



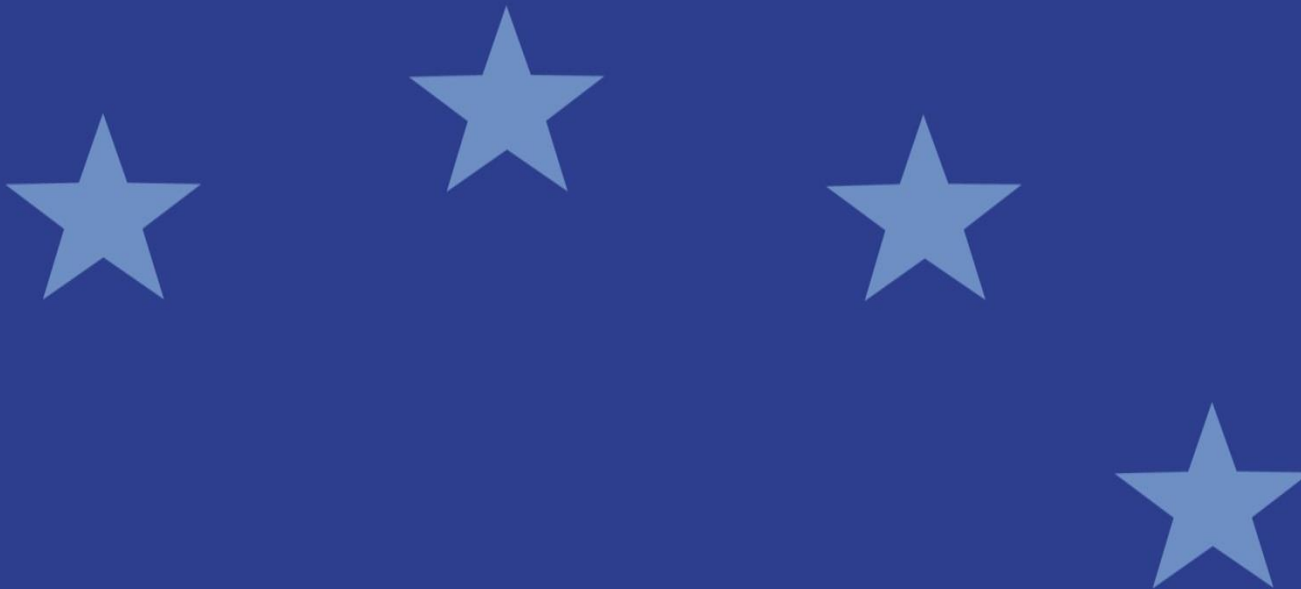
European Securities and
Markets Authority

ESMA REGULAR USE

14 December 2022

ESEF taxonomy and conformance suite 2022

Upcoming updates



ESMA32-60-904



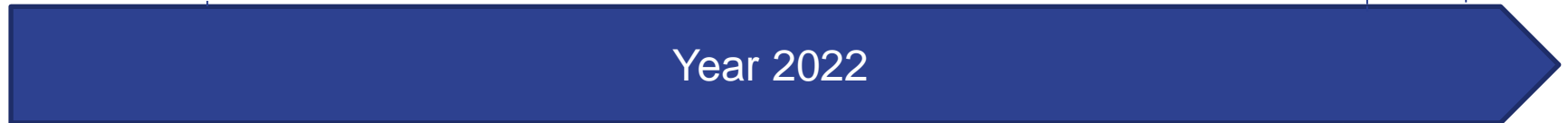
ESEF taxonomy files and conformance suite

Update on the 2022 process for updates

24th March 2022:
IFRS Foundation publishes annual
update to IFRS accounting taxonomy

21 December 2022:
End scrutiny period EP
to adopt ESEF RTS
Publication
in the OJ

EC endorsement of draft RTS revising
RTS on ESEF (incl translation of labels)



Year 2022

July to October
ESMA prepares update to the
ESEF taxonomy files and the
Conformance Suite

ESMA includes translated labels
in the ESEF taxonomy files

6th June 2022:
ESMA submits draft RTS to
the European Commission

End December 2022:
ESMA publishes update of XBRL taxonomy files +
conformance suite and relevant documentation

2022 update:
We are here

ESEF taxonomy 2022

Overview of the ESMA extension approach

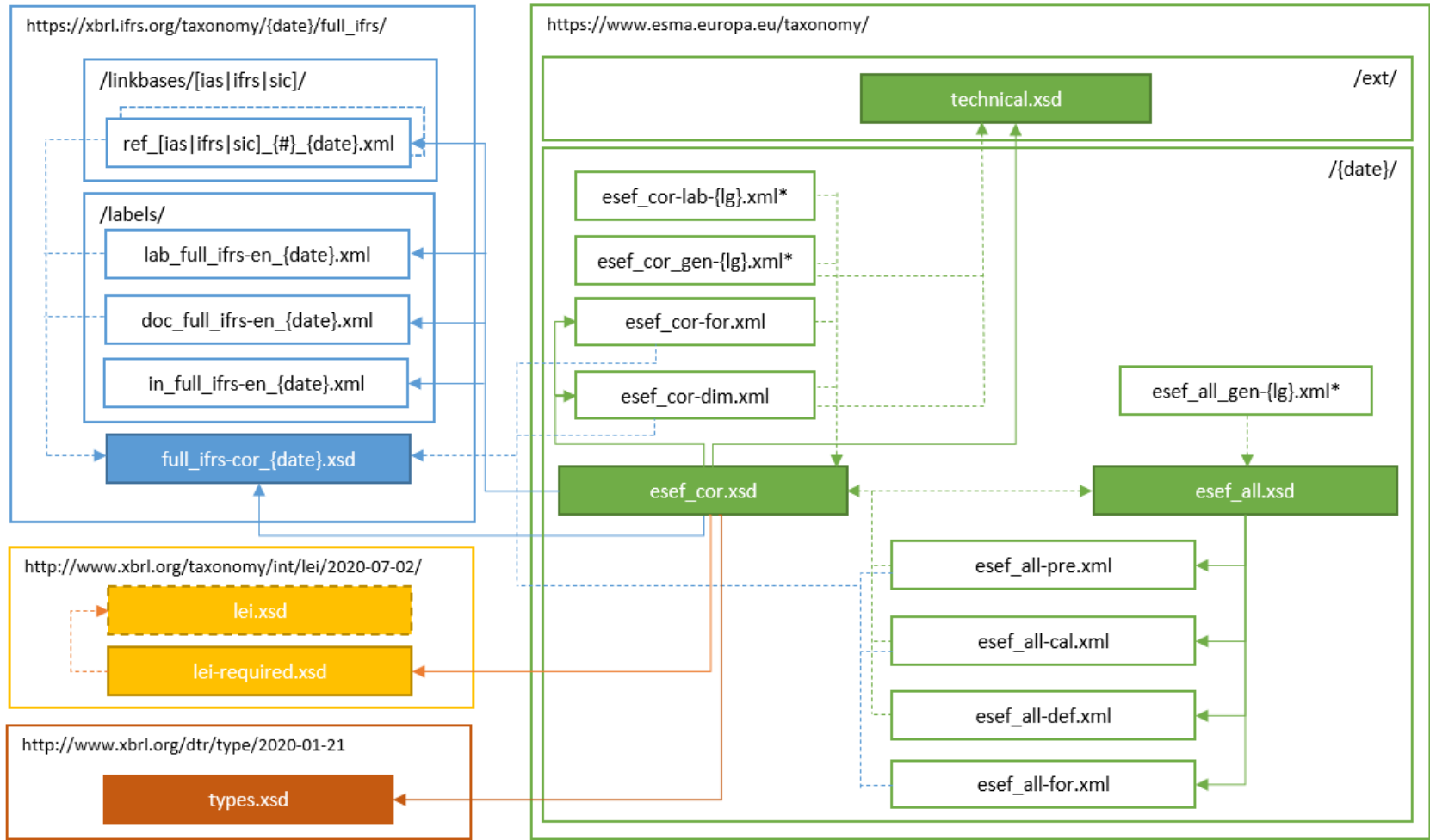


- The ESEF taxonomy contains the same accounting concepts as the IFRS taxonomy, but includes labels in all EU languages



ESEF taxonomy 2022

Taxonomy architecture diagram



* Referenced indirectly for each language or combination of languages by means of Taxonomy Packages



ESEF taxonomy 2022

Summary of changes

- Incorporation of 2022 updates to the IFRS accounting taxonomy (i.e. 5 elements added; +100 modifications of labels/references to the standards; revised presentation/definition hierarchies)
- Updated contents of the [000000] extended link role to reflect all elements listed in the Annex II
- Removal of 10 existence assertions for (old) Table 1 elements of the Annex II (no additional checks for the remaining block tag elements)
- Application of HTTPS addresses (instead of HTTP) for the schema namespaces, file web locations/references and entry points (only exception: HTTP namespace for technical.xsd schema)
- Introduction of Data Type Registry 1.1 (dated 2020-01-21)
- Improvement of titles of multiple ELRs within the definition linkbases to provide more accurate descriptions of its contents and easier navigation



ESEF taxonomy 2022

Additional documentation

- *ESEF taxonomy 2022 architecture* – updated diagram to reflect architectural changes in the taxonomy
- *ESEF taxonomy 2022 entry points list* – updated spreadsheet with list of available entry points to access taxonomy files.
- *ESEF taxonomy 2022 documentation* – updated technical documentation on the architecture of the ESEF taxonomy
- *ESEF taxonomy 2022 validation rules summary* – updated spreadsheet documentation of all assertions part of the ESEF taxonomy with indication of entry point under which the rules are applicable, severity of the assertions as well as error message. Please note that this is not a complete set of rules applicable to filers under ESEF – this is just documentation of taxonomy formulas!



ESEF conformance suite 2022

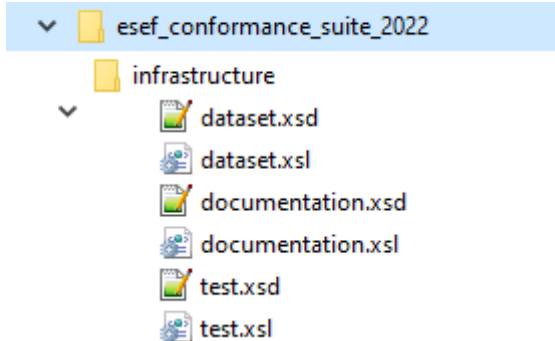
Summary of changes

- Total of 68 test cases divided into 224 sample XBRL report packages or standalone XHTML documents
- Updated in terms of referenced taxonomy (2021 -> 2022)
- Removal of the following test cases:
 - G2-3-1_1 (footnotes with @role and @arcrole as per XBRL 2.1 spec)
 - G3-2-1 (LC3 test case following removal of the guidance from the reporting manual)
 - G3-2-5 (issuer-specific abstract concepts following removal from the reporting manual)
 - RTS_Annex_II_Par_2 (mandatory tags listed in the Annex II following changes to the taxonomy)
- Incorporation of the following new test cases:
 - G2-2-6_1 (block tagging application of escape attribute)
 - G2-2-6_2 (block tagging same order and spaces retained)
 - G4-1-1 (submission format for XHTML reports not subject to tagging)
- Multiple modifications of existing test cases to cater for updates in the ESEF Reporting Manual

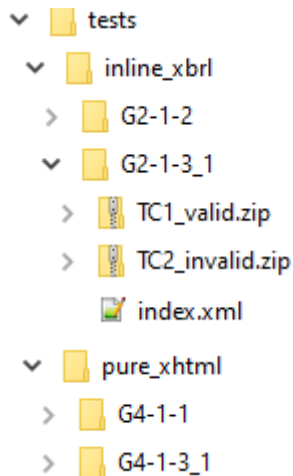


ESEF conformance suite 2022

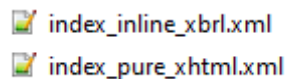
Structure of the package



- *infrastructure* folder – consist of technical specification for the suite



- *tests* folder – consists of all test scenarios and test cases part of the suite
- each test scenario is available in separate sub-folder that consists of report packages for each test case
- technical *index* file is used by tools to understand cases and expected results



- *index_inline_xbrl.xml* – entry point for the tools (iXBRL specific)
- *index_pure_xhtml.xml* – entry point for the tools (XHTML specific)



ESEF conformance suite 2022

Documentation

Code	Reference	Description	Automatable	Criticality	Test case 1	Test case 2	Test case 3
G2-1-2	G2.1.2	<xbrli:period> element MUST contain values in YYYY-MM-DD format without time component	Yes	MUST	Inline XBRL document with <xbrli:period> defined in YYYY-MM-DD format without time component	Inline XBRL document with <xbrli:period> defined in YYYY-MM-DD format with time component disclosed without a time zone	Inline XBRL document with <xbrli:period> defined in YYYY-MM-DD format with time component disclosed in default UTC time zone
		<xbrli:scenario> element must be used instead of <xbrli:segment>	Yes	MUST	Inline XBRL document with context using <xbrli:scenario> element	Inline XBRL document with context using <xbrli:segment> element	segmentUsed, ignore-error:targetXBRLDocument, formulaWarnings
G2-2-1	G2.2.1	The accuracy attribute must be used rather than the 'precision' attribute		MUST	Inline XBRL document with all numeric facts having @decimals	Inline XBRL document with @precision	
G2-2-2	G2.2.2	All elements of num:percentItem type should be less or equal to 1	Yes	SHOULD	Inline XBRL document with percentages expressed between 0 and 1	Inline XBRL document with percentages expressed as greater than 1	
G2-2-3	G2.2.3	When MUST is used in the context of a rule, the value of the 'format' attribute must be provided	Yes	MUST	Inline XBRL document with facts where @format attribute is set with TR5 rule	Inline XBRL document with facts where @format attribute is not set	Inline XBRL document with facts where @format attribute is not set
G2-2-6_1	G2.2.6	The 'true' attribute must be used in the tag attribute if the human readable content contains a "<" or "&" character.	Yes	MUST	Inline XBRL document with block tag using attribute escape="false" and no special characters used in the tagged human readable content	Inline XBRL document with block tag using attribute escape="true" and special characters used in the tagged human readable content	Inline XBRL document with block tag using attribute escape="true" and special characters used in the tagged human readable content

Reference (coded) to the regulation and/or to the reporting manual

Description of the test scenario being verified

Indication of the criticality of the test case

Technical error message proposed to be displayed by the software tools

Indication whether test is considered as automatable

Description of a particular test case under a scenario subject to testing (green valid scenarios; yellow invalid scenarios)



Thank you!