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PRISM



corporatings

Release Notes

Version 1.7

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New Features

About

PRISM is a tool that provides analysis, comparison and audit-assistance features for annual financial reports prepared in accordance with European Union specifications.

Key Features

- Generation of an Excel file containing several tabs that explain the information contained electronically in the reports analyzed.
- Validation of the analyzed reports using a certified validation engine.
- Generation of an HTML "Viewer" file enabling interactive review of the report.
- Comparison of report versions through Excel tabs highlighting the differences between versions.

What's New in Version 1.7

General

- Processing and output of XHTML reports.

Non-consolidated listed companies in Europe are required to submit their URD/AFR in XHTML format, i.e. as an untagged document. PRISM can now process these reports and ensure their technical validity in accordance with the technical recommendations set out in the Reporting Manual. When an XHTML report is loaded, PRISM also produces a simplified Excel file focused on the information needed for technical review; business tabs that are not relevant for this type of report are not generated.

- Reconstruction of financial statements in accordance with the Presentation Linkbases.

Presentation Linkbases organize information so that machines can reconstruct and understand the structure of the financial report. PRISM can now reconstruct the main financial statements according to this structure, using the Presentation Linkbases and the associated tagged facts. Items presented as table footnotes are also identified during this reconstruction. Users can choose whether to enable this behavior in the interface depending on their needs.

- Update of the Arelle validation engine.

PRISM includes an updated version of the Arelle engine (2.41), incorporating the latest developments in technical checks for ESEF reports.

- Improved report package selection.

The file selection window now takes the XBRI format into account. XBRI files can therefore be found more naturally when loading a report package.

- Integration of the ESEF 2025 taxonomy.

PRISM now supports the ESEF 2025 taxonomy. The processing related to identifying the taxonomy used and the applicable rules has been adapted to cover this new version.

- Update of the block tag hierarchy.

The hierarchy used in the Hierarchy tab has been updated to reflect changes in the ESEF 2024 and ESEF 2025 taxonomies. This update improves the tagging suggestions and parent/child relationships proposed by the tool.

- Update of mandatory elements according to the taxonomy and framework used.

The list of mandatory elements changes from one reporting year to another, and also depends on the framework selected starting with the ESEF 2025 taxonomy. In particular, the ESEF 2025 taxonomy allows either IAS 1 or IFRS 18 to be used, with different lists of mandatory elements. PRISM automatically detects the taxonomy used and the selected framework and, for reports whose reporting period begins on or after January 1, 2026, adjusts the list of mandatory elements according to the detected framework.

- Check for the presence of IFRS 18 subtotals.

When the issuer applies IFRS 18, PRISM checks for the presence of the expected subtotals in the statement of profit or loss, including Operating profit or loss, Profit or loss before financing and income tax, and Profit or loss.

- Consistency check of IFRS 18 classification in the statement of profit or loss.

PRISM checks the consistency between tagged items in the statement of profit or loss and the IFRS 18 Operating, Investing and Financing categories. This feature helps identify tags that appear to be used in an inconsistent category.

- Consistency check of IFRS 18 anchoring.

For extensions in the statement of profit or loss, PRISM flags situations where an extension linked to one IFRS 18 category is anchored to a taxonomy element belonging to another category.

- Improved label processing in the Numeric, Coloured numeric and Text tabs.

Label processing has been harmonized in the Numeric, Coloured numeric and Text tabs. The "Label Ext" column, which displayed only extension labels in the secondary language, has been replaced by an "Other Label" column. This column displays any additional languages present in the report package. When the report's main language is English, the "Other Label" column contains only extension labels in other languages; when the report's main language is not English, it becomes the reference column for that language and contains both base taxonomy labels and extension labels.

- Additional translations in the French interface.

Several labels in the web version have been translated or harmonized in French, particularly for options related to PDF conversion, page selection, forced value comparison and abstract label analysis.