Minutes of the E BPTF of March 2, 2021

Points discussed (based on shared doc: Summary of points):

- XHTML file viewer

At the request of the Executive Committee of xbrl EU, we will prepare and share a document on the subject for publication on XBRL EU web site.

- Guidance of the reporting manual and the meaning of errors and warnings;
- Labelling

General point. We should reach ESMA and auditors to give some guidance in this area. Guidance will be prepared on some errors and warnings: for example role 999999, labelling (LC3)

Our opinion:

- LC3 could be a recommendation as a style guide but there should not be a rule unless specified correctly. Each software has his rules for naming from the labels.
- Standard label: label of the report? Should be clear in the reporting manual.
- Should labels match the report? May be not but should be said.
- Naming logic of the ifrs taxonomy is not followed in translations.

- Tagging of the primary financial statements

There are questions on what should be tagged and how: use of dimensions or concept extensions, different columns.

Our opinion: we should raise this point in document for feedback to ESMA.

- Unreported mandatory Mark-ups

The requirements need guidance as the wording of the recommendation gives rise to interpretation: MUST be marked-up if present?

Our opinion: the warning should be ignored if the information is not present or it should be just an information

- Conformance suite and « technical validation »

There are some inconsistencies within the conformance suite and with the manual.

We need details and test cases to prepare feedback.

- Negative values

We noted differences between DQC rules and IFRS rules in checking errors on negative values (for the same taxonomy!). ESEF conformance suite has 42 elements which are not tested in DQC rules and DQC rules have 314 elements that are not tested in the conformance suite.

ESMA delegates all accounting issues to the IASB. In the end we just see filers building new extensions based on these rules to get the behaviour they want, which is not ideal.

It would be useful for issuers to know beforehand what should be positive (specific label or ex.)

- Presentation linkbase

Consumers ask for the same order of concepts in the report and the presentation linkbase. There are missing abstract in the ifrs taxonomy.

There no reason to prevent user to create abstracts: reuse as much as possible: Hypercubes , Footnotes

- Technical iXBRL/XHTML point

Points submitted to the xbrl specification group.