

xBRL | EUROPE

**XBRL EUROPE
DIGITAL EVENT
ON ESEF 1st remittances
27 April 2021**



Update from XBRL Europe BPTF

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New 2021 ESEF/IFRS taxonomy

- The 2021 IFRS taxonomy has been published in March 2021
- It will be translated into a 2021 ESEF taxonomy during the year
- It should be used for 2021 ESEF reports

It has 276 NEW ELEMENTS

Of which 105 CONCEPTS that should be considered for tagging Primary Statements

And 7 MEMBERS relating to the Statement Of Changes in Equity

2021 ESEF taxonomy new elements

Assets	15	Of which 12 relating to « contracts assets »
Liabilities	21	Of which 15 relating to « contracts liabilities »
Equity	5	Of which the famous French specificity: « RetainedEarningsProfitLossForReportingPeriod »
Income statement	25	
OCI	12	Of which 6 for continued and discontinued operations
Cash flow	8	For « contracts » and « warrants »
Changes in Equity	7 [members]	Of which 3 and a new axis for « the cumulative effect of a new norm »

Using the ESEF rules for anchoring extensions

- What is anchoring?
- When to anchor?
- Anchoring Concepts
 - concept having the closest wider accounting meaning and/or scope
 - taxonomy element(or elements) having the narrower accounting meaning and/or scope
- Anchoring in tables
 - Entity-specific domain-members and entity-specific dimensions
 - Entity-specific table

Practical application of the guidance

Decision tree

BPB guidance: Using the ESEF rules for anchoring extensions

- **For preparers:**
 - This guidance is primarily aimed at preparers of InlineXBRL(iXBRL) reports complying with the requirements set out in the European Securities and Markets Authority's (ESMA) European Single Electronic Format (ESEF) regulation, who seek to better understand when and how to anchor entity-specific elements to ESEF taxonomy elements. It may also be of use to software developers who aim to support preparers with ESEF-enabled tools.
 - **Not authoritative:**
 - Guidance provided in this note is based on the Entity Specific Disclosure Task Force (ESD-TF) interpretation of the rules as published by ESMA and the European Commission (see Appendix C) and is not intended to act as a complete or authoritative statement of those rules.
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E BPTF - Releases

- White paper and short recommendation on XHTML viewers
 - How and where ESEF report viewers should be made available to public
 - ZIP file
 - Online viewers
 - Comments on ESEF validations:
 - Guidance 3.4.2: Any dimensional information to tag data **MUST** be linked to the dedicated “Line items not dimensionally qualified”
 - Guidance 1.3.3: RTS Annex II.2: Unreported mandatory mark-ups
 - Guidance 3.2.1: Naming conventions for extension taxonomy elements
 - Guidance 3.4.6: Extension Taxonomy Labels for existing elements from the ESEF taxonomy
 - Guidance 2.4.1: Eligible for transformation
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Q & A

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