USER MANUAL

ParsePort Inspector Manual



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Content

Congratulations!

You are reading this document because you have gained access to the ParsePort XBRL Inspector. This means you have moved infinitely closer to consumin 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 p 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.

1.	Introducing the ParsePort XBRL Inspector	3
2.	Introducing the ParsePort XBRL Inspector	4
3.	Starting the Inspection	5
4.	Validation and General Information	6
	4.1. Export Options	8
5.	Taxonomy Information	9
	5.1. Anchoring	9
6.	Viewer	10
	6.1. Export Options	10
7.		
	Facts and Extensions	11
8.	Presentation	12
	8.1. Using the Presentation	12
9.	Calculation	13
	9.1. Using the Calculation	13
10	Compare	14
11.	Compare Language	15
12.	Overview of NBA Technical Audit vs Inspector	16





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 <u>Inspector</u>, the following screen appears:

1 2 3 4	5 6 7 8 9 10	
>< PARSEPORT >< < < < < < < Convert Open Validation Viewer	Facts Extensions Presentation Calculation Compare Language: en v	wenisis 1 1.0 10 2
		S45500EF0CDEQZEMA09 V Search Name, Label, etc. Q. Precentedio Instance Calculation Boltance Cherror Instance 5 12 ProceeQZEMA 13, -12-31 14
	Upload reporting package	
		↓15 16 ✓ Element details Name

- 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

Select file(s)...

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).





ΥĽ

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 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

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Validation Sum	mary 👪 🖻 🔂	549300EF0CDEQZEMA09 V Search Name, Label, etc Q
Taxonomy Import :		
Taxonomypackage check :	ok .	Presentation linkbase Calculation linkbase Definition linkbase
Taxonomypackage.xml check :	ok .	549300EF0CDEQZBMA096-2020-12-31
Catalog.xml check :	0K	
Linkbase check :	ok .	
Entrypoint check :	ok	
xHTML check :	OK .	
General Inform	ation	
Name :	549300EF0CDEQZBMA096-2020-12-31-en	
Identifier :	549300EF0CDEQ2BMA096	
Reporting period :	1/1/2020 - 12/31/2020	
Hashcode :	p8t-mD8GCUXFNW=	
Taxanamy naal	v (one	
Taxonomy pac	(age	
	•	
Zip content		
Validation error	S	
	~	
Validation log		▼ Element details
		Name
		Documentation

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.
 The URL https://www.esma.europa.eu.
 The URL https://www.esma.europa.eu.
- 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





- 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 **b** 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.

>> gleif-19a Search name, label, etc. Q ✓ GLEIF Annual Report
 ▼ @000001 - Tags that must be applied if corresponding inf ▼ & Name of reporting entity or other means of identifie Address of entity's regis Domicile of entity Country of incorporation Principal place of busine Description of nature of entity's operations and princip E Legal form of entity 001002 - Statement - Statement of co Statement of comprehens Comprehense Compre ve income [abstract] Generation (coss) (abstract)
 Ucence fee income
 Wages and salaries
 Social contributions and expenses for pensions
 Total employee benefits expense
 Other rexpenses. by nature
 Other income
 Other income
 Porpreciation and amortisation expense
 Portfit (loss) from operating activities Profit (loss) from operating act Income from government grants E Finance inco ne (cost) Profit (loss) Other comprehensive income, net of tax, g
 Total other comprehensive income that will Element details Name tull:NameOfReportingEntityOr The name of the reporting entity or other mea identification Documentation Data type xbrli:stringItemTyp

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
- 50 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

麚

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

 Cash flows from (used in) financing activities
Employee benefits expense
Social contributions and expenses for pensions and

Anchoring details







6. Viewer

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.



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.







7. Facts and Extensions

ac	tlist										×	>>
	unor	Label .	Name +	unt e	Vistar #	Balance e	Period type .	term type a	Decimais a	Scale .	E. *	54900/EF0CDEG288MA01 ~ Search Name, Label. no: Q,
	ę.	Nortsar	to Au Revenue	EVR	8,178,909,000	1940E	duration	-anit monegary them type	÷.	6		Processor Million Cartania Instance Definition Indiana
	фř	Internitier	Its Ad Kovenie	BuR	3.324.906.005	tredt	minutori.	-ibrit monetary filen/5ype	-6	8		549360E/POCDE/GZEMA/N96-2025-12-31 6 3120000 - Statement - GeneralDate
	Q.	Ovriga mailter	its Aut Othertnosme	SUR.	10,708,000	Rett.	durator	itra monetary text Type	-8	6		
	φ.	Ovripa esanter	Its-Aut OtherIncome	EVR	19 600,000	irredt	distor	ions monesey termitype	4	6	19	Q Statement of comprehensive income disceholder - this item if Profit (out)
•	Q.	Rävenor och förstidenheter	Its A.R.RawMaterialsAndConsumablesGood	EV41	1,473,000,000	9406	duration	-brit monetary flomily pe	-5	6		 Other comprehensive income, before tax, cash flow help Other comprehensive income, selfore tax, exchange differ
•		Raisardr och förhödertrebel	Its-Nit Ras/MaterialsAlstContumatives/Used	EVR	1.505,000,000	debit	duration	drit more sky tem Type	4	6		 Income tai vesiding ta composandi al other comprehensis Other comprehensive income, tectora taix, paine illossec)
•	Ψ	Kontred för ensättningar till anställde	Its-full EmployeeElehelttErponte	EUR	992,500,000	debt	dutation	ibre monetary tem? ype	-5.	6		 Income tax relating to components of other comprehensis Total other comprehensive income.
•	ę.	Kontriad för ensättningar til einställda	Bri-Aut EmployeeEaneltiExpense	EVR	1,080,706,800	500	datation	dr3 monetary/terr/Type		0		 Tittal comprehensive income Comprehensive income, attributable to owners of pavent
	ę	Avstistvininger och nedskrivininger Läterföring äv nedskriviningart som redovisies i resulfattet	Its-Aut DeprecationAmorphisment and Recognized nhotPolyclusts	EVR	130,000,000	debit.	simtor	drii moretaryitemilype	-6	τ.		Comprehensive income, atributable to non-controlling int (010010) - Statement - Statement3 PrantiaePortion (01010) - Statement - Statement3 Changestr@utb (010010) - Statement - Statement3 Changestr@utb
	Ģ	Avskölvningar och nedskosmingar (Alterforng av redskrivningar) som redskisar (resultater	Its-Aul DepreciationAmotivationAndimpartme rR.assFevers4/OfmoanteerR.assFecogeseed nPtathOrLoss	EVR.	123,608,500	9998	avator	drit moseley familiyye	-4	6		 O (10000) - Statement - AccountingPolicies
	sp.	Anthe kostneder, per fyz	Its All OtherDigenseByNetice	eue.	419,300,000	300	duration	darik modeklary filemi" yok	-6	8		
•		Andre Kovbrader, per 5/d	Rs-full Other Expense By Nature	EUR.	455,500,500	NOL	duration	itel norway tentifype	-5	6		
•	φ	Vinst (tishust) trian lopande verkoumhat	Its Aut Profit control Operating Activities	EVR.	173,800,900	und.	durator	drit more lay territy or	-6	6		e Bernert details
•	ę	Vinst (tärlust) Itän lapande verkoanthat	In All Fridgess From Connecting Activities	anu.	148,708,900	irell	dirator	dr'i minerary famil'y pe	-8	8		Kim
	ę	Andrei av vind (fohud) för ettresteforetag och joliti verifisies som redoxisse onligt kastsäundetsmetoderli	Its Air ShareOffroftLessOfAsseakesAtd/a rtVertureAccountedForUsingEquityMethod	EVR.	21,200,000	sedt	durator	dril monatary feeti ² ype	.6	6		Discussestation Data type Substitution

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

Page 12 of 18

resentation information			549300EF0CDEQZBMA09 v Search Name, Label, etc. Q
000(- Sukenet - kronetSukenet 2001 - Sukenet - CakiTanciakanet - promit - Statement - Acau- 2001 - Statement - IncomeStatement	រក្សាចិនិភគ	(9043) - Eulervet - Balanvet-Olbargastisjolg	Provential listicate Caluadati Interes Defection Interes
	1/1/2020 / 12/31/2020	1/1/2019 / 12/31/2019	 Prott (loss) Other comprehensive income, before tax, cash flow hedge
Resultat [abstract]			Other comprehensive income, before tax, exchange difference in the second se
Inkomster	€ 3,178,000,000	€ 3,326,000,000	Other comprehensive income, before tax, gains (losses) o Income tax relating to components of other comprehensive
Övriga infälder	¢ 10,700,000	C 19,600,000	Total other comprehensive income
Råvaror och förnödenhater	€ 1,473,000,000	€ 1,505,000,000	Comprehensive income, attributable to owners of parent.
Kosinad för ersättningar til anställda	€ 990,500,000	€ 1,050,700,000	 Comprehensive income, attributable to non-controlling interview (00000) - Statement - StatementOfFinancialPosition
Avskrivningar och nedskrivningar (äterföring av nedskrivningar) som redovisas i resultatet	€ 130,000,000	€ 123.000,000	G [00040] - Statement - Statement Of Changes In Equity G [00050] - Statement - Cash Flex Statement G [00050] - Statement - Accounting Policies
Andra kostnader, per typ	€ 419,300,000	€ 488,500,000	
Vinst (Erlust) från Epanda varksamhal	£ 173,800,000	C 148,700,000	
Andel av vinst (forlust) för inhesselföretag och joint ventures som edrorises enligt kapitalandelametoden	¢ 21,200,000	C 4,500,000	
Pinansiella infakter	€ 38,000,000	€ 2,500,000	
Finansieringskostnader	€ 63,200,000	€ 37,200,000	
Resultat före skatt	€ 170,400,000	¢ 118,500,000	Name
Skattokostnad (skattointäld)	C 47,500,000	£ 35,700,000	Documentation
Ronskenesultat	€ 122,500,000	€ 82,800,000	Data type:
Vinst (forlust) som kan hänföras till moderföretagets ägare	€ 122,200,000	€ 01.000,000	Substitution group
	€ 700.000	€1.800.000	- 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 shows 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

Page 13 of 18

	10220 - Submet - Submet Offenselweiwitzene	t x ≥al ^t vstor (2010) Suterert, Suterert/Oburoa bisolo	S49300EF0CDEQZBMA06 v Search Name, Label, etc. Q
001 - Statement - Cashillandiatement - (20003) - Statement - Account (010] - Statement - IncomeStatement	÷		Propertation linktone Galabatika Instance Deferition linktone Sel3000EPEnCER2281A0064-3001-13-11 Galabatika Contential Statisment - InconstraitsStatement Galabatika Contential Statisment - InconstraitsStatement Galabatika Contential - Statisment - Statisment
	1/1/2020 / 12/31/2020	1/1/2019 / 12/31/2019	Prott (loss) Other comprehensive income, before tax, cash flow hedg
Resultat (abstract)			Other comprehensive income, before fax, exchange differ income fax relating to components of other comprehensive
Inkomster	€ 3,178,500,000	€ 3,326,900,000	Other comprehensive income, before tax, gains (losses) is income tax relating to components of other comprehensive
Övriga infälder	C 10,700,000	£ 19.600,000	Total other comprehensive income Total comprehensive income
Råvaror och fornödenheter	€ 1,473,000,000	€ 1,505,000,000	Comprehensive income, attributable to owners of perent.
Kostnad för ersättningar til anställda	€ 893,500,000	€ 1,000.700,000	 Comprehensive income, attributable to non-controlling into
Avskritningar och nedskrivningar (återföring av nedskrivningar) om redovisas i resultatet	€ 130,000,000	€ 123,000,000	G [00010] - Statement - StatementOfChangesInEquity G [00000] - Statement - CashFlowStatement G [00008] - Statement - AccountingPolicies
Andra kostnader, per typ	€ 419,300,000	€ 458,500,000	
Vinst (Refust) från Repanda varksamhal	C 173,800,000	C 148,700,000	
Andel av vinst (förlad) för infresselöretag och joint verhunes som edrzises enligt kapitalandelømeloden	¢ 21,200,000	C 4 500,000	
Pinansiella intakter	€ 38,600,000	€2,500,000	
Finansieringskostnader	€ 63,200,000	€ 37,200,000	
Resultat före skatt	€ 170,400,000	€ 118,500,000	Name
Stattakostnad (skatteintäkt)	C 47,500,000	£ 35,700,000	Documentation
Ronskenesulfat	€ 122,800,010	682800,000	Date type
Vinst (forlust) som kan hänföras till moderförelagets ägare	€ 122.200.050	€ 01.000,000	Substitution group
		· · · · · · · · · · · · · · · · · · ·	 Period type

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

Control Con Language: en 🗸 Upload File >> TEST 20191231 en new: ~ a Comparison ifrs-full N EUR 970,700,000 debit 6 12/31/2018 ifrs-ful:Non EUR 200,700,000 -5 б 12/31/2019 ifrs-full No 15,800,000 debit -5 Б 12/31/2019 ilrs-ful No EUR 27,100,000 debit -5 6 12/31/2018 ifra-ful ProfitLoss EUR 1/1/2018 Droff (lass T Flement details

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.

Factlist Presentation linkbase Calculation linkbase Definition linkbase

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 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:

Trade and other							
	ifrs-full.NoncurrentReceivables	EUR	456,000,000	debit	-6	6	12/31/2018
receivables							





Page 14 of 18

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.

ac	tlist								x	549300EF0CDEQZBMA09 V Search Name, Label, etc Q
		Label •	Name	unit e	Value •	Balance •	Period type •	Item type	Decimals •	Search Name, Laber, etc. Q
•	W	Revenue	ifrs-full:Revenue	EUR	3,178,900,000	credit	duration	xbritmonetaryltemType	-5	Presentation linkbase Calculation linkbase Definition linkbase
•	栗	Revenue	ifrs-full:Revenue	EUR	3,326,900,000	credit	duration	xbrli.monetaryltemType	-5	► 549300EF0CDEQZBMA096-2020-12-31
•	P	Other income	ifrs-full OtherIncome	EUR	10,700,000	credit	duration	xbrli monetarylternType	-5	
	P	Other income	ifrs-full.OtherIncome	EUR	19,600,000	credit	duration	xbrli monetaryltem Type	-5	
	-	Raw materials and consumables used	ifrs-full RawMaterialsAndConsumablesUsed	EUR	1,473,000,000	debit	duration	xbrli monetaryltemType	-5	
•		Raw materials and consumables used	ifrs-full:RawMaterialsAndConsumablesUsed	EUR	1,505,000,000	debit	duration	xbrli monetaryltemType	-5	
•	-	Employee benefits expense	ifrs-full:EmployeeBenefitsExpense	EUR	993,500,000	debit	duration	xbrli monetaryitem Type	-5	
	-	Employee benefits expense	ifrs-full:EmployeeBenefitsExpense	EUR	1,080,700,000	debit	duration	xbrli monetaryitemType	-5	
•	9	Depreciation, amortisation and impairment loss (reversal of impairment loss) recognised in profit or loss	ifrs-full:DepreciationAmortisationAndImpairme ntLossReversaIOfImpairmentLossRecognised nProfitOrLoss		130,000,000	debit	duration	xbritmonetaryItemType	-5	
	P	Depreciation, amortisation and impairment loss (reversal of impairment loss) recognised in profit or loss	ifrs-full:DepreciationAmortisationAndImpairme ntLossReversalOfImpairmentLossRecognised nProfitOrLoss	EUR	123,600,000	debit	duration	xbrli:monetaryItemType	-5	

English Labels

ac	tlist								X	549300EF0CDEQZBMA09 V Search Name, Label, etc Q
		Label •	Name ¢	unit o	Value •	Balance •	Period type +	Item type	Decimals •	Statici Name, Laber, etc. X
•	-	Tuotot	ifrs-full Revenue	EUR	3,178,900,000	credit	duration	xbrli monetaryitem Type	-5	Presentation inkbase Calculation inkbase Definition inkbase
•	弊	Tuotot	ifrs-full:Revenue	EUR	3.326,900.000	credit	duration	xbrli:monetaryltemType	-5	► 549300EF0CDEQZBMA096-2020-12-31
•	W	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	
Ŧ	P	Aineiden ja tarvikkeiden käyttö	ifrs-full:RawMaterialsAndConsumablesUsed	EUR	1,473,000,000	debit	duration	xbrli:monetaryItemType	-5	
•	P	Alneiden ja tarvikkeiden käyttö	ifrs-full:RawMaterialsAndConsumablesUsed	EUR	1,505,000,000	debit	duration	xbrli.monetaryltemType	-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.monetaryltemType	-5	
•	ę	Tulosvaikutteisesti kirjatut poistot ja arvonalentumistappio (tai arvon- alentumistappion peruuttaminen)	ifrs-full:DepreclationAmortisationAndImpairme ntLossReversalOfImpairmentLossRecognisedI nProfitOrLoss	EUR	130.000.000	debit	duration	xbrli:monetaryltemType	-5	
•	栗	Tulosvaikutteisesti kirjatut poistot ja arvonalentumistappio (tai arvon- alentumistappion peruuttaminen)	ifrs-full DepreciationAmortisationAndImpairme ntLossReversalOfImpairmentLossRecognisedI nProfitOrLoss	EUR	123,600,000	debit	duration	xbrli:monetaryItemType	-6	
•	P	Muut kulut kululajeittaista erittelyä 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 Validation -> Zip Content section.		
1b	Taxonomypackage.xml	Contains prescribed elements (OAM guideline).	Partially automated validation, partially manual via Validation -> Taxonomy package section.		
1c	taxonomyPackage.xml	Contains correct values.	Manual via Validation -> Taxonomy package 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 Validation -> Zip Content section.		
1f	Reporting Package	Contains correct linkbases (pre, cal, def and lab).	Part of automated validation. Also visible in Validation -> Zip Content section.		
1g	Reporting Package	Contains entry point schema. Part of automated validation. Also visible in Validation Content 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 Presentation linkbase tree on the right and by using the Presentation tab.		
2d	Label linkbase	Core element labels have not been replaced.	Part of automated validation.		





12. Overview of NBA Technical Audit vs Inspector

Page 17 of 18

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 Calculation linkbase tree on the right and by using the Calculation 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	Part of automated validation. Flaws will result in Import errors.				
3с	Entry point schema	Extension elements are provided with a correct data type and period type.	Manually done via Extensions tab.			
4a	XHTML document	True and fair view in accordance with relevant accounting standards.	Manually done via the Viewer 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 Validation -> General information 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 Viewer . Can be done by clicking the separate elements and checking the taxonomy information on the right, or by downloading the Mapping report .			
4f	XHTML document	All relevant data in the primary financial statements must be tagged with the appropriate currency.	Manually done via the Facts 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.	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.			
			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).			





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12. Overview of NBA Technical Audit vs Inspector

Page 18 of 18

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 Viewer tab in combination with the Anchoring details 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 Anchoring details and from there it's possible to see the anchoring structure. It is also possible to check the anchoring structure in either the Facts or Extensions 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 Extensions tab.
4j	XHTML document	Anchoring for extension elements is correct. (wider- narrower versus narrower- wider)	The anchoring structure can best be checked in the Anchoring details . It is also possible to check the anchoring in the Extensions 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 Viewer tab.
4m	XHTML document	Must not contain executable code.	Part of automated validation.





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