

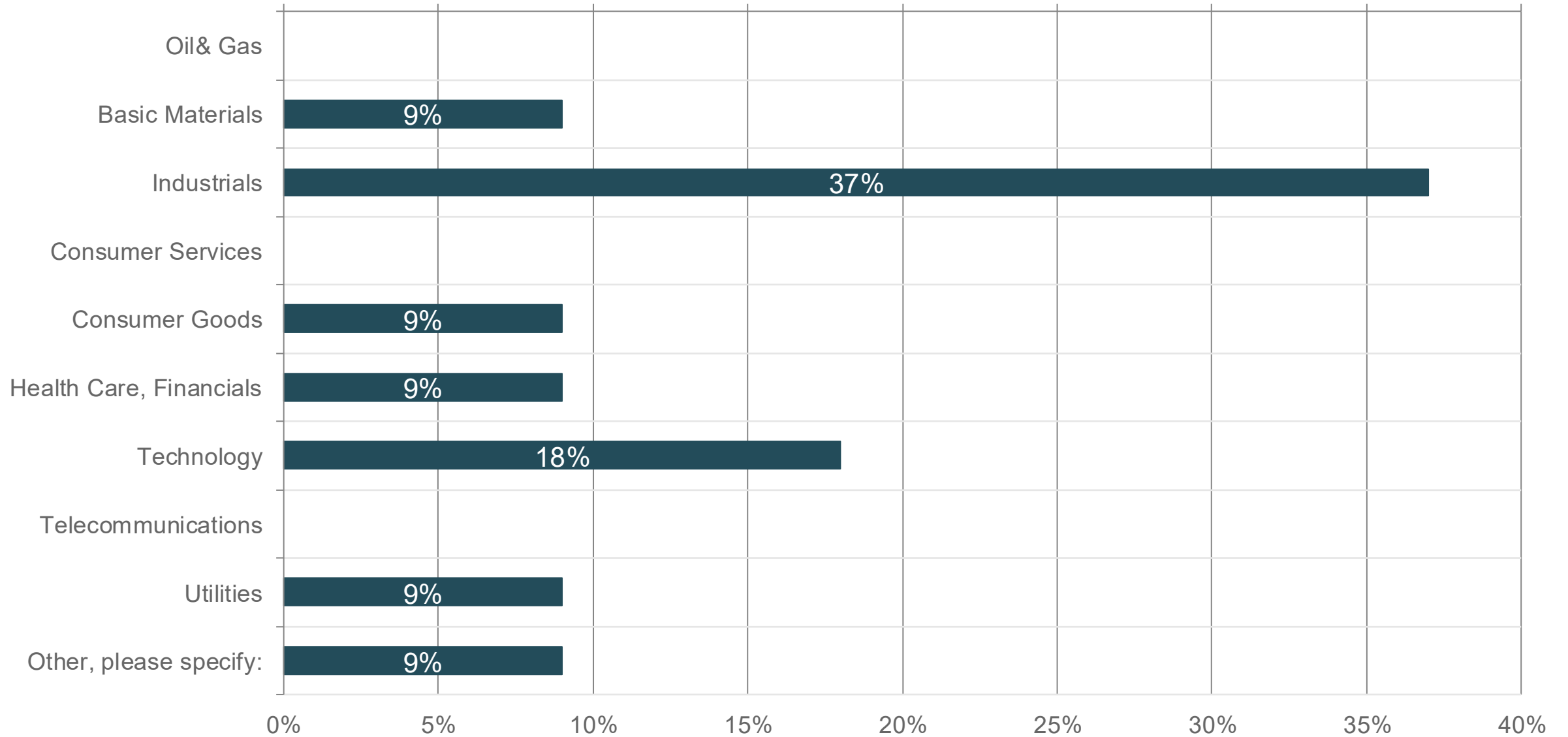
**Survey on ESEF (European Single Electronic Format) financial reporting requirements
(xHTML and iXBRL)**

June 2026

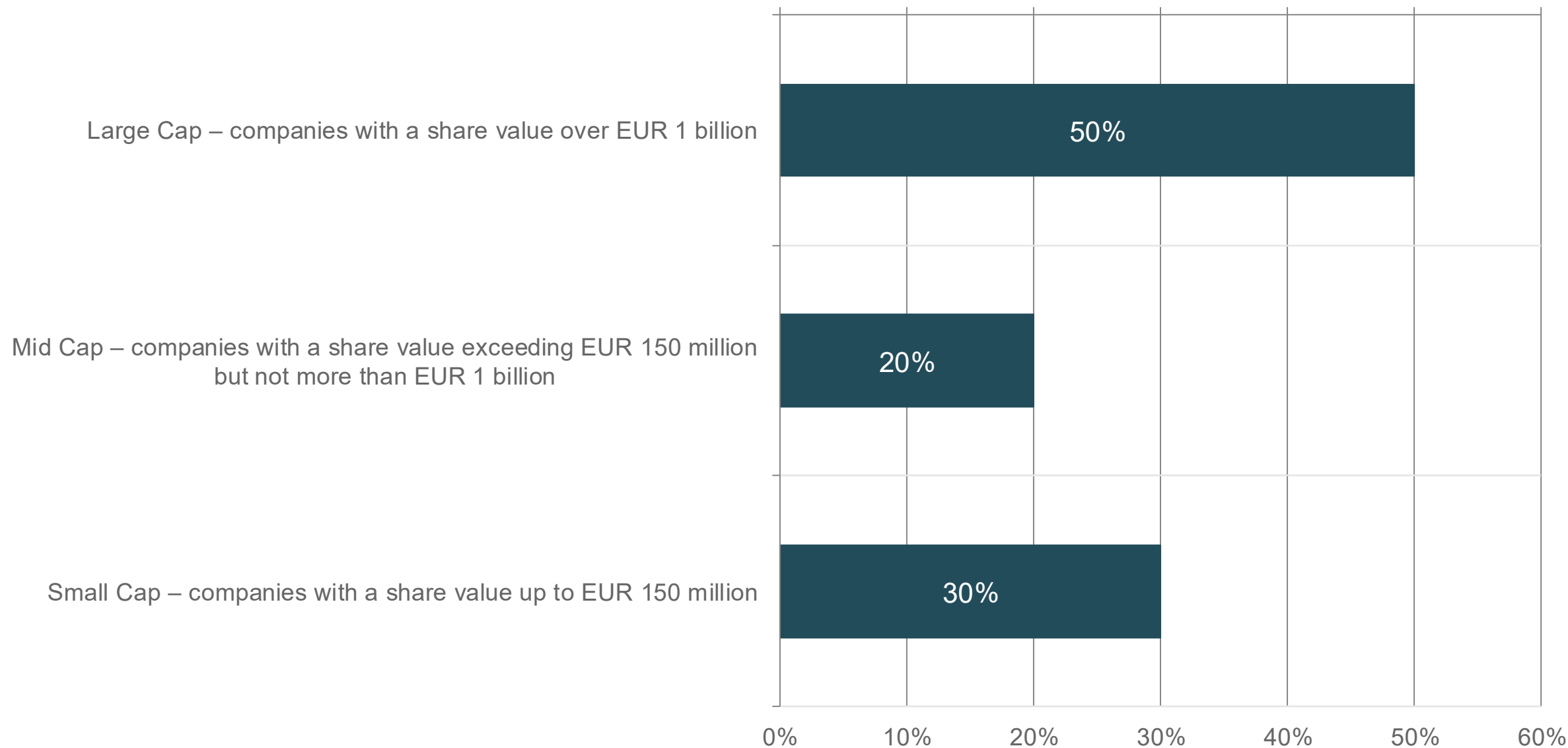
Survey

- The survey was conducted in collaboration between Aalto University School of Business and XBRL Finland.
- The aim of the survey was to probe the current state of XBRL implementation in Finnish issuers that are impacted by the ESEF reporting requirements. This survey is a follow-up survey to similar studies made in April 2025, April 2024, April 2023, April 2022, April 2021, April 2020 and April 2019. The survey included background questions, questions concerning the choice of deployment model, and questions on issuers' opinions regarding XBRL and the ESEF reporting requirements.
- The survey was conducted in May 2026. The survey was sent to 145 Finnish issuers and 11 responses were received, yielding a response rate of 8%.
- The following slides report the findings of this year's survey and make a comparison between the responses given by the issuers in 2019, 2020, 2021, 2022, 2023, 2024, 2025, and 2026.
- The survey was administered by Esko Penttinen from Aalto University School of Business (esko.penttinen@aalto.fi).

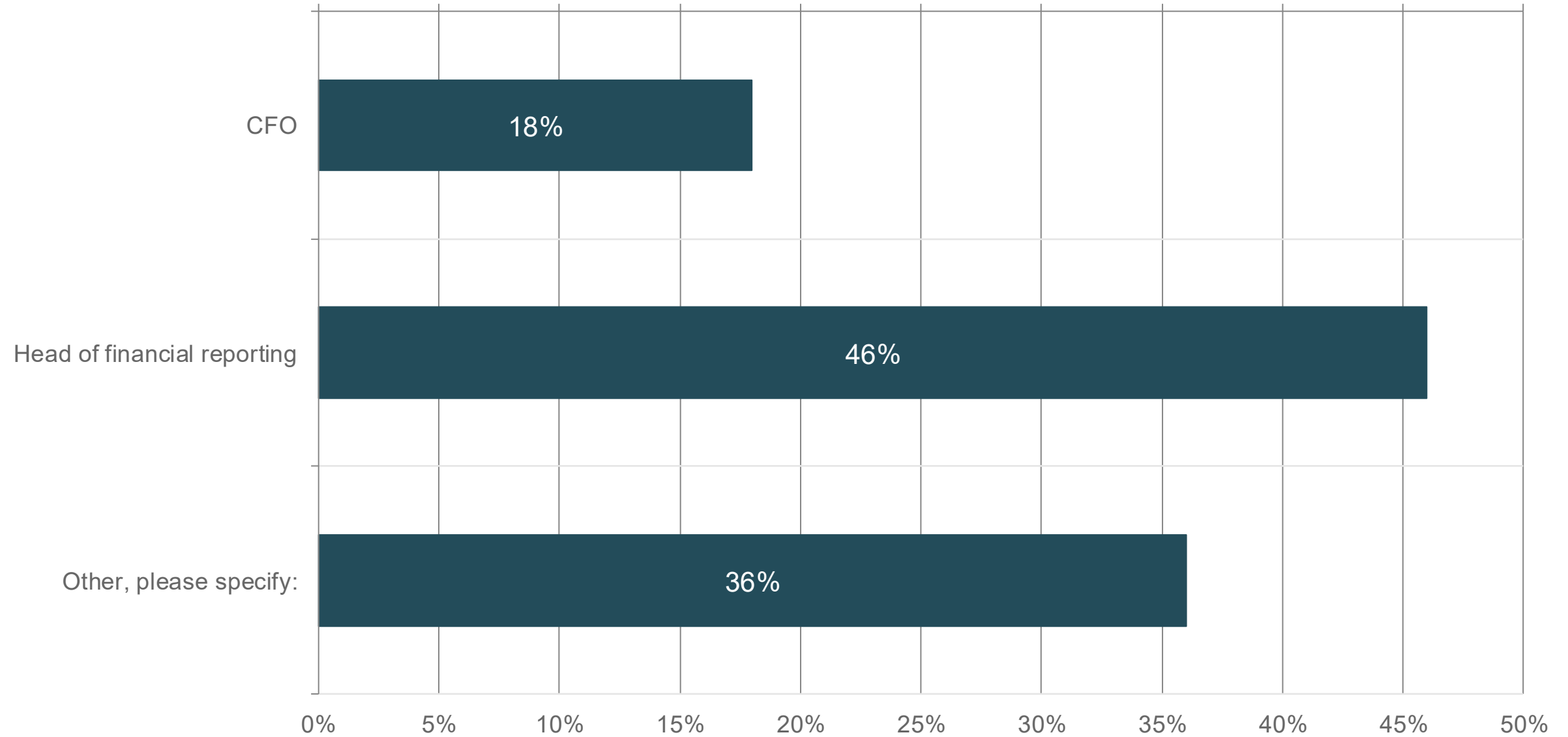
In what industry does your company operate in?



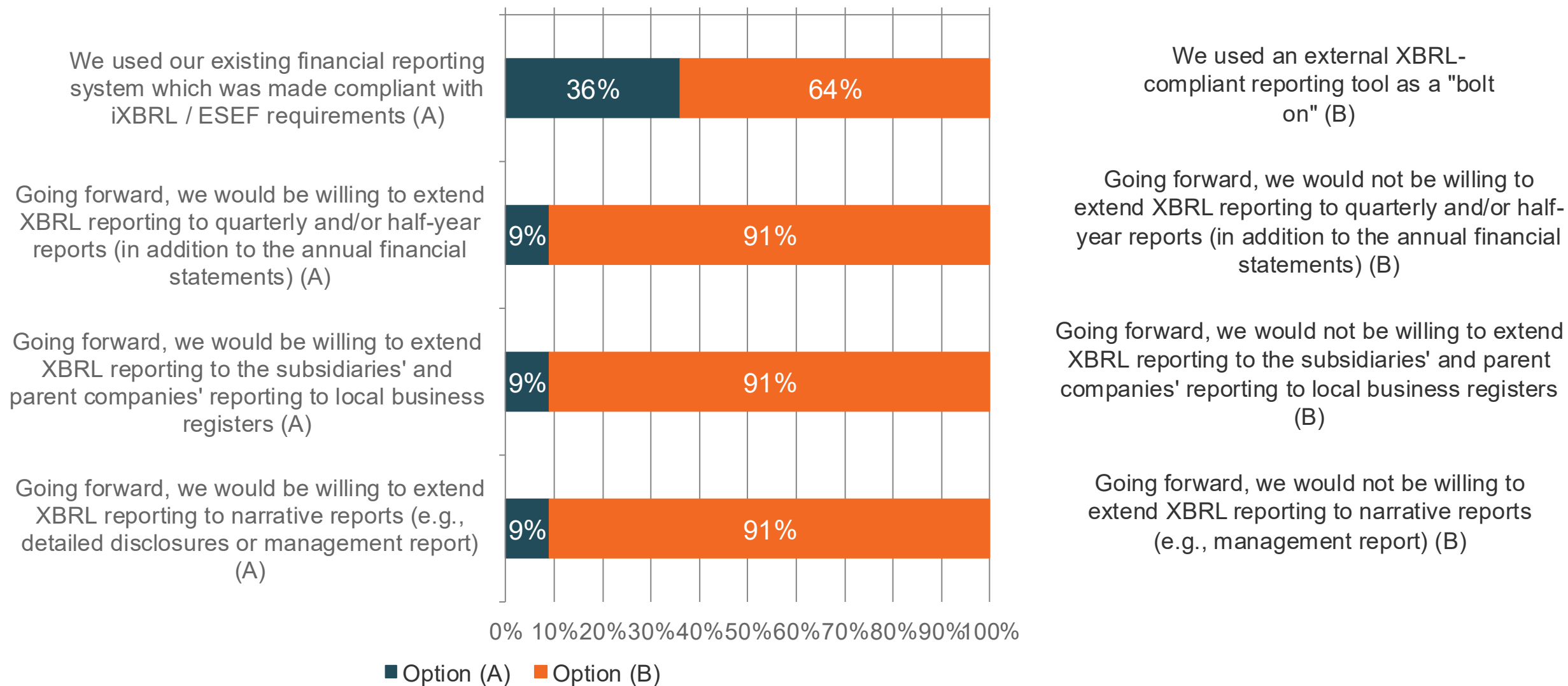
In what segment are you listed?



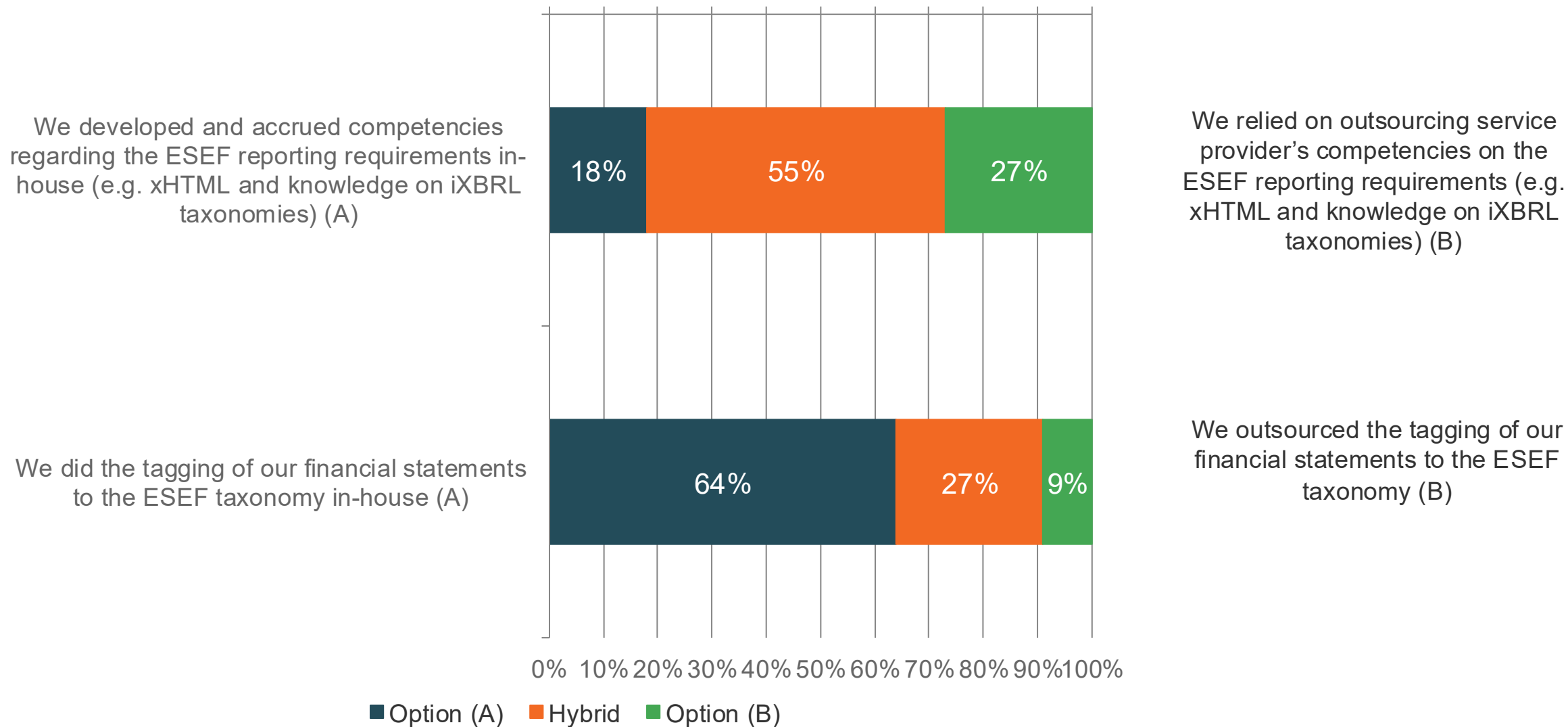
What is your role?



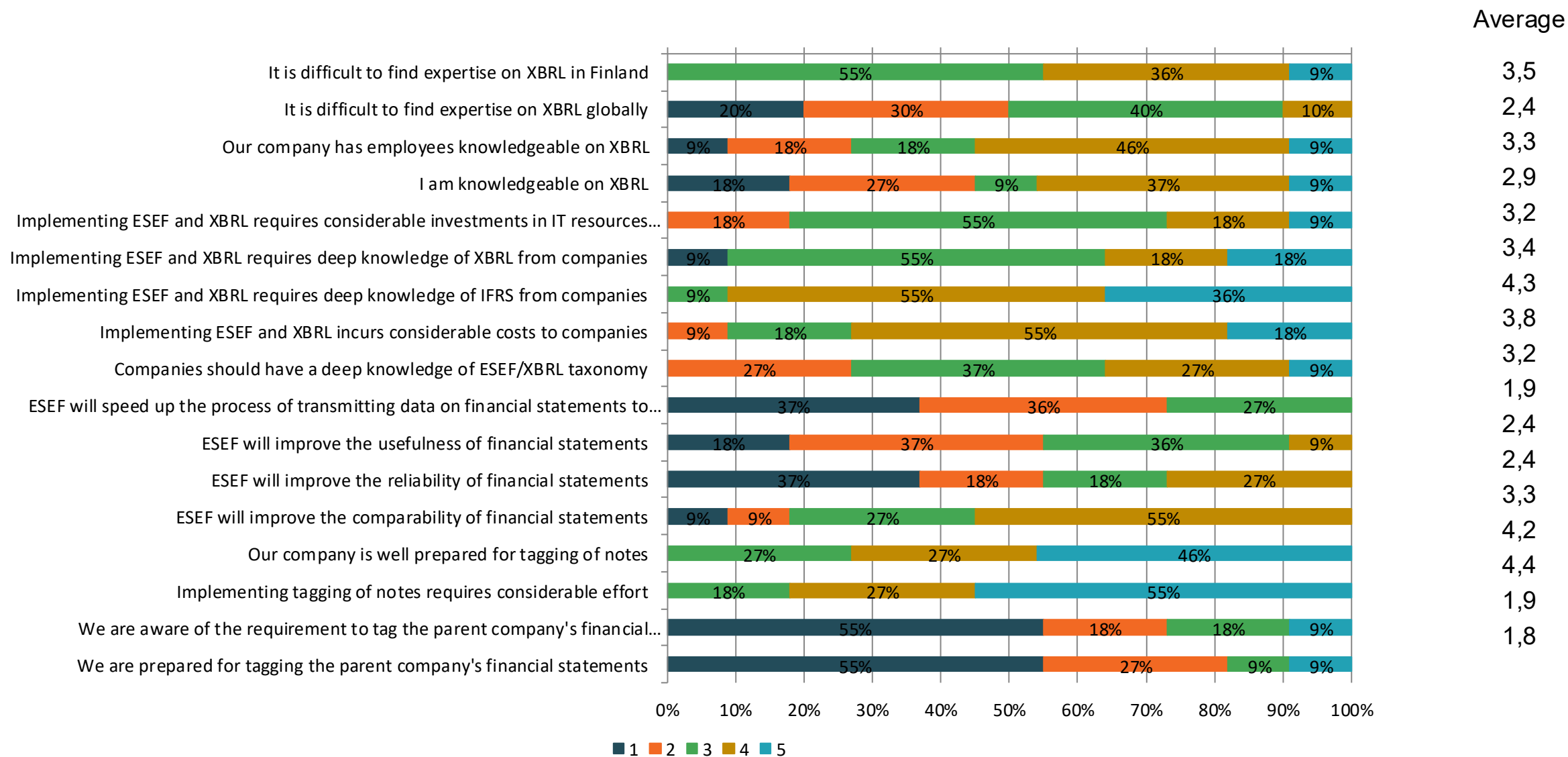
Please indicate how you implemented the ESEF financial reporting requirements (for potentially unclear vocabulary, consult e.g. <https://www.xbrl.org/the-standard/how/getting-started-for-business/>)



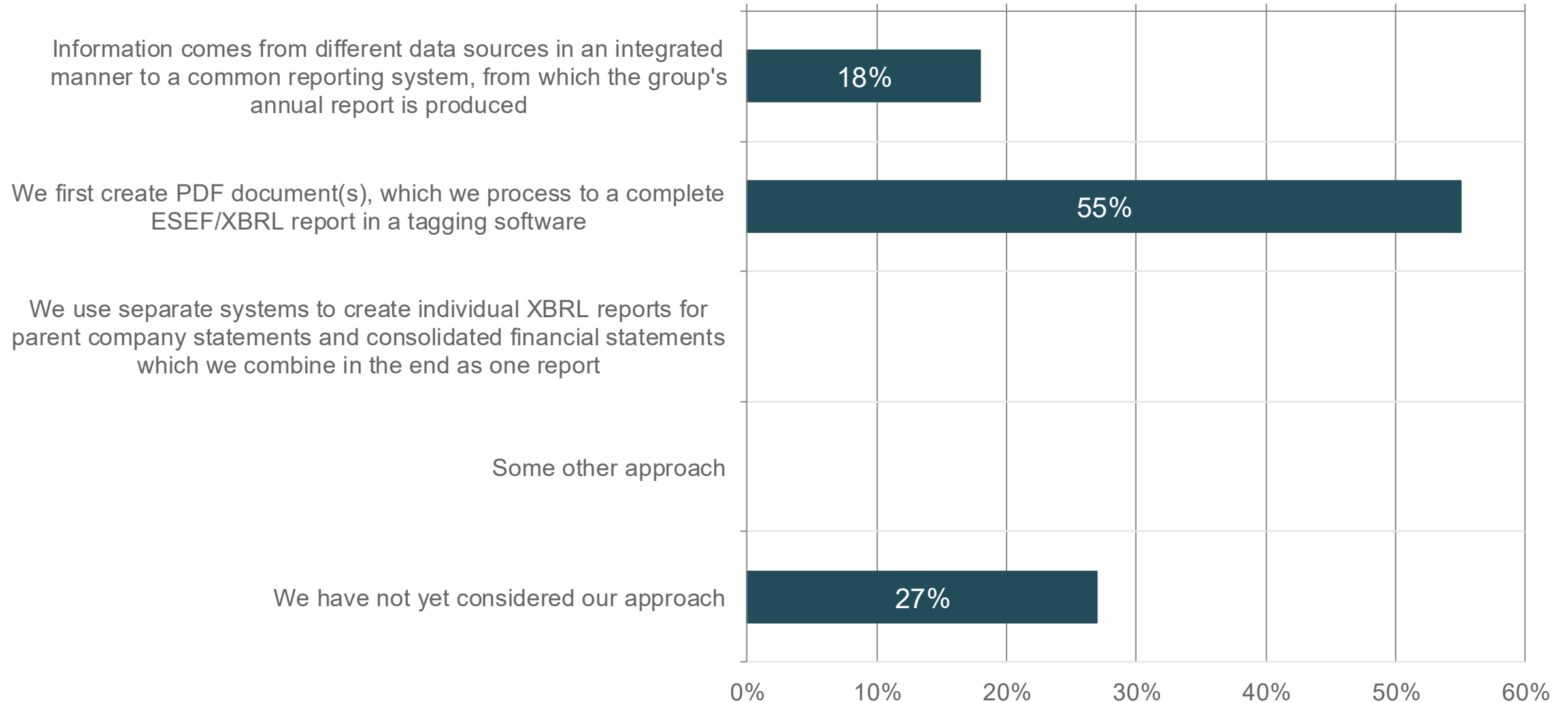
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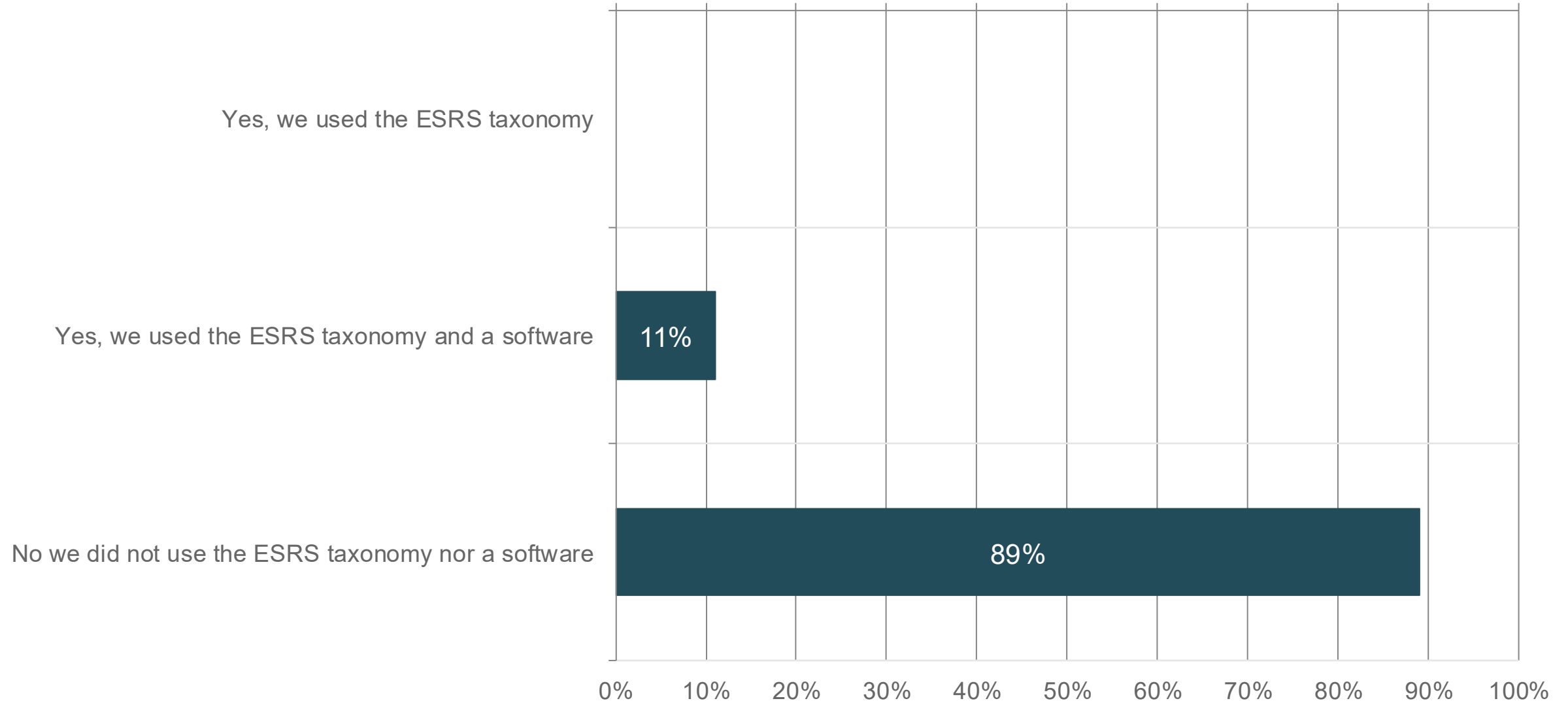
Please indicate on a scale (1 = do not agree ... 5 = agree), your opinion on the following statements regarding ESEF and XBRL



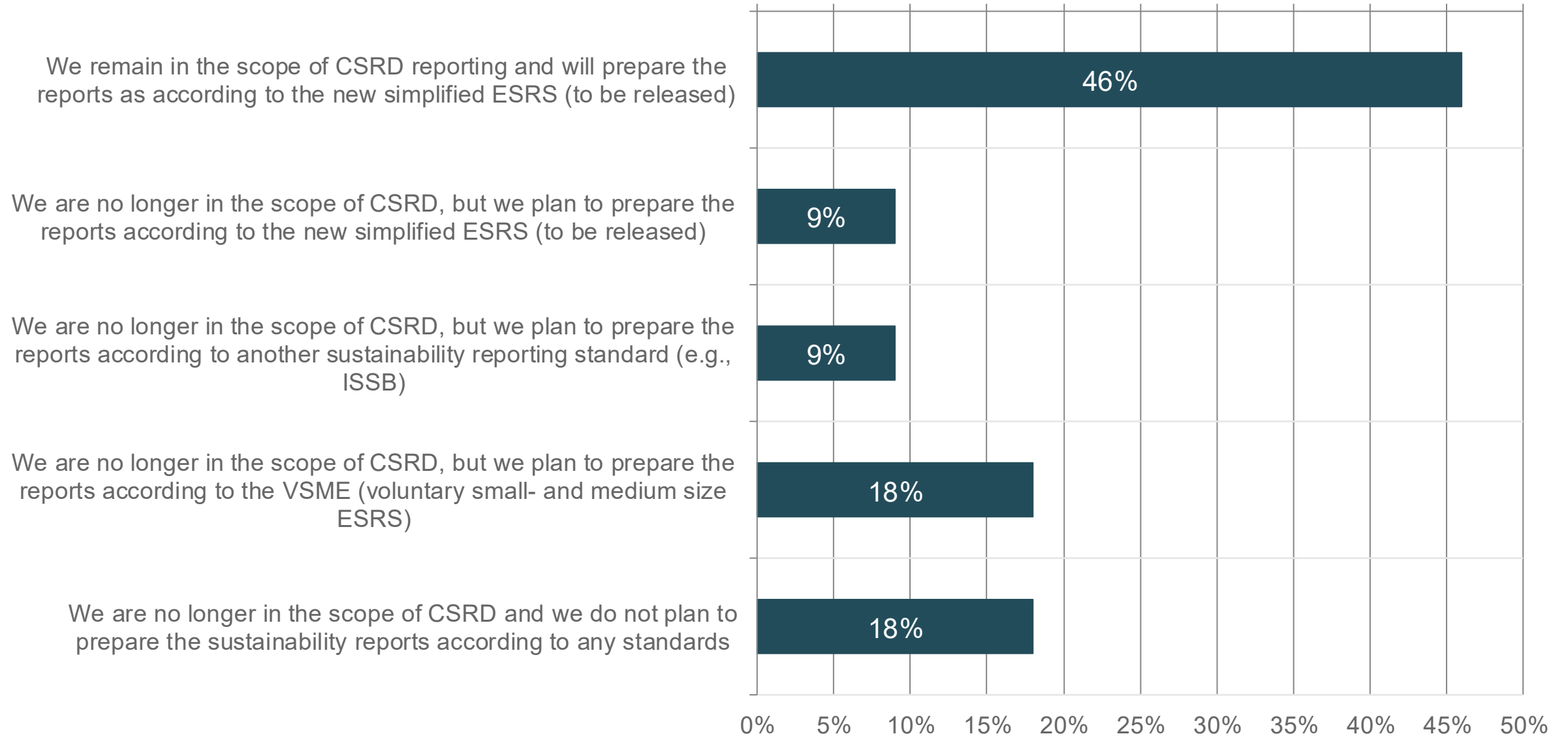
Please choose the option that best describes your planned approach to produce the annual financial statements including digital tagging of parent company's financial statements



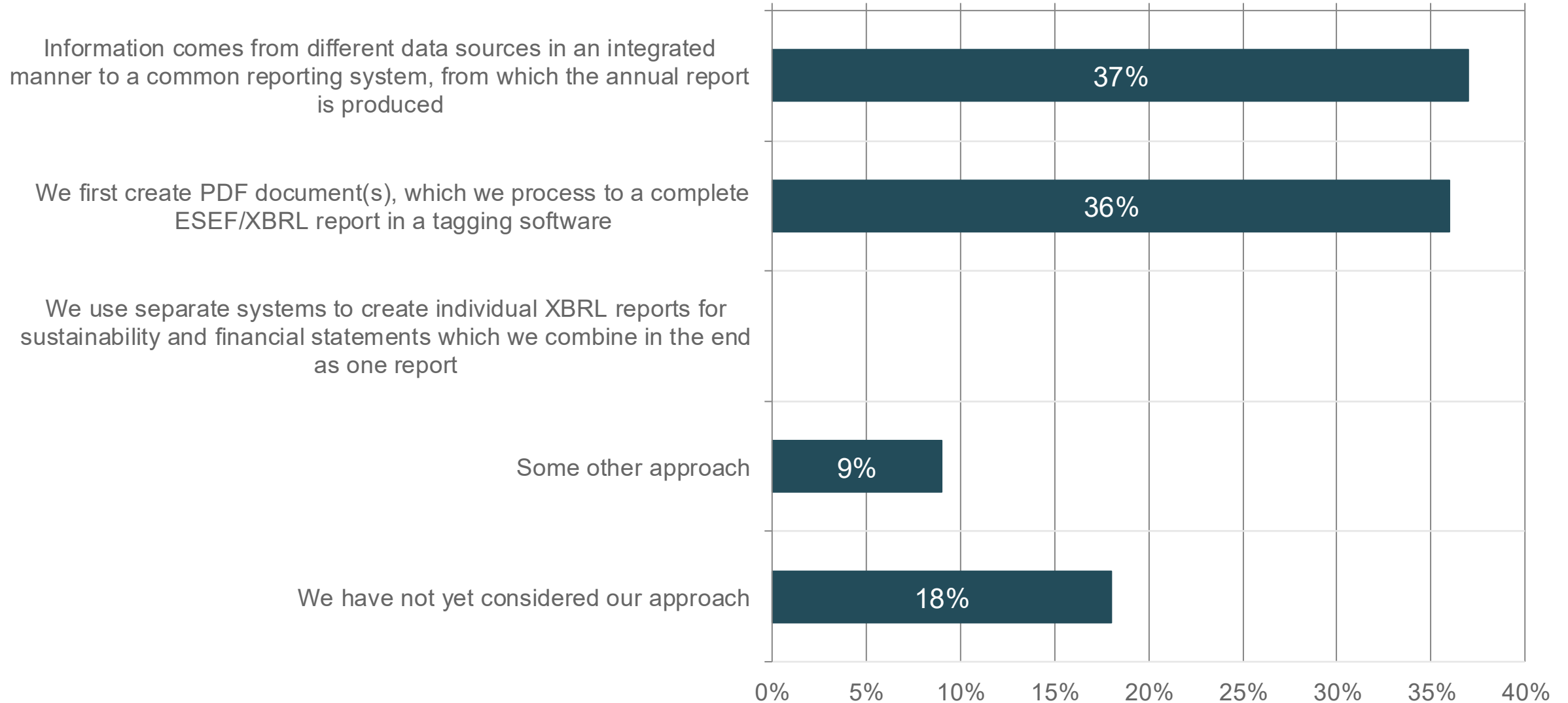
Did you make use of the ESRS XBRL taxonomy or a software that applies the taxonomy when producing your CSRD report?



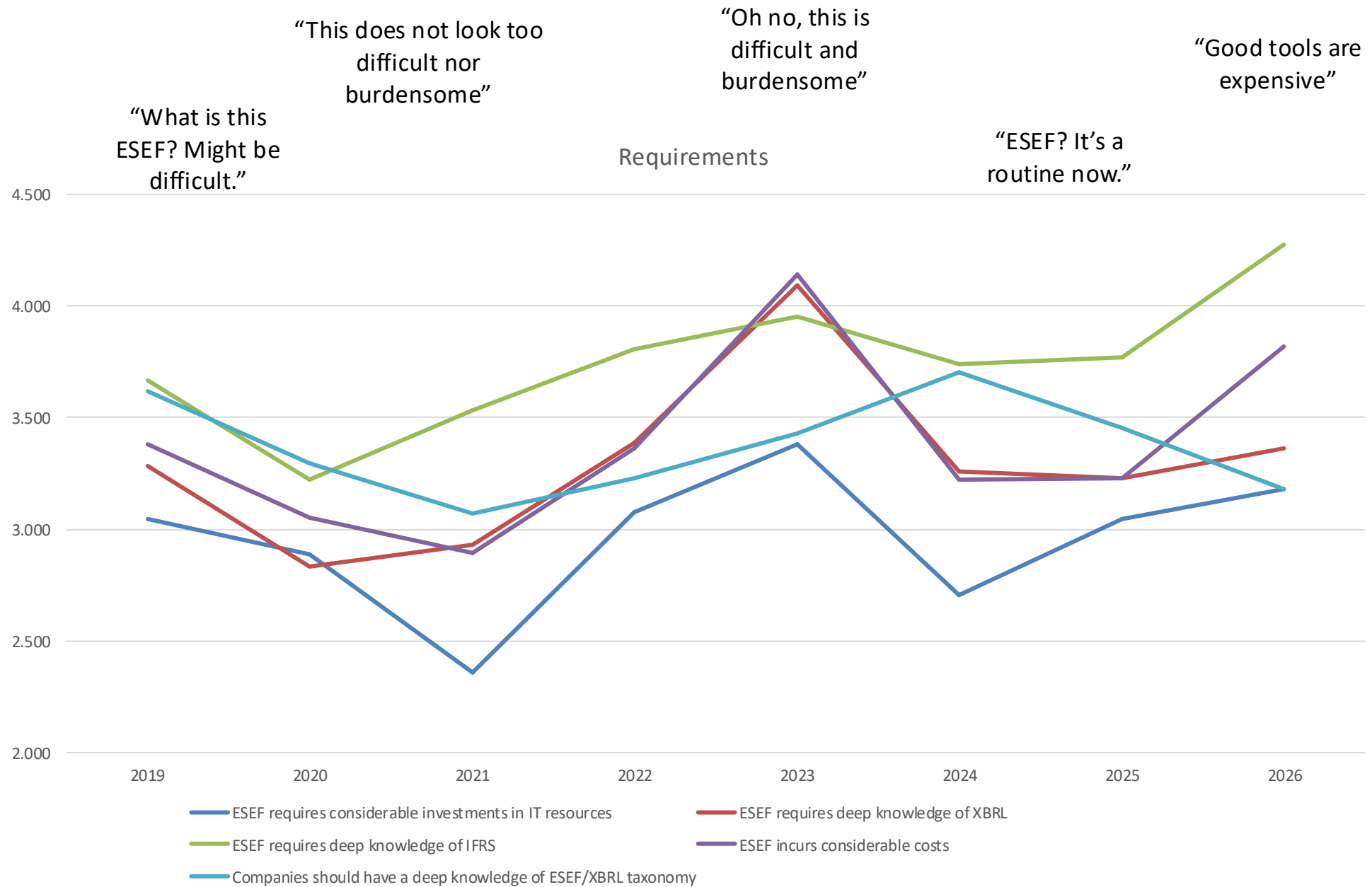
After the CSRD omnibus takes effect, what option best reflects your approach?



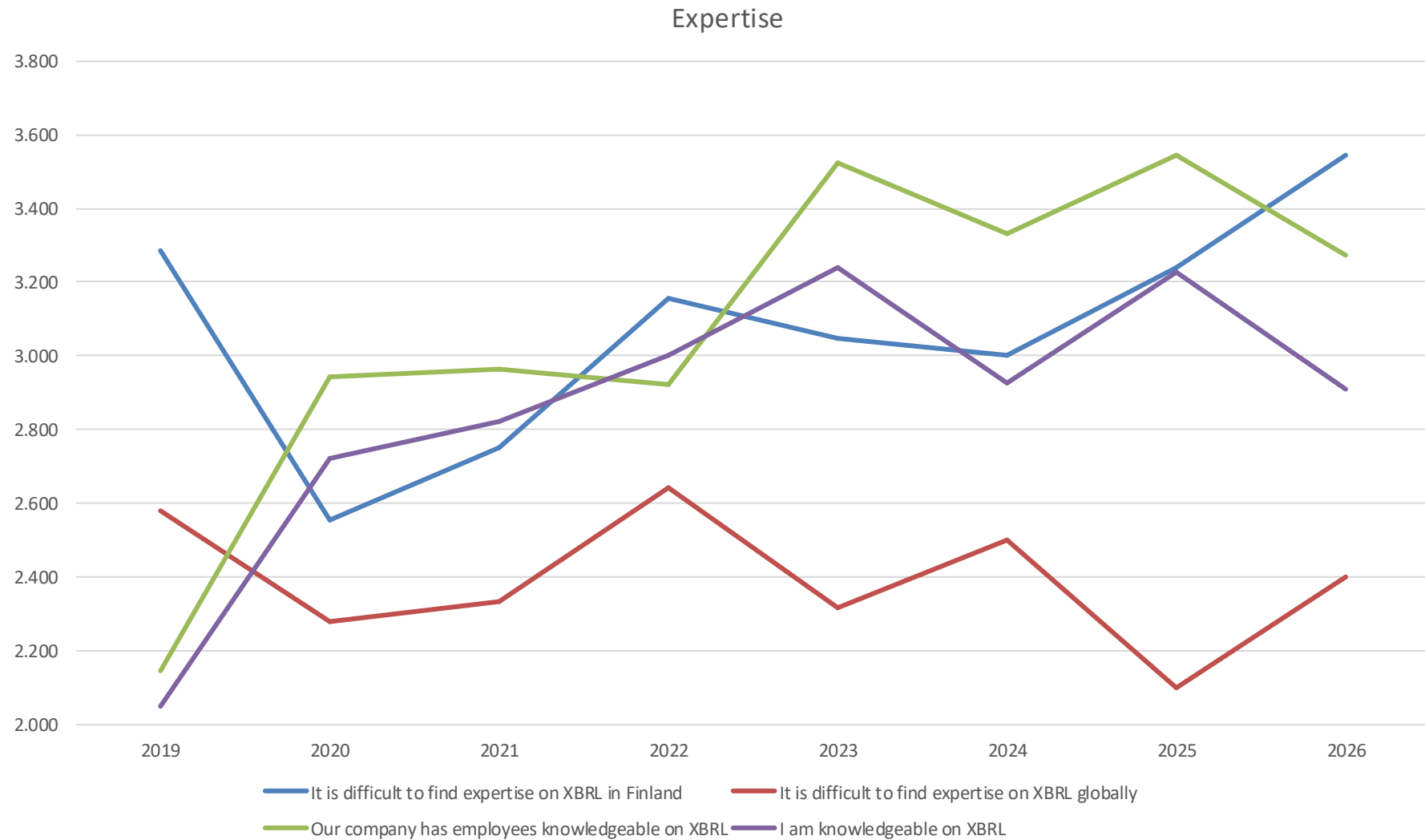
Please choose the option that best describes your planned approach to produce the annual financial statements including digital tagging of sustainability data



TRENDS FROM 2019 TO 2026



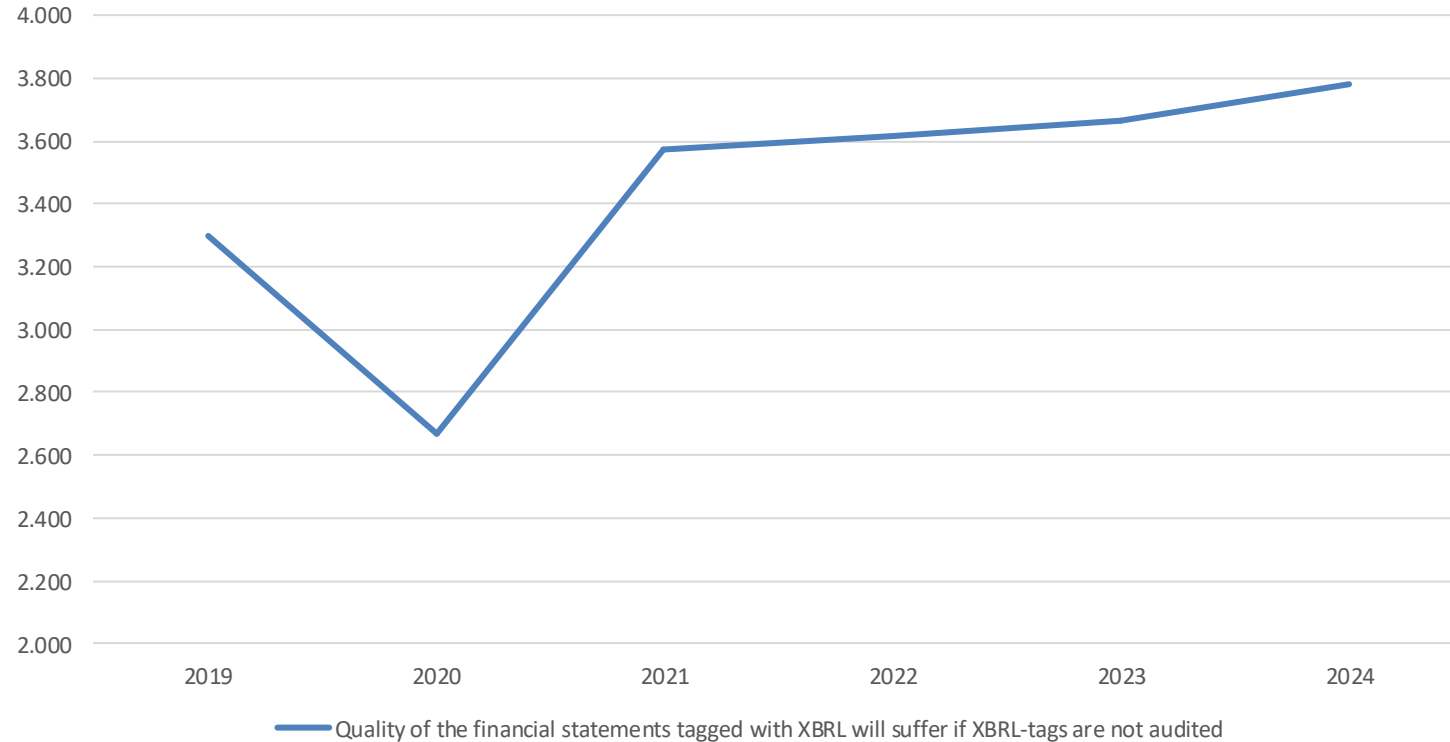
“This is costly and burdensome, but I am getting better at this!”



This question was no longer asked in the 2025 and 2026 editions!

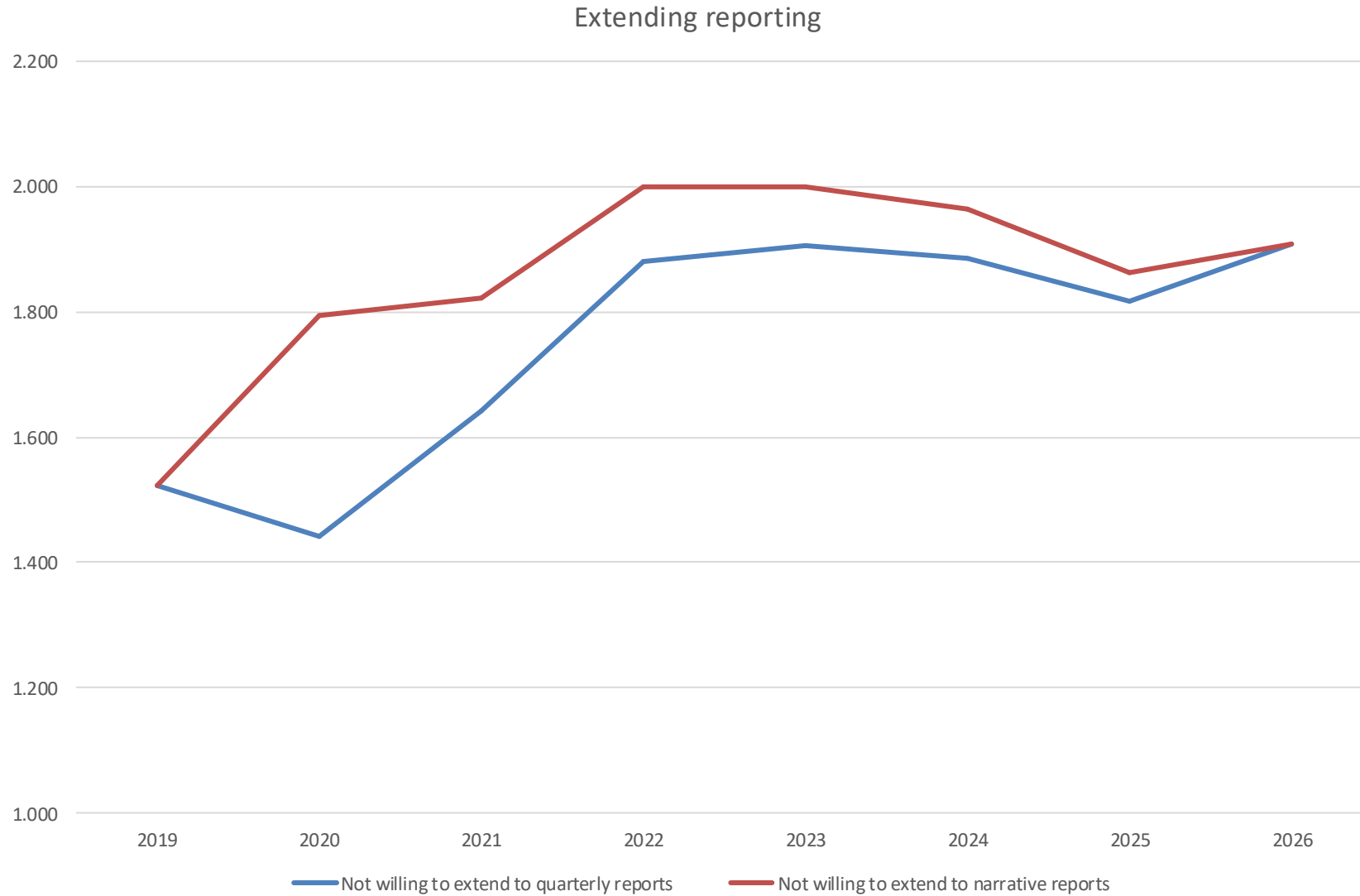
“The ESEF reports should be audited”

Quality of the financial statements tagged with XBRL will suffer if XBRL-tags are not audited



“Maybe we could extend reporting to quarterly and narrative reports?”

“We have too much stuff on our hands, let’s just go with the minimum requirements”



“We need to give this to our partners”

“We have to do it ourselves, but let’s use an external bolt-on system”

