

BPTF

Tuesday, September 14, 2021

Welcome to new participants: Shraddha and Anushree to the BPTF Working Group

Shared news:

- Anna has left ESMA, she is replaced by Isabelle Grauer-Gaynor and Alessandro d'Eri is still there.

Subjects discussed :

- XII BPB agreed to review the publications issued by our workgroup.
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- Request from BPB to provide content for a possible guidance document on warnings and errors.
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- Also discuss ESMA position on anchoring textblocks.

Guidance 1.4.1 of the ESEF Reporting Manual states that if issuers decide on a voluntary basis to create detailed tag extension elements to mark-up their Notes, there is no obligation to anchor such extension elements.

The fact that there is no obligation to anchor extensions of the Notes, however, does not mean that it should not be done or that it is wrong to do so. Therefore we are not in favour of adding a test case to check this since we are not against anchoring of extension that are block tags.

- Share ESDTF work on anchoring

The guidance is available on XII website and is being updated.

- Discuss multiple tagging of a value.

This idea has been raised by auditors in work groups. We do not recommend to do this unless there is a guidance to give precisions in cases where it would be allowed.

- Feedback on 2020 filings (extensions, anchoring,...).

From feedback received in the US about anchoring: the data users see interest in wider anchoring, much less in narrower anchors.

- Quality of first ESEF filings

We would like to prepare a communication to the OAMS on the need to check and improve the quality of the filings regarding the packages available and that are not well structured to be opened by standard xbrl tools.

IRIS has contributed with a presentation on the quality of the filings.

AMANA will help to build statistics on the quality of the filings.