

ESEF implications on SBR programs in Europe

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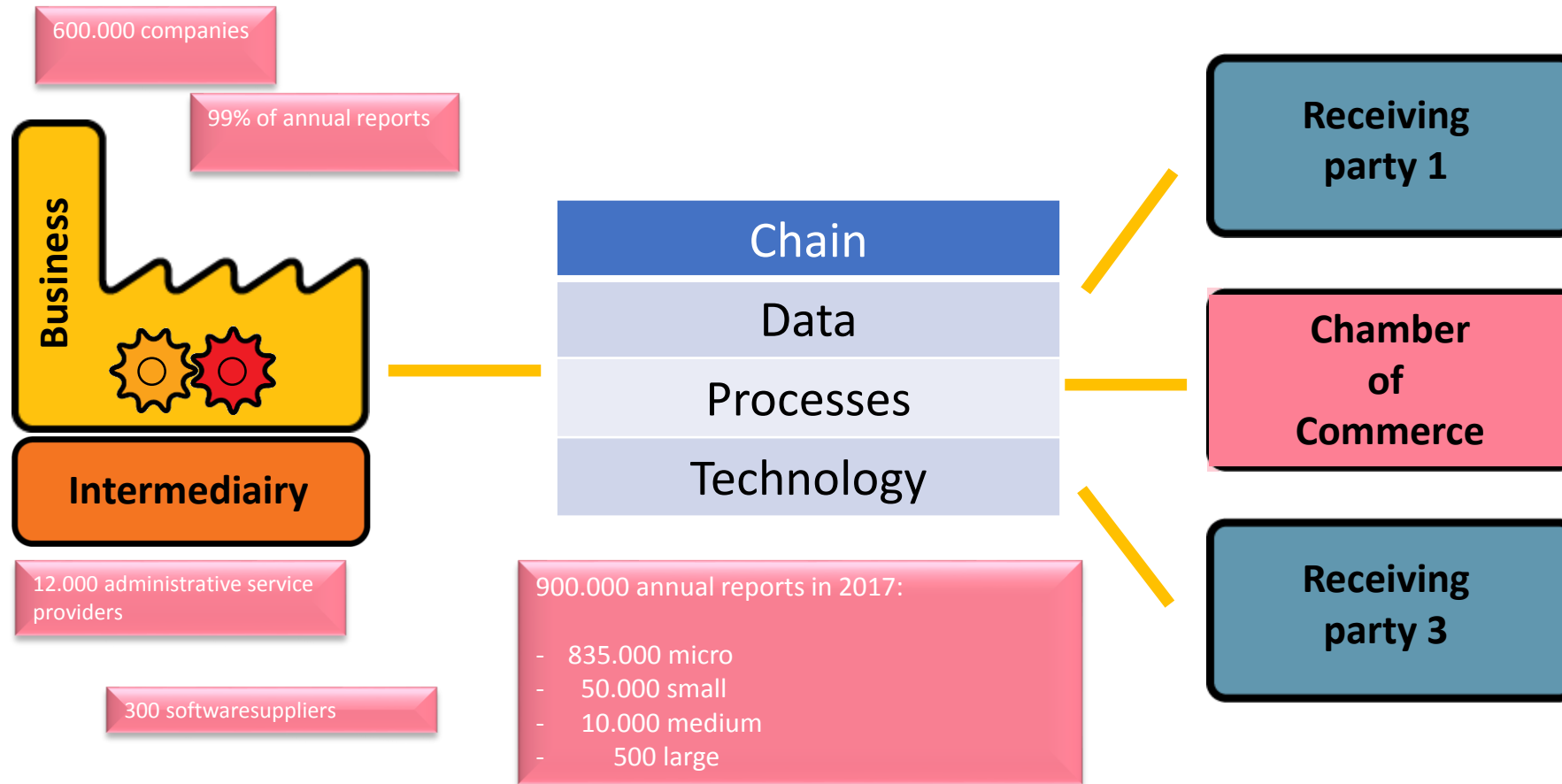
Europe



**EUROFILING XBRL WEEK
WARSAW 28-30 MAY 2018**

SBR in the Netherlands:

- stakeholders



SBR in the Netherlands:

- framework for annual reporting: small/medium/large



XBRL-Report:

- Core Taxonomy
- Optional: Preparer Extensions
- Consistent Presentation rules:
 - company
 - auditor
 - business register
 - users
- Optional: Assurance
- Identification of supplier and reporting company (and auditor)

Assurance:

- XBRL-report must give fair view
- XBRL-audit statement:
 - report gives fair view
 - uses NBA-Taxonomy
 - signed
- XBRL-report and XBRL-audit statement are linked
 - independently from filing-portal

Testingfacilities:

- softwaredevelopers
- filers

SBR in the Netherlands:

- ESEF



ESEF → V

<i>mode</i> → ↓ <i>size</i>		XHTML + XBRL	XHTML
<i>listed</i> <i>(subsidiary)</i>	national discretion	V	V
<i>listed</i> <i>(Dutch Gaap)</i>		V	V
<i>listed</i> <i>(IFRS)</i>	ESEF	V	

SBR in the Netherlands:

- roadmap



before ESEF

<i>mode</i> → ↓ <i>size</i>	SBR	online service	paper)*
<i>small</i>	V	V	ended financial year 2015
<i>medium</i>	V since mid 2015	V from 2016	ended financial year 2016 except !!!
<i>large</i>	V from mid 2016	X 5	ends financial year 2018?

SBR in the Netherlands:

- roadmap



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<i>mode</i> → ↓ <i>size</i>	XBRL = SBR	XHTML + XBRL	XHTML
		policy option	
<i>medium</i> (related to listed)	V	V	V
<i>large</i> (Dutch Gaap)	V	V	V

SBR in the Netherlands:

- roadmap



before ESEF

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including ESEF → V

<i>mode</i> → ↓ <i>size</i>	XBRL = SBR	XHTML + XBRL	XHTML
		policy option	
<i>medium</i> (related to listed)	V	V	V
<i>large</i> (Dutch Gaap)	V	V	V
<i>listed</i> (subsidiary)		V	V
<i>listed</i> (Dutch Gaap)	national discretion	V	V
<i>listed</i> (IFRS)	ESEF	V	

SBR in the Netherlands:

- implementation of ESEF: issues



IFRS-taxonomy:

- IFRS-architecture iXBRL <-> NT-architecture XBRL

Rendering:

- XBRL + Consistent Presentation can be used to create iXBRL (and PFD and HTML and ...)

Assurance:

- xpath is based upon XBRL (to exclude date of adoption)
→ does it work with iXBRL?
- will SBR-Assurance be applied to iXBRL-reports?

Filing:

- will Digipoort be used for filing with National Competent Authority (AFM)?
- will NCA and Business Register communicate via Digipoort?

Policy:

- are other medium-sized companies allowed to use iXBRL?
- are small companies allowed to use iXBRL
- do they have to tag all information?

THANK YOU



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