ESEF Reporting Manual 2022

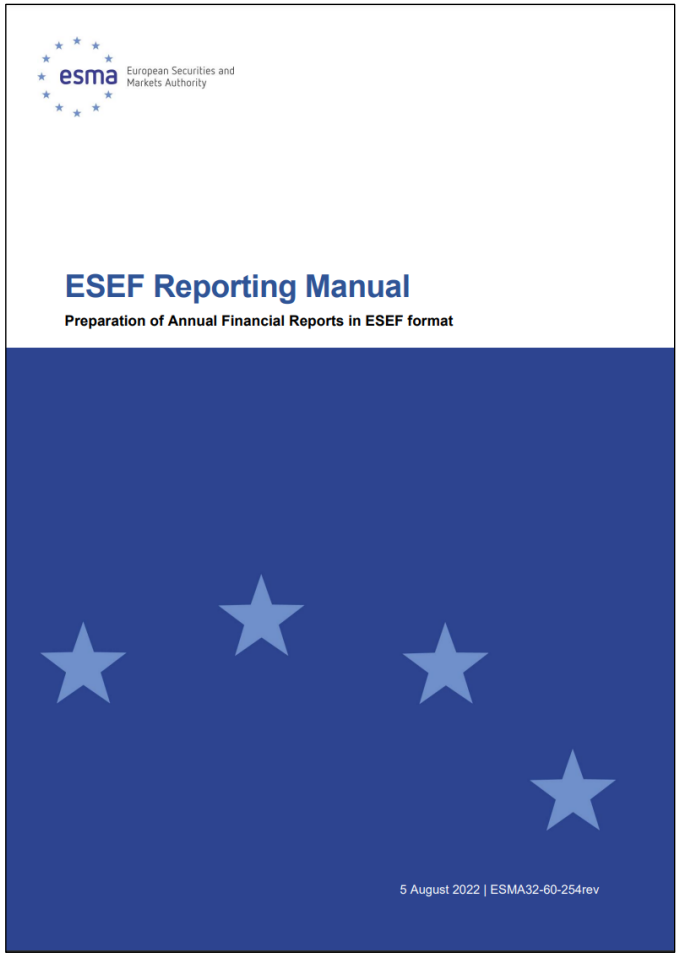
New year - New rules

An update about all guidance changes for the 2022 reporting year

Alex de Jong

Agenda

1. Content and structure
2. Technical validity
3. Extension taxonomies
4. xHTML only



01

1

Content and Structure

For all reports with a starting date from 1-1-2022

1.0 Only the “ESEF Format” is official. Other formats should be considered unofficial and should be stated as such.

1.1.2 When multiple reports are created in different languages, multiple packages need to be submitted **with identical tagging**.

1.3.3 Must not contain “empty” mandatory elements by adding for instance a hidden “N/A” tag.

1.3.3

Must not contain “empty” mandatory elements by adding for instance a hidden “N/A” tag.

```
<ix:nonnumeric name="ifrs-full:ExplanationOfChangeInNameOfReportingEntityOrOther
MeansOfIdentificationFromEndOfPrecedingReportingPeriod" contextref="ctx-1"
xml:lang="en">N/A</ix:nonnumeric>
```

Block tagging in the ESEF Reporting Manual

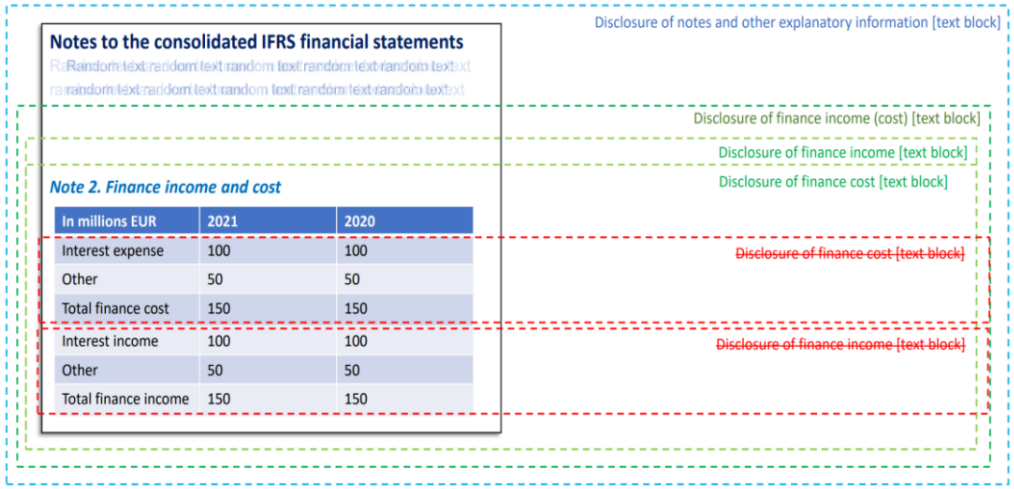
1.9.1 Mark up information (including headers/titles) with the elements of RTS Annex II. Multi-tag information when disclosure corresponds to more than one element.

1.9.2 Tables are considered the lowest level of granularity. Within a table, separate rows or cells shouldn't be tagged separately.

1.9.3 It is encouraged to also tag content outside of the mandatory sections using non-mandatory tags whenever applicable.

1.9.2

Tables are considered the lowest level of granularity. Within a table, separate rows or cells shouldn't be tagged separately.




```
<ix:nonNumeric name="ifrs-full:textblockitem">
<table>
    <thead>
        <tr>
            <th/>
            <th>2022</th>
            <th>2021</th>
        </tr>
    </thead>
    <tbody>
        <tr>
            <td>Line item 1</td>
            <td>1.232</td>
            <td>3.234</td>
        </tr>
        <tr>
            <td>Line item 2</td>
            <td>4.343</td>
            <td>3.594</td>
        </tr>
    </tbody>
</table>
</ix:nonNumeric>
```

```
<table>
    <thead>
        <tr>
            <th/>
            <th>2022</th>
            <th>2021</th>
        </tr>
    </thead>
    <tbody>
        <ix:nonNumeric name="ifrs-full:textblockitem">
        <tr>
            <td>Line item 1</td>
            <td>1.232</td>
            <td>3.234</td>
        </tr>
        </ix:nonNumeric>
        <tr>
            <td>Line item 2</td>
            <td>4.343</td>
            <td>3.594</td>
        </tr>
    </tbody>
</table>
```

1 Content and structure

Block tagging discussion in XBRL Europe

- Level of granularity and which tags to apply.
- Use of meaningful xHTML
- Applying hierarchy in the presentation linkbase

1 Content and structure

Level of granularity and which tags to apply

	A	B	C	D	E	F
		LinkRole				http://www.esma.europa.eu/xbrl/role/all/esef_role-000000
1		**Definition**				combinations or questionnable
2		prefix				name
27		ifrs-full	Monetary	0		DividendsProposedOrDeclaredBeforeFinancialStatementsAuthorisedForIssueButNotRecognisedAsDistributionToOwners
28		ifrs-full	Pershare	0		DividendsProposedOrDeclaredBeforeFinancialStatementsAuthorisedForIssueButNotRecognisedAsDistributionToOwnersPer
29		ifrs-full		0		DisclosureOfNotesAndOtherExplanatoryInformationExplanatory
30		ifrs-full		0		DisclosureOfGeneralInformationAboutFinancialStatementsExplanatory
58		ifrs-full			3	DisclosureOfAuthorisationOfFinancialStatementsExplanatory
31		ifrs-full		1		DisclosureOfChangesInAccountingPoliciesAccountingEstimatesAndErrorsExplanatory
32		ifrs-full		2		DisclosureOfChangesInAccountingPoliciesExplanatory
33		ifrs-full		1		DisclosureOfFirstTimeAdoptionExplanatory
34		ifrs-full		1		DisclosureOfBusinessCombinationsExplanatory
35		ifrs-full		2		DescriptionOfAccountingPolicyForBusinessCombinationsExplanatory
36		ifrs-full			3	DescriptionOfAccountingPolicyForBusinessCombinationsAndGoodwillExplanatory
37		ifrs-full		1		DisclosureOfEntitysReportableSegmentsExplanatory
38		ifrs-full		2		DescriptionOfAccountingPolicyForSegmentReportingExplanatory
40		ifrs-full		1		DisclosureOfEffectOfChangesInForeignExchangeRatesExplanatory
41		ifrs-full		2		DescriptionOfAccountingPolicyForForeignCurrencyTranslationExplanatory
42		ifrs-full			3	DescriptionOfAccountingPolicyForFunctionalCurrencyExplanatory

XBRL France has created proposed hierarchy of mandatory tags

Content and structure

Use of meaningful xHTML

(en milliers d'euros)	31/12/2020	Dotations	Reprises	Reclassements	Écarts actuariels (OCI)	Autres mouvements	31/12/2021
Autres provisions pour risques	5 961	1 267	-1 937	1 102	-	-	6 393
Total provisions pour risques	**5 961**	**1 267**	**-1 937**	**1 102**	-	-	**6 393**
Provisions pour pensions et retraites	771	108	-41	-	-77	-287	474
Total provisions pour charges	771	108	-41	-	-77	-287	474
TOTAL PROVISIONS NON COURANTES	**6 732**	**1 375**	**-1 978**	**1 102**	**-77**	**-287**	**6 867**

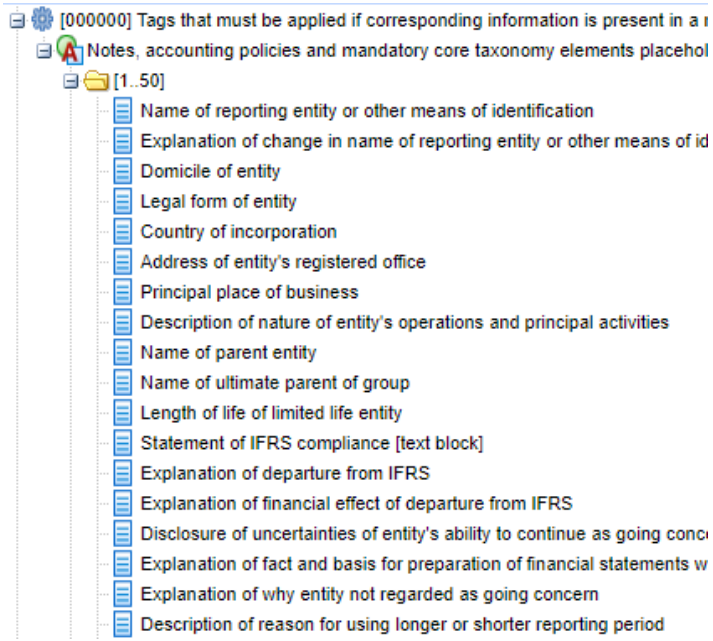
```
<div class="t m1 x9 h9 y566 ff5 fs7 fc3 sc0 ls2 ws1">
    <ix:continuation id="pp-value-124-4-1" continuedAt="pp-value-124-5-1">
        <ix:continuation id="pp-value-124-4-2" continuedAt="pp-value-124-5-2">(en milliers d'euros)<span class="_ _c0"> </span>
            <span class="ff6">31/12/2020<span class="_ _c6"> </span>Dotations<span class="_ _b5"> </span>Reprises<span class="_ _10b"> </span>Reclassements</span>
        </ix:continuation>
    </ix:continuation>
</div>
<div class="t m1 x11 h9 y790 ff6 fs7 fc3 sc0 ls2 ws1">
    <ix:continuation id="pp-value-124-1" continuedAt="pp-value-124-2-1">
        <ix:continuation id="pp-value-124-2" continuedAt="pp-value-124-2-2">Écarts</ix:continuation>
    </ix:continuation>
</div>
<div class="t m1 xc3 h9 y791 ff6 fs7 fc3 sc0 ls2 ws1">
    <ix:continuation id="pp-value-124-2-1" continuedAt="pp-value-124-3-1">
        <ix:continuation id="pp-value-124-2-2" continuedAt="pp-value-124-3-2">actuariels</ix:continuation>
    </ix:continuation>
</div>
<div class="t m1 xc4 h9 y566 ff6 fs7 fc3 sc0 ls2 ws1">
    <ix:continuation id="pp-value-124-5-1" continuedAt="pp-value-124-6-1">
        <ix:continuation id="pp-value-124-5-2" continuedAt="pp-value-124-6-2"> (OCI)</ix:continuation>
    </ix:continuation>
</div>
```

```
significatif. Écarts actuariels Autres(en milliers
d'euros) 31/12/2020 Dotations Reprises Reclassements
(OCI)mouvements 31/12/2021 Autres provisions pour
risques 5 961 1 267 -1 937 1 102 - - 6 393 Total
provisions pour risques 5 961 1 267 -1 937 1 102 - - 6
393 Provisions pour pensions et retraites 771 108 -41 -
-77 -287 474Total provisions pour charges 771 108 -41 -
-77 -287 474TOTAL PROVISIONS NON 6 732 1 375 -1 978 1
102 -77 -287 6 867COURANTESLes provisions pour risques
```

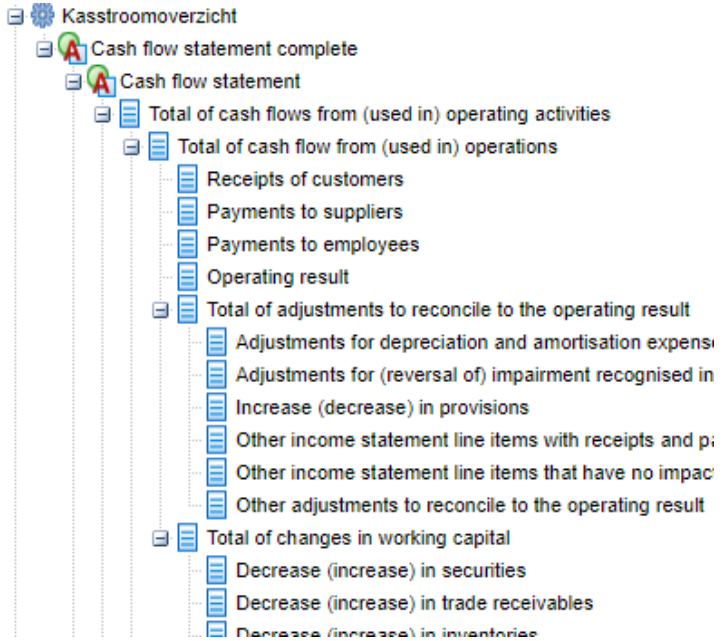
1 Content and structure

Applying hierarchy in the Presentation Linkbase

No hierarchy in presentation linkbase



Hierarchy in presentation linkbase



Applying hierarchy in the Presentation Linkbase

A tag inside another tag does not technically define a hierarchical relationship

```
<ix:nonNumeric id="id3" name="ifrs-full:LegalFormOfEntity" contextRef="D2019">public listed company</ix:nonNumeric>
" registed in "
▼<ix:nonNumeric id="id4" name="ifrs-full:DomicileOfEntity" contextRef="D2019">
  "Brandenburg, "
 ▼<ix:nonNumeric id="id6" name="ifrs-full:AddressOfRegisteredOfficeOfEntity" contextRef="D2019" continuedAt="id7">
    <ix:nonNumeric id="id5" name="ifrs-full:CountryOfIncorporation" contextRef="D2019">Germany</ix:nonNumeric>
    ","
  </ix:nonNumeric>
</ix:nonNumeric>
" and headguartered in"
<ix:continuation id="id7"> Potsdam, Hauptstrasse 1234</ix:continuation>
" operating mainly in "
<ix:nonNumeric id="id8" name="ifrs-full:PrincipalPlaceOfBusiness" contextRef="D2019">Europe</ix:nonNumeric>
```

Block tagging discussion in XBRL Europe

- Level of granularity and which tags to apply
- Use of meaningful xhtml
- Applying hierarchy in the presentation linkbase

Register for XBRL Europe Webinar – ESEF: Block tagging and the way forwards

1 **Content and structure**

2 Technical validity

2.2.4 Use of duplicate text facts is allowed when using a different “xml:lang” attribute

Bestyrelse og direktion har dags dato behandlet og godkendt årsrapporten for 2021 for BBHS A/S.	The Board of Directors and the Executive Board have today presented the annual report of BBHS A/S for the financial year 2021.
Årsrapporten er aflagt i overensstemmelse med International Financial Reporting Standards som godkendt af EU og yderligere danske oplysningskrav til årsrapporter.	The Annual Report has been presented in accordance with the International Financial Reporting Standards as adopted by the EU, and additional requirements in the Danish Financial Statement Act.
Det er vores opfattelse, at årsregnskabet giver et retvisende billede af selskabets aktiver, passiver og finansielle stilling pr. 31. december 2021 samt af resultatet af selskabets aktiviteter og pengestrømme for regnskabsåret 1. januar - 31. december 2021.	We consider the accounting policies applied appropriate and in our opinion, the annual report gives a true and fair view of the company´s assets and liabilities and its financial position as on 31 December 2021 and of the company's results of its activities and cash flows in the financial year 1 January to 31 December 2021.
Ledelsesberetningen indeholder efter vores opfattelse en retvisende redegørelse for udviklingen i selskabets aktiviteter og økonomiske forhold, årets resultater og selskabets finansielle stilling samt en beskrivelse af de væsentligste risici og usikkerhedsfaktorer, som selskabet står overfor.	In our opinion, the management's review contains a true and fair view of the development in the company's activities and financial conditions, the year's results and the company's financial position, as well as a description of the most significant risks and uncertainties that the company faces.
Årsrapporten indstilles til generalforsamlingens godkendelse.	The annual report is recommended for approval by the general meeting.

```
<ix:nonnumeric name="ifrs-full:DescriptionOfNatureOfEntitysOperationsAndPrincipalActivities" id="fact-7"
contextref="c-1" escape="false" xml:lang="da" continuedat="_e9da4630-35e9-4852-888a-646f88ddc5c1">…
</ix:nonnumeric>
```

```
<ix:nonnumeric name="ifrs-full:DescriptionOfNatureOfEntitysOperationsAndPrincipalActivities" id="fact-6"
contextref="c-1" escape="false" xml:lang="en" continuedat="_e9da4630-35e9-4852-888a-646f88ddc5c1">…
</ix:nonnumeric>
```

2 Technical validity

2.2.5 Tag fields with “-” and use proper transformation rules

Winst uit beëindigde bedrijfsactiviteiten	21	-	2 055

```
<ix:nonfraction format="ixt:fixed-zero" decimals="-6" scale="6" name="ifrs-full:ProfitLossFromDiscontinuedOperations" contextref="ctx-1"
unitref="usd">-</ix:nonfraction>
```

Remember that tagging entirely empty fields might make them hard to click on in a viewer!

2.2.6 Technical construction of a block tag

- Use of @escape attribute
- Order of words and numbers
- Use of spaces between words

Use of @escape attribute

Global Legal Entity Identifier & Foundation

```
<ix:nonnumeric name="ifrs-
full:NameOfReportingEntityOrOtherMeansOfIdentification" id="fact-777"
contextref="c-1" escape="true" xml:lang="en" continuedat="_9db2d824-91d5-
4f8e-8a5f-e19f5cf40b47">Global Legal Entity Identifier &amp;
Foundation</ix:nonnumeric>
```

Order of words and numbers & Use of spaces between words

Note 1 Faits marquants de l'année 2021

CONTEXTE GÉNÉRAL ET CRISE SANITAIRE LIÉE À LA COVID-19

```
▼<ix:nonNumeric name="ifrs-full:DisclosureOfNotesAndOtherExplanatory
  InformationExplanatory" contextRef="ctx-1" xml:lang="fr" id="pp-val
  ue-1-1" continuedAt="pp-value-2-1">
    "Note 1"
    <span class="_ _fc"> </span>
    <span class="fsa">Faits marquants de l'année 2021</span>
  </ix:nonNumeric>
  ::after
</div>
<div class="t m1 x8 h16 y148 ff9 fs9 fc3 sc0 ls2 ws1">
  ::before
  <ix:continuation id="pp-value-2-1" continuedAt="pp-value-2-2-1">
  CONTEXTE GÉNÉRAL ET CRISE SANITAIRE </ix:continuation>
  ::after
</div>
<div class="t m1 x8 h16 y149 ff9 fs9 fc3 sc0 ls2 ws1">
  ::before
  <ix:continuation id="pp-value-2-2-1" continuedAt="pp-value-2-3-1">
  LIÉE□À□LA COVID-19</ix:continuation>
  ::after
</div>
```

Note 1 Faits marquants de l'année 2021CONTEXTE GÉNÉRAL ET CRISE SANITAIRE LIÉE□À□LA COVID-19L'année 2021 pour Carmila a été marquée par deux

Be aware of unrecognizable characters!

2 Technical validity

2.5.1 Links are allowed, but remove “mailto:” links for e-mail addresses

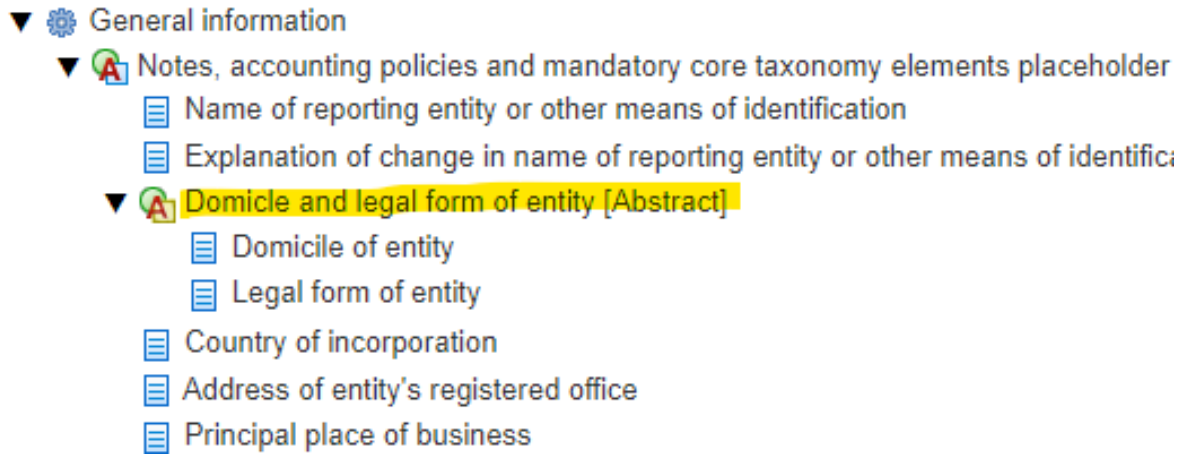
```
<p>
Deze link is toegestaan: <a href="https://nl.xbrl.org/">https://nl.xbrl.org</a>,<br/><br/>
Maar deze niet <a href="mailto:alex.dejong@xbrl-nederland.nl">alex.dejong@xbrl-nederland.nl</a>
</p>
```

3 Extension taxonomy

3.2.1 LC3 convention is no longer used for naming elements

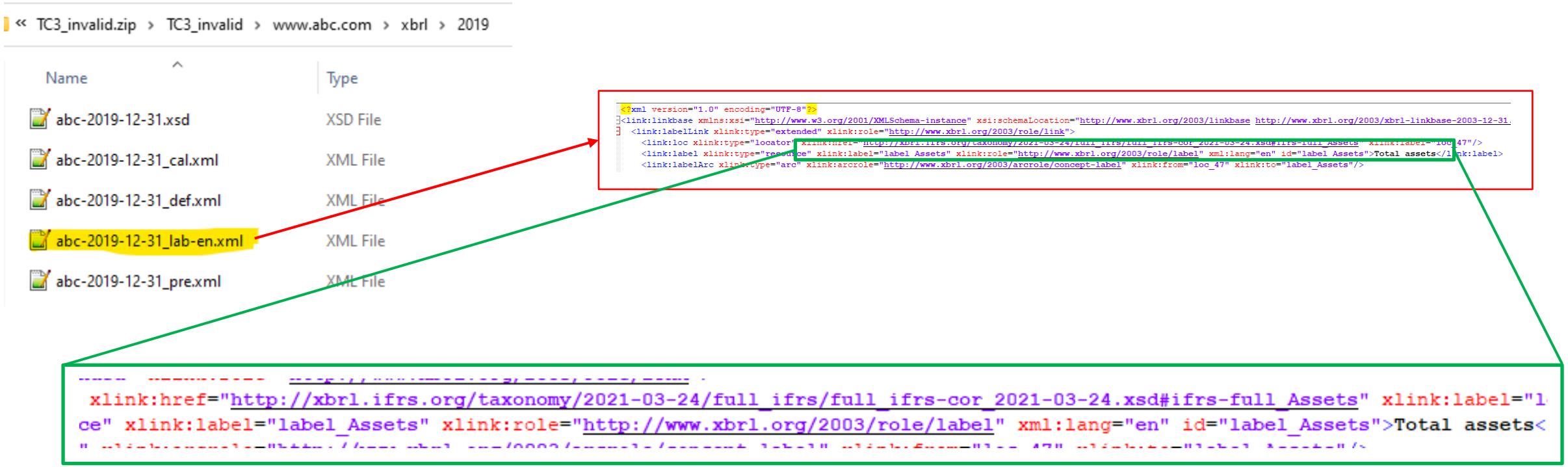
[ESEF.3.2.1.extensionTaxonomyElementNameDoesNotFollowLc3Convention]

3.2.5 Abstracts are allowed, but must not be used in anchoring



3 Extension taxonomies

3.4.5 User specific labels can't be created as a "standard label" or any other role that is already in use in the ESEF taxonomy.



3 Extension taxonomies

4

xHTML only

4.1.1 It is allowed to file an xHTML only report using multiple files when the report exceeds browser limitations*

*Except if local NCA does not allow it, and the AFM does not allow it.

05

5

Questions