

Welcome to
CtrlPrint &
basic ESEF training

General information and the *scope*

- We assume that attendees are familiar with working in CtrlPrint, the [ESEF](#) regulation and the updated [reporting manual](#) by ESMA.
- This training covers the basic workflow of how to get started with year 2022 reporting with CtrlPrint tagger.
- Topics like how to add a footnote, textblock tag notes, understand different validation results etc. are covered in advanced and in text block tagging sessions respectively.

Agenda

- Overview of ESEF reporting
- What is the recommended workflow in CtrlPrint
- How to setup the ESEF project settings
- How to work with the XBRL Tagger
- How to validate the tagging
- Questions?

Overview of *ESEF*-reporting

PREPARE OUTSIDE CTRLPRINT	IN CTRLPRINT (secure.ctrlprint.net)	IN CTRLPRINT TAGGER	COMPLETE OUTSIDE CTRLPRINT
<p>Map your report</p> <ul style="list-style-type: none"> – Locate the requested information in your Financial Statements – List of mandatory elements and the relative tags can be found in RTS of ESEF <p>Talk with your auditor/advisor*</p> <ul style="list-style-type: none"> – About the updated Reporting Manual from ESMA – Decide which note tag to apply to your report <p>Talk with your designer</p> <ul style="list-style-type: none"> – Prepare your documents for ESEF and textblock tagging of notes 	<p>Define/change ESEF settings</p> <ul style="list-style-type: none"> – Information about your report – Default properties for tagging – How report (and zip) is generated – How pdf is converted to XHTML <p>Edit your report with InCopy/InDesign</p> <ul style="list-style-type: none"> – Edit content and collaborate as usual <p>Robust version history</p> <ul style="list-style-type: none"> – Source file (IND/IC) and PDF – Mapping File and Mapping Report <p>Create and merge ESEF report</p> <ul style="list-style-type: none"> – Select chapters relevant to your report – Technical validation of the entire content 	<p>Tagging the documents with relevant taxonomy elements</p> <ul style="list-style-type: none"> – Table tagging for primary statements – Text and textblock tagging for the note disclosures <p>Helpful features/utilities</p> <ul style="list-style-type: none"> – Mapping clipboard – XBRL Preview – Excel Mapping Report – Calculations Report <p>Layer Manager</p> <ul style="list-style-type: none"> – Automatic CtrlPrint frames – Multitagging of text with more granular tags <p>Technical validations</p> <ul style="list-style-type: none"> – Chapter content level 	<p>Manage generated files</p> <ul style="list-style-type: none"> – Files for investigation – Files for submission <p>Audit/assurance services</p> <ul style="list-style-type: none"> – Recommended to send files for pre-audit – Regulations and opinions may differ between countries and even between auditors <p>Submission of files to OAM</p> <ul style="list-style-type: none"> – Follow the filing country specific rules and instructions

* NEW this season: Use CtrlPrint Tagger and avail of ARKK expert outsourced tagging services to complete the tagging process.

What is the recommended *workflow*

- There are tables to be tagged, text to be tagged and content that don't need tags at all

Recommended *workflow* (basic training)

- Activate ESEF reporting and fill in the settings
- Begin with the consolidated primary statements (table tagging)
- Check XHTML appearance before you start tagging (does it look ok in Preview tab?)
- Copy tags from last years' report or start from the scratch (define tables, add tags, dimensions and hierarchies)
- Pay attention to *changes* in your report and in taxonomy (new/deleted rows, missing tags, unnecessary extensions etc.)

Recommended *workflow* (basic training)

- Check properties and amend if/when needed (dates, decimals etc.)
- Make sure that you have tagged everything and sign logic is correct before you add/check calculations
- Validate document and make corrections if needed
- Use mapping report (excel) for reviewing the data and properties
- Use calculations report (excel) for reviewing calculations
- Use XBRL preview to see your report in constructed format
- Export ESEF document for review (chapter content)

Recommended *workflow* (advanced training)

- Add textblock tags to chapter(s) where the notes are presented (Text tagging)
- Use automatically created CtrlPrint Frames -layer to tag faster
- Add other layers if you need to tag same text or part of it with more than one tag (granularity, multitagging)

Recommended *workflow* (advanced training)

- Merge and create ESEF Report *in CtrlPrint* (zips and other files)
- Check how XHTML looks & validations
- Send the zip to your auditor (pre-audit)
- Finalize content & tagging
- File and publish final zip following your local rules and regulations

How to setup the *ESEF project settings*

- Settings play an important role on how your report is created

How to setup the *ESEF project settings*

- You need to be an admin in an *admin mode* to access settings
- ESEF Reporting needs to be *activated* on project level
- Define *defaults* on how data in your report is handled
- Impact on how PDF is *converted* to XHTML
- Tagged and untagged content may behave differently
- You may need to test and revisit these settings to find a good combo
- The earlier the settings are in order, the better

Working with the *XBRL tagger tool*

- Walk through on what you can do in the updated tagger and how to do it

Working with the *xBRL tagger tool*

- General overview (4 windows: Left your document, Right taxonomy)
- Recurring clients: Rolling forward tags from another project
- New clients: Defining tables and adding tags (autotag / drag&drop)
- Creating and anchoring extensions
- Checking of properties (dates, scale, decimals, sign logic etc.)

Working with the *xBRL tagger tool*

- Checking/changing sign logic
- Adding/checking calculations
- Adding/checking hierarchies (groups)
- Changes of Equity table (dimensions)
- Validating document (tagging)

SignLogic Quick guide

Balance of applied tag	Income Statement/Statement of other comprehensive income	Statement of financial position	Statement of changes in equity	Statement of cash flows
Debit	- Expense	- Increase in asset	- Decrease in equity	- Cash inflows
SignLogic	- Reverse*	- AsReported/None	- Reverse*	- AsReported/None
Credit	- Income/Profit	- Increase in liabilities/equity	- Increase in equity	- Cash outflows
SignLogic	- AsReported/None	- AsReported/None	- AsReported/None	- Reverse**

* Use Reverse if you have a minus in your human readable (PDF) report. If you don't use a minus, use AsReported.

** For the "Profit tag" (e.g. Operating profit) starting your Cash Flow statement, use AsReported. It has to have the same SignLogic as the "Profit tag" in the Income statement. Otherwise you will get a DuplicateMapping error.

AsReported and None behave the same way and you can choose either one but be consistent across the report to avoid multiple tagging error situation.

More *information*

- Check our [upcoming trainings and events](#)
- Watch our [Tutorial videos](#) and recordings of past [events](#)
- Visit our [support site](#)
- Contact [support team](#) if you have any technical issues

CtrlPrint *Support*

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QUESTIONS?

Many thanks for your
attention and good luck
with your project!

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