



corporatings

Prism, Onboarding session

Agenda

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Basic use of the tool

02

Preparatory checks

03

Use of the validations

Basic use of the tool

How to control a report package

- Click on “Choose Taxonomy Package”
- Select the report package in file explorer (please note that switching from “Compressed (zipped) folder” to “All files” can be necessary to find x bri report package on some Microsoft Windows version).
- Click on “Start extraction”*
- Three exports will be generated. Depending on your operating system configuration, your browser may prompt you to choose where to save them.
- Once the process is complete, the message “Complete” will be displayed next to the “Start extraction” button.

*Depending on your internal configuration, you may need to enter a reference code (minimum of 3 alphanumeric characters) before clicking “Start extraction”.

How to control a standalone report

- Click on “Stand Alone”
- Select the xhtml report in file explorer.
- Click on “Start extraction”*
- One export will be generated. Depending on your operating system configuration, your browser may prompt you to choose where to save them.
- Once the process is complete, the message “Complete” will be displayed next to the “Start extraction” button.

*Depending on your internal configuration, you may need to enter a reference code (minimum of 3 alphanumeric characters) before clicking “Start extraction”.

Validation of a standalone report

- Stand-alone reports are a dedicated format for the annual reports of European non-consolidated listed companies.
- Stand-alone reports do not include an XBRL layer, so there are no XBRL-based checks to perform. However, specific technical requirements must still be met.
- This type of validation generates a single export: an Excel report containing one sheet, the “Standard” sheet.
- If messages with an “error” level appear, it means that the report is not technically valid. In most cases, only the software provider will be able to resolve these technical issues. Sharing the messages from the PRISM Excel report can help identify and fix the problem.
- If no error-level messages appear, the report is technically valid for submission.

Preparatory checks

Extracting the files

Files accepted by the application

Checks performed

- File extension and actual type
- Internal folders structure
 - Presence of report + .xsd file (extension taxonomy entry point)
- Absence of executable files
- Absence/presence of other files → notified (not rejected)
 - At least one narrative tag required to proceed

Fatal error while analyzing the file.



Erreur : This does not seem to be a taxonomy package.

Key requirement

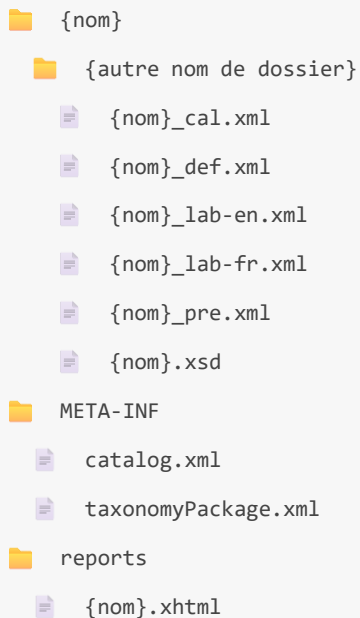
If the provided ZIP is not in the correct format, the reporting entity must be notified.

Files – Troubleshooting

If the file is not a taxonomy package:

- Unzip the file (.xbri can be renamed to .zip)
- Common case: the outer ZIP contains the valid ZIP / .xbri among other files
 - → Test the internal ZIP directly
- If no valid ZIP found: notify the reporting entity
 - Most OAM portals will reject an incorrectly formatted file

Expected structure



Checking the identifiers

Identifiers – Overview

Field	Example / Description
Imported base taxonomy	https://www.esma.europa.eu/taxonomy/2022-03-24/esef_cor.xsd
Used LEI(s)	213800R2TQW1OZGYDX93
Base address for the package	http://www.silver.fi/
Namespace for the extension	http://www.silver.fi
Report language	sv
Extension elements labels languages	sv
Application version	PrismDesktop

Identifiers – LEI

Verification process

- Extract LEI from the Prism report identifiers
- Search on gleif.org to verify:
 - Entity name matches the filing entity
 - Status: Policy Conforming
 - Confirm parent / ownership structure if relevant

gleif.org/en

GLEIF

Sotkamo Silver Oy

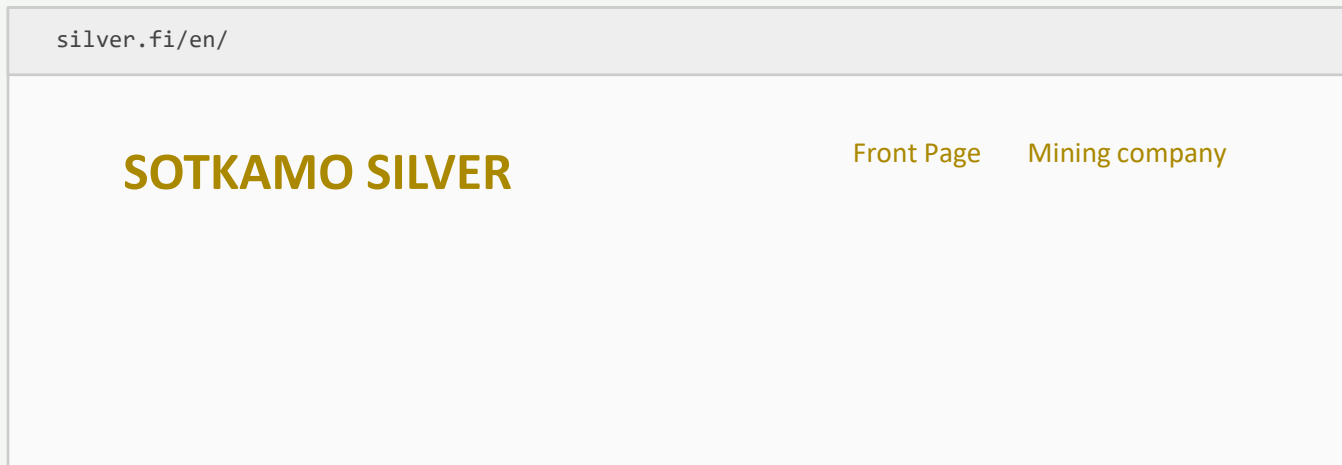
✓ **Policy Conforming**

as of 2025-01-30

Direct Parent: SOTKAMO SILVER AB

Identifiers – Namespace

- The extension namespace should correspond to the issuer's web domain
- Verify the URL resolves to the correct company website
- Example: namespace `http://www.silver.fi` → resolves to Sotkamo Silver's website



Identifiers – SHA-256 Hash

The SHA-256 hash uniquely identifies the file audited — any modified file would produce a different hash. The reporting entity can independently verify the hash of their submission using PowerShell or any SHA-256 tool.

```
>> Get-FileHash '.\GROUPE PARTOUCHE-2023.zip'
```

Algorithm	Hash
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SHA256	CA470FA27448D6B569142E6B373E0F0D52C29DD3565785CBFF9837D9D92D3B69
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Critical anomalies

Critical anomalies – Definition

Critical anomalies make reading the rest of the report technically ambiguous.

Identified by: Level = **error** AND Code prefix $\neq$ 'ESEF'

A non-ESEF error is a structural technical issue in the report package that must be resolved before submission.

Non-ESEF error

Code like
xml.SCHEMAV_CVC_COMPLEX_TYPE_3_2_
1

Non-critical ESEF error

Code like ESEF.2.2.4.inconsistent...
→ Duplicate numeric fact

Non-critical ESEF error*

Code like
ESEF.RTS.Annex.IV...monetaryConcept
WithoutBalance → not always a real error

* Available as complement in Prism sheet

Use of the validations

Review of Primary Financial Statements

Primary Financial Statements

Standard sheet

- Xbrl and taxonomy checks
 - Balance sheet – changes in equity equivalences
 - 'Positive' (choice of proceeds vs. payments).

Prism sheet

- Practical and accounting checks:
 - Sections: Mapping, Calculations, Custom concepts
 - Accounting standards & common practice for combination mappings.

Coloured numeric sheet

- Common practice for single mappings

Benchmark sheet

- Comparison with other issuers' practices.
 - Frequently reported concepts absent from report
 - Rarely reported concepts used in report.

Presentation sheet

- Reveals how the financial statements are structured from a machine's perspective.
 - Ordering of the concepts
 - Their hierarchical structure.

Primary Financial Statements – examples of checks

Standard sheet

- Equivalences (signs in changes in equity)
- 'Positive' formulae (signs in changes in equity and other statements)

Prism sheet

- Calculations sections (signs) and Tagging
- Calculations: consistency (when definition is correct)

Coloured numeric

- Manual verification of general totals
 - Manual verification of values not used in any calculation
-
- How to read this table
 - Green highlights indicate positive hints.
 - Yellow highlights indicate at least one negative hint (positive hints may also be present).
 - No highlight means no hints were detected.

Block Tagging Review

Text Blocks – Mapping

Benchmark sheet

Review very frequently used accounting policies and disclosures

Mandatory sheet

Checks the presence and usage of mandatory block tags, and provides hints based on related tags to highlight potential gaps or inconsistencies (filter: Direct = 0, Hints $\geq$ 2).

Prism sheet

Untagged areas / areas tagged with non-mandatory elements • Hierarchy • Multi-tagging verification • Filter accounting policies if common in jurisdiction

Text Blocks – Tagging

Prism sheet

- Continuation order
- Technical readability issues

Block viewer file

- Readability

Comparison

Comparison – How to use

- The Comparison column allows year-over-year / version-over-version tracking of tag modifications
- **Filter options available:**
 - Identical – unchanged between periods
 - ModifiedAnchoring – anchoring has changed
 - ModifiedValue – value has changed
 - Blanks – new or removed

Comparison
Sort A to Z
Sort Z to A
Clear Filter
Filter by Color
Text Filters
☒ (Select All)
☐ Identical
☒ ModifiedAnchoring
☒ ModifiedValue
☒ (Blanks)