



# ESEF conformance suite Hands-on experiences

28<sup>th</sup> May 2020

Analysis of the 157 XBRL report packages, grouped into 60 tests of the ESEF conformance suite. Explanation of every test case and its validation with Arelle open source XBRL platform.

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## ESEF CONFORMANCE SUITE 2020 – G2.5.1

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
38	G2.5.1	tests\G2-5-1\TC1_valid.zip	Images must be included in the XHTML document as a base64 encoded string	Inline XBRL document with images embeded in the XHTML as base64 encoded string	Valid
39		tests\G2-5-1\TC2_invalid.zip		Inline XBRL document with images embeded in the XHTML which are not base64 encoded strings and less than 5MB	Invalid

*Guidance 2.5.1 Inclusion of other content than XHTML and XBRL in the Inline XBRL document* [last updated: July 2019]

As the inclusion of executable code is a potential threat and may cause security issues. ESMA recommends software firms to include in their tools appropriate validations ensuring:

Inline XBRL documents **MUST NOT** contain or import executable code (e.g. java applets, javascript, VB script, Shockwave, Flash, etc) either in the HTML script element or elsewhere within the file.

In case of violation, the following message is recommended to be used:

Violation: "executableCodePresent"

ESMA is of the opinion that it would be beneficial to include images in the XHTML document unless their size exceeds support of browsers in which case they may be separate files.

ESMA therefore recommends software firms to include in their tools appropriate validations ensuring:

Images **MUST** be included in the XHTML document as a base64 encoded string unless their size exceeds support of browsers in which case they may be contained in separate files in the package.

In case of violation, the following message is recommended to be used:

Violation: "embeddedImageNotUsingBase64Encoding"

Images appearing within an Inline XBRL tag should not be referenced to external files regardless of their size. Therefore, ESMA recommends software firms to include in their tools the following rule ensuring:

Images appearing within an inline XBRL element **MUST** be embedded regardless of their size.

In case of violation, the following message is recommended to be used:

Violation: "imageInXbrlElementNotEmbedded"

ESMA recommends that preparers do not embed images carrying financial information in the Inline XBRL document. Images should only be used for content such as branding information, graphical layout, photographs, etc.

## ESEF CONFORMANCE SUITE 2020 – G2.5.1

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
38	G2.5.1	tests\G2-5-1\TC1_valid.zip	Images must be included in the XHTML document as a base64 encoded string	Inline XBRL document with images embedded in the XHTML as base64 encoded string	Valid
39		tests\G2-5-1\TC2_invalid.zip		Inline XBRL document with images embedded in the XHTML which are not base64 encoded strings and less than 5MB	Invalid

```
<p>

</p>
```



## ESEF CONFORMANCE SUITE 2020 – G2.5.3

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
44	G2.5.3	tests\G2-5-3\TC1_valid.zip	Target attribute must not be used	Inline XBRL document with no @target	Valid
45		tests\G2-5-3\TC2_invalid.zip		Inline XBRL document with @target	Invalid

### *Guidance 2.5.3 Use of more than one target XBRL document for an Inline XBRL Document Set (IXDS) [last updated: December 2017]*

Only one XBRL instance document is expected in a filing, therefore only one target XBRL document should be set for an IXDS. Therefore, ESMA recommends software firms to include in their tools a following rule ensuring:

**Target attribute MUST not be used.**

In case of violation, the following message is recommended to be used:

**Violation: “targetAttributeUsed”**



## ESEF CONFORMANCE SUITE 2020 – G2.5.3

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
44	G2.5.3	tests\G2-5-3\TC1_valid.zip	Target attribute must not be used	Inline XBRL document with no @target	Valid
45		tests\G2-5-3\TC2_invalid.zip		Inline XBRL document with @target	Invalid

```
<ix:references target="abc2" xml:lang="en">
  <link:schemaRef xlink:href="http://www.abc.com/xbrl/2019/abc2.xsd" xlink:type="simple"/>
</ix:references>
```



## ESEF CONFORMANCE SUITE 2020 – G2.5.4 (I)

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
46	G2.5.4	tests\G2-5-4_1\TC1_valid.zip	Where a single Inline XBRL document is filed, the CSS MUST be embedded within the Inline XBRL document	Inline XBRL document with embedded CSS	Valid
47		tests\G2-5-4_1\TC2_invalid.zip		Inline XBRL document with external CSS reference	Invalid

### *Guidance 2.5.4 Use of the Cascading Style Sheet (CSS) language to style Inline XBRL documents* [last updated: July 2019]

CSS may be used to format the reports. However, the transformations need to be used appropriately (for example, they should not be used to hide information by making it not visible).

In order to limit the number of files submitted and encourage the reuse of styles in case of multi-html Inline XBRL document sets, ESMA recommends software firms to include in their tools rules ensuring:

Where an Inline XBRL document set contains a single document, the CSS MUST be embedded within the document.

In case of violation, the following message is recommended to be used:

Violation: “externalCssFileForSingleIXbrlDocument”

Where an Inline XBRL document set contains multiple documents, the CSS SHOULD be defined in a separate file.

In case of violation, the following messages are recommended to be used:

Violation: “embeddedCssForMultiHtmlIXbrlDocumentSets”

Furthermore, in case of multi-html Inline XBRL document sets, the CSS file should be physically stored within the report package.

## ESEF CONFORMANCE SUITE 2020 – G2.5.4 (I)

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
46	G2.5.4	tests\G2-5-4_1\TC1_valid.zip	Where a single Inline XBRL document is filed, the CSS MUST be embedded within the Inline XBRL document	Inline XBRL document with embedded CSS	Valid
47		tests\G2-5-4_1\TC2_invalid.zip		Inline XBRL document with external CSS reference	Invalid

```

<head>
  <meta content="text/html; charset=UTF-8" http-equiv="Content-Type"/>
  <title>ABC PLC Annual Report 2019</title>
  <style type="text/css">
    body {
      font-family: Arial,Helvetica,sans-serif;
      font-size: 10pt;
    }
    table {
      width: 100%;
      padding: 5px;
      border: 2px solid;
      border-spacing: 0px;
    }
    td.nonfraction {
      text-align: right;
      white-space: nowrap;
    }
  </style>
</head>


```



```

<head>
  <meta content="text/html; charset=UTF-8" http-equiv="Content-Type"/>
  <title>ABC PLC Annual Report 2019</title>
  <link rel="stylesheet" type="text/css" href="style.css"/>
</head>

```



## ESEF CONFORMANCE SUITE 2020 – G2.5.4 (II)

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
48	G2.5.4	tests\G2-5-4_2\TC1_valid.zip	Where an Inline XBRL document set contains multiple documents, the CSS SHOULD be defined in a separate file	Inline XBRL document set with multiple documents and CSS defined in a separate file	Valid
49		tests\G2-5-4_2\TC2_invalid.zip		Inline XBRL document set with multiple documents and CSS embedded in each file	Invalid

### *Guidance 2.5.4 Use of the Cascading Style Sheet (CSS) language to style Inline XBRL documents* [last updated: July 2019]

CSS may be used to format the reports. However, the transformations need to be used appropriately (for example, they should not be used to hide information by making it not visible).

In order to limit the number of files submitted and encourage the reuse of styles in case of multi-html Inline XBRL document sets, ESMA recommends software firms to include in their tools rules ensuring:

Where an Inline XBRL document set contains a single document, the CSS MUST be embedded within the document.

In case of violation, the following message is recommended to be used:

Violation: “externalCssFileForSingleIXbrlDocument”

Where an Inline XBRL document set contains multiple documents, the CSS SHOULD be defined in a separate file.

In case of violation, the following messages are recommended to be used:

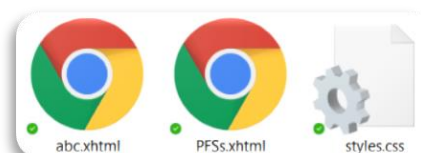
Violation: “embeddedCssForMultiHtmlIXbrlDocumentSets”

Furthermore, in case of multi-html Inline XBRL document sets, the CSS file should be physically stored within the report package.

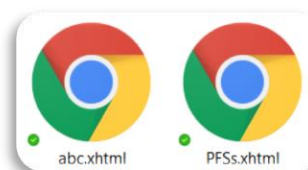
## ESEF CONFORMANCE SUITE 2020 – G2.5.4 (II)

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
48	G2.5.4	tests\G2-5-4_2\TC1_valid.zip	Where an Inline XBRL document set contains multiple documents, the CSS SHOULD be defined in a separate file	Inline XBRL document set with multiple documents and CSS defined in a separate file	Valid
49		tests\G2-5-4_2\TC2_invalid.zip		Inline XBRL document set with multiple documents and CSS embedded in each file	Invalid

```
<head>
<meta content="text/html; charset=UTF-8" http-equiv="Content-Type"/>
<title>ABC PLC Annual Report 2019</title>
<link rel="stylesheet" type="text/css" href="styles.css"/>
</head>
```



```
<head>
<meta content="text/html; charset=UTF-8" http-equiv="Content-Type"/>
<title>ABC PLC Annual Report 2019</title>
<style type="text/css">
  body {
    font-family: Arial,Helvetica,sans-serif;
    font-size: 10pt;
  }
  table {
    width: 100%;
    padding: 5px;
    border: 2px solid;
    border-spacing: 0px;
  }
</style>
```



## ESEF CONFORMANCE SUITE 2020 – G2.6.1

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
50	G2.6.1	tests\G2-6-1\TC1_valid.zip	Including Inline XBRL document in taxonomy packages	Report package with inline XBRL document placed in correct folder as per the XII WGN	Valid
51		tests\G2-6-1\TC2_invalid.zip		Report package with inline XBRL document placed in incorrect folder as per the XII WGN	Invalid

*Guidance 2.6.1 Including Inline XBRL document in taxonomy packages* [last updated: July 2019] [new]

ESMA recommends issuers to follow the recommendations of XBRL International Working Group Note<sup>16</sup>, which indicates how Inline XBRL documents should be included within a taxonomy package. Furthermore, the Inline XBRL document should have a .html extension when submitted as packaged report.

## ESEF CONFORMANCE SUITE 2020 – G2.6.1

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
50	G2.6.1	tests\G2-6-1\TC1_valid.zip	Including Inline XBRL document in taxonomy packages	Report package with inline XBRL document placed in correct folder as per the XII WGN	Valid
51		tests\G2-6-1\TC2_invalid.zip		Report package with inline XBRL document placed in incorrect folder as per the XII WGN	Invalid

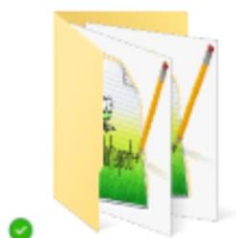
ESEF Conformance Suite > tests > G2-6-1 > TC1\_valid > reports



abc.xhtml



ESEF Conformance Suite > tests > G2-6-1 > TC2\_invalid



META-INF



www.abc.com



abc.xhtml





## ESEF CONFORMANCE SUITE 2020 – G2.6.2

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
52	G2.6.2	tests\G2-6-2\TC1_valid.zip	Including multi-html Inline XBRL documents and multiple Inline XBRL document sets in taxonomy packages	Report package with multiple inline XBRL documents placed in correct folder as per the XII WGN	Valid
53		tests\G2-6-2\TC2_invalid.zip		Report package with multiple inline XBRL documents placed in incorrect folder as per the XII WGN	Invalid

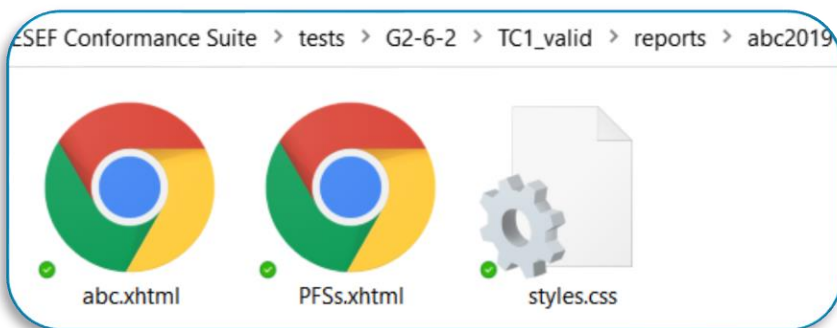
*Guidance 2.6.2 Including multi-html Inline XBRL documents and multiple Inline XBRL document sets in taxonomy packages* [last updated: July 2019] [new]

For multiple Inline XBRL documents within a taxonomy package it is recommended to follow the approach proposed in the Working Group Note on report packages.



## ESEF CONFORMANCE SUITE 2020 – G2.6.2

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
52	G2.6.2	tests\G2-6-2\TC1_valid.zip	Including multi-html Inline XBRL documents and multiple Inline XBRL document sets in taxonomy packages	Report package with multiple inline XBRL documents placed in correct folder as per the XII WGN	Valid
53		tests\G2-6-2\TC2_invalid.zip		Report package with multiple inline XBRL documents placed in incorrect folder as per the XII WGN	Invalid



## ESEF CONFORMANCE SUITE 2020 – G2.7.1 (I)

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
54	G2.7.1	tests\G2-7-1_1\TC1_valid.zip	Target XBRL document MUST be valid against the assertions specified in ESEF taxonomy with severity set to	Inline XBRL document with all valid ERROR formulas	Valid
55		tests\G2-7-1_1\TC2_invalid.zip	http://www.xbrl.org/2016/severities.xml#ERROR appearing as target of generic arc with http://xbrl.org/arcrole/2016/assertion-unsatisfied-severity arcrole	Inline XBRL document with some invalid ERROR formulas	Invalid

*Guidance 2.7.1 Ensuring report validity against XBRL specifications [last updated: July 2019] [new]*

Annex III of the RTS on ESEF sets out that the issuers must ensure that the Inline XBRL document is valid with respect to a set of listed XBRL specifications. Furthermore, ESMA is of the opinion that it would be beneficial to issuers to also validate their reports against the assertions (validation rules) defined in the ESEF taxonomy, prepared according to the Formula 1.0 specification and its modular extensions<sup>17</sup>. Therefore, ESMA recommends software firms to include in their tools rules ensuring:

## ESEF CONFORMANCE SUITE 2020 – G2.7.1 (I)

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
54	G2.7.1	tests\G2-7-1_1\TC1_valid.zip	Target XBRL document MUST be valid against the assertions specified in ESEF taxonomy with severity set to	Inline XBRL document with all valid ERROR formulas	Valid
55		tests\G2-7-1_1\TC2_invalid.zip	http://www.xbrl.org/2016/severities.xml#ERROR appearing as target of generic arc with http://xbrl.org/arcrole/2016/assertion-unsatisfied-severity arcrole	Inline XBRL document with some invalid ERROR formulas	Invalid

```

<gen:link xlink:type="extended" xlink:role="http://www.esma.europa.eu/xbrl/role/cor/esef_man_role">
  <ea:existenceAssertion xlink:type="resource" xlink:label="existenceAssertion" id="man_NameOfReportingEntityOrOtherMeansOfId
  <variable:factVariable xlink:type="resource" xlink:label="factVariable" id="fv_008" bindAsSequence="false"/>
  <variable:variableArc xlink:type="arc" xlink:arcrole="http://xbrl.org/arcrole/2008/variable-set" xlink:from="existenceAsse
  <cf:conceptName xlink:type="resource" xlink:label="conceptName" id="cn_001">
    <cf:concept>
      <cf:qname>ifrs-full:NameOfReportingEntityOrOtherMeansOfIdentification</cf:qname>
    </cf:concept>
  </cf:conceptName>
  <variable:variableFilterArc xlink:type="arc" xlink:arcrole="http://xbrl.org/arcrole/2008/variable-filter" xlink:from="factV
  <link:loc xlink:type="locator" xlink:href="http://www.xbrl.org/2016/severities.xml#ERROR" xlink:label="error"/>
  <gen:arc xlink:type="arc" xlink:arcrole="http://xbrl.org/arcrole/2016/assertion-unsatisfied-severity" xlink:from="existence

```

```

<p>
  <ix:nonNumeric id="id1" name="ifrs-full:NameOfReportingEntityOrOtherMeansOfIdentification" contextRef="D2019">ABC PLC
</p>

```



```

<p>
  ABC PLC (<ix:nonNumeric id="id2" name="ifrs-full:ExplanationOfChangeInNameOfReportingEntityOrOtherMeansOfIdentifica
</p>

```



## ESEF CONFORMANCE SUITE 2020 – G2.7.1 (II)

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
56	G2.7.1	tests\G2-7-1_2\TC1_valid.zip	Target XBRL document SHOULD be valid against the assertions specified in ESEF taxonomy with severity set to <a href="http://www.xbrl.org/2016/severities.xml#WARNING">http://www.xbrl.org/2016/severities.xml#WARNING</a>	Inline XBRL document with all valid WARNING formulas	Valid
57		tests\G2-7-1_2\TC2_invalid.zip	NG appearing as target of generic arc with <a href="http://xbrl.org/arcrole/2016/assertion-unsatisfied-severity-arcrole">http://xbrl.org/arcrole/2016/assertion-unsatisfied-severity-arcrole</a>	Inline XBRL document with some invalid WARNING formulas	Invalid

*Guidance 2.7.1 Ensuring report validity against XBRL specifications [last updated: July 2019] [new]*

Annex III of the RTS on ESEF sets out that the issuers must ensure that the Inline XBRL document is valid with respect to a set of listed XBRL specifications. Furthermore, ESMA is of the opinion that it would be beneficial to issuers to also validate their reports against the assertions (validation rules) defined in the ESEF taxonomy, prepared according to the Formula 1.0 specification and its modular extensions<sup>17</sup>. Therefore, ESMA recommends software firms to include in their tools rules ensuring:

## ESEF CONFORMANCE SUITE 2020 – G2.7.1 (II)

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
56	G2.7.1	tests\G2-7-1_2\TC1_valid.zip	Target XBRL document SHOULD be valid against the assertions specified in ESEF taxonomy with severity set to	Inline XBRL document with all valid WARNING formulas	Valid
57		tests\G2-7-1_2\TC2_invalid.zip	http://www.xbrl.org/2016/severities.xml#WARNING appearing as target of generic arc with http://xbrl.org/arcrole/2016/assertion-unsatisfied-severity arcrole	Inline XBRL document with some invalid WARNING formulas	Invalid

```
<link:loc xlink:type="locator" xlink:href="http://www.xbrl.org/2016/severities.xml#WARNING" xlink:label="warning"/>
<gen:arc xlink:type="arc" xlink:arcrole="http://xbrl.org/arcrole/2016/assertion-unsatisfied-severity" xlink:from="existenceAssertion_2" xlink:to="warning" order="2.0"/>
<cf:conceptName xlink:type="resource" xlink:label="conceptName_10" id="cn_002">
  <cf:concept>
    <cf:qname>ifrs-full:NameOfUltimateParentOfGroup</cf:qname>
  </cf:concept>
</cf:conceptName>
<variable:variableFilterArc xlink:type="arc" xlink:arcrole="http://xbrl.org/arcrole/2008/variable-filter" xlink:from="factVariable_10" xlink:to="conceptName_10" cover="true" order="2.0"/>
<gen:arc xlink:type="arc" xlink:arcrole="http://xbrl.org/arcrole/2016/assertion-unsatisfied-severity" xlink:from="existenceAssertion_10" xlink:to="warning" order="2.0"/>
```

```
<ix:nonNumeric id="id11" name="ifrs-full:NameOfUltimateParentOfGroup" contextRef="D2019">GHI Group</ix:nonNumeric>
```



```
id="id10" name="ifrs-full:NameOfParentEntity" contextRef="D2019">DEF PLC</ix:nonNumeric> which is part of GHI Group.
```





## ESEF CONFORMANCE SUITE 2020 – G3.1.1 (I)

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
58	G3.1.1	tests\G3-1-1_1\TC1_valid.zip	Extension taxonomies must consist of at least a schema file and presentation, calculation, definition and label linkbases	Issuer extension taxonomy with presentation, calculation, definition and label linkbase	Valid
59		tests\G3-1-1_1\TC2_invalid.zip		Issuer extension taxonomy with presentation, definition and label linkbase but no calculation linkbase	Invalid
60		tests\G3-1-1_1\TC3_invalid.zip		Issuer extension taxonomy with definition, calculation and label linkbase but no presentation linkbase	Invalid
61		tests\G3-1-1_1\TC4_invalid.zip		Issuer extension taxonomy with presentation, calculation, definition and no label linkbase (despite including extension elements)	Invalid

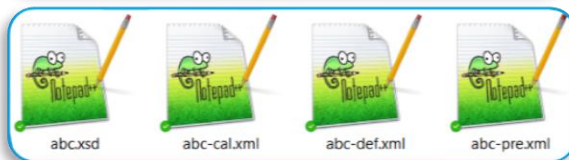
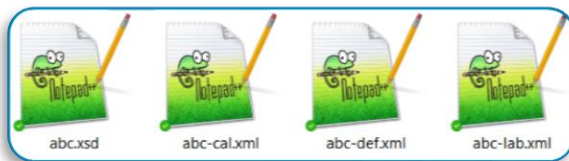
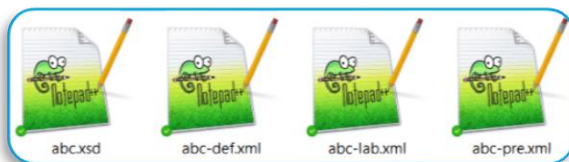
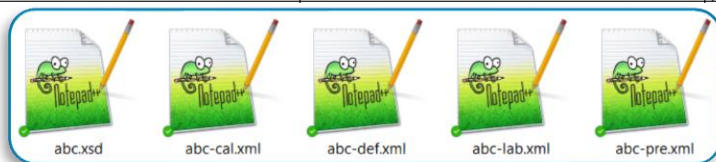
*Guidance 3.1.1 Required components of extension taxonomies and reference to the taxonomy files prepared by ESMA [last updated: December 2017]*

According to the RTS on ESEF, issuers shall ensure that XBRL extension taxonomies contain the following structures:

- Presentation and calculation linkbase, which group the elements and express arithmetic relationships between the used elements;
- Label linkbase, which describes the meaning of each applied element;
- Definition linkbase, which ensures dimensional validity of the resulting XBRL instance document against the taxonomy and stores anchoring relationships.

## ESEF CONFORMANCE SUITE 2020 – G3.1.1 (I)

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
58	G3.1.1	tests\G3-1-1_1\TC1_valid.zip	Extension taxonomies must consist of at least a schema file and presentation, calculation, definition and label linkbases	Issuer extension taxonomy with presentation, calculation, definition and label linkbase	Valid
59		tests\G3-1-1_1\TC2_invalid.zip		Issuer extension taxonomy with presentation, definition and label linkbase but no calculation linkbase	Invalid
60		tests\G3-1-1_1\TC3_invalid.zip		Issuer extension taxonomy with definition, calculation and label linkbase but no presentation linkbase	Invalid
61		tests\G3-1-1_1\TC4_invalid.zip		Issuer extension taxonomy with presentation, calculation, definition and no label linkbase (despite including extension elements)	Invalid



## ESEF CONFORMANCE SUITE 2020 – G3.1.1 (II)

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
62	G3.1.1	tests\G3-1-1_2\TC1_valid.zip	Each linkbase type should be provided in a separate linkbase file	Issuer extension taxonomy with presentation, calculation, definiton and label linkbase in separate files	Valid
63		tests\G3-1-1_2\TC2_invalid.zip		Issuer extension taxonomy with presentation, calculation, definiton and label linkbase in single linkbase file	Invalid
64		tests\G3-1-1_2\TC3_invalid.zip		Issuer extension taxonomy with presentation, calculation, definiton and label linkbase embeded in schema file	Invalid

*Guidance 3.1.1 Required components of extension taxonomies and reference to the taxonomy files prepared by ESMA [last updated: December 2017]*

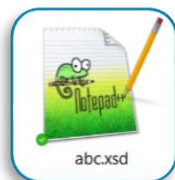
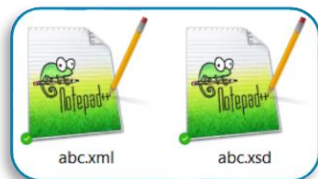
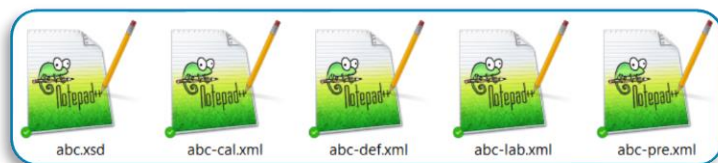
According to the RTS on ESEF, issuers shall ensure that XBRL extension taxonomies contain the following structures:

- Presentation and calculation linkbase, which group the elements and express arithmetic relationships between the used elements;
- Label linkbase, which describes the meaning of each applied element;
- Definition linkbase, which ensures dimensional validity of the resulting XBRL instance document against the taxonomy and stores anchoring relationships.



## ESEF CONFORMANCE SUITE 2020 – G3.1.1 (II)

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
62	G3.1.1	tests\G3-1-1_2\TC1_valid.zip	Each linkbase type should be provided in a separate linkbase file	Issuer extension taxonomy with presentation, calculation, definiton and label linkbase in separate files	Valid
63		tests\G3-1-1_2\TC2_invalid.zip		Issuer extension taxonomy with presentation, calculation, definiton and label linkbase in single linkbase file	Invalid
64		tests\G3-1-1_2\TC3_invalid.zip		Issuer extension taxonomy with presentation, calculation, definiton and label linkbase embeded in schema file	Invalid



## ESEF CONFORMANCE SUITE 2020 – G3.1.1 (III)

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
65	G3.1.1	tests\G3-1-1_3\TC1_valid.zip	Issuer's extension taxonomies should import the entry point of the taxonomy files prepared by ESMA	Issuer extension taxonomy with import element pointing to the esef_cor.xsd	Valid
66		tests\G3-1-1_3\TC2_invalid.zip		Issuer extension taxonomy with import element pointing to the esef_all.xsd	Invalid
67		tests\G3-1-1_3\TC3_invalid.zip		Issuer extension taxonomy with import element pointing to the full_ifrs-cor_2019-03-27.xsd	Invalid

*Guidance 3.1.1 Required components of extension taxonomies and reference to the taxonomy files prepared by ESMA [last updated: December 2017]*

According to the RTS on ESEF, issuers shall ensure that XBRL extension taxonomies contain the following structures:

- Presentation and calculation linkbase, which group the elements and express arithmetic relationships between the used elements;
- Label linkbase, which describes the meaning of each applied element;
- Definition linkbase, which ensures dimensional validity of the resulting XBRL instance document against the taxonomy and stores anchoring relationships.

## ESEF CONFORMANCE SUITE 2020 – G3.1.1 (III)

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
65	G3.1.1	tests\G3-1-1_3\TC1_valid.zip	Issuer's extension taxonomies should import the entry point of the taxonomy files prepared by ESMA	Issuer extension taxonomy with import element pointing to the esef_cor.xsd	Valid
66		tests\G3-1-1_3\TC2_invalid.zip		Issuer extension taxonomy with import element pointing to the esef_all.xsd	Invalid
67		tests\G3-1-1_3\TC3_invalid.zip		Issuer extension taxonomy with import element pointing to the full_ifrs-cor_2019-03-27.xsd	Invalid

```
<xsd:import namespace="http://www.esma.europa.eu/taxonomy/2019-03-27/esef_cor"
            schemaLocation="http://www.esma.europa.eu/taxonomy/2019-03-27/esef_cor.xsd"
/>
```



```
<xsd:import namespace="http://www.esma.europa.eu/taxonomy/2019-03-27/esef_all"
            schemaLocation="http://www.esma.europa.eu/taxonomy/2019-03-27/esef_all.xsd"
/>
```



```
<xsd:import namespace="http://xbrl.ifrs.org/taxonomy/2019-03-27/ifrs-full"
            schemaLocation="http://xbrl.ifrs.org/taxonomy/2019-03-27/full_ifrs/full_ifrs-cor_2019-03-27.xsd"
/>
```



## ESEF CONFORMANCE SUITE 2020 – G3.2.1

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
68	G3.2.1	tests\G3-2-1\TC1_valid.zip	Extension taxonomy element name should follow the LC3 convention	Issuer extension taxonomy with issuer specific elements where element name is following LC3	Valid
69		tests\G3-2-1\TC2_invalid.zip		Issuer extension taxonomy with issuer specific elements where element name is not following	Invalid

*Guidance 3.2.1 Naming conventions for extension taxonomy elements [last updated: July 2019]*

Extension taxonomy element names should represent the standard label of this element in the Label CamelCase Concatenation [LC3] convention<sup>24</sup> unless it violates XML element naming rules. If multiple standard labels exist for extension taxonomy element (i.e. in various languages), then any of those labels may be used as the basis for constructing the extension taxonomy element name. This is to follow the conventions applied in the ESEF taxonomy and the underlying IFRS Taxonomy.

## ESEF CONFORMANCE SUITE 2020 – G3.2.1

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
68	G3.2.1	tests\G3-2-1\TC1_valid.zip	Extension taxonomy element name should follow the LC3 convention	Issuer extension taxonomy with issuer specific elements where element name is following LC3	Valid
69		tests\G3-2-1\TC2_invalid.zip		Issuer extension taxonomy with issuer specific elements where element name is not following	Invalid

```
<td class="nonfraction">
  <ix:nonFraction name="abc:CarsProducedAndInProduction"
</td>
```



```
<td class="nonfraction">
  <ix:nonFraction name="abc:cpainp"
</td>
```



## ESEF CONFORMANCE SUITE 2020 – G3.2.2

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
70	G3.2.2	tests\G3-2-2\TC1_valid.zip	Domain members must have domainItemType data type	Issuer extension taxonomy with domain members defined with domainItemType data type	Valid
71		tests\G3-2-2\TC2_invalid.zip		Issuer extension taxonomy with domain members defined with data type different than domainItemType	Invalid

### *Guidance 3.2.2 Data types to be used on extension concepts [last updated: December 2017]*

The type attribute value of an extension concept shall reflect the type of information that is marked up in the Inline XBRL document.

To ensure consistency in the use of data types in issuers' extension taxonomies, extension taxonomy schemas should not define and apply on elements a custom type if a suitable type is already defined by the XBRL Specifications or in the XBRL data types registry<sup>25</sup>. Issuers should check the XBRL data types registry to see whether a required data type exists before they define a custom data type.

ESMA recommends software firms to include in their tools validation messages to facilitate the adherence to the following rule:

**Extension taxonomy MUST NOT define a custom type if a matching type is defined by the XBRL Specifications or in the XBRL data types registry<sup>26</sup>.**

Specifically, domain members in extension taxonomies should be defined using the 'domainItemType' data type.



## ESEF CONFORMANCE SUITE 2020 – G3.2.2

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
70	G3.2.2	tests\G3-2-2\TC1_valid.zip	Domain members must have domainItemType data type	Issuer extension taxonomy with domain members defined with domainItemType data type	Valid
71		tests\G3-2-2\TC2_invalid.zip		Issuer extension taxonomy with domain members defined with data type different than domainItemType	Invalid

```
<xsd:element name="IssuedCapitalAndSharePremiumMember"
  id="abc_IssuedCapitalAndSharePremiumMember"
  type="nonnum:domainItemType"
  substitutionGroup="xbrli:item"
  abstract="true" nillable="true"
  xbrli:periodType="duration"
/>
```



```
<xsd:element name="IssuedCapitalAndSharePremiumMember"
  id="abc_IssuedCapitalAndSharePremiumMember"
  type="xbrli:stringItemType"
  substitutionGroup="xbrli:item"
  abstract="false" nillable="true"
  xbrli:periodType="duration"
/>
```



## ESEF CONFORMANCE SUITE 2020 – G3.2.3

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
72	G3.2.3	tests\G3-2-3\TC1_valid.zip	Extension taxonomy should not define typed dimensions	Issuer extension taxonomy with only explicit dimensions	Valid
73		tests\G3-2-3\TC2_invalid.zip		Issuer extension taxonomy with typed dimensions	Invalid

### *Guidance 3.2.3 Use of typed dimensions in issuers' extension taxonomies* [last updated: December 2017]

As it is allowed to extend the ESEF taxonomy, ESMA does not deem that it is necessary to define typed dimensions. Therefore, ESMA recommends not defining typed dimensions in the extension taxonomy, but creating explicit elements to tag information in the annual financial report instead.

ESMA recommends software firms to include in their tools rules ensuring:

**Extension taxonomy SHOULD NOT define typed dimensions.**

In case of violation, the following messages are recommended to be used:

**Violation: "typedDimensionDefinitionInExtensionTaxonomy"**



## ESEF CONFORMANCE SUITE 2020 – G3.2.3

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
72	G3.2.3	tests\G3-2-3\TC1_valid.zip	Extension taxonomy should not define typed dimensions	Issuer extension taxonomy with only explicit dimensions	Valid
73		tests\G3-2-3\TC2_invalid.zip		Issuer extension taxonomy with typed dimensions	Invalid

```
<xbrli:scenario>
  <xbrldi:typedMember dimension="abc:ValuationMethodAxis">
    <abc:Method>FIFO</abc:Method>
  </xbrldi:typedMember>
</xbrli:scenario>
```



## ESEF CONFORMANCE SUITE 2020 – G3.2.5

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
74	G3.2.5	tests\G3-2-5\TC1_valid.zip	Extension taxonomy should not define abstract concepts	Issuer extension taxonomy with no issuer-specific abstract elements defined	Valid
75		tests\G3-2-5\TC2_invalid.zip		Issuer extension taxonomy with issuer-specific abstract elements defined	Invalid

### *Guidance 3.2.5 Definition of abstract concepts in extension taxonomies [last updated: December 2017]*

In general, it is not required and ESMA therefore discourages issuers to define abstract concepts in their extension taxonomy. The abstract concepts included in the applicable taxonomy should be sufficient to structure the relationships in the presentation or definition linkbases. Nevertheless, should another grouping item be needed to better reflect the structures of elements used to tag information in the annual financial report, issuers might define abstract headers in the extension taxonomy.

## ESEF CONFORMANCE SUITE 2020 – G3.2.5

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
74	G3.2.5	tests\G3-2-5\TC1_valid.zip	Extension taxonomy should not define abstract concepts	Issuer extension taxonomy with no issuer-specific abstract elements defined	Valid
75		tests\G3-2-5\TC2_invalid.zip		Issuer extension taxonomy with issuer-specific abstract elements defined	Invalid

```

<xsd:element name="DomicileAndLegalFormOfEntityAbstract"
  id="abc_DomicileAndLegalFormOfEntityAbstract"
  type="xbrli:stringItemType" substitutionGroup="xbrli:item"
  abstract="true" nillable="true" xbrli:periodType="duration"
/>

```



## ESEF CONFORMANCE SUITE 2020 – G3.4.2 (I)

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
76	G3.4.2	tests\G3-4-2_1\TC1_valid.zip	Extension taxonomies SHOULD NOT define definition arcs with <a href="http://xbrl.org/int/dim/arcrole/notAll">http://xbrl.org/int/dim/arcrole/notAll</a> arcrole	Issuer extension taxonomy with only 'all' arcroles in the definition linkbase	Valid
77		tests\G3-4-2_1\TC2_invalid.zip		Issuer extension taxonomy with 'notall' arcroles in the definition linkbase	Invalid

### *Guidance 3.4.2 Defining the dimensional validity of line items in the definition linkbase* [last updated: July 2019]

Dimensional validation may be defined using 'all' and 'notAll' arcroles linking to positive and negative hypercubes respectively. In all cases, positive hypercubes are sufficient to define the dimensional validation. Although in some cases it may be more efficient to apply negative hypercubes, it is encouraged to use the positive hypercubes instead. To follow the recommendations of the XBRL Working Group note <http://www.xbrl.org/WGN/dimensions-use/WGN-2015-03-25/dimensions-use-WGN-2015-03-25.html#sec-open-hypercube-validation-issues> and <http://www.xbrl.org/WGN/dimensions-use/WGN-2015-03-25/dimensions-use-WGN-2015-03-25.html#sec-negative-open-hypercubes>, ESMA recommends software firms to include in their tools rules ensuring:

Extension taxonomies SHOULD NOT define definition arcs with <http://xbrl.org/int/dim/arcrole/notAll> arcrole.

Hypercubes appearing as target of definition arc with <http://xbrl.org/int/dim/arcrole/all> arcrole MUST have xbrldt:closed attribute set to "true".

Hypercubes appearing as target of definition arc with <http://xbrl.org/int/dim/arcrole/notAll> arcrole MUST have xbrldt:closed attribute set to "false".

## ESEF CONFORMANCE SUITE 2020 – G3.4.2 (I)

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
76	G3.4.2	tests\G3-4-2_1\TC1_valid.zip	Extension taxonomies SHOULD NOT define definition arcs with <a href="http://xbrl.org/int/dim/arcrole/notAll">http://xbrl.org/int/dim/arcrole/notAll</a> arcrole	Issuer extension taxonomy with only 'all' arcroles in the definition linkbase	Valid
77		tests\G3-4-2_1\TC2_invalid.zip		Issuer extension taxonomy with 'notall' arcroles in the definition linkbase	Invalid

```

<link:arcroleRef arcroleURI="http://xbrl.org/int/dim/arcrole/notAll" xlink:type="simple" xlink:href="http://www.xbrl.org/2003/arcrole/role/2/ChangesInEquity">
<link:definitionLink xlink:type="extended" xlink:role="http://www.abc.com/role/2/ChangesInEquity">
  <link:loc xlink:type="locator" xlink:href="http://xbrl.ifrs.org/taxonomy/2019-03-27/full_ifrs/full_ifrs-cor_2019-03-27.xsd#abc_Exclusion" xlink:label="Exclusion"/>
  <link:definitionArc xlink:type="arc" xlink:arcrole="http://xbrl.org/int/dim/arcrole/notAll" xlink:from="ChangesInEquity"

```



## ESEF CONFORMANCE SUITE 2020 – G3.4.2 (II)

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
78	G3.4.2	tests\G3-4-2_2\TC1_valid.zip	Hypercubes appearing as target of definition arc with <a href="http://xbrl.org/int/dim/arcrole/all">http://xbrl.org/int/dim/arcrole/all</a> arcrole MUST have xbrldt:closed attribute set to 'true'	Issuer extension taxonomy with 'all' hypercubes and xbrldt:closed attribute set to "true"	Valid
79		tests\G3-4-2_2\TC2_invalid.zip		Issuer extension taxonomy with 'all' hypercubes and xbrldt:closed attribute set to "false"	Invalid

### *Guidance 3.4.2 Defining the dimensional validity of line items in the definition linkbase* [last updated: July 2019]

Dimensional validation may be defined using 'all' and 'notAll' arcroles linking to positive and negative hypercubes respectively. In all cases, positive hypercubes are sufficient to define the dimensional validation. Although in some cases it may be more efficient to apply negative hypercubes, it is encouraged to use the positive hypercubes instead. To follow the recommendations of the XBRL Working Group note <http://www.xbrl.org/WGN/dimensions-use/WGN-2015-03-25/dimensions-use-WGN-2015-03-25.html#sec-open-hypercube-validation-issues> and <http://www.xbrl.org/WGN/dimensions-use/WGN-2015-03-25/dimensions-use-WGN-2015-03-25.html#sec-negative-open-hypercubes>, ESMA recommends software firms to include in their tools rules ensuring:

Extension taxonomies SHOULD NOT define definition arcs with <http://xbrl.org/int/dim/arcrole/notAll> arcrole.

Hypercubes appearing as target of definition arc with <http://xbrl.org/int/dim/arcrole/all> arcrole MUST have xbrldt:closed attribute set to "true".

Hypercubes appearing as target of definition arc with <http://xbrl.org/int/dim/arcrole/notAll> arcrole MUST have xbrldt:closed attribute set to "false".

## ESEF CONFORMANCE SUITE 2020 – G3.4.2 (II)

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
78	G3.4.2	tests\G3-4-2_2\TC1_valid.zip	Hypercubes appearing as target of definition arc with <code>http://xbrl.org/int/dim/arcrole/all</code> arcrole MUST have <code>xbrldt:closed</code> attribute set to 'true'	Issuer extension taxonomy with 'all' hypercubes and <code>xbrldt:closed</code> attribute set to "true"	Valid
79		tests\G3-4-2_2\TC2_invalid.zip		Issuer extension taxonomy with 'all' hypercubes and <code>xbrldt:closed</code> attribute set to "false"	Invalid

```

<link:definitionArc  xlink:type="arc"  xlink:arcrole="http://xbrl.org/int/dim/arcrole/all"
  xlink:from="StatementOfChangesInEquityAbstract"
  xlink:to="StatementOfChangesInEquityTable"
  xbrldt:contextElement="scenario"  xbrldt:closed="false"
/>
    
```



## ESEF CONFORMANCE SUITE 2020 – G3.4.2 (III)

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
80	G3.4.2	tests\G3-4-2_3\TC1_valid.zip	Hypercubes appearing as target of definition arc with <a href="http://xbrl.org/int/dim/arcrole/notAll">http://xbrl.org/int/dim/arcrole/notAll</a>	Issuer extension taxonomy with 'notAll' hypercubes and xbrldt:closed attribute set to "false"	Valid
81		tests\G3-4-2_3\TC2_invalid.zip	arcrole MUST have xbrldt:closed attribute set to 'false'	Issuer extension taxonomy with 'notAll' hypercubes and xbrldt:closed attribute set to "true"	Invalid

*Guidance 3.4.2 Defining the dimensional validity of line items in the definition linkbase [last updated: July 2019]*

Dimensional validation may be defined using 'all' and 'notAll' arcroles linking to positive and negative hypercubes respectively. In all cases, positive hypercubes are sufficient to define the dimensional validation. Although in some cases it may be more efficient to apply negative hypercubes, it is encouraged to use the positive hypercubes instead. To follow the recommendations of the XBRL Working Group note <http://www.xbrl.org/WGN/dimensions-use/WGN-2015-03-25/dimensions-use-WGN-2015-03-25.html#sec-open-hypercube-validation-issues> and <http://www.xbrl.org/WGN/dimensions-use/WGN-2015-03-25/dimensions-use-WGN-2015-03-25.html#sec-negative-open-hypercubes>, ESMA recommends software firms to include in their tools rules ensuring:

Extension taxonomies SHOULD NOT define definition arcs with <http://xbrl.org/int/dim/arcrole/notAll> arcrole.

Hypercubes appearing as target of definition arc with <http://xbrl.org/int/dim/arcrole/all> arcrole MUST have xbrldt:closed attribute set to "true".

Hypercubes appearing as target of definition arc with <http://xbrl.org/int/dim/arcrole/notAll> arcrole MUST have xbrldt:closed attribute set to "false".



## ESEF CONFORMANCE SUITE 2020 – G3.4.2 (III)

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
80	G3.4.2	tests\G3-4-2_3\TC1_valid.zip	Hypercubes appearing as target of definition arc with <code>http://xbrl.org/int/dim/arcrole/notAll</code> arcrole MUST have <code>xbrldt:closed</code> attribute set to 'false'	Issuer extension taxonomy with 'notAll' hypercubes and <code>xbrldt:closed</code> attribute set to "false"	Valid
81		tests\G3-4-2_3\TC2_invalid.zip		Issuer extension taxonomy with 'notAll' hypercubes and <code>xbrldt:closed</code> attribute set to "true"	Invalid

```
<link:definitionArc xlink:type="arc" xlink:arcrole="http://xbrl.org/int/dim/arcrole/notAll"
xlink:from="ChangesInEquity" xlink:to="Exclusion" xbrldt:contextElement="scenario"
xbrldt:targetRole="http://www.abc.com/role/3/Exclusion" xbrldt:closed="true"
/>
```



## ESEF CONFORMANCE SUITE 2020 – G3.4.2 (IV)

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
82	G3.4.2	tests\G3-4-2_4\TC1_valid.zip	Line items that do not require any dimensional information to tag data MUST be linked to 'Line items not dimensionally qualified' hypercube in <a href="http://www.esma.europa.eu/xbnl/esef/role/esef_role-999999">http://www.esma.europa.eu/xbnl/esef/role/esef_role-999999</a> declared in esef_cor.xsd	Issuer extension taxonomy with non-dimensional elements used linked to hypercube in role 999999	Valid
83		tests\G3-4-2_4\TC2_invalid.zip		Issuer extension taxonomy with issuer specific non-dimensional elements used not linked to hypercube in role 999999	Invalid
84		tests\G3-4-2_4\TC3_invalid.zip		Issuer extension with dimensionally qualified elements linked to hypercube in role 999999 without a need	Invalid

Furthermore, each line item used in the report to tag data should be valid according to at least one hypercube in the extension taxonomy's definition linkbase. In particular, ESEF taxonomy provides a dedicated extended link role *[999999] Line items not dimensionally qualified* that shall be used to link items that do not require any dimensional information to tag data in the issuer's report to a predefined hypercube, i.e. *esef\_cor:LineItemsNotDimensionallyQualified*.

For example, the following structure may be created in the definition linkbase:

*[999999] Line items not dimensionally qualified*

Issuer's extension element used for tagging 1

Line items not dimensionally qualified

Consolidated and separate financial statements [axis]

Consolidated [member]

Issuer's extension element used for tagging 2

Assets

Liabilities

## ESEF CONFORMANCE SUITE 2020 – G3.4.2 (IV)

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
82	G3.4.2	tests\G3-4-2_4\TC1_valid.zip	Line items that do not require any dimensional information to tag data MUST be linked to 'Line items not dimensionally qualified' hypercube in <a href="http://www.esma.europa.eu/xbnl/esef/role/esef-role-999999">http://www.esma.europa.eu/xbnl/esef/role/esef-role-999999</a> declared in esef_cor.xsd	Issuer extension taxonomy with non-dimensional elements used linked to hypercube in role 999999	Valid
83		tests\G3-4-2_4\TC2_invalid.zip		Issuer extension taxonomy with issuer specific non-dimensional elements used not linked to hypercube in role 999999	Invalid
84		tests\G3-4-2_4\TC3_invalid.zip		Issuer extension with dimensionally qualified elements linked to hypercube in role 999999 without a need	Invalid

### Changes in equity

(in thousands EUR)	Issued capital and share premium	Retained earnings	Non-controlling interests issued capital and share premium	Non-controlling interests retained earnings	Total
Equity, beginning balance (2018)	300	10	15	5	330
Increase (decrease) in 2018	5	1	2	1	9
Equity, beginning balance (2019)	305	11	17	6	339
Increase (decrease) in 2019	25	-3	3	-4	21
of which specific change in equity in 2019	-	-	-	-	8
Equity, ending balance (2019)	330	8	20	360	

Non-dimensional fact

☐ [999999] Line items not dimensionally qualified

☐ esef\_cor:LineItemsNotDimensionallyQualifiedPlaceholder

☐ esef\_cor:LineItemsNotDimensionallyQualified

Aluminium and steel stocks

Address of entity's registered office

Assets

Increase (decrease) in equity

Country of incorporation

Current assets

Description of nature of entity's operations and principal activities

Domicile of entity

Equity

Equity and liabilities

Explanation of change in name of reporting entity or other means of i

Legal form of entity

Liabilities

Name of parent entity

Name of reporting entity or other means of identification

Name of ultimate parent of group

Non-current assets

Other current assets

Other current inventories

Principal place of business

Cars produced and in production

## ESEF CONFORMANCE SUITE 2020 – G3.4.2 (IV)

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
82	G3.4.2	tests\G3-4-2_4\TC1_valid.zip	Line items that do not require any dimensional information to tag data MUST be linked to 'Line items not dimensionally qualified' hypercube in <a href="http://www.esma.europa.eu/xbnl/esef/role/esef-role-999999">http://www.esma.europa.eu/xbnl/esef/role/esef-role-999999</a> declared in esef_cor.xsd	Issuer extension taxonomy with non-dimensional elements used linked to hypercube in role 999999	Valid
83		tests\G3-4-2_4\TC2_invalid.zip		Issuer extension taxonomy with issuer specific non-dimensional elements used not linked to hypercube in role 999999	Invalid
84		tests\G3-4-2_4\TC3_invalid.zip		Issuer extension with dimensionally qualified elements linked to hypercube in role 999999 without a need	Invalid

### Changes in equity

(in thousands EUR)	Issued capital and share premium	Retained earnings	Non-controlling interests issued capital and share premium	Non-controlling interests retained earnings
Equity, beginning balance (2018)	300	10	15	5
Increase (decrease) in 2018	5	1	2	1
Equity, beginning balance (2019)	305	11	17	6
Increase (decrease) in 2019	25	-3	3	-4
Specific increase (decrease) in 2019	2	-1	1	-1
Equity, ending balance (2019)	330	8	20	2



Dimensional facts



- [-] [999999] Line items not dimensionally qualified
  - [-] esef\_cor:LineItemsNotDimensionallyQualifiedPlaceholder
    - [+] esef\_cor:LineItemsNotDimensionallyQualified
      - Cars produced and in production
      - Aluminium and steel stocks
      - Address of entity's registered office
      - Assets
      - Increase (decrease) in equity
      - Country of incorporation
      - Current assets
      - Description of nature of entity's operations and principal activities
      - Domicile of entity
      - Equity
      - Equity and liabilities
      - Explanation of change in name of reporting entity or other means
      - Legal form of entity
      - Liabilities
      - Name of parent entity
      - Name of reporting entity or other means of identification
      - Name of ultimate parent of group
      - Non-current assets
      - Other current assets
      - Other current inventories
      - Principal place of business
      - Specific increase (decrease) in equity

## ESEF CONFORMANCE SUITE 2020 – G3.4.3 (I)

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
85	G3.4.3	tests\G3-4-3_1\TC1_valid.zip	The extension taxonomy MUST not modify (prohibit and/or override) default members assigned to dimensions by the ESEF taxonomy.	Issuer extension taxonomy with original default members set	Valid
86		tests\G3-4-3_1\TC2_invalid.zip		Issuer extension taxonomy with prohibited ESEF taxonomy default member	Invalid
87		tests\G3-4-3_1\TC3_invalid.zip		Issuer extension taxonomy with overridden ESEF taxonomy default member	Invalid

### Guidance 3.4.3 Definition of default members of extension taxonomy dimensions [last updated: July 2019]

Issuers are required to assign a default member for each dimension defined in the issuer extension taxonomy. For this purpose, the ESEF taxonomy provides a dedicated extended link role *[990000] Axis – Defaults* to be used to link default members to a particular dimension with use of *dimension-default* arcrole<sup>28</sup>. Moreover, a set of default members is globally assigned in the ESEF taxonomy for each ESEF taxonomy dimension item defined and must not be modified in issuer extension taxonomy.

For example, the following structure may be created in the definition linkbase:

#### *[990000] Axis – Defaults*

- Components of equity [axis]
  - Equity [member]
- Consolidated and separate financial statements [axis]
  - Consolidated [member]
- Issuer's extension dimension [axis]
  - Issuer's extension default [member]

### ESEF CONFORMANCE SUITE 2020 – G3.4.3 (I)

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
85	G3.4.3	tests\G3-4-3_1\TC1_valid.zip	The extension taxonomy MUST not modify (prohibit and/or override) default members assigned to dimensions by the ESEF taxonomy.	Issuer extension taxonomy with original default members set	Valid
86		tests\G3-4-3_1\TC2_invalid.zip		Issuer extension taxonomy with prohibited ESEF taxonomy default member	Invalid
87		tests\G3-4-3_1\TC3_invalid.zip		Issuer extension taxonomy with overridden ESEF taxonomy default member	Invalid

```

<link:definitionLink xlink:type="extended" xlink:role="http://www.esma.europa.eu/xbrl/role/cor/ifrs-dim_role-990000">
  <link:loc xlink:type="locator"
    xlink:href="http://xbml.ifrs.org/taxonomy/2019-03-27/full_ifrs/full_ifrs-cor_2019-03-27.xsd#ifrs-full_ComponentsOfEquityAxis"
    xlink:label="loc_30"
  />
  <link:loc xlink:type="locator" xlink:href="http://xbml.ifrs.org/taxonomy/2019-03-27/full_ifrs/full_ifrs-cor_2019-03-27.xsd#ifrs-full_EquityMember"
    xlink:label="loc_29"
  />
  <link:definitionArc xlink:type="arc" xlink:arcrole="http://xbml.org/int/dim/arcrole/dimension-default"
    xlink:from="loc_30" xlink:to="loc_29" use="prohibited" priority="1" order="10.0"
  />
</link:definitionLink>

```



```

<link:definitionLink xlink:type="extended" xlink:role="http://www.esma.europa.eu/xbml/role/cor/ifrs-dim_role-990000">
  <link:loc xlink:type="locator" xlink:href="http://xbml.ifrs.org/taxonomy/2019-03-27/full_ifrs/full_ifrs-cor_2019-03-27.xsd#ifrs-full_ComponentsOfEquityAxis"
    xlink:label="loc_30"/>
  <link:loc xlink:type="locator" xlink:href="http://xbml.ifrs.org/taxonomy/2019-03-27/full_ifrs/full_ifrs-cor_2019-03-27.xsd#ifrs-full_EquityMember"
    xlink:label="loc_29"
  />
  <link:definitionArc xlink:type="arc" xlink:arcrole="http://xbml.org/int/dim/arcrole/dimension-default" xlink:from="loc_30" xlink:to="loc_29"
    use="prohibited" priority="1" order="10.0"
  />
  <link:loc xlink:type="locator" xlink:href="abc.xsd#abc_AllEquityMember" xlink:label="AllEquityMember"/>
  <link:definitionArc xlink:type="arc" xlink:arcrole="http://xbml.org/int/dim/arcrole/dimension-default"
    xlink:from="loc_30" xlink:to="AllEquityMember" order="11.0"
  />
</link:definitionLink>

```





## ESEF CONFORMANCE SUITE 2020 – G3.4.3 (II)

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
88	G3.4.3	tests\G3-4-3_2\TC1_valid.zip	Each dimension in an issuer specific extension taxonomy MUST be assigned to a default member in the ELR with role URI <a href="http://www.esma.europa.eu/xbrl/ecef/role/ifrs-dim_role-990000">http://www.esma.europa.eu/xbrl/ecef/role/ifrs-dim_role-990000</a> defined in esef_cor.xsd schema file	Issuer extension taxonomy with issuer specific dimensions assigned with default members in the 990000 ELR	Valid
89		tests\G3-4-3_2\TC2_invalid.zip		Issuer extension taxonomy with issuer specific dimension assigned with default members in the ELR other than 990000	Invalid
90		tests\G3-4-3_2\TC3_invalid.zip		Issuer extension taxonomy with issuer specific dimension not assigned with default member	Invalid

### Guidance 3.4.3 Definition of default members of extension taxonomy dimensions [last updated: July 2019]

Issuers are required to assign a default member for each dimension defined in the issuer extension taxonomy. For this purpose, the ESEF taxonomy provides a dedicated extended link role *[990000] Axis – Defaults* to be used to link default members to a particular dimension with use of *dimension-default* arcrole<sup>28</sup>. Moreover, a set of default members is globally assigned in the ESEF taxonomy for each ESEF taxonomy dimension item defined and must not be modified in issuer extension taxonomy.

For example, the following structure may be created in the definition linkbase:

#### *[990000] Axis – Defaults*

- Components of equity [axis]
  - Equity [member]
- Consolidated and separate financial statements [axis]
  - Consolidated [member]
- Issuer's extension dimension [axis]
  - Issuer's extension default [member]



## ESEF CONFORMANCE SUITE 2020 – G3.4.3 (II)

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
88	G3.4.3	tests\G3-4-3_2\TC1_valid.zip	Each dimension in an issuer specific extension taxonomy MUST be assigned to a default member in the ELR with role URI <a href="http://www.esma.europa.eu/xbrl/esef/role/ifrs-dim_role-990000">http://www.esma.europa.eu/xbrl/esef/role/ifrs-dim_role-990000</a> defined in esef_cor.xsd schema file	Issuer extension taxonomy with issuer specific dimensions assigned with default members in the 990000 ELR	Valid
89		tests\G3-4-3_2\TC2_invalid.zip		Issuer extension taxonomy with issuer specific dimension assigned with default members in the ELR other than 990000	Invalid
90		tests\G3-4-3_2\TC3_invalid.zip		Issuer extension taxonomy with issuer specific dimension not assigned with default member	Invalid

```

<link:definitionLink xlink:type="extended" xlink:role="http://www.abc.com/role/2/ChangesInEquity">
  <link:loc xlink:type="locator" xlink:href="abc.xsd#abc_AfterSpecialAdjustmentsMember" xlink:label="AfterSpecialAdjustmentsMember_2"/>
  <link:definitionArc xlink:type="arc" xlink:arcrole="http://xbml.org/int/dim/arcrole/dimension-default"
    xlink:from="SpecialAdjustmentAxis" xlink:to="AfterSpecialAdjustmentsMember_2" order="2.0"/>
  
```

Dimension Relationships	Arcrole	Context	Closer	Usable
<input type="checkbox"/> Changes in equity <ul style="list-style-type: none"> <li><input type="checkbox"/> Statement of changes in equity [abstract]               <ul style="list-style-type: none"> <li><input type="checkbox"/> Statement of changes in equity [table]                   <ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Components of equity [axis]                       <ul style="list-style-type: none"> <li><input checked="" type="checkbox"/> Special adjustment [axis]                           <ul style="list-style-type: none"> <li>After special adjustments [member]</li> </ul> </li> <li><input checked="" type="checkbox"/> Statement of changes in equity [line items]</li> </ul> </li> </ul> </li> </ul> </li> </ul>	all hypercube-dimension hypercube-dimension dimension-domain domain-member	scenario	true	true

## ESEF CONFORMANCE SUITE 2020 – G3.4.4

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
91	G3.4.4	tests\G3-4-4\TC1_valid.zip	Use of preferred labels on presentation links in extension taxonomies	Duplicated line item in presentation tree with period start and period end labels	Valid
92		tests\G3-4-4\TC2_invalid.zip		Duplicated line item in presentation tree without preferred label each occurrence	Invalid

*Guidance 3.4.4 Use of preferred labels on presentation links in extension taxonomies* [last updated: July 2019]

Extension taxonomies should apply preferred labels on presentation links when applicable. This concerns in particular total and period start and end labels. Labels defined in other label roles (e.g. terse, net, negated etc.) may be assigned to preferred labels. Extension concepts may be defined with and assigned to preferred labels.

## ESEF CONFORMANCE SUITE 2020 – G3.4.4

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
91	G3.4.4	tests\G3-4-4\TC1_valid.zip	Use of preferred labels on presentation links in extension taxonomies	Duplicated line item in presentation tree with period start and period end labels	Valid
92		tests\G3-4-4\TC2_invalid.zip		Duplicated line item in presentation tree without preferred label each occurrence	Invalid

Presentation Relationships	Pref. Label	Type	References
⊕ Balance sheet			
⊖ Changes in equity			
⊖ Statement of changes in equity [abstract]		String	
⊕ Statement of changes in equity [table]		Table	IAS 1 2019-01-01 106
⊖ Statement of changes in equity [line items]		String	
Equity at beginning of period	periodStart	Monetary	IAS 1 2019-01-01 55, IAS 1 2019-01-01 106 d
Increase (decrease) in equity		Monetary	IAS 1 2019-01-01 106 d
Equity at end of period	periodEndI	Monetary	IAS 1 2019-01-01 55, IAS 1 2019-01-01 106 d
⊕ General information			



Presentation Relationships	Pref. Label	Type	References
⊕ Balance sheet			
⊖ Changes in equity			
⊖ Statement of changes in equity [abstract]		String	
⊕ Statement of changes in equity [table]		Table	IAS 1 2019-01-01 106
⊖ Statement of changes in equity [line items]		String	
Equity		Monetary	IAS 1 2019-01-01 55, IAS 1 2019-01-01 106 d
Increase (decrease) in equity		Monetary	IAS 1 2019-01-01 106 d
Equity		Monetary	IAS 1 2019-01-01 55, IAS 1 2019-01-01 106 d
⊕ General information			



## ESEF CONFORMANCE SUITE 2020 – G3.4.5 (I)

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
93	G3.4.5	tests\G3-4-5_1\TC1_valid.zip	Custom labels roles should not be used	Issuer extension taxonomy with elements assigned with labels using roles defined in XBRL	Valid
94		tests\G3-4-5_1\TC2_invalid.zip		Issuer extension taxonomy with elements assigned with labels using custom roles	Invalid

### *Guidance 3.4.5 Use of labels on elements in extension taxonomies* [last updated: July 2019] [new]

It is possible for an element in the extension taxonomy of an issuer to be assigned with multiple label resources defined with different ‘xlink:role’ attributes, as listed by the XBRL 2.1 specification<sup>29</sup> or Link Role Registry<sup>30</sup>. Custom roles are not recommended to be used for labels, unless strictly necessary. Each taxonomy extension element shall be defined with at most one label for any combination of ‘xlink:role’ and ‘xml:lang’ attribute. ESMA recommends applying at least one label defined in the standard label role, i.e. <http://www.xbrl.org/2003/role/label>, for each taxonomy extension element.

# ESEF CONFORMANCE SUITE 2020 – G3.4.5 (I)

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
93	G3.4.5	tests\G3-4-5_1\TC1_valid.zip	Custom labels roles should not be used	Issuer extension taxonomy with elements assigned with labels using roles defined in XBRL	Valid
94		tests\G3-4-5_1\TC2_invalid.zip		Issuer extension taxonomy with elements assigned with labels using custom roles	Invalid

```
<link:roleRef roleURI="http://www.abc.com/role/custom" xlink:type="simple" xlink:href="abc.xsd#Custom"/>
<link:labelLink xlink:type="extended" xlink:role="http://www.xbrl.org/2003/role/link">
  <link:label xlink:type="resource" xlink:label="label_CarsProducedAndInProduction_2"
    xlink:role="http://www.abc.com/role/custom" xml:lang="en"
    id="label_CarsProducedAndInProduction_2">
    Cars produced and in production [custom label]
  </link:label>
</link:label>
```



## ESEF CONFORMANCE SUITE 2020 – G3.4.5 (II)

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
95	G3.4.5	tests\G3-4-5_2\TC1_valid.zip	Elements assigned with at most one label for any combination of role and lang	Issuer extension taxonomy with elements assigned with at most one label for any combination of role and lang	Valid
96		tests\G3-4-5_2\TC2_invalid.zip		Issuer extension taxonomy with elements assigned with 2 English labels using standard label role	Invalid

### *Guidance 3.4.5 Use of labels on elements in extension taxonomies* [last updated: July 2019] [new]

It is possible for an element in the extension taxonomy of an issuer to be assigned with multiple label resources defined with different ‘xlink:role’ attributes, as listed by the XBRL 2.1 specification<sup>29</sup> or Link Role Registry<sup>30</sup>. Custom roles are not recommended to be used for labels, unless strictly necessary. Each taxonomy extension element shall be defined with at most one label for any combination of ‘xlink:role’ and ‘xml:lang’ attribute. ESMA recommends applying at least one label defined in the standard label role, i.e. <http://www.xbrl.org/2003/role/label>, for each taxonomy extension element.



## ESEF CONFORMANCE SUITE 2020 – G3.4.5 (II)

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
95	G3.4.5	tests\G3-4-5_2\TC1_valid.zip	Elements assigned with at most one label for any combination of role and lang	Issuer extension taxonomy with elements assigned with at most one label for any combination of role and lang	Valid
96		tests\G3-4-5_2\TC2_invalid.zip		Issuer extension taxonomy with elements assigned with 2 English labels using standard label role	Invalid

```
<link:loc xlink:type="locator" xlink:href="abc.xsd#abc_CarsProducedAndInProduction"
xlink:label="CarsProducedAndInProduction"/>
```



```
<link:label xlink:type="resource" xlink:label="label_CarsProducedAndInProduction"
xlink:role="http://www.xbrl.org/2003/role/label" xml:lang="en" id="label_CarsProducedAndInProduction">
Cars produced and in production
</link:label>
```

```
<link:label xlink:type="resource" xlink:label="label_CarsProducedAndInProduction_2"
xlink:role="http://www.xbrl.org/2003/role/label" xml:lang="en" id="label_CarsProducedAndInProduction_2">
Vehicles - in stock and work in progress
</link:label>
```

```
<link:labelArc xlink:type="arc" xlink:arcrole="http://www.xbrl.org/2003/arcrole/concept-label"
xlink:from="CarsProducedAndInProduction" xlink:to="label_CarsProducedAndInProduction"/>
```

```
<link:labelArc xlink:type="arc" xlink:arcrole="http://www.xbrl.org/2003/arcrole/concept-label"
xlink:from="CarsProducedAndInProduction" xlink:to="label_CarsProducedAndInProduction_2"/>
```



## ESEF CONFORMANCE SUITE 2020 – G3.5.1

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
97	G3.5.1	tests\G3-5-1\TC1_valid.zip	Inline XBRL instance documents must not contain any reference pointing to resources outside the reporting package	Inline XBRL instance documents without any references pointing to resources outside the reporting package.	Valid
98		tests\G3-5-1\TC2_invalid.zip		Inline XBRL instance documents with references pointing to resources outside the reporting package.	Invalid

### *Guidance 3.5.1 References pointing to resources outside the reporting package* [last updated: December 2017]

The Inline XBRL document should be a standalone, self-explanatory and complete set of information. Therefore, ESMA recommends software firms to include in their tools rules ensuring:

**Inline XBRL documents MUST NOT contain any reference pointing to resources outside the reporting package.**

In case of violation, the following messages are recommended to be used:

**Violation: "inlineXbrlDocumentContainsExternalReferences"**

## ESEF CONFORMANCE SUITE 2020 – G3.5.1

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
97	G3.5.1	tests\G3-5-1\TC1_valid.zip	Inline XBRL instance documents must not contain any reference pointing to resources outside the reporting package	Inline XBRL instance documents without any references pointing to resources outside the reporting package.	Valid
98		tests\G3-5-1\TC2_invalid.zip		Inline XBRL instance documents with references pointing to resources outside the reporting package.	Invalid

```
<p>
  
</p>
```



## ESEF CONFORMANCE SUITE 2020 – RTS Annex II Par 1

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
99	RTS Annex II Par 1	tests\RTS_Annex_II_Par_1\TC1_valid.zip	All monetary items are reported with a declared currency	inline XBRL document with all monetary items tagged with a declared currency (unitRef present for each tagged monetary fact and declared	Valid
100		tests\RTS_Annex_II_Par_1\TC2_valid.zip		inline XBRL document with all monetary items tagged with a declared currency (unitRef present for each tagged monetary fact and declared currency) and additionally one fact tagged with another currency	Valid
101		tests\RTS_Annex_II_Par_1\TC3_invalid.zip		inline XBRL document with some monetary items tagged without a declared currency (unitRef for other than declared currency)	Invalid

- Issuers shall mark up all numbers in a declared currency disclosed in the statement of financial position, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows in IFRS consolidated financial statements.

## ESEF CONFORMANCE SUITE 2020 – RTS Annex II Par 1

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
99	RTS Annex II Par 1	tests\RTS_Annex_II_Par_1\TC1_valid.zip	All monetary items are reported with a declared currency	inline XBRL document with all monetary items tagged with a declared currency (unitRef present for each tagged monetary fact and declared	Valid
100		tests\RTS_Annex_II_Par_1\TC2_valid.zip		inline XBRL document with all monetary items tagged with a declared currency (unitRef present for each tagged monetary fact and declared currency) and additionally one fact tagged with another currency	Valid
101		tests\RTS_Annex_II_Par_1\TC3_invalid.zip		inline XBRL document with some monetary items tagged without a declared currency (unitRef for other than declared currency)	Invalid

```

<h1>Balance sheet</h1>
<table>
  <tr>
    <th>(in thousands EUR)</th>
    <th>2018</th>
    <th>2019</th>
  </tr>
  <tr>
    <td>Non-current assets</td>
    <td class="nonfraction">

```

```

<ix:nonFraction name="ifrs-full:NoncurrentAssets" format="ixt:numcommadecimal"
contextRef="E2018" decimals="-3" unitRef="GBP" scale="3">
  1 234
</ix:nonFraction>

```

```

<h1>Balance sheet</h1>
<table>
  <tr>
    <th>(in thousands EUR)</th>
    <th>2018</th>
    <th>2019</th>
  </tr>
  <tr>
    <td>Non-current assets</td>
    <td class="nonfraction">

```

```

<ix:nonFraction name="ifrs-full:NoncurrentAssets" format="ixt:numcommadecimal"
contextRef="E2018" decimals="-3" unitRef="EUR" scale="3">
  1 234
</ix:nonFraction>

<ix:nonFraction name="ifrs-full:NoncurrentAssets" format="ixt:numcommadecimal"
contextRef="E2018" decimals="-3" unitRef="GBP" scale="3">
  1 011
</ix:nonFraction>
GBP)

```



## ESEF CONFORMANCE SUITE 2020 – RTS Annex II Par 1; RTS Annex IV Par 7

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
102	RTS Annex II Par 1; RTS Annex IV Par 7	tests\RTS_Annex_II_Par_1_RTS_Annex_IV_par_7\TC1_valid.zip	All primary financial statements present in a report are marked up	Issuer extension taxonomy with all relevant PFS placeholders (dedicated abstract elements) present in the presentation linkbase	Valid
103		tests\RTS_Annex_II_Par_1_RTS_Annex_IV_par_7\TC2_invalid.zip		Issuer extension taxonomy with no PFS placeholder used in the presentation linkbase	Invalid

- Issuers shall mark up all numbers in a declared currency disclosed in the statement of financial position, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows in IFRS consolidated financial statements.
- To identify to which part of the financial statements the markups relate, issuers shall use dedicated root taxonomy elements as starting points for the respective parts of the financial statements in their extension taxonomy's presentation linkbases. The element names, labels and prefixes of these root taxonomy elements shall be as set out in the Table 1.

Table

Element names, labels and prefixes of the root elements

Prefix	Element name	Label
ifrs-full	StatementOfFinancialPositionAbstract	Statement of financial position placeholder - this item MUST be used as a starting point for the statement of financial position
ifrs-full	IncomeStatementAbstract	Profit or loss placeholder - this item MUST be used as a starting point for the statement of profit or loss if the statement of profit or loss is disclosed separately
ifrs-full	StatementOfComprehensiveIncomeAbstract	Statement of comprehensive income placeholder - this item MUST be used as a starting point for the statement of comprehensive income if it is disclosed separately or when the statement of profit or loss and other comprehensive income statements are combined in a single statement

## ESEF CONFORMANCE SUITE 2020 – RTS Annex II Par 1; RTS Annex IV Par 7

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
102	RTS Annex II Par 1; RTS Annex IV Par 7	tests\RTS_Annex_II_Par_1_RTS_Annex_IV_par_7\TC1_valid.zip	All primary financial statements present in a report are marked up	Issuer extension taxonomy with all relevant PFS placeholders (dedicated abstract elements) present in the presentation linkbase	Valid
103		tests\RTS_Annex_II_Par_1_RTS_Annex_IV_par_7\TC2_invalid.zip		Issuer extension taxonomy with no PFS placeholder used in the presentation linkbase	Invalid



Presentation Relationships	Pref. Label
<input type="checkbox"/> Balance sheet	
<input checked="" type="checkbox"/> Statement of financial position [abstract]	
Non-current assets	
<input checked="" type="checkbox"/> Current assets [abstract]	
Total assets	totalLabel
Equity	
Liabilities	
Equity and liabilities	



Presentation Relationships	Pref. Label
<input type="checkbox"/> Balance sheet	
<input checked="" type="checkbox"/> Assets [abstract]	
Non-current assets	
<input checked="" type="checkbox"/> Current assets [abstract]	
Total assets	totalLabel
<input checked="" type="checkbox"/> Equity and liabilities [abstract]	

## ESEF CONFORMANCE SUITE 2020 – RTS Annex III Par 1

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
106	RTS Annex III Par 1	tests\RTS_Annex_III_Par_1\TC1_valid.zip	Inline XBRL instance document must be compliant with Inline XBRL 1.1 specification	inline XBRL document valid against the Inline XBRL Specification 1.1	Valid
107		tests\RTS_Annex_III_Par_1\TC2_invalid.zip		inline XBRL document invalid against the Inline XBRL Specification 1.1	Invalid
108		tests\RTS_Annex_III_Par_1\TC3_invalid.zip		inline XBRL document valid against the Inline XBRL Specification 1.0	Invalid

### ANNEX III

#### Applicable Inline XBRL specifications

1. Issuers shall ensure that the Inline XBRL instance document is valid with respect to the Inline XBRL 1.1 specification and is conform to the XBRL Units Registry.



## ESEF CONFORMANCE SUITE 2020 – RTS Annex III Par 1

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
106	RTS Annex III Par 1	tests\RTS_Annex_III_Par_1\TC1_valid.zip	Inline XBRL instance document must be compliant with Inline XBRL 1.1 specification	inline XBRL document valid against the Inline XBRL Specification 1.1	Valid
107		tests\RTS_Annex_III_Par_1\TC2_invalid.zip		inline XBRL document invalid against the Inline XBRL Specification 1.1	Invalid
108		tests\RTS_Annex_III_Par_1\TC3_invalid.zip		inline XBRL document valid against the Inline XBRL Specification 1.0	Invalid



```
<ix:nonNumeric id="id1" name="ifrs-full:NameOfReportingEntityOrOtherMeansOfIdentification" contextRef="D2019"> ABC PLC</ix:nonNumeric>
```



```
<ix:nonFraction id="id1" name="ifrs-full:NameOfReportingEntityOrOtherMeansOfIdentification" contextRef="D2019">ABC PLC</ix:nonFraction>
```



```
version="-//XBRL International//DTD XHTML Inline XBRL 1.0//EN"
xsi:schemaLocation="http://www.w3.org/1999/xhtml http://www.xbrl.org/2008/inlineXBRL/xhtml-inlinexbrl-1_0.xsd"
```

## ESEF CONFORMANCE SUITE 2020 – RTS Annex III Par 1, G1.7.1

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
109	RTS Annex III Par 1, G1.7.1	tests\RTS_Annex_III_Par_1_G1-7-1\TC1_valid.zip	Inline XBRL instance document should use units defined in the XBRL Units Registry	inline XBRL document with facts referring to units from XBRL UTR	Valid
110		tests\RTS_Annex_III_Par_1_G1-7-1\TC2_invalid.zip		inline XBRL document with fact referring to custom unit duplicating XBRL UTR	Invalid

### ANNEX III

#### Applicable Inline XBRL specifications

1. Issuers shall ensure that the Inline XBRL instance document is valid with respect to the Inline XBRL 1.1 specification and is conform to the XBRL Units Registry.

#### *Guidance 1.7.1 Use of standard units of measure* [last updated: July 2019]

As per the XBRL 2.1<sup>4</sup> and Inline XBRL 1.1<sup>5</sup> specifications, each numeric tag must be associated with a unit of measure. To achieve consistency in the use of units of measure (e.g. EUR for Euro, GW for Gigawatt, km for Kilometre, etc.) in Inline XBRL documents, issuers should check in the XBRL specifications and unit registry<sup>6</sup> whether a required unit exists before defining a custom unit. Custom unit measures should not be created if a standard unit defined in the XBRL Specification or XBRL unit registry can be used. Preparers are discouraged to define and use units that imply a scale factor on a given measure (e.g. millions of EUR) because the Inline XBRL specifications already provides a *scale* attribute which indicate the required scaling value.

## ESEF CONFORMANCE SUITE 2020 – RTS Annex III Par 1, G1.7.1

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
109	RTS Annex III Par 1, G1.7.1	tests\RTS_Annex_III_Par_1_G1-7-1\TC1_valid.zip	Inline XBRL instance document should use units defined in the XBRL Units Registry	inline XBRL document with facts referring to units from XBRL UTR	Valid
110		tests\RTS_Annex_III_Par_1_G1-7-1\TC2_invalid.zip		inline XBRL document with fact referring to custom unit duplicating XBRL UTR	Invalid

```
<xbrli:unit id="TONS">
  <xbrli:measure>utr:T</xbrli:measure>
</xbrli:unit>
```



```
<xbrli:unit id="TONS">
  <xbrli:measure>abc:T</xbrli:measure>
</xbrli:unit>
```



## ESEF CONFORMANCE SUITE 2020 – RTS Annex III Par 3, G3.1.3

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
111	RTS Annex III Par 3; G3.1.3	tests\RTS_Annex_III_Par_3_G3-1-3\TC1_valid.zip	Single reporting package with issuer's XBRL extension taxonomy files and Inline XBRL instance document must be compliant with the latest recommended version of the Taxonomy Packages specification (1.0)	Single reporting package with issuer's XBRL extension taxonomy files and Inline XBRL document provided in .zip as per TP 1.0	Valid
112		tests\RTS_Annex_III_Par_3_G3-1-3\TC2_invalid.zip		Single reporting package with issuer's XBRL extension taxonomy files and Inline XBRL document provided in .zip but missing META-INF	Invalid
113		tests\RTS_Annex_III_Par_3_G3-1-3\TC3_invalid.zip		Single reporting package with issuer's XBRL extension taxonomy files and Inline XBRL document provided in .rar	Invalid
114		tests\RTS_Annex_III_Par_3_G3-1-3\TC4_invalid.zip		Single reporting package with issuer's XBRL extension taxonomy files and Inline XBRL document provided in .7z	Invalid
115		tests\RTS_Annex_III_Par_3_G3-1-3\TC5_invalid.zip		Single reporting package with issuer's XBRL extension taxonomy files and Inline XBRL document provided in .jar	Invalid

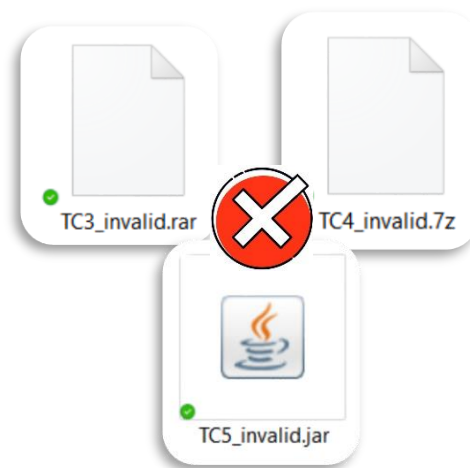
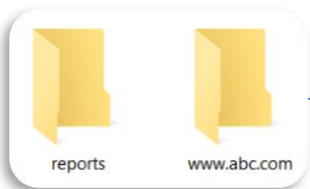
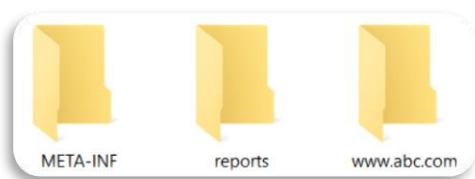
- Issuers shall submit the Inline XBRL instance document and the issuer's XBRL extension taxonomy files as a single reporting package where XBRL taxonomy files are packaged according to the Taxonomy Packages specifications.

### Guidance 3.1.3 Taxonomy packages [last updated: July 2019] [new]

Annex III of the RTS on ESEF sets out that the issuers shall submit the Inline XBRL document and the issuer's XBRL extension taxonomy files as a single reporting package, where XBRL taxonomy files are packaged according to the Taxonomy Packages specifications. ESMA recommends applying the latest version of the Taxonomy Packages specification, marked with 'Recommendation' status, as published by XBRL International on the dedicated website<sup>21</sup>. Moreover, issuers should follow the specification Working Group Note on report packages in the preparation of the taxonomy package for submission.

## ESEF CONFORMANCE SUITE 2020 – RTS Annex III Par 3, G3.1.3

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
111	RTS Annex III Par 3; G3.1.3	tests\RTS_Annex_III_Par_3_G3-1-3\TC1_valid.zip	Single reporting package with issuer's XBRL extension taxonomy files and Inline XBRL instance document must be compliant with the latest recommended version of the Taxonomy Packages specification (1.0)	Single reporting package with issuer's XBRL extension taxonomy files and Inline XBRL document provided in .zip as per TP 1.0	Valid
112		tests\RTS_Annex_III_Par_3_G3-1-3\TC2_invalid.zip		Single reporting package with issuer's XBRL extension taxonomy files and Inline XBRL document provided in .zip but missing META-INF	Invalid
113		tests\RTS_Annex_III_Par_3_G3-1-3\TC3_invalid.zip		Single reporting package with issuer's XBRL extension taxonomy files and Inline XBRL document provided in .rar	Invalid
114		tests\RTS_Annex_III_Par_3_G3-1-3\TC4_invalid.zip		Single reporting package with issuer's XBRL extension taxonomy files and Inline XBRL document provided in .7z	Invalid
115		tests\RTS_Annex_III_Par_3_G3-1-3\TC5_invalid.zip		Single reporting package with issuer's XBRL extension taxonomy files and Inline XBRL document provided in .jar	Invalid



## ESEF CONFORMANCE SUITE 2020 – RTS Annex IV Par 11, G3.2.2

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
118	RTS Annex IV Par 11; G3.2.2	tests\RTS_Annex_IV_Par_11_G2-2-2\TC1_valid.zip	Issuers shall not define and apply a custom type for a taxonomy element, if a suitable type is already defined by the XBRL specifications or in the XBRL Data Types Registry.	inline XBRL document with elements using standard XBRL data types	Valid
119		tests\RTS_Annex_IV_Par_11_G2-2-2\TC2_invalid.zip		Issuer extension taxonomy with element duplicating XBRL specification data type	Invalid
120		tests\RTS_Annex_IV_Par_11_G2-2-2\TC3_invalid.zip		Issuer extension taxonomy with element duplicating XBRL DTR data type	Invalid

11. Issuers shall ensure that the data type and period type of a taxonomy element used to mark up a disclosure reflects the accounting meaning of the marked up disclosure. Issuers shall not define and apply a custom type for a taxonomy element, if a suitable type is already defined by the XBRL specifications or in the XBRL Data Types Registry.

*Guidance 3.2.2 Data types to be used on extension concepts* [last updated: December 2017]

The type attribute value of an extension concept shall reflect the type of information that is marked up in the Inline XBRL document.

To ensure consistency in the use of data types in issuers' extension taxonomies, extension taxonomy schemas should not define and apply on elements a custom type if a suitable type is already defined by the XBRL Specifications or in the XBRL data types registry<sup>25</sup>. Issuers should check the XBRL data types registry to see whether a required data type exists before they define a custom data type.

ESMA recommends software firms to include in their tools validation messages to facilitate the adherence to the following rule:

**Extension taxonomy MUST NOT define a custom type if a matching type is defined by the XBRL Specifications or in the XBRL data types registry<sup>26</sup>.**

Specifically, domain members in extension taxonomies should be defined using the 'domainItemType' data type.



## ESEF CONFORMANCE SUITE 2020 – RTS Annex IV Par 11, G3.2.2

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
118	RTS Annex IV Par 11; G3.2.2	tests\RTS_Annex_IV_Par_11_G2-2-2\TC1_valid.zip	Issuers shall not define and apply a custom type for a taxonomy element, if a suitable type is already defined by the XBRL specifications or in the XBRL Data Types Registry.	inline XBRL document with elements using standard XBRL data types	Valid
119		tests\RTS_Annex_IV_Par_11_G2-2-2\TC2_invalid.zip		Issuer extension taxonomy with element duplicating XBRL specification data type	Invalid
120		tests\RTS_Annex_IV_Par_11_G2-2-2\TC3_invalid.zip		Issuer extension taxonomy with element duplicating XBRL DTR data type	Invalid

```
<xsd:element name="SpecialShares" id="abc_SpecialShares" type="xbrli:sharesItemType"
substitutionGroup="xbrli:item" nillable="true" xbrli:periodType="instant"/>
```



```
<xsd:element name="SpecialShares" id="abc_SpecialShares" type="abc:specialSharesItemType"
substitutionGroup="xbrli:item" nillable="true" xbrli:periodType="instant"/>
```

```
<xsd:complexType name="specialSharesItemType" id="specialSharesItemType">
  <xsd:simpleContent>
    <xsd:restriction base="xbrli:sharesItemType">
      <xsd:attributeGroup ref="xbrli:numericItemAttrs"/>
    </xsd:restriction>
  </xsd:simpleContent>
</xsd:complexType>
```



```
<xsd:element name="AluminiumResourcesOwned" id="abc_AluminiumResourcesOwned" substitutionGroup="xbrli:item"
type="abc:aluminiumWeightItemType" nillable="true" xbrli:periodType="instant"/>
```

```
<xsd:complexType name="aluminiumWeightItemType" id="aluminiumWeightItemType">
  <xsd:simpleContent>
    <xsd:restriction base="xbrli:decimalItemType">
      <xsd:attributeGroup ref="xbrli:numericItemAttrs"/>
    </xsd:restriction>
  </xsd:simpleContent>
</xsd:complexType>
```





## ESEF CONFORMANCE SUITE 2020 – RTS Annex IV Par 14, G2.5.1

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
125	RTS Annex IV Par 14, G2.5.1	tests\RTS_Annex_IV_Par_14_G2-5-1\TC1_valid.zip	No executable code included in the inline XBRL document	Inline XBRL document without executable code	Valid
126		tests\RTS_Annex_IV_Par_14_G2-5-1\TC2_invalid.zip		Inline XBRL document with executable code (e.g. script for XBRL viewers)	Invalid

### 14. Issuers shall ensure that the Inline XBRL instance document does not contain executable code.

*Guidance 2.5.1 Inclusion of other content than XHTML and XBRL in the Inline XBRL document* [last updated: July 2019]

As the inclusion of executable code is a potential threat and may cause security issues. ESMA recommends software firms to include in their tools appropriate validations ensuring:

Inline XBRL documents **MUST NOT** contain or import executable code (e.g. java applets, javascript, VB script, Shockwave, Flash, etc) either in the HTML script element or elsewhere within the file.

In case of violation, the following message is recommended to be used:

Violation: “executableCodePresent”

ESMA is of the opinion that it would be beneficial to include images in the XHTML document unless their size exceeds support of browsers in which case they may be separate files.

ESMA therefore recommends software firms to include in their tools appropriate validations ensuring:

## ESEF CONFORMANCE SUITE 2020 – RTS Annex IV Par 14, G2.5.1

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
125	RTS Annex IV Par 14, G2.5.1	tests\RTS_Annex_IV_Par_14_G2-5-1\TC1_valid.zip	No executable code included in the inline XBRL document	Inline XBRL document without executable code	Valid
126		tests\RTS_Annex_IV_Par_14_G2-5-1\TC2_invalid.zip		Inline XBRL document with executable code (e.g. script for XBRL viewers)	Invalid

```

<script type="text/javascript" src="http://www.xbrl.org/ixbrl-samples/es6-shim.js"></script>
<script type="text/javascript" src="https://code.jquery.com/jquery-1.12.0.min.js" ></script>
<script type="text/javascript" src="https://cdn.jsdelivr.net/interact.js/1.2.6/interact.min.js" ></script>
<script type="text/javascript" src="http://www.xbrl.org/ixbrl-samples/ixbrl-inspector.js"></script>

```



## ESEF CONFORMANCE SUITE 2020 – RTS Annex IV Par 4 (I)

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
130	RTS Annex IV Par 4	tests\RTS_Annex_IV_Par_4_1\TC1_valid.zip	Extension elements must not duplicate the existing elements from the core taxonomy and be identifiable	Issuer extension taxonomy with extensions elements not duplicating core taxonomy	Valid
131		tests\RTS_Annex_IV_Par_4_1\TC2_invalid.zip		Issuer extension taxonomy with extensions elements duplicating core taxonomy elements (same element name, balance and period attributes)	Invalid

4. If the closest core taxonomy element would misrepresent the accounting meaning of the disclosure being marked up as required by point 3, issuers shall create an extension taxonomy element and use that to mark up the disclosure concerned. All extension taxonomy elements created shall:

(a) not duplicate the meaning and scope of any core taxonomy element;

(b) identify the creator of the element;

(c) be assigned with an appropriate balance attribute;

(d) have standard labels in the language corresponding to the language of the annual financial report. Labels in additional languages are recommended to be added. All labels shall correspond to the accounting meaning and scope of the described underlying business concepts.

## ESEF CONFORMANCE SUITE 2020 – RTS Annex IV Par 4 (I)

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
130	RTS Annex IV Par 4	tests\RTS_Annex_IV_Par_4_1\TC1_valid.zip	Extension elements must not duplicate the existing elements from the core taxonomy and be identifiable	Issuer extension taxonomy with extensions elements not duplicating core taxonomy	Valid
131		tests\RTS_Annex_IV_Par_4_1\TC2_invalid.zip		Issuer extension taxonomy with extensions elements duplicating core taxonomy elements (same element name, balance and period attributes)	Invalid

```
<xsd:element id="ifrs-full_CurrentAssets" name="CurrentAssets" nillable="true" substitutionGroup="xbrli:item" type="xbrli:monetaryItemType" xbrli:balance="debit" xbrli:periodType="instant" />
```



```
<xsd:element name="CurrentAssets" id="abc_CurrentAssets" type="xbrli:monetaryItemType" substitutionGroup="xbrli:item" nillable="true" xbrli:balance="debit" xbrli:periodType="instant" />
```

## ESEF CONFORMANCE SUITE 2020 – RTS Annex IV Par 4 (II)

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
132	RTS Annex IV Par 4	tests\RTS_Annex_IV_Par_4_2\TC1_valid.zip	Extension elements must be equipped with an appropriate balance attribute	Issuer extension taxonomy with extensions elements of monetary item type with balance attribute set	Valid
133		tests\RTS_Annex_IV_Par_4_2\TC2_invalid.zip		Issuer extension taxonomy with extensions elements of monetary item type without balance attribute set	Invalid

4. If the closest core taxonomy element would misrepresent the accounting meaning of the disclosure being marked up as required by point 3, issuers shall create an extension taxonomy element and use that to mark up the disclosure concerned. All extension taxonomy elements created shall:

(a) not duplicate the meaning and scope of any core taxonomy element;

(b) identify the creator of the element;

(c) be assigned with an appropriate balance attribute;

(d) have standard labels in the language corresponding to the language of the annual financial report. Labels in additional languages are recommended to be added. All labels shall correspond to the accounting meaning and scope of the described underlying business concepts.

## ESEF CONFORMANCE SUITE 2020 – RTS Annex IV Par 4 (II)

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
132	RTS Annex IV Par 4	tests\RTS_Annex_IV_Par_4_2\TC1_valid.zip	Extension elements must be equipped with an appropriate balance attribute	Issuer extension taxonomy with extensions elements of monetary item type with balance attribute set	Valid
133		tests\RTS_Annex_IV_Par_4_2\TC2_invalid.zip		Issuer extension taxonomy with extensions elements of monetary item type without balance attribute set	Invalid

```
<xsd:element name="CarsProducedAndInProduction" id="abc_CarsProducedAndInProduction" type="xbrli:monetaryItemType"
substitutionGroup="xbrli:item" nillable="true" xbrli:balance="debit" xbrli:periodType="instant" />
```



```
<xsd:element name="CarsProducedAndInProduction" id="abc_CarsProducedAndInProduction" type="xbrli:monetaryItemType"
substitutionGroup="xbrli:item" nillable="true" xbrli:periodType="instant" />
```



## ESEF CONFORMANCE SUITE 2020 – RTS Annex IV Par 4, G3.4.5

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
134	RTS Annex IV Par 4; G3.4.5	tests\RTS_Annex_IV_Par_4_G3-4-5\TC1_valid.zip	Extension elements must be provided with a standard label	Issuer extension taxonomy with all elements assigned with at least standard label roles	Valid
135		tests\RTS_Annex_IV_Par_4_G3-4-5\TC2_invalid.zip		Issuer extension taxonomy defining element with no labels assigned	Invalid
136		tests\RTS_Annex_IV_Par_4_G3-4-5\TC3_invalid.zip		Issuer extension taxonomy with elements with only other than standard labels assigned	Invalid

4. If the closest core taxonomy element would misrepresent the accounting meaning of the disclosure being marked up as required by point 3, issuers shall create an extension taxonomy element and use that to mark up the disclosure concerned. All extension taxonomy elements created shall:

(a) not duplicate the meaning and scope of any core taxonomy element;

(b) identify the creator of the element;

(c) be assigned with an appropriate balance attribute;

(d) have standard labels in the language corresponding to the language of the annual financial report. Labels in additional languages are recommended to be added. All labels shall correspond to the accounting meaning and scope of the described underlying business concepts.

**Guidance 3.4.5 Use of labels on elements in extension taxonomies** [last updated: July 2019] [new]

It is possible for an element in the extension taxonomy of an issuer to be assigned with multiple label resources defined with different 'xlink:role' attributes, as listed by the XBRL 2.1 specification<sup>29</sup> or Link Role Registry<sup>30</sup>. Custom roles are not recommended to be used for labels, unless strictly necessary. Each taxonomy extension element shall be defined with at most one label for any combination of 'xlink:role' and 'xml:lang' attribute. ESMA recommends applying at least one label defined in the standard label role, i.e. <http://www.xbrl.org/2003/role/label>, for each taxonomy extension element.



## ESEF CONFORMANCE SUITE 2020 – RTS Annex IV Par 4, G3.4.5

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
134	RTS Annex IV Par 4; G3.4.5	tests\RTS_Annex_IV_Par_4_G3-4-5\TC1_valid.zip	Extension elements must be provided with a standard label	Issuer extension taxonomy with all elements assigned with at least standard label roles	Valid
135		tests\RTS_Annex_IV_Par_4_G3-4-5\TC2_invalid.zip		Issuer extension taxonomy defining element with no labels assigned	Invalid
136		tests\RTS_Annex_IV_Par_4_G3-4-5\TC3_invalid.zip		Issuer extension taxonomy with elements with only other than standard labels assigned	Invalid

Presentation Relationships	Pref. Label	Type	References
[-] Balance sheet			
[-] Statement of financial position [abstract]		String	
Non-current assets		Monetary	IAS 1 2019-01-01 66, IFRS 12 2019-01-01 66
[-] Current assets [abstract]		String	
Cars produced and in production		Monetary	
Aluminium and steel stocks		Monetary	



Presentation Relationships	Pref. Label	Type	References
[-] Balance sheet			
[-] Statement of financial position [abstract]		String	
Non-current assets		Monetary	IAS 1 2019-01-01 66, IFRS 12 2019-01-01 66
[-] Current assets [abstract]		String	
abc:CarsProducedAndInProduction		Monetary	
Aluminium and steel stocks		Monetary	



Property		Presentation Relationships
[-] label	abc:CarsProducedAndInProduction	[-] Balance sheet
documentation (en)	Cars produced and in production	[-] Statement of financial position [abstract]
namespace	http://www.abc.com/xbrl/2019	Non-current assets
name	CarsProducedAndInProduction	[-] Current assets [abstract]
QName	abc:CarsProducedAndInProduction	abc:CarsProducedAndInProduction
id	abc_CarsProducedAndInProduction	Aluminium and steel stocks



## ESEF CONFORMANCE SUITE 2020 – RTS Annex IV Par 5, G3.4.6

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
137	RTS Annex IV Par 5; G3.4.6	tests\RTS_Annex_IV_Par_5_G3-4-6\TC1_valid.zip	Each extension element must be included in at least one presentation and definition linkbase hierarchy	Issuer extension taxonomy with elements that are used in tagging are applied in extension taxonomy relationships	Valid
138		tests\RTS_Annex_IV_Par_5_G3-4-6\TC2_invalid.zip		Issuer extension taxonomy with elements that are used in tagging are not applied in extension taxonomy presentation relationships	Invalid
139		tests\RTS_Annex_IV_Par_5_G3-4-6\TC3_invalid.zip		Issuer extension taxonomy with elements that are used in tagging are not applied in extension taxonomy definition relationships (other than anchoring)	Invalid
140		tests\RTS_Annex_IV_Par_5_G3-4-6\TC4_invalid.zip		Issuer extension taxonomy with elements that are not used in tagging are applied in extension taxonomy presentation relationships	Invalid
141		tests\RTS_Annex_IV_Par_5_G3-4-6\TC5_invalid.zip		Issuer extension taxonomy with elements that are not used in tagging are applied in extension taxonomy calculation relationships	Invalid

- Issuers shall ensure that each extension taxonomy element used to mark up a disclosure in the annual financial report is included in at least one hierarchy of the presentation linkbase and of the definition linkbase of the extension taxonomy.

### *Guidance 3.4.6 Restrictions on taxonomy relationships* [last updated: July 2019]

The presentation linkbase shall mirror the content and structure of the human-readable layer of the issuer's report. That means that a line item must only appear in the presentation linkbase if it is associated with a reported value in the year of reference (i.e. it must not appear, for example, if it was used in the past but it is no longer used).

Reportable (i.e. non-abstract) concepts that are not used for tagging the financial statements shall not be applied in presentation, calculation or definition (with exception of anchoring) linkbases of an issuer-specific extension taxonomy. Therefore ESMA recommends software firms to include in their tools the following rules:

## ESEF CONFORMANCE SUITE 2020 – RTS Annex IV Par 5, G3.4.6

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
137	RTS Annex IV Par 5; G3.4.6	tests\RTS_Annex_IV_Par_5_G3-4-6\TC1_valid.zip	Each extension element must be included in at least one presentation and definition linkbase hierarchy	Issuer extension taxonomy with elements that are used in tagging are applied in extension taxonomy relationships	Valid
138		tests\RTS_Annex_IV_Par_5_G3-4-6\TC2_invalid.zip		Issuer extension taxonomy with elements that are used in tagging are not applied in extension taxonomy presentation relationships	Invalid
139		tests\RTS_Annex_IV_Par_5_G3-4-6\TC3_invalid.zip		Issuer extension taxonomy with elements that are used in tagging are not applied in extension taxonomy definition relationships (other than anchoring)	Invalid
140		tests\RTS_Annex_IV_Par_5_G3-4-6\TC4_invalid.zip		Issuer extension taxonomy with elements that are not used in tagging are applied in extension taxonomy presentation relationships	Invalid
141		tests\RTS_Annex_IV_Par_5_G3-4-6\TC5_invalid.zip		Issuer extension taxonomy with elements that are not used in tagging are applied in extension taxonomy calculation relationships	Invalid

TC	Used in tagging	Applied in extension taxonomy?
2	Yes	Not in presentation.
3	Yes	Not in definition (other than anchoring).
4	No	Yes, in presentation.
5	No	Yes, in calculation.

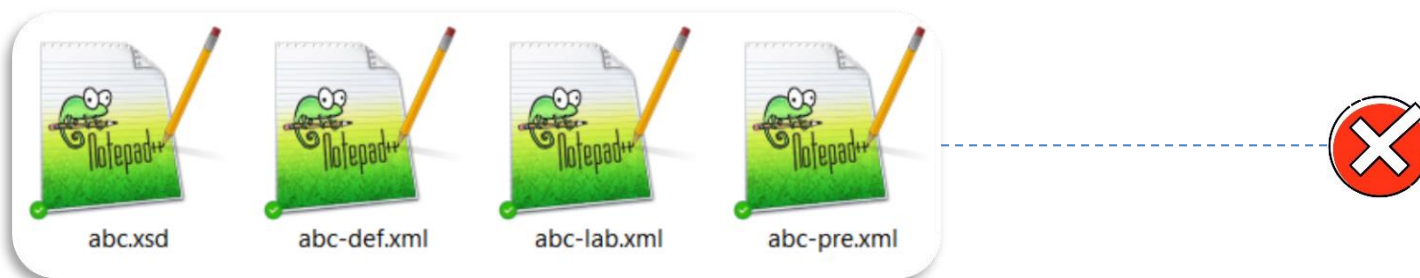
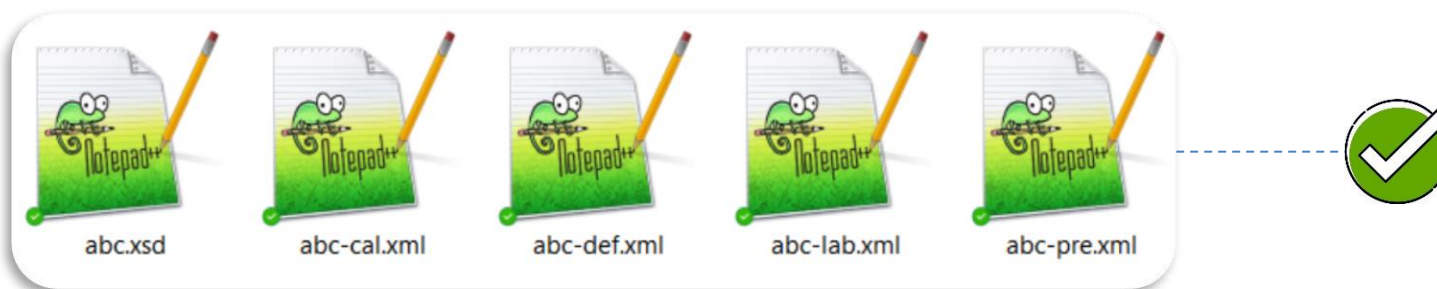
## ESEF CONFORMANCE SUITE 2020 – RTS Annex IV Par 6

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
142	RTS Annex IV Par 6	tests\RTS_Annex_IV_Par_6\TC1_valid.zip	Each issuer-specific PFS structure must be equipped with the calculation linkbase	Issuer extension taxonomy with PFS structure that is equipped with calculation linkbase	Valid
143		tests\RTS_Annex_IV_Par_6\TC2_invalid.zip		Issuer extension taxonomy with PFS structure that is missing calculation linkbase	Invalid

- Issuers shall use the calculation linkbases of their extension taxonomies to document arithmetical relationships between numeric core and/or extension taxonomy elements, in particular for arithmetic relationships between core and/or extension taxonomy elements from the statement of financial position, statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows.

## ESEF CONFORMANCE SUITE 2020 – RTS Annex IV Par 6

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
142	RTS Annex IV Par 6	tests\RTS_Annex_IV_Par_6\TC1_valid.zip	Each issuer-specific PFS structure must be equipped with the calculation linkbase	Issuer extension taxonomy with PFS structure that is equipped with calculation linkbase	Valid
143		tests\RTS_Annex_IV_Par_6\TC2_invalid.zip		Issuer extension taxonomy with PFS structure that is missing calculation linkbase	Invalid



## ESEF CONFORMANCE SUITE 2020 – RTS Annex IV Par 8

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
144	RTS Annex IV Par 8	tests\RTS_Annex_IV_Par_8\TC1_valid.zip	Labels and references of the core taxonomy elements in extension taxonomies of issuer shall not be replaced	Issuer extension taxonomy with core elements using standard labels and references from the <u>core taxonomy</u>	Valid
145		tests\RTS_Annex_IV_Par_8\TC2_invalid.zip		Issuer extension taxonomy with modified <u>reference of a core taxonomy element</u>	Invalid
146		tests\RTS_Annex_IV_Par_8\TC3_invalid.zip		Issuer extension taxonomy with modified label of <u>a core taxonomy element</u>	Invalid

8. In their extension taxonomies, issuers shall not replace the labels or references of core taxonomy elements. Issuer specific labels may be added to the core taxonomy elements.

## ESEF CONFORMANCE SUITE 2020 – RTS Annex IV Par 8

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
144	RTS Annex IV Par 8	tests\RTS_Annex_IV_Par_8\TC1_valid.zip	Labels and references of the core taxonomy elements in extension taxonomies of issuer shall not be replaced	Issuer extension taxonomy with core elements using standard labels and references from the <b>core taxonomy</b>	<b>Valid</b>
145		tests\RTS_Annex_IV_Par_8\TC2_invalid.zip		Issuer extension taxonomy with modified <b>reference of a core taxonomy element</b>	<b>Invalid</b>
146		tests\RTS_Annex_IV_Par_8\TC3_invalid.zip		Issuer extension taxonomy with modified label of a core taxonomy element	<b>Invalid</b>

```
<link:loc xlink:type="locator"
  xlink:href="http://xbrl.ifrs.org/taxonomy/2019-03-27/full_ifrs/full_ifrs-cor_2019-03-27.xsd#ifrs-full_Assets"
  xlink:label="loc_19"
/>
```

```
<link:loc xlink:type="locator"
  xlink:href="http://xbrl.ifrs.org/taxonomy/2019-03-27/full_ifrs/linkbases/ias_1/ref_ias_1_2019-03-27.xml#element"
  xlink:label="res_18"
/>
```

```
<link:referenceArc xlink:type="arc" xlink:arcrole="http://www.xbrl.org/2003/arcrole/concept-reference"
  xlink:from="loc_19" xlink:to="res_18" use="prohibited" priority="1"
/>
```

```
<link:reference xlink:type="resource" xlink:label="reference_Assets"
  xlink:role="http://www.xbrl.org/2003/role/reference" id="reference_Assets">
  <ref:Name>Annual Report</ref:Name>
</link:reference>
```



```
<link:referenceArc xlink:type="arc" xlink:arcrole="http://www.xbrl.org/2003/arcrole/concept-reference" +
  xlink:from="loc_19" xlink:to="reference_Assets"
```





## ESEF CONFORMANCE SUITE 2020 – RTS Annex IV Par 8

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
144	RTS Annex IV Par 8	tests\RTS_Annex_IV_Par_8\TC1_valid.zip	Labels and references of the core taxonomy elements in extension taxonomies of issuer shall not be replaced	Issuer extension taxonomy with core elements using standard labels and references from the <b>core taxonomy</b>	<b>Valid</b>
145		tests\RTS_Annex_IV_Par_8\TC2_invalid.zip		Issuer extension taxonomy with modified <b>reference of a core taxonomy element</b>	<b>Invalid</b>
146		tests\RTS_Annex_IV_Par_8\TC3_invalid.zip		Issuer extension taxonomy with modified label of a core taxonomy element	<b>Invalid</b>

Property	Value	Presentation Relationships	Pref. Label
label	ifrs-full:Assets	Balance sheet	
documentation (en)	Expiry date 2020-01-01: The amount of resources: (a) co	Statement of financial position [abstract]	
label (en)	Total assets	Non-current assets	
periodEndLabel (en)	Assets at end of period	Current assets [abstract]	
periodStartLabel (en)	Assets at beginning of period	<b>Total assets</b>	<b>totalLabel</b>
totalLabel (en)	Total assets	Equity	
namespace	http://xbrl.ifrs.org/taxonomy/2019-03-27/ifrs-full	Liabilities	
name	Assets	Equity and liabilities	
QName	ifrs-full:Assets	Changes in equity	
id	ifrs-full_Assets	General information	

## ESEF CONFORMANCE SUITE 2020 – RTS Annex IV Par 9, Par 10; G1.4.1; G1.4.2; G3.3.1; G3.3.2

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
147	RTS Annex IV Par 9, Par 10; G1.4.1; G1.4.2; G3.3.1; G3.3.2	tests\RTS_Annex_IV_Par_9_Par_10_G1-4-1_G1-4-2_G3-3-1_G3-3-2\TC1_valid.zip	Anchoring relationship provided to all required extension taxonomy elements created by issuers	Issuer extension taxonomy with extension elements anchored to the core taxonomy elements in the definition linkbase	Valid
148		tests\RTS_Annex_IV_Par_9_Par_10_G1-4-1_G1-4-2_G3-3-1_G3-3-2\TC2_invalid.zip		Issuer extension taxonomy with extension element not anchored to the core taxonomy	Invalid
149		tests\RTS_Annex_IV_Par_9_Par_10_G1-4-1_G1-4-2_G3-3-1_G3-3-2\TC3_invalid.zip		Issuer extension taxonomy with extension elements anchored to the core taxonomy elements but not placed in a dedicated ELR	Invalid
150		tests\RTS_Annex_IV_Par_9_Par_10_G1-4-1_G1-4-2_G3-3-1_G3-3-2\TC4_invalid.zip		Issuer extension taxonomy with extension elements anchored to the core taxonomy elements using incorrect arcrole	Invalid

9. Issuers shall ensure that the issuer's extension taxonomy elements marking up the IFRS consolidated financial statements' statement of financial position, statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows are anchored to one or more core taxonomy elements. In particular:
- the issuer shall anchor its extension taxonomy element to the core taxonomy element having the closest wider accounting meaning and/or scope to that extension taxonomy element of the issuer. The issuer shall identify the relationship of the extension taxonomy element concerned with the core taxonomy element concerned in the issuer's extension taxonomy's definition linkbase. The extension taxonomy element shall appear as the target of the relationship;
  - the issuer may anchor the extension taxonomy element to the core taxonomy element or elements having the closest narrower accounting meaning and/or scope to that extension taxonomy element concerned. The issuer shall identify the relationship of the extension taxonomy element concerned with the core taxonomy element or elements concerned in the issuer's extension taxonomy's definition linkbase. The extension taxonomy element shall appear as the source of the relationship or relationships. Where the extension taxonomy element combines a number of core taxonomy elements, the issuer shall anchor that extension taxonomy element to each of those core taxonomy elements except any such core taxonomy element or elements, which are reasonably deemed to be insignificant.
10. Notwithstanding point 9, issuers do not need to anchor to another core taxonomy element an extension taxonomy element that is used to mark up a disclosure in the statement of financial position, statement of profit or loss and other comprehensive income, statement of changes in equity or the statement of cash flows that is a subtotal of other disclosures in the same statement.

## ESEF CONFORMANCE SUITE 2020 – RTS Annex IV Par 9, Par 10; G1.4.1; G1.4.2; G3.3.1; G3.3.2

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
147	RTS Annex IV Par 9, Par 10; G1.4.1; G1.4.2; G3.3.1; G3.3.2	tests\RTS_Annex_IV_Par_9_Par_10_G1-4-1_G1-4-2_G3-3-1_G3-3-2\TC1_valid.zip	Anchoring relationship provided to all required extension taxonomy elements created by issuers	Issuer extension taxonomy with extension elements anchored to the core taxonomy elements in the definition linkbase	Valid
148		tests\RTS_Annex_IV_Par_9_Par_10_G1-4-1_G1-4-2_G3-3-1_G3-3-2\TC2_invalid.zip		Issuer extension taxonomy with extension element not anchored to the core taxonomy	Invalid
149		tests\RTS_Annex_IV_Par_9_Par_10_G1-4-1_G1-4-2_G3-3-1_G3-3-2\TC3_invalid.zip		Issuer extension taxonomy with extension elements anchored to the core taxonomy elements but not placed in a dedicated ELR	Invalid
150		tests\RTS_Annex_IV_Par_9_Par_10_G1-4-1_G1-4-2_G3-3-1_G3-3-2\TC4_invalid.zip		Issuer extension taxonomy with extension elements anchored to the core taxonomy elements using incorrect arcrole	Invalid

### *Guidance 1.4.1 Anchoring of extension elements to elements in the ESEF taxonomy that are wider in scope or meaning [last updated: July 2019]*

Annex IV of the RTS on ESEF sets out that extension taxonomy elements marking-up the IFRS consolidated financial statements' statement of financial position, statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows have to be anchored to elements of the ESEF taxonomy, except for elements corresponding to subtotals. This principle can be illustrated with an example. An issuer issued equity and it received one part of the capital increase in kind and another part in cash. It disclosed in its statement of changes of equity the two components separately. The ESEF taxonomy includes an element 'issue of equity' but it does not include separate elements for capital increases in kind and capital increases in cash. Therefore, the issuer creates extension taxonomy elements 'capital increases in kind' and 'capital increases in cash'. Capital increases in kind and in cash are narrower in scope than the element 'issue of equity' and represent disaggregations of it. Therefore, the two extension elements are anchored to the wider base taxonomy element 'issue of equity'. It is not necessary to anchor the two extension taxonomy elements to narrower elements in the ESEF taxonomy except for the case outlined in Guidance 1.4.2.

Please note that the RTS on ESEF does not set an anchoring requirement for the Notes to the financial statements. Therefore, 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.

## ESEF CONFORMANCE SUITE 2020 – RTS Annex IV Par 9, Par 10; G1.4.1; G1.4.2; G3.3.1; G3.3.2

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
147	RTS Annex IV Par 9, Par 10; G1.4.1; G1.4.2; G3.3.1; G3.3.2	tests\RTS_Annex_IV_Par_9_Par_10_G1-4-1_G1-4-2_G3-3-1_G3-3-2\TC1_valid.zip	Anchoring relationship provided to all required extension taxonomy elements created by issuers	Issuer extension taxonomy with extension elements anchored to the core taxonomy elements in the definition linkbase	Valid
148		tests\RTS_Annex_IV_Par_9_Par_10_G1-4-1_G1-4-2_G3-3-1_G3-3-2\TC2_invalid.zip		Issuer extension taxonomy with extension element not anchored to the core taxonomy	Invalid
149		tests\RTS_Annex_IV_Par_9_Par_10_G1-4-1_G1-4-2_G3-3-1_G3-3-2\TC3_invalid.zip		Issuer extension taxonomy with extension elements anchored to the core taxonomy elements but not placed in a dedicated ELR	Invalid
150		tests\RTS_Annex_IV_Par_9_Par_10_G1-4-1_G1-4-2_G3-3-1_G3-3-2\TC4_invalid.zip		Issuer extension taxonomy with extension elements anchored to the core taxonomy elements using incorrect arcrole	Invalid

### *Guidance 1.4.2 Anchoring of extension elements that are combinations [last updated: July 2019]*

Annex IV of the RTS on ESEF sets out that where an extension taxonomy element combines a number of elements of the ESEF taxonomy, issuers shall anchor that extension taxonomy element to each of the elements in the ESEF taxonomy it combines, except where these elements are reasonably deemed insignificant.

This principle is best illustrated with an example. An issuer discloses in its IFRS statement of financial position an item 'issued capital and share premium'. The ESEF taxonomy does not include such an item. Therefore, it is necessary to create an extension taxonomy element. However, the taxonomy includes the elements 'issued capital' and 'share premium'. The extension taxonomy element represents a combination of the two elements that are available in the ESEF taxonomy. The extension taxonomy element 'issued capital and share premium' shall be anchored to these two elements, indicating that it is wider in scope than these two elements.



## ESEF CONFORMANCE SUITE 2020 – RTS Annex IV Par 9, Par 10; G1.4.1; G1.4.2; G3.3.1; G3.3.2

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
147	RTS Annex IV Par 9, Par 10; G1.4.1; G1.4.2; G3.3.1; G3.3.2	tests\RTS_Annex_IV_Par_9_Par_10_G1-4-1_G1-4-2_G3-3-1_G3-3-2\TC1_valid.zip	Anchoring relationship provided to all required extension taxonomy elements created by issuers	Issuer extension taxonomy with extension elements anchored to the core taxonomy elements in the definition linkbase	Valid
148		tests\RTS_Annex_IV_Par_9_Par_10_G1-4-1_G1-4-2_G3-3-1_G3-3-2\TC2_invalid.zip		Issuer extension taxonomy with extension element not anchored to the core taxonomy	Invalid
149		tests\RTS_Annex_IV_Par_9_Par_10_G1-4-1_G1-4-2_G3-3-1_G3-3-2\TC3_invalid.zip		Issuer extension taxonomy with extension elements anchored to the core taxonomy elements but not placed in a dedicated ELR	Invalid
150		tests\RTS_Annex_IV_Par_9_Par_10_G1-4-1_G1-4-2_G3-3-1_G3-3-2\TC4_invalid.zip		Issuer extension taxonomy with extension elements anchored to the core taxonomy elements using incorrect arcrole	Invalid

### Guidance 3.3.1 Relationships to anchor extension taxonomy elements to elements in the ESEF taxonomy [last updated: July 2019]

The RTS on ESEF sets out that extension taxonomy elements should be anchored to elements in the ESEF taxonomy and that the relationship between the extension taxonomy elements should be identified.

The RTS on ESEF distinguishes two different relationships:

- An extension taxonomy element has a narrower accounting meaning or scope than an element in the ESEF taxonomy. The issuer shall identify the relationship of the extension taxonomy element concerned with the element in the ESEF taxonomy concerned in the issuer's XBRL extension taxonomy's definition linkbase. The definition linkbase *link:definitionArc* with arcrole attribute set to 'http://www.xbrl.org/lrr/arcrole/esma-arcrole-2018-11-21.xsd#wider-narrower' as defined in the Link Role Registry 2.0<sup>27</sup> should be used for this purpose. The extension taxonomy element shall appear as the target of the relationship.
- An extension taxonomy element has a wider accounting meaning or scope than an element in the ESEF taxonomy. The issuer shall identify the relationship of the extension taxonomy element concerned with the element in the ESEF taxonomy concerned in the issuer's XBRL extension taxonomy's definition linkbase. The definition linkbase *link:definitionArc(s)* with arcrole attribute set to: 'http://www.xbrl.org/lrr/arcrole/esma-arcrole-2018-11-21.xsd#wider-narrower' as defined in the Link Role Registry 2.0 should be used for this purpose. The extension taxonomy element shall appear as the source of the relationship or relationships.

## ESEF CONFORMANCE SUITE 2020 – RTS Annex IV Par 9, Par 10; G1.4.1; G1.4.2; G3.3.1; G3.3.2

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
147	RTS Annex IV Par 9, Par 10; G1.4.1; G1.4.2; G3.3.1; G3.3.2	tests\RTS_Annex_IV_Par_9_Par_10_G1-4-1_G1-4-2_G3-3-1_G3-3-2\TC1_valid.zip	Anchoring relationship provided to all required extension taxonomy elements created by issuers	Issuer extension taxonomy with extension elements anchored to the core taxonomy elements in the definition linkbase	Valid
148		tests\RTS_Annex_IV_Par_9_Par_10_G1-4-1_G1-4-2_G3-3-1_G3-3-2\TC2_invalid.zip		Issuer extension taxonomy with extension element not anchored to the core taxonomy	Invalid
149		tests\RTS_Annex_IV_Par_9_Par_10_G1-4-1_G1-4-2_G3-3-1_G3-3-2\TC3_invalid.zip		Issuer extension taxonomy with extension elements anchored to the core taxonomy elements but not placed in a dedicated ELR	Invalid
150		tests\RTS_Annex_IV_Par_9_Par_10_G1-4-1_G1-4-2_G3-3-1_G3-3-2\TC4_invalid.zip		Issuer extension taxonomy with extension elements anchored to the core taxonomy elements using incorrect arcrole	Invalid

### Guidance 3.3.2 Where to define the anchoring relationships [last updated: July 2019]

Anchoring relationships shall be defined within the definition linkbase of issuer-specific extension taxonomy. It should be ensured that the anchoring relationships do not interfere with other content in the definition linkbase.

For example, the following structure of the anchoring relationships can be provided in the definition linkbase (all relationships are using *wider-narrower* arcrole):

[000099] Anchoring (<http://company.eu/xbml/2020/role/Anchoring>):

```

Issue of equity (IFRS)
    Capital increases in kind (EXT)
    Capital increases in cash (EXT)
Equity (IFRS)
    Issued capital and share premium (EXT)
        Issued capital (IFRS)
        Share premium (IFRS)

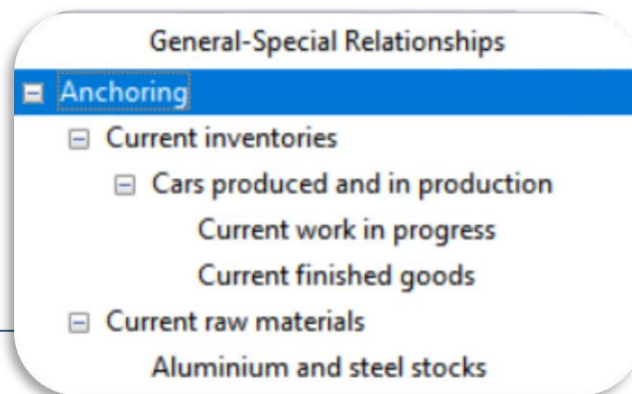
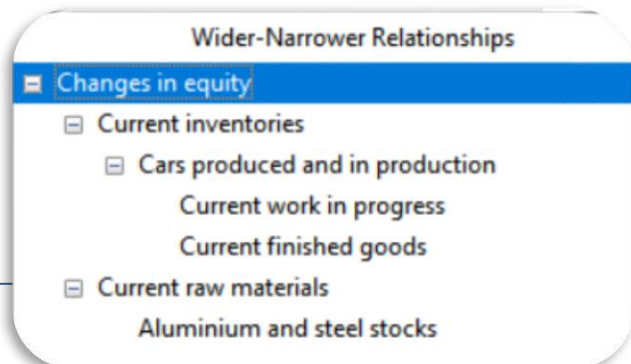
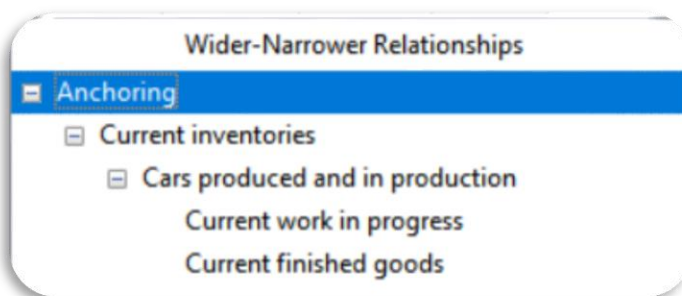
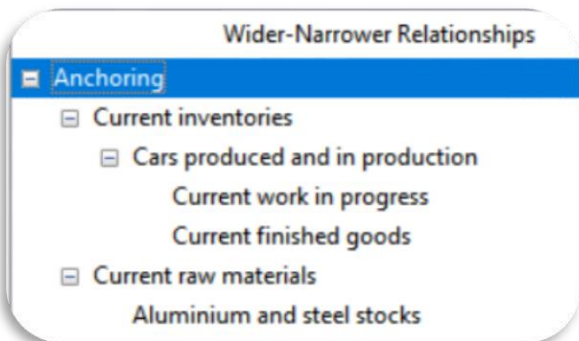
```

[...]



## ESEF CONFORMANCE SUITE 2020 – RTS Annex IV Par 9, Par 10; G1.4.1; G1.4.2; G3.3.1; G3.3.2

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
147	RTS Annex IV Par 9, Par 10; G1.4.1; G1.4.2; G3.3.1; G3.3.2	tests\RTS_Annex_IV_Par_9_Par_10_G1-4-1_G1-4-2_G3-3-1_G3-3-2\TC1_valid.zip	Anchoring relationship provided to all required extension taxonomy elements created by issuers	Issuer extension taxonomy with extension elements anchored to the core taxonomy elements in the definition linkbase	Valid
148		tests\RTS_Annex_IV_Par_9_Par_10_G1-4-1_G1-4-2_G3-3-1_G3-3-2\TC2_invalid.zip		Issuer extension taxonomy with extension element not anchored to the core taxonomy	Invalid
149		tests\RTS_Annex_IV_Par_9_Par_10_G1-4-1_G1-4-2_G3-3-1_G3-3-2\TC3_invalid.zip		Issuer extension taxonomy with extension elements anchored to the core taxonomy elements but not placed in a dedicated ELR	Invalid
150		tests\RTS_Annex_IV_Par_9_Par_10_G1-4-1_G1-4-2_G3-3-1_G3-3-2\TC4_invalid.zip		Issuer extension taxonomy with extension elements anchored to the core taxonomy elements using incorrect arcrole	Invalid



## ESEF CONFORMANCE SUITE 2020 – RTS Article 3

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
151	RTS Article 3	tests\RTS_Art_3\TC1_valid.zip	Issuers shall prepare their entire annual financial reports in XHTML format	Annual financial report with .xhtml extension	Valid
152		tests\RTS_Art_3\TC2_valid.zip		Annual financial report with .html extension	Valid
153		tests\RTS_Art_3\TC3_invalid.zip		Annual financial report with .htm extension	Invalid
154		tests\RTS_Art_3\TC4_invalid.zip		Annual financial report with .xhtml extension but in HTML format (<!DOCTYPE html>)	Invalid

### Article 3

#### Single electronic reporting format

Issuers shall prepare their entire annual financial reports in XHTML format.

## ESEF CONFORMANCE SUITE 2020 – RTS Article 3

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
151	RTS Article 3	tests\RTS_Art_3\TC1_valid.zip	Issuers shall prepare their entire annual financial reports in XHTML format	Annual financial report with .xhtml extension	Valid
152		tests\RTS_Art_3\TC2_valid.zip		Annual financial report with .html extension	Valid
153		tests\RTS_Art_3\TC3_invalid.zip		Annual financial report with .htm extension	Invalid
154		tests\RTS_Art_3\TC4_invalid.zip		Annual financial report with .xhtml extension but in HTML format (<!DOCTYPE html>)	Invalid



abc.xhtml



abc.html



abc.htm



```
<?xml version="1.0"?>
<!DOCTYPE html>
<html>
```



## ESEF CONFORMANCE SUITE 2020 – RTS Article 6 a)

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
155	RTS Article 6 a)	tests\RTS_Art_6_a\TC1_valid.zip	Issuers shall embed markups in the issuers' annual financial reports in XHTML format using the Inline XBRL specifications	Annual financial report with .xhtml extension and inline XBRL embedded	Valid
156		tests\RTS_Art_6_a\TC2_invalid.zip		Annual financial report with .xhtml extension and no inline XBRL embedded at all	Invalid
157		tests\RTS_Art_6_a\TC3_invalid.zip		Annual financial report with .xhtml extension and no inline XBRL tags	Invalid

### Article 6

#### Common rules on markups

For markups made in accordance with Articles 4 and 5, issuers shall comply with the following:

- embedding of markups in the issuers' annual financial reports in XHTML format using the Inline XBRL specifications set out in Annex III;


## ESEF CONFORMANCE SUITE 2020 – RTS Article 6 a)

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
155	RTS Article 6 a)	tests\RTS_Art_6_a\TC1_valid.zip	Issuers shall embed markups in the issuers' annual financial reports in XHTML format using the Inline XBRL specifications	Annual financial report with .xhtml extension and inline XBRL embedded	<b>Valid</b>
156		tests\RTS_Art_6_a\TC2_invalid.zip		Annual financial report with .xhtml extension and no inline XBRL embedded at all	<b>Invalid</b>
157		tests\RTS_Art_6_a\TC3_invalid.zip		Annual financial report with .xhtml extension and no inline XBRL tags	<b>Invalid</b>


```
<?xml version="1.0"?>
<html
  xmlns="http://www.w3.org/1999/xhtml"
  xmlns:xsi="http://www.w3.org/2001/XMLSchema-instance"
  xmlns:iso4217="http://www.xbrl.org/2003/iso4217"
  xmlns:ix="http://www.xbrl.org/2013/inlineXBRL"
  xmlns:ixt="http://www.xbrl.org/inlineXBRL/transformation/2015-02-26"
  xmlns:link="http://www.xbrl.org/2003/linkbase"
  xmlns:abc="http://www.abc.com/xbrl/2019"
  xmlns:ifrs-full="http://xbrl.ifrs.org/taxonomy/2019-03-27/ifrs-full"
  xmlns:xbrli="http://www.xbrl.org/2003/instance"
  xmlns:xbrldi="http://xbrl.org/2006/xbrldi"
  xmlns:xlink="http://www.w3.org/1999/xlink"
  version="-//XBRL International//DTD XHTML Inline XBRL 1.1//EN"
  xsi:schemaLocation="http://www.w3.org/1999/xhtml http://www.xbrl.org/2013/inlineXBRL/xhtml-inlinexbrl-1_1.xsd"
  xml:lang="en">
```



```
<?xml version="1.0"?>
<html
  xmlns="http://www.w3.org/1999/xhtml"
  xml:lang="en">
```



```
<tr>
  <td>Non-current assets</td>
  <td class="nonfraction">
    1 234
  </td>
  <td class="nonfraction">
    1 445
  </td>
</tr>
```



## ESEF CONFORMANCE SUITE 2020 – G2.2.3

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
13	G2.2.3	tests\G2-2-3\TC1_valid.zip	All tags eligible for transformation shall be formatted using Transformation Rules Registry 3	Inline XBRL document with facts where @format attribute is set with TR3 rule	Valid
14		tests\G2-2-3\TC2_valid.zip		Inline XBRL document with facts where @format attribute is set with TR4 rule	Valid
15		tests\G2-2-3\TC3_invalid.zip		Inline XBRL document with facts where @format attribute is set with TR2 rule	Invalid
16		tests\G2-2-3\TC4_invalid.zip		Inline XBRL document with facts where @format attribute is set with TR1 rule	Invalid

### Guidance 2.2.3 Transformation of facts [last updated: July 2019] [new]

Whenever a string or numeric text used in an issuer's report is not following the format based on the predefined data type of taxonomy element used to mark up such string or numeric text, a transformation rule shall be applied.

ESMA recommends applying the latest available version of the Transformation Rules Registry marked with 'Recommendation' status, as published by XBRL International on a dedicated website<sup>10</sup>.

<sup>10</sup> <https://specifications.xbrl.org/spec-group-index-inline-xbrl.html>

## ESEF CONFORMANCE SUITE 2020 – G2.2.3

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
13	G2.2.3	tests\G2-2-3\TC1_valid.zip	All tags eligible for transformation shall be formatted using Transformation Rules Registry 3	Inline XBRL document with facts where @format attribute is set with TR3 rule	Valid
14		tests\G2-2-3\TC2_valid.zip		Inline XBRL document with facts where @format attribute is set with TR4 rule	Valid
15		tests\G2-2-3\TC3_invalid.zip		Inline XBRL document with facts where @format attribute is set with TR2 rule	Invalid
16		tests\G2-2-3\TC4_invalid.zip		Inline XBRL document with facts where @format attribute is set with TR1 rule	Invalid

xmlns:ixt="http://www.xbrl.org/inlineXBRL/transformation/2015-02-26"



TC1

```
<td class="nonfraction">
  <ix:nonFraction name="ifrs-full:NoncurrentAssets" format="ixt:numcommadecimal" contextRef="E2018" decimals="-3" unitRef="EUR" scale="3">1 234</ix:nonFraction>
</td>
```

xmlns:ixt="http://www.xbrl.org/inlineXBRL/transformation/2011-07-31"



TC3

```
<td class="nonfraction">
  <ix:nonFraction name="ifrs-full:NoncurrentAssets" format="ixt:numcommadecimal" contextRef="E2018" decimals="-3" unitRef="EUR" scale="3">1 234</ix:nonFraction>
</td>
```

xmlns:ixt="http://www.xbrl.org/inlineXBRL/transformation/2010-04-20"



TC4

```
<td class="nonfraction">
  <ix:nonFraction name="ifrs-full:NoncurrentAssets" format="ixt:numspacecomma" contextRef="E2018" decimals="-3" unitRef="EUR" scale="3">1 234</ix:nonFraction>
</td>
```



## ESEF CONFORMANCE SUITE 2020 – G2.2.3

# Test case	Reference	Taxonomy package path	Description	Variation description	Expected result
13	G2.2.3	tests\G2-2-3\TC1_valid.zip	All tags eligible for transformation shall be formatted using Transformation Rules Registry 3	Inline XBRL document with facts where @format attribute is set with TR3 rule	Valid
14		tests\G2-2-3\TC2_valid.zip		Inline XBRL document with facts where @format attribute is set with TR4 rule	Valid
15		tests\G2-2-3\TC3_invalid.zip		Inline XBRL document with facts where @format attribute is set with TR2 rule	Invalid
16		tests\G2-2-3\TC4_invalid.zip		Inline XBRL document with facts where @format attribute is set with TR1 rule	Invalid



TC2

xmlns:ixt="http://www.xbrl.org/inlineXBRL/transformation/2019-04-19"
 <td class="nonfraction">
 <ix:nonFraction name="ifrs-full:NoncurrentAssets" format="ixt:numcommadecimal" contextRef="E2018" decimals="-3" unitRef="EUR" scale="3">1 234</ix:nonFraction>
 </td>



xmlns:ixt="http://www.xbrl.org/inlineXBRL/transformation/2020-02-12"
 <td class="nonfraction">
 <ix:nonFraction name="ifrs-full:NoncurrentAssets" format="ixt:num-comma-decimal" contextRef="E2018" decimals="-3" unitRef="EUR" scale="3">1 234</ix:nonFraction>
 </td>

Thanks!