







# Steps









## I. Opening the InDesign file

Start by opening the InDesign file. This file will most likely be located within a '.zip' folder. Inside, you will find two more folders; one is called 'MACOSX' and is reserved for Mac users; the other (regardless of the name) is the file you will need to use.

Name	Date modified	Type	Size
 _MACOSX	11/8/2023 1:29 PM	File folder	
 DEMO v1.7.3	11/8/2023 1:29 PM	File folder	

Inside this one the kind and number of files may vary, but you will have to look for an **InDesign document**.

Please note that the InDesign document is different from the InDesign Markup Document (.idml); this file should not be opened. The InDesign document can be recognized by its file extension (.indd). This is the file that contains all the data used to create the report.

Name	Date modified	Type	Size
 Document fonts	11/8/2023 1:29 PM	File folder	
 Links	11/8/2023 1:29 PM	File folder	
 Vert-Hydro Solutions 2022 report_CONDENSED_en	11/8/2023 12:26 PM	Microsoft Excel Worksheet	235 KB
 Vert-Hydro Solutions 2022 report_en	11/8/2023 12:26 PM	Microsoft Excel Worksheet	241 KB
 Vert-Hydro-Solutions-Annual-Report-v1.7.3	11/8/2023 12:26 PM	InDesign Markup Document	607 KB
 Vert-Hydro-Solutions-Annual-Report-v1.7.3	11/8/2023 12:26 PM	InDesign Document	16,016 KB
 Vert-Hydro-Solutions-Annual-Report-v1.7.3	11/8/2023 12:26 PM	Adobe Acrobat Document	25,227 KB
 Vert-Hydro-Solutions-Annual-Report-v1.7.3_condensed	11/8/2023 12:26 PM	Adobe Acrobat Document	2,074 KB

Once you have found it, you can open it either by double-clicking or through the InDesign menu (File > Open).

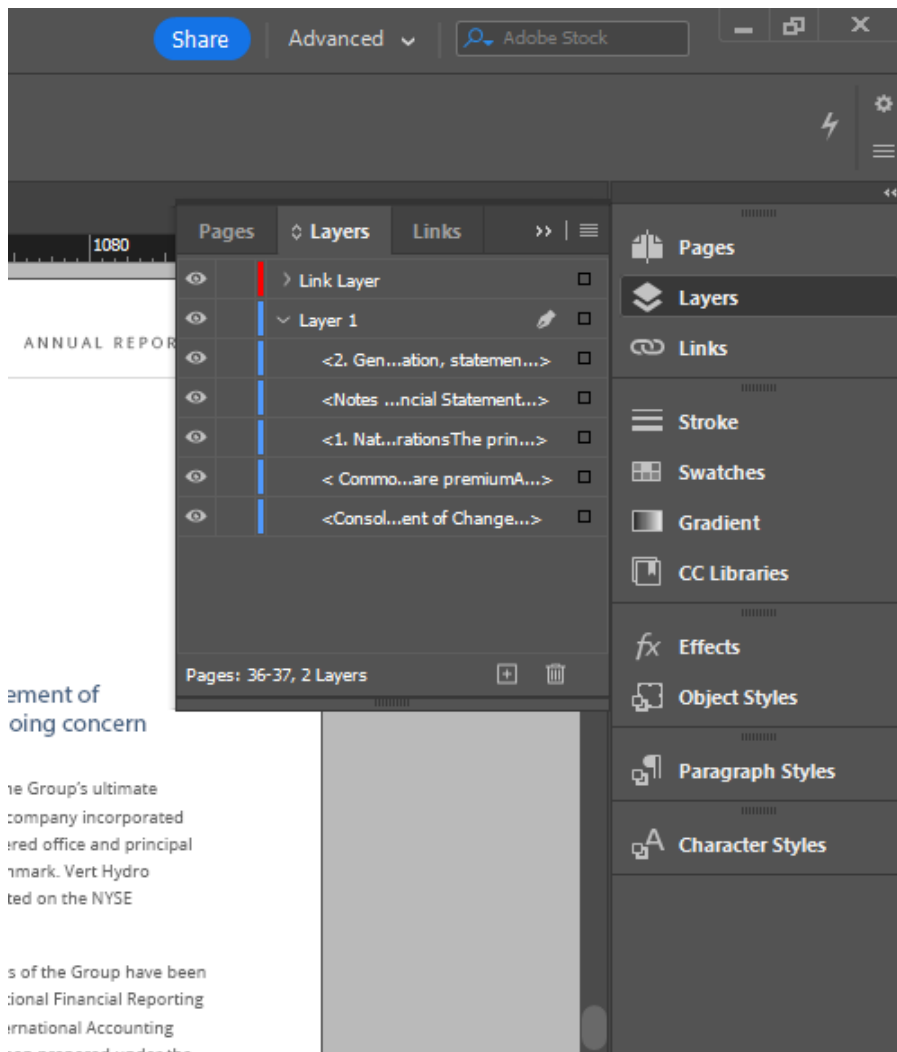
## II. Prepare your InDesign workspace

Next, you will need to prepare your workspace correctly. One of the key assumptions for FastTrack is that the layers are in the correct order; therefore, you must access the layer panel and reorder the layers accordingly.

### Accessing the Layers panel

To access the panel displaying the layers on a specific page, follow these steps: Click on the 'Window' option in the top bar, then select 'Layers'. This will open the panel on the right side, allowing you to view the layers present on the page.

For easy access, make sure to pin the Layer panel to your right sidebar.







Notes to the Financial Statements

**3. New or revised Standards or Interpretations**

**3.1 New Standards adopted as at 01. January 2027**

The Group has adopted the new accounting pronouncements which have become effective this year, and are as follows:

- IFRS 16 'Leases'

The Group has adopted the new accounting pronouncements which have become effective this year, and are as follows: IFRS 16 'Leases'. IFRS 16 replaces IAS 17 together with three Interpretations (IFRIC 4 'Determining whether an arrangement contains a lease', SIC 15 'Operating Leases (revised)' and SIC 27 'Evaluating the Substance of Transactions Involving the Legal Form of a Lease').

The adoption of this new Standard has resulted in the Group recognizing a right-of-use asset and related lease liability in connection with all former operating leases except for those identified as low value or having a remaining lease term of less than 12 months from the date of initial application.

The new Standard has been applied using the modified retrospective approach, with the cumulative effect of adopting IFRS 16 being recognized in equity as an adjustment to the opening balance of retained earnings for the current period. Prior periods have not been restated.

For contracts in place at the date of initial application, the Group has elected to apply the definition of a lease from IAS 17 and IFRIC 4 and has not applied IFRS 16 to arrangements that were previously not identified as leases under IAS 17

and IFRIC 4. The Group has elected not to include initial direct costs in the measurement of the right-of-use asset for operating leases in existence at the date of initial application of IFRS 16, being 1 January 2027. At this date, the Group has also elected to measure the right-of-use assets at an amount equal to the lease liability adjusted for any prepaid or accrued lease payments that existed at the date of transition. Instead of performing an impairment review on the right-of-use assets at the date of initial application, the Group has relied on its historic assessments as to whether leases were onerous immediately before the date of initial application of IFRS 16.

On transition, for leases previously accounted for as operating leases with a remaining lease term of less than 12 months and for leases of low value assets, the Group has applied the optional exemptions to not recognise right-of-use assets but to account for the lease expenses on a straight-line basis over the remaining lease term. For those leases previously classified as finance leases, the right-of-use asset and lease liability are measured at the date of initial application at the same amount as under IAS 17 immediately before the date of initial application. On transition to IFRS 16 the weighted average incremental borrowing rate applied to lease liabilities recognized under IFRS 16 was 7%. The Group has benefited from the use of hindsight for determining the lease term when considering options to extend and terminate leases.

The following is the reconciliation of the financial statement line items from IAS 17 to IFRS 16 as at 1st January 2027:

Carrying amount of the right-of-use asset	No lease	Reclassification	IFRS 16 Carrying amount	
Fixed Assets (PPE, IT Equip)	187.7	154.8	743.1	245.9
Lease Liabilities	154.8	154.8	743.1	997.9
Deferred Gain on Sale and Leaseback (Current)	116.1	116.1	0.0	0.0
Deferred Gain on Sale and Leaseback (non-current)	38.7	38.7	0.0	0.0
Total	307.3	464.4	1486.2	1243.8

**3.2 Standards, amendments and Interpretations to existing Standards that are not yet effective and have not been adopted early by the Group**

At the date of authorisation of these financial statements, several new, but not yet effective, Standards and amendments to existing Standards, and Interpretations have been published by the IASB. None of these Standards or amendments to existing Standards have been adopted early by the Group.

Management anticipates that all relevant pronouncements will be adopted for the first period beginning on or after the effective date of the pronouncement. New Standards, amendments and interpretations not adopted in the current year have not been disclosed as they are not expected to have a material impact on the Group's financial statements.

**4. Significant accounting policies**

**4.1. Basis of preparation**

The Group's financial statements have been prepared on an accrual basis and under the historical cost convention except for the revaluation of properties, investments and derivatives. Monetary amounts are expressed in Euro currency (EUR) and are rounded to the nearest million, except for earnings per share.

**4.2. Basis of consolidation**

The Group's financial statements consolidate those of the parent company and all of its subsidiaries as of 31 December 2027. All subsidiaries have a reporting date of 31 December.

All transactions and balances between Group companies are eliminated on consolidation, including unrealised gains and losses on transactions between Group companies. Where unrealised losses on intra-group asset sales are reversed on consolidation, the underlying asset is also tested for impairment from a Group perspective. Amounts reported in the financial statements of subsidiaries have been adjusted where necessary to ensure consistency with the accounting policies adopted by the Group.

Profit or loss and other comprehensive income of subsidiaries acquired or disposed of during the year are recognised from the effective date of acquisition, or up to the effective date of disposal, as applicable.

The Group attributes total comprehensive income or loss of subsidiaries between the owners of the parent and the non-controlling interests based on their respective ownership interests.

**4.3. Business combinations**

The Group applies the acquisition method in accounting for business combinations. The consideration transferred by the Group to obtain control of a subsidiary is calculated as the sum of the acquisition-date fair value of assets transferred, liabilities incurred and the equity interests issued by the Group, which includes the fair value of any asset or liability arising from a contingent consideration arrangement. Acquisition costs are expensed as incurred.

Assets acquired and liabilities assumed are generally measured at their acquisition-date fair values.

**4.4. Investments in associates and joint ventures**

Investments in associates and joint ventures are accounted for using the equity method.

The carrying amount of the investment in associates and joint ventures is increased or decreased to recognise the Group's share of the profit or loss and other comprehensive income of the associate and joint venture, adjusted where necessary to ensure consistency with the accounting policies of the Group.

Unrealised gains and losses on transactions between the Group and its associates and joint ventures are eliminated to the extent of the Group's interest in those entities. Where unrealised losses are eliminated, the underlying asset is also tested for impairment.

To overcome this, it is recommended to ungroup the group first and then move the individual (sub)layers. If you have merged or nested groups (i.e., groups in groups), it is advisable to ungroup all groups.

In such situations, using a script can be the most efficient approach. Please refer to section IV.

## IV. Using a script to order the layers

The layers can be reordered automatically using a custom ParsePort script.

The script will reorder all containers based on their top left position and all layers from top to bottom, left to right. This should be correct in almost all traditional layouts with one or more columns.

The script will reorder all layers present in the document, not just a specific page or section.

### When to combine script and manual layer reordering - Creative layouts

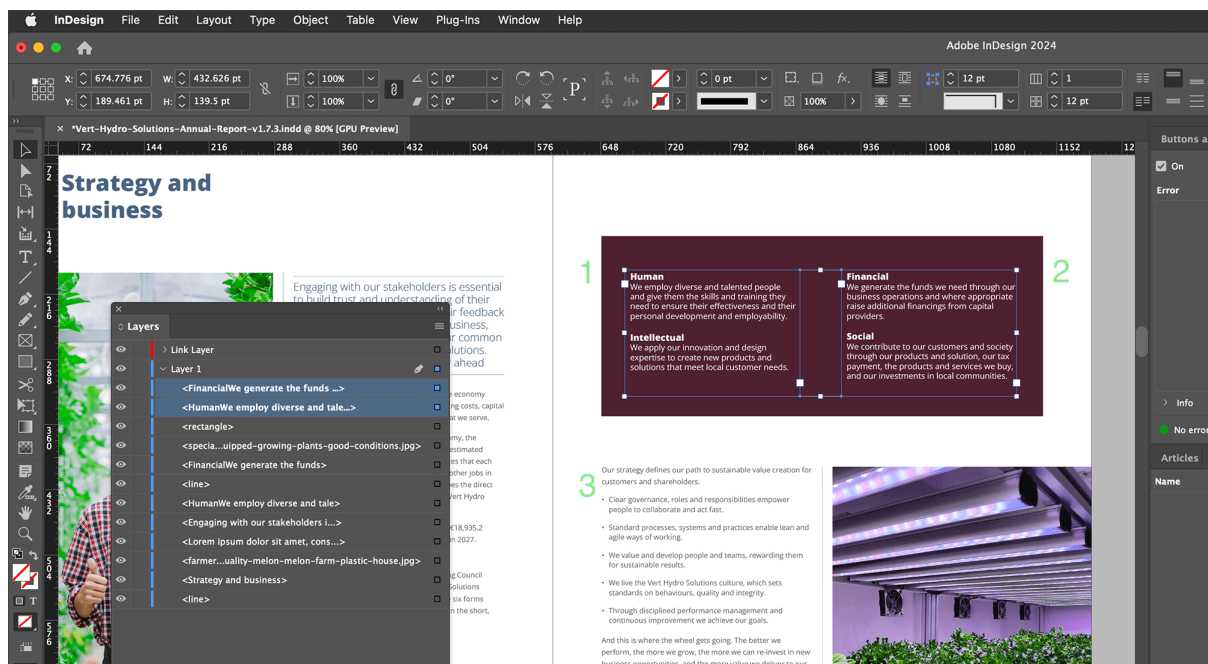
It could be that certain pages are laid out in such a way that they require manual reordering.

An example of this would be when containers such as text boxes and images are placed on top of each other, and/or do not follow your typical reading order (top to bottom or left to right). Therefore, before using this option, it is important to verify whether there are any pages that require manual reordering.

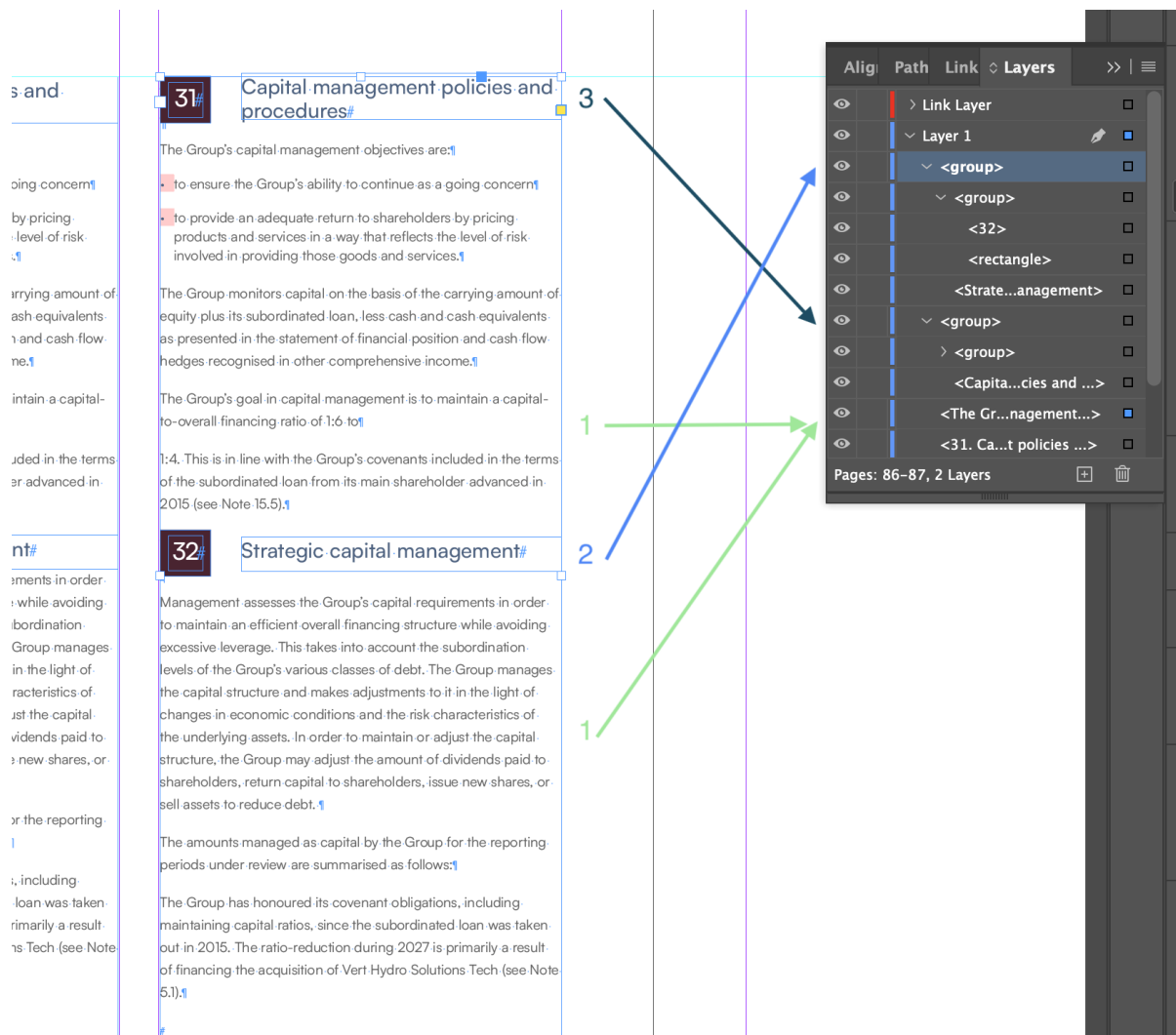
#### Example 1

The screenshot below details such a case. This section contains two text boxes on a dark background and should be read left to right, but if the script would reorder these layers, the reading order would be column 1, followed by column 3 and then column 2.

To ensure that the ParsePort Platform reads this ePub correctly, we would have to use the script first, and manually reorder layers 1 and 2.







There are two solutions.

1. Add your headers within the general text box (in this case 'Text Box 1'). Do not separate or place headers on top of general text both but add headers within the box.
2. If you use specific styling for your section numbers (in this case 'number 32 and 31 on a dark background'), make sure that style is defined as a bullet list style. This way, your section number and header title are one, and can be included within the general text (in this case 'Text Box 1')
  - If you do not have specific section numbers like the example above, you will still need to perform Solution 1.

## How to install the ParsePort script

### Windows

- Please request the script file from ParsePort Support. Place the file under:
- C:\Users\[username]\AppData\Roaming\Adobe\InDesign\Version 18.0\en\_US\Scripts\Scripts Panel.
- After that, you will be able to activate it by double clicking its name under Window > Utilities > Scripts > User
- To uninstall the script: Remove it from the Scripts within your C:/ folder.

### Mac

- Please request the script file from ParsePort Support.
- Open your 'Applications' folder > Open the 'InDesign application' folder > Open the 'Scripts' folder > Drag in the ParsePort script > Relaunch InDesign
- After that, you will be able to activate it by double clicking its name under Window > Utilities > Scripts > User
- To uninstall the script: Remove it from the Scripts folder with the application folder.

## How to revert the script reordering process

In case you want to undo the script reordering process, you can use the undo button in InDesign.

Alternatively, you can use the keyboard shortcut for undoing an action. On Mac, press CMD+Z, and on Windows, press CTRL+Z.

## V. Defining which part of the report to tag


Now that you have ordered the layers in the correct reading order, the last thing to do is to define which part of the text needs to be tagged. If this is not defined, our engine will assume all text requires tagging.

With TextSearch, this identification was done by creating hyperlinks within your PDF containing 'area://text'. With FastTrack, you will need to add the `epub:type` attribute to containers.

### What is an epub:type?

An epub:type is an attribute that is often used to enhance the user experience in EPUB reading systems. In this case, the `epub:type` attribute is used to instruct our engine what to tag.

### Defining what to tag – Selecting containers

A container typically encompasses all the text within a column, page, or table. You can select a container by either clicking directly on it or hovering your mouse over a specific page (ensure you are using this  tool). Additionally, you have the option to select multiple containers simultaneously by holding down the shift key.

Unfortunately, due to the limitations of InDesign, you cannot select all containers from all pages at the same time.

When selecting containers, you might notice that some containers have different colored borders. Each color corresponds to a different layer within your document.

## Notes to the Financial Statements

### 3. New or revised Standards or Interpretations

#### 3.1 New Standards adopted as at 01. January 2027

The Group has adopted the new accounting pronouncements which have become effective this year, and are as follows:

- IFRS16 'Leases'

The Group has adopted the new accounting pronouncements which have become effective this year, and are as follows: IFRS 16 'Leases' IFRS 16 'Leases' replaces IAS 17 'Leases' along with three Interpretations (IFRIC 4 'Determining whether an Arrangement contains a Lease', SIC 15 'Operating Leases-Incentives' and SIC 27 'Evaluating the Substance of Transactions Involving the Legal Form of a Lease').

The adoption of this new Standard has resulted in the Group recognising a right-of-use asset and related lease liability in connection with all former operating leases except for those identified as low-value or having a remaining lease term of less than 12 months from the date of initial application

The new Standard has been applied using the modified retrospective approach, with the cumulative effect of adopting IFRS 16 being recognised in equity as an adjustment to the opening balance of retained earnings for the current period. Prior periods have not been restated.

For contracts in place at the date of initial application, the Group has elected to apply the definition of a lease from IAS 17 and IFRIC 4 and has not applied IFRS 16 to arrangements that were previously not identified as lease under IAS 17

and IFRIC 4. The Group has elected not to include initial direct costs in the measurement of the right-of-use asset for operating leases in existence at the date of initial application of IFRS 16, being 1 January 2027. At this date, the Group has also elected to measure the right-of-use assets at an amount equal to the lease liability adjusted for any prepaid or accrued lease payments that existed at the date of transition. Instead of performing an impairment review on the right-of-use assets at the date of initial application, the Group has relied on its historic assessment as to whether leases were onerous immediately before the date of initial application of IFRS 16.

On transition, for leases previously accounted for as operating leases with a remaining lease term of less than 12 months and for leases of low-value assets the Group has applied the optional exemptions to not recognise right-of-use assets but to account for the lease expense on a straight-line basis over the remaining lease term. For those leases previously classified as finance leases, the right-of-use asset and lease liability are measured at the date of initial application at the same amounts as under IAS 17 immediately before the date of initial application. On transition to IFRS 16 the weighted average incremental borrowing rate applied to lease liabilities recognised under IFRS 16 was X%. The Group has benefited from the use of hindsight for determining the lease term when considering options to extend and terminate leases.

The following is the reconciliation of the financial statement line items from IAS17 to IFRS16 at 1st January 2027:

	Carrying Amount at 31st Dec 2026	Re class	Remeasurement	IFRS16 Carrying Amount 1st January 2027
Fixed Assets (PPE, IT Equip)	1857.7	-154.8	743.1	2445.9
Lease Liabilities	-154.8		-743.1	-897.9
Deferred Gain on Sale and Leaseback (Current)	-116.1	116.1		0.0
Deferred Gain on Sales and Leaseback (non current)	-38.7	38.7		0.0
<b>Total</b>	<b>1548.1</b>	<b>0.0</b>	<b>0.0</b>	<b>1548.1</b>

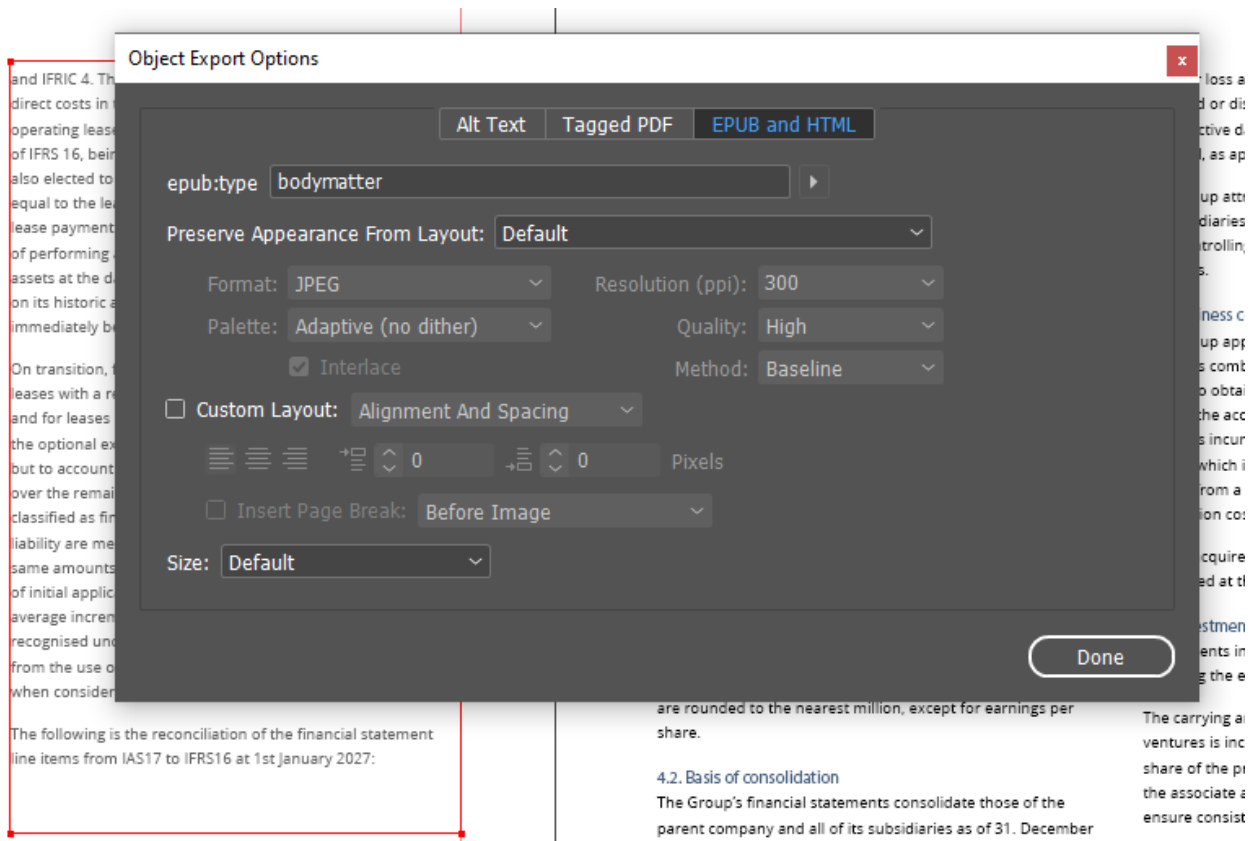
#### 3.2 Standards, amendments and Interpretations to existing Standards that are not yet effective and have not been adopted early by the Group

In the example above, you can see 4 containers, all selected using 'Shift'.

## Adding the epub:type attribute to containers

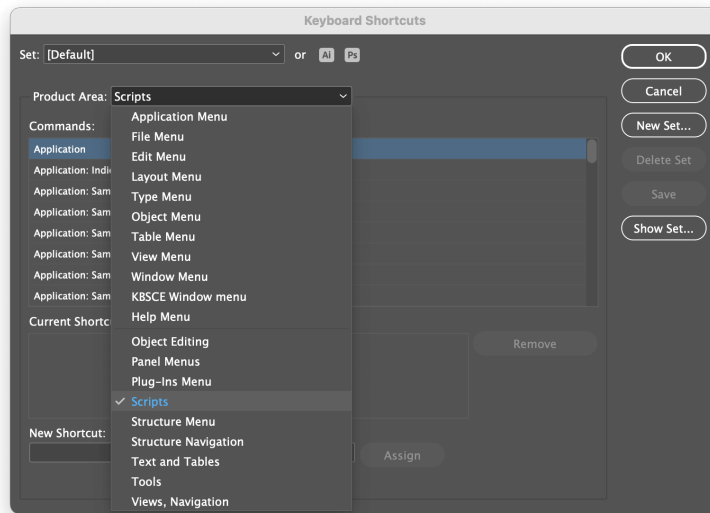
After you have selected the containers that are related to the section/pages you want to tag, right-click on them and select 'Object Export Options'.

Select the tab 'EPUB and HTML' and write 'bodymatter' in the epub:type box:



Repeat this process for each page/section that has to be tagged. Again, due to the limitations of InDesign, you cannot select all containers from all pages at the same time, meaning that this process must be repeated.





3. Locate the 'BodyMatter' script and click on it.
4. In the bottom left corner of the dialog box, enter your desired shortcut.

You can choose any shortcut that you prefer, as long as it doesn't conflict with other shortcuts. Tip: Ctrl+Spacebar is not assigned to anything by default.

After setting a desired shortcut for this action, select all containers on every page and use the shortcut to apply the epub:type attribute (bodymatter) to containers.

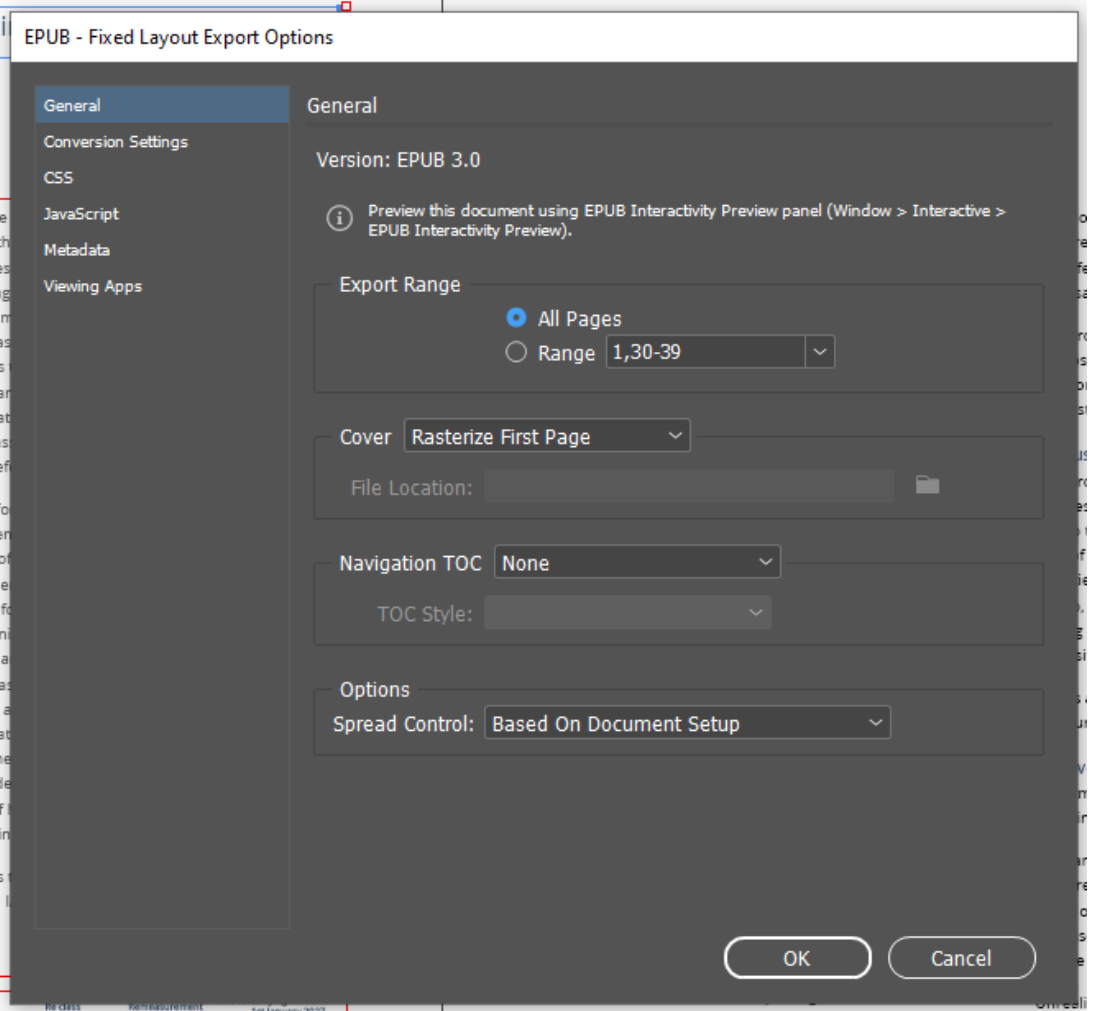
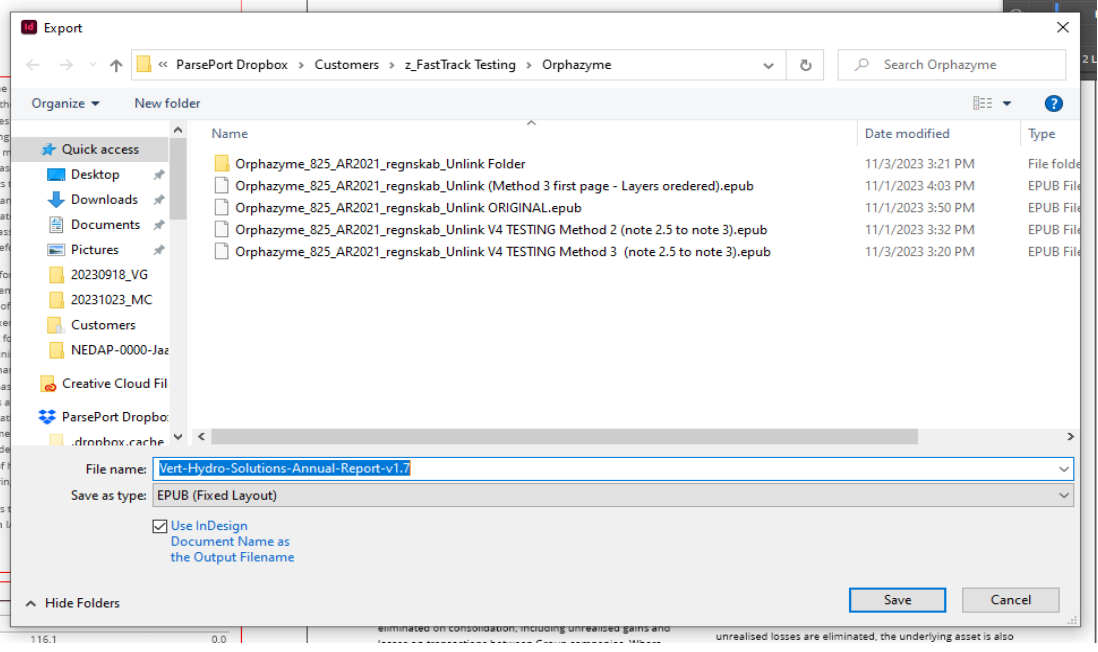
Repeat for each page/spread.

## VII. Exporting the ePub file

Finally, when the order is set correctly and the taggable areas are determined, the InDesign file can be exported to ePub.

This can be done via File > Export. You must save it as 'EPUB (Fixed Layout)'.

After this, you have the option to change certain settings. Generally speaking, there is no need to make any changes, and you can simply click 'OK' to initiate the export process. Just be sure that the option 'All pages' is selected (unless you want to export specific pages only).



## VIII. Troubleshooting issues

Please take note of certain limitations that may exist with ePUB files. While we have identified potential solutions for all the issues, it's important to consider that their effectiveness will vary depending on the specific circumstances of each case.

### 1. Kerning and font embedding issues

Adobe has noted a limitation regarding kerning and ePUB exports:

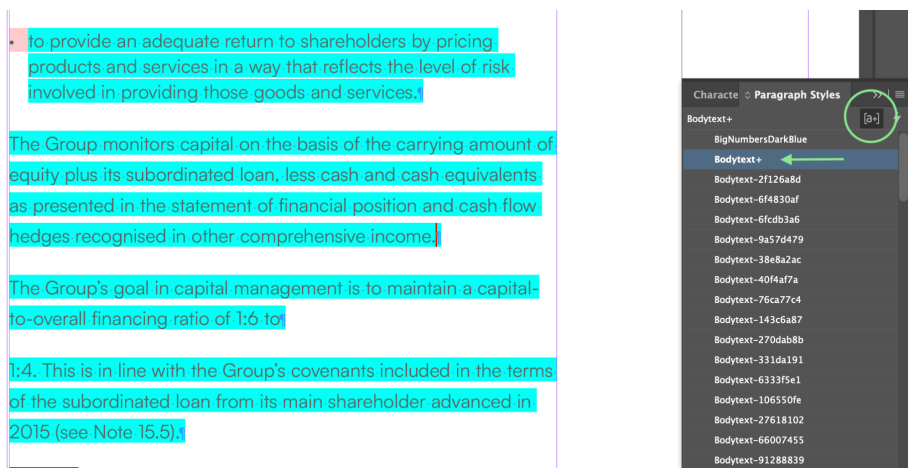
“Kerning is not supported on an individual glyph and is distributed as letter spacing across all the letters of a word.” See the original source [here](#).

Often, designers use kerning on a single letter or word. Sometimes this does not translate well to ePUB.

#### Possible solutions

To address the problem, we recommend considering the following suggestions:

1. Ensure that you apply kerning to the entire word or sentence.
2. Include the kerning settings within the paragraph or character style, rather than adding a separate style on top. Instead, combine the two styles.
3. To check if a piece of text has an additional style applied, open the Paragraph Style window and click on the 'Style Override Highlighter' button. The presence of a '+' symbol next to the Paragraph Style name also indicates when additional style overrides have been applied.



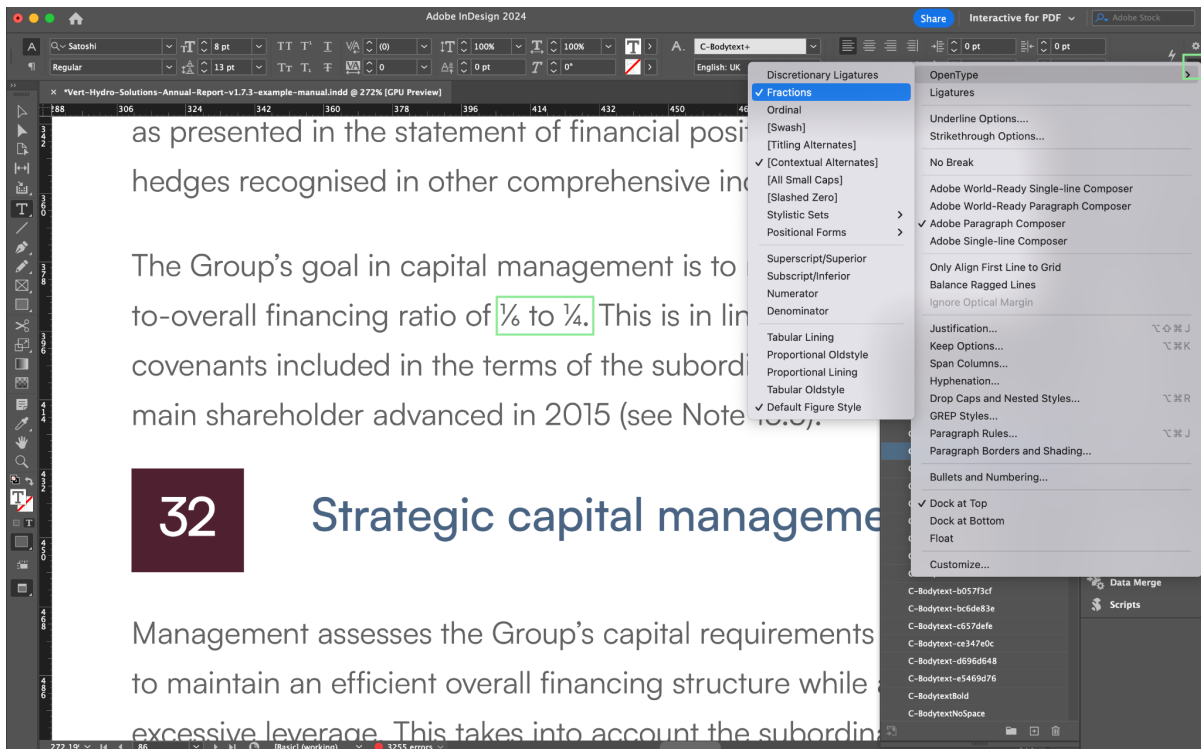
4. It is possible that the issue could be related to font embedding. This occurs because font embedding in EPUB files is typically not included in standard font End User License Agreements (EULAs). As a result, obtaining the appropriate license may require additional steps.

In this case, please check with your font foundry to obtain an ePUB font license.

## 2. Exporting Fractions to ePUB

HTML, the format of an ePUB, does not support OpenType formatting, which includes fractions. Therefore, it is not possible to use fractions in ePUB.

The image below showcases an example of the use of Fractions, and where the OpenType formatting options are (click on the text container or select text > Hamburger menu on the left > OpenType > Fractions).



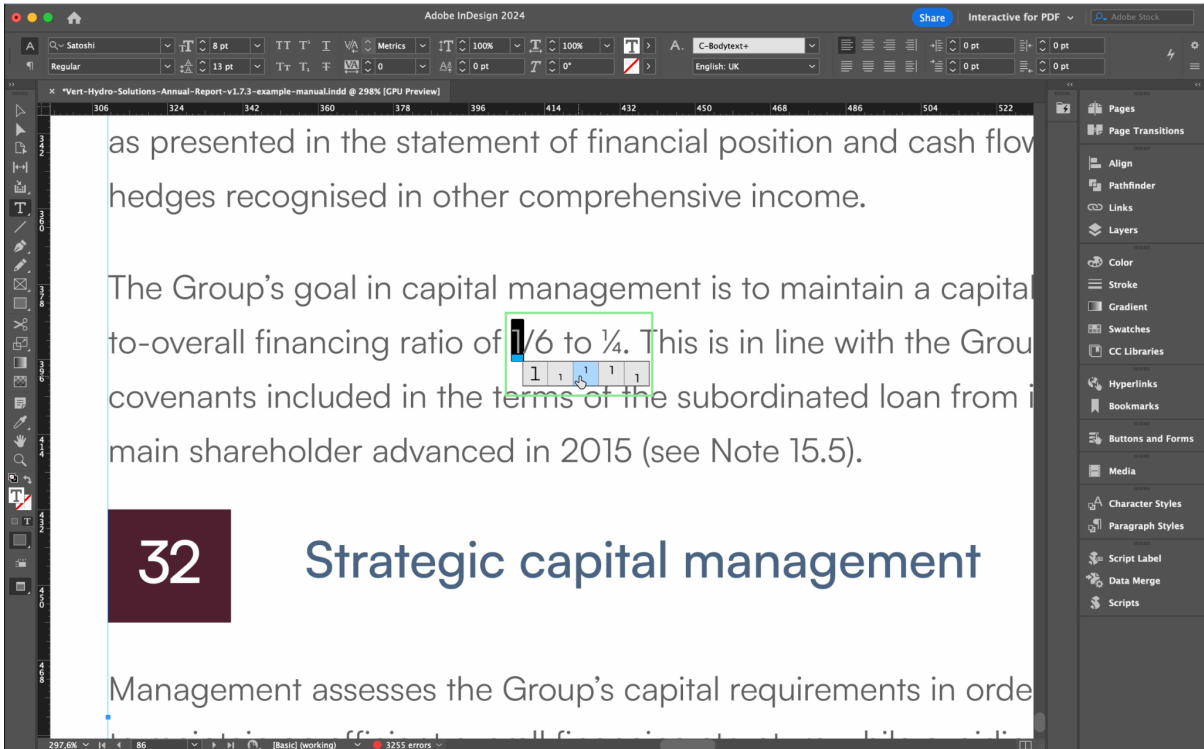
### Possible solutions

To address this limitation, you can remove the fractions formatting from your content. Alternatively, you can reformat the fractions manually using traditional methods.

This involves using superscript and subscript or adjusting the font size of the left and right numbers.

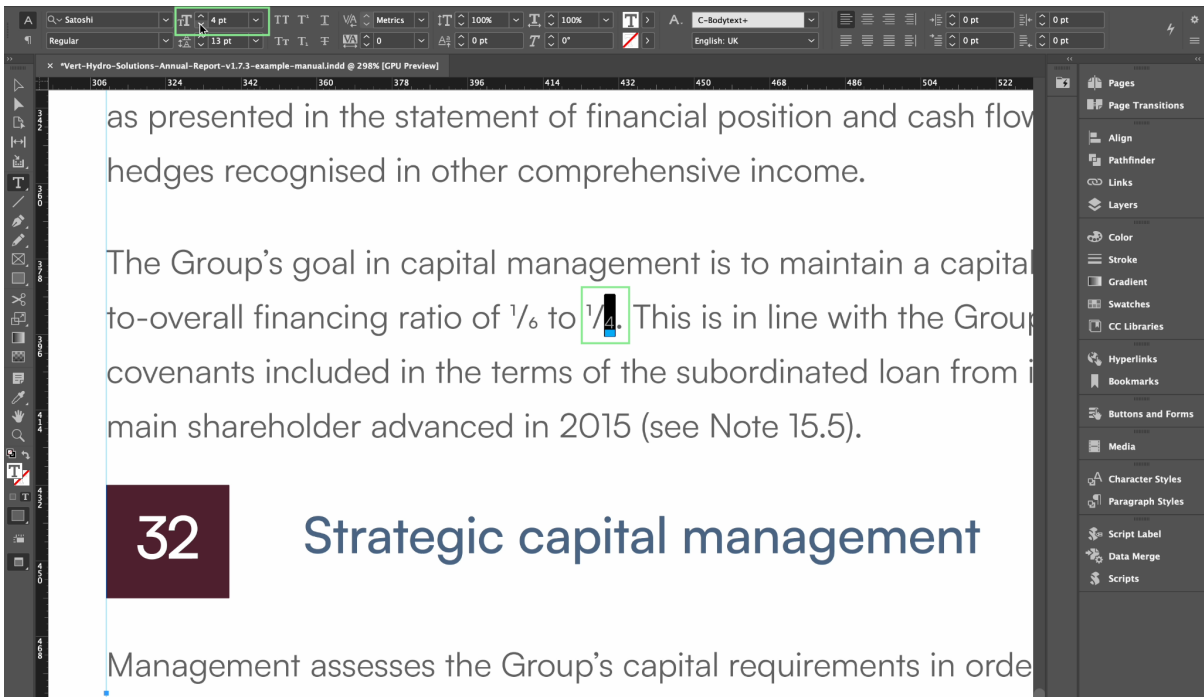
### 1. Using super/subscript

Select the number > a box appears with super/subscript options > click the desired option.



## 2. Manually adjusting the font size

Select the number > adjust the font size.



### 3. White spaces are not visible in ePUB

When exporting reflowable ePUB files, it's important to note that tabs and blank spaces may not be preserved.

This should **not** be an issue when using FastTrack, as tabs and blank spaces are preserved in the ePUB Fixed Layout format.

However, to maintain the desired spacing between paragraphs, it is always recommended to use the Non-breaking space feature (found under Menu Type > Insert White Space > Non-breaking space) in conjunction with the paragraph character.

### 4. Multiply effect is not supported in ePUB

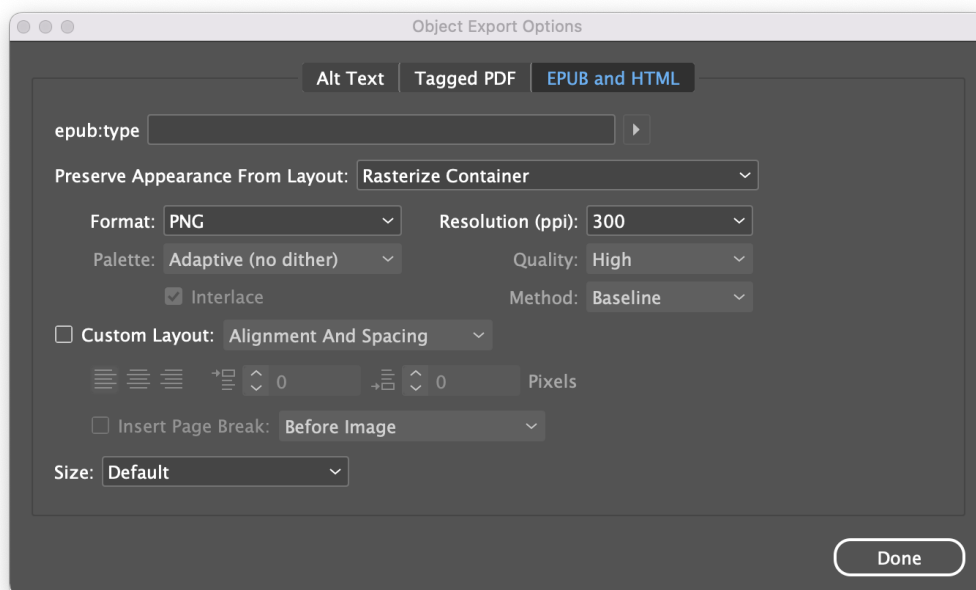
Certain effects, such as the multiply blending mode, are not compatible with ePUB.

#### Possible solution

In order to ensure that certain effects are functional in an ePub, it is necessary to rasterize them.

All elements that have the multiply effect applied should be grouped together.

Once grouped, select the entire group and access the Object Export Options (use the selection tool to select the grouped container > right click > click Object Export Options). Apply the following settings:



This will generate a rasterized version that includes the multiply effect. It's important to note that objects affected by a blend mode must be grouped together for this method to work.

## 5. Multiple effect not supported in ePUB

Certain effects, such as the gradients, are not compatible with ePUB.

### Possible solution

To ensure that gradient fill and strokes, like linear and radial gradients, are compatible with ePUB, you can convert the affected elements into graphics.

This can be achieved by rasterizing the containers where the gradients are applied. By doing so, you can ensure that the elements will display correctly in an ePUB format.

All elements that have the gradient effect applied should be grouped together.

Once grouped, select the entire group and access the Object Export Options (use the selection tool to select the grouped container > right click > click Object Export Options). Apply the following settings:

