

# 1. Reference Implementation of XBRL-based Public Company Financial Filing to ESMA

The purpose of this section is to provide and discuss an XBRL-based digital financial report that conforms with an XBRL-based financial report submitted to the ESMA by a public company. This example is created using the IFRS financial reporting scheme.

## 1.1. Overview

The *Reference Implementation* of an ESMA XBRL financial filing can be found at the following URL:

