

# Ajankohtaiskatsaus XBRL- raportointiin Suomessa

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XBRL SUOMI JUHLASEMINAARI 1.11.2022

ELINA KOSKENTALO, XBRL SUOMI

# PRH:n inline XBRL-raportointi

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- Vapaaehtoinen raportointi osakeyhtiöille (2019->)
- Inline XBRL-tilinpäätökset saatavissa PRH:n Virre-palvelusta
- Keväällä -22 kommentteilla HE kirjanpitolain ja tilintarkastuslain 3 luvun muuttamisesta
  - (?) pakollinen raportointi suurille yrityksille tilikausilta 2023 ->
  - Toistaiseksi ei tietoa miten etenee

# Kuntien XBRL-raportointi Valtiokonttorille

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- Koskettaa kuntia, kuntayhtymiä kunnallisia liikelaitoksia sekä hyvinvointialueita (2019->)
  - mm. Talousarvio- ja suunnitelma, tilinpäätösennuste,...
- Aineistoja raportoitu yli 3000 kpl
- Data on avoimesti saatavilla
  - API-rajapinta / tutkihallintoa.fi-palvelu

# Listayhtiöiden raportointi - ESEF (European Single Electronic Format)

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- Raportointi on lähtenyt hyvin käyntiin ja raportoinnin laatu hyvää
- Valtaosa (n.70%) otti vapaaehtoisen varmennuksen raporteille
- ESMA:n päivitetty [ESEF Reporting Manual](#) uutta ”Block tagging” käytäntöä
- ESEF-raportteja nähtävillä palvelussa [filings.xbrl.org](https://filings.xbrl.org)

# ESEF-raportoinnin käyttöönotto

	IFRS consolidated FS	individual financial statements	3rd country GAAP FS
primary financial statements	<b>mandatory from 2020</b>		
block tagging of notes	<b>mandatory from 2022</b>	<b>voluntary</b> (if MS provides taxonomy)	<b>Forbidden</b>
detailed tagging of notes	<b>voluntary</b>		

Lähde: Anna Sciortino (ESMA): [https://www.finanssivalvonta.fi/globalassets/fi/paaomamarkkinat/liikkeeseenlaskijat-ja-sijoittajat/esef/esef\\_presentations\\_26112018.pdf](https://www.finanssivalvonta.fi/globalassets/fi/paaomamarkkinat/liikkeeseenlaskijat-ja-sijoittajat/esef/esef_presentations_26112018.pdf)

# Useamman taksonomian käyttö

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- Tilanteita, joissa tarvitaan useampaa taksonomiaa
  - Emoyhtiön laskelmat ESEF-aineistoissa paikallisen GAAP-taksonomian mukaisesti
  - Tilintarkastuskertomus Taksonomia-määrityksien mukaisesti sisällytettynä tilinpäätösdokumenttiin
  - CSRD:n mukainen raportointi (?) jos tietoja toimintakertomuksessa
- Yhden inlineXBRL-dokumentin sisällä voi esittää useamman taksonomian mukaisia tägejä

**CONSOLIDATED BALANCE SHEET**  
AT 31 DECEMBER

ASSETS	Notes	2021	2020	EQUITY AND LIABILITIES
DKK million				DKK million
Goodwill		4,247	4,247	Share capital
Brand		1,057	1,057	Treasury shares
Distribution		1,080	1,110	Reserves
Other intangible assets		558	529	Retained earnings
<b>Total intangible assets</b>	3.1	<b>7,094</b>	<b>6,943</b>	<b>Total equity</b>
Property, plant and equipment	3.2	1,816	2,054	Provisions
Right-of-use assets	3.3	2,532	3,007	Loans and borrowings
Deferred tax assets	2.5	891	764	Deferred tax liabilities
Other financial assets		722	244	<b>Total non-current liabilities</b>
<b>Total non-current assets</b>		<b>12,555</b>	<b>13,012</b>	Provisions
Inventories	3.5	2,991	1,949	Refund liabilities
Trade receivables	3.6	1,009	870	Contract liabilities
Right-of-return assets	3.8	70	62	Loans and borrowings
Derivative financial instruments	4.4, 4.5	69	351	Derivative financial instruments
Income tax receivable	2.5	68	83	Trade payables
Other receivables		738	745	Income tax payable
Cash		1,043	2,912	Other payables
<b>Total current assets</b>		<b>5,988</b>	<b>6,972</b>	<b>Total current liabilities</b>
<b>Total assets</b>		<b>18,542</b>	<b>19,984</b>	<b>Total liabilities</b>

PAND-2021-12-31

Search Name, Label, etc

Presentation linkbase

Calculation linkbase Definition linkbase

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- ▶ Statement of financial position
  - ▶ Assets [abstract]
    - ▶ Non-current assets [abs
      - ▶ Goodwill
      - ▶ Brand names
      - ▶ Distribution rights ar
      - ▶ Other intangible ass

**CORPORATE GOVERNANCE**

**Leadership structure**

Corporate authority is divided between the Board of Directors (the Board) and Executive Management. The Board outlines the overall vision, strategy and objectives of Pandora's business activities and supervises the performance of Executive Management.

The Board has established Audit, Remuneration and Nomination Committees and appoints members and Chairs to these committees from within the Board. The committees' terms of reference are available at [pandora.com](https://pandora.com).

Members of Executive Management are appointed by the Board. Executive Management is responsible for the day-to-day management and for the execution of Pandora's strategy.

The Group also has an Executive Leadership Team, which is responsible for the day-to-day operations of our various five business areas while at the same time being part of the overall leadership of Pandora.

**Board of Directors**

**Composition**  
The Board currently has seven members selected by the General Meeting for a term of one year as Board members are not independent.

The composition of the Board is intended to ensure complementary competences and diversity to effectively support Pandora's strategy and ensure that all decisions are well considered.

**Board evaluation**  
Every year the Board conducts an internal self-evaluation focusing on the effectiveness of the Board and the skills of the Board. The ideal mix of skills and experiences needed of the Board members include:

- Board experience
- Executive management
- Sectoral experience
- Distanciation

**The Board supervises Executive Management and is responsible for Pandora's general and strategic direction.**

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Search Name, Label, etc

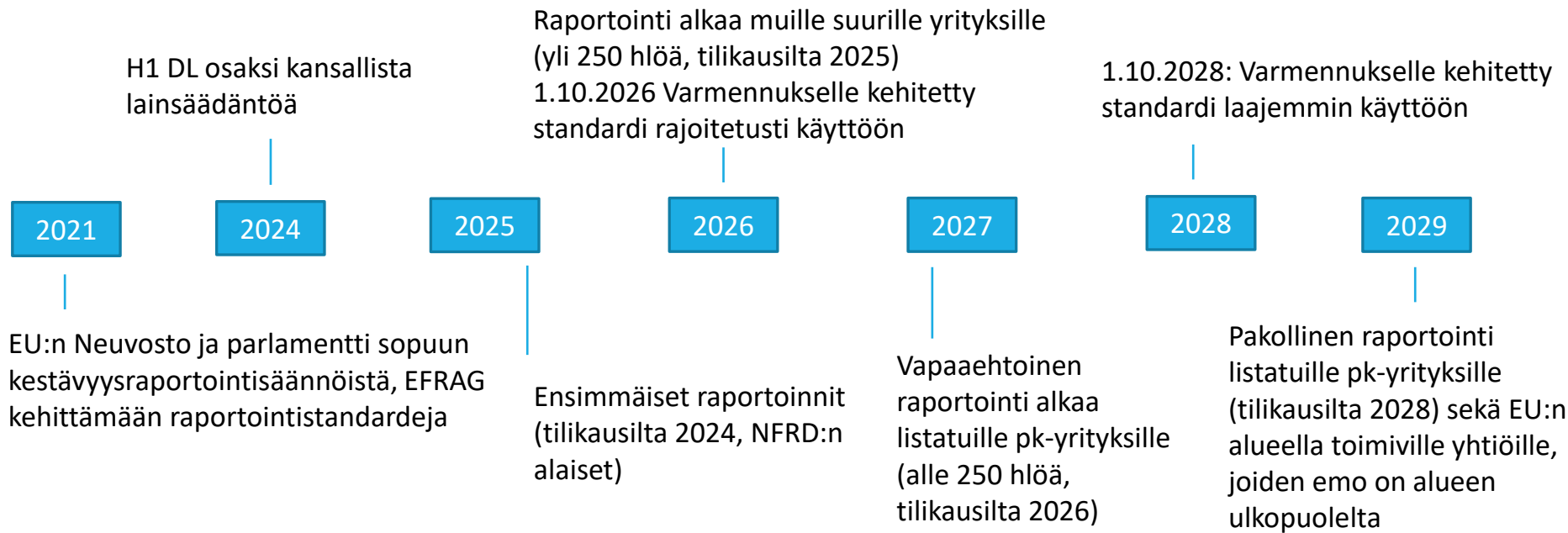
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- Ohessa Pandora-yhtiön ESEF-raportti
  - ESEF-sisältö (IFRS-taksonomia)
  - Tanskan GAAP-taksonomia
- Työkalu kuvassa Parseport "The Inspector"

# Kestävyysraportointi (CSRD-direktiivi)



Lähteet: [https://finance.ec.europa.eu/publications/sustainable-finance-package\\_en](https://finance.ec.europa.eu/publications/sustainable-finance-package_en), <https://www.unpri.org/pri-blog/csrd-and-esrs-how-eu-corporate-sustainability-reporting-is-evolving/10539.article>



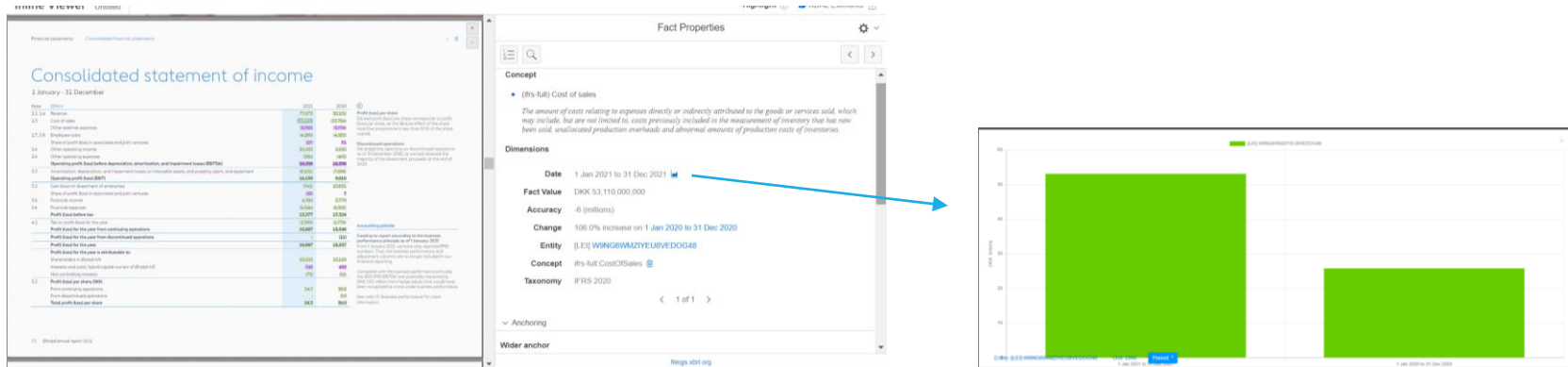
# ESAP (European Single Access Point)

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- Komissio on valtuuttanut ESMAn kehittämään ESAP(European Single Access Point)-järjestelmän 2024 loppuun mennessä
- Kaikkien jäsenmaiden yritysten julkisten raporttien portaali
- Data
  - ESEF- ja ESG-raportit
  - tavoitteellisesti rakenteellista ja tavoitteellisesti myös eri kielillä
  - mahdollisesti myös esim. pk-yritysten tilinpäätöksiä ja muita aineistoja

# Enemmän irti datasta - Inline viewer

[Inline viewer-skripti](#) yhdistää taksonomian metatiedot inline XBRL-dataan – testaa itse filings.xbrl.org –portaalissa



# Tulevia tapahtumia

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- [XBRL Europe webinaari 15.11.2022](#)
  - ESEF: Block tagging and the way forwards
  
- [Yrityksen Digitalous-hankkeen kvartaalikatsaus 8.12.2022](#)
  
- [Data Amplified \(XBRL International\) webinaari 7.12.2022](#)
  
- [Eurofiling workshop 13.-14.12.2022, Madrid/online](#)
  - **Data Point Model** -mallin (ISO 5116) jatkokehitystyö
  - ESEF- ja ESG-raportoinnin ajankohtaiset asiat

# Kiitos!

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