

**xBRL EUROPE**

**xBRL FR**

**30th XBRL EUROPE  
CONFERENCE  
in PARIS (France)**

**13-14 June 2022**

*Hosted by*  **ACPR**  
BANQUE DE FRANCE

## Update from XBRL Europe ESEF BPTF

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- David BELL, UBPartner
- Pierre HAMON, AMANA France
- Member of XBRL France



# Task force achievements

- Works of the task force: David Bell / Pierre Hamon
- Best practices gathering: Bodo Kesselmeyer
- Validation rules repository: Pierre Hamon



# Works of the task force

- AIM

Aims to extend Best Practices Initiatives -(from XBRL International, applied to the ESEF framework – Chair: Roger Haddad (XBRL France, XBRL Europe) – Coordinators: Pierre Hamon (XBRL France), David Bell (UBPartners).

- Works

- The E BPTF has published two documents that have merged into one communication to ESMA on June 1st: « XBRL Europe BPTF Comments and recommendations on ESEF guidance »



# Issues covered in the document

- CLASSIFICATION OF VALIDATIONS [guidance required]
  - 2. BALANCE ATTRIBUTE OF EXTENSIONS [unnecessary warnings]
  - 3. ROLE 999999 – LINE ITEMS NOT DIMENSIONNALLY QUALIFIED [unnecessary warnings]
  - 4. UNREPORTED MANDATORY MARK-UPS [unnecessary warnings]
  - 5. L3C rule [unnecessary warnings]
  - 6. EXTENDED ABSTRACT CONCEPTS [needs guidance update]
  - 7. LABELS [unnecessary warnings]
  - 8. NARROWER ANCHORS [needs guidance update]
  - 9. TAXONOMY TO BE USED [guidance needed]
  - 10. BLOCKTAGGING [guidance needed]
  - 11. OTHER MATTERS
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# XBRL Europe ESEF BPTF

- subgroup gathering best practices

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- Bodo Kesselmeyer
- anuboXBRL
- Member of XBRL Europe



# Kickoff in February 2022 – bulk of issues and questions

ESMA & regulatory  
framework

auditors

OEM's:  
data collecting (filing rules,  
enforcement, validation)  
data distribution,  
single source of truth

block tagging

Software companies

Issuers preparing data

anchoring

company specific extensions

tagging

## Questions

- How should we work on the different issues?
  - a. on national level – XBRL jurisdictions in Europe
  - b. on European level – XBRL Europe
- How can XBRL Europe support national ESEF best practice initiatives?
- Which type of issues should be processed in national XBRL jurisdictions ESEF task forces?
- Which type of issues should be processed in XBRL Europe ESEF task force?
- How should XBRL Europe and national XBRL jurisdiction should work together?  
How should we support each other?
  - organizational issues, day to day project work, avoid double work
  - in addressing the outcome to legislators (EU and national levels)
  - ...

# The complexity of ESEF harmonization – draft revised in the call at 3/22/2022

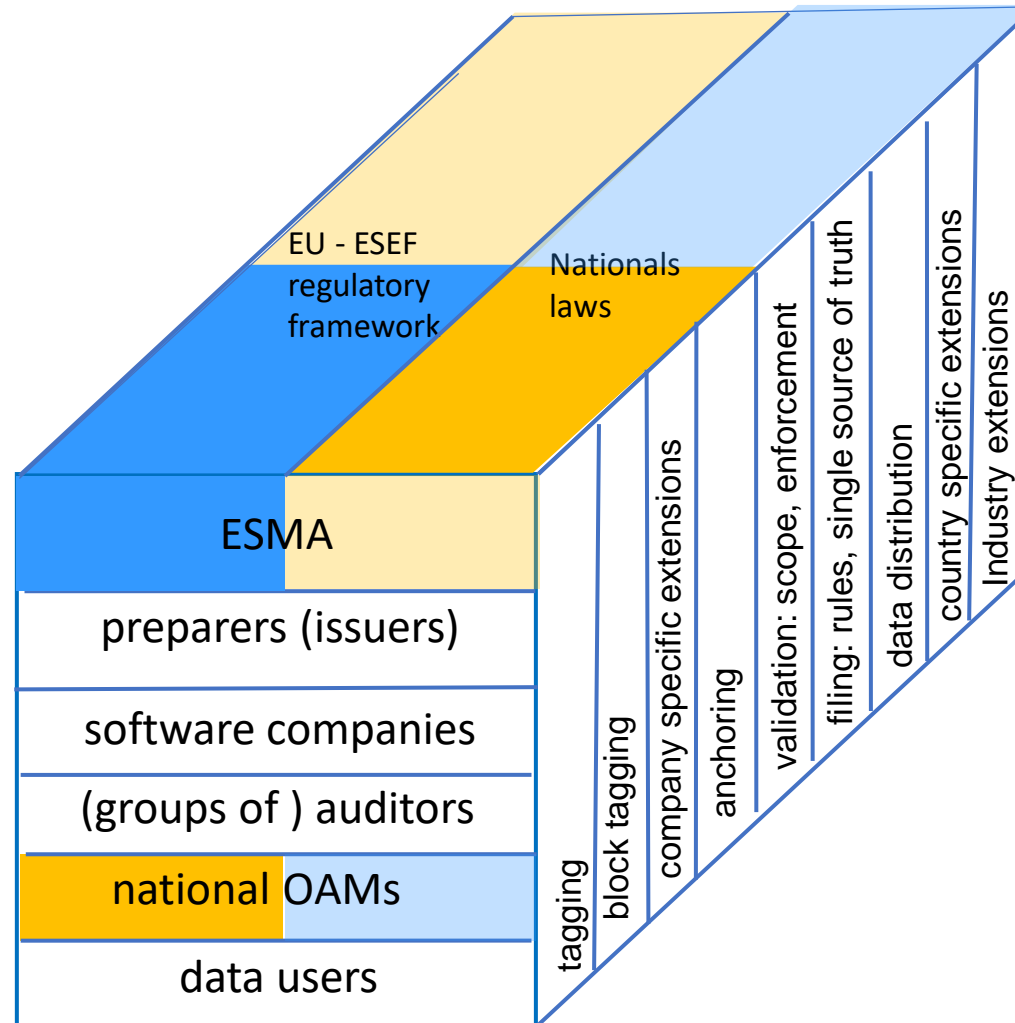
## Key factors for the success of ESEF

- derived from with the aims of the European Parliament
- such as: transparency, small and mid cap, capital market, cost of information, comparability, among other things

## Focus of XBRL taskforces/working groups:

- ESEF XBRL issues
- ESEF IT issues
- *ESEF organizational and legal issues ..?*

Question: Should we set an additional focus on ESEF organizational and legal issues?



## Legend:

1<sup>st</sup> rank in the responsibility of XBRL Europe -lead

2<sup>nd</sup> rank in the responsibility of XBRL Europe -support

1<sup>st</sup> rank in the responsibility of the national XBRL jurisdictions – lead

2<sup>nd</sup> rank in the responsibility of the national XBRL jurisdiction = support

# template on ESEF Best Practices issues

## Aims:

- to avoid double work on ESEF technical issues in the European XBRL jurisdictions
- to get an actual overview about the ESEF project work in Europe

## Steps:

- Encouraging all XBRL Jurisdictions to add their ESEF technical issues in the excel sheet
- XBRL Europe ESEF Best Practice Task Force is populating the template with ESEF technical issues too.
- In addition, the European task force may comment on a jurisdiction's issue in a special column provided.
- Please populate the file located in the box:** ...Box\ESMA - EU BPTF\Working documents\project gathering ESEF best practices\ESEF BP issues\BP issues comprehensive overview <date>.xlsx
  - In order to get access to the box: a) send an email to [info@xbrl.org](mailto:info@xbrl.org) b) apply to get access to the group-folder: ESMA - EU BPTF (XBRL Europe)

| XBRLEurope-case number<br>(CountryCode-DateofCreation-SerialNumber) | Area (local) | Local number<br>(optionally entered by local XBRL jurisdiction) | Area (XBRL Europe)   | Topic   | Standard<br>(text + link if possible) | ESMA guidance reference<br>Standard<br>(text + link if possible) | Date of Standard/ESMA guidance reference | Example (www-link or full_filename, to be saved in the box subfolder "examples") | Priority | Best practice today | Proposed proper solution / treatment of problem  |
|---|--------------|---|----------------------|---|---------------------------------------|--|--|--|----------|---------------------|--|
| FR-20220420-01.<br>EXAMPLE do not reference                         |              | PC01  | Tagging              | RightofUseAssets or RightofUseAssetsThatDoNotMeetDefinitionOfInvestmentProperty?  | IFRS 16                               |  |  |  |          | Published in France | The Irs-full RightofUseAssets tag refers to IFRS 16 and applies (consequently, it allows to detail all the rights of use by unit). The Irs-full RightofUseAssetsThatDoNotMeetDefinitionOfInvestmentProperty tag refers to IFRS 16.47(a) which gives the option to present the assets' separately on the balance sheet and is therefore pre-balance sheet. Both tags can be interpreted by analysts and data repository   |
| FR-20220420-02.<br>EXAMPLE do not reference                         |              | PC02  | Tagging              | Revenue or RevenueFromContractsWithCustomers?   | IFRS 15                               |  |  |  |          | Published in France | The Irs-full RevenueFromContractsWithCustomers tag refers preferred when the reported revenue includes only IFRS 15 revenue (revenue from customers). The Irs-full Revenue tag is to be applied otherwise. Both facts can be interpreted by analysts and data repository XBRL rules are clear on the correct solution. It is not a quest displayed but of following the convention below. The convention is to consider that an instant date without time at midnight. Thus, the date is 31/12 midnight (and not 01/01). For a duration period, we go from midnight 0h to midnight 24h |
| FR-20220420-03.<br>EXAMPLE do not reference                         |              | PC03  | XBRL                 | 01/01 or 31/12? The opening date of the variation tables (cash and equity in particular) may appear in the reports on 31/12 or 01/01 (for calendar years), which date should be retained in XBRL?   | XBRL standard specifications          |  |  |  |          | Published in France | Subtotal extensions in the "operating flows" section of the Cash flow statement. The July 2021 update of the Reporting Manual (guidance 16.1) confirms that it is possible in some cases to consider that an absence balance attribute is appropriate (missing attribute or "null" balance).   |
| FR-20220420-04.<br>EXAMPLE do not reference                         |              | PC04  | XBRL/ESMA Validation | Subtotals in the CFS for calculations including a PnL tag   | ESMA Reporting Manual                 |  |  |  |          | Published in France | The example given in the Reporting Manual is for the "Earnings per share". Subtotal extensions in the "operating flows" section of the Cash flow statement. The July 2021 update of the Reporting Manual (guidance 16.1) confirms that it is possible in some cases to consider that an absence balance attribute is appropriate (missing attribute or "null" balance).  |
| FR-20220420-05.<br>EXAMPLE do not reference                         |              | PC05  | Taxonomy extension   | Prefer WIDER anchoring to "total" concepts than to "other" concepts. Some tags, whose name and wording begins with "Other", are reserved for items that are not detailed or in the primary financial statements not in the notes. In this case, the |                                       |  |  |  |          | Published in France | DO I anchor a current asset extension to OtherCurrentAssets or to CurrentAssets?   |

| XBRLEurope-case number<br>(CountryCode-DateofCreation-SerialNumber) | Area (local) | Local number<br>(optionally entered by local XBRL jurisdiction) | Area (XBRL Europe) | Topic | Standard<br>(text + link if possible) | ESMA guidance reference<br>Standard<br>(text + link if possible) | Date of Standard/ESMA guidance reference | Example (www-link or full_filename, to be saved in the box subfolder "examples") | Priority | Best practice today | Proposed proper solution / treatment of problem |
|---|--------------|---|--------------------|-------|---------------------------------------|--|--|--|----------|---------------------|---|
|---|--------------|---|--------------------|-------|---------------------------------------|--|--|--|----------|---------------------|---|

| Time frame | Issued by | Date of creation | Also agreed/ recommended by (xbrl jurisdiction) | reference to XBRLEurope case(s) which is/are similar or identical | comment of XBRLEurope BP TF (Text, date, link, filename, to be saved in the box subfolder "other documents...") | Organization responsible | additional notes | to be forwarded to (or no action required) | date (case forwarded) | case forwarded by: XEU, XBRL jurisdiction | reference to letter/email (full_filename, to be saved in the box subfolder "email and letters...") | outcome of forwarding | date |
|------------|-----------|------------------|---|---|---|--------------------------|------------------|--|-----------------------|---|--|-----------------------|------|
|------------|-----------|------------------|---|---|---|--------------------------|------------------|--|-----------------------|---|--|-----------------------|------|



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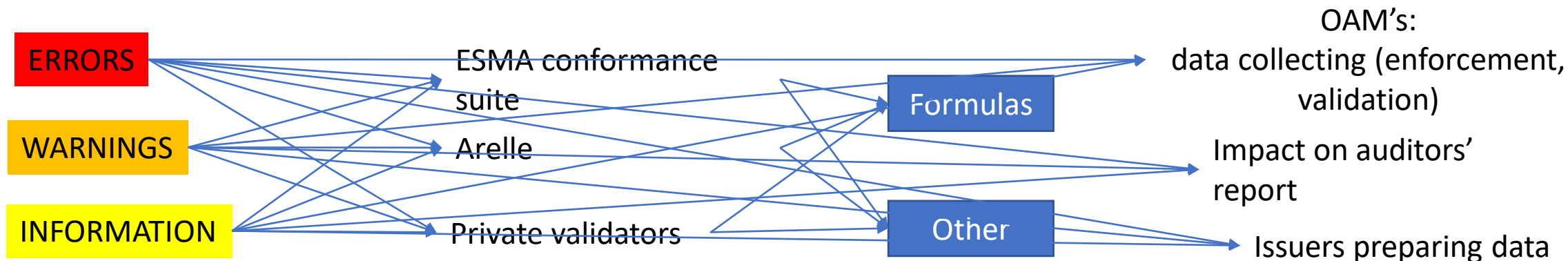
## XBRL Europe ESEF BPTF

- subgroup validation rules repository

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- Pierre Hamon
- etxetera
- Member of XBRL Europe

# Kickoff in February 2022 – validation issues



**Observation:** Different validation results when a report is validated with different validation tools

## Questions

- Is there a consensus on the understanding of the rules?
  - a. National level – XBRL jurisdictions in Europe
  - b. European level – XBRL Europe
- Is it possible to standardize the classification of the rules and their description?
- Can the rules be defined in the standard XBRL Formula language? What is an alternative?

# template on ESEF Validation rules

## Aims:

- To get an overview about the ESEF validations run in Europe
- To reach a consensus at XBRL Europe level on a core set of validations
- Send feedback to ESMA of our findings and recommendations

## Steps:

- Encourage all stakeholders to share their set of validations in a central repository
- Review of each validation rule by XBRL Europe ESEF Best Practice Task Force and document the issues

| Code              | Reference RTS | Reference Manual | Topic | Description | Automatable | Criticality | Type | Comments on severity | Comments on applicability | In scope for audit report | Possible interpretation or misinterpretation | Could be done by XBRL formula |
|-------------------|---------------|------------------|-------|-------------|-------------|-------------|------|----------------------|---------------------------|---------------------------|--|-------------------------------|
| [orange=new 2021] |               |                  |       |             |             |             |      |                      |                           |                           |  |                               |

| W   | X  | Y                            | Z                                     | AA | AB             | AC    | AD                         | AE           | AF   |
|-----|----|------------------------------|---------------------------------------|----|----------------|-------|----------------------------|--------------|--|
| AMF |    |                              | NBA                                   |    | BUNDESANZEIGER | AMANA | IRIS                       | IRIS MESSAGE |  |
|     | ID | T=Technique, A= Accuracy and | Automated                             |    |                |       | Specification/Guideline No |              |  |
|     |    |                              | automated with regards to whether the |    |                |       | G2.7.1, G3.1.4             | Error        | Inline XBRL document MUST be valid with respect to |

# Q & A

- E BPTF: [eu-bptf@lists.xbrl.org](mailto:eu-bptf@lists.xbrl.org)

