E BPTF meeting 06/04/2021

Minutes :

1. Mail from David on Eurofiling translation of IFRS preferred labels:

I came across a taxonomy the other day that is referencing local language linkbases on the eurofiling web site, I understand that it is following the guidance described here

https://eurofiling.info/portal/label-linkbases-for-additional-languages-to-esef/

The aim is to provide label files that have the missing IFRS role labels that were forgotten in the official translations.

As described in the document there are several different mechanisms that can be considered to construct a taxonomy.
All of them are well described.

But all approaches require extra non ESEF files to be referenced somewhere by the taxonomy.

The taxonomy in question makes direct online access to the eurofiling web site.
The extension taxonomy cannot be fully loaded without either online access or cached copies of these files.
Furthermore, this would seem contrary to rules about accessing remote files.

Has anybody else come across this ?

Recommendation:
We decided not to recommend to use this facility which could end up in filing rejects or filing errors unless it is officially agreed by ESMA.

2. White paper on Inline XBRL viewers:

The draft document can be published.
In addition, we should summarize in one page a recommendation indicating what files should be made available and where.

3. Summary of our discussions on different validation matters

The draft document can be finalized next week with final comments from members and shared with ESMA.

No other points were raised.