

ESEF Filer's Extension

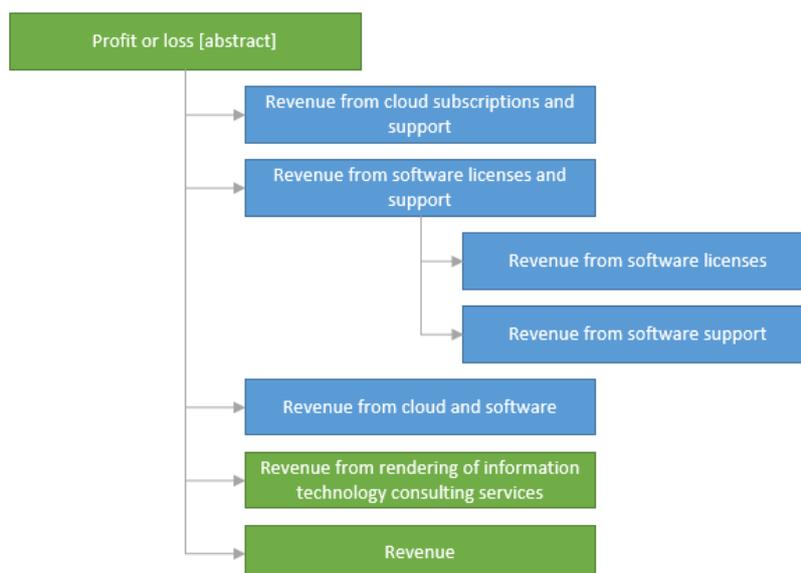
Example

Screenshot below presents an extract of a sample company income statement.

Cloud subscriptions and support
Software licenses
Software support
Software licenses and support
Cloud and software
Services
Total revenue

Filers are requested to apply base taxonomy concepts to tag data in their inlineXBRL reports. In case there is no concept in the base taxonomy to tag a required piece of data, a filer defines an entity specific concept in the filer's extension schema and applies it to tag data in the inlineXBRL report. Additionally, filers create relationships in the extension taxonomy linkbases. These include labels for filer's extension concepts as well as presentation, calculation and definition linkbases.

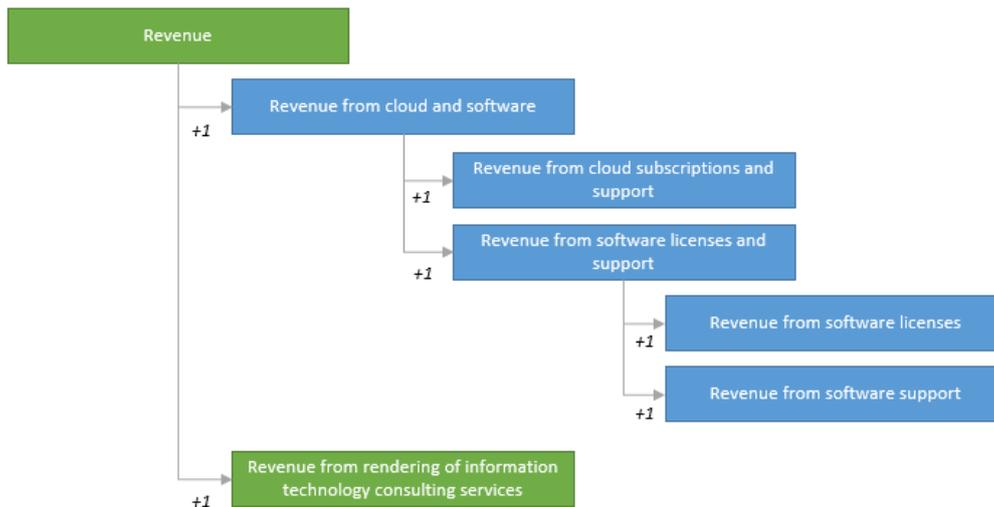
In this particular case, a presentation linkbase may be resembled as presented on the diagram below.



Items in green rectangles represent the base taxonomy concepts while blue rectangles identify entity specific elements.

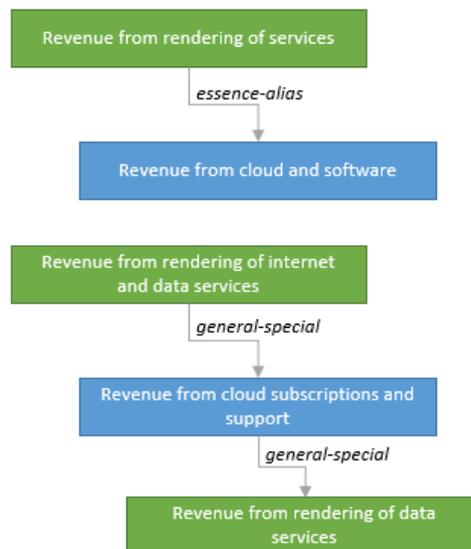
The starting point for the filer's extension of the income statement must be "Profit or loss [abstract]" item. The order and structure of relationships in the presentation linkbase shall follow the semantics of the resembled piece of a report.

Arithmetical relations between the concepts must be reflected in the calculation linkbase as presented in the diagram below.



The actual numbers reported in inlineXBRL may be checked against the relationships defined in the calculation linkbase.

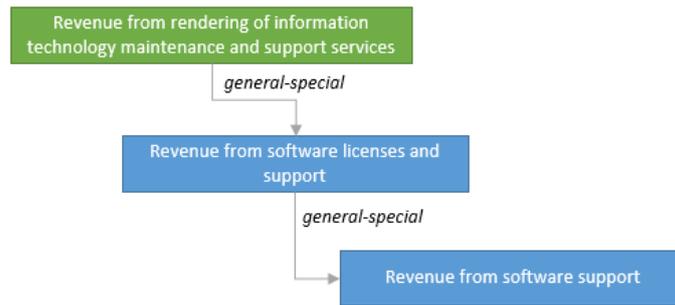
Example of anchoring of extension concepts can be found on a diagram below.



The extension item “Revenue from cloud and software” was classified as equivalent to “Revenue from rendering of services” while “Revenue from cloud subscriptions and support” as something narrower than “Revenue from rendering of internet and data services” and wider than “Revenue from rendering of data services”. Some extension items may have no narrower counterpart in the base taxonomy. For example, a close match for “Revenue from software licenses” extension concept is “Licence fee income” base taxonomy, concept which is wider in scope. There is no base taxonomy concept narrower in scope for this extension item.

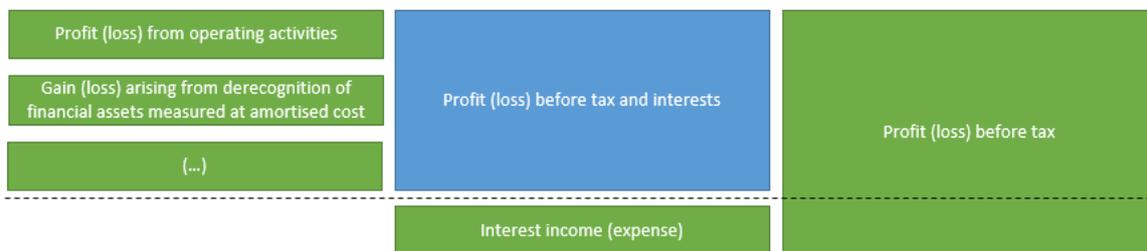


There may be cases, as presented on figure below, where the closest match for the extension taxonomy concept is another extension taxonomy concept and the anchoring applies to a group of extension items rather than each of them individually.

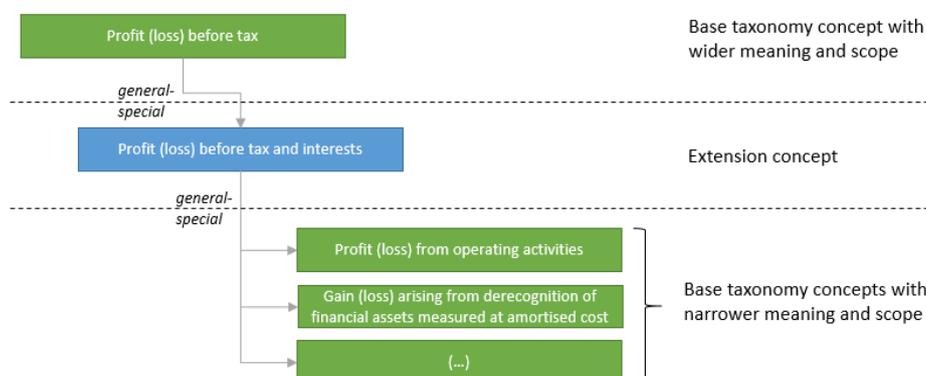


The closest match to an extension concept “Revenue from software support” is a base taxonomy concept “Revenue from rendering of information technology maintenance and support services”. However, the same base taxonomy concept is also the closest match to another extension concept “Revenue from software licenses and support” which is wider in scope than “Revenue from software support”. In such a case, is it allowed to anchor an extension concept against another extension concept under the condition that such group of anchored extension concepts is also anchored against at least one base taxonomy concept.

When anchoring the extension concepts, it is important to analyse their scope in order to correctly reflect the relationship against the close base taxonomy concepts. This applies also to concepts of double nature such as “Income (expense)” or “Increase (decrease) ...”. For example, filers commonly include in their income statements a line item called “Profit (loss) before tax and interests”. As there is no such concept in the IFRS taxonomy, it would be defined as a company specific extensions. A close match in the IFRS taxonomy is “Profit (loss) before tax” which is a broader concept (as it includes the effect of interests) while narrower concepts are “Profit (loss) from operating activities”, “Gain (loss) arising from derecognition of financial assets measured at amortised cost” etc., as presented below.

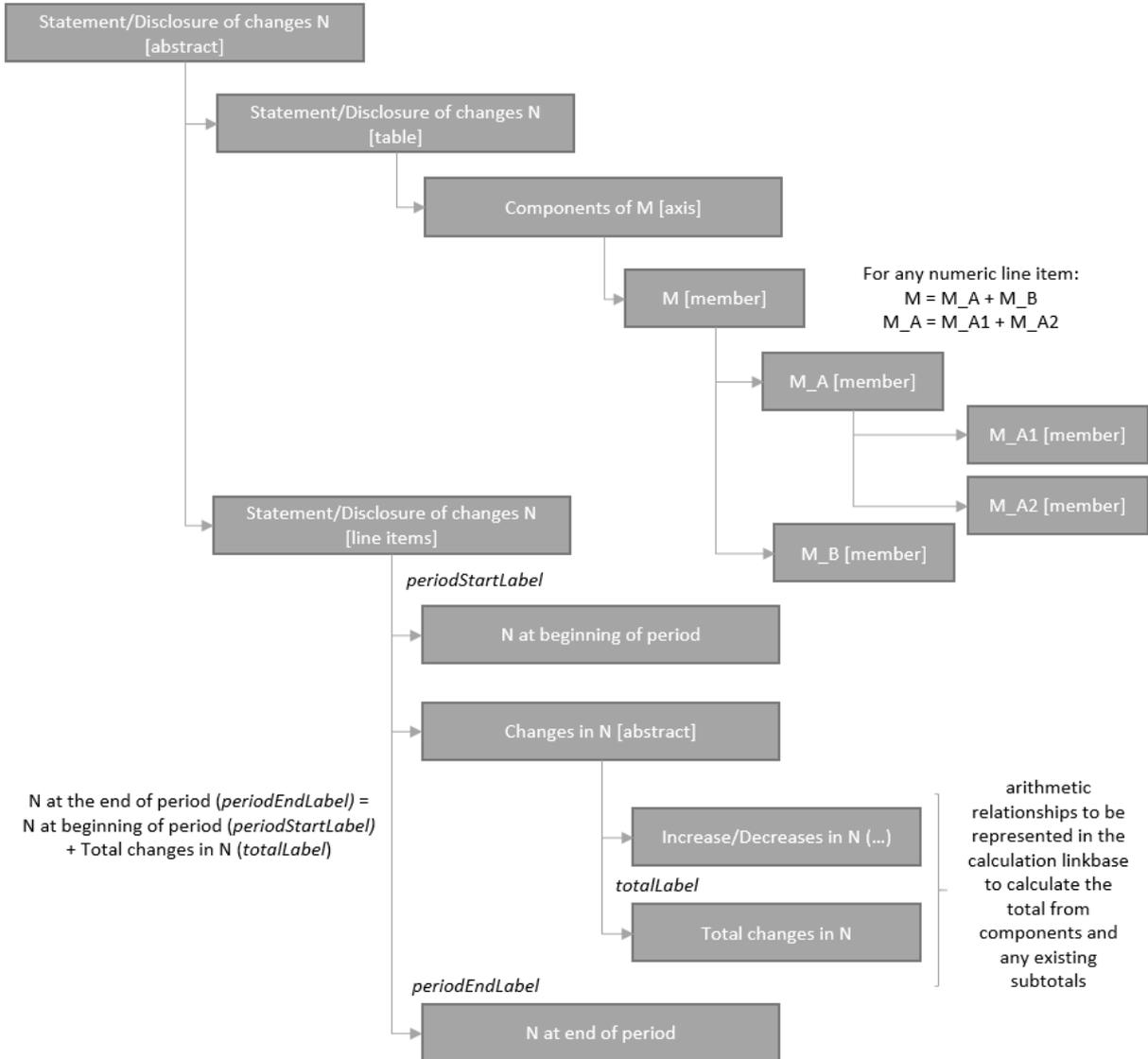


The network of “general-special” relationships for the example provided on above may look as below.



Numeric facts shall also be utilized in arithmetical relationships where possible and applicable. To cater with this limitations of XBRL calculation linkbase, filers are requested to model their

presentation linkbase relationships in a specified manner. In particular, filers shall correctly apply period end, period start and total label roles to enable deduction of cross period calculation based on the presentation linkbase content. Moreover, parent-child relationships between members in presentation linkbase shall be defined and treated in a similar manner as calculation linkbase links between line items; i.e., lower level elements contribute to upper level element with weight +1. An example is presented on diagram below.



As explained above, the structure of relationships between members in the presentation linkbase shall reflect the arithmetic dependencies so that it may be used to check if values reported for a numeric line items add up across an applied dimensional breakdown. In the example provided on diagram, numeric line items "N" (for both, beginning and ending balance), "Increases/Decreases in N" and "Total changes in N" reported for dimension "Components of M [axis]" shall sum for "M [member]" which is a result of "M_A [member]" plus "M_B [member]" and "M_A [member]" which equals to the sum of "M_A1 [member]" and "M_A2 [member]". In case no summation is to be performed or no aggregation has to be made using a weight other than +1, members shall be nested directly under the dimension item with no structure in the presentation linkbase. Other dependencies between members may be resembled in the definition of the linkbase (if needed).

To deduce the cross-period calculation involving instant and duration items, filers are requested to use preferred label attributes on presentation arcs. As presented on the diagram above, the starting and ending concept under the abstract line items element (“Statement/Disclosure of changes N [line items]”) is the same element “N” linked with arc, applying respectively periodStartLabel and periodEndLabel on preferredLabel attribute. Additionally, between these items there is a single abstract element, “Changes in N [abstract]”, gathering all changes in the period and their total represented by the last child, and linked with arc identifying totalLabel using preferredLabel attribute. This modelling shall enable the identification of relations between the beginning balance, changes in period and ending balance for every reported period.