corporatings

Validation guide for Prism 1.7.0

Glossary

Element

- The **element** is the basic ‘object’ in XBRL. **Elements** include both:
  - **Concrete elements** or **concepts**, which are the objects necessary to identify the nature of data in a document. For instance, revenue, assets, date of reporting, number of employees can be given a specific value at a specific date or on a specific period and are suitable elements.
  - **Abstract elements** are other objects. For instance:
    - An **abstract element** can be used to clarify or better organize a section in a **presentation linkbase**, as a title for instance.
    - The **hypercubes, dimensions** and **members** used to give context to data are **abstract elements.**

Extension taxonomy

- A **taxonomy** is a set of files that usually comprises:

  - One or several **schema** files (.xsd) that, among others, may define new **elements** and new **extended link roles,** and import other taxonomies.

  - One or several **linkbase** files (.xml) that describe either:
    - Relations between **elements**, describing for instance:
      - Calculations that should hold true in a **calculation linkbase;**
      - The fashion in which the taxonomy should be displayed in a **presentation linkbase;**
      - **Anchoring** relationships and valid **dimensions** in a **definition linkbase.**
    - Relations between **elements** and resources (within the taxonomy, or external links), describing for instance:
      - How an element may be displayed to users in different languages;
      - Documentation and guidance about the element;
      - Useful references.

Report package

- **Report packages** are files containing one or several **reports**, and the accompanying report-specific relations within an **extension taxonomy**.
- A **report package** must comply with the [report package specification].
- In particular, Prism accepts **Inline XBRL report packages (.xbri)** and **Unconstrained report packages (.zip)** as input.
  - Prism will still reject any report package if any of the archived files is detected to be a security threat.

Calculations

Calculations

In **Prism**, the proper definition and numerical consistency of calculations are checked and reported in the **Calculations** sheet as well as the **Coloured numeric** sheet.

- Use the **Coloured numeric** sheet to review the **value, period, unit** of facts that must be reviewed manually. **Prism** will automatically point out which facts are the ones for which a manual check is required.

- Use the **Calculations** sheet to review in more detail the calculation that were declared in the report and those that **Prism** detected by itself.
  - In particular, if a calculation gives an inconsistent numerical outcome, the reason can either be:
    - an error when declaring the value of a numerical item, or
    - an error when declaring the calculation itself (=when choosing the elements making up the total).

Calculations: validity

Consistently with the XBRL specifications, calculations are checked in **Prism** when:

- A calculation **Sum = Term1 + Term2 + …** is declared in the analysed report, and
- A non-nil value is given for the **Sum** (on a given period, with a given unit, and with dimensions or none), and
- At least one non-nil **Term** is given a value for the same period, the same unit, and the exact same dimensions.

Calculations: validity

When the term values add up exactly to the sum value, the calculation is displayed as being **exact.**

Otherwise, to determine the validity of the calculation in that specific period/unit/dimensions set, **Prism** calculates an **interval** for all values involved, that depends on the **decimals** provided for these values:

For instance:

- A value V provided with -6 decimals means that it is:
  - At minimum V - 500 000
  - At maximum V + 500 000

- A value V provided with 2 decimals means that it is:
  - At minimum V – 0.005
  - At maximum V + 0.005

Calculations: validity

Prism then calculates the total interval for all terms by adding all such intervals. Any value that is not disclosed counts as 0 (0 minimum and 0 maximum).

A calculation is deemed **consistent** if:

- The sum of minimums for all terms is lower than the maximum for the sum, and
- The sum of maximums for all terms is higher than the minimum for the sum

Otherwise, the calculation is deemed **inconsistent.**

Calculations: validity

For instance:

For the following values:

- Sum : 1000 (decimals - 1)
- Terms : 310 (decimals - 1), 235 (decimals 0), 440 (decimals - 1)

The following minimums and maximums are calculated:

- Sum : **995** – **1005**
- Terms : 305+234.5+435 = **974.5** – 315+235.5+445 = **995.5**

Since 974.5 ≤ 1005 and 995.5 ≥ 995, the calculation is **consistent.**

Calculations

In the **Calculations** sheet, all calculations are verified consistently with these validity rules. This includes:

- Calculations between **concepts** described in the report in the calculation linkbase

Instant : 2023-12-31	IntangibleAssetsAndGoodwill	2978000000	2978000000	Consistent
	=?		2979000000	
	+ IntangibleAssetsUnderDevelopment	37000000	37000000	
	+ Goodwill	2474000000	2474000000	
	+ OtherIntangibleAssets	394000000	394000000	
	+ BrandNames	74000000	74000000	
Instant : 2022-12-31	IntangibleAssetsAndGoodwill	2491000000	2491000000	Valid
	=?		2491000000	
	+ IntangibleAssetsUnderDevelopment	35000000	35000000	
	+ Goodwill	2042000000	2042000000	
	+ OtherIntangibleAssets	327000000	327000000	
	+ BrandNames	87000000	87000000	

Calculations

In the **Calculations** sheet, all calculations are verified consistently with these validity rules. This includes:

- Arithmetical relations between **members** described in the report in the presentation linkbase following patterns described in the Reporting Manual section 3.4.8, or pre-defined 'template' calculations, if no such calculation is defined
- Calculation between **members** are performed between facts with identical dates, units, concepts, dimensions and members (outside of the one of which the calculation is performed).

Start : 2023-01-01	EquityMember	846000000	846000000	Valid
End : 2023-12-31	=?		846000000	
	+ EquityAttributableToOwnersOfParentMember	848000000	848000000	
concept : ProfitLoss	+ NoncontrollingInterestsMember	-2000000	-2000000	
Start : 2022-01-01	EquityMember	793000000	793000000	Valid
End : 2022-12-31	=?		793000000	
	+ EquityAttributableToOwnersOfParentMember	795000000	795000000	
concept : ProfitLoss	+ NoncontrollingInterestsMember	-2000000	-2000000	

Calculations

In the **Calculations** sheet, all calculations are verified consistently with these validity rules. This includes:

- Variations of an amount between the **beginning** and **end** of a period, described in the report in the presentation linkbase following patterns described in the Reporting Manual section 3.4.8, or the deductions of such variations by Prism if no such pattern is described in the report.
- Lines marked as 'ignored' are those for which Prism concludes that the value is already included in another line (in the example below, ComprehensiveIncome already includes ProfitLoss and OtherComprehensiveIncome).

	Equity		3438000000	3438000000	Consistent
	=?			3437000000	
	+ Equity		2805000000	2805000000	
	+ ProfitLoss	(ignored)		0	
	+ OtherComprehensiveIncome	(ignored)		0	
	+ ComprehensiveIncome		704000000	704000000	
	+ IncreaseDecreaseThroughExerciseOfWarrantsEquity	(ignored)		0	
	+ IncreaseDecreaseThroughTransfersAndOtherChangesEquity	(ignored)		0	
	+ IncreaseDecreaseThroughSharebasedPaymentTransactions	(ignored)		0	
	+ IncreaseDecreaseThroughAcquisitionOfSubsidiary	(absent)		0	
	+ IssueOfEquity	(absent)		0	
	- DividendsPaid	(ignored)		0	
Start : 2023-01-01	+ IncreaseDecreaseThroughChangesInOwnershipInterestsInSubsid	(absent)		0	
End : 2023-12-31	+ IncreaseDecreaseThroughTransactionsWithOwners		-72000000	-72000000	
	- PurchaseOfTreasuryShares	(ignored)		0	

Validations

Validations

Validations - Mapping

Validations - Mapping

- BalanceSheet ProfitLoss 1
- BalanceSheet ProfitLoss 2
- Basic Diluted EPS
- Cash in cash flows
- Continuing discontinued dimension

- Duration in balance sheet
- Expired references
- Expiring elements
- Investments in consolidated balance sheet
- IFRS 18 subtotal requirement
- Category-subtotal inconsistency - IFRS 18

BalanceSheet ProfitLoss 1

warning	BalanceSheet ProfitLoss 1	The part of retained earnings corresponding to the year's profit or loss is declared separately, but its value does not match the value disclosed for profit or loss.

- Some companies report split their retained earnings on two lines in their balance sheet:
  - One line reports the retained earnings attributable to the reporting period, with value equal to the profit or loss attributable to owners of the parent.
  - The other line reports the rest of retained earnings

- The **Retained earnings, profit (loss) for reporting period** element corresponds to the definition of the first line.

- If the equity section in the balance sheet of a report contains a line item tagged using **Retained earnings, profit (loss) for reporting period**, but the value does not match the profit or loss attributable to owners of the parent (or total profit or loss, if there are no non-controlling interests), Prism displays the BalanceSheet ProfitLoss 1 message.

BalanceSheet ProfitLoss 1

warning	BalanceSheet ProfitLoss 1	The part of retained earnings corresponding to the year's profit or loss is declared separately, but its value does not match the value disclosed for profit or loss.

- If the BalanceSheet ProfitLoss 1 message is triggered, check the values tagged with **Retained earnings, profit (loss) for reporting period** in the report, and verify why their value do not match the value disclosed in the income statement.

- There are several possible reasons for this mismatch:
  - The line item tagged with **Retained earnings, profit (loss) for reporting period** should be tagged with another element;
  - The line item tagged with **Profit (loss) attributable to owners of parent** (or **Profit (loss)**) should be tagged with another element;
  - The elements for both line items are correct, but the values do not match because a different sign, scale or format was chosen in one of the statements.

BalanceSheet ProfitLoss 2

warning	BalanceSheet ProfitLoss 2	The part of retained earnings corresponding to the year's profit or loss seems to be declared separately, but does not use to expected concept for this purpose (RetainedEarningsProfitLossForReportingPeriod).			ProfitLossAttributableToOwnersOfParentEquity

- Some companies report split their retained earnings on two lines in their balance sheet:
  - One line reports the retained earnings attributable to the reporting period, with value equal to the profit or loss attributable to owners of the parent.
  - The other line reports the rest of retained earnings

- The **Retained earnings, profit (loss) for reporting period** element corresponds to the definition of the first line.

- If the equity section in the balance sheet of a report does contains any line item tagged with **Retained earnings, profit (loss) for reporting period**, but contains a line item whose value matches the profit or loss attributable to owners of the parent (or total profit or loss if there are no non-controlling interests), Prism displays the BalanceSheet ProfitLoss 2 message.

BalanceSheet ProfitLoss 2

warning	BalanceSheet ProfitLoss 2	The part of retained earnings corresponding to the year's profit or loss seems to be declared separately, but does not use to expected concept for this purpose (RetainedEarningsProfitLossForReportingPeriod).			ProfitLossAttributableToOwnersOfParentEquity

- If the BalanceSheet ProfitLoss 2 message is triggered, check the line item in the balance sheet whose value is exactly equal to the profit (loss) attributable to owners of parent, and verify whether it represents indeed the share of retained earnings for the reporting period.
  - The name of the element identified by Prism is shown in the last column.

- If that is the case, the mapping of that line item must be changed to **Retained earnings, profit (loss) for reporting period**.

- In the exception case where a balance sheet line item would have the same value as the profit (loss) attributable to owners of parent by sheer coincidence, this warning should be ignored.

Basic / diluted earnings per share

warning	Basic_Diluted_EPS	If basic and diluted earnings per share are equal and presented on a single row of the income statement, the amounts should be marked with two distinct tags respectively using the BasicEarningsLossPerShare and DilutedEarningsLossPerShare concepts.

- IAS 33.66 requires reporting entities to report their basic and diluted earnings per share in the income statement or statement of comprehensive income. In particular, the standard insists on the requirement that basic and diluted earnings per share must be presented **with equal prominence**.

- The standards allows the presentation of both amounts on a single line, when they are equal.

- The base taxonomy includes guidance label clarifying that when the amounts are presented on a single line accordingly, both the element meant for basic earnings per share and the element meant for diluted earnings per share should be applied.

Basic / diluted earnings per share

warning	Basic_Diluted_EPS	If basic and diluted earnings per share are equal and presented on a single row of the income statement, the amounts should be marked with two distinct tags respectively using the BasicEarningsLossPerShare and DilutedEarningsLossPerShare concepts.

- The Basic Diluted EPS message is a notification that either only basic earnings per share or diluted earnings per share were tagged in the report.
- Usually, this happens because the basic and diluted earnings per share and equal but only one element was used to tag the corresponding amount, in which case the other tag should be applied as well.
- This may also result from an error in dates and/or dimensions applied to these amounts, or a missing tag on the corresponding disclosures.

Cash in cash flows

	Changes in cash and cash equivalents	14
Tagged as an extension, CashAndCashEquivalentsAtStartOfPeriod	Cash at the beginning of the period	1 201
Tagged as an extension, CashAndCashEquivalentsAtEndOfPeriod	Cash at the end of the period	1 215

- The IFRS require the disclosure of **cash and cash equivalents** in the cash flow statement. However, there are several aspects that may create trouble for first time taggers:
  - The value of '**cash and cash equivalents**' in the cash flow statement may differ from the value of '**cash and cash equivalents**' in the statement of financial position.
  - The 'beginning of reporting period' line in the cash flow statement requires setting a specific date on just this line.

- Unaware preparers may encounter 'duplicate fact' errors if they do not know how to handle these situations, and may be tempted to solve these errors by creating extensions on these lines. Prism will create the Cash in cash flows message in such a case.

Cash in cash flows

warning	Cash in cash flows	In the statement of cash flows, the cash and cash equivalents at the beginning or end of the period should normally not be a custom concept. These amounts can be tagged with concepts from the base taxonomy (CashAndCashEquivalents or possibly CashAndCashEquivalentsIfDifferentFromStatementOfFinancialPosition), by setting the right dates on each amount.		CashAndCashEquivalentsAtStartOfPeriod CashAndCashEquivalentsAtEndOfPeriod

- The Cash in cash flows warning message is a notification that neither of the elements meant to represent the cash and cash equivalents in the cash flow statement was found in the statement.

- The message also lists **instant** concepts found in the cash flow statement, among which are usually found the extensions created abusively.

Continuing / Discontinued dimension

Tagged as IncomeTaxesPaidClassifiedAsOperatingActivities

Tagged as IncomeTaxesPaidClassifiedAsOperatingActivities
with ContinuingAndDiscontinuedOperationsAxis and DiscontinuedOperationsMember

Income tax paid	1 215
- of which discontinued activities	14

- In its cash flow statement, a preparer has disclosed a detail line about income taxes paid related to discontinued activities.

- Instead of creating an extension, for instance to achieve better comparability, the preparer tags the line using the combination of a standard **concept**, **dimension** and **member**.
- As required, they declare that the **Continuing and discontinued operations** dimension is applicable to **Income taxes paid**.

- The default member for this dimension is **Continuing operations**. In other words, the preparer declared that the "Income tax paid" line of its report, to which the dimension was not applied, only relates to continuing operations, which is incorrect.

- Prism detects this and outputs the Continuing Discontinued Dimension message.

Continuing / Discontinued dimension

warning	Continuing_Discontinued_dimension	The ContinuingAndDiscontinuedOperationsAxis should only be used on concepts that only concern continuing activities by default.		IncomeTaxesPaidClassifiedAsOperatingActivities

- The Continuing Discontinued Dimension warning message triggers whenever the dimension is used outside of the income statement.

- Indeed, most concepts that correspond to the income statement correspond only to **continuing operations**. For instance, **Revenue** is revenue from continuing operations, **FinanceCosts** are finance costs from continuing operations, etc.

- Preparers should create extensions to represent line items related to discontinued operations in their primary financial statements when the base taxonomy does not provide such a line item.
  - Note that this also includes the income statement. While using the dimension in the income statement does not create misstatements, it is still discouraged by Reporting Manual 1.5.1.

Duration in balance sheet

Tagged as an extension, Brand XYZ with **duration** period type

Intangible assets	200
- of which Brand XYZ	58
Property, plant and equipment	302
Other	50
Non-current assets	552

- The statement of financial position discloses the value of assets, liabilities or components of equity and their subcategories at the end of reporting periods.
- These amounts are therefore values expressed at a specific date, and the appropriate **period type** for them is **instant**.
- In the example above, Prism detects the presence of an extension with a **duration** period type in the statement of financial position and outputs the Duration in balance sheet message.

Duration in balance sheet

warning	Duration in balance sheet	The following concepts are used in the balance sheet but are expressed over a period, which is unusual.		BrandXYZ

- The Duration in balance sheet message is triggered whenever a fact in the statement of financial position is a duration element.
  - This includes both extension elements created with a duration **period type**, and base taxonomy elements with a duration **period type** used to tag an amount in that statement.

- This can be legitimate as an exception, if the amount tagged is not an asset, a liability or a component of equity. In particular, this should only occur in a table footnote where an element of income or expense, or a cash inflow or outflow, or a change in equity is provided to give the context necessary to understand a figure in the statement.
  - In that rare situation, this warning is not to be fixed.

Element available in the IFRS Taxonomy

Tagged as an extension InterestPaidOnDepositLiabilitiesClassifiedAsOperatingActivities, with balance **debit**

Cash flows from operations	501
Income tax	(20)
Interest on deposit liabilities	(30)
Cash flows from operating activities	552

The IFRS Taxonomy applicable during a report period does not necessarily match with the most recent version of IFRS applicable during said reporting period. In particular, there may have been versions of the IFRS taxonomy published after the version used by the ESEF taxonomy imported by a report.

These later versions may contain new **elements** whose meaning correspond to a marked up disclosure in a report. In that case, Reporting Manual 1.2.2 encourages the extension created to mark up the disclosure to be created with the same name and with attributes consistent with that of the IFRS taxonomy element.

The Element available in IFRS taxonomy validations verify that:

- **Extensions** created with the same name as an element available in a later IFRS taxonomy are created with consistent attributes
- **Extensions** are not created with the same name as an element available in the current IFRS taxonomy

Expiring elements

warning	Expiring elements	The following concepts will be removed from the next taxonomy version.	RightofuseAssetsThatDoNotMeetDefinitionOfInvestmentProperty DescriptionOfOtherAccountingPoliciesRelevantToUnderstandingOfFi

- The taxonomy used to tag a report may not always perfectly reflect the accounting standards applicable during the report period. For instance, financial year 2023 was tagged using elements created in the 2022 IFRS Accounting Taxonomy.
- As a result, some elements available for use in tagging may actually not be usable, since the accounting standard they used to reflect are no longer applicable.
- One way to detect possibly unusable elements is to look at whether these elements are still available in the more recent taxonomy versions.
- The Expiring elements message in Prism list such elements used in the analysed that are no longer available in recent taxonomies.

Expiring elements

warning	Expiring elements	The following concepts will be removed from the next taxonomy version.	RightofuseAssetsThatDoNotMeetDefinitionOfInvestmentProperty DescriptionOfOtherAccountingPoliciesRelevantToUnderstandingOfFi

- Elements no longer available in the taxonomy often reflect no longer applicable paragraphs of the accounting standards, but this is not the only possible situation. Other types of changes in the taxonomy may also happen.

- For instance, the **RightofuseAssetsThatDoNotMeetDefinitionOfInvestmentProperty** element was removed in the 2023 taxonomy because the RightofuseAssets element already had the exact same meaning.

- Elements that refer to no longer applicable paragraphs of the accounting standards must be changed in the report. In other cases (such as for right-of-use assets above), the change is not necessary. However, since the change will be forced in the next reporting period, we recommend anticipating if possible.

- Finding the right element to replace an element no longer applicable usually require a little accounting expertise to identify the reason for the removal of the element and the elements that may apply in its stead.

Instant in comprehensive income

Tagged as **number of shares outstanding**

Basic and diluted earnings per share	(1.08)
Number of shares	271 292 398

- The statement of comprehensive income (including the income statement) discloses the value of elements of income and expense during the reporting period and comparative period.
- These amounts are therefore values expressed between a start date and an end date, and the appropriate **period type** for them is **duration**.
- In the example above, Prism detects the presence of an element with an **instant** period type in the income statement and outputs the Instant in comprehensive income message.
- Indeed, the element used (**number of shares outstanding**) does not represent the average number of shares over the reporting period and is not suitable (the **WeightedAverageShares** element would be suitable).

Investments in consolidated balance sheet

warning	Investments in consolidated balance sheet	The following concepts are provided by the base taxonomy, but should not be used in consolidated statements. They should only be used in separate statements.		InvestmentsInSubsidiariesJointVenturesAndAssociates

- IAS 1 requires the presentation in the consolidated statement of financial position of investments accounted for using the equity method.

- IAS 27 requires the accounting of investments in separate financial statements using possibly different accounting methods. The base taxonomy provides elements to represent such disclosures.
- Although the **labels** of these elements are clear, for instance 'Investments in subsidiaries, joint ventures and associates reported in separate financial statements', their **name** (e.g. 'InvestmentsInSubsidiariesJointVenturesAndAssociates') is a frequent cause of error during the selection of elements in the consolidated balance sheets.

- The **Investments in consolidated balance sheet** message is a notification that one of these items, to be used only in separate financial statements has been used in the tagged balance sheet. The correct item is then usually 'InvestmentAccountedForUsingEquityMethod'.

Retrospective application in changes in equity

Tagged as Equity, no dimensions

Tagged as Equity, with the Retrospective application dimension

Equity at December 31st	501
Initial application of IFRS 9	(20)
Equity at January 1st	481
(changes in equity)	...

- The dimensions linked to **retrospective application** and **cumulative catch-up** are somewhat more complex than usual and frequently mixed-up.
- In the example above, Prism detects that a company declares to be presenting a retrospective application adjustment or adjusted value of its equity *after* the currently stated value and identifies this as common error pattern, It outputs the Retrospective application in changes in equity message.
- The message will point the user out to the **CumulativeEffectAtDateOfInitialApplicationAxis** dimension instead.

IFRS 18 subtotal requirement

warning	IFRS 18 subtotal requirement	Entities applying IFRS 18 are required to present the subtotals “Operating profit or loss”, “Profit or loss before financing and income tax” and “Profit or loss”. Please verify that these subtotals are properly presented and appropriately tagged. Missing: ProfitLoss

- According to IFRS 18, issuers are required to present the subtotals “Operating profit or loss”, “Profit or loss before financing and income tax” and “Profit or loss”.

- Prism detects if these concepts are not applied in the Income statement.

Category-subtotal inconsistency – IFRS 18

	Revenue	1800
	Cost of sales	-1100
	Gross profit	700
Tagged as InvestmentIncomeInvesting	Other income	40
	...	
Tagged as OperatingProfitLossOperating	Profit loss from operating activities	390

- According to IFRS 18, an entity shall classify income and expenses included in the statement of profit or loss in one of five categories (operating, investing, financing, income taxes category and discontinued category operation).

- Prism detects if a tag associated to an item is placed in an unusual category between operating, investing and financing.

- In the example above, the row « Other income », tagged as « Investment income, investing » is part of the subtotal Profit loss from operating activities, tagged as « Operating profit loss, operating », which is the total expected for the operating category. Then Prism publish a warning mentioning that « Investment income, investing », a tag expected in the Investing category, is used in the wrong category.

Validations - Calculations

Validations - Calculations

- Expected term
- IFRS sign convention
- Large term
- Unlikely calculation
- Unlikely calculation (common practice)

Expected term (Example 1)

Tagged as "Profit (loss) before tax"	**Profit before tax**	1 201
Tagged as "Deferred tax expense"	Tax expense	(14)
Tagged as "Profit (loss)"	**Profit**	1 187

- A preparer has tagged the bottom of their income statement as illustrated above, and has declared the corresponding **calculation** in their **calculation linkbase**.
- Prism analyses that there is a when **Profit before tax** is not equal to **Profit**, the other element provided in the calculation is normally **Income tax expense.** However, the element provided in this report is not **Income tax expense**, nor is it an element that contains **Income tax expense**.
- It concludes that there is a probably inaccuracy in the mapping and outputs the Expected term message.

Expected term (Example 2)

Tagged as "Profit (loss) attributable to owners of parent"	**Profit before tax**	1 201
Tagged as "Income tax expense"	Tax expense	(14)
Tagged as "Profit (loss)"	**Profit**	1 187

- A preparer has tagged the bottom of their income statement as illustrated above, and has declared the corresponding **calculation** in their **calculation linkbase**.

- Prism analyses that there is a when **Profit (loss) attributable to owners of parent** is not equal to **Profit**, the other element provided in the calculation is normally **Profit (loss) attributable to non-controlling interests.** However, the element provided in this report is not **Profit (loss) attributable to non-controlling interests**, nor is it an element that contains **Profit (loss) attributable to non-controlling interests**.

- It concludes that there is a probably inaccuracy in the mapping and outputs the Expected term message.

Expected term

warning	Expected_term	[ProfitLossBeforeTax] is presented in the [ProfitLoss] subtotal. [IncomeTaxExpenseContinuingOperations] is usually also found in the same calculation, either directly or indirectly, but no such mapping was found in the report.

- The Expected term message triggers whenever very common practice presents a subtotal **S** as being calculated as the sum of two elements **A** and **B**, but the report presents **S** as the sum of **A** and **X**, with **X** unrelated to **B** or a subcomponent of B.
- This usually means that the line tagged with X has an incorrect mapping (as in Example 1)
- This may also mean that the line tagged with A itself has an incorrect mapping (as in Example 2)

IFRS sign convention

Cash flows from operations	1 211
Income taxes paid	(103)
Cash flows from operating activities	1 108

- A preparer is mapping the “Income taxes paid” line of their cash flow statement to the **Income taxes paid, classified as operating activities** element of the base taxonomy.
- **Income taxes paid, classified as operating activities** has a **credit balance**. Therefore, a positive value for this element is cash outflow, while a negative value is a cash inflow.

- The line the preparer is tagging is a cash outflow, and the value **must** therefore be positive.
- When disclosing the calculation, this positive value must be subtracted from cash flows from operations to obtain cash flows from operating activities.

IFRS sign convention

+ Cash flows from operations	1 211
- Income taxes paid	103
= Cash flows from operating activities	1 108

+ Cash flows from operations	1 211
+ Income taxes paid	-103
= Cash flows from operating activities	1 108

- If the preparer declares their income taxes paid as a cash inflow instead (with a negative value), and declares the calculation to be an addition instead of a subtraction, the calculation is still valid.
- However, the second case would trigger the IFRS Sign convention message in Prism.

IFRS sign convention

				AdjustmentsForGainLossOnDisposalsPropertyPlantAndEquipment
		The following concepts are used with a sign that is		AdjustmentsForDecreaseIncreaseInTradeAccountReceivable
error	IFRS_Sign_convention	inconsistent with the IFRS sign convention.		IncomeTaxesPaidRefundClassifiedAsOperatingActivities

- Building their reports, there are two situations where the preparers have to choose a **sign**:
  - To declare the value of a **fact** (i.e whether the value is positive or negative)
  - To declare the weight of a **calculation** (i.e. whether a calculation is an addition or a subtraction).
- If a prepare chooses the wrong weight **AND** the wrong value signs for a line, it is possible for these errors not to appear when checking calculations.
- The error IFRS Sign convention is made to detect and report such cases where the wrong weight has been chosen for a calculation.

IFRS sign convention

				calculations
error	IFRS_Sign_convention	The following concepts are used with a sign that is inconsistent with the IFRS sign convention.		AdjustmentsForGainLossOnDisposalsPropertyPlantAndEquipment AdjustmentsForDecreaseIncreaseInTradeAccountReceivable IncomeTaxesPaidRefundClassifiedAsOperatingActivities

- The **balance** attribute of a monetary element ensures the right weight is chosen in a calculation, **if both the sum and the term have a balance attribute**. Most monetary elements in the base taxonomy meant for the primary financial statement have a balance attribute.

- However, to enable the “Profit + Adjustments + Operating cash flows = Total operating cash flows” calculation that is usual at the top of statements of cash flows in the indirect method, elements corresponding to the total and subtotals of cash flows from operating activities **do not have a balance**.
  - This type of error is therefore much more likely in the operating section of cash flow statements in the indirect method.

Large term

	Cash and cash equivalents	1 201
Tagged as "Trade receivables"	Receivables	14
Tagged as "Current assets"	**Total current assets**	1 215

- A preparer has tagged the current assets section of their balance sheet as shown above, and has declared the corresponding **calculation** in their **calculation linkbase**.
- Prism analyses that according to the base taxonomy, **Trade receivables** is made of several components, notably **Current trade receivables** that is indeed part of **Current assets**, and **Non-current trade receivables** that is disjoint from **Current assets.**
- It concludes that there is a probable inaccuracy, and outputs the Large term message.

Large term

info	Large term	The analyzed file describes calculations for which a term is only partially included in the sum.		CurrentAssets	TradeReceivables

- The Large term message triggers whenever an element is declared to be contributing to a subtotal, but this element has subcomponents that are known not to be part of that subtotal, according to the taxonomy or common practice.

- In the example above, tagging current trade receivables with ‘TradeReceivables’ is not necessarily misrepresenting the accounting meaning of the line, if the entity has no non-current trade receivables.
- However, mark-up requirements are usually to identify the element with the ‘closest meaning’ to the line tagged, and ‘TradeReceivables’ can therefore be interpreted not to be a compliant choice.

Unlikely calculation 1

	Intangible assets	115
	Property, plant and equipment	1 201
Tagged as "Other current assets"	Other non-current assets	14
Tagged as "Noncurrent assets"	**Total non-current assets**	1 330

- A preparer has tagged the current assets section of their balance sheet as shown above, and has declared the corresponding **calculation** in their **calculation linkbase**.
- Prism analyses that according to the base taxonomy, **Other current assets** is part of **Current assets**, which is disjoint from **Non-current assets**.
- It concludes that there is a probable error, and outputs the Unlikely calculation 1 message.

Unlikely calculation 1

warning	Unlikely calculation 1	The mapping of **Other current assets** in the **Noncurrent assets** subtotal contradicts the taxonomy and common practice. Replacing **Other current assets** with **Other noncurrent assets** could solve the issue.

- The Unlikely calculation 1 message triggers whenever an element is declared to be contributing to a subtotal it should not, according to the taxonomy or common practice.

- In certain cases (as shown above), Prism is able to suggest elements with similar accounting meanings that fit into the subtotal instead.

- If many terms of a sum would not fit, a single message is created instead that suggests that the mapping for the sum itself may be wrong.

- If an extension used as a term has a **wide anchor** and/or **narrow anchors**, all anchors are checked in a similar fashion against the sum. The warning message then indicates which anchor clashes with the element used as subtotal.

Unlikely calculation 2

	Intangible assets	115
Tagged as "Property, plant and equipment"	Property, plant and equipment	1 201
Tagged as "Land and buildings"	Other non-current assets	14
	Total non-current assets	1 330

- A preparer has tagged the noncurrent assets section of their balance sheet as shown above, and has declared the corresponding **calculation** in their **calculation linkbase**.
- Prism analyses that **Land and buildings** are part of **Property, plant and equipment** in the base taxonomy, and that the two elements are added in the same subtotal in the **extension taxonomy**.
- It concludes that there is a probable error, and outputs the Unlikely calculation 2 message.

Unlikely calculation 2

warning	Unlikely calculation 2	The mapping of lines with **Property, plant and equipment** and **Land and buildings** contradicts the base taxonomy: they are added into the same subtotal while their definition overlaps.

- The Unlikely calculation 2 message triggers whenever two elements that contribute to the same subtotal have overlapping definitions, according to the taxonomy or common practice , resulting in apparent "double counting".

- "Overlapping" can either mean that one element is entirely part of the other, such as for **Property, plant and equipment** and **Land and buildings**; or the overlap can be partial, such as for **Noncurrent financial liabilities** and **Borrowings.**

- If an extension used as a term has a **wide anchor** and/or **narrow anchors**, all anchors are checked in a similar fashion against other terms. The warning message then indicates which anchor clashes with other elements used as terms in the same subtotal.

Unlikely calculation 3

	Intangible assets	115
Tagged as "Property, plant and equipment"	Property, plant and equipment	1 201
	Subtotal	1 316
Tagged as "Land and buildings"	Other non-current assets	14
	Total non-current assets	1 330

- A preparer has tagged the non-current assets section of their balance sheet as shown above, and has declared the corresponding **calculations** (1 for the ‘subtotal’ and 1 for the non-current assets) in their **calculation linkbase**.
- Prism analyses that **Land and buildings** are part of **Property, plant and equipment** in the base taxonomy, and when combining the two calculations, that the two elements are added in the same subtotal in the **extension taxonomy**.
- It concludes that there is a probable error, and outputs the Unlikely calculation 3 message.

Unlikely calculation 3

warning	Unlikely calculation 3	The mapping of lines with **Property, plant and equipment** and **Land and buildings** contradicts the base taxonomy: they are added into the same subtotal while their definition overlaps.

- The Unlikely calculation 3 message triggers whenever two elements that contribute to the same subtotal have overlapping definitions, according to the taxonomy or common practice , resulting in apparent "double counting".
- The difference with Unlikely calculation 2 is that Unlikely calculation 3 involves the combination of several calculations (several subtotals).

- "Overlapping" can either mean that one element is entirely part of the other, such as for **Property, plant and equipment** and **Land and buildings**; or the overlap can be partial, such as for **Noncurrent financial liabilities** and **Borrowings.**

- If an extension used as a term has a **wide anchor** and/or **narrow anchors**, all anchors are checked in a similar fashion against other terms. The warning message then indicates which anchor clashes with other elements used as terms in the same subtotal.

Validations – Custom concepts

Validations – Custom concepts

- Lax anchoring
- Markup with element wider in scope
- Wide anchoring
- IFRS18 anchoring inconsistency

Lax anchoring

Tagged as "Goodwill"	Goodwill	14
Tagged as an extension "Brand and patents", anchored to "Non-current assets"	Brands and patents	50
Tagged as "Property, plant and equipment"	Property, plant and equipment	1 201
Tagged as "Non-current assets"	**Non-current assets**	1 265

- A preparer has tagged the non-current assets section of their balance sheet as shown above, and has declared the corresponding in their **calculation linkbase**.

- Prism analyses that the extension's anchor, **Non-current assets**, is an element with a wide accounting meaning, for which the base taxonomy provides a lot of subcomponents.

- It concludes that it is somewhat likely that either:
  - a more precise wider anchor exists, and/or
  - narrow anchors exist

and outputs the Lax anchoring message.

Lax anchoring

info	Lax anchoring	The following custom concepts may have an inappropriate or incomplete anchoring : there probably is either a more precise wide anchor or significant narrow anchors to provide.		BrandsAndPatents	NoncurrentAssets

- The Lax anchoring info message is triggered when an extension is wide-anchored to an element for which the base taxonomy provides a lot of subcomponents and is not narrowed-anchored.
- There are legitimate cases where no better wide anchor may be found and no narrow anchor may be found either, for instance investing cash flows of a nature not provided in the base taxonomy. The message only lists the extensions where inaccurate anchorings are the most probable.
- When the extension or report line header has a name such as “x and y”, then it is more likely that narrow anchorings are missing.

Markup with element wider in scope

Tagged as "Goodwill"	Goodwill	14
Tagged as an extension "Brand and patents", anchored to "Intangible assets other than goodwill"	Brands and patents	50
Tagged as "Property, plant and equipment"	Property, plant and equipment	1 201
Tagged as "Non-current assets"	**Non-current assets**	1 265

- A preparer has tagged the non-current assets section of their balance sheet as shown above, and has declared the corresponding in their **calculation linkbase**.
- Prism analyses that none of terms in the calculation are part of **intangible assets other than goodwill**.
- It concludes that the extension might be replaceable by a direct tagging with **intangible assets other than goodwill**, and outputs the Markup with element wider in scope message.

Markup with element wider in scope

info	RM 1.3.2 Markup with element wider in scope	If the base taxonomy contains no element whose meaning matches exactly that of the amount being tagged, the Reporting Manual recommends using an element from the base taxonomy with a wider meaning (if no other tagged amount would be part of that element). The analyzed report seems to possibly have such instances where the custom element used could have been tagged instead using the element that was identified and used as a wider anchor.		BrandsAndPatents	IntangibleAssetsOtherThanGoodwill

- The Markup with element wider in scope info message triggers whenever Prism assesses that an extension could be replaced by its wider anchoring without creating any inconsistency.

- This message only triggers if the extension is used as a term in a calculation. For instance, it will not trigger for isolated extensions in a footnote.

- Ultimately, it is up to decide whether replacing the extension with its anchor would be appropriately convey the meaning of the line. In the example we provide, arguments could be made both ways.

Wide anchoring (RTS Annex IV.9a)

Tagged as a **credit** extension and anchored to "OperatingExpense"

Gross profit	1 201
...	
Special expense	(14)
...	
Operating profit	1 187

- A preparer has tagged the operating profit section of their income statement as shown above.
- Prism knows that **Operating expense** is a non-net **debit** element, while the extension has been declared a **credit.**
- It concludes that it is quite likely that the extension’s balance attribute or is choice of the anchor is wrong and ouputs the Wide anchoring message.

Wide anchoring (RTS Annex IV.9a)

Tagged as a **debit** extension and anchored to "OtherIncome"

Gross profit	1 201
...	
Special expense	(14)
...	
Operating profit	1 187

- A preparer has tagged the operating profit section of their income statement as shown above.
- Prism knows that **Other income** is a **non-net** **credit** element, while the extension has been declared a **debit.**
- It concludes that it is quite likely that the extension’s balance attribute or is choice of the anchor is wrong and ouputs the Wide anchoring message.

Wide anchoring (RTS Annex IV.9a)

info	RTS_AnnexIV_9_a Wide anchoring	The following pairs of custom elements and their wide anchors have difference in their main properties. Such differences MAY indicate that the choice of anchor was wrong, or that the properties chosen for the custom elements are wrong. Check these closely.	balance	SpecialExpense	OperatingExpense

- The Wide anchoring message triggers whenever an extension has different attributes than its anchor.
- It always triggers on **period type** or **data type** differences.

Wide anchoring (RTS Annex IV.9a)

info	RTS_AnnexIV_9_a Wide anchoring	The following pairs of custom elements and their wide anchors have difference in their main properties. Such differences MAY indicate that the choice of anchor was wrong, or that the properties chosen for the custom elements are wrong. Check these closely.	balance	SpecialExpense	OperatingExpense

- It only triggers on **balance** differences if the anchor is not net. Net elements are those that are the outcome of a subtraction.

- As a reminder:
  - A **debit** balance should be attributed to **assets, expenses, cash inflows, decrease in equity**
  - A **credit** balance should be attributed to **liabilities, equity, income, cash outflows, increases in equity**

- For instance:
  - a debit extension anchored to **Finance income** will trigger the message
  - a debit extension anchored to **Finance income (cost)** will not trigger the message. Indeed, an extension anchored to **Finance income (cost)** could legitimately be a net expense.

IFRS18 anchoring inconsistency

Tagged as an extension "Interest expense on borrowing and lease liabilities, financing", anchored to "Other operating income (expense), operating"

Profit loss before financing and income tax	350
Interest expense on borrowing and lease liabilities	-105
Interest expense on pension liabilities	-35
Profit before tax	210

- If an extension is anchored to a concept from another profit or loss category, then Prism generates a warning message.
- In the example above, the line item “Interest expense on borrowing liabilities” is tagged with an extension. The line item is in the financing category but was anchored to a concept from the operating category. Prism detects this inconsistency and generates a warning message.

Validations – Tagging

- [Unusual period]

Unusual period

- **Prism** detects and notifies instances of data where the use of dates is suspect, with the **Unusual period** message:

  - If data is described to be over a period that is unlikely to occur in the report, for instance if, in an annual report, a **fact** is described to be over two years, or over only one month.

  - If periods overlap, for a single element. For instance, if a company provides its revenue from 01/01/N to 31/12/N and its revenue from 01/04/N to 31/03/N+1, the two periods overlap and a warning is raised.

  - If periods leave a gap, for a single element. For instance, if a company provides its revenue from 01/01/N to 31/12/N and its revenue from 01/04/N+1 to 31/03/N+1, the two periods do not follow each other directly and a warning is raised.

Unusual period (2)

- If the dates used for instants and durations in a statement do not match.
  - For instance, the statement of cash flows describes the changes in cash and cash equivalents. If cash and cash equivalents are provided for 31/12/N-1 and 31/12/N, then the variations are expected to be described to be from 01/01/N to 31/12/N.
  - In particular, when describing the changes over a reporting period, the amount « at the beginning of the period » **must** be set to **the day before** the beginning of the period, as described in the base XBRL specification.
    - Setting the date of the amoutn at the beginning of the period at January 1st is therefore an error if the period starts on January 1st. It must be set to December 31st.

Validations – Presentation

- [Presentation linkbase order]
- [Use of preferred labels]

Presentation linkbase order

Tagged as IntangibleAssetsOtherThanGoodwill	Intangible assets	14
Tagged as PropertyPlantAndEquipment	Property, plant and equipment	1201
Tagged as OtherNoncurrentAssets	Other	50
Tagged as NoncurrentAssets	**Non-current assets**	1 265

- StatementOfFinancialPositionAbstract
  - AssetsAbstract
    - NoncurrentAssetsAbstract
      - IntangibleAssetsOtherThanGoodwill
      - OtherNoncurrentAssets
      - PropertyPlantAndEquipment
      - NoncurrentAssets

- The **Reporting Manual** section 3.4.6 requires the order of elements in the presentation linkbase to be close to identical to the order in the human-readable layer of the report.
- In the example above, Prism detects that in the report PropertyPlantAndEquipment comes before OtherNoncurrentAssets, while the presentation linkbase shows the opposite.
- It therefore outputs the Presentation linkbase order message.

Presentation linkbase order

info	Presentation linkbase order	In the presentation tree with the following root, the following concepts seem to be wrongly placed.	StatementOfFinancial PositionAbstract	PropertyPlantAndEquipment	3

- The Presentation linkbase order info message is triggered whenever a line L1 is presented before another line L2 in the report, but L1 is presented after L2 in the presentation linkbase.

- The info message presents the financial statement in which this occurs, and the name of the first line where Prism notices that the lines are out of order.
- The line that is presented out of order can be the line mentioned on the message, or one of the surrounding lines.

Use of preferred labels

- The **Reporting Manual** section 3.4.4 concerns the application of **preferred labels** in presentation linkbases at appropriate places.

- **Preferred labels** give more context to each line in the presentation linkbase, for instance:
  - Indicating that a line item is being used as a (sub)total when the **total** preferred label is used
  - Indicating that a line is used to disclose the value at the start of the period when the **periodStart** preferred label is used

- If the taxonomy contains a **label** that has the same **label role** as the preferred label, that label is the one that will be displayed to users viewing the presentation linkbase.
- However, this is not necessary. A **preferred label** can be applied even without the existence of a corresponding **label**.

Use of preferred labels

warning	ReportingManual_3.4.4 Use_of_preferred_labels	The following concepts are used as the sum of a calculation, but are never presented as so in the presentation linkbases. The Reporting Manual section 3.4.4 requires application of appropriate preferred labels, in particular for totals.		CurrentAssets NoncurrentAssets Equity CashFlowsFromUsedInFinancingActivities

- The **Reporting Manual** section 3.4.4 especially insists on the application of **total, periodStart** and **periodEnd** preferred labels.

- If a subtotal is never presented with a **total** preferred label, Prism will display the Use of preferred labels warning message with the list of these subtotals.

- If **Equity** is not presented with the **periodStart** and **periodEnd** preferred labels in the statement of changes in equity, Prism will display a specific Use of preferred labels message.

- If **Cash and cash equivalents** are not presented with the **periodStart** and **periodEnd** preferred labels in the cash flow statement, Prism will display a specific Use of preferred labels message.

Validations – Technical

- Base taxonomy prohibition
- Related parties identification
- Unused labels
- Unused roles
- Zip structure separator

Base_taxonomy_prohibition

- **Report packages** are comprised of both a **report** (the tagged document) and an **extension taxonomy** (describing relations between elements used in the report).

- The **extension taxonomy** itself also imports the ESEF core taxonomy. The core taxonomy describes relations between elements that are not entity specific. **In particular, some of these relations express validation rules**.

- Within the XBRL language, it is possible to ‘prohibit’ (delete) relations in an imported taxonomy.

- This makes it technically possible for report packages to prevent validation rules from being checked. There is no situation in which this is legitimate.

Base_taxonomy_prohibition (2)

- **Prism** creates an error message whenever the analysed **report package** uses the **prohibition mechanism**.
- The list of **elements** between which relations were removed are listed next to the message.
- This message is displayed even when the element on which the relation is removed is not used within the report, given that:
  - Validation rules may still trigger on elements not used within the report;
  - The use of the prohibition mechanism is a concern in itself.

Related parties identification

- There are common mistakes revolving around the use of the ‘**name of parent entity**’ element from the ESEF/IFRS taxonomies.

- This is one of the elements whose use is mandatory, **if the corresponding content is present in the report**.

- There are two common interpretations of the meaning of the ‘name of parent entity’ element in consolidated statements.
  - The name of the most senior entity within the consolidated group;
  - The name of an investor in the group, that controls it, if any exists.

Related parties identification (2)

- Only the second interpretation is correct. The element is a reference to IAS 24.13: '<u>An entity shall disclose the name of its parent and, if different, the ultimate controlling party. If neither the entity's parent nor the ultimate controlling party produces consolidated financial statements available for public use, the name of the next most senior parent that does so shall also be disclosed</u>.'

- Additionnally, the IFRS Conceptual Framework defines the reporting entity as follows (3.10-11):
  - '<u>A reporting entity is an entity that is required, or chooses, to prepare financial statements. A reporting entity can be a single entity or a portion of an entity or can comprise more than one entity. A reporting entity is not necessarily a legal entity</u>.'
  - '<u>Sometimes one entity (parent) has control over another entity (subsidiary). If a reporting entity comprises both the parent and its subsidiaries, the reporting entity's financial statements are referred to as 'consolidated financial statements</u>'.

Related parties identification (3)

- When a report declares the name of the parent entity to be the same as the entity (or very close, for instance 'XYZ Company S.A.' and 'XYZ Company'), Prism notifies a probable error with the **related parties identification** warning.
  - If the match is only slightly close, this notification is downgraded to an info message instead.

- Additionnally, we have noticed some reports declare explicitly that they do not have a parent entity, and use the '**name of parent entity**' element to mark up that declaration. This is also incorrect, and **Prism** will also output the **Related parties identification** if it detects such an occurrence.

Unused labels

- In an **extension taxonomy,** report creators may create **labels** not only for the **extension elements** they create, but also for the **core elements** imported for the base taxonomy.

- In most filing systems, report creators must not override the **labels** defined in the core taxonomy. However, they may create **labels** in languages or **label roles** where none exists in the core taxonomy. This is only useful if the label is used within the created report.

Unused labels

- However, it has come to our attention that some reports create new **labels** (in new or duplicate **label roles**) for <u>every</u> element of the core taxonomy.
  - The inclusion of such **labels** for thousands of elements that are not used in the report makes the **extension taxonomy** unnecessarily heavy and may hinder performance for users of the report.

- The Prism warning reports the number of **elements** for which new **labels** have been defined even though the **element** is not used anywhere in the report.
  - This only has a significant impact on performance if the number of such **elements** is significant itself (when compared to the number of elements used in the report).

Unused roles

- In an **extension taxonomy,** report creators create **extended link roles,** which are used to split **linkbases** into separated ‘networks’. For instance, it is customary to create an **extended link role** for each primary financial statement. An ESEF **extension taxonomy** is expected to define less than 10 extended link roles.

- In turn, end users of a report may use the **extended link roles** in an **extension taxonomy** to group together data related to the same primary financial statement.

Unused roles

- It has come to our attention that some **extension taxonomies** copy all **extended link roles** from the core taxonomy. The core taxonomy usually has **extended link roles** that follow a different logic from reports. For instance, the ESEF taxonomy has separate **extended link roles** for each IFRS accounting standard.
  - The ESEF taxonomy includes about 400 **extended link roles**
  - About 150 of these are used in the ESEF complete taxonomy presentation linkbase.

- Reports created copies of these 400 or 150 roles are therefore defining at least 40 or 15 times too many ‘sections’ in their reports, most of which will be empty.

- **Prism** includes a warning that includes the amount of unused roles defined in the **extension taxonomy.**

Zip structure separator

- **Report packages**, whether they are .xbri or .zip files are ZIP archives, that must follow the corresponding specifications.

- In particular, a ZIP archive describes the structure of folders and files that were compressed using a syntax such as ‘folder/…/subfolder/file.extension’ (replacing these with the actual names of the folder, subfolders and file name and extension).
  - When describing paths, different operating systems may use different separators. For instance, in the Windows operating system, the backslash ‘\’ is often used. This is not relevant to the ZIP format, where the forward slash ‘/’ is the only authorised separator.

- It is a common error to use the wrong separator. The Zip_structure_separator warning indicates that it is the case in the analysed report.

Validations – Block tagging

- Non-required text tags
- Reading order
- Tagged contents

Non-required text tags

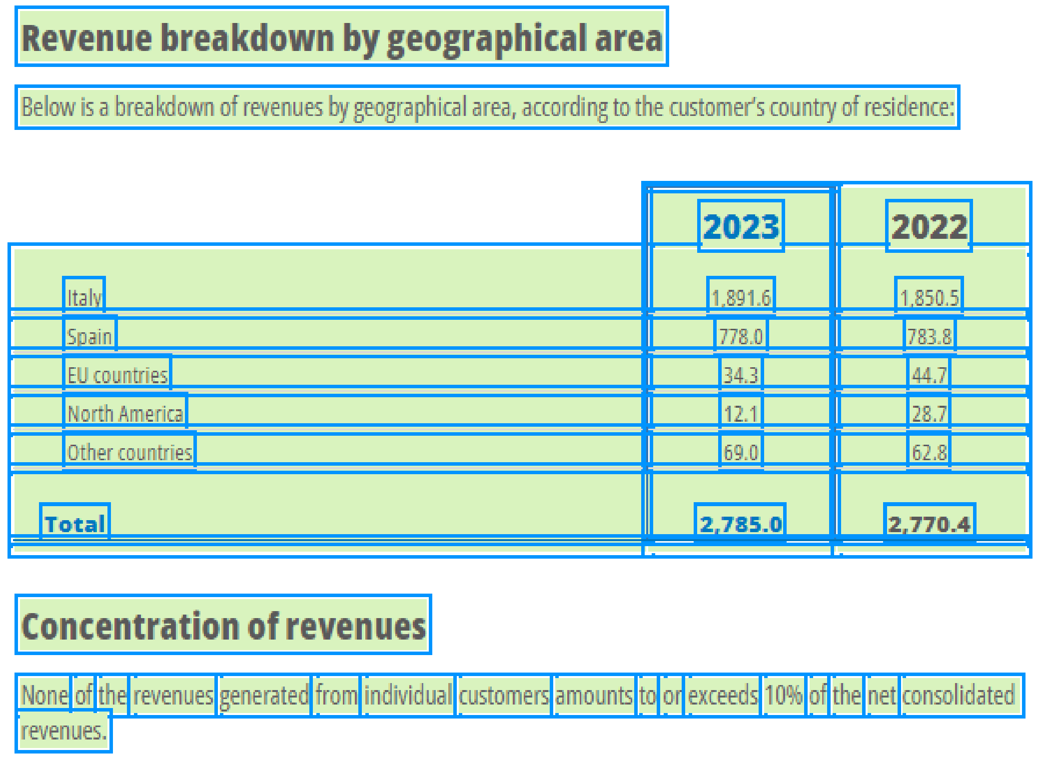
info	Non-required text tags	The following elements used to tag text are not part of the elements required to be used when the corresponding content is present in the report. They represent extra/voluntary tagging by the entity.	DisclosureOfEffectsTheCurrentInternationalCrisisExplanatory DisclosureOfFinancialLiabilitiesExplanatory DisclosureOfFinancialAssetsExplanatory DisclosureOfTransactionsBetweenRelatedPartiesExplanatory

- The ESEF requirements include tagging of the notes whenever the contents of these notes match one of a list of 250+ elements.

- The **base taxonomy** contains **text block** elements other than those whose use is required by the technical specifications. Some of these elements have names that are really close to the required ones.
  - For instance, **Disclosure of earnings per share [text block]** is required, but **Earnings per share [text block]** is not.

- The Non-required text tags info messages provides the list of **text block** elements used in the report that are not required.
- Users should make sure that these block tags were indeed used as extra tagging, and do not replace an element from the required list.

Reading order



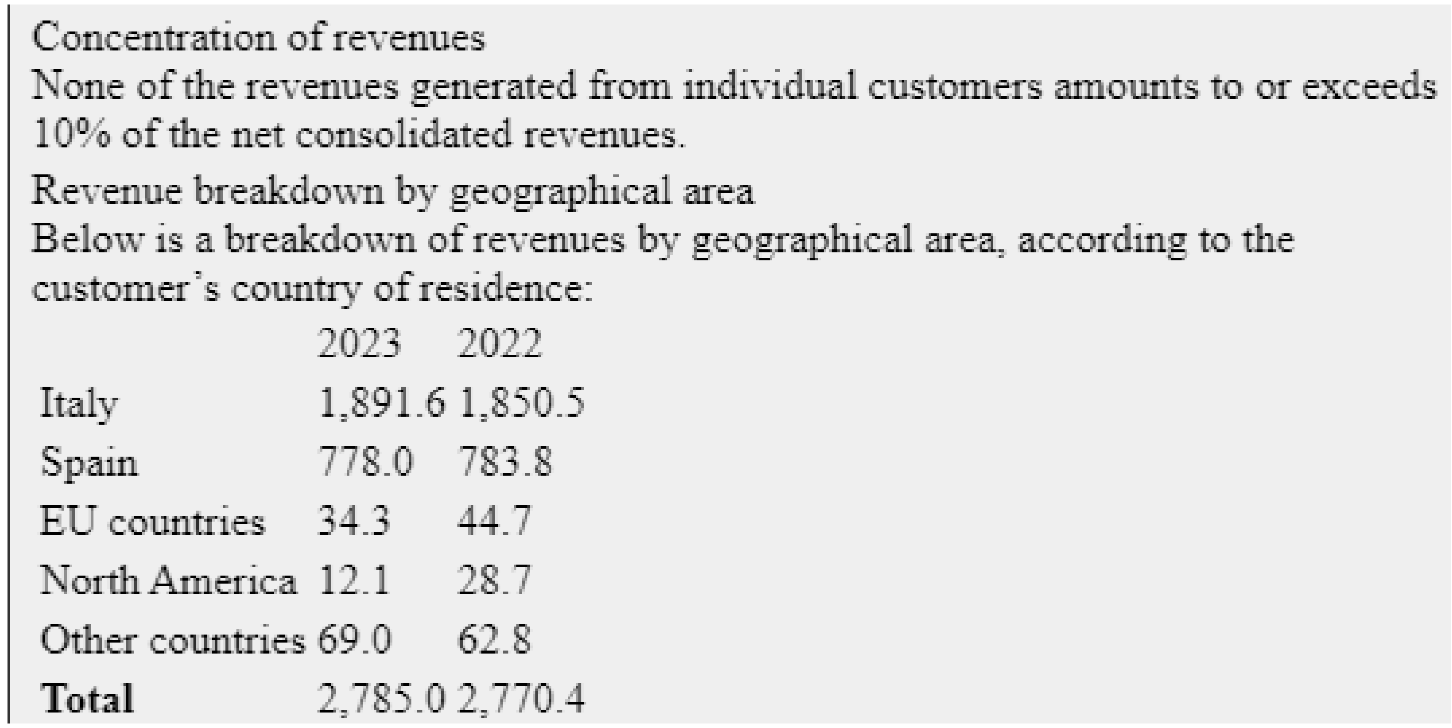
Revenue breakdown by geographical area

Below is a breakdown of revenues by geographical area, according to the customer's country of residence:

	2023	2022
Italy	1,891.6	1,850.5
Spain	778.0	783.8
EU countries	34.3	44.7
North America	12.1	28.7
Other countries	69.0	62.8
Total	**2,785.0**	**2,770.4**

Concentration of revenues

None of the revenues generated from individual customers amounts to or exceeds 10% of the net consolidated revenues.



Concentration of revenues
None of the revenues generated from individual customers amounts to or exceeds 10% of the net consolidated revenues.

Revenue breakdown by geographical area
Below is a breakdown of revenues by geographical area, according to the customer's country of residence:

	2023	2022
Italy	1,891.6	1,850.5
Spain	778.0	783.8
EU countries	34.3	44.7
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Other countries	69.0	62.8
Total	2,785.0	2,770.4

- The **text block** tags may be tagged in several parts, in which case it is important that these several parts be linked in the right order.

- In the example above, the parts were not linked in the right order. Prism detects this and outputs the Reading order message.

Reading order

warning	Reading order	There seems to be an issue with the reading order on the following blocks: the declared reading order does not match the order in which the contents appear in the document.		DisclosureOfRevenueExplanatory

- The Reading order message triggers whenever a **text block**'s next fragment (through the **continuation**) mechanism is placed before the origin fragment in the document.

- This supposes that the report indeed describes the document in reading order. If pages or content in the document are not written in order, this may cause issues with this warning.
  - Note that not having content in the actual reading order is the source of other issues. For instance, end-users will be unable to properly copy and paste the contents of the document; visually-impaired end-users will be unable to read the document at all.

Reading order

Sequence	Concept	Value	Visual
519	DisclosureOfRevenueExplanatory	Revenue breakdown by geographical areaBelow is a breakdown of revenues by geographical area, according to the customer's country of residence:20232022Italy1,891.61,850.5Spain778.0783.8EU	106716
518	DisclosureOfRevenueExplanatory	Concentration of revenuesNone of the revenues generated from individual customers amounts to or exceeds 10% of the net consolidated	107108

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Reading order

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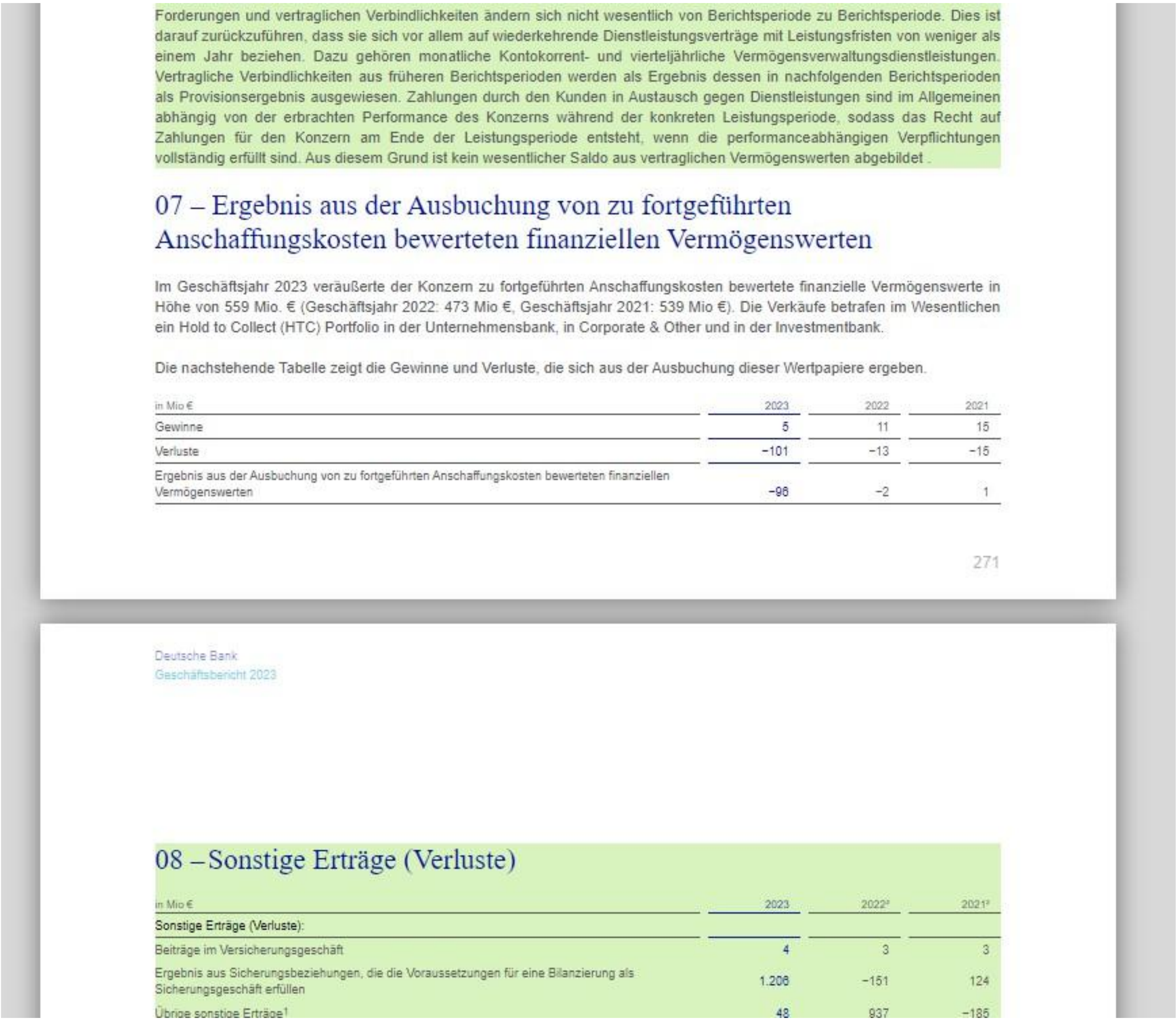
518	DisclosureOfRevenueExplanatory	Concentration of revenuesNone of the revenues generated from individual customers amounts to or exceeds 10% of the net consolidated	107108

- You can identify the parts that are out of order either:
  - By comparing the **Interactive viewer** and **Block viewer**, as illustrated in the first example
  - By using the **Text** sheet in the Excel document, as shown above:
    - Filter on the text block concept shown in the message
    - Order the sheet by ascending **Visual**
    - Find the fragments that are not in ascending order in the **Sequence** column

Tagged contents

- The ESEF requirements include tagging of the notes whenever the contents of these notes match one of a list of 250+ elements.
- The list covers most of the usual topics in the notes. As a consequence, most of the notes should be included in a least one tag.
  - Fairly common exceptions would include information related to separate statements and general events that affected the performance of the company.
- Prism therefore reports untagged content with the Tagged contents message.



Forderungen und vertraglichen Verbindlichkeiten ändern sich nicht wesentlich von Berichtsperiode zu Berichtsperiode. Dies ist darauf zurückzuführen, dass sie sich vor allem auf wiederkehrende Dienstleistungsverträge mit Leistungsfristen von weniger als einem Jahr beziehen. Dazu gehören monatliche Kontokorrent- und vierteljährliche Vermögensverwaltungsdienstleistungen. Vertragliche Verbindlichkeiten aus früheren Berichtsperioden werden als Ergebnis dessen in nachfolgenden Berichtsperioden als Provisionsergebnis ausgewiesen. Zahlungen durch den Kunden in Austausch gegen Dienstleistungen sind im Allgemeinen abhängig von der erbrachten Performance des Konzerns während der konkreten Leistungsperiode, sodass das Recht auf Zahlungen für den Konzern am Ende der Leistungsperiode entsteht, wenn die performanceabhängigen Verpflichtungen vollständig erfüllt sind. Aus diesem Grund ist kein wesentlicher Saldo aus vertraglichen Vermögenswerten abgebildet .

07 – Ergebnis aus der Ausbuchung von zu fortgeführten Anschaffungskosten bewerteten finanziellen Vermögenswerten

Im Geschäftsjahr 2023 veräußerte der Konzern zu fortgeführten Anschaffungskosten bewertete finanzielle Vermögenswerte in Höhe von 559 Mio. € (Geschäftsjahr 2022: 473 Mio €, Geschäftsjahr 2021: 539 Mio €). Die Verkäufe betrafen im Wesentlichen ein Hold to Collect (HTC) Portfolio in der Unternehmensbank, in Corporate & Other und in der Investmentbank.

Die nachstehende Tabelle zeigt die Gewinne und Verluste, die sich aus der Ausbuchung dieser Wertpapiere ergeben.

in Mio €	2023	2022	2021
Gewinne	5	11	15
Verluste	−101	−13	−15
Ergebnis aus der Ausbuchung von zu fortgeführten Anschaffungskosten bewerteten finanziellen Vermögenswerten	−96	−2	1

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Deutsche Bank
Geschäftsbericht 2023

08 – Sonstige Erträge (Verluste)

in Mio €	2023	2022[2]	2021[2]
Sonstige Erträge (Verluste):			
Beiträge im Versicherungsgeschäft	4	3	3
Ergebnis aus Sicherungsbeziehungen, die die Voraussetzungen für eine Bilanzierung als Sicherungsgeschäft erfüllen	1.206	−151	124
Übrige sonstige Erträge[1]	48	937	−185

Tagged contents

warning	RM 1.9.1 Tagged contents	Notes to the financial statements must be tagged if their content matches any of the elements shown in the Mandatory tags sheet. The following sections are not covered by any tag while they are placed between other tagged sections. Check that they do not match any element in the list.	Das Geschäftsmodell der Deutschen Bank beinhaltet von Natur aus das Eingehen von Risiken. Risiken kö...(+793 characters)
			267 Deutsche Bank Geschäftsbericht 2023 Anhangangaben zur Gewinn- und Verlustrechnung
			07 – Ergebnis aus der Ausbuchung von zu fortgeführten Anschaffungskosten bewerteten finanziellen Ver...(+696 characters)

- The Tagged contents warning message is triggered whenever Prism finds untagged content between two sections tagged with **text blocks**.
- Prism automatically filters out untagged repeated content, such as page headers and footers. However, if actual untagged content is present at the beginning of the page, the contents shown as untagged will usually also include the header of that page.
- Prism shows the beginning of the untagged contents, and if they are long, the amount of characters not shown. This means in particular that if no amount of characters is shown, the missing contents are exactly those shown in the message.
- This message also triggers when content is tagged outside of the notes, for instance for risk analysis in the management commentary.

Tagged contents

info	RM 1.9.1 Tagged contents	Notes to the financial statements must be tagged if their content matches any of the elements shown in the Mandatory tags sheet. The following sections are not covered by any tag from the list, while they are placed between other tagged sections. Check that they do not match any element in the list.			DisclosureOfAdditionalInformationExplanatory

- The **base taxonomy** contains **text block** elements other than those whose use is required by the technical specifications. Some of these elements have names that are really close to the required ones.
  - For instance, **Disclosure of earnings per share [text block]** is required, but **Earnings per share [text block]** is not.

- The Tagged contents info message is triggered whenever Prism **tagged** content between two sections tagged with **text blocks** that is not tagged with one the elements from the technical specifications.

- The contents of the tag(s) mentioned in the message should be reviewed to confirm whether they indeed do not match any of the required elements.

Tagged contents

- Prism already includes suggestions for appropriate tags from the required list for most tags outside of the required list. These can be found in the **Hierarchy** sheet.
  - For instance, if the report uses **Disclosures of transactions between related parties [text block]** (not part of the required list), you will find such a message in the **Hierarchy** sheet:

warning	Should be tagged with DisclosureOfRelatedPartyExplanatory because it is tagged with DisclosureOfTransactionsBetweenRelatedPartiesExplanatory	Informazioni sulle operazioni con parti correlate Ad eccezione dei compensi agli amministratori e a determinate categorie di dipendenti, la Società non ha posto in essere nel corso del 2023 operazioni i con parti correlate non concluse a normali condizioni di mercato. (Importi in euro unità) 31 dicembre 2023 Compensi ad amministratori 2.081.250 Collegio Sindacale 108.400 Inoltre, si segnala che i compensi alla revisione legale sono di seguito indicati: (Importi in euro unità) 31-dic-23 Corrispettivi della Società di revisione per la prestazione servizi di revisione 110.865 alla capogruppo 87.525 alle società controllate 23.340 Corrispettivi della Società di revisione per la prestazione servizi di verifica finalizzati all'emissione di un'attestazione 37.000 alla capogruppo 32.500 alle società controllate Corrispettivi della Società di revisione per prestazione di altri servizi 13.000 alla capogruppo 13.000 alle società controllate