jelentéskészítés az éves riportálási folyamatba történő integrációja• Taggeléshez kapcsolódó judgementekről az éves jelentés jóváhagyóinak emberi szem számára olvasható összesítés készítése
A pénzügyi kimutatások taggeléséhez kapcsolódó időigény nem megfelelő felmérése	<ul style="list-style-type: none">• A taggelés egy jóval összetettebb folyamat, mint a pénzügyi kimutatások “könyvjelzőkkel” való ellátása, emiatt a vállalatoknak ennek megfelelően kell kialakítaniuk riportálási folyamatukat, figyelembe véve a rájuk kibocsátói mivoltukból vonatkozó szigorú szabályokat és határidőket• Jelentős erőforrást igényel, a vállalatok azon irányú felmérése, hogy milyen adminisztrációs terhet fog számukra jelenteni az IFRS-eknek és az ESEF szabályozásnak való egyidejű megfelelés

Előző évi alkalmazás tapasztalatai



Fejlesztendő területek

Előző évi tapasztalatok/Javaslatok

Információs aszimmetria

- Abban az esetben, ha a pénzügyi kimutatások taggelését külső szolgáltató végzi el, kiemelten fontos a rendszeres kommunikáció, a célok, elvárások és határidők pontos tisztázása
- Praktikus lehet mind a vállalat, mind a szolgáltató részéről felhívni a másik figyelmét a szabályozásban/taxonómiában bekövetkezett változásokra a hatékonyabb együttműködés érdekében

Előző évi alkalmazás tapasztalatai



Fejlesztendő területek	Előző évi tapasztalatok/Javaslatok
Megfelelő oktatás biztosítása a taggelési folyamatban közvetlenül és közvetetten érintett kollégák részére*	<ul style="list-style-type: none">A félreértések elkerülése és a hatékonyság növelésének érdekében hasznos lehet a taggelési folyamatban közvetlenül érintetteken túl, a közvetetten érintett személyek részére is oktatást biztosítani
Számviteli politikákra és a megjegyzésekre vonatkozó tagek hibás alkalmazása, numerikus tagek helyi értékének nem megfelelő beállítása	<ul style="list-style-type: none">Fontos odafigyelni rá, hogy ne használjunk “Disclosure of...” kezdetű tag-et számviteli politikákra, és ne használjunk “Accounting policy for...” kezdetű tageket leíró/számszaki közzétételekreFontos ellenőrizni, hogy elsődleges pénzügyi kimutatásokra és az egyes megjegyzésekre alkalmazott numerikus tagek helyi értékének nagyságrendje megegyezik-e az adott tételre alkalmazott kerekítéssel

Egyéb gyakorlati kérdések:

Mit tartalmaz az “annual financial report”
Beszámoló elektronikus aláírása

FRC in UK performed an extensive study



Tagging



We were pleased to see...

- the use of 'concealed' tags⁴ has largely disappeared.

Many companies need to improve...

- their selection of tags, including by focusing on the accounting meaning of their disclosures and by avoiding unnecessary extensions.
- the selection of appropriate anchors for extensions.
- the completeness of calculations.

Better practice would be to...

- start testing text block tagging of the notes now.
- review peers' tagging.
- voluntarily tag some notes in detail that may be of interest to users.
- respond to relevant taxonomy consultations.

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Context

In this year's review of tagged reports submitted to the NSM, we continued to observe some tagging errors. Improving data quality is crucial –otherwise, investors will remain reluctant to use structured reports. Companies should also consider that investors, regulators and other stakeholders may see poor tagging quality as an indicator of poor underlying processes, which may influence their decisions.

Most of the tagging guidance we provided last year remains applicable, including guidance on:

- **Using the correct sign.**
- **Avoiding concealed facts**(tags not attached to the human-readable layer),although this issue is largely resolved in this year's filings.
- **The meaning of warnings and errors**–warnings should be investigated but not all warnings must be resolved.
- **Avoiding changes to the standard labels of tags** (also see **ESEF manual Guidance 3.4.5**)

However, there are a few points worth highlighting and reiterating.

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Selecting the right tag and creating extensions

Selecting the right tag requires a thorough understanding of the company's report and the available tags in the core taxonomy¹⁰. Companies should ensure technical accounting staff, who have familiarised themselves with the taxonomy, are involved in the review of the tags. Reviewing peers' tagging may also be helpful.

The process for tagging information in the primary financial statements is summarised on the right. The requirements for tagging information in the notes is different (we will discuss later)

Tagging the primary financial statements

START: Make sure you understand the **accounting meaning** of the information you are reporting – which IFRS requirement does it originate from and what amounts are included/excluded?

Is there a tag in the core taxonomy¹⁰ with the same meaning?

Yes

Apply the matching core taxonomy tag(s)

No

Create an extension tag¹⁰

Is it a subtotal?

Yes

No anchoring¹¹ required

No

Anchor the extension to the core taxonomy tag with the closest wider meaning

Is the reported information an aggregation of core taxonomy tags?

Yes

Anchor the extension to those narrower core taxonomy tags as well

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General Observations

- **created unnecessary extensions** when a suitable core taxonomy tag was available. For example, one company created an extension for ‘environmental liabilities’ even though the accounting meaning appeared to match the core taxonomy tag ‘Provision for decommissioning, restoration and rehabilitation costs’.
- **used core taxonomy tags when a different core taxonomy tag should have been used instead.** Companies should make sure they carefully consider the definition (i.e. the ‘documentation label’) of a tag, its references to the related requirements in IFRS Standards
- **used core taxonomy tags when an extension should have been created instead.** For example an industrial company presented a subtotal called ‘trading profit’ that was calculated as operating profit before intangible amortisation. It tagged this subtotal with the core taxonomy tag ‘trading income and expense’. However, the taxonomy implies this tag is intended to be used for income and expenses from trading financial instruments.

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Tagging observations by statement

Statement of comprehensive income:

- There were some scaling errors in earnings per share (e.g. EPS of 60 pence reported as £60).

Balance sheet:

- Investments in associates and joint ventures are often tagged incorrectly with the tag intended for separate financial statements. The correct tag is: 'Investments accounted for using equity method'.
- Provisions excluding provisions for employee benefits are often tagged incorrectly as 'provisions'. The correct tag is: 'other provisions'.

Statement of cash flows:

- We commonly found extensions for deferred and contingent consideration related to business combinations.

Statement of changes in equity:

- We commonly found extensions relating to the settlement of share-based payments.

Mandatory tags:

- Some companies failed to use the mandatory 'principal place of business' tag, even though they disclosed the information.

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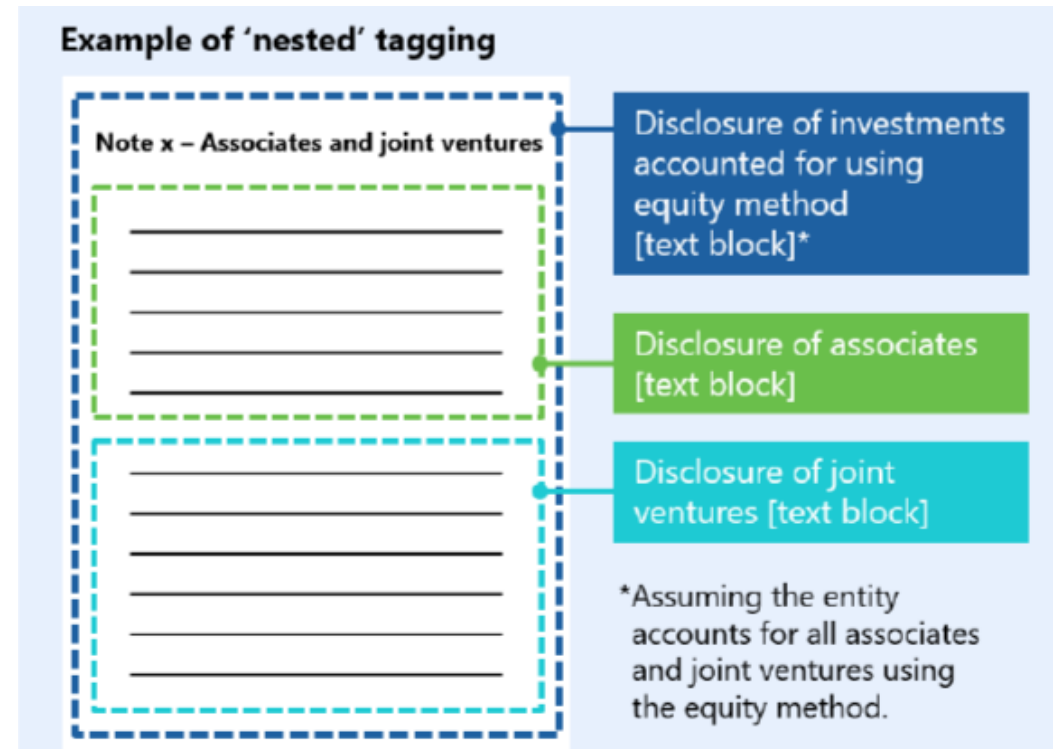


The requirements for note tagging are different from those for the primary financial statements – notes should be tagged using bigger ‘text blocks’ from a specified list (see **Annex II of the TD ESEF regulation**). There is no requirement to create extensions for the notes. Such tagging could be thought of as mapping the notes to a standardised table of contents. It facilitates navigation in tagged reports and automated text analysis of the notes.

Companies should test text block tagging well ahead of their year-end. They will need to spend time mapping the mandatory tags to their notes, which will involve judgement. Companies should also test whether their tools can correctly apply text block tagging. In particular, companies should:

- take into account ESMA’s recent clarification (**ESEF manual Guidance 1.9**) that a tag from the list of mandatory tags must be applied if a corresponding disclosure is present in a report.

This means a single piece of information may need to be tagged with more than one text block tag (‘nested’ tagging). We suggest companies test how to apply such tagging in their tool.



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- ensure the information contained within a particular tag is complete and not misleading. If one text block tag corresponds to multiple pieces of information in different places in the report, the Inline XBRL continuation or exclusion mechanisms should be used to merge the relevant sections. Companies should test this feature in their tool.
- make sure that in the machine-readable layer of the report, words are in the same order as in the human readable layer, and that spaces between words are not lost (see **ESEF manual Guidance 2.2.6**). This may be an issue for tools that rely on PDF-to-XHTML conversion.
- if their report is subject to external assurance, agree their approach to note tagging in advance with their assurance provider.

In preparing for next year's report, companies should assess whether changes to the core taxonomy they use have any impact on their tagging. For example, those companies changing from using the ESEF/IFRS 2020 taxonomy to the ESEF/IFRS 2021 taxonomy may want to have a look at the changes made (see this IFRS Foundation [webinar](#) and [slides](#)).

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	We were pleased to see...	Many companies need to improve...	Better practice would be to...
Process 	<ul style="list-style-type: none">• companies rising to the challenge to produce a report in line with the new requirements.• high use of the FCA's test facility to iron out issues ahead of the final submission.• some examples of companies providing disclosures about their governance and internal and external assurance process.	<ul style="list-style-type: none">• the naming and structure of the file(s) submitted to the National Storage Mechanism.³ This was the cause of many rejected filings.• their review and governance processes – more engagement and education is needed, including at management and Board level.	<ul style="list-style-type: none">• focus on data quality and consider internal or external assurance.• consider structured reporting as an integral part of the annual reporting process, rather than a bolt-on.• adopt a continuous improvement mindset and ensure the annual reporting process is future-proof.• keep the filings submitted in different jurisdictions as consistent as possible and clearly label the different versions.

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Possible approach to the audit committee's review

1. Set up an education session, covering topics such as 'What does a tagged report look like?', 'What is an extension?' and 'What do validation warnings and errors mean?'.⁵
2. Share a version of the report with an Inline XBRL viewer⁵ for the committee's review. Explain how to open the report in a web browser, view the tags and identify extensions. If a company uses a cloud platform to share documents with the Board, make sure it can handle the file size and format.
3. Provide an accompanying note explaining:
 - the judgements made in the selection of tags and in the creation of extensions. A comparison to peers' tagging could also be provided, highlighting any differences. Ask whether the committee agrees with the judgements made.
 - the process for preparing the structured report and the controls and any internal or external assurance in place. Ask whether the committee is comfortable with the approach.

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We were pleased to see...

- improvement in the design of the structured reports – most issues with fonts and images displaying incorrectly have been addressed.
- some companies filed their structured report relatively early in the reporting season.
- many companies put the structured report on their website.

Many companies need to improve...

- the usability of the report, by making a validated report available on the company's website with an inline viewer³.
- the timing of their report – the deadline is reverting to 4 months after year-end, which means many companies may need to speed up the process from this year.

Better practice would be to...

- minimise the time lag between the results announcement and the filing of the structured report.
- minimise the report loading time.
- go beyond the limits of the paper report and design with digital users in mind.
- ensure the structured report meets accessibility standards.

Usability & design



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Embracing XHTML as a web-based format

While many companies' structured report looks exactly the same as the PDF with pages in A4 format, this is not a requirement. Unlike PDF, XHTML is a web-based format rather than a print-based format. Companies could instead start thinking of their structured report as a (collection of) webpage(s), which can be:

- **responsive** to different screen sizes.
- **interactive**—for example using dynamic graphs, videos and improved navigation features. Although executable code is not permitted in reports filed to the NSM, some interactive features can still be achieved.
- **accessible**—for example allowing text to be enlarged and making the report suitable for screen readers.
- **optimised for search engines.**
- enabling better **webanalytics** and **integration** with the rest of the company website.

However, such truly 'web-based' structured reports can only be created using a new generation of 'native XHTML' reporting tools. Tools using PDF-to-XHTML conversion cannot achieve the features listed on the left. We appreciate companies may be unable to change their processes in the short term.



XBRL.org statisztika

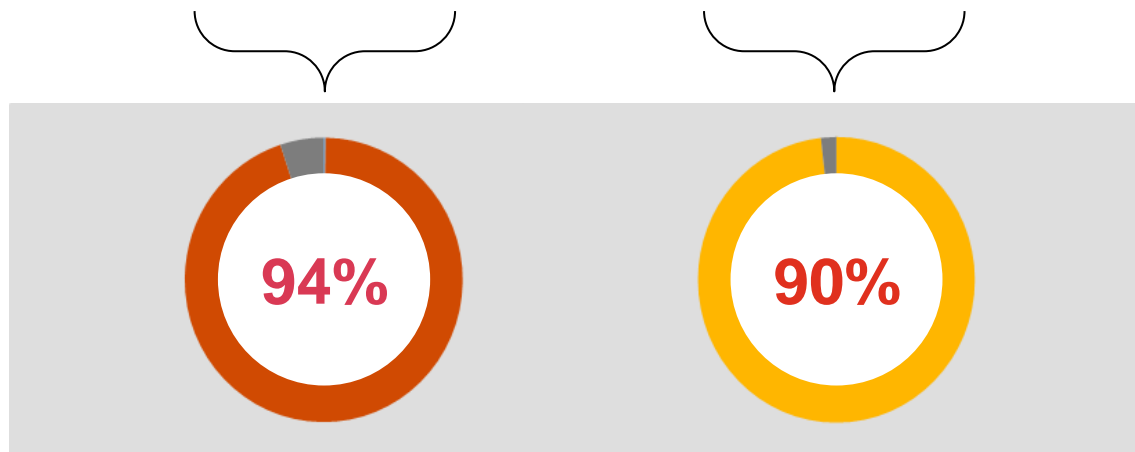
3



***PwC ESEF study - Annual
reports 2022***

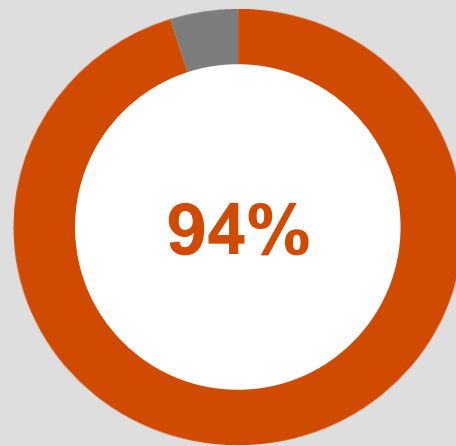
Application: *Which taxonomy was applied?*

ESEF-taxonomy	Rest of Europe	Hungary
2020	4	0
2021	1 892	26
2022	112	3

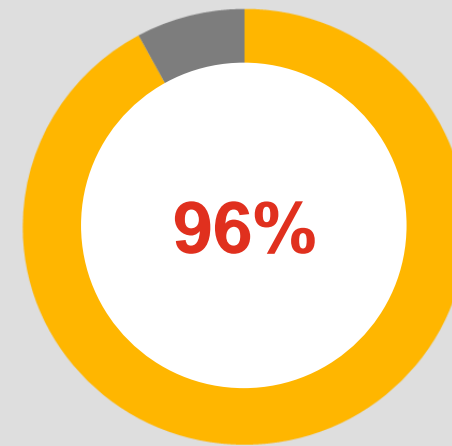


Primary statements: *Applied extensions % of all filings*

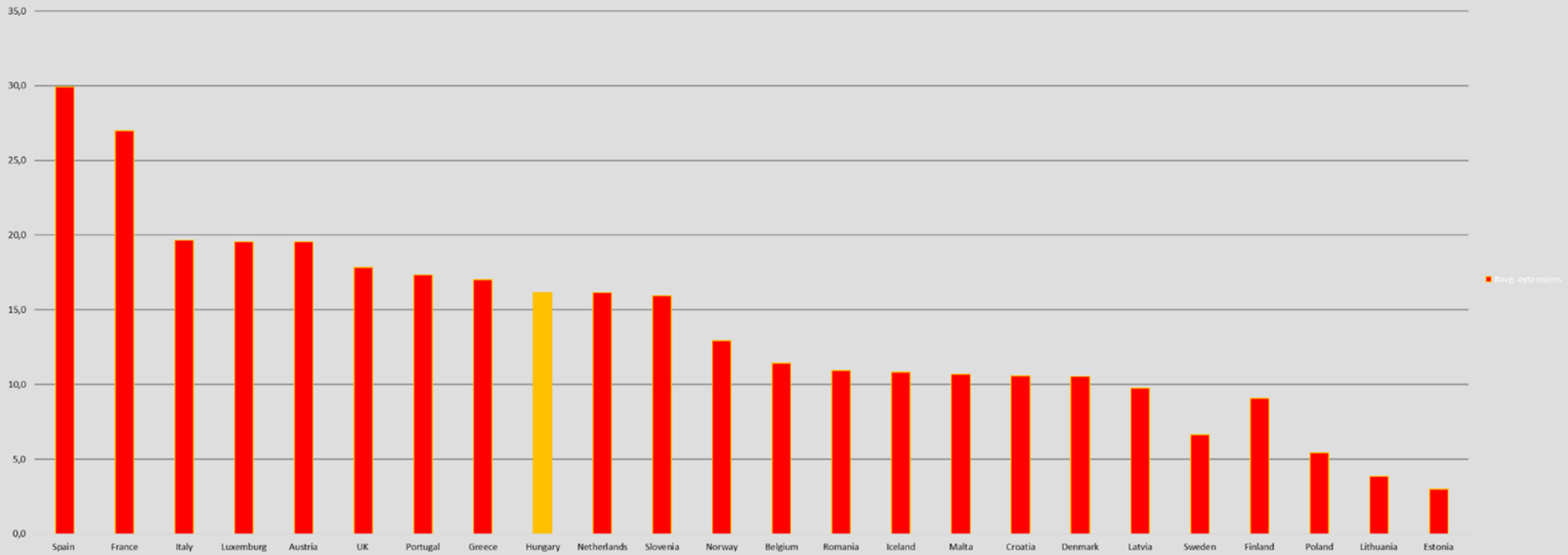
Rest of Europe



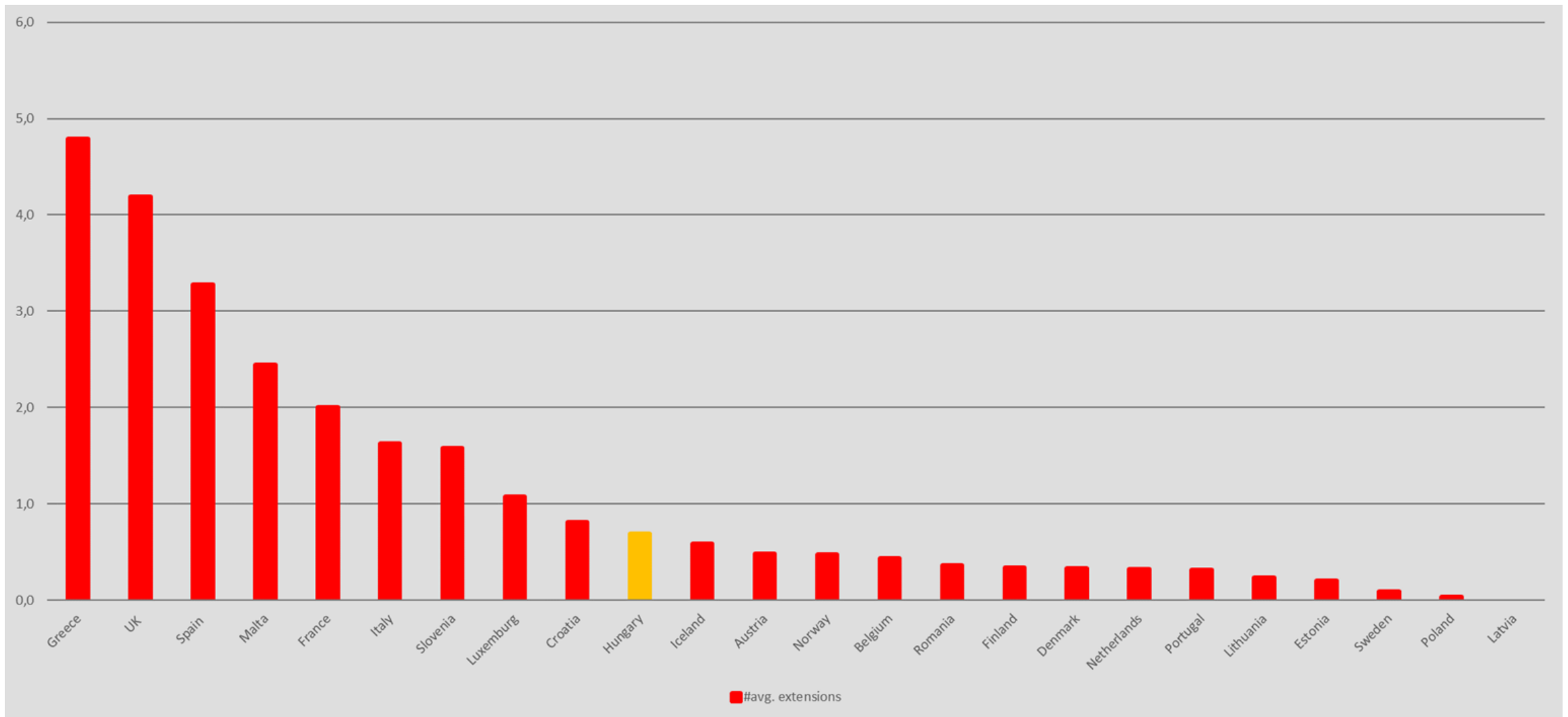
Hungary



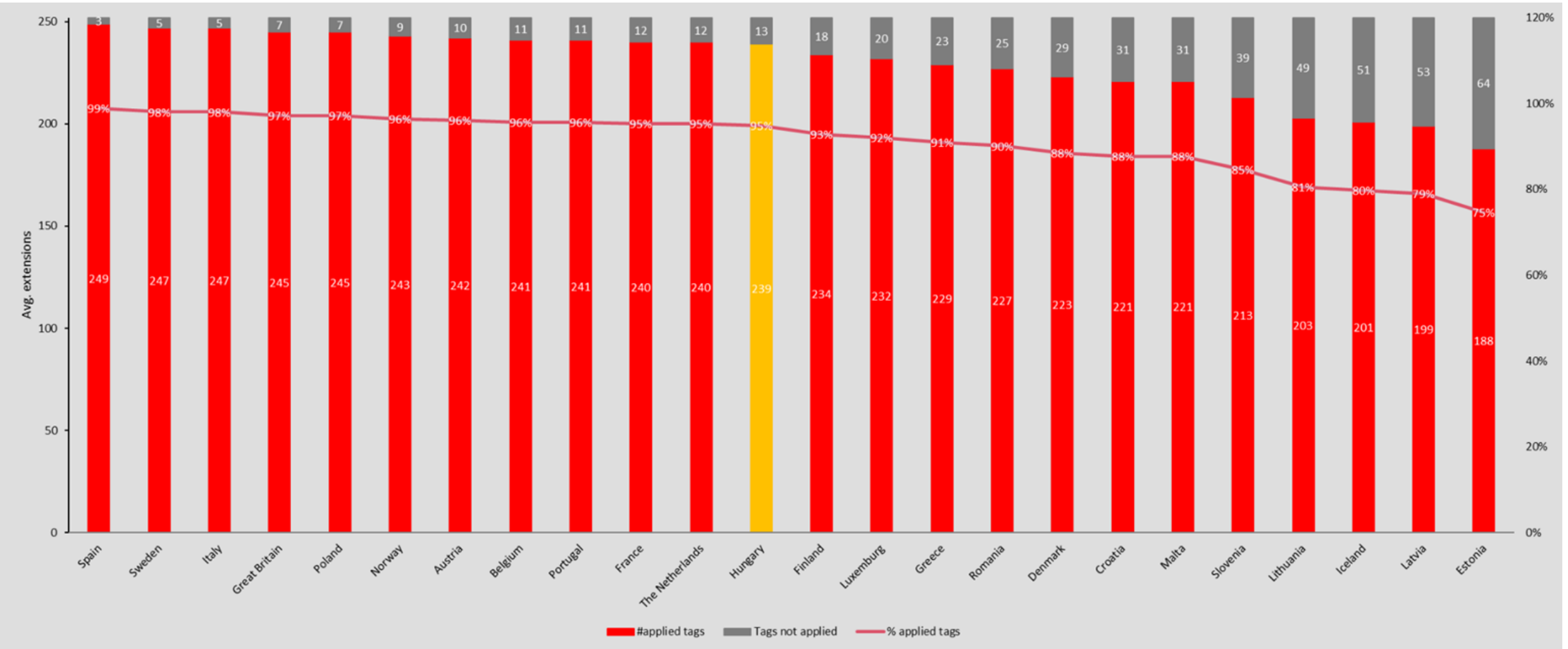
Primary statements: *Average use of extensions per entity*



Block tagging: Average use of extensions per entity



Block tagging: *Mandatory elements not applied*



Block tagging: *Top 10 mandatory elements in Hungary*

Element	Count of Element ▼
DescriptionOfAccountingPolicyForIncomeTaxExplanatory	29
DescriptionOfAccountingPolicyForLeasesExplanatory	29
DescriptionOfAccountingPolicyForPropertyPlantAndEquipmentExplanatory	29
DisclosureOfBasisOfConsolidationExplanatory	29
DisclosureOfFairValueMeasurementExplanatory	29
DisclosureOfIncomeTaxExplanatory	29
DisclosureOfIssuedCapitalExplanatory	29
DisclosureOfPropertyPlantAndEquipmentExplanatory	29
StatementOfIFRSCompliance	29
DescriptionOfAccountingPolicyForDeferredIncomeTaxExplanatory	28



Block tagging: *Use of voluntary elements*

Rest of Europe

On average, **2,4** voluntary elements per entity*

Hungary

On average, **1,07** voluntary elements per entity*

Element	Count of Element
DescriptionOfExpectedImpactOfInitialApplicationOfNewStandardsOrInterpretations	301
DescriptionOfInitialApplicationOfStandardsOrInterpretations	261
DisclosureOfCompositionOfGroupExplanatory	234
DisclosureOfFinancialAssetsExplanatory	225
DisclosureOfTransactionsBetweenRelatedPartiesExplanatory	215
DescriptionOfPresentationCurrency	208
DisclosureOfFinancialLiabilitiesExplanatory	190
DisclosureOfQuantitativeInformationAboutRightofuseAssetsExplanatory	175
DisclosureOfAdditionalInformationExplanatory	165
DisclosureOfGeographicalAreasExplanatory	120

Element	Count of Element
DisclosureOfAnalysisOfOtherComprehensiveIncomeByItemExplanatory	4
DisclosureOfAdditionalInformationExplanatory	3
DescriptionOfNatureAmountAndCorrectionOfAccountingErrorsInPriorPeriodsEstimate	2
DisclosureOfCompositionOfGroupExplanatory	2
DisclosureOfCreditRiskExposureExplanatory	2
DisclosureOfFinancialAssetsExplanatory	2
DisclosureOfOperatingSegmentsExplanatory	2
DisclosureOfTransactionsBetweenRelatedPartiesExplanatory	2
DescriptionOfVoluntaryChangeInAccountingPolicy	1
DisclosureOfAdditionalInformationAboutLeasingActivitiesForLesseeExplanatory	1

Block tagging: *Word cloud for most used extensions in Hungary vs Europe*



Europe



Hungary



Block tagging: *For which disclosures were extensions needed?*

Rest of Europe

Alternative KPIs



Financial instruments



Climate change/risks



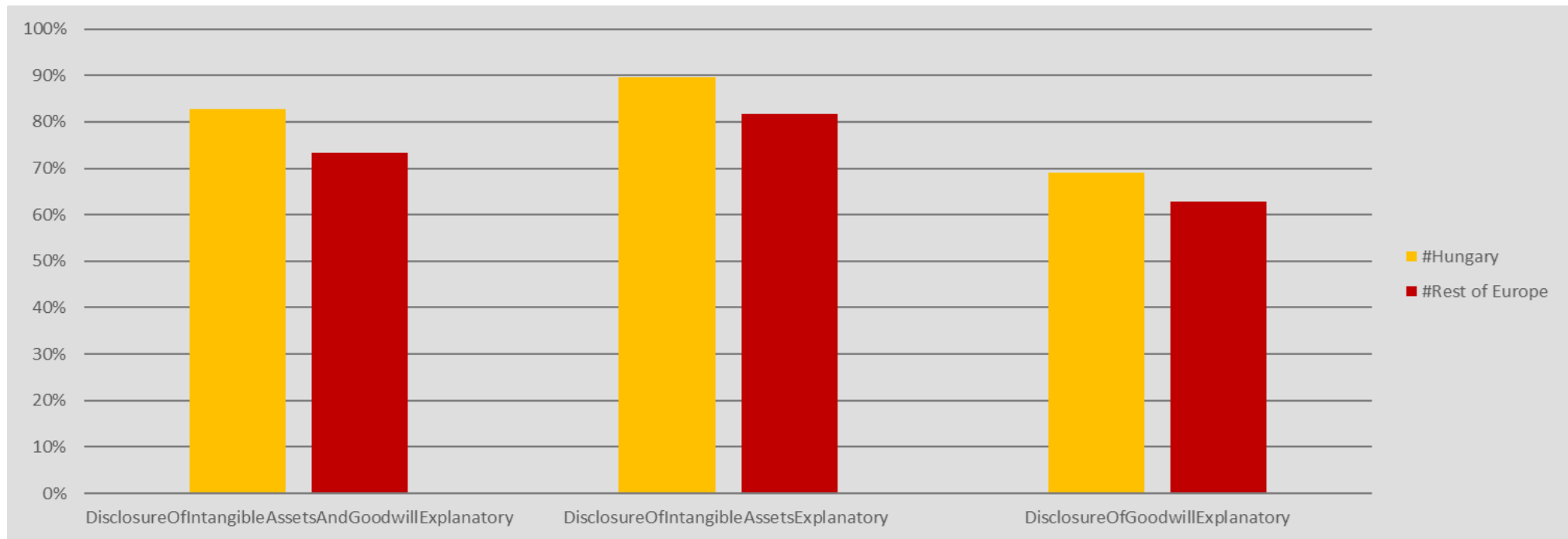
Hungary

Financial instruments



Block tagging: *How was multitagging applied?*

Example: Intangible assets and goodwill



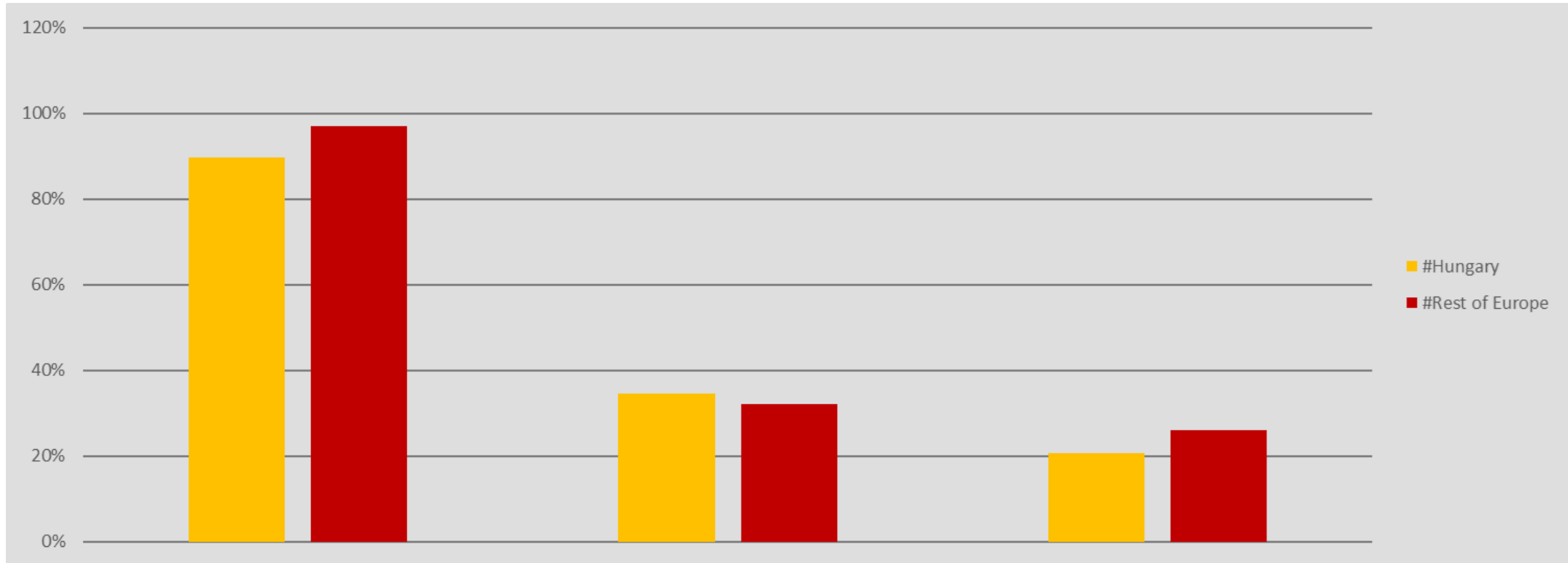
*DisclosureOfIntangibleAssetsAnd
GoodwillExplanatory*

*DisclosureOfIntangibleAs
setsExplanatory*

*DisclosureOfGoodwillExpl
anatory*

Block tagging: *How was multitagging applied?*

Example: Disclosure of accounting judgements and estimates



DisclosureOfAccountingJudgementsAndEstimatesExplanatory

ExplanationOfAssumptionAboutFutureWithSignificantRiskOfResultingInMaterialAdjustments

DisclosureOfAssetsAndLiabilitiesWithSignificantRiskOfMaterialAdjustmentExplanatory



4

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Guidance 1.2.2 Use of elements available in the IFRS Taxonomy that were not yet included in the ESEF taxonomy [last updated: August 2023]

If an issuer determines that the IFRS Taxonomy includes an element that corresponds to a disclosure of the issuer in its IFRS financial statements and that this element is not yet included in the ESEF taxonomy, then the issuers should define an extension taxonomy element whose name, and label and XBRL characteristics corresponds to name, and label and XBRL characteristics of the element in the IFRS Taxonomy. For example, this applies to those elements of the 2023 update of the IFRS taxonomy which have not yet been included in the ESEF core taxonomy at the time of tagging the IFRS financial statements:

	IFRS 2023 element	Issuer extension taxonomy element reflecting the IFRS 2023 element
Element name	ifrsfull:PropertyPlantAndEquipmentIncludingRightofuseAssets	issuer_prefix:PropertyPlantAndEquipmentIncludingRightofuseAssets
Element label	Property, plant and equipment including right-of-use assets	Property, plant and equipment including right-of-use assets
Balance attribute	debit	debit
Period attribute	instant	instant

As soon as a new element that can substitute an entity-specific disclosure is included in the ESEF core taxonomy (i.e. in the RTS on ESEF as published in the EU Official Journal), issuers should adopt that new ESEF taxonomy element. ESMA highlights that such new ESEF taxonomy elements should be used also to tag comparative figures from previous reporting periods in the current report.

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Guidance 1.4.1 Anchoring of extension elements to elements in the ESEF taxonomy that are wider in scope or meaning [last updated: August 2023]

[added text only]

Issuers should not create extension taxonomy elements duplicating the meaning and scope of any ESEF core taxonomy element because they decrease comparability between companies and over time.

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Guidance 1.9.2. Granularity of block tagging [last updated: August 2023]

In certain cases, content of tables (i.e. selected columns or rows) presented in issuer’s financial statements may correspond to multiple elements listed in the Annex II Table. Taking into consideration technical complexity and the fact that tags applied within such tables could not be understandable without layout information. ESMA recommends that the lowest level of granularity for block tagging the IFRS consolidated financial statements be individual tables contained within a single note. Therefore, issuers are not required to apply “textBlockItemType” elements from Annex II on selected rows or columns of such table, and instead shall apply corresponding elements on the entire table.

Notes to the consolidated IFRS financial statements
Disclosure of notes and other explanatory information [text block]

Random text random text random text random text random text
random text random text random text random text random text

Note 2. Finance income and cost

In millions EUR	2021	2020
Interest expense	100	100
Other	50	50
Total finance cost	150	150
Interest income	100	100
Other	50	50
Total finance income	150	150

Disclosure of finance income (cost) [text block]
Disclosure of finance income [text block]
Disclosure of finance cost [text block]
Disclosure of finance cost [text block]
Disclosure of finance income [text block]

Egyéb aktualitások

IAS1 módosítás

Nem pénzügyi beszámolás

Köszönöm a figyelmet!



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