

# ESRS to iXBRL

THE WAY TO GREEN REPORTING

Maximiliano Macanás

Eurofiling Conference 2024  
Central Bank of Ireland, Dublin

# Importance of ESRS

## Comparability of Metrics

- 1. Standardization**
- 2. Transparency**
- 3. Benchmarking**

## Upholding environmental responsibilities

- 1. Regulatory Compliance**
- 2. Sustainable Practices**
- 3. Stakeholder Trust**



# ESRS to iXBRL

The ESRS to iXBRL software is a package, consisting of different types of files:

The motor of the software is the .js file, which is the actual converter.

The taxonomy.csv file is a regularly updated file, containing the newest taxonomy published by EFRAG.

Additionally there is a basic.txt file, which is also used for the conversion

For better transparency there is a example input-file, as well as an example output-file

The package is downloadable at:

<http://www.openfiling.info/esrs/>





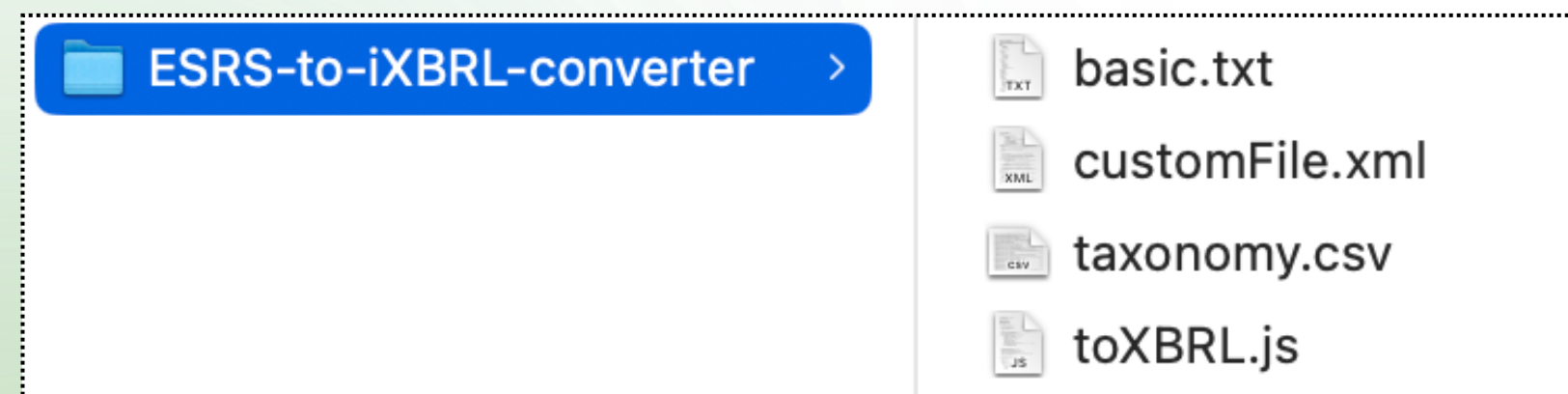
# Step by step

## 1. Download the package

The package should be downloaded from our GitHub repository. The operating system should have a few installations needed to run the program.

1. Node js should be installed alongside npm
2. Then this command should be run to install more js packages:

```
ESRS-to-iXBRL-converter % npm install fs util xml2js csv-parser jsdom
```



# Step by step

## 1. Download the package

## 2. Run the program

Either by manually executing this file via the terminal or by creating an other file in whatever language, which then executes the .js file

```
FirstP — -zsh — 63x16
% node toXBRL.js updated_file.xml

The process has completed successfully.
This XML-File has been converted: updated_file.xml

The file should now be in the folder next to the js programm.
All operations ran smoothly without any issues.
Thank you for using our software!
If you encounter any bugs or have any questions, please do not
hesitate to contact us!
Have a great day!

%
```

```
6 x = ['updated_file.xml']
7 require('child_process').fork( modulePath: 'toXBRL.js', x)
```

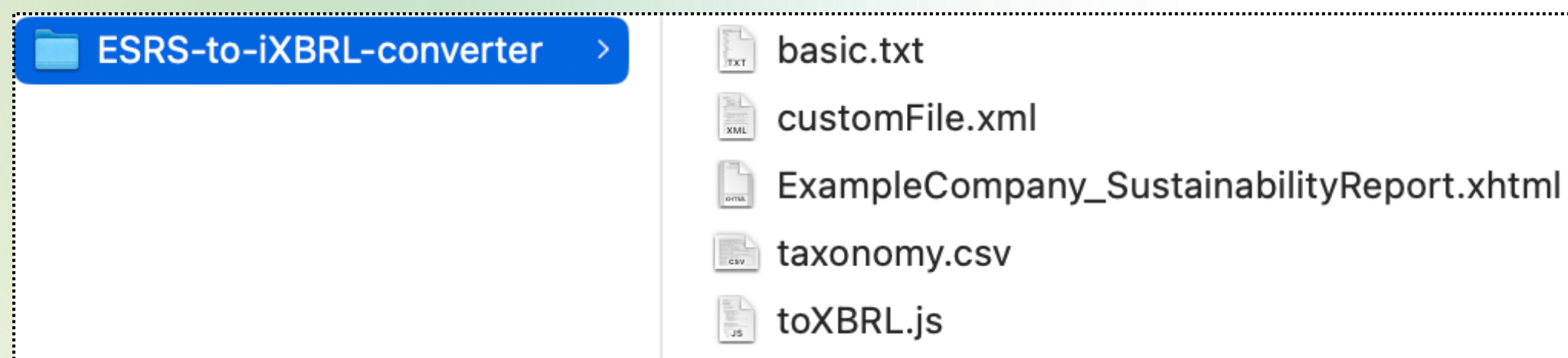
# Step by step

1. Download the package

2. Run the program

3. Check the issued file

In the folder, next to the other files a new file should have been generated Called "Company name"\_SustainabilityReport.xml





# The input-file

```
<!-- content -->
```

```
<div style="">
```

```
  I am a simple text in the pdf you have seen before
```

```
</div>
```

```
<div style="--conix-TOC:void">
```

```
  I am a heading
```

```
</div>
```

```
<div style="--conix-concept:DisclosureOfGeneralBasisForPreparationOfSustainabilityStatementExplanatory">
```

```
  This is the first Data the company is reporting
```

```
</div>
```

```
<div style="--conix-concept:BasisForPreparationOfSustainabilityStatement; --conix-value:IndividualMember">
```

```
  Here is the first Data the company is reporting
```

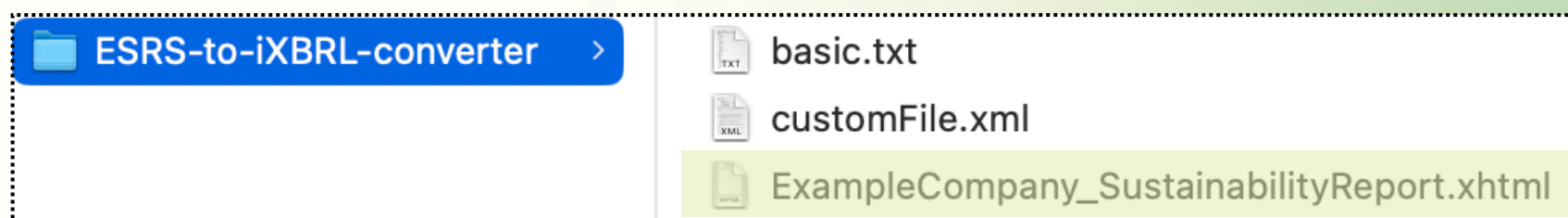
```
</div>
```

The input file is a very basic XML file with minimal ESRS-iXBRL meta-information

It is basically text wrapped in div statements, with different discrete style attributes, e.g. ESRS taxonomy tags, with its dimensions or style keywords like 'TOC' or 'Paragraph' to signal a new section in the text.

# The output

After executing the program a file will pop up in the folder.



If you open this file with a text-editor it will look like this:

It will have the XBRL structure and consist of the 3 important sections a xbrl file should have.

As you can see here, the text is wrapped around a xbrl structure with an ESRS-Tag

```
<ix:nonnumeric name="esrs:BasisForPreparationOfSustainabilityStatement" xml:lang="en-GB" id="fact-9" escape="false" contextref="c-1" format="xxx">
  <ix:nonnumeric
    name="esrs:ScopeOfConsolidationOfConsolidatedSustainabilityStatementIsSameAsForFinancialStatements"
    xml:lang="en-GB" id="fact-10" escape="false" contextref="c-1" format="xxx">
    <div class="defaultParagraph normalWeb" style="text-align: justify;">
      <ix:nonnumeric
        name="esrs:ScopeOfConsolidationOfConsolidatedSustainabilityStatementIsSameAsForFinancialStatements"
        xml:lang="en-GB" id="fact-11" escape="false" contextref="c-1" format="xxx"><span>At least 95% of the
      </ix:nonnumeric>
    </div>
  </ix:nonnumeric>
  <ix:nonnumeric name="esrs:SourcesOfEstimationAndOutcomeUncertaintyLineItems" xml:lang="en-GB" id="fact-12" escape="true" contextref="c-1" format="xxx"><span>Environmental protection is of utmost importance
  </ix:nonnumeric>
  <div class="defaultParagraph normalWeb" style="text-align: justify;">
    <ix:nonnumeric
      name="esrs:DisclosureOfReasonsWhyScopeOfConsolidationIsNotSameAsForFinancialStatements"
      xml:lang="en-GB" id="fact-13" escape="false" contextref="c-1" format="xxx"><span>Our scope of consolidation is not the same as for financial statements because
    </ix:nonnumeric>
  </div>
  <div class="defaultParagraph normalWeb" style="text-align: justify;">
    <ix:nonnumeric
      name="esrs:DisclosureOfReasonsWhyScopeOfConsolidationIsNotSameAsForFinancialStatements"
      xml:lang="en-GB" id="fact-14" escape="false" contextref="c-3" format="xxx"><span>Through our
    </ix:nonnumeric>
  </div>
</ix:nonnumeric>
```



# The output

Opened by a browser, the file will look like this file.

It is a PDF-like file readable for humans as well as machines, which makes it the right format to be submitted to the regulator.

At the moment, the style of the file is adjustable in color, font, and size. While we will continue working on this software, it will have more features and compatibilities.

## COMPANY ABC 2026

### Management and Sustainability Report

#### Contents

[BP-1] General basis for preparation of sustainability statements	2
[BP-2] Disclosures in relation to specific circumstances	3
[GOV-1] Role of the administrative, management and supervisory bodies	6
[GOV-2] Information provided to and sustainability matters addressed by administrative, management and supervisory bodies	7
[GOV-3] Integration of sustainability-related performance in incentive schemes	8
[GOV-4] Statement on due diligence	9
[GOV-5] Risk management and internal controls over sustainability reporting	10
[SBM-1] Strategy, business model and value chain	11
[SBM-2] Interests and views of stakeholders - general	13
[SBM-3] Material impacts, risks and opportunities and their interaction with strategy and business model	15
[IRO-1] Description of process to identify and assess material impacts, risks and opportunities	17
[IRO-2] Disclosure Requirements in ESRS covered by sustainability statements	20
[MDR-M] Minimum disclosure requirement	22

---

This document has been prepared by the EFRAG Secretariat to illustrate the outline of the digital reporting with examples. It accompanies the *Explanatory Note and Basis for Conclusions* but it is not part of the Draft ESRS Set 1 XBRL Taxonomy for consultation. © EFRAG 2024 - <https://efrag.org/Lab4>

#### [BP-1] General basis for preparation of sustainability statements

Lorem ipsum dolor sit amet, consectetur adipiscing elit. Suspendisse egetas suscipit nibh, eu ultricies urna varius ac. Phasellus nulla nulla, malesuada vel augue non, ultrices pharetra arcu. Praesent risus nisl, semper

# For whom to use?

For...

... companies that need to prepare their own financial reports

- 🌳 as the input is simple and self-explanatory
- 🌳 no sharing of sensible information is necessary

... for service providers that generate reports for other companies.

- 🌳 by having a simple scalable input format
- 🌳 due to being a fast and efficient program



# Openfiling & GitHub



[www.openfiling.info/esrs/](http://www.openfiling.info/esrs/)

ESEF ▾ **ESRS** IXBRL DPM ▾ XBRL BLOCKCHAIN GREENFILING MORE PROJECTS ▾ ABOUT US ▾ HOME

Openfiling is a repository of open source and resources for European regulatory filing

To work alongside us and help developing this software we have set up a GitHub repository.

We would be happy to welcome anybody onboard, developing together, so we can profit from another.

# ESRS TO iXBRL

---

Authors: Maximiliano Macanas, Ignacio Boixo  
Contact us at [info@easyesef.eu](mailto:info@easyesef.eu)