

Update ESEF

FSMA

AUTORITEIT
VOOR FINANCIËLE
DIENSTEN
EN MARKTEN

AUTORITÉ
DES SERVICES
ET MARCHÉS
FINANCIERS

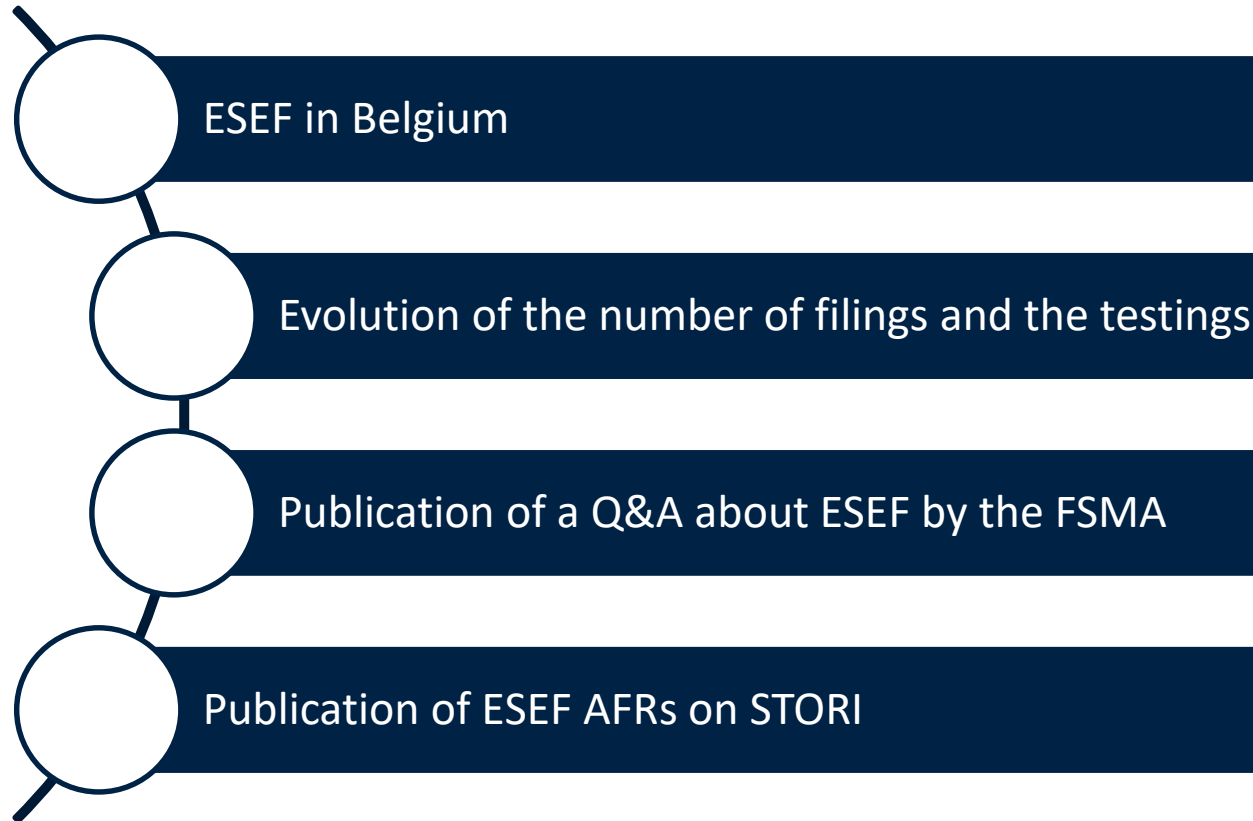


Algemene vergadering XBRL België VZW

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15/03/2022

OVERVIEW OF TODAY'S PRESENTATION



ESEF in Belgium

Steps taken by the FSMA

December 2020

- opening of ESEF **test environment**

January 2021

- announcement possibility to **postpone** application of **ESEF**

January 2021

- **Belgian OAM ready** to receive ESEF filings

2021

- **review** of ESEF filings received

December 2021

- Publication **Q&A** about ESEF and ESEF filings

Evolution of the number of filings and the testings

Filings of annual financial reports in 2021

- About **20** issuers filed in ESEF (of 129 issuers in total)
- About **all filers tested** their filings in the FSMA test environment before the official filing

Use of the FSMA test environment

- During 2021 about **40** companies used the test environment
- Until the first half of March 2022 around **60** companies used the test environment
- In test and production environment issuers receive **validation results** of ESEF validator.

Official ESEF filings in 2022 of AFR

- Companies with 31/12/2021 year-ends have until **30/04/2022** to file their AFR
- **Early filers:** until 11/03/2022 **7** issuers filed in ESEF
 - 4 in zip (with tagging)
 - 3 in XHTML (no tagging because no consolidation)

Publication of a Q&A about ESEF by the FSMA

Q & A PUBLISHED BY FSMA ON ESEF: CONTENT

- **Scope of ESEF**
- **Contents** of the annual financial report in ESEF format
- **Publication** of the annual financial report
- Technical and practical aspects of **uploading** to eCorporate
- **Errors and warnings** in the validation file
- What **errors** occur **frequently** in the XBRL marking?
- **Useful information** and questions relating to ESEF

WHAT ERRORS OCCUR FREQUENTLY IN THE XBRL MARKING?

- The marked-up XBRL value has the **wrong sign**
- The XBRL **tag** used does not match the **content** of the disclosed amount
- **Invisible tags** or **incompletely** tagged financial statements
- **Unnecessary extension** of the taxonomy with new (anchored) elements
- Evaluation of the validation reports and impact of **missing calculations**
- **Layout problems** in the XHTML version that result in figures no longer being visible

Publication of ESEF AFRs on STORI

PUBLICATION OF THE ESEF FILES ON [STORI](#)

Emittent	Type	Publicatiedatum	Documenten
AB INBEV	Jaarlijks financieel verslag	24/02/2022 07:00	 EN  EN
Datum van deponering van document: 24/02/2022 06:43			
Ondernemingsnummer:		0417497106	
LEI:		5493008H3828EMEXB082	
Land statutaire zetel:		BE	
Genoteerde effecten:			
Bijlagen:		 EN	

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