ESEF Reporting for the 2026 annual report

A technical update regarding reports using the ESEF taxonomy

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About me



Alex de Jong

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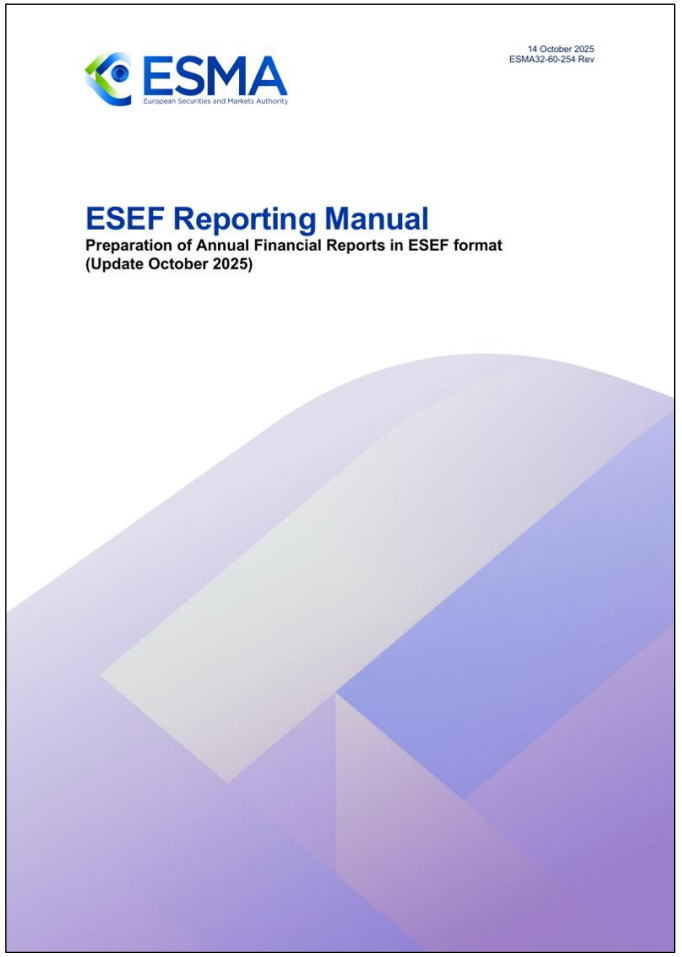
Agenda

ESEF

1. A summary of the 2025 ESEF reporting manual
2. Setting up the 2026 entrypoint
3. Risks of hardcoding taxonomy documents



01

1 A summary of the 2025 ESEF reporting manual

1.2.1 Use of elements of IFRS not endorsed by the EU breaches the IAS Regulation (EC) 1606/2002, referenced in recital 3 of the RTS on ESEF (was: Annex IV.3)

1.2.2 Elements of a newer IFRS Taxonomy (for IFRS endorsed by the EU) that are not yet in the ESEF taxonomy **should** be used as extension with identical name, label and characteristics (was: *could* be used voluntarily)

1.4.1 Extension elements should **generally** be anchored to core elements of the same data type, but the extension may also have a **more restricted** data type (e.g. nonNegativeMonetaryItemType to monetaryItemType)

2.1.2 Instant date 2024-12-31 instead of 2025-01-01 is now presented as a requirement of the XBRL specification (was: ESMA recommendation)

2.2.3 Transformation Rules Registry 5 (REC 2022-02-16) replaces registry 4 as the reference for transformation rules

2.2.5 Dashes and empty fields that mean zero (e.g. “-”, “n/a”) are tagged as **0** with `ixt:fixed-zero`, also for comparatives; the exception for the statement of changes in equity has been removed

2.2.7 Escape attribute: `textBlockItemType` always `"true"`; other datatypes (e.g. `stringItemType`) `"true"` if the text contains “<” or “&”, otherwise `"true"` or `"false"` (was: always `"false"`)

2.4.1 Style property for facts in ix:hidden renamed from `-esef-ix-hidden` to `ix-hidden`

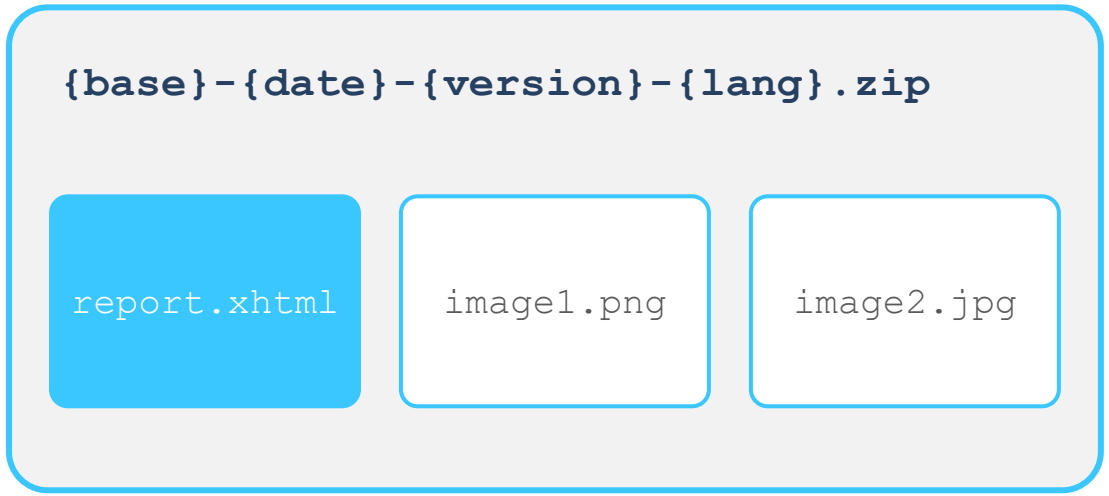
2.6.3 Version numbering starts at **1** for the first submission (was 0)
`{base}-{date}-{version}-{lang}.xbri`
`(e.g. 123456NOTVALID123456-2025-12-31-1-en.xbri)`

3.4.1 Use of the Calculations 1.1 specification is now **mandatory** (was: recommended), with corrected arcrole (without “www.”):
`https://xbrl.org/2023/arcrole/summation-item`

3.2.2 Reference for domainItemType updated to the DTR types of 2022-03-31; link to specific ESEF taxonomy years removed

3.3.2 Extending a domain: follow the same anchoring instructions as for a domain member (a domain is technically a domain member)

4.1.3 Images that are referenced but not embedded: provide the .html/.xhtml file and these images together in a zip package that follows the naming convention



- Base64-embedded images remain the preferred option
- Separate image files only if their size exceeds browser support

02

2

Setting up the 2026 entrypoint

IFRS

IFRS 18 replaces IAS 1 and is mandatory for financial years starting on or after 1 January 2027; early application is permitted

ESEF

ESEF taxonomy 2025 (Delegated Regulation (EU) 2026/283) is mandatory for financial years starting on or after 1 January 2026

13 Feb 2026

EU endorsement of IFRS 18 (Regulation (EU) 2026/338)

21 Apr 2026

ESEF taxonomy 2025 files published with IAS 1 and IFRS 18 entry points

FY 2026

ESEF taxonomy 2025 mandatory; IFRS 18 only for early adopters

1-1-2027

IFRS 18 mandatory

2 Setting up the 2026 entrypoint

RTS

Delegated Regulation (EU) 2026/283: one core taxonomy (esef_cor.xsd) with IAS 1 and IFRS 18 labels; mandatory elements in Annex II Table 1 (IAS 1) or Table 2 (IFRS 18)

Entry point document	IAS 1	IFRS 18 (early application)
Core schema (both)	`esef_cor.xsd`	`esef_cor.xsd`
IFRS labels	`labels/lab_ias_1-en_2025-03-27.xml`	`labels-ea/lab_ifrs_18-en_2025-03-27.xml`
IFRS documentation labels	`labels/doc_ias_1-en_2025-03-27.xml`	`labels-ea/doc_ifrs_18-en_2025-03-27.xml`

ESEF labels (other language, e.g. nl)	`esef_cor-lab-nl.xml`
	`esef_cor-gen-nl.xml`
	`esef_ias_1_cor-lab-nl.xml`
		`esef_cor-lab-nl.xml`
		`esef_cor-gen-nl.xml`
		`esef_ifrs_18_cor-lab-nl.xml`

IFRS files: https://xbrl.ifrs.org/taxonomy/2025-03-27/full_ifrs/ • ESEF files: https://www.esma.europa.eu/taxonomy/2025-03-27/

2 Setting up the 2026 entrypoint

Option A via **META-INF/taxonomyPackage.xml**

```
<tp:entryPoint>
  <tp:name>Voorbeeld NV jaarverslag 2026</tp:name>
  <tp:entryPointDocument href="http://www.example.com/xbrl/2026-12-31/example-2026-12-31.xsd"/>
  <tp:entryPointDocument href="https://xbrl.ifrs.org/taxonomy/2025-03-27/full_ifrs/labels/lab_ias_1-en_2025-03-27.xml"/>
  <tp:entryPointDocument href="https://xbrl.ifrs.org/taxonomy/2025-03-27/full_ifrs/labels/doc_ias_1-en_2025-03-27.xml"/>
  <tp:entryPointDocument href="https://www.esma.europa.eu/taxonomy/2025-03-27/esef_cor-lab-nl.xml"/>
  <tp:entryPointDocument href="https://www.esma.europa.eu/taxonomy/2025-03-27/esef_cor-gen-nl.xml"/>
  <tp:entryPointDocument href="https://www.esma.europa.eu/taxonomy/2025-03-27/esef_ias_1_cor-lab-nl.xml"/>
</tp:entryPoint>
```

OR Option B via the entry point of the extension taxonomy **example-2026-12-31.xsd**

```
<xsd:appinfo>
  <!-- each linkbaseRef: xlink:type="simple" xlink:arcrole="http://www.w3.org/1999/xlink/properties/linkbase" -->
  <link:linkbaseRef … xlink:href="https://xbrl.ifrs.org/taxonomy/2025-03-27/full_ifrs/labels/lab_ias_1-en_2025-03-27.xml"/>
  <link:linkbaseRef … xlink:href="https://xbrl.ifrs.org/taxonomy/2025-03-27/full_ifrs/labels/doc_ias_1-en_2025-03-27.xml"/>
  <link:linkbaseRef … xlink:href="https://www.esma.europa.eu/taxonomy/2025-03-27/esef_cor-lab-nl.xml"/>
  <link:linkbaseRef … xlink:href="https://www.esma.europa.eu/taxonomy/2025-03-27/esef_cor-gen-nl.xml"/>
  <link:linkbaseRef … xlink:href="https://www.esma.europa.eu/taxonomy/2025-03-27/esef_ias_1_cor-lab-nl.xml"/>
</xsd:appinfo>
<xsd:import namespace="https://www.esma.europa.eu/taxonomy/2025-03-27/esef_cor"
            schemaLocation="https://www.esma.europa.eu/taxonomy/2025-03-27/esef_cor.xsd"/>
```

Reference the label files in one of the two files only; esef_cor.xsd is always imported in the extension schema
IFRS 18: **labels-ea/lab_ifrs_18-en_2025-03-27.xml**, **labels-ea/doc_ifrs_18-en_2025-03-27.xml** and **esef_ifrs_18_cor-lab-nl.xml**

2 Setting up the 2026 entrypoint

Tool

ESEF Entry Point Checker (Rift Technologies): shows which ESMA taxonomy entry points a report package or extension schema references
https://www.rifttechnologies.eu/entry-point-checker

Upload 1

Drop a report package (.zip, .xbri) or an extension schema (.xsd) on the page

Processed locally 2

The file is read in the browser and is never uploaded to a server

Check the result 3

For ESEF 2025: at least one IAS 1 or IFRS 18 specific entry point is referenced, without mixing both

Use only mock data or reports that have already been published

2 Setting up the 2026 entrypoint

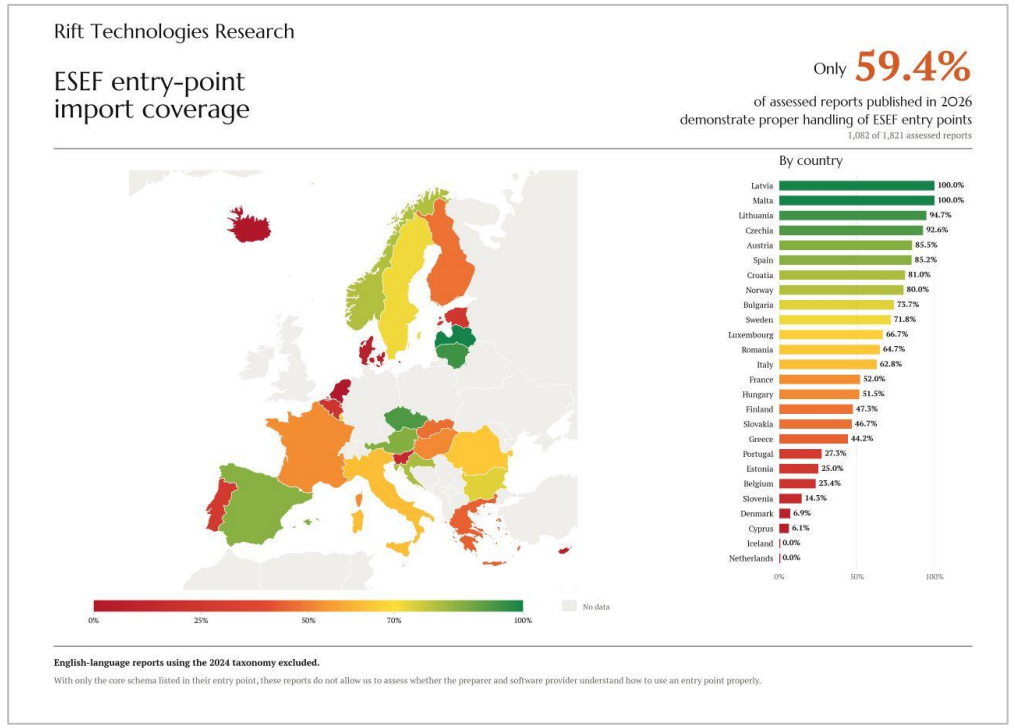
03

3

Risks of hardcoding taxonomy documents

Post

Marc Houllier (Rift Technologies) on **LinkedIn**: correctly handling entry points is a key requirement for the ESEF taxonomy 2025, for both IAS 1 and IFRS 18



Findings

- Only **59.4%** of the assessed reports published in 2026 handle ESEF entry points properly (1,082 of 1,821)
- **Netherlands: 0.0%** – `esef_cor-gen-nl.xml` is missing in the Dutch-language reports
- English-language reports using the 2024 taxonomy are excluded: their entry point only contains the core schema

3 Risks of hardcoding taxonomy documents

Risk

Entry points seem to be built from a fixed (hardcoded) list of files, instead of being derived from what the report actually uses

Changes are missed 1

Changes in source files, such as new label files or a new language file, are not picked up

Outdated references 2

References to files or schemas that are no longer needed, or that belong to an older taxonomy version

Incomplete entry point 3

Required documents are not added, so the report does not meet the entry point requirements

Better: derive the referenced documents from the ESMA entry point for the chosen language and IAS 1 / IFRS 18, and from the elements actually used

3 Risks of hardcoding taxonomy documents

```
<xs:schema xmlns:xs="http://www.w3.org/2001/XMLSchema"
           xmlns:dtr_2022="http://www.xbrl.org/dtr/type/2022-03-31"                    1 not used
           xmlns:dtr_types="http://www.xbrl.org/dtr/type/2022-03-31"                   1 not used
           xmlns:example="https://www.example.com/2025-12-31"
           xmlns:link="http://www.xbrl.org/2003/linkbase"
           xmlns:xbrldt="http://xbrl.org/2005/xbrldt"                                  1 not used
           xmlns:xbrli="http://www.xbrl.org/2003/instance"
           xmlns:xlink="http://www.w3.org/1999/xlink"
           targetNamespace="https://www.example.com/2025-12-31">
  <xs:import namespace="http://www.xbrl.org/2003/instance" schemaLocation="…/xbrl-instance-2003-12-31.xsd"/>
  <xs:import namespace="http://www.xbrl.org/2003/linkbase" schemaLocation="…/xbrl-linkbase-2003-12-31.xsd"/>
  <xs:import namespace="http://xbrl.org/2005/xbrldt" schemaLocation="http://www.xbrl.org/2005/xbrldt-2005.xsd"/>   1 not used
  <xs:import namespace="http://www.xbrl.org/dtr/type/2022-03-31" schemaLocation="…/dtr/type/2022-03-31/types.xsd"/>   1 not used
  <xs:import namespace="https://www.esma.europa.eu/taxonomy/2024-03-27/esef_cor" schemaLocation="https://www.esma.europa.eu/taxonomy/2024-03-27/esef_cor.xsd"/>
  <xs:annotation><xs:appinfo>
    <link:linkbaseRef xlink:href="example-2025-12-31_pre.xml" … />
    <link:linkbaseRef xlink:href="example-2025-12-31_def.xml" … />
    <link:linkbaseRef xlink:href="https://www.esma.europa.eu/taxonomy/2024-03-27/esef_cor-lab-nl.xml" … />
    <link:linkbaseRef xlink:href="https://www.esma.europa.eu/taxonomy/2024-03-27/esef_cor-lab-en.xml" … />
+   <link:linkbaseRef xlink:href="https://www.esma.europa.eu/taxonomy/2024-03-27/esef_cor-gen-nl.xml" … />   2 missing
    <link:linkbaseRef xlink:href="example-2025-12-31_cal.xml" … />
    <link:linkbaseRef xlink:href="example-2025-12-31_lab-nl.xml" … />
    <link:linkbaseRef xlink:href="example-2025-12-31_lab-en.xml" … />
    <!-- 7 x link:roleType -->
  </xs:appinfo></xs:annotation>
  <!-- 7 extension elements, all type="xbrli:monetaryItemType" -->
</xs:schema>
```

① **Not used:** the DTR types and XBRL Dimensions schemas are declared and imported, but all extension elements use `xbrli:monetaryItemType`
② **Missing:** `esef_cor-gen-nl.xml` is part of the Dutch ESMA entry point, but is not referenced

3 Risks of hardcoding taxonomy documents

Thank you for your attention

Key takeaways

Software up to date 1

Check that your software complies with the latest ESEF reporting manual and the RTS

IAS 1 or IFRS 18 2

Check whether IFRS 18 is already applied when creating the report package, and make sure it refers to the correct entry point documents

No hardcoding 3

Ask your software provider whether parts of the report package are hardcoded, weigh the risks and resolve where needed