



Fully Ready Solution for ESEF Reporting

Presented By: Anuradha RK



WORLD'S LEADING XBRL SOLUTION PROVIDER

35 Countries | 1.5 Million Entities | 5+ Million Filings



Leading Reg-Tech Firm

Solutions for Regulators, Filers and users of data



Global XBRL Evangelists

Inline XBRL, use of XBRL for non-financial data



Clients

Regulators, Filers, Partners across the globe



Deep Market Expertise

Experience of over 14 years in the XBRL/iXBRL space



Enduring Relationships

RBI (10+ years), Deloitte (9+ years),
ACRA (7+ years)



Analytics

Analytics and IR solutions that leverage data



XBRL INTERNATIONAL



SOUTH AFRICA

www.iriscarbon.com/eu

Select Enterprise Clients



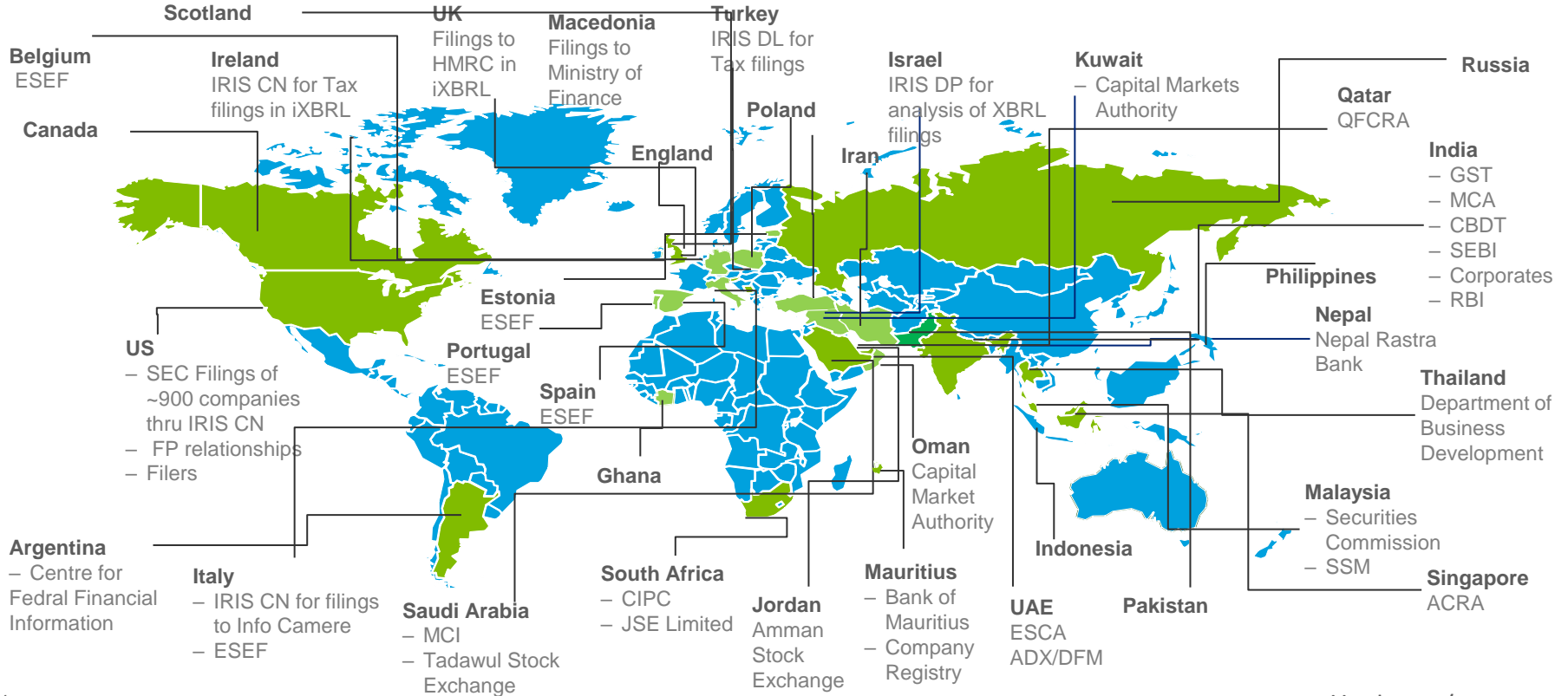
Logos are for representation purpose only.

IRIS @ a Glance

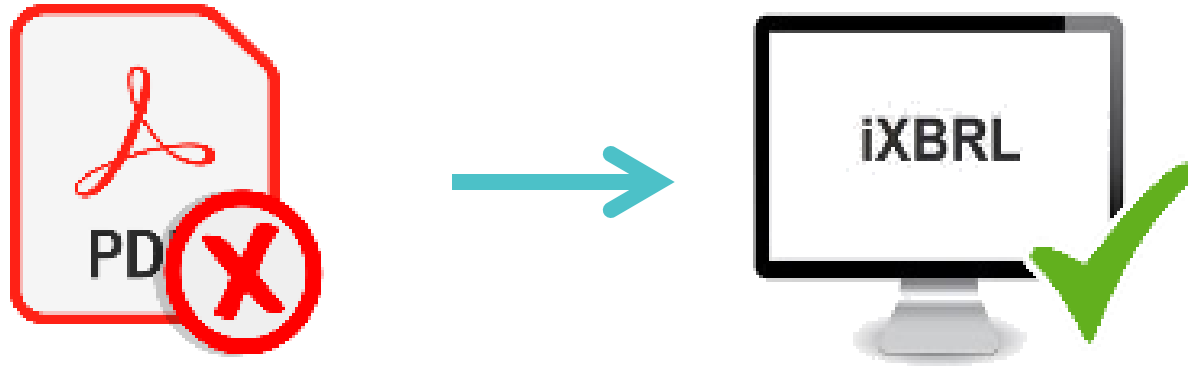
35 Countries

+300 XBRL Experts

Millions of Filings



The ESEF Mandate



iXBRL Document Creation

Document Format

Conversion to xHTML


The investments during the reporting period relate primarily to:

- the construction and modernisation of stores for Colruyt, Delhaize, Bio Planet and Dreambaby in Belgium and for Carrefour in France
- the investments in production facilities for Colruyt Group
- the construction of meeting centres for Colruyt Group Academy
- the renovation of the administrative buildings and distribution centres in Halle
- the investments in our machinery
- the investment in new refrigerated containers with liquid ice technology
- the investments in green energy (solar panels, wind turbines and CNG)
- the investments in our transformation programmes

Excluding any acquisitions or participations, Colruyt Group expects to realise an investment programme in a range between **EUR 390 and EUR 420 million** for financial year 2019/20. The majority of the investments relates to the construction of new stores or the renovation of existing stores and filling stations in Belgium and France. The other expected investments are for the installing of administrative and logistical buildings, automation in logistical buildings, the planned opening of a regional hub in France and finally further investments in liquid ice technology, CNG and green energy and in future-oriented transformation programmes.

Distribution centres and administrative buildings

	net	number
Production/distribution centres		
Belgium	587511	23
France	50827	3
Administrative buildings (office area)		
Belgium	144,359	27
France	7345	6



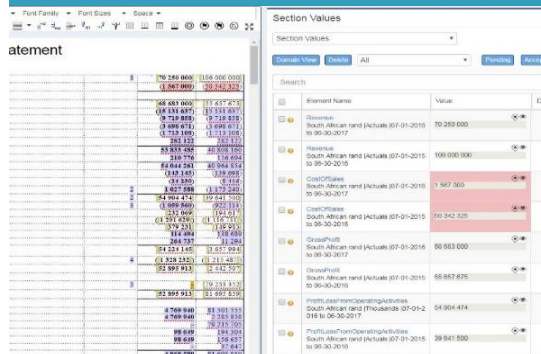
INVESTING IN ADDED VALUE | Programme 1+2+3+4+5+6+7+8+9+10+11+12

Changed Format, Retaining Style
Largely automated, some manual intervention required

XBRL Layer

Right Tag Selection

atement



Section Values

Item	Value	Date
Revenue	70 259 000	2019-01-01 to 2019-12-31
Revenue	100 000 000	2019-01-01 to 2019-12-31
Cost of Sales	1 567 000	2019-01-01 to 2019-12-31
Cost of Sales	70 342 000	2019-01-01 to 2019-12-31
Cost of Sales	60 893 000	2019-01-01 to 2019-12-31
Cost of Sales	66 857 825	2019-01-01 to 2019-12-31
Profit from operations	64 904 474	2019-01-01 to 2019-12-31
Profit from operations	59 841 800	2019-01-01 to 2019-12-31

IFRS/ Accounting Expertise

- IRIS
- Consultants
- Client's team

XBRL Technical Aspects



TAXONOMY
Linkbases
Anchoring
Labels
Calculations
Validations

XBRL Technical Expertise

- IRIS



IRIS CARBON®



Cloud-based, no hardware or software installation needed



SOC audited platform hosted on Microsoft Azure, with datacentres in EU



Fully ESEF ready, passed ESMA field test and XII certified



Flexible Models, with complete training and consulting



Easy iXBRL creation, smart tagging, review, Validation and audit



Last minute edits, quick and hassle free



Top-notch quality



Complete unlimited support, including XBRL and stylization



Flat attractive pricing



Multi-Lingual Interface, supports all EU languages



iXBRL Viewer Link for Investors, Analytics



Integrated Disclosure Management available, optionally

iXBRL Creation through IRIS CARBON®

Flexible Options



Option 1: Clients handle iXBRL creation



Option 2: Clients outsource

iXBRL creation



Option 3: Smooth Phase In

Post Creation - Review and Audit

Through Intuitive & Easy Tools in IRIS CARBON



View tags and taxonomy, approve / reject tags



Comments linked to document, and responses to comments through platform



Quick filters – tags approved/ pending comments, overall document summary



Spot validations, complete package validation with built-in **XII certified** validator



Compare document versions after making edits, view in track change mode



Interactive iXBRL Viewer – Integrate in website, Share link & download XBRL data

Quality @ IRIS CARBON®

XBRL QUALITY SCORE - Q4 2019	
FILING SOFTWARE	QSCORE
IRIS Carbon	96.7
DataTracks	93.8
P3 Data Systems	93.4
Certent	91.6
EdgarFilings Profile	91.5
CompSci	91.5
DFIN	91.2
Workiva	90.5
Toppan Merrill	90.1
Ez-XBRL	89.4
Thunderdome	89.0
EZ-Editor	88.3
Electro Filings	88.2
Qxi	85.9
GoXBRL	85.4
Genesis Filings	85.2
Novaworks Software	84.5
Advance Computer Innovations	76.0
SECFly, Inc.	73.5
UBMatrix	71.4
NTDAS, Inc.	40.4
SmartXBRL	34.0
Q4 2019	87.0
Q3 2019	88.0
Q2 2019	88.5
Q1 2019	87.3
Q4 2018	88.7

"We selected IRIS CARBON for our ESEF iXBRL conversion, since IRIS is a global firm with deep experience in XBRL/iXBRL, great quality of filings, *service delivery and importantly*, offers their service and solution at a *very attractive price*."

We started our iXBRL process in August 2019, and IRIS converted our 2018-19 Annual Financial Report into iXBRL within just 10 working days. A *2 day workshop conducted by them* for our team was extremely helpful, and it was *very nice to have our own tagged annual report as training material*. This exercise also helped us in finalizing the XBRL tags this year and we are fully ready for the upcoming 2020 ESEF mandate.

We are very happy with the turn time and quality of the iXBRL output created by IRIS CARBON"

Johan Segers
Consolidation Expert

 COLRUYTGROUP

THANK YOU



CONTACT US

@ anuradha.rk@irisbusiness.com

info@iriscarbon.com

 www.iriscarbon.com/eu

