

USER MANUAL

# ParsePort Inspector Manual



## Congratulations!

You are reading this document because you have gained access to the ParsePort XBRL Inspector. This means you have moved infinitely closer to consuming and validating reports in XBRL, iXBRL and XHTML a lot simpler. In the following chapters you will be introduced to the Inspector and how it works.

The ParsePort Inspector was implemented to create, view and audit reporting packages that contain Inline XBRL documents. It enables the user to retrieve all necessary information from a reporting package.

Although the Inspector cannot be classified as a full workflow tool, it is possible to integrate

the software into existing tools using the API possibilities. As with all other ParsePort products, we try to keep it simple and to keep the required XBRL knowledge to a minimum. We do however advise you to obtain some XBRL knowledge to make sure you can use the Inspector to its full capacity.

In the following chapters we will explain the full potential of the Inspector to you.

If you do not find an answer to your question in this manual, please feel free to have a look through our [FAQ](#) available on our webpage.

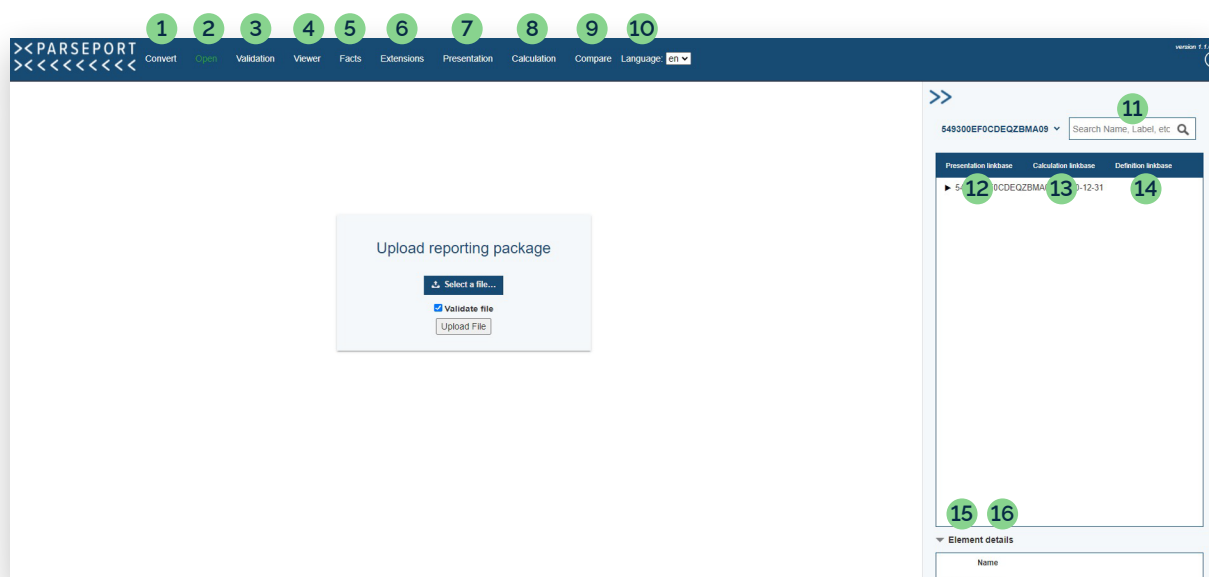
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# 1. Introducing the ParsePort XBRL Inspector

In this chapter you will learn what the different functions in the ParsePort XBRL Inspector are and what you can do with them. The Inspector can be accessed via <https://inspector.parseport.com>

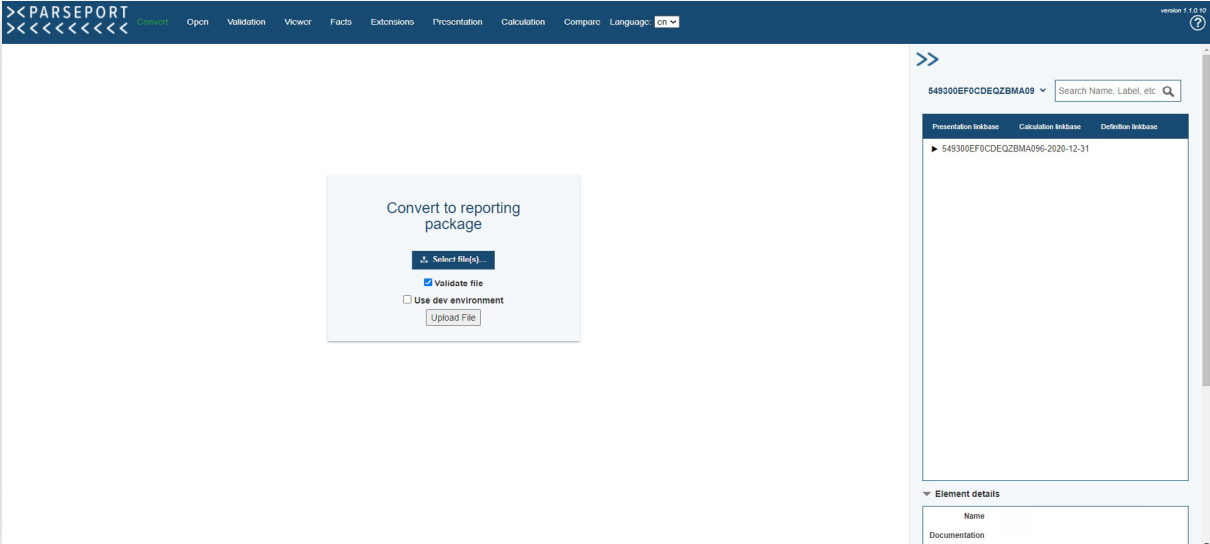
You are required to log in using credentials provided by ParsePort. After logging in to the [Inspector](#), the following screen appears:



1. Go to the 'Convert' upload screen
2. Go to the 'Open' upload screen
3. Go to the Validation page
4. Go to the Viewer
5. Go to the Fact list
6. Go to the Extensions
7. Go to the Presentation tab
8. Go to the Calculation tab
9. Go to the Compare screen
10. Choose a language
11. Search the uploaded zip package
12. View the presentation linkbase
13. View the calculation linkbase
14. View definition the linkbase
15. Display details of selected the element
16. Display details of the selected anchoring

# 2. Start Converting your ESEF files


After opening the 'Convert' tab the following screen appears:



The 'Convert' feature allows you to create a zip package directly in the Inspector.

You can start the process by clicking 

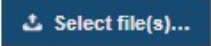
Then you will be asked to select your ESEF files (PDF annual report and/or the Excel file) from your computer. When you have selected the file(s), click **upload file**. After uploading the files into the Inspector, you will be taken directly to the Validation page.

You can also download a zip package from the Validation page by clicking this icon  (top right corner of the screen).



# 3. Starting the Inspection

The 'Open' feature takes you to the upload screen. This is where you load a zip package into the ParsePort XBRL viewer.

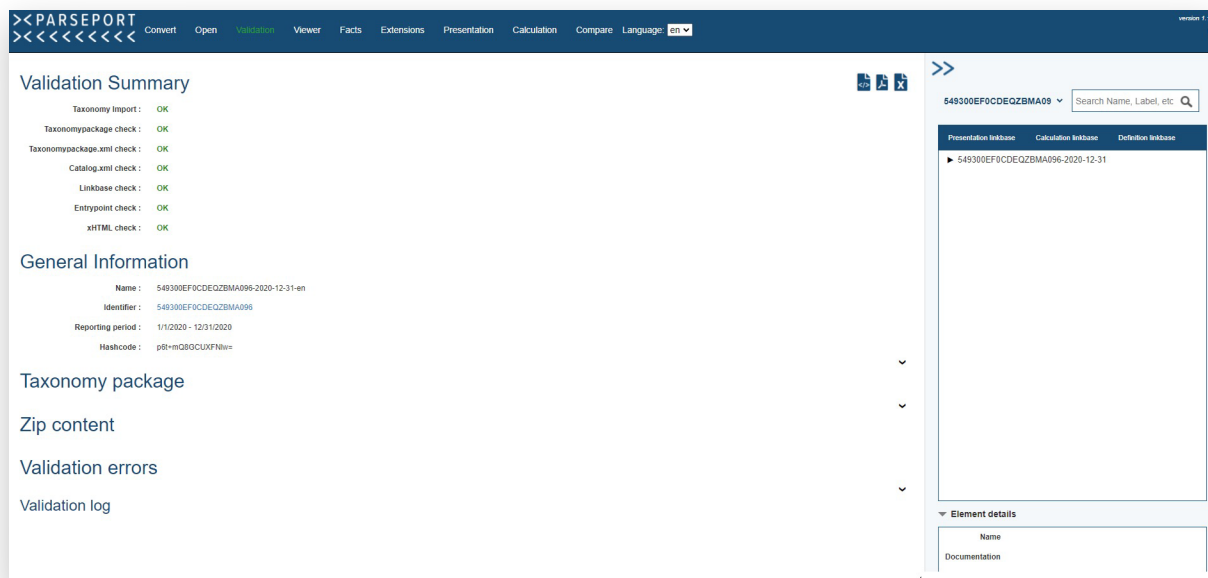
Start by clicking  , your computer will then prompt you to select a zip file from your hard drive. When you have selected a file, click upload file to load it into the Inspector.

It is possible to upload reporting packages (.zip) or non-tagged reports (.html, .xhtml). Non-tagged reports are validated against the XML standard which you can view in the Viewer tab. All other functions are only available (and relevant) for reporting packages and because of that we will continue with examples of reporting packages only.



# 4. Validation and General Information

After importing the files, you are automatically redirected to the Validation tab.



This view shows some general information from the reporting package and the validation information. It consists of multiple sections:

1. Validation summary
2. General information
3. Taxonomy package information
4. Zip file content
5. Rounding Errors checkbox
6. Validation messages
7. List of validation rules used

# 4. Validation and General Information


Most of this information speaks for itself. However, there are some useful features:

- When clicking on the identifier value, you are redirected to the GLEIF database and it's possible to check if the identifier belongs to the reporting entity.
- The hashcode is used to create a unique id for the imported file; if so much as a space changes in one of the files in the reporting packages, the hashcode will be completely different. This makes it possible to assure that the audited file is exactly the same as the one being reported to the authorities.
- The imported schemas show which base taxonomies have been used for this reporting package. In most cases, this will be linked to <https://www.esma.europa.eu>.  
The URL [https://www.esma.europa.eu/taxonomy/2019-03-27/esef\\_cor.xsd](https://www.esma.europa.eu/taxonomy/2019-03-27/esef_cor.xsd) means for instance that the ESEF 2019 taxonomy has been used.
- The zip content section makes it possible to check if all files are present in the reporting package, although the validator will also check for that and shows an error message when a necessary file is missing.
- The validation errors can be classified as **error**, **warning**, **inconsistency**, and **info**. The error id tells the basis of the validation rule and links to the underlying documentation:
  - **ESEF.RTS.Annex.[xxx].[...]** means that the validation rule comes from the RTS for ESEF.
  - **Xbrl.x.x.x.[...]** means that the validation rule comes from the XBRL specifications.
  - **ESEF.x.x.x.[...]** says that the validation rule comes from the ESEF Reporting Manual
  - **message: [...]** usually means that the rule comes from the ESEF taxonomy formulas.
  - **xmlSchema:[...]** is about technical XML related issues.


Continued on next page



# 4. Validation and General

- In most cases, **errors** need to be fixed for the authorities to accept the file. However, not all countries have agreed that the ESEF Reporting Manual is legally binding, which means that those errors could be ignored in some cases. Also, **warnings** can be ignored for a correct reporting package. However, authorities might find that some warnings need to be solved for them to accept the file.
- Some validation rules show  at the end of the message. Each icon is clickable and is connected to the fact mentioned in the validation error. It links to the viewer, the factlist, and the presentation. The error is also shown in all different views.

## 4.1 Export Options

It is possible to export the information to both PDF and Excel by clicking the icons  in the top right of the section.

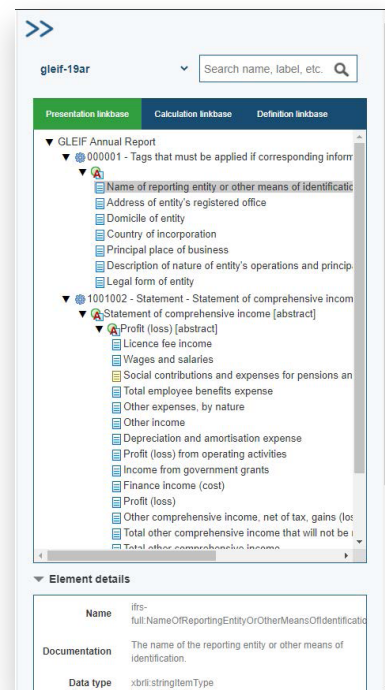


# 5. Taxonomy Information

You will find the technical information about the taxonomy package on the right side of the screen. This includes the presentation-, calculation and definition linkbase. It is possible to expand the items and click on them for additional information, shown in the Element details. A search bar is included to search for certain items. It is possible to search for partial words or sentences and it marks everything with matches in labels, documentation, and element names.






It's possible to select base taxonomies by clicking on the name of the reporting package next to the search bar. The base taxonomies show all used elements in bold. That way it's also possible to see which elements from the base taxonomy have not been used.

When the main section is either on the Viewer, Facts, Extension or Presentation tab and you click on an element in the presentation linkbase, it will select and point to the first corresponding fact in that view.



It is also possible to resize the pane by clicking on and dragging the pane and the main section on the left. The linkbase information can also be vertically resized. By clicking the icon in the top left, you can quickly hide or show the pane.

The different icons have different meanings:

-  **Group / linkrole**
-  **Abstract item:** Item that cannot be used to tag elements
-  **Hypercube:** Used to define the dimensions used in the group
-  **Axis:** Dimension used in the hypercube
-  **Regular item:** Can be used for tagging or to define dimension

Icons with a yellow accent indicate an extension element.

## 5.1. Anchoring

The anchoring information is shown at the bottom of the pane.



The **Viewer** tab shows the xHTML report. It adds a layer over the original PDF report which makes it possible to highlight and click on the tagged elements.


When clicking on a highlighted element, the technical information is shown on the right and the element in the presentation linkbase is highlighted as well.


Standard elements are highlighted in green and extension items are highlighted in yellow.

The screenshot displays the Parseport software interface. The main window shows a 'Consolidated statement of income – IFRS' for the period Jan 1-Dec 31, 2020. The table includes columns for '2020' and '2019' and rows for various income components like 'Other operating income', 'Revenue cost', and 'Operating profit'. A sidebar on the right, titled 'Fact Properties', shows a search bar and a list of XBRL elements. The interface also includes a top navigation bar with options like 'Convert', 'Open', 'Validation', and 'Facts'.

## 6.1 Export Options

The icons on the top right can be used to export the information.

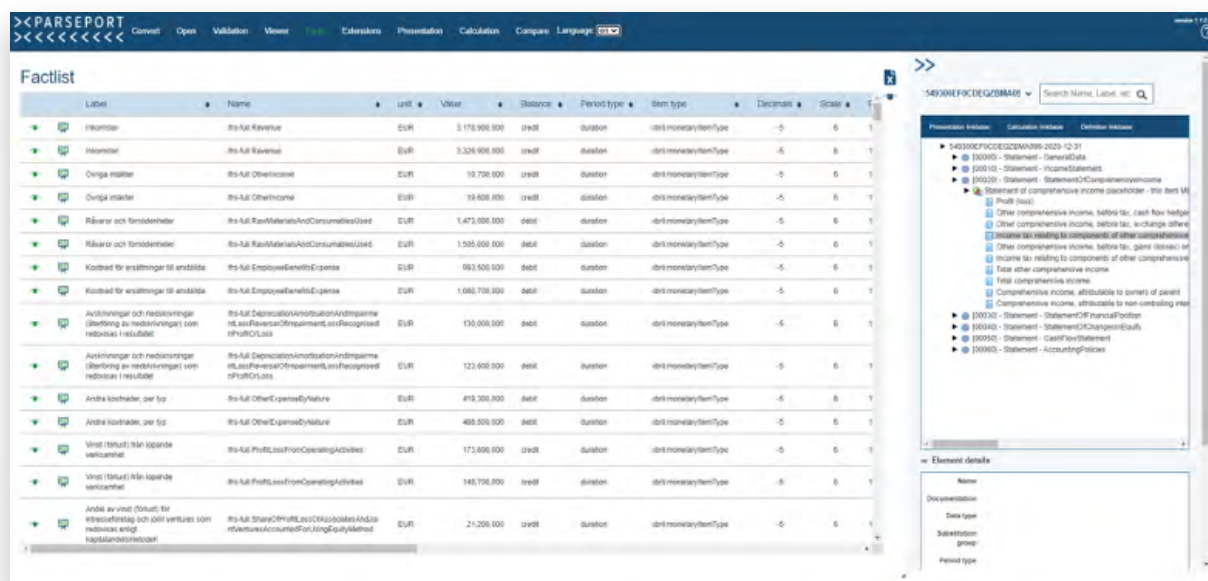
Click on  to download the xHTML report with the additional layer to get the XBRL information.

Click on  to download a mapping report. It's a static document with mapping labels added to all tagged elements, which are connected to a list with XBRL information as shown on the right.




The screenshot shows a 'Balance Sheet' report as of December 31, 2019. The table lists various assets and liabilities in USD, with columns for 'Dec 31, 2019' and 'Dec 31, 2018'. Below the table is a legend with two columns: '# Name Label' and '# Name Label', providing detailed descriptions for the XBRL elements used in the report. The legend includes items like 'Net-current financial assets', 'Other current financial assets', and 'Non-current financial assets'.



# 7. Facts and Extensions



The Facts tab shows a list of all tagged elements in the report. It shows the label and name of the taxonomy item, together with some XBRL properties such as balance type, period type, item type, and some item-specific properties such as decimals, scaling, used dimensions, and possible anchoring. The values are shown without transformation. If the report shows figures in millions for instance and a certain element has a value of 5,123 in the report where the comma is used as a thousands separator, the value in the factlist will show 5,123,000,000.

All columns can be sorted and each row is linked to the Viewer and Presentation tabs by the icons   on the left side. When you click on a row, the presentation linkbase tree on the right also selects the element in the tree. It is possible to export the table to Excel using the  icon above the table on the right.

## 7.1 Using the Fact List

The Facts tab makes it easy to check the properties of all tagged elements at the same time. It can be used to make sure that all values have the proper scaling and decimal attributes. If the reporter for instance uses a scale of 6 instead of 3 by accident, it won't show in the HTML report. In the factlist, it's easy to spot a value that is multiplied by 1000. If the absolute decimals' value is higher than the positive scale (e.g a decimal value of -4 and a scale of 3), the validation won't catch any monetary differences. The decimal property is used to allow for a rounding error and the bigger the absolute value, the higher the rounding error can be before an error is given.

The **Extensions** tab shows the same information, but then only for the extension elements. It can be used to check the anchoring, and whether the right XBRL properties, such as balance, period type, and item type have been used.




# 8. Presentation

The screenshot displays the PARSEPORT software interface. The main window shows a table titled "[00010] - Statement - IncomeStatement" with columns for "1/1/2019 / 12/31/2020" and "1/1/2019 / 12/31/2019". The table lists various financial items such as "Resultat (abstract)", "Inkomster", "Övriga intäkter", "Kostnader och försändelser", "Kostnad för ersättningar till anställda", "Ändringar och nedskrivningar (ärläggning av nedskrivningar) som redovisas i resultatet", "Andra kostnader per typ", "Vinst (olust) från likvärdig verksamhet", "Andel av vinst (olust) för sällskapsföretag och joint ventures som tillfördes enligt kapitalförhållanden", "Finansella intäkter", "Finanseringskostnader", "Resultat före skatt", "Skattkostnad (skattkostnad)", "Skövelsenett", "Vinst (olust) som kan hänföras till moderföretagets ägare", and "Vinst (olust): hänförlig till innehav utan bestämmande inflytande".

On the right side, there is a navigation pane with a search bar and a tree view of the presentation linkbase. Below the tree view, there is an "Element details" section with fields for Name, Documentation, Date type, Substitution group, and Period type.

The **Presentation** tab shows all facts from the factlist, plotted in the presentation linkbase of the reporting package. The presentation linkbase can be seen as the technical documentation whereas the creator of the reporting package tells how the facts should be presented.

The titles at the top are clickable and the connected table will appear below when clicked.

Just as in the factlist, it is possible to click the cells and get more information about a particular item on the right side. It is possible to export the table to Excel using the  above the table on the right.

## 8.1 Using the Presentation

The presentation shows the facts in a more "reader-friendly" way than the factlist does. It is still a technical representation of the figures, which removes any layout, but the view is more recognizable compared to the actual report.

The presentation of the figures in these tables should match the presentation of the figures in the xHTML report regarding the order of the elements. Of course, the layout is different and the figures are presented without the transformation.



# 9. Calculation

	1/1/2019 / 12/31/2020	1/1/2019 / 12/31/2019
Resultat (abstract)		
Inkomster	€ 3,178,000,000	€ 3,326,000,000
Övriga intäkter	€ 18,700,000	€ 19,600,000
Körkort och försäkringar	€ 1,475,000,000	€ 1,565,000,000
Kostnad för ersättningar till anställda	€ 893,500,000	€ 1,000,700,000
Ärskänningar och redovisningsåterföring av redovisningar som redovisas i resultatet	€ 130,000,000	€ 123,000,000
Andra kostnader per typ	€ 416,500,000	€ 488,500,000
Vinst (olust) från likvärdiga verksamheter	€ 179,500,000	€ 148,700,000
Andel av vinst (olust) för sällskapsbolag och joint ventures som tillfördes enligt kapitalanslutningsavtal	€ 21,200,000	€ 4,500,000
Finansiella intäkter	€ 36,000,000	€ 2,500,000
Finansiella kostnader	€ 63,200,000	€ 37,200,000
Resultat före skatt	€ 170,400,000	€ 118,500,000
Skattkostnad (skattebidrag)	€ 47,500,000	€ 35,700,000
Skattens effekt	€ 122,900,000	€ 82,800,000
Vinst (olust) som kan hänföras till moderföretagets ägare	€ 122,200,000	€ 81,000,000
Vinst (olust) hänförlig till innehav utan bestämmande inflytande	€ 700,000	€ 1,000,000

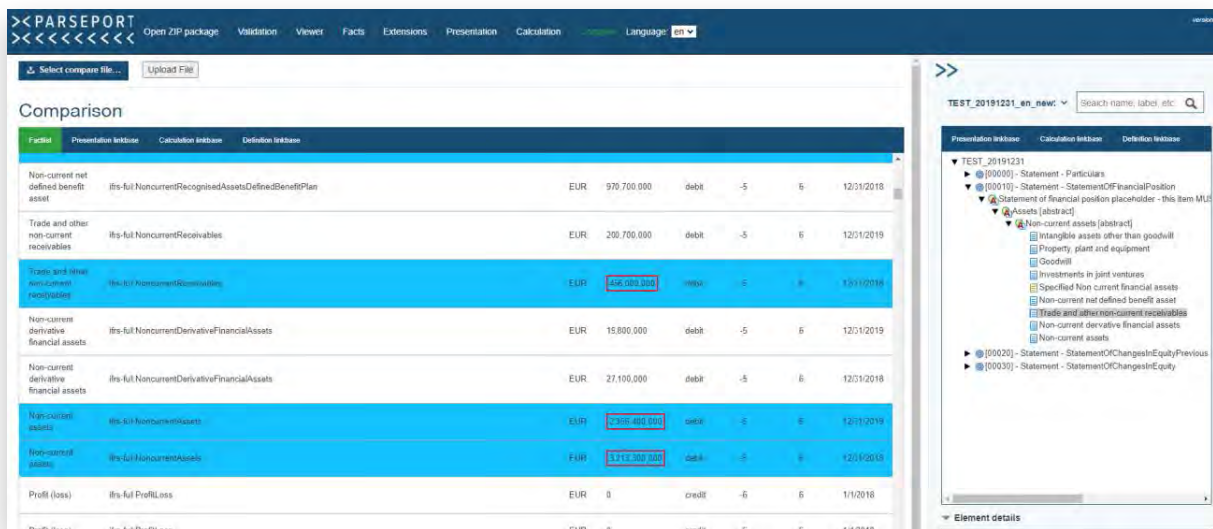
The calculation tab shows all calculations between the different facts. It shows which facts are added to (+) or subtracted from (-) their parent fact. As with in the presentation, the titles are clickable and clicking one shows the connected table below.

## 9.1. Using the Calculation

All calculations are validated automatically, so if there is an error in the calculations, it will automatically show in the validation report.



# 10. Compare



The **Compare** tab makes it possible to compare the uploaded file with another reporting package. This might be an older version of the same report, to see what has changed, but also a report from a different company to compare the taxonomy structure of the two reports.

To upload the file to compare with, press **Select compare file**. If a file is selected, press **Upload File**.

A comparison is made for the factlist and the different linkbases. Pressing the different titles will show the connected comparison.



The comparison uses different colors to show the differences between the two reporting packages. The comparison is always made from the reporting package that was uploaded via the Upload Zip package tab and that package is considered the "new" file. The reporting package uploaded in the Compare tab is considered the "old" file.

- A fact or item existed in the "old" file and doesn't exist in the "new" file anymore.
- A fact or item didn't exist in the "old" file and has been added in the "new" file.
- A fact or item exists in both reporting packages, but one or more properties have changed.

When the properties of a fact or item has been changed, the changed property is encircled in red as displayed below:



# 11. Language

This feature allows you to navigate between different languages. You can translate the labels/taxonomy elements into your preferred language so that you can read/analyse in your preferred language.

Label	Name	unit	Value	Balance	Period type	Item type	Decimals
Revenue	ifrs-full Revenue	EUR	3,178,900,000	credit	duration	xbrli:monetaryItemType	-5
Revenue	ifrs-full Revenue	EUR	3,326,900,000	credit	duration	xbrli:monetaryItemType	-5
Other income	ifrs-full OtherIncome	EUR	10,700,000	credit	duration	xbrli:monetaryItemType	-5
Other income	ifrs-full OtherIncome	EUR	19,600,000	credit	duration	xbrli:monetaryItemType	-5
Raw materials and consumables used	ifrs-full RawMaterialsAndConsumablesUsed	EUR	1,473,000,000	debit	duration	xbrli:monetaryItemType	-5
Raw materials and consumables used	ifrs-full RawMaterialsAndConsumablesUsed	EUR	1,505,000,000	debit	duration	xbrli:monetaryItemType	-5
Employee benefits expense	ifrs-full EmployeeBenefitsExpense	EUR	993,500,000	debit	duration	xbrli:monetaryItemType	-5
Employee benefits expense	ifrs-full EmployeeBenefitsExpense	EUR	1,080,700,000	debit	duration	xbrli:monetaryItemType	-5
Depreciation, amortisation and impairment loss (reversal of impairment loss) recognised in profit or loss	ifrs-full DepreciationAmortisationAndImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLoss	EUR	130,000,000	debit	duration	xbrli:monetaryItemType	-5
Depreciation, amortisation and impairment loss (reversal of impairment loss) recognised in profit or loss	ifrs-full DepreciationAmortisationAndImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLoss	EUR	123,600,000	debit	duration	xbrli:monetaryItemType	-5

## English Labels

Label	Name	unit	Value	Balance	Period type	Item type	Decimals
Tuotot	ifrs-full Revenue	EUR	3,178,900,000	credit	duration	xbrli:monetaryItemType	-5
Tuotot	ifrs-full Revenue	EUR	3,326,900,000	credit	duration	xbrli:monetaryItemType	-5
Muut tuotot	ifrs-full OtherIncome	EUR	10,700,000	credit	duration	xbrli:monetaryItemType	-5
Muut tuotot	ifrs-full OtherIncome	EUR	19,600,000	credit	duration	xbrli:monetaryItemType	-5
Aineiden ja tarvikkeiden käyttö	ifrs-full RawMaterialsAndConsumablesUsed	EUR	1,473,000,000	debit	duration	xbrli:monetaryItemType	-5
Aineiden ja tarvikkeiden käyttö	ifrs-full RawMaterialsAndConsumablesUsed	EUR	1,505,000,000	debit	duration	xbrli:monetaryItemType	-5
Työsuhde-etuuksista aiheutuvat kulut	ifrs-full EmployeeBenefitsExpense	EUR	993,500,000	debit	duration	xbrli:monetaryItemType	-5
Työsuhde-etuuksista aiheutuvat kulut	ifrs-full EmployeeBenefitsExpense	EUR	1,080,700,000	debit	duration	xbrli:monetaryItemType	-5
Tulosvaikutteisesti käsitellävät poistot ja arvonalentumistappiot (tai arvonalentumistappioiden peruuttaminen)	ifrs-full DepreciationAmortisationAndImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLoss	EUR	130,000,000	debit	duration	xbrli:monetaryItemType	-5
Tulosvaikutteisesti käsitellävät poistot ja arvonalentumistappiot (tai arvonalentumistappioiden peruuttaminen)	ifrs-full DepreciationAmortisationAndImpairmentLossReversalOfImpairmentLossRecognisedInProfitOrLoss	EUR	123,600,000	debit	duration	xbrli:monetaryItemType	-5
Muut kulut kuluajalta eriteltäessä käytettäessä	ifrs-full OtherExpenseByNature	EUR	419,300,000	debit	duration	xbrli:monetaryItemType	-5

## Finnish Labels



# 12. Overview of NBA Technical Audit vs Inspector

The Dutch auditor association NBA created an approach to validate reporting packages. We have used this approach in the creation of the Inspector as one of the sources because it provides a clear and structured way of determining the quality of a reporting package. The table below shows an overview of all auditing steps and how they can be checked using the Inspector. Some steps are checked automatically, some manually, and some both.

- Automatically done by the validation software
- Partially done automatically, partially done manually by the auditor
- Manually done by the auditor.

ID	Object	Requirement/objective	Inspector
1a	Reporting Package	Workable / correct structure.	Part of automated validation. Also visible in <b>Validation -&gt; Zip Content</b> section.
1b	Taxonomypackage.xml	Contains prescribed elements (OAM guideline).	Partially automated validation, partially manual via <b>Validation -&gt; Taxonomy package</b> section.
1c	taxonomyPackage.xml	Contains correct values.	Manual via <b>Validation -&gt; Taxonomy package</b> section.
1d	catalog.xml	Contains correct values.	Part of automated validation. Flaws in the catalog file will result in Import errors.
1e	Reporting Package	Contains XHTML document.	Part of automated validation. Also visible in <b>Validation -&gt; Zip Content</b> section.
1f	Reporting Package	Contains correct linkbases (pre, cal, def and lab).	Part of automated validation. Also visible in <b>Validation -&gt; Zip Content</b> section.
1g	Reporting Package	Contains entry point schema.	Part of automated validation. Also visible in <b>Validation -&gt; Zip Content</b> section.
2a	Linkbases	In accordance with specifications (XBRL).	Part of automated validation.
2b	Presentation linkbase	Presence of mandatory root taxonomy elements (abstracts).	Part of automated validation.
2c	Presentation linkbase	Structure is semantic	Partially automated with validation. The validation checks if all tagged items are part of the presentation linkbase. It also checks items for technical validity. The structure and order of items need to be checked manually by using the <b>Presentation linkbase</b> tree on the right and by using the <b>Presentation</b> tab.
2d	Label linkbase	Core element labels have not been replaced.	Part of automated validation.





# 12. Overview of NBA Technical Audit vs Inspector

ID	Object	Requirement/objective	Inspector
2e	Reference linkbase	References of core elements have not been adjusted.	Part of automated validation.
2f	Calculation linkbase	Structure / content is semantic.	Calculations are validated automatically, however, the auditor should check if the created calculations by the reporter are correct. This can be done in the <b>Calculation linkbase</b> tree on the right and by using the <b>Calculation</b> tab.
2g	Definition linkbase	Structure / content is semantic.	Partially automated
3a	Entry point schema	In accordance with specifications (XBRL).	Part of automated validation.
3b	Entry point schema	Structure / content is semantic.	Part of automated validation. Flaws will result in Import errors.
3c	Entry point schema	Extension elements are provided with a correct data type and period type.	Manually done via <b>Extensions</b> tab.
4a	XHTML document	True and fair view in accordance with relevant accounting standards.	Manually done via the <b>Viewer</b> tab.
4b	XHTML document	In accordance with specifications (XBRL).	Part of automated validation.
4c	XHTML document	Contains data from one reporting entity.	Part of automated validation.
4d	XHTML document	Reporting entity is identified based on correct LEI (ISO 17442)	LEI codes are automatically checked for the correct structure. The auditor needs to check manually if the LEI code belongs to the reporter via <b>Validation -&gt; General information</b> by clicking the LEI code link, which shows the Gleif page of the LEI code.
4e	XHTML document	For tagged data, a concept has been chosen that is closest in meaning / purpose	Manually done. Via <b>Viewer</b> . Can be done by clicking the separate elements and checking the taxonomy information on the right, or by downloading the <b>Mapping report</b> .
4f	XHTML document	All relevant data in the primary financial statements must be tagged with the appropriate currency.	Manually done via the <b>Facts</b> tab. Here, it's possible to see in one overview which currencies have been used for all facts.
4g	XHTML document	The elements included in appendix II of RTS are tagged and provided with correct data.	<p>The automated validation checks for the existence of mandatory elements. Some of the mandatory elements are not relevant for specific reports (e.g. when a company doesn't have a parent). The validation will show a warning in that case instead of an error.</p> <p>The value of mandatory elements can be checked in multiple locations. The easiest is to go the Presentation tab and open the linkrole in which all mandatory elements are shown (in most cases the first linkrole).</p>

# 12. Overview of NBA Technical Audit vs Inspector

ID	Object	Requirement/objective	Inspector
4h	XHTML document	If there is no concept available for data that matches the meaning / purpose, an extension element must be defined.	Manually done. Using the <b>Viewer</b> tab in combination with the <b>Anchoring details</b> on the bottom right. By highlighting the elements in the viewer, the extensions will be shown in yellow. By clicking an extension, the item will be selected in the <b>Anchoring details</b> and from there it's possible to see the anchoring structure. It is also possible to check the anchoring structure in either the <b>Facts</b> or <b>Extensions</b> tab.
4i	XHTML document	Extension elements meet specific requirements: a. No duplicates (with existing ESMA elements) b. Must identify the reporting entity (own prefix) c. Correctly included in entry point scheme (balance attribute) d. Must contain labels in the language of the report and match the meaning / purpose of the data.	Technical properties of extensions can best be checked in the <b>Extensions</b> tab.
4j	XHTML document	Anchoring for extension elements is correct. (wider-narrower versus narrower-wider)	The anchoring structure can best be checked in the <b>Anchoring details</b> . It is also possible to check the anchoring in the <b>Extensions</b> tab.
4k	XHTML document	Different values may not be tagged with the same concept / context relationship	Part of automated validation.
4l	XHTML document	Disclosures and policies should not be partially or selectively tagged.	Manually checked by highlighting the facts in the <b>Viewer</b> tab.
4m	XHTML document	Must not contain executable code.	Part of automated validation.