



ESEF-raporttien varmentaminen

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Varmentaminen käytännössä

1. Pyrkimys tehdä kaikki mahdollinen valmiiksi ennen joulua.
2. Harjoittelu vuoden vaihteen jälkeen on huono idea.
3. Työkalujen käyttö / palveluntuottajan toiminta tulee opetella ajoissa.

ESEF-varmentaminen

- a) Tekninen validointi
- b) Tägäys
- c) Sisältö



Areas of common ESEF filing errors found in the statement of financial position

A) Correctness of mark-ups

- Use the core taxonomy element with the closest accounting meaning to the disclosure being marked up.
- Tag's labels and references

D) Correctness of signs, scaling and accuracy

- Fact value and Balance of the tag

E) Consistency of calculations

- Complete, including sub-totals
- Total labels used only if it is sum of different items – and there must be calculation.
- Pay attention to scales, signs, decimals, inconsistent duplicates

B) Extension taxonomy elements and anchoring

- Create **ONLY** an extension taxonomy element when the closest core taxonomy element would misrepresent the accounting meaning of the disclosure being marked up.
- Correct anchoring
- Technical tag's name

C) Consistency and completeness of mark-ups

- Between primary financial statements and disclosures
- Completeness of tagging, including footnotes
- Unit of measure, scaling and decimals

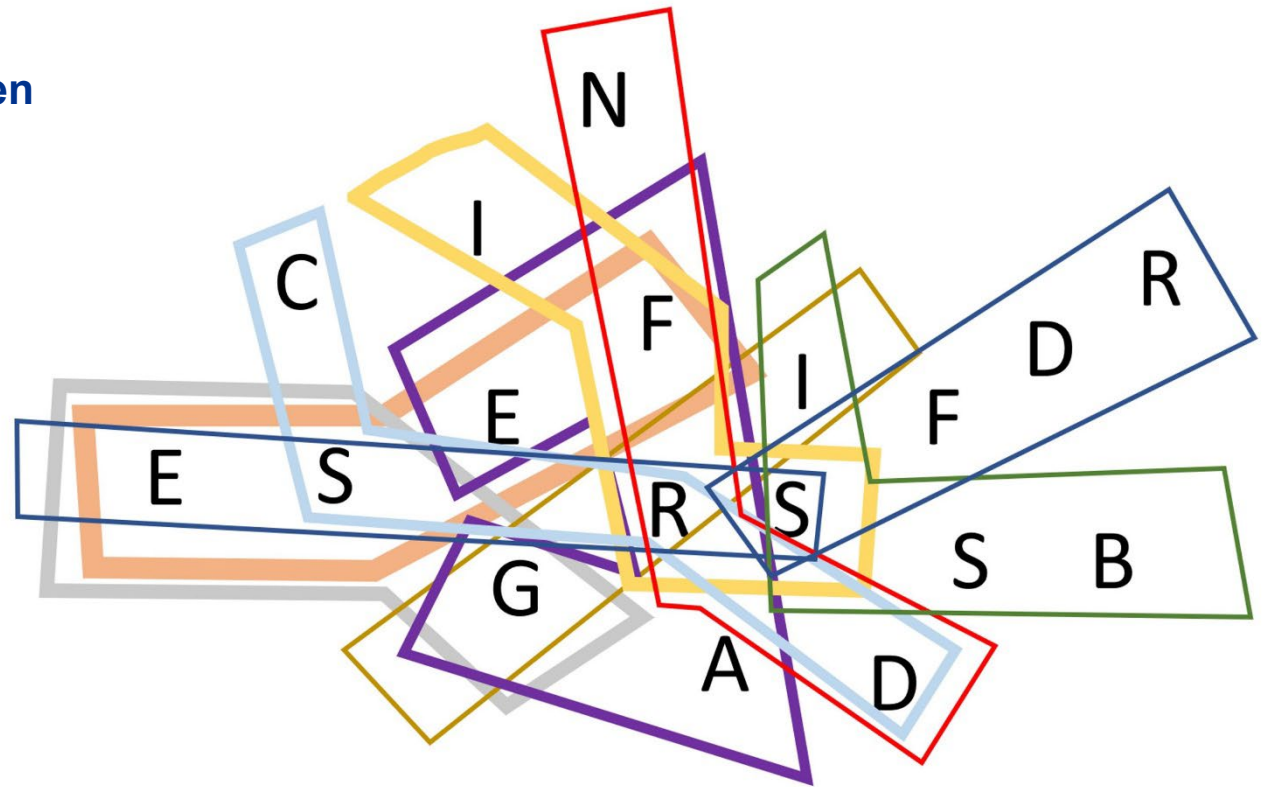
ESMA have recently released their 2024 enforcement priorities, which includes a priority relating to ESEF reporting: [ESMA32-193237008-8369 European common enforcement priorities for 2024 corporate reporting](https://www.esma.europa.eu/press-news/esma-news/esma32-193237008-8369)

Pari sanaa tulevaisuudesta

- a) Useita taksonomioita samassa raportissa
- b) Sähköinen allekirjoitus
- c) Liitetietojen yksityiskohtainen tägääminen
- d) Liitetietojen hierarkisuus ja multitägäys

Kestävyyssraportointi

- a) XHTML-muoto 2024
- b) Tägäys?
- c) Varmennus



Kysymyksiä?



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