CtrlPrint

Best practices for a **successful ESEF reporting workflow**

Basis for preparation

Sustainability Statement Overview:

This statement aligns with the GRI 2021 standard and the SASB Pulp & Paper Products industry standard. It fulfills reporting obligations under the EU's Non-Financial Reporting Directive [NFRD]. CtrlPrint Board's progress toward its 2030 sustainability targets is also included. As of 2024, CtrlPrint Board

This is a brief overview of our Best Practices,
read the full documentation here.

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An ESEF report from CtrlPrint starts as an InDesign document, which is then converted to PDF and further converted to XHTML where you apply tags. This process is more complex than it may seem, so there are specific considerations to keep in mind.

Prepare for a **successful ESEF workflow**

To successfully submit ESEF reports, meeting technical requirements are necessary. This means you may need to rethink your timeline to make room for all the necessary steps. This document will help you get an overview of what you need to be extra mindful of. For more detailed information, the full documentation can be found on this page.

TIMELINES AND PRELIMINARY PLANNING

Before you begin the project of producing an ESEF report, you should carefully plan out the process. This will help avoid unexpected surprises later in the project as you get closer to submission. Things that you should bring up in this planning are the following:

1. Use available learning resources

Make sure you make use of all the available resources for how to produce an ESEF report with the CtrlPrint XBRL Tagger. You can find a comprehensive collection of tutorials and articles on our Learning Hub. Read more.

2. ESEF project settings

Before a file is opened for Tagging, it is imperative to set the correct ESEF Project Settings. This is done by an administrator and can, in some cases, fall to the Design Agency. This must be done before any Tagging occurs to avoid problems and inconsistencies.

To eliminate Hidden Facts and Hidden Data you should use the setting Force for PDF unicode CMAPs handling. This should be discussed from the start. Read more.

3. TextBlock Tagging

TextBlock tags are more sensitive to changes to the content and layout compared to table tags in the primary financial statements. However, tags applied in the CtrlPrint Frames layer are an exception to this rule. We suggest applying tags in the notes section at key stages of the process, such as before sending the report to the auditors. It's advised to then leave the tags untouched until the content is finalised, and then revisit them to make sure everything is correct before submission. This will minimise how many times you will need to redo your TextBlock tags. Please make sure to use the Direct selection method when defining areas to tag as much as possible. Read more.

4. Project chapter structure

We recommend that you separate the primary financial statements from the notes into separate chapters. It is also prudent to separate the Notes into several chapters on CtrlPrint. This means that changes in the document will not have an effect on all the tags that have been applied. Read more.

Steps to a **successful ESEF workflow**

Before any of these audits, make sure to give the designer some time to make adjustments to the design, and after that allow additional time to go through the tags.

CHECKLIST BEFORE PRELIMINARY AUDIT

- ☑ Decide which version of Adobe InCopy/InDesign that will be used for this year.
- ☑ Prepare the InDesign document for tagging.
- ☑ Upload the new project, activate ESEF reporting and carefully go through your settings.
- ☑ Test the InDesign document with the Force option activated to see the visual conversion from PDF to XHTML.
- ☑ Finalise as much content and design as possible. Be aware that changes in the document may affect the tagger's ability to restore the tags added in additional layers.
- ☑ Roll-forward and/or apply your tags according to the 'how to tag' Best Practice.
- ☑ Validate, export and send the report to your Auditor for Pre-Audit (if applicable).

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CHECKLIST BEFORE THE TECHNICAL AUDIT

- ☑ Continue working on the content and design elements, leaving the tagging aside.
- ☑ Set a hard deadline for making changes to the tagged chapters, both text and layout, before resuming your tagging.
- ☑ After hard deadline – open the tagger and resume tagging. Make sure not to make any design changes during this period.
- ☑ Validate, export and send the report to your Auditor and carry out the necessary corrections.

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CHECKLIST BEFORE FINAL AUDIT

- ☑ Enter the latest figures for the full year.
- ☑ Apply calculations and do validations.
- ☑ Set a hard deadline for making changes to the Notes, both text and layout, around two weeks before submission.
- ☑ Update the TextBlock tags after the hard deadline. If changes to the content must occur, make sure that the TextBlock tags are reapplied correctly before submitting. Last minute changes may require additional tagging – make room for this in the timeline.
- ☑ Validate, export, sign-off BoD and Auditors.

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CHECKLIST AFTER FINAL AUDIT

- ☑ Submit the annual report.
- ☑ In Sweden, after the AGM, file your report digitally to Bolagsverket with CtrlPrint Digital Filing.

Best practice for **setting up the document**

LAYOUT CONSIDERATIONS∗

- Do not overlap the frames for your stories in InDesign. This will cause an issue when using the CtrlPrint Frames functionality called "Nested Continuations" and is an error that must be rectified to submit a valid report.

- Make sure to use the InDesign table functionality to make proper tables rather than using tabs and custom spaces.

- We strongly recommend using dummy numbers in tables until the real ones can be entered into the report. Leaving blank spaces in tables where numbers should be make it harder for the XHTML to be parsed correctly.

- Colour transparency on coloured objects such as a rectangle that has text in it does not translate to XHTML. This can be resolved by using the correct colour for the desired visual and then placing the coloured element behind the text.

- To ensure accurate tagging, careful consideration and planning are necessary when implementing columns in landscape-oriented reports. Testing indicates that using one story on the page and the native functionality for columns within the frame will have more consistent results for selecting text.

FONT CONSIDERATIONS

- Every user within the project must have the same set of fonts installed on their computers in accordance with those used in the document. If a user does not have the same fonts, this can cause issues with TextBlock tags being placed back into the document which leads to them having to be redone.

- Avoid using glyph variants in your writing, this can cause certain glyphs to be converted incorrectly leading to some words appearing with a mix of capital and lower case letters.

- Custom spaces and tabs should also be avoided in the design. These custom measures are likely not part of the character map of the font and will not be correctly converted to XHTML and can result in problems with spacing between words and letters.

Read more about how to optimise and test the document for ESEF tagging.

∗ Don't miss our new feature, CtrlPrint Preflight! It is a new feature providing immediate feedback and actionable guidance within InDesign, especially for ESEF-compatible designs. CtrlPrint Preflight can help identify potential problems in your CtrlPrint documents directly within your InDesign workflow. Read more.

An ESEF report is a technically complex file. We encourage every team to create a test conversion in CtrlPrint, where you can verify the conversion from InDesign to PDF to XHTML and make sure everything looks correct visually.

Read more.
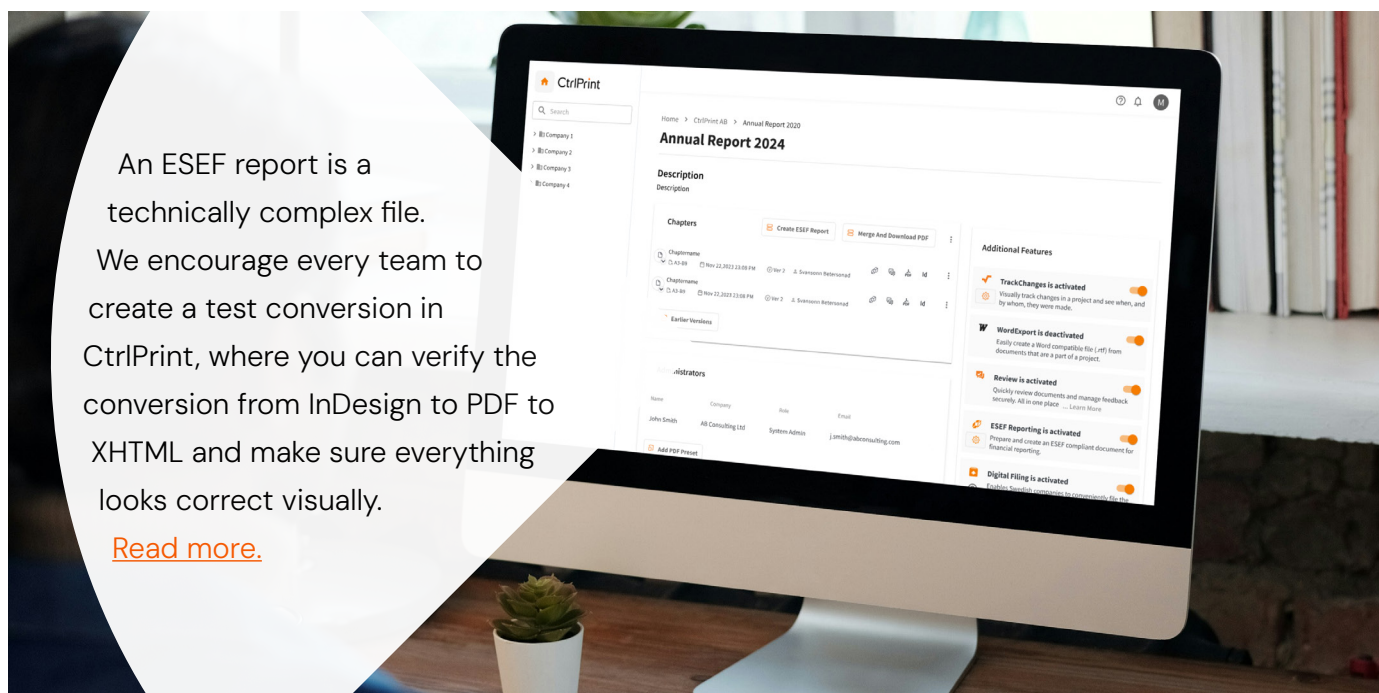
Best practice for **tagging the report**

When tagging the report, there are two different variants of tagging to be carried out. There is tagging of the primary financial statements and there is TextBlock tagging of the notes. They are slightly different in how they are carried out and therefore our best practice for each type differ.

TEXTBLOCK TAGGING THE NOTES

- You can carry out some planning for your TextBlock tagging in Excel, where you note the different pages where each tag needs to be placed and where you identify the content to a Tag name and the layer you intend to use.

- Plan CtrlPrint Frames. Organize the way text frames in InDesign are threaded together for the use of the CtrlPrint Frames layer. In the event needing to tag the same text content again, add new a layer.

- Plan for layers. Layers are primarily to be used when the same piece of text needs to be tagged more than once. Note that the number of layers is now limited to 10*, so it is not recommended to use one layer per tag.

- TextBlock tagging is likely to require amending and changing because it is sensitive to content and layout changes. Therefore we recommend that you freeze your content, carry out the tagging for an audit round and then avoid adjusting the TextBlock tags until content can be frozen again.

- Schedule time where the content and layout of the report are locked and you can go in and correct all the TextBlock tags prior to submitting the report to the relevant national authority. There could be a need to do this earlier than in the past.

- The preferred method is referred to as direct selection tagging. This involves highlighting the text with the yellow markup as opposed to using the SHIFT-key. This is the recommended way of TextBlock tagging as it creates more reference points for the tag when it needs to be reapplied after changes have been made to the document.


TAGGING PRIMARY FINANCIAL STATEMENTS

- Make sure that your tables have figures in the columns for both years even if they are dummy numbers. This will help the conversion from PDF to XHTML and make it easier for the Tagger to reapply tags that are imported from the Mapping Clipboard.

- To save time and effort, you should check SignLogic before you do calculations, since this may affect the result. It is also advised to do calculations and resolve validation errors once the actual numbers for each year are in place rather than trying to resolve them for numbers that are going to change.

- If your report includes a table that's been split (which is common for balance sheet statements in landscape documents), there are two methods you can use to apply tags. Learn more.

Read more about how to tag the ESEF report.

* If required, you can increase the layer limit. Please note that if you import a mapping file with more than 10 layers, the layer limit does not apply. If you wish to overwrite the default setting, you can set a maximum of 100 Layers including the CtrlPrint Frames Layer.
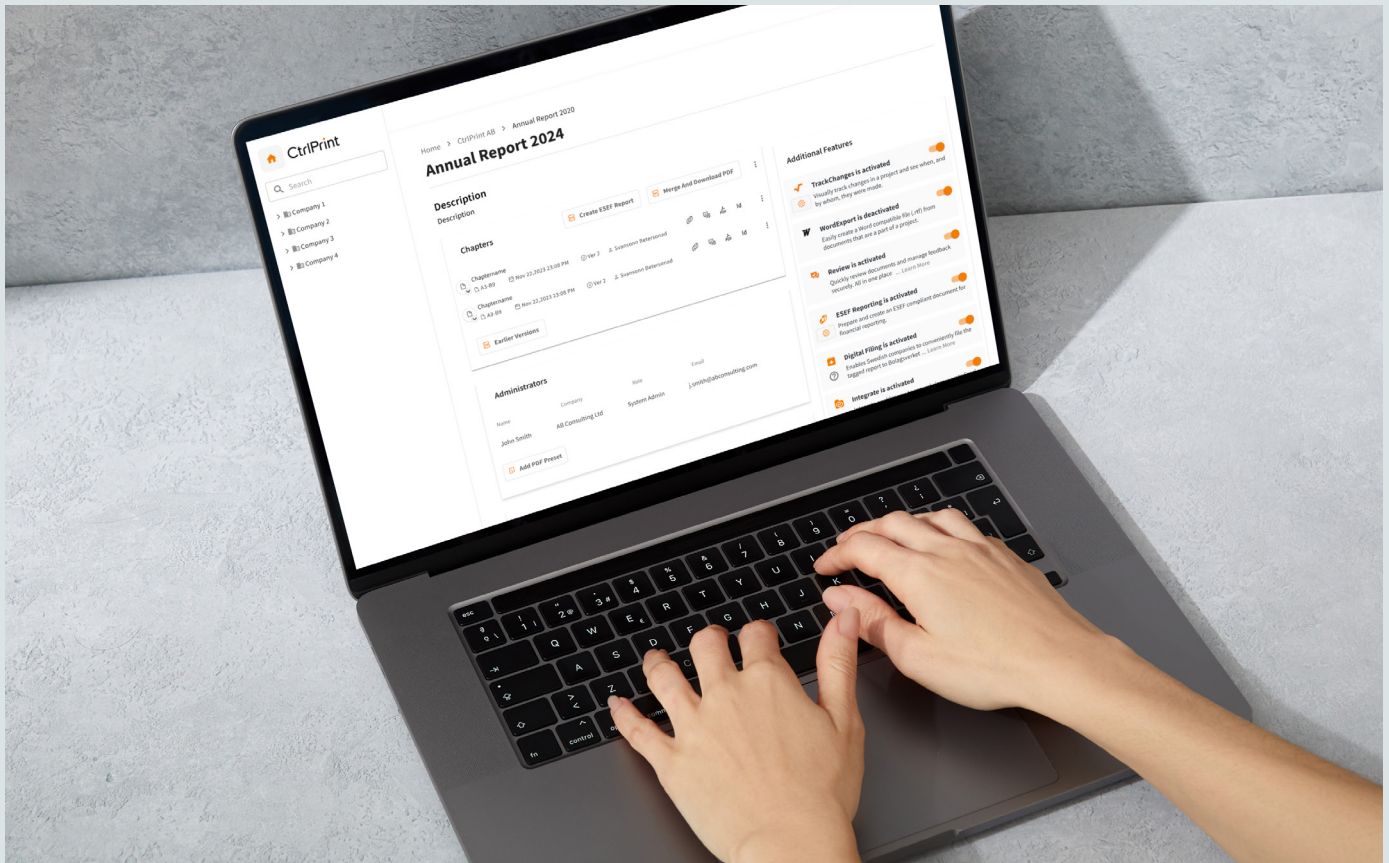
How to Test the Visual Conversion –
From InDesign, to PDF, to XHTML

If you want to check how the fonts in your document are converted from a PDF to XHTML, you can perform a test in CtrlPrint. To do so, please follow the steps below. This test can be performed on both Mac and PC.

1. Log in as an Administrator and activate ESEF Reporting. Make sure you enter the correct settings.

2. Click on the context menu of the chapter you wish to test and select the option "Create XHTML File". This will begin the export of the XHTML version of the chapter.

3. Click on the bell icon in the top right hand corner of CtrlPrint and then Download. Once the file is downloaded, you can then open the downloaded file in a web browser to see the results of the conversion from PDF to XHTML.

ADDITIONAL RESOURCES

Best practices for ESEF reporting

CtrlPrint Support

ESEF Learning Hub

For more information about the platform and our services please contact info@ctrlprint.net or visit ctrlprint.net

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