

# SmartNotes ESEF XBRL FAQ

## Questions and answers about ESEF

The European Single Electronic Format is an electronic format for IFRS annual reports as defined by ESMA. In 2017, ESMA determined that the format should be "XBRL" and that the IFRS XBRL taxonomy should be used.

An article about the requirements with explanations about XBRL:

<https://amana-consulting.de/en/news-detail/starting-in-2020-ifrs-financial-reports-have-to-be-filed-in-xbrl-format.html>

ESMA Rule:

<https://www.esma.europa.eu/press-news/esma-news/esma-proposes-new-digital-format-issuers%E2%80%99-financial-reporting>

Information on the ESEF taxonomy and a draft of the so-called Filing Rules:

<http://standards.eurofiling.info/>

Yes, since 2010 SmartNotes offers the possibility to "map" any XBRL taxonomy to the report and thus create XBRL files as an integral part of SmartNotes. However, the ESEF XBRL format requires two XBRL details that are not yet integrated into SmartNotes. Both functions are already available outside SmartNotes (The XBRL Tagger) and will be integrated into SmartNotes by the end of 2019.

- The taxonomy extension or the so-called "anchoring". The ESEF taxonomy is based on the IFRS taxonomy, and if the IFRS taxonomy does not contain a (balance sheet) item, a so-called "Company-Specific-Extension" must be created. This extension must be semantically inserted into the IFRS taxonomy ("Anchoring").
- Until now, SmartNotes allowed the creation of traditional XBRL files. However, ESMA expects inline XBRL, i.e. XBRL embedded in HTML. SmartNotes already offers an HTML export, but not yet an inline XBRL export. However, traditional and inline XBRL files can be converted to each other.

AMANA will of course inform about the further release planning and details about the implementation of ESEF in SmartNotes via the newsletter and during the user conference:

<https://amana-consulting.de/de/newsletter-abonnieren.html>

Yes, under the restrictions mentioned above.

No, SmartNotes uses the AMANA XBRL engine, a true generic XBRL processor. This means that any XBRL taxonomy can be used in SmartNotes today, e.g. HGB, Dutch GAAP or US-GAAP taxonomies, at the push of a button. The AMANA XBRL Engine is one of the few officially certified XBRL software tools that are guaranteed to process XBRL correctly. More information:

<https://software.xbrl.org/>

SmartNotes offers the possibility to tag the numbers in Excel via a separate tagging dialog. The so-called text block tags, which must be made for all attachment chapters, can be assigned directly in Word (right click on a selected area, menu "XBRL Text Block Tagging").

The ESEF module is fee-based and will include the taxonomy extension ("anchoring") and iXBRL from the end of 2019. For further information please contact AMANA directly.