



intito

Certent Disclosure Management

Intito in brief



Founded in 2014



Current staff of 20 employees



Revenue

Offices in Helsinki,
Stockholm and Lappeenranta

For ESEF reporting Intito partners with US-based Certent Inc.

CERTENT[™]

intito



Key Solution Areas

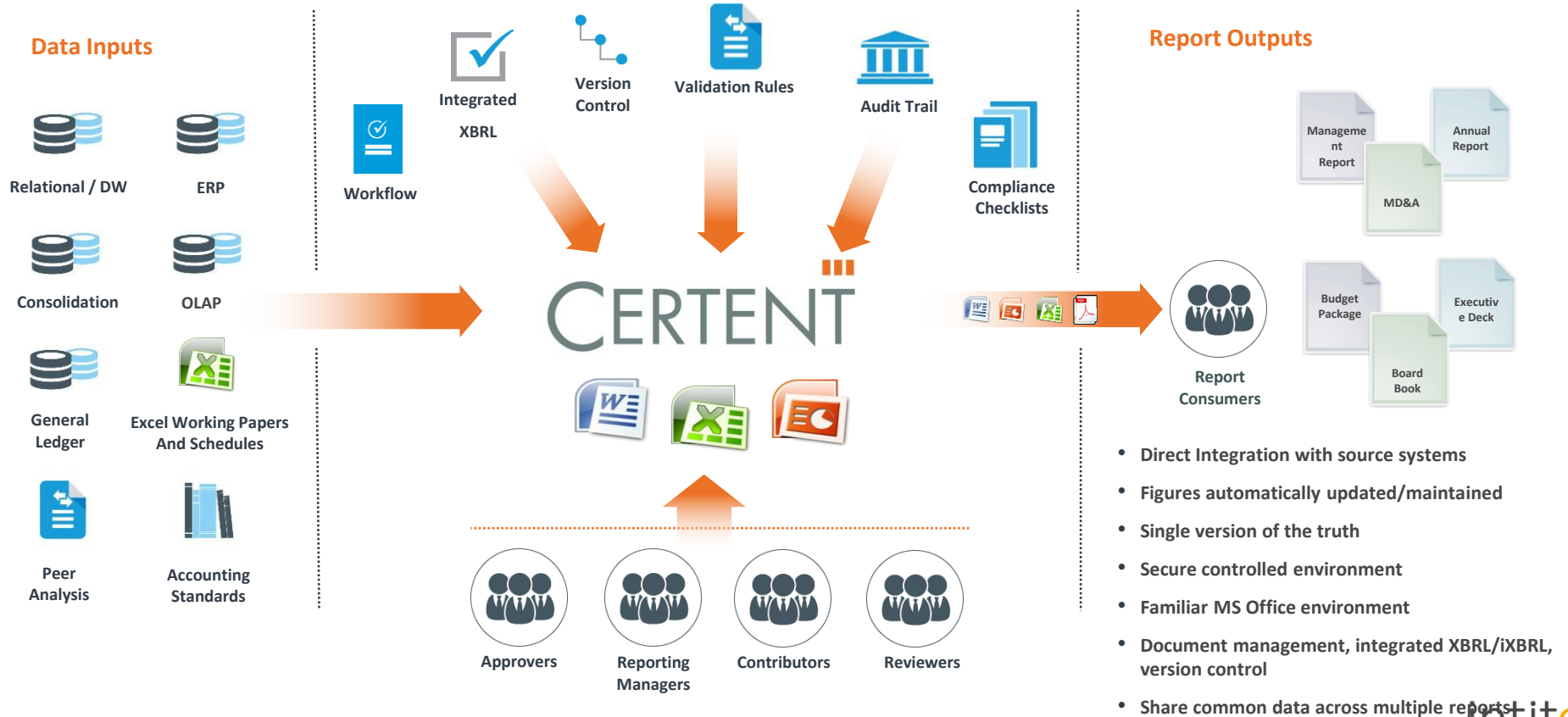
FINANCE TRANSFORMATION



ADVANCED ANALYTICS, PLANNING AND OPTIMIZATION



Our Solution – Secure & Centralised Platform



Please contact us for more information and demo

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#ESEF

Reporting in ESEF

Invoke - FIRS • 2020/06/11

invoke FINANCIAL
REPORTING

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Agenda

1. About Invoke

2. Presentation of the Solution and Demo



130 employees

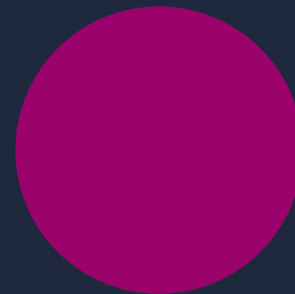


7 Offices in **5** countries

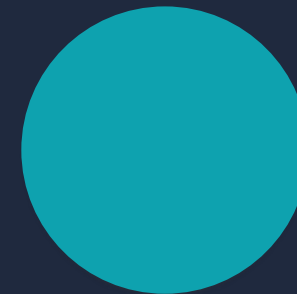
Paris, Rouen, Nantes, London, Luxembourg, Stockholm, Libon



TAX REPORTING



FINANCIAL REPORTING



XBRL REGULATORY REPORTING

1 800+ clients across **34** countries

XBRL expert since 2005, Member of XBRL International, Europe,
Sweden, France, UK...

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Agenda

1. About Invoke

2. Presentation of the Solution and Demo

ESEF Reporting • Regulatory standpoint

PROJECTS

FINANCIAL CONSOLIDATION

- Preparation of the XBRL extension taxonomy for the primary financial statements *(based on ESEF reference framework)*
- Production of the entity specific disclosures using the Anchoring mechanism *(EU-ESMA specificity)*

FINANCIAL COMMUNICATION

- Production of the Annual Financial Report in xHTML format *(web)*
- Preserving level of document quality and branding *(Content and look-and-feel)*

Tagging of the consolidated financial statements and notes

(using the company's extension taxonomy)



How to comply with ESEF ?



XBRL



Scenario 1:

ESEF as an add-on to your current process

DOCUMENT (input)

PUBLICATIONS



STRUCTURED DATA

AFR | URD - LEGAL DOCUMENT

Disclosure of the iXBRL-tagged, xHTML AFR | URD along with its extension taxonomy

Publication for investors and analysts on the group's **website**

ANNUAL REPORT | URD
xHTML format

ESEF Project • Scenario 1

Invoke ESEF Preparation Tool

MYCOMPANY_UK

Processed cells 1015/1359 | Created tags 407 | Warnings 13 | Errors 0 | Imported Items 114 | Created Items 16

Bilan (test) | Compte de résultat | Resultat Global | TVCP | Tableau des flux de trésorerie

4.3. ASSETS	Notes	2018-12-31	2017-12-31	2016-12-31
€ Millions				
Non-current assets		25991.2	24320.1	25584.6
Goodwill	7.1	9597.1	8872.3	8792.5
Other intangible assets	7.2	3087.3	2579.1	3179.4
Property plant and equipment	3.2	3624.6	3571.1	3756.9
Non-current financial assets	9.3	9100.5	8766.2	9306.5
Investments in associates	8	9	1.1	1
Deferred tax assets	6.3	572.7	530.3	548.3
Current assets		12466.3	11019	10045.6
Inventories	3.3	2821.9	2494.6	2698.6
Trade accounts receivable	3.3	3983.2	3923.4	3941.8
Other current assets	3.3	1509.1	1393.8	1420.4
Current tax assets		160.1	160.6	238.8
Cash and cash equivalents	9.2	8935	8936.6	1746
TOTAL		38954	35814	35630.2

4.3. EQUITY AND LIABILITIES	Notes	2018-12-31	2017-12-31	2016-12-31
€ Millions				
Equity	11	26933.6	24818.5	24584
Share capital		112.1	112.1	112.4
Additional paid-in capital		3070.3	2935.3	2817.3
Other reserves		15952.5	14761.8	13961.9
Other comprehensive income		4242.1	3895	4227.3
Cumulative translation adjustments		-287.4	-413.5	410.9
Treasury stock		-56.5	-56.5	-133.6
Net profit attributable to owners of the company		3895.4	3581.4	3105.8

Invoke Intuitive Suggestion Engine

Provisions for liabilities and charges

Searching

Base Extension EN

Provisions for liabilities and charges

Data type: Monetary | Period type: | Balance: |

- Liabilities: Monetary Instant Credit Match Details
- Bank and similar charges: Monetary Duration Debit Match Details
- Provisions: Monetary Instant Credit Match Details
- Provisions for employee benefits: Monetary Instant Credit Match Details
- Energy transmission charges

ESEF Project • Scenario 1

Invoke ESEF Preparation Tool

Invoke UK - Initial

Processed cells: 688/1646 | Created tags: 0 | Warnings: 0 | Errors: 0 | Imported Items: 1 | Created Items: 0

Balance Sheet | P and L | OCI | Changes in Equity | Cash Flow

€ Millions	Notes	2018-12-31	2017-12-31	2016-12-31
4.3. ASSETS				
Non-current assets				
Goodwill	7.1	9597.1	8872.3	8792.5
Other intangible assets	7.2	3887.3	2579.1	3179.4
Property plant and equipment	3.2	3624.6	3571.1	3756.9
Non-current financial assets	9.3	9188.5	8766.2	9386.5
Investments in subsidiaries and associates	8	9	1.1	1
Deferred tax assets	6.3	572.7	538.3	548.3
Current assets				
Inventories	3.3	2821.9	2494.6	2698.6
Trade accounts receivable	3.3	3983.2	3923.4	3941.8
Other current assets	3.3	1589.1	1393.8	1428.4
Current tax assets		168.1	168.6	238.8
Cash and cash equivalents	9.2	3992	3846.6	1746
TOTAL		38457.5	35339.1	35638.2
4.3. EQUITY & LIABILITIES				
Equity				
Share capital		112.1	112.1	12.4
Additional paid-in capital		3878.3	2877.3	2877.3
Other reserves		3952.2	3951.9	3951.9
Other comprehensive income		4242.1	3895	4227.3
Cumulative translation adjustments		-287.4	-413.5	418.9
Treasury stock		-56.5	-56.5	-133.6
Net profit attributable to owners of the company		3895.4	3581.4	3185.8

Goodwill

Searching

Base Extension EN

Goodwill

Data type: Monetary | Period type: Instant | Balance: Debit

Goodwill

Documentation

The amount of assets representing the future economic benefits arising from other assets acquired in a business combination that are not individually identified and separately recognised.

[Refer: Business combinations [member]]

Data type: Monetary | Balance: Instant | Period type: Debit

Full name: {http://xbrl.lifrs.org/taxonomy/2019-03-27/ifrs-full}Goodwill

Other labels

label (en): Goodwill
 periodStartLabel (en): Goodwill at beginning of period
 periodEndLabel (en): Goodwill at end of period

Used in

[210000] Statement of financial position, current/non-current
 [220000] Statement of financial position, order of liquidity
 [800100] Notes - Subclassifications of assets, liabilities and equities
 [817000] Notes - Business combinations
 [832410] Notes - Impairment of assets

References

Match Minimize

ESEF Project • Scenario 1

Invoke ESEF Preparation Tool

MYCOMPANY_UK

Processed cells: 1015/1359 | Created tags: 407 | Warnings: 13 | Errors: 0 | Imported Items: 114 | Created Items: 16

Actuarial gains and losses (Extension, Monetary, Duration, Credit)

Row summary

EN

Primary item: Actuarial gains and losses (Extension, Monetary, Duration, Credit) [Edit, Remove, Details]

Wide anchor: Comprehensive income (Monetary, Duration, Credit) [Remove, Details]

Narrow anchors: You may add a narrow anchor [Add narrow anchor]

Dimensions: You may add a dimension [Add dimension]

You may add a member [Add member]

Context and format: You may add a specific context [Add context]

Million euros	Notes	2018	2017**	2016*
Consolidated net profit for the period				3181.7
Financial assets available-for-sale			-37.1	-81
Cash flow hedges				-24
Cumulative translation adjustments		126.4	-824.8	19.6
Income tax on items that may be reclassified to profit or loss (0)		14.8	4.5	86.3
Items that may be reclassified to profit or loss		80.9	-1328.5	-219.1
Financial assets at fair value through profit or loss	9.3	458.5	-	-
Actuarial gains and losses	11.3	-58.5	280	-1.3
Income tax on items that may not be reclassified to profit or loss (0)		0.5	-107.9	-39.3
Items that may not be reclassified to profit or loss		392.5	172.1	-40.6
Other comprehensive income		473.4	-1156.5	-259.7
Consolidated comprehensive income		4372.9	2428.9	2849
Attributable to:				
owners of the company		4368.7	2424.8	2845.6
non-controlling interests		4.2	4.1	3.4

* as reported including The Body Shop
 ** Including The Body Shop over eight months in 2017.
 (1) Including, in 2017, €20.4 million and -€21.5 million respectively from the revaluation of deferred tax in Franc...
 (2) The tax effect is as follows.

€ millions	Notes	2018	2017**	2016*
Financial assets available-for-sale		-	37.3	41.7
Cash flow hedges		14.8	-32.8	44.6
Items that may be reclassified to profit or loss		14.8	4.5	86.3
Financial assets at fair value through profit or loss		-14	-	-

Created extension with anchoring

ESEF Project • Scenario 1

Invoke ESEF Preparation Tool

saasweb.invoke.fr/idm/DEMO75008/index.html

MYCOMPANY_UK

Processed cells: 951/1359 | Created tags: 343 | Warnings: 15 | Errors: 64 | Imported Items: 114 | Created Items: 16

Cell: 8872.3 | Output: 8872.3

Monetary | Instant | Debit | **Inconsistent Duplicate Fact**

COMPLEMENT | REPLACE

Cell summary

Goodwill

Monetary | Instant | Debit | (Inherited) | Details

Dimensions

Context and format

Period start: January 1, 2018 | Period end: December 31, 2018 | Decimals: 1 | (Inherited)

4.3. ASSETS

€ Millions

Notes	2018-12-31	2017-12-31	2016-12-31
	25991.2	24320.1	25580.6
7.1	9597.1	8872.3	8790.6
7.2	3087.3	2579.1	3179.4
3.2	3624.6	3571.1	3756.9
9.3	9100.5	8766.2	9306.5
8	9	1.1	1
6.3	572.7	530.3	548.3
	12466.3	11019	10045.6
3.3	2821.9	2494.6	2698.6
3.3	3983.2	3923.4	3941.8
3.3	1509.1	1393.8	1428.4
	160.1	160.6	238.8
9.2	3992	3045.6	1746
	38457.5	35339.1	35630.2

4.3. EQUITY AND LIABILITIES

€ Millions

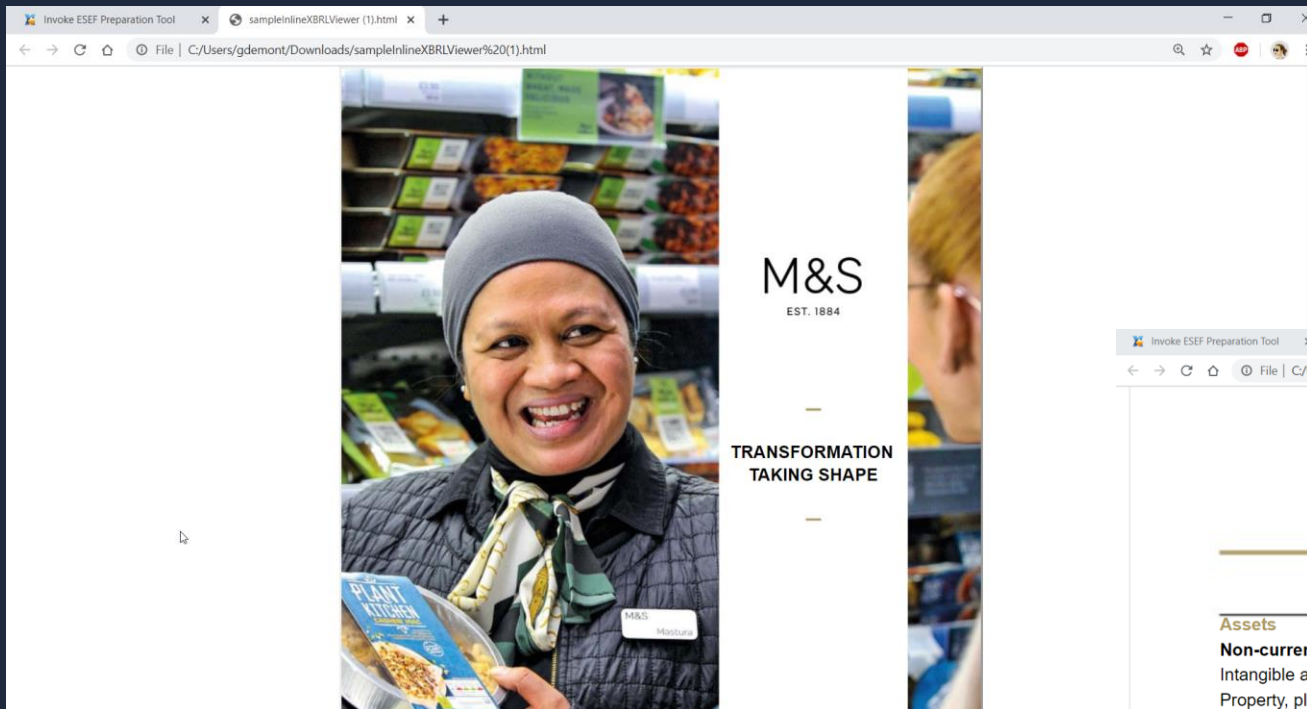
Notes	2018-12-31	2017-12-31	2016-12-31
11	26933.6	24818.5	24584
	112.1	112.1	112.4
	3070.3	2935.3	2817.3
	15952.5	14761.8	13961.9
	4242.1	3895	4227.3
	-287.4	-413.5	410.9
	-56.5	-56.5	-133.6
	3895.4	3581.4	3105.8

Net profit attributable to owners of the company

Consistency errors are highlighted in red

Error interpretation message

ESEF Project • Scenario 1



MARKS AND SPENCER GROUP PLC

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	Notes	As at 30 March 2019 £m	As at 31 March 2018 £m
Assets			
Non-current assets			
Intangible assets	14	499.9	599.2
Property, plant and equipment	15	4028.5	4393.9
Investment property			
Investment in joint ventures			
Other financial assets	16	9.9	9.9
Retirement benefit asset	11	931.5	970.7
Trade and other receivables	17	200.7	209
Derivative financial instruments	21	19.8	27.1
		5709.8	6232.3
Current assets			
Inventories		700.4	781
Other financial assets	16	141.8	13.7
Trade and other receivables	17	322.5	308.4
Derivative financial instruments	21	40.3	7.1

Element: ifrs-full:PropertyPlantAndEquipment
Value: 4028500000 GBP
Entity LEI: 111111X1X0001100X1111
Period: 2019-12-31



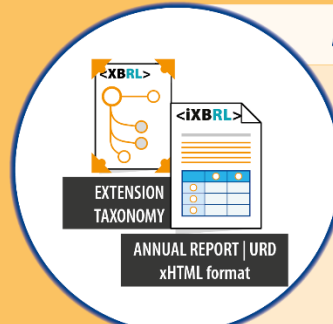
Scenario 2:

**ESEF as an opportunity for
improving the Reporting
process**

PUBLICATIONS



STRUCTURED DATA

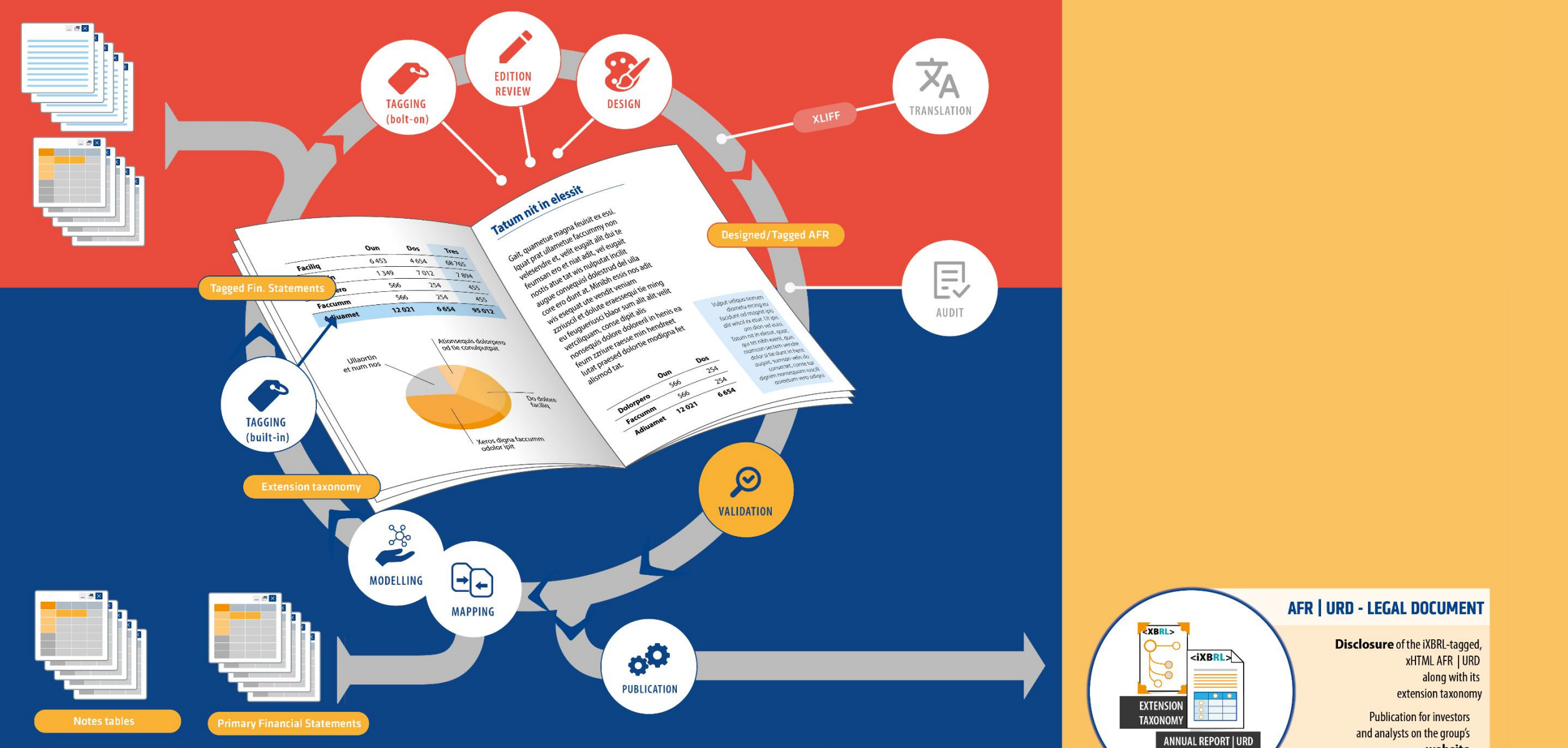


AFR | URD - LEGAL DOCUMENT

Disclosure of the iXBRL-tagged, xHTML AFR | URD along with its extension taxonomy

Publication for investors and analysts on the group's **website**

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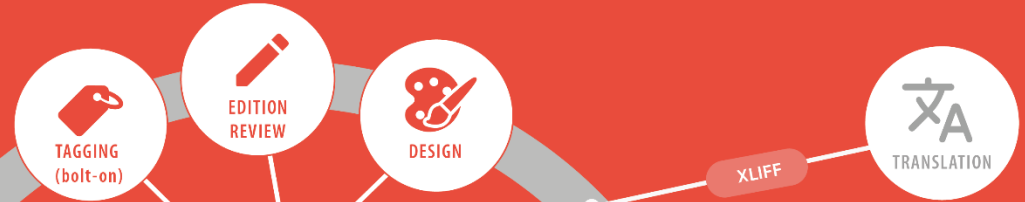


STRUCTURED DATA

AFR | URD - LEGAL DOCUMENT

Disclosure of the iXBRL-tagged, xHTML AFR | URD along with its extension taxonomy

Publication for investors and analysts on the group's **website**



Tagged Fin. Statements

	Qun	Dos	Tres
Faciliq	6 453	4 654	68 765
ero	1 349	7 012	7 894
ero	566	254	455
Faccum	566	254	455
Adiuamet	12 021	6 654	95 012

Designed / Tagged AFR

AUDIT



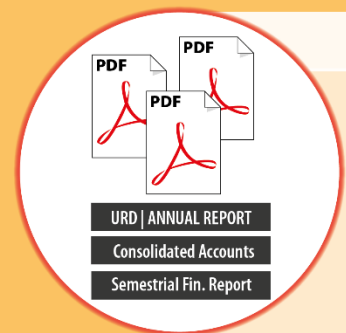
Extension taxonomy



Notes tables



Primary Financial Statements

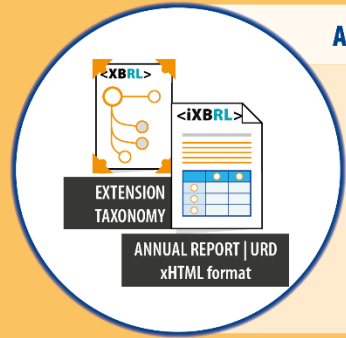


AFR | URD | AND OTHER...

Interactive PDF
Screen-optimized

HD PDF
optimized for paper printing
Professional Quality
(high definition, CMYK full-color, bleeds, crop marks, ...)

- URD | ANNUAL REPORT
- Consolidated Accounts
- Semestrial Fin. Report



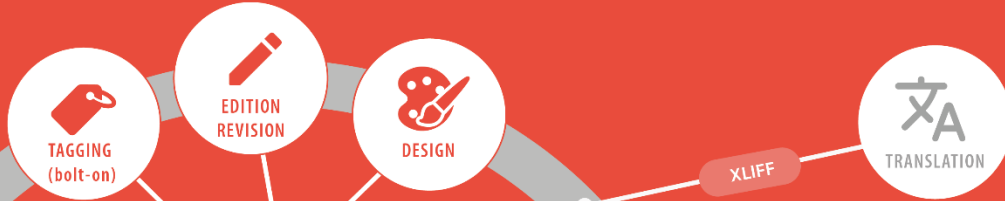
AFR | URD - LEGAL DOCUMENT

Disclosure of the iXBRL-tagged, xHTML AFR | URD along with its extension taxonomy

Publication for investors and analysts on the group's **website**

- EXTENSION TAXONOMY
- ANNUAL REPORT | URD xHTML format

COLLABORATIVE DOCUMENT



Tagged Fin. Statements

	Qun	Dos	Tres
Faciliq	6 453	4 654	68 765
ero	1 349	7 012	7 894
ero	566	254	455
Faccumm	566	254	455
Adiuamet	12 021	6 654	95 012

Designed/Tagged AFR

AUDIT



Extension taxonomy



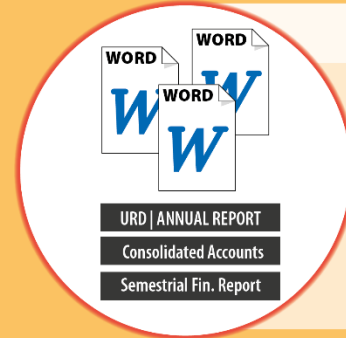
Notes tables



Primary Financial Statements

STRUCTURED DATA

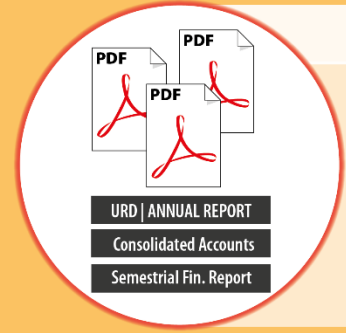
PUBLICATIONS



AFR | URD | AND OTHER...

Export to Word®
at any time
to share and re-use
internally

- URD | ANNUAL REPORT
- Consolidated Accounts
- Semestrial Fin. Report

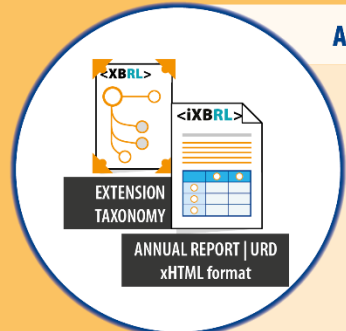


AFR | URD | AND OTHER...

Interactive PDF
Screen-optimized

HD PDF
optimized for paper printing
Professional Quality
(high definition, CMYK full-color,
bleeds, crop marks, ...)

- URD | ANNUAL REPORT
- Consolidated Accounts
- Semestrial Fin. Report



AFR | URD - LEGAL DOCUMENT

Disclosure of the iXBRL-tagged,
xHTML AFR | URD
along with its
extension taxonomy

Publication for investors
and analysts on the group's
website

- EXTENSION TAXONOMY
- ANNUAL REPORT | URD
xHTML format

ESEF Project • Scenario 2

Welcome Views + Search... Grégoire DEMONT

L'Idéal DDR #1 Properties Document Data Design Close

Normal B I U

Rappel de Titre 1

Chiffre d'affaires consolidé (en millions d'euros)

Année	2016	2017	2018
Chiffre d'affaires	25 837	24 023	26 937

Résultat d'exploitation (en millions d'euros)

Année	2016	2017	2018
Résultat d'exploitation	4 540	4 676	4 922

Résultat net hors éléments non récurrents (1) part du groupe (en millions d'euros)

Année	2016	2017	2018
Résultat net	3 647	3 749	3 988

Marge d'exploitation en % du chiffre d'affaires

Année	2016	2017	2018
Marge d'exploitation	17,6%	18%	18,3%

(1) Les éléments non récurrents résultent principalement de la vente de certaines sociétés et de la cession de certaines activités. Voir note 17.4.

CHIFFRE D'AFFAIRES

PAR DIVISION OPÉRATIONNELLE

Division	Pourcentage
Produits Grand Public	44,7%
Produits Professionnels	12,1%
Cosmétique Active	8,4%
L'Oréal Luxe	34,8%

PAR ZONE GÉOGRAPHIQUE

Région	Pourcentage
Europe de l'Ouest	29,9%
Amérique du Nord	26,9%
Nouveaux Marchés	43,2%

Dont : 27,6% Asie Pacifique, 6,5% Europe de l'Est, 2,6% Afrique Moyen-Orient, 6,6% Amérique Latine

RÉPARTITION DU CHIFFRE D'AFFAIRES 2018 PAR DEVISE

Devise	Pourcentage
Autres devises	36,5%
Euro	23,5%
Dollar	25,0%

Dont : 1,5% Neo Mexico, 1,8% Neo Europe, 2,4% Double Base, 2,5% Dollar Canadian, 2,8% Dollar Brésilien, 25,8% Autres

ENDETTÉMENT NET

Situation	31.12.2016	31.12.2017	31.12.2018
Situation nette de trésorerie - Trésorerie nette ou dette nette (en millions d'euros) (1)	-481,4	+1 872,2	+2 751
Taux d'endettement net (Situation financière nette/ Capitaux propres)	n/a	n/a	n/a

EN BILAN SOLIDE (EN MILLIONS D'EUROS)

Actif	31.12.2016	31.12.2017	31.12.2018
Total du bilan	35 432	36 139	38 457,5
Actifs non courants	21 044	21 301	21 912
Actifs courants	14 388	14 838	16 545,5
dont Trésorerie	1 760	3 264	3 992,5

1.2.3. UNE AMBITION : L'UNIVERSALISATION, POUR RÉPONDRE À LA DEMANDE MONDIALE DE BEAUTÉ

L'Idéal s'appuie sur une stratégie unique - l'universalisation - qui signifie la globalisation dans le respect des différences. Cette stratégie vise à offrir une beauté répondant aux attentes spécifiques des consommateurs dans chaque région du monde. Elle s'appuie sur une écoute très fine des consommateurs et un profond respect de leurs différences dans chaque pays.

C'est pourquoi les équipes Recherche et Marketing du Groupe, dans chaque marché, sont à l'écoute de tous les consommateurs et les laboratoires implantés sur tous les continents étudient leurs spécificités. La politique d'innovation repose sur l'accessibilité et l'adaptabilité des produits aux habitudes et aux rituels de beauté de toutes les femmes et de tous les hommes, dans leur milieu diversifié.

1.2.4. UNE PRÉSENCE INTERNATIONALE

Fondé en France en 1909, le Groupe s'est rapidement développé en Europe de l'Ouest par des implantations fortes et stratégiques dans les marchés. En 2018, il a réalisé 29,9 % de ses ventes sur ce territoire historique, pour donner sa plénitude à cette stratégie d'universalisation, le marché mondial est organisé en 5 grandes régions homogènes, encore plus à l'écoute et

(1) Trésorerie nette ou dette nette = Trésorerie - dettes financières courantes et non courantes.

LES NOTATIONS COURT TERME

Notation	Standard & Poor's	Moody's	Fitch Ratings
Standard & Poor's	Standard & Poor's	Moody's	Fitch Ratings
Moody's	SEPTEMBRE 2018	AVRIL 2018	SEPTEMBRE 2018
Fitch Ratings	SEPTEMBRE 2018		

PASSIF

Passif	31.12.2016	31.12.2017	31.12.2018
Total du bilan	35 432	36 139	38 457,5
Capitaux propres	26 500,2	24 915,5	24 533,6
Passifs non courants	1 580,2	1 335,9	1 352,7
Dettes financières courantes et non courantes	1 244,6	1 014,4	1 248,3
Passifs courants	7 573,6	7 992,4	8 854,9

proches des attentes des consommateurs.

Au-delà de la stratégie pays et marketing qui sous-tend l'universalisation, l'organisation du Groupe est, par ailleurs, résolument multipolitaire avec un « centre nerveux » basé en France, des grandes régions qui possèdent désormais des centres d'expertise ou de support dédiés aux activités de la Recherche et du Marketing. La Recherche dispose ainsi de pôles régionaux à travers le monde, animés par les équipes centrales et irrigués par le socle d'experts et de connaissances fondamentales du Groupe.

L'Idéal s'est donné pour ambition de séduire un milliard de nouveaux consommateurs dans les années à venir, ce qui veut dire doubler le nombre de femmes et d'hommes qui utilisent ses produits dans le monde. La conquête de ce milliard de nouveaux consommateurs se fait en partie dans les Nouveaux Marchés, portés par un double phénomène. D'une part, la croissance du nombre de consommateurs en raison de l'émergence d'une classe moyenne de plus en plus nombreuse, qui souhaite accéder à des produits de qualité. D'autre part, la croissance des dépenses par consommateur, encore cinq fois moins importante que dans les pays matures.

L'Idéal dispose ainsi d'un potentiel de croissance considérable dans les Nouveaux Marchés, qui constituent déjà la première zone géographique du Groupe.

Par ailleurs, même si la part de marché de l'Idéal est beaucoup plus importante dans les pays matures, la pénétration de ses marques peut encore largement progresser, et le Groupe continue à investir dans ces sens.

Formatting

Text Document

595.3 x 841.9

Document size:
Margin of pages

Inport Taxonomy Changes

ESEF Project • Scenario 2

The screenshot displays a software interface for document editing and tracking. The main window shows a document titled "L'Idéal DDR #1" with a rich text editor. The interface includes a top navigation bar with "Welcome Views", a search bar, and a user profile for "Grégoire DEMONT". The document content is displayed in a light blue background with a white text area. The text area contains several paragraphs of text, including "Le marché cosmétique a poursuivi sa croissance régulière, et a même accéléré en 2018. Pensez-vous qu'il s'agisse d'une tendance structurelle ?" and "et chaque pays. Toute l'entreprise se nourrit ainsi de cette excellence digitale." The interface also features a sidebar on the right titled "Who modified..." with a "Users list" containing names and email addresses, such as "Matthieu GARAT" and "Grégoire DEMONT". Two yellow callout boxes highlight specific features: "Simultaneous usage" points to a user icon in the top left, and "Track Change by user" points to the "Who modified..." sidebar. The bottom of the interface shows a footer with "Inport Taxonomy Changes".

Simultaneous usage

Track Change by user

Who modified...

Users list:

- Matthieu GARAT
- Loïc PAPILLON
- Antoine FOURNIER
- Jérémie LAUDET
- slambert@p...
- Yasmine TEBAA
- abourdais@i...
- Yasmine TEBAA
- Anne COUTY
- Grégoire DEMONT
- ocornet@i...
- mhoullier@i...

Inport Taxonomy Changes

ESEF Project • Scenario 2

The screenshot shows a software interface for document management. At the top, there is a navigation bar with 'Welcome Views' and a search bar. Below that, a tabbed interface shows 'Properties', 'Document', 'Data', and 'Design'. The 'Document' tab is active. A toolbar with various icons is visible. The main workspace contains a large image of a woman's face. A yellow callout box points to the image with the text 'Export of the document in different formats'. To the right, a dropdown menu is open, listing several export options: 'Export to .PDF (Acrobat Reader)', 'Export to .PDF HD (Print)', 'Export to .PPD (Format Natif)', 'Export to .DOC (MSWord)', 'Export to HTML (Web)', 'Export to .XLF (Translation)', and 'Export iXBRL report'. A mouse cursor is hovering over the 'Export iXBRL report' option. Below the image, there is a 'Document size' section showing '595.3 x 841.9'. At the bottom, there are tabs for 'Inport', 'Taxonomy', and 'Changes'.

DOCUMENT



STRUCTURED DATA



ESEF Reporting • Selecting the best solution

⇒ Selecting a flexible solution that will be able to adapt to your needs



ASK YOURSELF THE RIGHT QUESTIONS WHEN SELECTING A SOLUTION

- 01 What is the **Best Strategy** for my company? – « Review the Entire Process » Vs « Minimum Impact Approach »
- 02 Do I keep ownership on the information I disclose to the market? – **KEEP CONTROL** on the tagging and your communication
- 03 Is the solution I choose futureproof? – **Block Tagging** of the notes in 2022, taxonomy updates, etc...
- 04 Are there any **Hidden Costs**? Updates of the solution, Support
- 05 Does the chosen solution allows me to start tagging even if the Annual Financial Report is not finalized ? – Avoid stress of **Last Minute** changes



TIPS

Prepare in 2020 to secure the first go live in 2021 (only fill the gaps) – Re-run of the process

Be careful with auto-tagging and outsourcing (nuances of tagging) – the tagging must be absolutely accurate and no one knows your PFS better than you do!

Key Contacts



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CtrlPrint

Yhteistyöalusta viestinnällisten yritysraporttien
sekä ESEF-raportin valmisteluun

CtrlPrint yrityksenä

- » 20 vuotta talousviestinnän apuna
- » Toimistot Tukholmassa, Lontoossa ja Helsingissä
- » noin 650 raportoivaa yhtiötä ja organisaatiota
- » noin 150 viestintätoimisto- ja konsulttikumppania
- » Markkina-alueet Pohjoismaat, UK, EU, APAC
- » Vuosikertomukset, vastuullisuusraportit, osavuosit-saukset, listautumis- ja muut esitteet, sisäiset raportit

CtrlPrint palveluna

Pilvipohjainen yhteistyöalusta, jonka avulla kaikki taittotyönä tehtävät raportit pystytään hoitamaan:

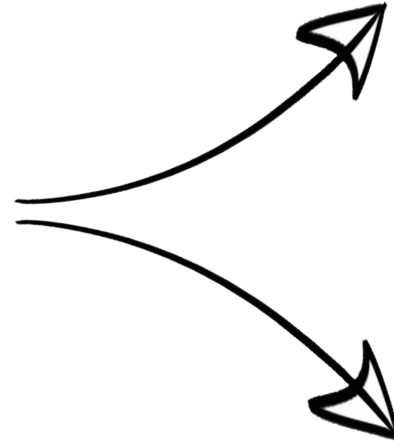
- » tehokkaasti aikaa säästäen
- » kontrolloidusti, läpinäkyvästi ja tietoturvalisesti
- » sekä tuottamaan ESEF-raportin saumattomana osana normaalia vuosikertomus- ja tilinpäätösprosessia ilman järjestelmäintegraatiota

Ratkaisumme

InDesign

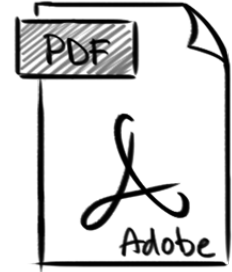
Dokumentti datalähteenä.

CtrlPrint huolehtii dokumentista, käyttäjät paikallisesti muokkauksista. XBRL-merkinnät CtrlPrintin XBRL-merkintätyökalussa.



PDF

Painettavaksi tai julkaistavaksi.



ESEF

XHTML -raportti, jossa XBRL-merkinnät

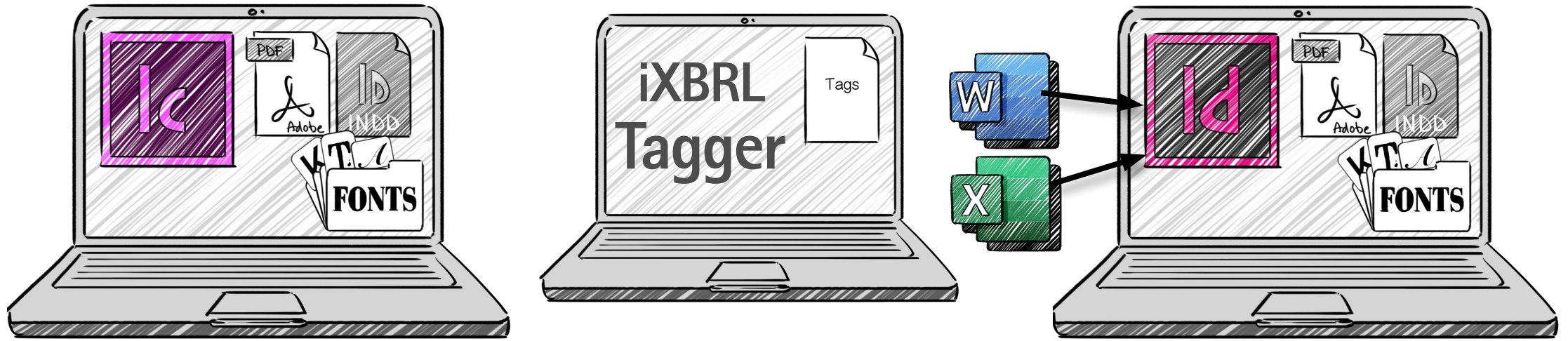


Tiedosto ja PDF:t säilytetään ja hallinnoidaan pilvessä ja muokataan paikallisesti kunkin käyttäjän tietokoneella.

Tyypillinen työryhmä:
3-6 sisäistä käyttäjää
1 muotoilija

Versionhallinta ja muutosten jäljitys,
PDF aina saatavilla, tietoturva,
varmistus kolmella palvelimella

Transfer Manager huolehtii
versionhallinnasta ja tietoturvas-
turvallisesta dokumenttien
käsittelystä



Koulutus, tekninen tuki ja käyttötuki

CtrlPrint-ratkaisun edut 1/2

- » Helppo ja nopea käyttöönotto ilman järjestelmämuutoksia
- » CtrlPrint-palvelu minimoi raportin työstämisprosessin pullonkaulat, sekä poistaa riskin sekaannuksista eri versioissa
- » Mahdollistaa projektin aloituksen aikaistamisen sekä vastuualueiden järjestelemisen järkevästi - sisäisesti sekä ulkoisesti
- » Lopputuloksena syntyvä PDF- ja XHTML-raportti on visuaalinen, helppolukuinen taitettu raportti, jossa XBRL-merkintöjen lisääminen tapahtuu työstettävän vuosikertomuksen rinnalla
- » Vuosikertomuksen ja ESEF-raportin käyttäessä samaa lähdetiedostoa varmistetaan, että molempien raporttien sisältö on identtinen

CtrlPrint-ratkaisun edut 2/2

- » Palvelussa automaattisesti ajantasainen perustaksonomia. Mukana apuväline, joka antaa ehdotukset laskelmien erille suoraan perustaksonomiasta.
- » ESEF-raportin XBRL-merkintöjen lisääminen voidaan aloittaa ennen lukujen valmistumista. Muutoksia raportin sisältöön sekä merkintöihin voidaan tehdä joustavasti julkaisuhetkeen asti.
- » Toiminnallisuudet yrityskohtaisien laajennuksien luomiseen sekä luotujen laajennuksien ankkuroimiseen.
- » CtrlPrint -palvelun vakaa versionhallinta ulottuu työstettävän raportin lisäksi myös kaikkiin tehtyihin XBRL-tunnisteisiin. Merkittyjen rivien versiointi Excelissä mahdollistaa ulkopuolisen tarkastelun helposti.

Tietoturvallinen pilvipalvelu

- » ISO / IEC 27001: 2013 - Information Security Management
 - » *Sertifikaatti kattaa henkilöstön, kaikki sisäiset prosessit sekä IT-infrastruktuurin*
- » ISAE 3402 I / II – SOC-raportti (valmistuu vuonna 2020)
- » Kolme erillistä peilattua tietokeskusta varmuuskopioineen
- » Salattu ja suojattu tiedonsiirto sekä tallennus (256-bittinen)
- » 2-vaiheinen todennus turvaa sisäänkirjautumisen (valinnainen)
- » Käyttöoikeuksien tasot, erilaisille käyttäjille erilaiset oikeudet vain niihin osioihin, mitä tarvitsevat
- » Kattava lokikirjaus kaikkiin järjestelmään liittyvien toimintojen osalta

Miten nopeasti palvelun saa käyttöön

- » Moni käytettävistä ohjelmista ovat jo tuttuja raporttien työstämisessä (InDesign, InCopy, Excel)
- » Erilliselle perustamis-/ käyttöönottoprojektille ei tarvetta:
 - » Tarvitaan vain muutama asennus, raportin InDesign-tiedosto sekä käyttöönottokoulutus
 - » Itse järjestelmä on käytettävissä noin puolessa tunnissa

Koulutus ja laaja käyttötuki

- » Käyttöönottokoulutus kaikille käyttäjille
- » Ohjevideot ja kattavat ohjemanuaalit saatavilla suoraan verkkosivuiltamme
- » Yleisimmät kysymykset-osio asiakastukisivustolla antaa vastaukset nopeasti yleisimpiin kysymyksiin
- » Rajaton käyttötuki projektin aikana kaikille käyttäjille (puhelin- ja sähköpostituki)

Tutustu lisää:

Lue lisää ESEF:stä ja palvelustamme:

- » Verkkosivustoltamme www.ctrlprint.fi
- » Blogeistamme <https://ctrlprint.fi/opi-lisaa/esef/>

Sekä katso videota, miten CtrlPrint ja XBRL-merkitsemistyökalu toimii:

- » Video-ohjeet <https://ctrlprint.fi/video-ohjeet/>

Kiitos!

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kaisa.heikka@ctrlprint.net



NAVIGATING THE ESEF INLINE XBRL MANDATE

11 June 2020

ABOUT TOPPAN MERRILL



#1

Service Provider in the Nordics for
SEC Compliance and XBRL

#1

Service Provider in the Nordics for
Capital Markets Transactions

80%+

Clients in EU Countries with
FPI Filers

5,500+

Customers Worldwide

2,000+

Employees

24

Global Locations

CAPITAL MARKETS TRANSACTIONS

A literal round-the-clock partner, we work efficiently with, buyers, sellers, legal and financial advisors to navigate your changing business landscape seamlessly.

SERVICES: Due Diligence—Virtual Data Rooms, Document Content Management, Design & Publishing, EDGAR & XBRL Filing, Print & Distribution, Conference Facilities, Translations



REGULATORY DISCLOSURE

FOR CORPORATIONS

We provide end-to-end solutions for issuers to meet their regulatory disclosure requirements, for periodic & interim reporting, as well as shareholder communications.

SERVICES: Document Content Management, Design & Publishing, Print & Distribution, SEC Filings for US GAAP and IFRS—EDGAR & XBRL, ESEF Filings, SEDAR Filings, CSR Reports, Proxy Statements and Annual Reports



NOKIA

 Genmab

 fortum

SEK

TELE2

 ZEAL &
ZEALAND PHARMA

FORWARD
PHARMA 

 oasmia



BRIDGE™

A seamless SaaS solution built on the Microsoft® Office® platform, Toppan Merrill Bridge™ (“Bridge”) is an intuitive technology that makes disclosure content management easier, faster and more accurate.

Intuitive Integration

Leverage your Excel®, Word and PowerPoint® data to the Microsoft® Office® enabled Bridge platform for quick, easy content creation that reflects live updates to your data. Change once, change everywhere.

EDGAR and XBRL Expertise

Automatically generate precise EDGAR and XBRL compliant submissions to meet ESEF, SEC, and other regulatory filing requirements. Ongoing compliance with IFRS and US-GAAP Taxonomies.

Team Collaboration

Grant team members permission to edit, comment, track changes and review past versions—all on one shared, secure platform. In real time.

EXPERTISE IS ESSENTIAL

Why Working with Financial Reporting Experts is Essential



1.1M+

REGULATORY FILINGS



1M+

HOURS OF XBRL/iXBRL
CONSULTING



50+

CPA / XBRL
CONSULTANTS



15-20

YEARS OF
EXPERIENCE ON
AVERAGE



24/7/365

CUSTOMER SUPPORT

Toppan Merrill Bridge™



WILL YOUR XBRL TELL THE
COMPANY STORY YOU INTENDED?

TELLING YOUR STORY

With XBRL data:

- fully control your financials and
- tell your story directly to investors and regulatory bodies (not through a third party, such as a data aggregator), but
- remember that data will be analysed automatically with little chance for human correction of errors, so...
- QUALITY IS KEY!

WHY EXACTLY IS QUALITY KEY?

- Legal risk
 - EU Directive 2004/109/WE and Commission Delegated Regulation
- Reputational risk
 - Example: General Electric Co in the United States
- Risk of incorrect investment decisions
- Risk of additional scrutiny from regulatory bodies

WHERE CAN XBRL GO WRONG?

1. Incorrect sign / value / unit
2. Incorrect element selection:
 - Similar labels
 - Disregard for documentation label (definition)
 - Unnecessary extension
3. Missing tag
4. Inconsistent tagging within a document
5. Incorrect calculation

EXAMPLES OF TELLING THE WRONG STORY

EXAMPLE – Incorrect Sign – Value is Opposite of the Intention

HTML (Human Readable / Visible / Paper) Financials

December 31, 2018

Interest and other income	56,472,561
Interest expenses	(24,738,228)
NET INTEREST INCOME	31,734,333
Fee and commission income	12,574,698
Fee and commission expense	(5,501,505)

XBRL Dataset

Element	Element balance	31-12-2018	Reported balance
Interest and other income	credit	56,472,561,000	credit
Interest expenses	debit	-24,738,228,000	credit
NET INTEREST INCOME	credit	31,734,333,000	credit
Fee and commission income	credit	12,574,698,000	credit
Fee and commission expense	debit	-5,501,505,000	credit

EXAMPLES OF TELLING THE WRONG STORY

EXAMPLE – Incorrect Value - Scaling – Values 1,000 Times Lower Than Intended

HTML Financials

Reportable operating segments

(All amounts in million US dollar)

Year ended December 31, 2017	Tubes	Other	Continuing operations	Discontinued operations
IFRS - Net Sales	4,966	323	5,289	12

XBRL Dataset

IFRS - Net Sales	4,966,000	USD
IFRS - Net Sales	323,000	USD
IFRS - Net Sales	5,289,000	USD
IFRS - Net Sales	12,000	USD

WHY IS SUBJECT MATTER EXPERTISE NECESSARY?

EXAMPLE – Incorrect Element - **Incorrect XBRL Tag Selection**

HTML Financials

	Notes	As of December 31, 2017	As of December 31, 2018
Current assets			
Trade and other receivables	13	9,648	8,042
Short-term loans	12	1,691	6,890
Short-term debt instruments	31	704	1,432
Prepaid income tax		187	112
Other current assets	15	458	929
Cash and cash equivalents	14	18,406	40,966
Total current assets		31,094	58,371
Assets of disposal group classified as held for sale		29	90
Total assets		45,059	73,023

- Surely it must be “Current assets”!
Wrong
- It’s “Current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners”.

The first element includes assets classified as held for sale.

HOW TO GET YOUR XBRL RIGHT

1. Ensure (internally or externally) access to knowledge about:
 - XBRL
 - ESEF Taxonomy and its changes (*Internal note: based on the IFRS Taxonomy*)
 - ESEF reporting rules as published by ESMA
 - Accounting and financial reporting
2. Ensure sufficient time to prepare and review XBRL
3. Understand sources of potential errors
4. Employ automated (software) as well as manual (human) controls
5. Remember the risks and give proper focus



TOPPAN MERRILL SOLUTIONS FOR ESEF COMPLIANCE

COMMON QUESTIONS



Can I retain the current style of my annual report?

Yes.



Can we keep our current annual report production workflow?

Yes.

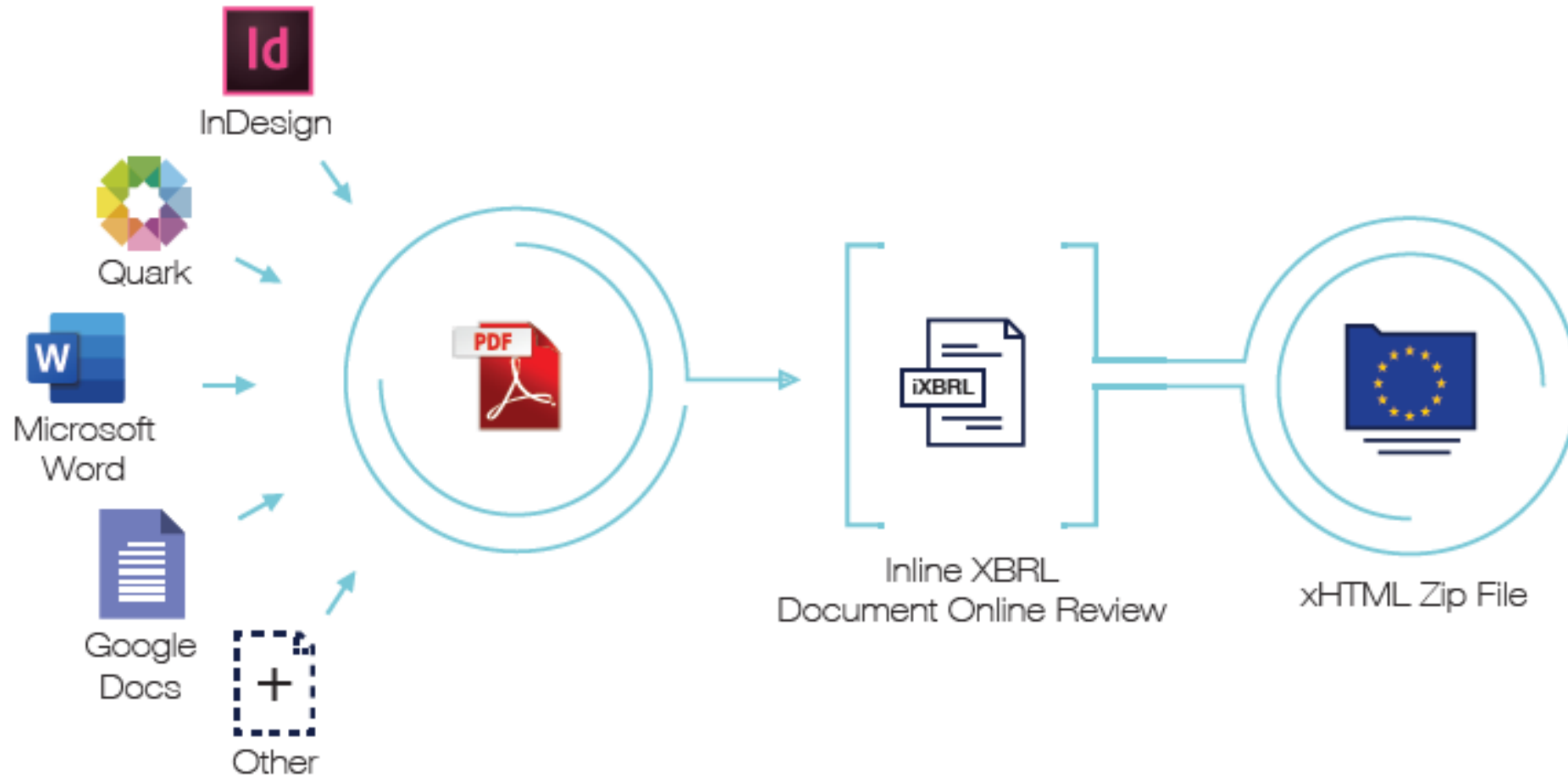


Can we comply with the mandate without paying for, implementing and learning a new software platform?

Yes.

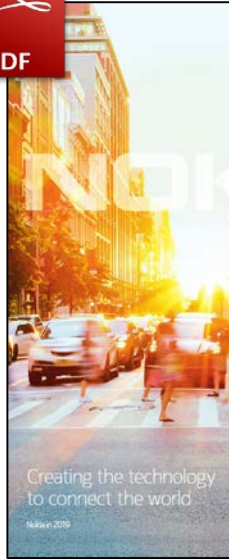
THE PATH TO ESEF COMPLIANCE. ISSUERS HAVE OPTIONS.

WORK EXACTLY THE WAY YOU DO TODAY – NO CHANGES



THE PATH TO ESEF COMPLIANCE. ISSUERS HAVE OPTIONS.

WORK EXACTLY THE WAY YOU DO TODAY – NO CHANGES



Consolidated income statement

For the year ended December 31	Notes	2019 EURm	2018 EURm	2017 EURm
Net sales	5, 7	23 315	22 563	23 147
Cost of sales	8	(14 959)	(14 117)	(14 008)
Gross profit		8 326	8 446	9 139
Research and development expenses	8	(4 411)	(4 620)	(4 916)
Selling, general and administrative expenses	8	(3 101)	(3 453)	(3 615)
Other operating income	10	424	290	363
Other operating expenses	8, 10	(753)	(712)	(955)
Operating profit/(loss)		485	(59)	16
Share of results of associated companies and joint ventures	34	12	12	11
Financial income and expenses	11	(341)	(313)	(537)
Profit/(loss) before tax		156	(360)	(510)
Income tax expense	12	(128)	(189)	(927)
Profit/(loss) for the year from Continuing operations		18	(549)	(1 437)
Profit/(loss) for the year from Continuing operations attributable to:				
Equity holders of the parent		14	(554)	(1 473)
Non-controlling interests		4	5	36
Profit/(loss) for the year from Continuing operations		18	(549)	(1 437)
Profit/(loss) for the year from Discontinued operations attributable to:				
Equity holders of the parent		(7)	214	(21)
Non-controlling interests		-	-	-
(Loss)/profit for the year from Discontinued operations	6	(7)	214	(21)
Profit/(loss) for the year attributable to:				
Equity holders of the parent		7	(340)	(1 494)
Non-controlling interests		4	5	36
Profit/(loss) for the year		11	(335)	(1 458)
Earnings per share attributable to equity holders of the parent	13	EUR	EUR	EUR
Basic earnings per share				
Continuing operations		0.00	(0.10)	(0.26)
Discontinued operations		0.00	0.24	0.00
Profit/loss for the year		0.00	(0.06)	(0.26)
Diluted earnings per share				
Continuing operations		0.00	(0.10)	(0.26)
Discontinued operations		0.00	0.04	0.00
Profit/loss for the year		0.00	(0.06)	(0.26)
Average number of shares	13	000s shares	000s shares	000s shares
Basic				
Continuing operations		5 599 912	5 588 020	5 651 814
Discontinued operations		5 599 912	5 588 020	5 651 814
Profit/loss for the year		5 599 912	5 588 020	5 651 814
Diluted				
Continuing operations		5 626 375	5 588 020	5 651 814
Discontinued operations		5 599 912	5 612 477	5 651 814
Profit/loss for the year		5 626 375	5 588 020	5 651 814

The notes are an integral part of these consolidated financial statements.



Consolidated income statement

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The notes are an integral part of these consolidated financial statements.

TOPPAN
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Highlight all tags

Line item
ifis-full:RevenueFromContractsWithCustomers

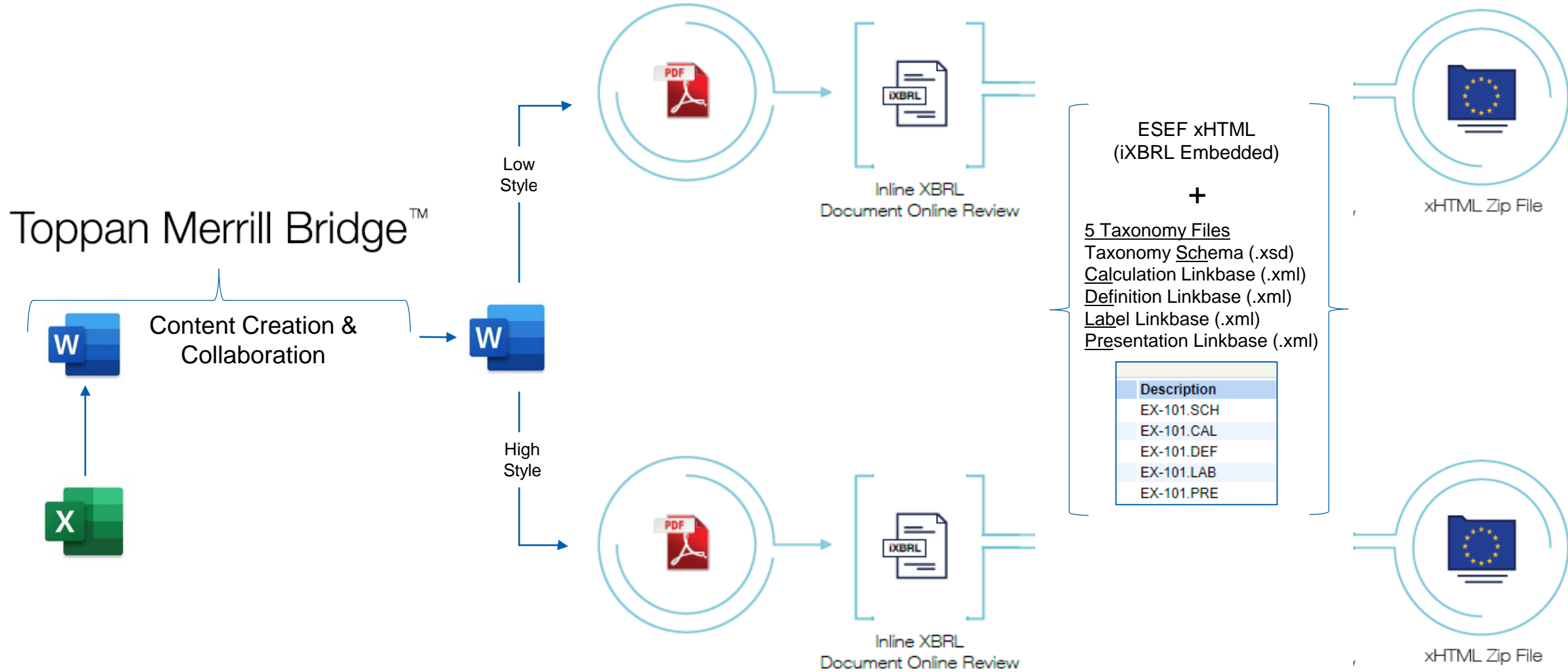
Value
23,315,000,000.00

Period
2019-01-01 to 2019-12-31

Units
Euro

Entity
5299000J2N45DDNE4Y28

LEVERAGE COLLABORATION AND LINKING TECHNOLOGY



Q&A

TOPPAN

TOPPAN MERRILL

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Director, XBRL Consulting Services

BartekCzajka@ToppanMerrill.com

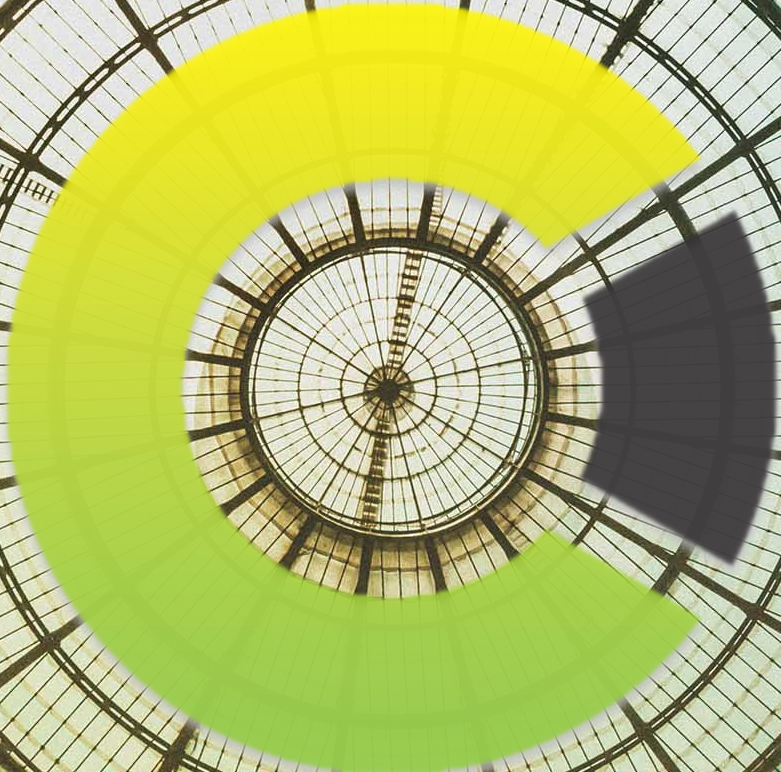
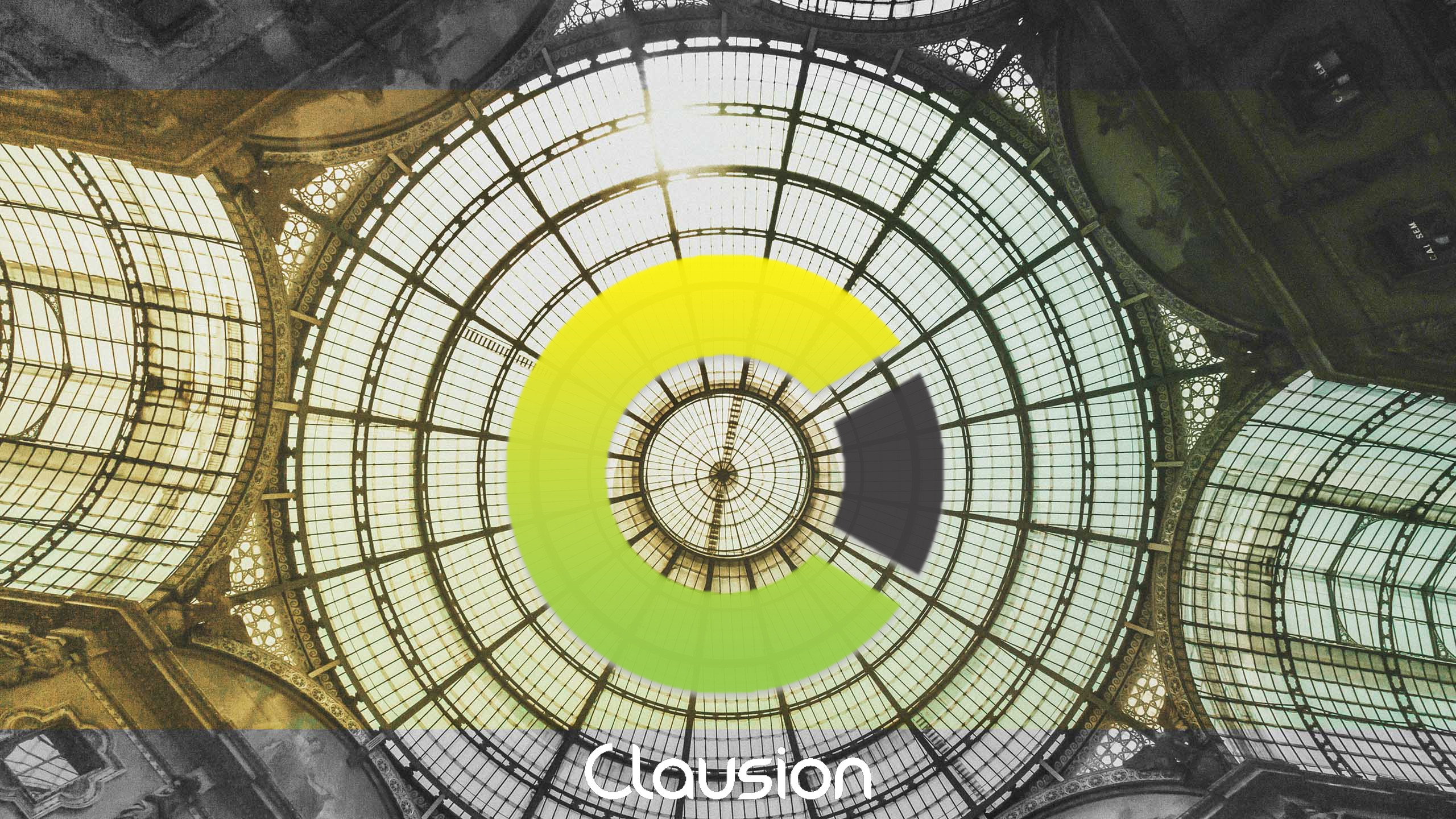
(m) +44 (0)7920 533 444

TOPPAN
TOPPAN MERRILL

EXPAND POSSIBLE

No one makes it easier to do the tough stuff better.





Clausion

Our Legacy

Clausion is built on decades of experience and our roots go back to 1993 when a well-known Finnish software company started developing and delivering corporate performance management solutions.

Since 2018 Clausion Oy has operated as an independent and growing 'experienced start-up' backed by an established international investor, Verdane Capital, who helps ambitious tech-enabled businesses to reach the next stage in their journey.

1994

**First
CPM Released**

2002

**IFRS and FAS
Models**

2005

**Transparent
Reporting**

2011

**Financial
Performance
Management**

2018

**Clausion
is Born**

2019

**Clausion
Cloud**

Unique Solutions

Clausion solutions function as a 'nerve center' for all financial data by connecting to all possible data sources and transforming everything to a unified and familiar view.

'Easy-to-use' and 'user-friendly' are not just catchphrases to us but the main drivers for the entire customer lifecycle:

Standardized solution

Still easy to customize for different needs and suitable for any industry.

Proven solution delivery

Implemented by our experienced technical and content professionals.

Flexible cloud solution

our customers can easily gain an independent system ownership.

Extensive customer care

assists also with your content questions, not just technical issues.

Clausion Cloud ESEF Reporting Tool



Applications

ESEF Reporting Tool

- An Excel Add-in
- Used to create the taxonomy extension and the iXBRL report
- Controlled from the Clausion Dynamic Reporting (DR) tab in Excel

Clausion iXBRL Viewer

- A web application
- Used for reviewing the iXBRL report
- View documentation and other information from the ESEF taxonomy

Reporting process

Create the annual financial report (AFR) in Excel preferably using DR formulas

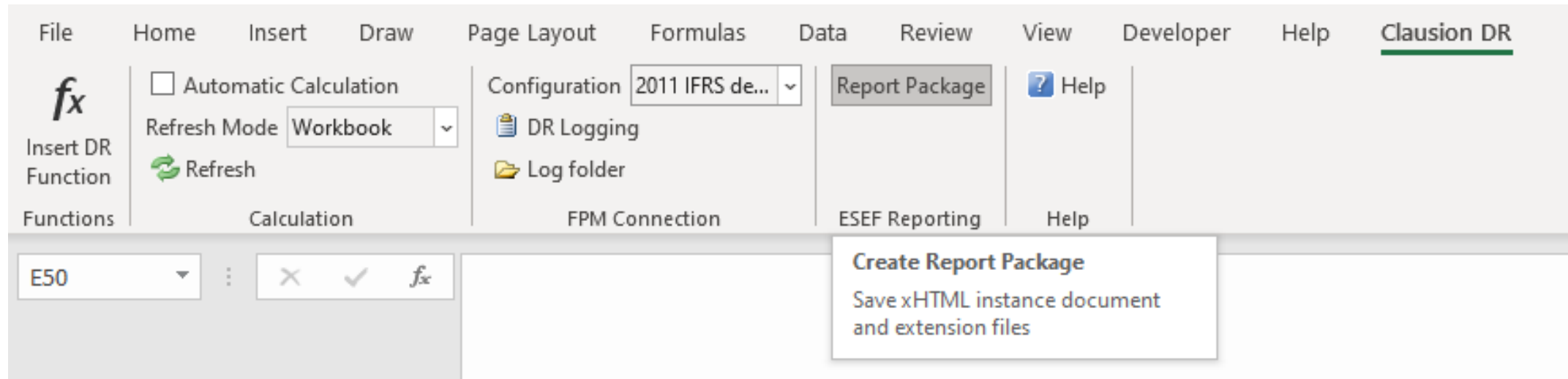
Preview the visual presentation of the AFR on entry sheets in browser

Define the taxonomy extension on Extension sheet

Map the AFR on the entry sheets to the taxonomy extension on Mapping sheet

Review the mapping with Clausion iXBRL Viewer

ESEF Reporting Tool in Dynamic Reporting tab



Entry sheet

	C	D	E	F	G	H	I	J	K	L
33										
34			EQUITY AND LIABILITIES							
35			Owners of the parent company							
36			Share capital			14 180,4		1 180,4		
37			Share premium			2 642,7		142,7		
38			Unrestricted equity reserve			0,0		0,0		
39			Treasury shares			0,0		0,0		
40			Reserves			2 219,2		1 411,1		
41			Translation differences			-770,4		-243,6		
42			Accumulated earnings			-16 196,2		-1 032,7		
43			Equity related bond			198 500,0		236 500,0		
44			Owners of the parent company			200 575,7		237 957,9		
45										
46			Non-controlling interests			1 281,6		774,8		
47			EQUITY			201 857,3		238 732,7		
48										

Extension sheet

1	2	A	B	C	D	E	F	G	H	I	J
1		ElementName	Lang="en"	Lang="fi"	Period	Balance	ItemType	Weight	Parent	AnchoringWider	
148		ifrs-full:IssuedCapital			Instant	Credit	Monetary	1	ifrs-full:EquityAttributableToOwnersOfParent		
149		ifrs-full:SharePremium			Instant	Credit	Monetary	1	ifrs-full:EquityAttributableToOwnersOfParent		
150		ifrs-full:AdditionalPaidinCapital			Instant	Credit	Monetary	1	ifrs-full:EquityAttributableToOwnersOfParent		
151		ifrs-full:TreasuryShares			Instant	Debit	Monetary	-1	ifrs-full:EquityAttributableToOwnersOfParent		
152		ifrs-full:OtherReserves			Instant	Credit	Monetary	1	ifrs-full:EquityAttributableToOwnersOfParent		
153		ifrs-full:ReserveOfExchangeDifferencesOnTranslation			Instant	Credit	Monetary	1	ifrs-full:EquityAttributableToOwnersOfParent		
154		ifrs-full:RetainedEarnings			Instant	Credit	Monetary	1	ifrs-full:EquityAttributableToOwnersOfParent		
155		dg:EquityRelatedBond	Equity Related Bond	Oman pää	Instant	Credit	Monetary	1	ifrs-full:EquityAttributableToOwnersOfParent	ifrs-full:OtherLiabilities	
156		ifrs-full:EquityAttributableToOwnersOfParent			Instant	Credit	Monetary	1	ifrs-full:Equity		
157	/*										
158		ifrs-full:NoncontrollingInterests			Instant	Credit	Monetary	1	ifrs-full:Equity		
159		ifrs-full:Equity			Instant	Credit	Monetary	1	ifrs-full:EquityAndLiabilities		
160	/*										
161		dg:ConsolidationReserve	Consolidation Reserve	Konsernin	Instant	Credit	Monetary	1	ifrs-full:EquityAndLiabilities	ifrs-full:EquityAndLiabilities	
162		ifrs-full:LiabilitiesAbstract			Instant		Abstract		ifrs-full:EquityAndLiabilitiesAbstract		
163		ifrs-full:NoncurrentLiabilitiesAbstract			Instant		Abstract	-	ifrs-full:LiabilitiesAbstract		
164		ifrs-full:DeferredTaxLiabilities			Instant	Credit	Monetary	1	ifrs-full:NoncurrentLiabilities		
165		ifrs-full:OtherNoncurrentFinancialLiabilities			Instant	Credit	Monetary	1	ifrs-full:NoncurrentLiabilities		
166		ifrs-full:NoncurrentPayables			Instant	Credit	Monetary	1	ifrs-full:NoncurrentLiabilities		

Mapping sheet

	A	B	C	D	E	F	G	H	I	J	K
1	ElementName		Fact	PeriodInit	PeriodEnd	UnitRef	Decimals	Scale	Sign handling	Axis	AxisMember
251	/*										
252	/*										
253		ifrs-full:IssuedCapital	14180,4		2016-12-31	iso4217:EUR	-2	3			
254		ifrs-full:SharePremium	2642,7		2016-12-31	iso4217:EUR	-2	3			
255		ifrs-full:AdditionalPaidinCapital	0		2016-12-31	iso4217:EUR	-2	3			
256		ifrs-full:TreasuryShares	0		2016-12-31	iso4217:EUR	-2	3	-1		
257		ifrs-full:OtherReserves	2219,185006		2016-12-31	iso4217:EUR	-2	3			
258		ifrs-full:ReserveOfExchangeDifferencesOnTranslation	-770,3858488		2016-12-31	iso4217:EUR	-2	3			
259		ifrs-full:RetainedEarnings	-16196,21587		2016-12-31	iso4217:EUR	-2	3			
260		dg:EquityRelatedBond	198500		2016-12-31	iso4217:EUR	-2	3			
261		ifrs-full:EquityAttributableToOwnersOfParent	200575,6833		2016-12-31	iso4217:EUR	-2	3			
262	/*										
263		ifrs-full:NoncontrollingInterests	1281,628912		2016-12-31	iso4217:EUR	-2	3			
264		ifrs-full:Equity	201857,3122		2016-12-31	iso4217:EUR	-2	3			
265	/*										
266		dg:ConsolidationReserve	0		2016-12-31	iso4217:EUR	-2	3			
267	/*										

Cell reference for mapping

AutoSave Off FPM_Financial Statements_IFRS_ESEF.xlsx

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fx Insert DR Function Automatic Calculation Refresh Mode Workbook DR Logging Log folder

ROUND X ✓ f ='"Stmt of financial position"!H9

1	A	B	C	D	E	F
1	ElementName	Fact	PeriodInit	PeriodEnd	UnitRef	
222	/*					
223	/*	STATEMENT OF FINANCIAL POSITION				
224	/*	financial year 2016				
225	/*					
226		ifrs-full:IntangibleAssetsOtherThanGoodwill	='"Stmt of financial position"!H9	2016-12-31	iso4217:EUR	
227		ifrs-full:Goodwill	3508,215804	2016-12-31	iso4217:EUR	
228		ifrs-full:InvestmentProperty	1550	2016-12-31	iso4217:EUR	
229		ifrs-full:NoncurrentBiologicalAssets	0	2016-12-31	iso4217:EUR	
230		ifrs-full:PropertyPlantAndEquipment	21004,19854	2016-12-31	iso4217:EUR	
231		ifrs-full:InvestmentAccountedForUsingEquityMethod	1361,231862	2016-12-31	iso4217:EUR	-2 3
232		ifrs-full:OtherNoncurrentFinancialAssets	3835,108858	2016-12-31	iso4217:EUR	-2 3
233		ifrs-full:NoncurrentReceivables	853,3526566	2016-12-31	iso4217:EUR	-2 3
234		ifrs-full:NoncurrentRecognisedAssetsDefinedBenefitPlan	0	2016-12-31	iso4217:EUR	-2 3
235		ifrs-full:DeferredTaxAssets	979,5692067	2016-12-31	iso4217:EUR	-2 3
236		ifrs-full:NoncurrentAssets	33970,79865	2016-12-31	iso4217:EUR	-2 3
237	/*					
238	/*					
239		ifrs-full:Inventories	17532,00354	2016-12-31	iso4217:EUR	-2 3
240		ifrs-full:CurrentBiologicalAssets	0	2016-12-31	iso4217:EUR	-2 3
241		ifrs-full:TradeAndOtherReceivables	10191,56425	2016-12-31	iso4217:EUR	-2 3
242		ifrs-full:CurrentTaxAssetsCurrent	0	2016-12-31	iso4217:EUR	-2 3
243		ifrs-full:OtherCurrentFinancialAssets	2172,547475	2016-12-31	iso4217:EUR	-2 3
244		ifrs-full:CashAndCashEquivalents	191797,0708	2016-12-31	iso4217:EUR	-2 3
245		ifrs-full:CurrentAssets	221693,186	2016-12-31	iso4217:EUR	-2 3

AutoSave Off FPM_Financial Statements_IFRS_ESEF.xlsx Lauri Salmela LS

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H9 X ✓ f =@DRData(Datatype_Code;FINSTMT_IFRS;\$A9;Year;Period;TRUE;Currency;D0_Unit)*\$B9/Scale

1	C	D	E	F	G	H	I	J	K
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Log sheet

	A	B	C
1	Sheet	Row	Description
2			
3			Run successful, no errors found [2020-05-26 17.09.24]
4			Report package directory [C:\Users\username\Documents\FPM_Financial Statements_IFRS_ESEF]
5			Inline XBRL 1.1 report file (XHTML) [FPM_Financial Statements_IFRS_ESEF.html]
6			XBRL 2.1 instance file [FPM_Financial Statements_IFRS_ESEF.xbrl]
7			NOTE! This report package contains an XBRL Viewer and it is not permitted to be returned to the Officially Appointed Mechanism.
8			
9			
10			Info: Numeric Inline XBRL facts have been created with comma as the decimal separator.
11			Seconds: 14,16 Total; 0,57 ReadFacts; 4,09 SheetsSize; 0,61 Extension; 0,9 Contexts; 7,86 iXBRL; 0,01 XBRL
12			
13			
14			

Clausion iXBRL Viewer

Tax Receivable, income tax	0,0	0,0
Other current financial assets	2 172,5	2 756,3
Cash and cash equivalents	191 797,1	237 589,5
CURRENT ASSETS	221 693,2	268 168,8
NON-CURRENT ASSETS HELD FOR SALE ASSETS	13 240,6	0,0
	268 904,6	301 213,1
EQUITY AND LIABILITIES		
Owners of the parent company		
Share capital	14 180,4	1 180,4
Share premium	2 642,7	142,7
Unrestricted equity reserve	0,0	0,0
Treasury shares	0,0	0,0
Reserves	2 219,2	1 411,1
Translation differences	-770,4	-243,6
Accumulated earnings	-16 196,2	-1 032,7
Equity related bond	198 500,0	236 500,0
Owners of the parent company	200 575,7	237 957,9

[Tag information](#)
[Additional concept information](#)
[Settings](#)
[About](#)

Name: Cash and cash equivalents
 Element: ifrs-full:CashAndCashEquivalents
 Fact content: (debit) 191 797 100 €
 Date: 31 December 2016
 Domain members: <no members defined>
 Decimals: -2
 Scale: 3
 Fact ID: STMT_OF_FINANCIAL_POSITION_H27
 Duplicates: 2 times [STMT_OF_FINANCIAL_POSITION_H27 STMT_OF_CASH_FLOWS_INDIRECT_L85]
 LEI identifier: [743700YEFL7CLOGVEV73](#)



Highlight all 789 tags

Show monetary fact balance



Consolidated Statement of Changes in Equity

Attributable to owners of the Company

1000 EUR	Note	Share capital	Share premium	Unrestricted equity reserve	Treasury shares	Reserves	Translation differences	Retained earnings	Equity related bond	Total
EQUITY 1.1.2015		1 180,4	142,7	0,0	0,0	0,0	0,0	2 449,2	118 900,0	122 672,3
Restatement & new standards								-83,6		-83,6
Adjusted equity		1 180,4	142,7	0,0	0,0	0,0	0,0	2 365,5	118 900,0	122 588,6
Comprehensive income										
Profit/loss for the period								9 655,8		9 655,8
Other comprehensive income:										
Cash flow hedges						0,0	0,0			0,0
Change in fair value of financial assets						1 411,1	-58,5			1 352,6
Investments in equity instruments						0,0	0,0			0,0
Net investment hedging						0,0	0,0			0,0
Revaluation						0,0	0,0			0,0
Remeasurement of defined benefit plan							0,0	0,0		0,0
Change in credit risk of liabilities measured at fair value						0,0	0,0			0,0

Tag information

Additional concept information

Settings

About

Name:	Equity
Element:	ifrs-full:Equity
Fact content:	(debit) 83 600 €
Date:	1 January 2015
Domain members:	ifrs-full:RetainedEarningsMember ifrs-full:IncreaseDecreaseDueToChangesInAccountingPolicyAndCorrectionsOfPriorPeriodErrorsMember
Decimals:	-2
Scale:	3
Fact ID:	CHANGES_IN_EQUITY_Z9
Duplicates:	Unique
LEI identifier:	743700YEFL7CIOGVEV73

iXBRL Viewer

Demo Group

Consolidated Statement of Financial Position

1000 EUR

Footnote Note

31.12.2016

31.12.2015

ASSETS

NON-CURRENT ASSETS

Intangible assets	879,1	1 298,6
Goodwill	3 508,2	658,9
Investment properties	1 550,0	0,0
Non-current biological assets	0,0	0,0
Property, plant, equipment	21 004,2	24 711,7
Investments accounted for using the equity method	1 361,2	1 105,5
Other non-current financial assets	3 835,1	3 025,9

Tag information Additional concept information Settings About

Name: Intangible assets other than goodwill

Element: ifrs-full:IntangibleAssetsOtherThanGoodwill

Fact content: (debit) 879 100 €

Date: 31 December 2016

Domain members: <no members defined>


Decimals: -2

Scale: 3

Fact ID: STMT_OF_FINANCIAL_POSITION_H9

Duplicates: Unique

LEI identifier: [743700YEFL7CLOGVEV73](#)

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<https://www.clausion.fi/xbml-raportointi/>

