

- **Point in relation to ESMA communication**

Following remarks from ESMA and the community, we will implement a process in three steps for documents issued by our working group:

- o Discussion and arguments in the working group
- o Share a draft for comments to the XBRL Europe community
- o The executive committee publishes a release of the document

- **Double tagging**

We discuss the proposal of some auditors to use double tagging in certain cases.

There is no other guidance on this than in XII guidance: <https://www.xbrl.org/guidance/ixbrl-tagging-features/#9-multiple-tags-for-a-value>

9 Multiple tags for a value

In a preparer's presentation, a single value may represent multiple facts, corresponding to different concepts or periods. In such cases the same piece of numeric data needs be tagged multiple times.

Figure 13 shows an extract of an Earnings Per Share (EPS) disclosure. The disclosure has reported a Basic EPS value of 1.60 and provided a footnote explaining that this is also the value of Diluted EPS. iXBRL allows the 1.60 value to be tagged multiple times in order to represent this additional information.

20 Earnings Per Share (EPS)		(Amount in Rs.)	
Particulars	Year ended 31/03/2016	Year ended 31/03/2015	
Loss after Tax available for Equity Shareholders	(5,000,655)	(27,698,866)	
Weighted Average number of Equity Shares of nominal value of Rs. 10/- each	3,116,342	2,127,561	
Computation of EPS - Basic* (In Rs.)	(1.60)	(13.02)	
* Diluted EPS is same as Basic EPS, as there are no outstanding potential equity shares as on date.			

Figure 13: Extract of Earnings Per Share disclosure

The example given in that document is not applicable to ESEF as the concept “Basic and diluted earning per share” exists in the taxonomy.

Another example would be Equity when the group has no minority interests. Then “Equity attributable to the parent company” has the same value as “Total equity” but only one value is reported. Auditors believe that tagging that value with the two concepts is more explicit.

The group agrees that this technically possible.

The group believe this is acceptable for text elements: for example the same text value can be tagged as DomicileOfEntity and AddressOfRegisteredOfficeOfEntity.

Warning: the software providers should be informed that, if no recommendation is made, the case of double tagging may be required by auditors.

Recommendation: we believe we should recommend preparers not to insert double tagging in their reports as it has an impact on the presentation of the taxonomy, all values may not be included in the calculation linkbase (causing a warning) and it has the consequence of tagging values that are not present in the report.

- **Extensions and anchors based on first findings**

A subject was introduced by Bodo: is it best to use a taxonomy element and give it a specialized label or make an extension. This point has also been submitted to the ESDTF.

We believe that it all relates to the accounting meaning of the element.

The question of labelling was then discussed.

- **Labels**

We had a long discussion about labels.

The only guidance available is that the standard label of the ESEF taxonomy should not be overwritten. But there always is the possibility of creating a preferred personalized standard label. Other label roles can also be used.

We believe that there is a need for harmonization on labelling so that the proposed solutions (either by ESEF, or local authorities, or auditors within a country or auditor firms within Europe) arrive to the same result.

Our recommendation would be to use the IFRS labels wherever possible so that reports tend to more standardization.