ESEF in Germany

- Ulrich Brass
- Unternehmensregister, German OAM
- Member of XBRL Germany

2020/21 Standards at German OAM

- Sumbission of a report in PDF/A-3 file format as a container was allowed (IDW recommendation)

- ESEF file (ZIP or XHTML) should be an attachment to the PDF

- Other technical validations on the embedded ESEF

- Other strict security checks (no external content can be embedded, no IFRAMES, no scripted elements (like JavaScript, Flash, XML processing instructions etc.)

Common error classes

Error	Description	Ratio
pdfAttachmentsMissing	The submitted PDF files do not contain any attachments, although these are expected	21 %
invalidInput	Various - e.g. ZIP file cannot be opened, too many nested ZIP files, no XHTML report included in the ZIP file, password protected ZIP file	12 %
notValidPDFA3Standard	At least one submitted PDF file with attachments does not comply with the PDF/A-3 standard	12 %
referencedResourceMissing	A file referenced in the XHTML is not in the submission package	9 %
ForbiddenCharactersInFilePath	A file name or file path contains illegal characters	8 %
invalidUriForInlinedImage	The URI of the embedded image file cannot be read or parsed	7 %
taxonomyPackages	The submitted report is not valid against the XBRL TaxonomyPackages 1.0 standard	6 %

Current changes in submission process

Based on the experience gained in the first wave 2020/2021, the German OAM will implement adjustments to filing, disclosure and presentation from November 2021 onwards

Submission until November 2021

- Acceptance of a PDF file with integrated ESEF Generation of a non-official total XML file by the Federal Gazette (Bundesanzeiger)
- Presentation of an official file and a non-official file

Submission from November 2021

- No acceptance of PDF files with integrated ESEF
- Guided submission process with separate uploads within one order submission
- Elimination of the generation of a non-official overall XML file by the Bundesanzeiger
- Presentation of the official file
- Possibility of a voluntary overall XML submission via a separate order

2021/22 Standards at German OAM

- Sumbission of a report in PDF file format as a container is no longer allowed

- ESEF file (ZIP or XHTML) needs to be uploades seperately from other documents that are expected according to German law
(HGB: German commercial code)

- All security valdidations are still in place

- In effect from 13th November 2021

Further questions

ulrich.brass@bundesanzeiger.de

Standards document:

https://publikations-plattform.de/sp/i18n/doc/ESEF_Einreichungkriterien_Standards_en.PDF?document=D254&language=en

Testing facility: https://test.publikations-plattform.de