

The background features a stylized illustration of a modern office environment. Silhouettes of three people are visible: one on the left, one in the center, and one on the right. They appear to be working at desks with computer monitors. The office is set against a backdrop of a city skyline at dusk or dawn, with various buildings and structures. In the foreground, there are three large, semi-transparent panels displaying different types of data visualizations: a line graph with a bar chart below it, a bar chart, and a pie chart with a bar chart to its right. The overall color palette is muted, with shades of blue, grey, and white, giving it a professional and tech-oriented feel.

IFRS Tag Manager

An automatic tagging tool for financial statements, based on AI and built to simplify ESEF compliance for European listed companies.

XBRL EUROPE
28 May 2026

The Reporting Obligation

Since 2021, European companies listed on a regulated market must publish their annual financial report in the **European Single Electronic Format (ESEF)** — in xHTML. Those preparing consolidated financial statements under IFRS must also apply **XBRL tags** using Inline XBRL technology.

- ① IFRS Tag Manager is designed to make compliance with these obligations significantly easier — particularly in the context of digital financial reporting (ESEF / IFRS). **It is particularly useful when a company is for the first time submitted to those obligations.**

The Core Challenge



Time-Consuming

Manually matching dozens or hundreds of line items to IFRS tags takes hours per report.



Error-Prone

Human errors in tag selection risk non-compliance with ESEF regulatory requirements.



Hard to Scale

The manual process cannot keep pace with the volume and complexity of financial statements.

Why spend hours manually searching for the appropriate IFRS tags corresponding to the many line items in financial statements?

Underlying Approach

How the Engine Was Built

IFRS Tag Manager is powered by an **IFRS tag dictionary** constructed from a sample of **80 French reference financial reports and trained using a machine-learning process based on Sentence-BERT (SBERT)** — an open-source language model deployed locally.

This dictionary maps financial statement labels in **French and English** to the most relevant IFRS tags, with an accuracy of **85 to 90%**.

80 Reports

French reference financial reports used to build the training corpus

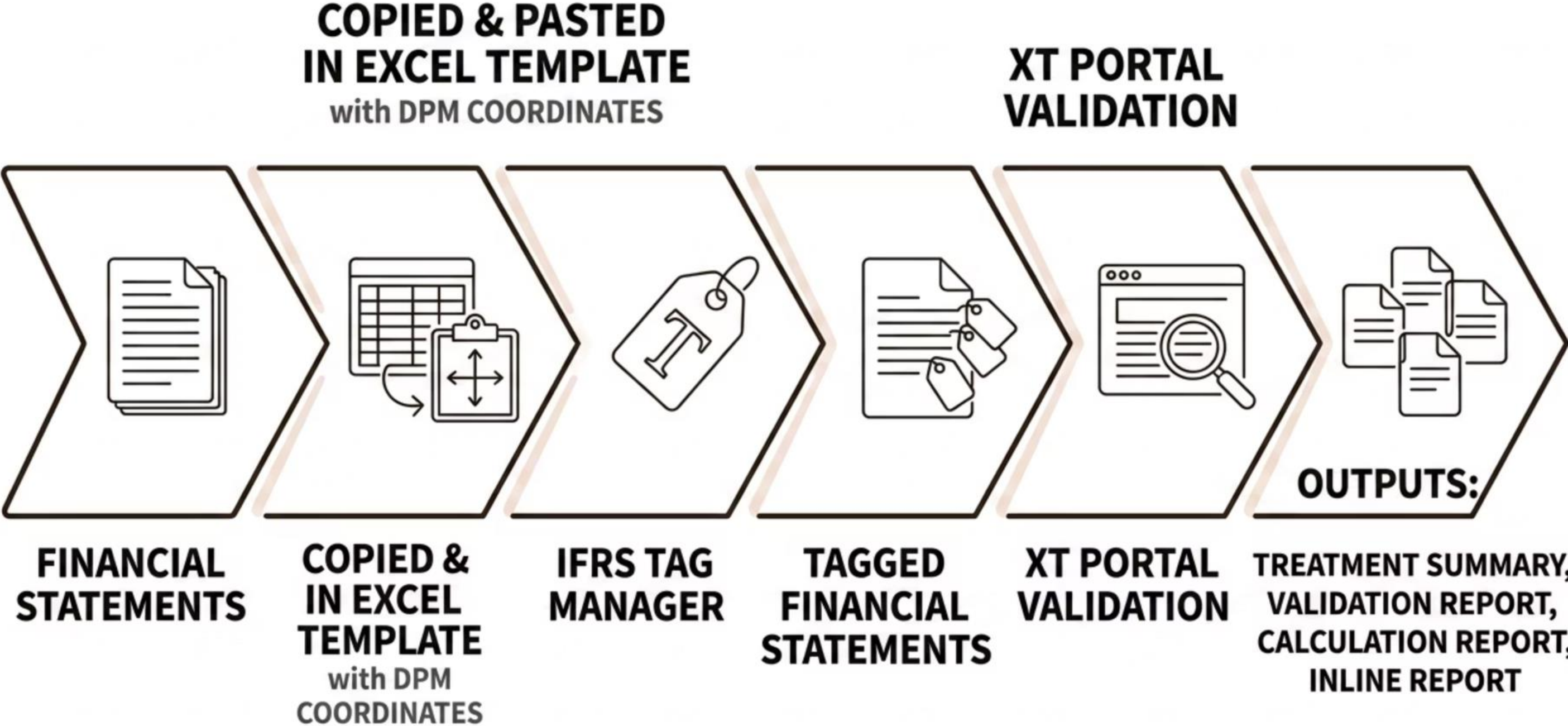
SBERT Model

Open-source NLP model, deployed locally for data confidentiality

85–90%

Accuracy in matching financial labels to IFRS tags

Step 1 — Process Overview – Workflow



Tag Management Interface

IFRS Tag Manager
Intelligent IFRS tag management , Automatic ESEF template tagging

Balance Sheet | Income Statement | Equity | Cash Flow | Other Comprehensive Income | Test & Validation | ESEF Template

Search for an IFRS tag... Save Re-train

Tags IFRS 994

- AccumulatedFairValueHedgeAdjustmentRemainingInStatementOfFinancialPositionForHedgedItemThatCeasedToBeAdjustedForHedgingGainsAndLossesAssets
2 labels
- AccumulatedOtherComprehensiveIncome**
4 labels
- AcquisitiondateFairValueOfEquityInterestInAcquireeHeldByAcquirerImmediatelyBeforeAcquisitionDate
2 labels
- AcquisitionrelatedCostsForTransactionRecognisedSeparatelyFromAcquisitionOfAssetsAndAssumptionOfLiabilitiesInBusinessCombination
3 labels

AccumulatedOtherComprehensiveIncome
Manage labels associated with this tag

Ajouter un nouveau label... + Add

- Réserves des autres éléments du résultat global
- Autres éléments du résultat global
- Total accumulated other comprehensive income
- Autres éléments du résultat global accumulés

Preparation in Detail

Five Statements, One Template

The five core financial statements are copied into a **pre-configured Excel template** equipped with the taxonomy and macros for automated processing:

- Balance Sheet
- Profit and Loss
- Comprehensive Income
- Cash Flows
- Equity

DPM Coordinates

Each element's position must be defined through an internal procedure (**DPM : Data Point Modelling**) within the template — specifying both row and column coordinates to enable precise automated tagging.

- The tagging of Notes to the Financial Statements is handled separately and is not covered in this presentation.

Example of Excel Template with Balance Sheet and DPM Coordinates

Enregistrement automatique ABC Company_2024_Template_0818... • Enregistré

Rechercher

Fichier Accueil Insertion Dessin Mise en page Formules Données Révision Affichage Automatiser Aide Acrobat Nouvel onglet **XBRL Assistant**

Workbook: Recreate Sheets, Manage Sheets, Create DPM, Define Period, Taxonomy Assistant, Block Tag, Clear Definitions, Import, Data, Reset Assistant, Extract Taxonomy, Manage Files, Administration, Languages: English

L15

1	Headers		HeaderRow								
2	DPM							C010		C020	
3		Period	Code					P-1Y		P	
4			Concept	Code							
5			Dimension								
6			Consolidated balance sheet, before allocation of profit								
7											
8	HeaderCol		In € millions, at December 31					Note	2023		2024
9											
10			Assets								
11			Non-current assets								
12											
13	R010		Intangible assets				10	3 458		3 625	
14	R020		Property, plant and equipment				11	1 748		1 700	
15	R030		Right-of-use assets				12	-		374	
16	R040		Deferred tax assets				8	559		529	
17	R050		Investments in associates and joint ventures				13	137		150	
18	R060		Financial non-current assets				14	1 269		1 862	
19	R070		Total non-current assets					7 171		8 240	
20											
21	R080		Current assets								
22	R090		Inventories				15	1 139		1 139	
23	R100		Current tax assets				8	74		63	
24	R110		Trade and other receivables				16	2 141		2 133	
25	R120		Short-term investments				20	5 460		138	
26	R130		Cash and cash equivalents				20	2 799		1 271	
27	R140		Total current assets					11 613		4 744	
28	R150		Total assets					18 784		12 984	

IFRS Tag Manager

Intelligent IFRS tag management , Automatic ESEF template tagging

Balance Sheet

Income Statement

Equity

Cash Flow

Other Comprehensive Income

Test & Validation

ESEF Template



Automatic ESEF Template Tagging

Upload your ESEF template (.xslm) with the 5 financial statements filled in. The system will automatically detect the sheets `T_BS` , `T_PL` , `T_CFS` , `T_OCI` , `T_EQ` and generate the corresponding IFRS tags.

Template Upload



Select ESEF template (.xslm)

.xslm file with VBA macros preserved

Selected file:

ABC Company_2024_Template_0818.xslm

3.84 MB

Step 3 — Automated Tagging

When the coordinates are recorded, the template is ready for automatic tagging. Tab “ESEF Template”.

IFRS Tag Manager analyzes the French labels in each financial statement contained in the template and automatically assigns an IFRS tag to each line item based on the learned dictionary.

The extensions must be handled manually.

At this stage, a **first version of an entity-specific taxonomy** is generated and appears on a joint page alongside each financial statement within the template.

Input

French-language labels from the five financial statements in the Excel template

Process

SBERT model matches each label to the most relevant IFRS tag using the trained dictionary

Output

Entity-specific taxonomy — first draft — ready for validation

Step 4 — Regulatory Validation

The initial taxonomy inevitably contains errors or inaccuracies and must be validated using **XT-PORTAL** (UB Partner), powered by the **XPE processor** (XBRL Processing Engine from Edgar Online within the following rules :

- XBRL Technical Rules

Structural and syntactic compliance with the XBRL standard

- ESMA / ESEF Requirements

Regulatory compliance with European financial reporting mandates
(Annual Conformance suite)

Summary

Instance name	213800WAVVOPS85N2205-2023-12-31.xhtml
Taxonomy Id	213800WAVVOPS85N2205-2023-12-31
Entity	213800WAVVOPS85N2205
Reporting date	2023-12-31
Currency	EUR

Process result**WARN**

XBRL 2.1 & Dimension 1.0 Validation

OK

Calculation Validation

OK

Filing Rule Validation / CEN / ESEF

KO

Duplicate facts

OK

Formula Validation

KO

Declared tables

Table ID	Label	Converted facts	Converted sheets	Formula	Duplicate facts
Word1	Disclosure Notes, Accounting Policies And Mandatory Tags	2	0 of 2	OK	OK
COMPANY	General Information	14	1 of 2	OK	OK
PL	Profit and Loss	50	1 of 2	OK	OK

Process log**Example of
Summary
of Validation**

Example of Instance Validation Report

Instance validation report

Report prepared on: Wed May 27 16:25:04 CEST 2026

Document: /home/ubpartner/xt-portal/working/xtportal-1/d231099b-b893-4e60-ae1f-d50f08873ab6/output/213800WAVVOPS85N2205-2023-12-31.xhtml

Validated with UBPartner [XBRL Processing Engine](#) version 2025.2.0.38.
Created with [UBPartner XBRL Validation Tools](#) version 6.1.8.

Summary Statistics

Validation statistics

XBRL and Dimension Errors	Filing Rule Errors / CEN /ESEF	Duplicate Facts	Calculation Errors
0	0	NaN	0

Formula and assertions

Assertions Compiled	164
Assertions Fired	19
Assertions Satisfied	19
Assertions Not Satisfied	0
Blocking Assertions Not Satisfied	0
Warning Assertions Not Satisfied	0

Assertions Deactivated	0
Evaluations Fired	1 994
Evaluations Not Satisfied	0
Formulas Compiled	0
Formula Fired	0

Instance Document

Facts found	425
Contexts found	72
Units found	2
Footnotes found	0
Facts Created	0
Contexts Created	0
Units Created	0
Document size	117 Kb

Processing time

Loading time	0.778 s
XBRL and filing rule validation time	1.234 s
Calculation validation time	0.378 s
Formula compilation time	0.289 s
Formula validation time	0.379 s

Example of Calculation Validation Report

Calculation validation report

Report prepared on: 2026-05-27T16:25:04.059085046

Document: 213800WAVVOPS85N2205-2023-12-31.xhtml

Created with XBRL Processing Engine version .
Created with [UBPartner tool-kit](#) version 6.1.8.

Line	Concept	Weight	Balance	Decimals	Reported	Calculated	Source	Message
1	Extended Link [http://www.abccompany.com/2023-12-31/role/Balance Sheet]							
2	Context ctx_1 [2022-12-31 -]							
3	Unit uEUR							
	Assets		debit	-6	18784000000	18,784,000,000	Instance	OK
	Non-current assets	1.0	debit	-6	7171000000	7,171,000,000	Instance	OK
	Intangible assets other than goodwill	1.0	debit	-6	3458000000	3,458,000,000	Instance	
	Property, plant and equipment	1.0	debit	-6	1748000000	1,748,000,000	Instance	
	Right-of-use assets	1.0	debit	-6	0	0	Instance	
	Deferred tax assets	1.0	debit	-6	559000000	559,000,000	Instance	
	Investments in subsidiaries, joint ventures and associates reported in separate financial statements	1.0	debit	-6	137000000	137,000,000	Instance	
	Non-current financial assets	1.0	debit	-6	1269000000	1,269,000,000	Instance	
	Current assets	1.0	debit	-6	11613000000	11,613,000,000	Instance	OK
	Current inventories	1.0	debit	-6	1139000000	1,139,000,000	Instance	
	Current tax assets	1.0	debit	-6	74000000	74,000,000	Instance	
	Trade and other current receivables	1.0	debit	-6	2141000000	2,141,000,000	Instance	
	Short-term investments, classified as cash equivalents	1.0	debit	-6	5460000000	5,460,000,000	Instance	
	Cash and cash equivalents	1.0	debit	-6	2799000000	2,799,000,000	Instance	
	Equity and liabilities		credit	-6	18784000000	18,784,000,000	Instance	OK
	Equity	1.0	credit	-6	12038000000	12,038,000,000	Instance	OK
	Equity attributable to owners of parent	1.0	credit	-6	11834000000	11,834,000,000	Instance	
	Non-controlling interests	1.0	credit	-6	204000000	204,000,000	Instance	
	Non-current liabilities	1.0	credit	-6	3066000000	3,066,000,000	Instance	OK
	Non-current provisions for employee benefits	1.0	credit	-6	603000000	603,000,000	Instance	
	Other non-current provisions	1.0	credit	-6	296000000	296,000,000	Instance	
	Deferred tax liabilities	1.0	credit	-6	368000000	368,000,000	Instance	
	Borrowings	1.0	credit	-6	1799000000	1,799,000,000	Instance	
	Current liabilities	1.0	credit	-6	3680000000	3,680,000,000	Instance	OK

Example of in-line report

General Information

General Information

Name of the reporting entity
Principal activities
Address of registered office
Country of incorporation
Domicile of entity
Principal place of Business
Legal form of entity
Name of parent entity
Name of ultimate parent group
Nature of financial statements
Reporting period end
Period covered by financial statements
Currency description
Monetary item scale factor

ABC Company
XBRL Reporting
Fulham Road, SW6 1HS, London
United Kingdom
United Kingdom
Europe
Public Limited Company
ABC plc
ABC plc
Consolidated Accounts
12/31/23
1 Jan 2023 to 31 Dec 2024
millions of euros
1000000

Consolidated balance sheet, before allocation of profit

Consolidated balance sheet, before allocation of profit

In € millions, at December 31

	Note	2023	2022
Assets			
Non-current assets			
Intangible assets	10	3,458	3,625
Property, plant and equipment	11	1,748	1,700
Right-of-use assets	12	-	374
Deferred tax assets	8	559	529
Investments in associates and joint ventures	13	137	150
Financial non-current assets	14	1,269	1,862
Total non-current assets		7,171	8,240
Current assets			
Inventories	15	1,139	1,139
Current tax assets	8	74	63
Trade and other receivables	16	2,141	2,133
Short-term investments	20	5,460	138

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Fact Properties

Concept

- (ifrs-full) Intangible assets other than goodwill

The amount of identifiable non-monetary assets without physical substance. This amount does not include goodwill. [Refer: Goodwill]

Properties

- Date** ⓘ 31 Dec 2022 📅
- Fact Value** 3,458,000,000 EUR [...]
- Accuracy** ⓘ millions
- Scale** ⓘ millions
- Change** No prior fact in this report
- Entity** [LEI] 213800WAVVOPS85N2205
- Concept** ⓘ ifrs-full: IntangibleAssetsOtherThanGoodwill 📄
- Type** Monetary
- Balance** Debit

⏪ 1 of 1 ⏩

▼ Anchoring ⓘ

Wider anchor

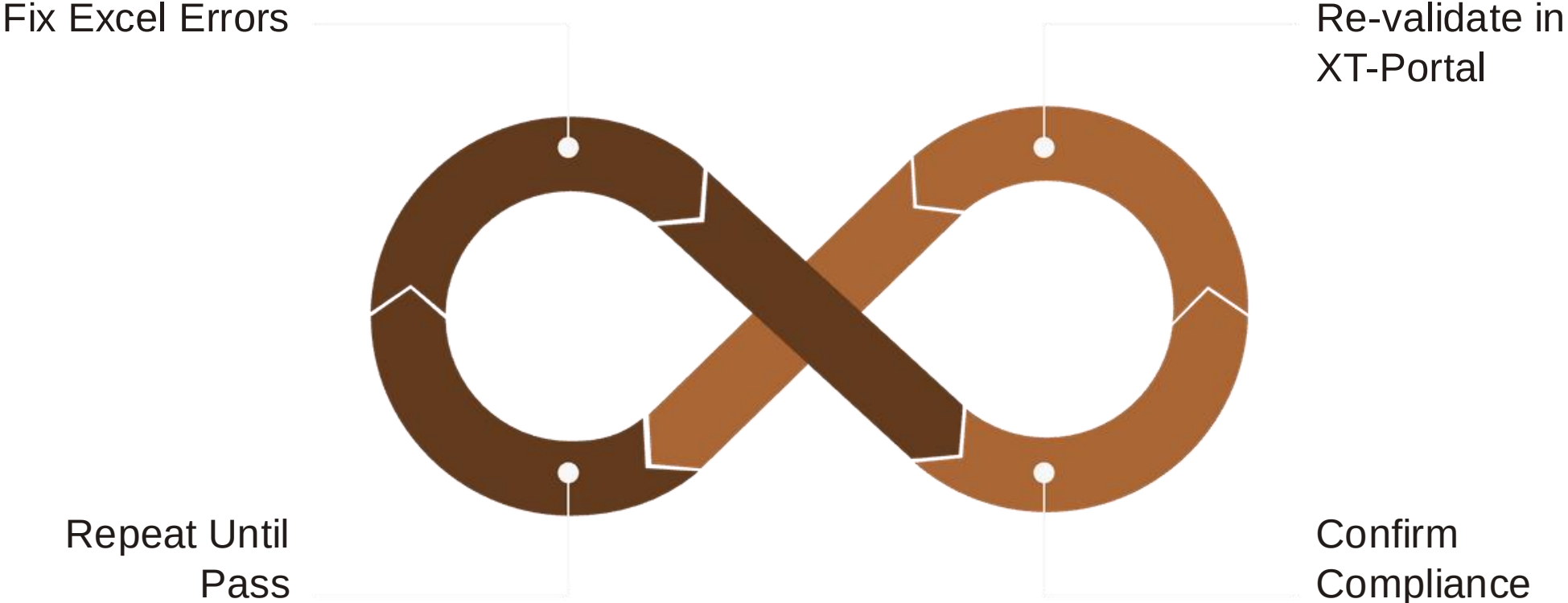
- None

Narrower anchors

- None

▼ Labels

Step 5 — Iterative Corrections




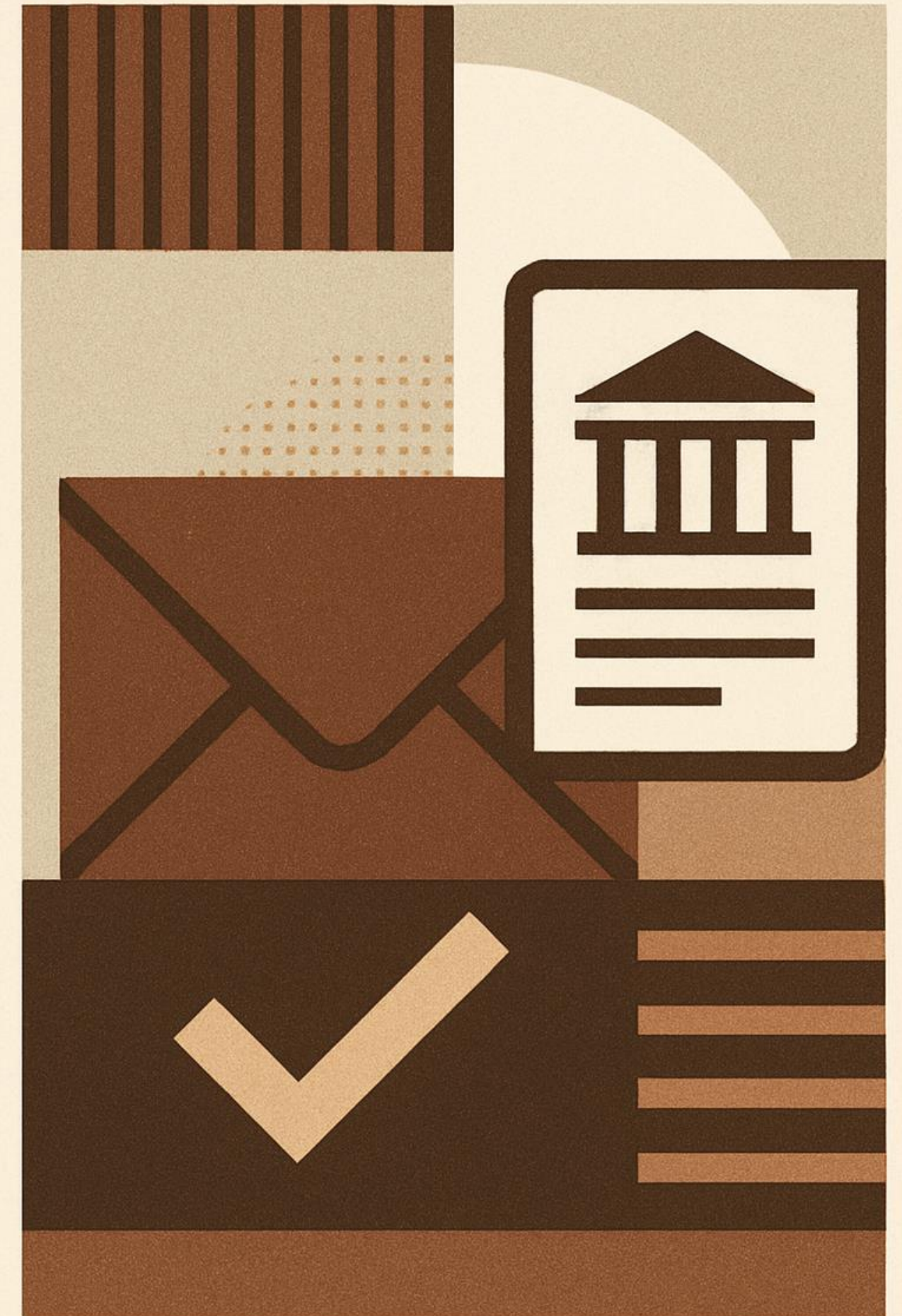
Repeat Until Fully Compliant

Errors identified by XT-PORTAL are corrected manually in the Excel template. A new validation run is then performed to confirm resolution. This cycle is repeated as many times as necessary until **full compliance** is achieved — ensuring the taxonomy meets all regulatory requirements before submission.

Step 6 — Final Output

Once validation is complete, XT-PORTAL generates an **XBRL package** fully compliant with the relevant local regulatory authority — in France, the **AMF**. This package is ready for direct submission.

 The Notes to the Financial Statements must be tagged manually and appended to the five core statements before final submission.



Key Benefits



Speed

First tagging level from multiple hours to a few seconds per report



Accuracy

85 to 90% tagging accuracy with significant reduction in manual errors



Compliance

Built-in XBRL and ESEF controls via XT-Portal



Scalability

Handles large volumes of entities and reports with ease



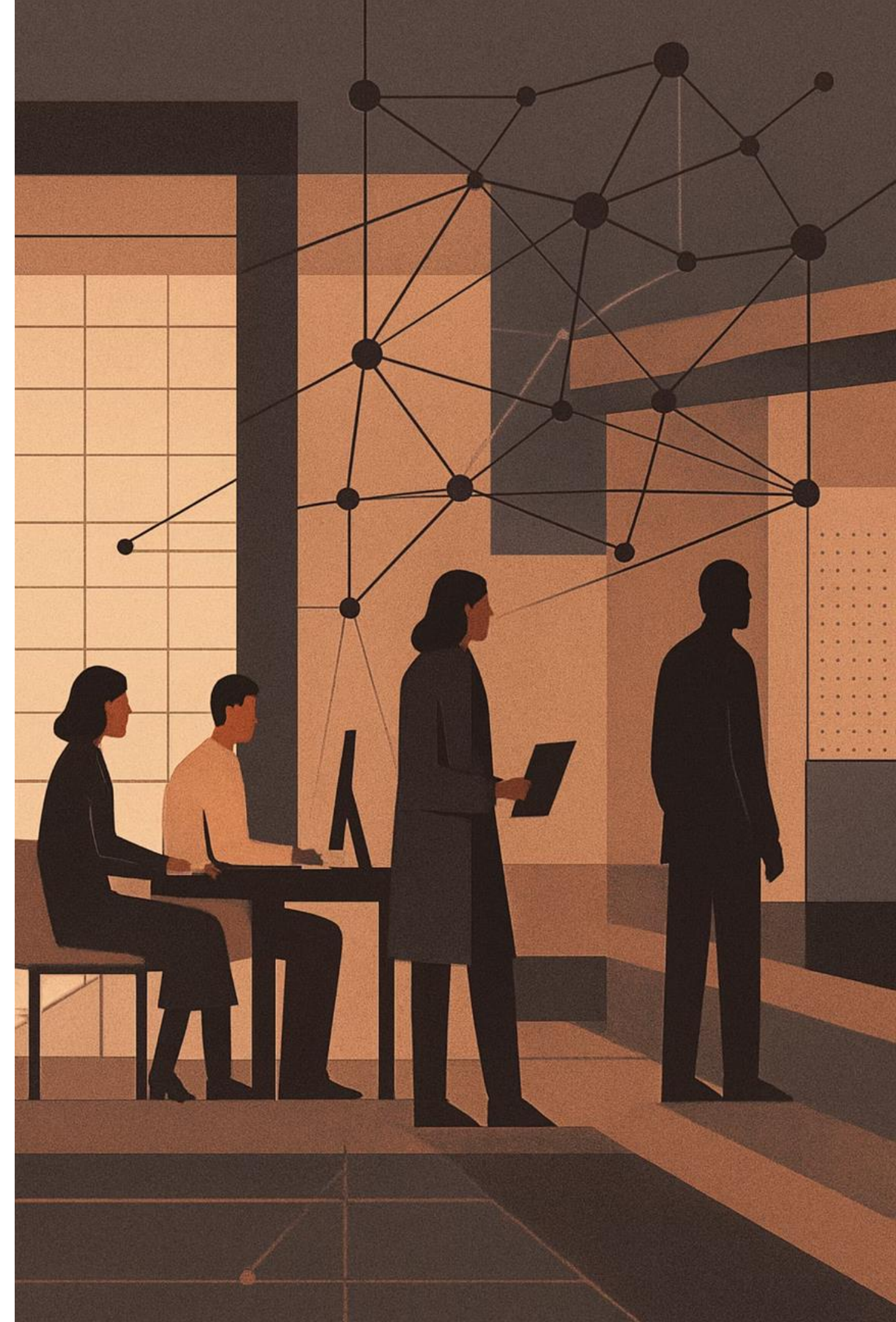
Confidentiality

Local deployment – no external API, no data exposure

Beyond IFRS — A Generic Platform

Although initially developed for IFRS reporting by listed entities, **IFRS Tag Manager is generic by design** and can be applied to any type of reporting framework.

- ✔ It is particularly well suited to environments involving a **large number of entities**, where automation becomes critical — such as audit firms, consolidation teams, and regulatory reporting departments.





Questions?

We welcome your questions on IFRS Tag Manager — its methodology, implementation, and fit for your organization's reporting needs.