

Packaging and Publishing of ESEF iXBRL Reports

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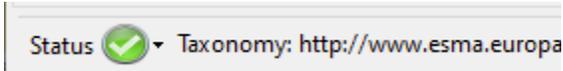
The following chapters describe how to submit ESEF reports to national authorities, called Official Appointed Mechanisms (OAMs, e.g. business registers or financial market authorities). Please note, that even if the ESEF RTS is similar in all EU countries, there might be additional rules in each individual country. Please check your local requirements before publishing an ESEF report. Below are some general rules and explanations how to do it. **Please note, that AMANA is not responsible for the content and integrity of the report itself.**

Publication Checklist

Please check the following list before sending any ESEF report to your auditor or a national authority (OAM) to avoid rejection of the ESEF report. [Click here to download the ESEF Report Publication Checklist.docx.](#)

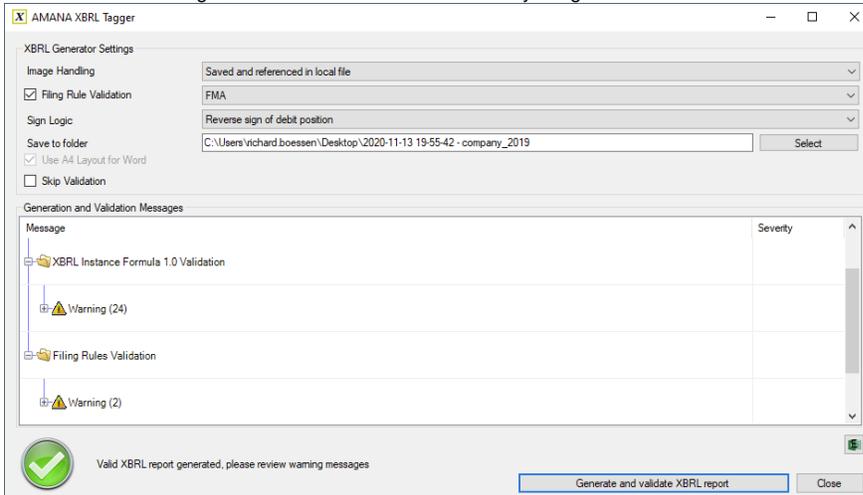
1. **The XBRL Tagger shows no errors during the live-validation, only warnings or information messages.**

Please click "Validate Document" in the "Validation" menu, the icon in the left bottom corner must be green. Find more information on remaining validation errors [here](#).



2. **When generating the iXBRL report, there are no ERRORS left in the validation messages and the traffic-light is green.**

Every invalid XBRL report will be rejected immediately by your auditor or by the OAMs. In order to comply with the ESEF RTS, all validation errors must be fixed. Warnings should be reviewed but can usually be ignored.



3. **The report is complete and includes all required documents, information and tags according to the ESEF RTS.**

This does not only mean to tag each and every monetary number on the face of the main financial statements. This MAY also include:

- Individual AND consolidated primary financial statements and notes
- Management report
- Corporate governance report
- Appropriation of earnings
- Report of the supervisory board
- Responsibility statement
- Mandatory tags like Name of Reporting Entity, Domicile of Entity, etc.
- Auditors opinion (see more information on this below)

4. **Check the XBRL Report Data view by activating the *Add XBRL Preview* in the *Document* menu.** Its a pure data view of your report, showing all tagged facts in the XBRL Linkbases and in a table view as well.

Name	Technical Name	12/31/2020
01 - Konzern-Gesamtergebnisrechnung		
02 - Konzernabschluss zum Geschäftsjahr vom 01.01.2021 bis zum 31.12.2021		
Statement of financial position placeholder - this item MUST be used as a starting point for t...	ifrs-full:StatementOfFinancialPositionAb...	
Intangible assets other than goodwill	ifrs-full:IntangibleAssetsOtherThanGoo...	5,000.00
Investment property	ifrs-full:InvestmentProperty	453,080,000.00
Property, plant and equipment	ifrs-full:PropertyPlantAndEquipment	2,014,000.00
Financial assets at fair value through other comprehensive income	ifrs-full:FinancialAssetsAtFairValueThro...	3,595,000.00
Financial assets at fair value through profit or loss [abstract]	ifrs-full:FinancialAssetsAtFairValueThro...	

Things to look out for, are:

- Compare the *Presentation* linkbase and *Table Views* (for dimensional tables) with your Word/PDF table presentations.
- Check if the structure (row and column order and hierarchy) of the tables matches the one in your Word/PDF document.
- Check if all signs and numbers are converted correctly (especially Earnings per Share, numbers with inverted sign, etc).
- Check if all totals in the Calculation linkbase are properly implemented.

5. **The input PDF, Word or ePub file is converted completely into the XHTML format and all tags and transformed fact values are correct.**

In order to check this, please open the *company_preview.xhtml* file generated by the XBRL Tagger, highlight all tags and compare its content to the input file. Review each and every tag and its properties, like Date, Fact Value, Balance, Anchoring, etc.. Check for missing graphics or if all page breaks are set correctly.

The screenshot shows an XBRL viewer with two main panels. The left panel displays a 'Consolidated balance sheet' table with columns for 'Note', 'Dec. 31, 2018', and 'Dec. 31, 2017'. The right panel shows 'Fact Properties' for the selected cell, including 'Concept', 'Date', 'Fact Value', 'Accuracy', 'Change', 'Entity', and 'Concept'.

Amounts in EUR	Note	Dec. 31, 2018	Dec. 31, 2017
ASSETS			
Non-current assets			
Intangible assets	12	50,197	52,029
Rental equipment	13	6,339	2,600
Other property, plant and equipment	13	6,493	6,907
Flight equipment	14	191	100
Other non-current financial assets	15	1,800	2,318
Other non-current receivables		38	21
Deferred tax assets	9	1,589	161
Total non-current assets		69,397	66,097
Current assets			
Inventories	16	18,204	16,820
Trade receivables	17	16,503	16,610
Income tax receivables		591	809
Other current receivables	18	6,610	6,730
Other current financial assets	15	2,191	1,897
Cash and cash equivalents	19	1,666	1,939
Assets classified as held for sale		33	2
Total current assets		36,764	37,884
TOTAL ASSETS		106,161	103,981

6. **Prepare to publish the full report package.**

No iXBRL viewer/preview (script) is allowed in ESEF reporting packages. Please use the ZIP file that is created by the XBRL Tagger when generating the report, it does not contain the **.xbrl* and *company_preview.xhtml* file. However, it is recommended to publish an XHTML report (and the report package ZIP) on the company's investor relations webpage including a previewer for convenience purpose. Explanations for each and every file in the report package is provided below.

Desktop > 2020-11-13 20-59-44 - THE GROUP_GB18

The screenshot shows a Windows file explorer window with a table of files and folders. The files are: *company.com*, *META-INF*, *reports*, and *company.zip*. The *company.zip* file is highlighted with a green checkmark. Below the table, the 'reports' folder is expanded, showing files: *amana.xbrl*, *amana.xhtml* (highlighted with a green checkmark), and *amana_preview.xhtml*.

Name	Änderungsdatum	Typ	Größe
company.com	13.11.2020 20:59	Dateiordner	
META-INF	13.11.2020 20:59	Dateiordner	
reports	13.11.2020 21:00	Dateiordner	
company.zip ✓	13.11.2020 21:00	ZIP-komprimierte...	1.312 KB

Name	Änderungsdatum
amana.xbrl	13.11.2020 20:59
amana.xhtml ✓	13.11.2020 20:59
amana_preview.xhtml	13.11.2020 21:00

7. **Perform a test submission to your local OAM.**

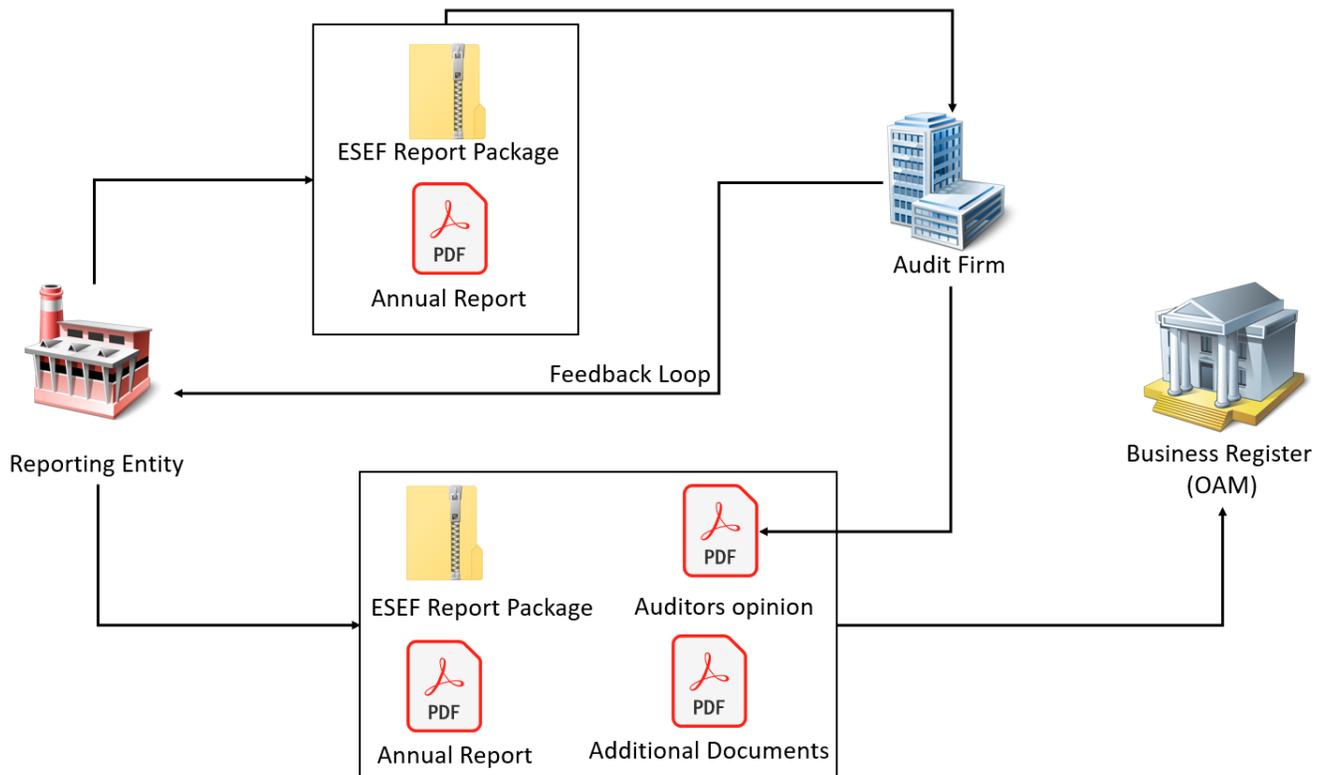
Many OAM's offer the possibility to test the ESEF report submission in a non-productive environment. Doing this ensures that the file will be accepted - keep in mind that, after an auditor confirmed the ESEF report in its auditors opinion, it might not be possible to change it afterwards.

8. **Consider publishing the report on your corporate investor relations webpage.**

See more information: [Publish with previewer on your website.](#)

The Process of Generating And Publishing an ESEF Report

The general process of creation and publication of ESEF reports depends on your local requirements. In many countries ESEF reports are subject to the annual audit, so it might be required to include the auditors opinion together with the published documents. However, this auditors opinion must usually include a comment on the ESEF report itself, which makes it impossible to change it after getting the auditors opinion - it's not recommended to change the files that have been mentioned in the auditors opinion at all.



In order to compile multiple report parts into a single XHTML file, the XBRL Tagger offers the possibility to merge [documents into a single ESEF report package](#). In some countries (like Germany) it is still required to publish the audited financial statements as PDF together with the ESEF report.

The Final ESEF Report Package

Even if the iXBRL file is a single XHTML file, only publishing or submitting this file is not enough. Instead, a full report package must be published. The following table describes the folder structure and documents that must be published as an ESEF report package, where *company* is used as a short name placeholder for the reporting entity. The indentation represents the folder hierarchy.

Filename/Foldername	Filetype	Comment
company.zip	ZIP	A root ZIP file, considered as the report package.
company	Folder	Must have the same name then ZIP file, no other folder/file allowed in this level.
META-INF	Folder	A folder containing technical meta-data for XBRL software in order to lead the report correctly.
taxonomyPackage.xml	XML	Metadata of the report package
catalog.xml	XML	Technical metadata to redirect URLs to the taxonomy extension below.
company.com	Folder	Taxonomy extension of the report
xbrl	Folder	
2020	Folder	Year to indicate the reporting period.
company-2020-12-31.xsd	XSD	Contains the company specific taxonomy.
company-2020-12-31_cal.xml	XML	Calculations of the tables

					company-2020-12-31_def.xml	XML	Dimensions (e.g. Changes in Equity)
					company-2020-12-31_lab-en.xml	XML	Labels where "en" represents the report language.
					company-2020-12-31_pre.xml	XML	The visual grouping of tagged items
			reports			Folder	The reports folder, containing one or more tagged or non-tagged XHTML files. It is not allowed to provide previewer (script) files together with the final report package.
					company.xhtml	XHTML	The report itself can be opened in a web browser. At least one XHTML must exist.
					company-management-report.xhtml *	XHTML	Any other additional XHTML file. All files in the <i>reports</i> folder are considered as a document set.

* This file is not mandatory. It represents any additional XHTML file that is part of the ESEF report. There is neither a requirement to have every part of the report as a separate XHTML file, nor to have a single XHTML file.

Publishing with Previewer on your Website

After the report has been published without the previewer via your national OAM, you might want to consider publishing the xhtml-report including the previewer on your own website, to provide additional value for your users. To make this possible, some technical issues need to be considered. Please link this page to your website-administrator.

Previewer File

- If you chose the option *"Internet"* for the preview creation, the actual previewer script is hosted externally on a CDN. If you use this option you have to make sure that this content is not blocked by any mechanism on your webserver.
- If you chose the option *"Full"* for the preview creation, you have to host the previewer script (located in the script folder) locally on your own website and make sure it is accessible.

Mime-Type

The content-type for the hosted xhtml file has to be set to *"application/xhtml+xml"* in order for the previewer script to work properly:

```
Request Method: GET
Status Code: 200 OK
Remote Address: [::1]:8080
Referrer Policy: strict-origin-when-cross-origin

▼ Response Headers view source
Accept-Ranges: bytes
Connection: Keep-Alive
Content-Length: 60302576
Content-Type: application/xhtml+xml
Date: Tue, 16 Mar 2021 15:19:33 GMT
ETag: "39824f0-5bda48c97cf98"
Keep-Alive: timeout=5, max=100
```