



European Securities and  
Markets Authority

# ESEF Conformance Suite Documentation

Structure and content of the 2021 ESEF Conformance Suite



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## 1 About this document

This document describes a set of conformance tests for XBRL processors/software tools to ensure compliance with the requirements of the European Single Electronic Format (ESEF) as defined in the Commission Delegated Regulation (EU) 2019/815 of 17 December 2018 and to ensure compliance with the ESEF Reporting Manual as updated on 12 July 2021.

## 2 Overview of the test packages

[Last updated: November 2021]

The ESEF Conformance Suite defines 71 test cases divided into 214 sample XBRL report packages or standalone XHTML documents showcasing the expected application of rules and guidance items specified by the ESEF regulation and the corresponding Reporting Manual.

For each test case, there is at least one valid and one invalid sample report. This does not constitute all possible scenarios of addressing a particular aspect subject to testing. Moreover, the suite does not cover all the requirements of the ESEF. This is because some requirements may not be automatically verified with the use of software (therefore are marked accordingly with the use of <automatable> flag set to “false”). All tests are provided with a textual description of the tested aspect and the relevant references to the RTS or the ESEF Reporting Manual.

Each report package part of the suite consists of an Inline XBRL document and the corresponding issuer-specific XBRL taxonomy extension except of test cases prepared for the purposes of unconsolidated reports containing only a standalone XHTML document (with additional files where needed for specific test cases). The report package is prepared as per the Taxonomy Packages 1.0 Specification and follows the recommendations of XBRL International Working Group on including report files within the packages. These report packages are identified in the <data> element of the conformance suite index file.

The expected result of each test case is defined by the <result> element in the control file. An invalid test case for which no ESEF-specific error codes are defined will have a value “invalid” for the @expected attribute. In case of the errors that are not covered by the XBRL specifications, the invalid test case will have an <error> element provided with an error code as specified by the ESEF Reporting Manual (with few exceptions for the scenarios not explicitly covered in the document but relevant from the test perspective). Those error codes are to be considered as suggestive and are in no way binding to the implementation in software – vendors may apply other certain error codes, assuming the logic of the test scenario is followed and the infringement can be identified. Moreover, some test scenarios may raise additional error codes as per other ESEF requirements, not necessarily subject to testing in a particular test scenario. Such errors are marked with the <ignore-error> elements, therefore should be disregarded as are considered not relevant for a tested aspect. In terms of the scenarios showing the correct application of the ESEF requirement, these will be provided with a value “valid” in the @expected attribute.



### 3 Summary table of updates

[Last updated: November 2021]

Test number	Topic of the test	Last update
<b>G2-1-2</b>	Correct date format without the time component included	November 2021
<b>G2-1-3_1</b>	Applying the <scenario> element instead of the <segment> element as defined by the XBRL Dimensions 1.0 specification	November 2021
<b>G2-1-3_2</b>	Filing does not populate the <scenario> element with any other content than prescribed by the XBRL Dimensions 1.0	November 2021
<b>G2-2-1</b>	Following the guidance of the Precision, Decimals and Units 1.0 XBRL International Working Group Note in relation to the accuracy of numeric facts	November 2021
<b>G2-2-2</b>	Expressing the values tagged for elements of num:percentItemType type, for which the value should be reported as less or equal to 1	November 2020
<b>G2-2-3</b>	Facts that are eligible for transformation, formatted accordingly to the Transformation Rules Registry 4 or a more recent version of the Transformation Rules Registry provided with a 'Recommendation' status	November 2021
<b>G2-3-1_1</b>	Footnotes that are using @role and @arcrole attributes as defined by the XBRL 2.1 and inline XBRL 1.1 specifications	November 2020
<b>G2-3-1_2</b>	Non-empty ix:footnote element is linked to at least one fact	November 2021

<b>G2-3-1_3</b>	Footnotes in at least the language of the report	November 2020
<b>G2-4-1_1</b>	Not using the ix:hidden element to store facts that are eligible for transformation	November 2020
<b>G2-4-1_2</b>	Filing does not contain the tuple element in an inline XBRL document and the underlying extension taxonomy does not define any tuple elements	November 2020
<b>G2-4-1_3</b>	Issuer extension does not contain the fraction element within both the inline XBRL document and the issuer specific extension taxonomy	November 2020
<b>G2-4-2_1</b>	Issuer-specific extension taxonomy is not using the XML base element	November 2020
<b>G2-4-2_2</b>	Issuer-specific extension taxonomy is not using the HTML base element	November 2020
<b>G2-5-1_1</b>	Filing contains images embedded within the XHTML document as a base64 encoded string	November 2021
<del><b>G2-5-1_2</b></del>	<del>Filing contains images embedded within the XHTML document as a base64 encoded string, unless their size exceeds support of browser</del>	<del>November 2021</del> [removed]
<b>G2-5-1_2</b>	Filing contains images embedded inside the XHTML document as a base64 encoded string and specify the correct MIME type	November 2021
<b>G2-5-1_3</b>	Filing contains only specified image formats, i.e. PNG, GIF, SVG or JPG/JPEG	November 2021



<b>G2-5-2</b>	Filing is assigning xml:lang attribute to each textual fact used in inline XBRL document	November 2020
<b>G2-5-3</b>	Filing contains any @target attributes within inline XBRL document	November 2020
<b>G2-5-4_1</b>	Filing contains CSS embedded within a single inline XBRL document	November 2021
<b>G2-5-4_2</b>	Filing containing multiple iXBRL documents, the CSS style is defined in an external file	November 2020
<b>G2-5-4_3</b>	Filing contains CSS embedded within a single inline XBRL document and no display:none style is used	November 2021 [new]
<b>G2-6-1_1</b>	Filing is correctly included in a taxonomy package and is provided with the appropriate file extension	November 2021
<b>G2-6-1_2</b>	Filing is correctly included in a taxonomy package and is provided with the appropriate file extension	November 2021 [new]
<b>G2-6-2</b>	Filings are correctly placed in a taxonomy package	November 2020
<b>G2-7-1_1</b>	Filing passes all assertions with severity set to “ERROR” as defined in the ESEF taxonomy	November 2020
<b>G2-7-1_2</b>	Filing passes all assertions with severity set to “WARNING” as defined in the ESEF taxonomy	November 2020
<b>G3-1-1_1</b>	The issuer specific extension taxonomy submitted within the ESEF reporting package contains all relevant structure components	November 2020

<b>G3-1-1_2</b>	The issuer specific extension taxonomy submitted within the ESEF reporting package contains all linkbases as separate files	November 2021
<b>G3-1-2</b>	Filing extended taxonomy is referencing the correct ESEF taxonomy version and the correct entry point schema file	November 2021
<b>G3-1-5</b>	Files submitted within the ESEF report are following the naming convention as specified in ESEF Reporting Manual	November 2020
<b>G3-2-1</b>	Issuer specific extension taxonomy submitted as part of the ESEF reporting package define elements with assigned names that are following Label Camel Case Concatenation (LC3)	November 2020
<b>G3-2-2</b>	Filing defines members in the issuer extension taxonomy with the appropriate type attribute as defined in the XBRL DTR	November 2020
<b>G3-2-3</b>	Filing is using type dimensions defined in an issuer extension taxonomy	November 2021
<b>G3-2-5</b>	Filing is not defining any issuer-specific abstract concepts in underlying taxonomy extension	November 2020
<b>G3-4-2_1</b>	Filing contains any notAll arcs linked to the hypercubes present in the extension taxonomy	November 2021
<b>G3-4-2_2</b>	The issuer extension taxonomy using 'all' hypercubes is equipped with <xbrldt:closed> attribute set to "true" in the definition arcs of the definition linkbase	November 2020

<b>G3-4-2_3</b>	The issuer extension taxonomy using 'notAll' hypercubes is equipped with <xbrldt:closed> attribute set to "false" in the definition arcs of the definition linkbase	November 2020
<b>G3-4-2_4</b>	All items that are not dimensionally qualified are linked to 'Line items not dimensionally qualified' hypercube in dedicated extended link role in as indicated by the ESEF reporting manual	November 2021
<b>G3-4-3_1</b>	Filing contains dimensions for which the originally assigned default members were overridden or prohibited	November 2020
<b>G3-4-3_2</b>	Filing is correctly assigning each dimension present in the issuer extension taxonomy that are assigned with a default member in a dedicated placeholder	November 2020
<b>G3-4-4</b>	Filing contains duplicate line items in a presentation tree that are not distinguished with the use of preferred label attribute	November 2020
<b>G3-4-5_1</b>	Filing is applying any custom label roles on elements defined and/or used in the issuer-specific extension taxonomy	November 2020
<b>G3-4-5_2</b>	Filing assigned only a single label for a combination of label role and language for elements present in the issuer-specific extension taxonomy	November 2020
<b>G3-4-7</b>	Filing defines all relevant PFS structures in separate extended link roles of the issuer-specific extension taxonomy	November 2020

<b>G3-5-1</b>	Filing does not include any external links or references pointing outside of the reporting package	November 2021
<b>G4-1-3_1</b>	Filing contains images embedded within the XHTML document as a base64 encoded string	November 2021 [new]
<b>G4-1-3_2</b>	Filing contains images embedded within the XHTML document as a base64 encoded string, unless their size exceeds support of browser	November 2021 [new]
<b>G4-1-3_3</b>	Filing contains images embedded inside the XHTML document as a base64 encoded string and specify the correct MIME type	November 2021 [new]
<b>G4-1-3_4</b>	Filing contains only specified image formats, i.e. PNG, GIF, SVG or JPG/JPEG	November 2021 [new]
<b>G4-1-4</b>	Filing contains CSS embedded within a single XHTML document	November 2021 [new]
<b>G4-1-6</b>	Filing does not include any external links or references pointing outside of the reporting package	November 2021 [new]
<b>RTS_Annex_II_Par_1</b>	Filing is provided with monetary concepts that are all tagged with a declared currency	November 2020
<b>RTS_Annex_II_Par_1_ RTS_Annex_IV_par_7</b>	Report package contains an issuer taxonomy extension where applicable (present in the human readable layer) primary financial statements are defined with root abstract elements (placeholders) as prescribed by the RTS on ESEF	November 2020
<b>RTS_Annex_II_Par_2</b>	Filing is provided with tags as listed in the Annex II of the RTS that must be marked up if present in a report	November 2021

<b>RTS_Annex_III_Par_1</b>	Filing is compliant with the Inline XBRL specification 1.1 as published by the XBRL International	November 2020
<b>RTS_Annex_III_Par_3_G3-1-3</b>	Filing is submitted as a single reporting package and includes the issuer's extension taxonomy files and corresponding Inline XBRL document accordingly to the Taxonomy Packages 1.0 specification as published by the XBRL International	November 2021
<b>RTS_Annex_IV_Par_1_G2-1-4</b>	Filing is containing the data of a single issuer in the Inline XBRL document	November 2020
<b>RTS_Annex_IV_Par_2_G2-1-1</b>	Filing is indenting the issuer through the means of Legal Entity Identifier that conforms to the ISO 17422 standard	November 2020
<b>RTS_Annex_IV_Par_4_1</b>	Filing contains extension elements defined in the issuer-specific taxonomy that are not duplicating the elements from the ESEF core taxonomy	November 2020
<b>RTS_Annex_IV_Par_4_2</b>	Filing contains issuer specific elements defined by the extension taxonomy are not equipped with an any balance attribute	November 2021
<b>RTS_Annex_IV_Par_4_G3-4-5</b>	Filing is assigning at least the standard label role for all elements present in the issuer extension taxonomy and such label is provided in language of the report	November 2020
<b>RTS_Annex_IV_Par_5_G3-4-6</b>	Elements used in tagging of filing are applied at least once in the presentation and definition linkbases	November 2020

<b>RTS_Annex_IV_Par_6</b>	Filing is equipped with the calculation linkbase in the issuer-specific extension taxonomy that documents the arithmetical relationships between core and extension taxonomy monetary concepts	November 2020
<b>RTS_Annex_IV_Par_8</b>	Filing does not modify the existing reference linkbase parts or the labels of the core taxonomy elements	November 2020
<b>RTS_Annex_IV_Par_9_Par_10_G1-4-1_G1-4-2_G3-3-1_G3-3-2</b>	Filing is defining anchoring relationships for all extension elements present in an issuer-specific taxonomy	November 2021
<b>RTS_Annex_IV_Par_11_G3-2-2</b>	Filing is not defining elements with custom types that are duplicating types specified in the XBRL Data Type Registry or in the XBRL 2.1 Specification	November 2020
<b>RTS_Annex_IV_Par_12_G2-2-4</b>	Filing contains numeric facts that are to be considered as inconsistent duplicates as per the XII WGN	November 2020
<b>RTS_Annex_IV_Par_14_G2-5-1</b>	Filing contains any executable code embedded within the XHTML document	November 2020
<b>RTS_Art_3</b>	Filing is provided in XHTML format. In particular, it should verify the format of the inline XBRL document (or multiple documents) included in the report package	November 2021
<b>RTS_Art_6_a</b>	Filing is provided in XHTML format with embedded inline XBRL tags	November 2020

## 4 Test specifications

Below subsections describe details of each testing scenario, in particular the ID of the test case that represents the references to RTS and ESEF Reporting Manual, particular test descriptions, the underlying requirements stemming from the regulation and supportive materials published by ESMA, as well as the input files and expected results for each scenario.

### 4.1 G2-1-2

[Last updated: November 2021]

#### Test description:

This test verifies if the submitted ESEF filing is populated with a correct date format without the time component included. Specifically, it verifies if the <period> element is defined following the YYYY-MM-DD date format and neither the time zone nor the offset are included. The test is considered as fully automatable.

#### Underlying requirement:

As per the Guidance 2.1.2 of the ESEF Reporting Manual, ESMA recommends presenting the period element in the YYYY-MM-DD date format, i.e. without the time component. A time component is not expected to be necessary to tag annual reports. Moreover, it may result in inappropriate application and invalidity of defined calculation checks. ESMA recommends software firms to include in their tools appropriate validations ensuring that the xbrli:startDate, xbrli:endDate and xbrli:instant elements must identify periods using whole days (i.e. specified without a time content and time zone). It may raise an additional error related to the Formula 1.0 invalidity: targetXBRLDocumentWithFormulaWarnings, which shall be ignored as it is irrelevant to the scenario being tested.

#### Input files and expected results:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G2-1-2/TC1_valid.zip	Valid	Report package contains inline XBRL document with <xbrli:period> defined in YYYY-MM-DD format without time component	n/a
G2-1-2/TC2_invalid.zip	Invalid	Report package contains inline XBRL document with <xbrli:period> defined in YYYY-MM-DD format with time component disclosed without a time zone	periodWithTimeContent
G2-1-2/TC3_invalid.zip	Invalid	Report package contains inline XBRL document with	periodWithTimeContent, periodWithTimeZone

		<xbrli:period> defined in YYYY-MM-DD format with time component disclosed in default UTF time zone	
G2-1-2/TC4_invalid.zip	Invalid	Report package contains inline XBRL document with <xbrli:period> defined in YYYY-MM-DD format with time component disclosed in other time zone as UTC offset	periodWithTimeContent, periodWithTimeZone

## 4.2 G2-1-3\_1

[Last updated: November 2021]

### Test description:

This test verifies if the submitted ESEF filing is applying the <scenario> element instead of the <segment> element as defined by the XBRL Dimensions 1.0 specification. In particular, the test examines if the element is used within the <context> parent element, to capture dimensional information about the reported fact. The test is considered as fully automatable. It may raise an additional error related to the Formula 1.0 invalidity: targetXBRLDocumentWithFormulaWarnings, which shall be ignored as it is irrelevant to the scenario being tested.

### Underlying requirement:

As per the Guidance 2.1.3 of the ESEF Reporting Manual, the XBRL 2.1 specification defines two open containers in context elements of XBRL instance documents. These are xbrli:segment and xbrli:scenario. According to the XBRL Dimensions 1.0 specification, a taxonomy prescribes which of the two shall be applied in XBRL instance documents to contain dimension members. ESMA recommends to use xbrli:scenario for this purpose, therefore ESMA encourages software firms to include in their tools appropriate validations ensuring extension taxonomy must set xbrli:scenario as context element on the definition arcs with the arcroles <http://xbrl.org/int/dim/arcrole/all> and <http://xbrl.org/int/dim/arcrole/notAll>. Therefore the xbrli:segment container must not be used in contexts.

### Input files and expected results:

<b><i>Input file</i></b>	<b><i>Result</i></b>	<b><i>Details</i></b>	<b><i>Expected errors</i></b>
G2-1-3_1/TC1_valid.zip	Valid	Report package contains inline XBRL document with context using <xbrli:scenario> element	n/a
G2-1-3_1/TC2_invalid.zip	Invalid	Report package contains Inline XBRL document with context using <xbrli:segment> element	segmentUsed



### 4.3 G2-1-3\_2

[Last updated: November 2021]

#### Test description:

This test verifies if the submitted ESEF filing does not populate the <scenario> element with any other content than prescribed by the XBRL Dimensions 1.0 specification. In particular, the element shall not be populated with any custom data types. The test is considered as fully automatable.

#### Underlying requirement:

As per the Guidance 2.1.3 of the ESEF Reporting Manual, when using the <xbrli:scenario> element in contexts, it shall not contain any content other than defined in the XBRL Dimensions 1.0 specification. Consequently, any custom XML shall not be used in the <xbrli:scenario> element. ESMA recommends software firms to include in their tools appropriate validations ensuring xbrli:scenario in contexts must not contain any other content than defined in XBRL Dimensions specification.

#### Input files and expected results:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G2-1-3_2/TC1_valid.zip	Valid	Report package contains inline XBRL document with context using <xbrli:scenario> populated with only XBRL dimensions constructs	n/a
G2-1-3_2/TC2_invalid.zip	Invalid	Report package contains Inline XBRL document with context using <xbrli:scenario> populated with custom constructs	scenarioContainsNonDimensionalContent

### 4.4 G2-2-1

[Last updated: November 2021]

#### Test description:

This test verifies if the submitted ESEF filing is following the guidance of the *Precision, Decimals and Units 1.0* XBRL International Working Group Note (dated 11 January 2017) in relation to the accuracy of numeric facts. According to this WGN, the numeric facts shall use the @decimals attribute in preference to the @precision when applying the ix:nonFraction element. The test is considered as fully automatable. It may raise an additional error related to the Formula 1.0 invalidity: targetXBRLDocumentWithFormulaWarnings, which shall be ignored as it is irrelevant to the scenario being tested.

### Underlying requirement:

As per the Guidance 2.2.1 of the ESEF Reporting Manual, there shall be a consistent use of a single attribute describing the precision of facts, as indicated in the working group note published by XBRL International. Therefore, ESMA recommends software firms to include in their tools appropriate validations ensuring the accuracy of numeric facts must be defined with the @decimals attribute rather than the @precision attribute.

### Input files and expected results:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G2-2-1/TC1_valid.zip	Valid	Report package contains inline XBRL document with all numeric facts having @decimals	n/a
G2-2-1/TC2_invalid.zip	Invalid	Report package contains inline XBRL document with numeric facts having @precision	precisionAttributeUsed

## 4.5 G2-2-2

[Last updated: November 2020]

### Test description:

This test verifies if the submitted ESEF filing is correctly expressing the values tagged for elements of num:percentItemType type, for which the value should be reported as less or equal to 1. The test is related to the application of the @scale attribute which converts the delivered percentage into computer-readable format. The test is considered as fully automatable. It may raise an additional error related to the Formula 1.0 invalidity: targetXBRLDocumentWithFormulaWarnings, which shall be ignored as it is irrelevant to the scenario being tested.

### Underlying requirement:

As per the Guidance 2.2.2 of the ESEF Reporting Manual, issuers should ensure a consistent XBRL representation of rates, percentages and ratios in the decimal notation. For that purpose, ESMA recommends to follow the provisions of XBRL 2.1 specification published by XBRL International.

### Input files and expected results:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G2-2-2/TC1_valid.zip	Valid	Report package contains Inline XBRL document with percentages expressed between 0 and 1	n/a

G2-2-2/TC2_invalid.zip	Invalid	Report package contains Inline XBRL document with percentages expressed as greater than 1	percentGreaterThan100
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## 4.6 G2-2-3

[Last updated: November 2021]

### Test description:

This test verifies if the submitted ESEF filing is containing facts that are eligible for transformation, formatted accordingly to the Transformation Rules Registry 4 or a more recent version of the Transformation Rules Registry provided with a 'Recommendation' status by XII. The issuers shall in particular verify that the namespace declaration for the TR is pointing to the correct version of the registry and that the correct formats are applied. The test is considered as fully automatable.

### Underlying requirement:

As per the Guidance 2.2.3 of the ESEF Reporting Manual, whenever a string or numeric text used in an issuer's report does not follow 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. For that purpose, ESMA recommends applying the Transformation Rules Registry 4 or a more recent version of the Transformation Rules Registry provided with a 'Recommendation' status, as published by XBRL International on the dedicated website.

### Input files and expected results:

<b>Input file</b>	<b>Result</b>	<b>Details</b>	<b>Expected errors</b>
G2-2-3/TC1_valid.zip	Valid	Report package contains inline XBRL document with facts where @format attribute is set with Transformation Rules Registry 4 specification.	n/a
G2-2-3/TC2_invalid.zip	Invalid	Report package contains inline XBRL document with facts where @format attribute is set with Transformation Rules Registry 4 CR specification.	incorrectTransformationRuleApplied
G2-2-3/TC3_invalid.zip	Invalid	Report package contains inline XBRL	incorrectTransformationRuleApplied

		document with facts where @format attribute is set with Transformation Rules Registry 3 specification.	
G2-2-3/TC4_invalid.zip	Invalid	Report package contains inline XBRL document with facts where @format attribute is set with Transformation Rules Registry 2 specification.	incorrectTransformationRuleApplied
G2-2-3/TC5_invalid.zip	Invalid	Report package contains inline XBRL document with facts where @format attribute is set with Transformation Rules Registry 1 specification.	incorrectTransformationRuleApplied

## 4.7 G2-3-1\_1

[Last updated: November 2020]

### Test description:

This test verifies if the submitted ESEF filing contains footnotes that are using @role and @arcrole attributes as defined by the XBRL 2.1 and inline XBRL 1.1 specifications. In particular, it verifies that no proprietary roles are used in the tested report. The test is considered as fully automatable.

### Underlying requirement:

As per the Guidance 2.3.1 of the ESEF Reporting Manual, XBRL footnotes may be used to provide additional information about the tagged data. The XBRL Specification and the XBRL Link Roles Registry define syntactical constructs and explain the semantics in the context of applying footnotes in instance documents. It is not expected that any other syntax and semantics will be needed to provide footnotes included in the financial statements. To ensure the expected syntax and semantics are applied for footnotes in a target XBRL document, the issuers shall use the footnote mechanism as defined by Inline XBRL 1.1 specification and shall not specify attributes for footnotes that are not defined in XBRL 2.1 specification.

### Input files and expected results:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
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G2-3-1_1/TC1_valid.zip	Valid	Report package contains Inline XBRL document with footnotes having <xlink:role> and <xlink:arcrole> defined in the XBRL specification 2.1	n/a
G2-3-1_1/TC2_invalid.zip	Invalid	Report package contains Inline XBRL document with footnotes having <xlink:role> not defined in the XBRL specification 2.1 and <xlink:arcrole> defined in the XBRL specification 2.1	Error not specified, may raise specification errors
G2-3-1_1/TC3_invalid.zip	Invalid	Report package contains Inline XBRL document with footnotes having <xlink:role> defined in the XBRL specification 2.1 and <xlink:arcrole> not defined in the XBRL specification 2.1	Error not specified, may raise specification errors
G2-3-1_1/TC4_invalid.zip	Invalid	Report package contains Inline XBRL document with footnotes having <xlink:role> not defined in the XBRL specification 2.1 and <xlink:arcrole> not defined in the XBRL specification 2.1	Error not specified, may raise specification errors

## 4.8 G2-3-1\_2

[Last updated: November 2021]

### Test description:

This test verifies whether within the submitted ESEF filing, every non-empty ix:footnote element is linked to at least one fact. In particular, it verifies that the ix:relationship element is linking the respective fact with a corresponding footnote. The test is considered as fully automatable.

### Underlying requirement:

As per the Guidance 2.3.1 of the ESEF Reporting Manual, orphaned footnotes (i.e. footnotes that are not linked to any tagged data) may cause interpretation problems. ESMA therefore recommends software firms to include in their tools appropriate validations ensuring every nonempty link:footnote element should be linked to at least one fact.

### Input files and expected results:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G2-3-1_2/TC1_valid.zip	Valid	Report package contains inline XBRL document with each footnote linked to at least one	n/a

		fact	
G2-3-1_2/TC2_invalid.zip	Invalid	Report package contains Inline XBRL document with footnote not linked to any fact	unusedFootnote

## 4.9 G2-3-1\_3

[Last updated: November 2020]

### Test description:

This test verifies if the submitted ESEF filing contains footnotes in at least the language of the report. In particular, it verifies if the correct @lang attribute was assigned or inherited by each footnote in the report. The test is considered as fully automatable.

### Underlying requirement:

As per the Guidance 2.3.1 of the ESEF Reporting Manual, to enable automatic checks whether all footnotes in the report are provided in at least the language of the report, ESMA recommends software firms to include in their tools appropriate validations ensuring each footnote must have or inherit an 'xml:lang' attribute whose value corresponds to the language of content of at least one textual fact present in the inline XBRL document and each footnote relationship must have at least one footnote in the language of the report.

### Input files and expected results:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G2-3-1_3/TC1_valid.zip	Valid	Report package contains inline XBRL document with footnotes having <xml:lang> attribute assigned with language same as the language of the report	n/a
G2-3-1_3/TC2_valid.zip	Valid	Report package contains inline XBRL document with footnotes having <xml:lang> inherited	n/a
G2-3-1_3/TC3_valid.zip	Valid	Report package contains inline XBRL document with footnotes having <xml:lang> attribute whose value corresponds to the language of content of at least one textual fact present in the inline XBRL document	n/a
G2-3-1_3/TC4_invalid.zip	Invalid	Report package contains inline XBRL document with footnotes having <xml:lang>	footnoteOnlyInLanguages OtherThanLanguageOfA Report,

		attribute assigned with language other than the language of the report	footnoteInLanguage sOtherThanLanguage OfContentOfAnyTextual Fact
G2-3-1_3/TC5_invalid.zip	Invalid	Report package contains inline XBRL document with footnotes having <xml:lang> attribute whose value does not correspond to the language of content of at least one textual fact present in the inline XBRL document	footnoteInLanguages OtherThanLanguageOf ContentOfAnyTextualFact

## 4.10 G2-4-1\_1

[Last updated: November 2020]

### Test description:

This test verifies if the submitted ESEF filing is not using the ix:hidden element to store facts that are eligible for transformation. In addition, the test verifies if the “-esef-ix-hidden” style property is applied correctly. The test is considered as fully automatable.

### Underlying requirement:

As per the Guidance 2.4.1 of the ESEF Reporting Manual, ESMA is of the opinion that for the ESEF reporting scenario the only relevant use case for inclusion of Inline XBRL constructs in the ix:hidden is for facts that are not eligible for transformation . In such case, the visible text in the report corresponding to the hidden fact shall have applied a custom style property “-esef-ix-hidden” which value follows the id attribute of that fact. ESMA recommends software firms to include in their tools appropriate validations ensuring the ix:hidden section of Inline XBRL document must not include elements eligible for transformation. The ix:hidden section contains a fact whose id attribute is not applied on any “-esef-ix-hidden” style. Moreover, the “-esef-ix-hidden” style identifies @id attribute of a fact that is not in ix:hidden section.

### Input files and expected results:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G2-4-1_1/TC1_valid.zip	Valid	Report package contains inline XBRL document with no hidden section	n/a
G2-4-1_1/TC1_valid.zip	Valid	Report package contains inline XBRL document with hidden section having facts not eligible for transformation	n/a
G2-4-1_1/TC3_invalid.zip	Invalid	Report package contains inline XBRL document with hidden	transformableElement IncludedInHiddenSection

		section having facts eligible for transformation	
G2-4-1_1/TC4_invalid.zip	Invalid	Report package contains '-eseef-ix-hidden' style identifies @id of a fact that is not in ix:hidden section	eseefHiddenStyle NotLinkingFactIn HiddenSection, factInHiddenSection NotInReport

## 4.11 G2-4-1\_2

[Last updated: November 2020]

### Test description:

This test verifies if the submitted ESEF filing does not contain the tuple element in an inline XBRL document and the underlying extension taxonomy does not define any tuple elements. The test is considered as fully automatable. It may raise an additional error related to the Guidance 3.4.6: UsableConceptsNotAppliedByTaggedFacts as well as targetXBRLDocument WithFormulaWarnings related to the Formula 1.0 invalidity, which shall be ignored as they are irrelevant to the scenario being tested.

### Underlying requirement:

As per the Guidance 2.4.1 of the ESEF Reporting Manual, it is expected that neither tuples nor fraction items be required to reflect the content of financial statements. Therefore, these items should not be used unless strictly necessary. ESMA recommends that software firms include appropriate validations in their tools ensuring tuples must not be defined in extension taxonomy and the ix:tuple element must not be used in the Inline XBRL document.

### Input files and expected results:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G2-4-1_2/TC1_valid.zip	Valid	Report package contains Inline XBRL document without tuples	n/a
G2-4-1_2/TC2_invalid.zip	Invalid	Report package contains Inline XBRL document with tuples	tupleElementUsed

## 4.12 G2-4-1\_3

[Last updated: November 2020]

### Test description:

This test verifies if the submitted ESEF filing issuer extension does not contain the fraction element within both the inline XBRL document and the issuer specific extension taxonomy. The test is considered as fully automatable. It may raise an additional error related to the



Formula 1.0 invalidity: targetXBRLDocumentWithFormulaWarnings, which shall be ignored as it is irrelevant to the scenario being tested.

**Underlying requirement:**

As per the Guidance 2.4.1 of the ESEF Reporting Manual, it is expected that neither tuples nor fraction items be required to reflect the content of financial statements. Therefore, these items should not be used unless strictly necessary. ESMA recommends that software firms include appropriate validations in their tools ensuring items with `xbri:fractionItemType` data type must not be defined in extension taxonomy and `ix:fraction` element must not be used in the Inline XBRL document.

**Input files and expected results:**

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G2-4-1_3/TC1_valid.zip	Valid	Report package contains Inline XBRL document without fractions	n/a
G2-4-1_3/TC2_invalid.zip	Invalid	Report package contains Inline XBRL document with fractions	fractionElementUsed

**4.13 G2-4-2\_1**

[Last updated: November 2020]

**Test description:**

This test verifies if the submitted ESEF issuer-specific extension taxonomy is not using the XML base element. In this testing scenario, the sample verifies that the `<xml:base>` element is not included under the `<references>` section of an inline XBRL document. The test is considered as fully automatable.

**Underlying requirement:**

As per the Guidance 2.4.2 of the ESEF Reporting Manual, application of the 'xml:base' attribute makes the processing of the Inline XBRL document more complex and may impact references to other files, images or CSS styles. Therefore, these items should not be used. ESMA recommends software firms to include in their tools appropriate validations ensuring the `xml:base` attributes must not be used in the Inline XBRL document.

**Input files and expected results:**

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G2-4-2_1/TC1_valid.zip	Valid	Report package contains Inline XBRL document without	n/a

		<xml:base> element	
G2-4-2_1/TC2_invalid.zip	Invalid	Report package contains Inline XBRL document with <xml:base> element	htmlOrXmlBaseUsed

## 4.14 G2-4-2\_2

[Last updated: November 2020]

### Test description:

This test verifies if the submitted ESEF issuer-specific extension taxonomy is not using the HTML base element. In this testing scenario, the sample verifies if the base component was included within the HTML <head> section. The test is considered as fully automatable.

### Underlying requirement:

As per the Guidance 2.4.2 of the ESEF Reporting Manual, Application of the HTML <base> element makes the processing of the Inline XBRL document more complex and may impact references to other files, images or CSS styles. Therefore, these items should not be used. ESMA recommends software firms to include in their tools appropriate validations ensuring the HTML <base> elements must not be used in the Inline XBRL document.

### Input files and expected results:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G2-4-2_2/TC1_valid.zip	Valid	Report package contains Inline XBRL document without HTML base element	n/a
G2-4-2_2/TC2_invalid.zip	Invalid	Report package contains Inline XBRL document with HTML base element	htmlOrXmlBaseUsed

## 4.15 G2-5-1\_1

[Last updated: November 2021]

### Test description:

This test verifies if the submitted ESEF filing contains images referenced or embedded within the XHTML document as a base64 encoded string with executable code present. The test is considered as fully automatable.

### Underlying requirement:

As per the Guidance 2.5.1 of the ESEF Reporting Manual, as the inclusion of executable code is a potential threat and may cause security issues, software firms shall inspect resources embedded or referenced by the XHTML document and its inline XBRL for inclusion of malicious content or executable code in referenced components (such as images, headers of images or style properties). Therefore, ESMA recommends that software firms include appropriate validations in their tools ensuring resources embedded or referenced by the XHTML document and its inline XBRL must not contain executable code (e.g. java applets, JavaScript, VB script, Shockwave, Flash, etc).

**Input files and expected results:**

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G2-5-1/TC1_valid.zip	Valid	Report package contains inline XBRL document with images embedded in the XHTML as base64 encoded string	n/a
G2-5-1/TC2_valid.zip	Valid	Report package contains inline XBRL document with images referenced in the XHTML	n/a
G2-5-1/TC3_invalid.zip	Invalid	Report package contains inline XBRL document with images embedded in the XHTML as base64 encoded string with executable script present	executableCodePresent
G2-5-1/TC4_invalid.zip	Invalid	Inline XBRL document with images referenced in the XHTML with executable script present	executableCodePresent

**4.16 G2-5-1\_2**

[Last updated: November 2021]

**Test description:**

This test verifies if the submitted ESEF filing contains images embedded inside the XHTML document as a base64 encoded string and specify the correct MIME type. The test is considered as fully automatable.

**Underlying requirement:**

As per the Guidance 2.5.1 of the ESEF Reporting Manual, the images embedded in the XHTML document as a base64 encoded string shall specify MIME type which content corresponds to the MIME specified. In case of images that are not embedded in the XHTML

(and only referenced by the XHTML) where the MIME type is not specified, such files shall match their file extension. ESMA therefore recommends that software firms include appropriate validations in their tools ensuring images embedded in the XHTML document as a base64 encoded string must have the correct MIME type specified.

**Input files and expected results:**

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G2-5-1_2/TC1_valid.zip	Valid	Report package contains inline XBRL document with images embedded in the XHTML as base64 encoded string with correct MIME specified	n/a
G2-5-1_2/TC2_invalid.zip	Invalid	Report package contains inline XBRL document with images embedded in the XHTML as base64 encoded string with incorrect MIME specified	incorrectMIMEType Specified
G2-5-1_2/TC3_invalid.zip	Invalid	Report package contains Inline XBRL document with images embedded in the XHTML as base64 encoded string without MIME specified	MIMETypeNotSpecified
G2-5-1_2/TC4_invalid.zip	Invalid	Report package contains inline XBRL document with images saved in format not matching its file extension	imageDoesNot MatchItsFileExtension

### 4.17 G2-5-1\_3

[Last updated: November 2021]

**Test description:**

This test verifies if the submitted ESEF filing contains only specified image formats, i.e. PNG, GIF, SVG or JPG/JPEG. The test is considered as fully automatable.

**Underlying requirement:**

As per the Guidance 2.5.1 of the ESEF Reporting Manual, to avoid any potential threats that may be brought by specific formats used for saving images included in the XHTML document, issuers shall only use PNG, GIF, SVG or JPG/JPEG graphic files. ESMA therefore recommends that software firms include appropriate validations in their tools ensuring images included in the XHTML document must be saved in PNG, GIF, SVG or JPG/JPEG formats.

**Input files and expected results:**

<b><i>Input file</i></b>	<b><i>Result</i></b>	<b><i>Details</i></b>	<b><i>Expected errors</i></b>
G2-5-1_3/TC1_valid.zip	Valid	Report package contains inline XBRL document with images embedded in the XHTML as base64 encoded string with correct format used	n/a
G2-5-1_3/TC2_invalid.zip	Invalid	Report package contains inline XBRL document with images embedded in the XHTML as base64 encoded string with incorrect format used	imageFormat NotSupported
G2-5-1_3/TC3_invalid.zip	Invalid	Report package contains inline XBRL document with images included in the XHTML in format other than specified in the manual	imageFormatNot Supported

## 4.18 G2-5-2

[Last updated: November 2020]

### Test description:

This test verifies if the submitted ESEF filing is assigning `xml:lang` attribute to each textual fact used in inline XBRL document. The `xml:lang` attribute may be directly assigned to the text fact or be inherited from the root element. The `xml:lang` attribute should correspond to at least the language of report for each text fact. The test is considered as fully automatable.

### Underlying requirement:

As per the Guidance 2.5.2 of the ESEF Reporting Manual, ESMA recommends to apply the 'xml:lang' attribute identifying the language of the report on the root html element of the XHTML file. Additionally it is recommended to apply it also on the `ix:references` tag from which it shall be transformed to the root `xbrli:xbrl` element of the resulting XBRL instance document. Each tagged text fact should have an 'xml:lang' attribute that is assigned to the fact or inherited e.g. from the root element. Its value must correspond to the language of text in the content of a tag. To enable automatic checks whether all tags in the report are provided in at least the language of the report, ESMA recommends software firms to include in their tools appropriate validations ensuring each tagged text fact MUST have the 'xml:lang' attribute assigned or inherited and all tagged text facts must be provided in at least the language of the report

### Input files and expected results:

<b><i>Input file</i></b>	<b><i>Result</i></b>	<b><i>Details</i></b>	<b><i>Expected errors</i></b>
G2-5-2/TC1_valid.zip	Valid	Report package contains	n/a

		inline XBRL document with text facts having <xml:lang> attribute assigned	
G2-5-2/TC2_valid.zip	Valid	Report package contains inline XBRL document with text facts having <xml:lang> attribute inherited	n/a
G2-5-2/TC3_invalid.zip	Invalid	Report package contains inline XBRL document with text facts not having <xml:lang> attribute assigned or inherited	undefinedLanguageForTextFact
G2-5-2/TC4_invalid.zip	Invalid	Report package contains inline XBRL document with text fact having different <xml:lang> attribute than a report	taggedTextFactOnlyInLanguagesOtherThanLanguageOfAReport

## 4.19 G2-5-3

[Last updated: November 2020]

### Test description:

This test verifies if the submitted ESEF filing contains any @target attributes within inline XBRL document. In particular, it verifies if the element was used inside the <references> element. The test is considered as fully automatable.

### Underlying requirement:

As per the Guidance 2.5.3 of the ESEF Reporting Manual, only one ESEF XBRL instance document is expected in a filing. Therefore, ESEF content must be in a default target document (i.e. without the target attribute) and other target documents must not be used unless explicitly required or allowed by local jurisdictions. Therefore, ESMA recommends software firms to include in their tools a rule ensuring target attribute should not be used unless explicitly required by local jurisdictions.

### Input files and expected results:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G2-5-3/TC1_valid.zip	Valid	Report package contains Inline XBRL document with no @target	n/a
G2-5-3/TC2_invalid.zip	Invalid	Report package contains Inline XBRL document with @target	targetAttributeUsedForESEFContents

## 4.20 G2-5-4\_1

[Last updated: November 2021]

### Test description:

This test verifies if the submitted ESEF filing contains CSS embedded within a single inline XBRL document. It validates if the HTML <head> section is not referencing any external CSS files. The test is considered as fully automatable.

### Underlying requirement:

As per the Guidance 2.5.4 of the ESEF Reporting Manual, 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). Moreover, it is recommended to apply styles globally, rather than define them separately for each part of the report. In order to limit the number of files submitted, ESMA recommends software firms to include in their tools rules ensuring where an Inline XBRL document set contains a single document, the CSS should be embedded within the document.

### Input files and expected results:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G2-5-4_1/TC1_valid.zip	Valid	Report package contains Inline XBRL document with embedded CSS	n/a
G2-5-4_1/TC2_invalid.zip	Invalid	Report package contains inline XBRL document with external CSS reference	externalCssFileFor SingleXBrlDocument

## 4.21 G2-5-4\_2

[Last updated: November 2020]

### Test description:

This test verifies if for the submitted ESEF filing containing multiple iXBRL documents, the CSS style is defined in an external file. In particular, it verifies if the content of the style was embedded inside of the HTML <head> section. The test is considered as fully automatable.

### Underlying requirement:

As per the Guidance 2.5.4 of the ESEF Reporting Manual, 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). Moreover, it is recommended to apply styles globally, rather than define them separately for each part of the report. In case of multi-

html Inline XBRL document sets, the CSS file should be physically stored within the report package. In order to 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 multiple documents, the CSS should be defined in separate file.

**Input files and expected results:**

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G2-5-4_2/TC1_valid.zip	Valid	Report package contains Inline XBRL document set with multiple documents and CSS defined in a separate file	n/a
G2-5-4_2/TC2_invalid.zip	Invalid	Report package contains Inline XBRL document set with multiple documents and CSS embedded in each file	embeddedCssForMultiHtmlXbrlDocumentSets

## 4.22 G2-5-4\_3

[Last updated: November 2021] [new]

**Test description:**

This test verifies if for the submitted ESEF filing, where CSS is used to format the reports, transformations must not be used to hide information by making it not visible e.g. by applying display:none style on any tagged facts. The test is considered as fully automatable.

**Underlying requirement:**

As per the Guidance 2.5.4 of the ESEF Reporting Manual, CSS may be used to format the reports. However, the transformations need to be used appropriately. For example, they must not be used to hide information by making it not visible e.g. by applying display:none style on any tagged facts. ESMA recommends software firms to include in their tools rules ensuring document with embedded CSS is not using display:none to hide any tagged facts.

**Input files and expected results:**

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G2-5-4_3/TC1_valid.zip	Valid	Report package contains inline XBRL document with embedded CSS and not using display:none to hide any tagged facts	n/a
G2-5-4_3/TC2_invalid.zip	Invalid	Report package contains Inline XBRL document with tagged facts hidden by applying display:none style	displayNoneUsedToHideTaggedFacts



## 4.23 G2-6-1\_1

[Last updated: November 2021]

### Test description:

This test verifies if the submitted ESEF filing is correctly included in a taxonomy package and is provided with the appropriate file extension. In particular, it verifies if a correct folder structure (as suggested by the XBRL International Working Group Note) is followed. The test is considered as fully automatable.

### Underlying requirement:

As per the Guidance 2.6.1 of the ESEF Reporting Manual, ESMA recommends issuers to follow the recommendations of XBRL International Working Group Note, which indicates how Inline XBRL documents must be included within a taxonomy package.

### Input files and expected results:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G2-6-1_1/TC1_valid.zip	Valid	Report package contains inline XBRL document placed in correct folder as per the XII WGN	n/a
G2-6-1_1/TC2_invalid.zip	Invalid	Report package with inline XBRL document placed in incorrect folder (root) as per the XII WGN	reportIncorrectly PlacedInPackage
G2-6-1_1/TC3_invalid.zip	Invalid	Report package with inline XBRL document placed in incorrect folder (taxonomy folder) as per the XII WGN	reportIncorrectly PlacedInPackage

## 4.24 G2-6-1\_2

[Last updated: November 2021] **[new]**

### Test description:

This test verifies if the submitted ESEF filing is correctly included in a taxonomy package and is provided with the appropriate file extension. The test is considered as fully automatable.

### Underlying requirement:

As per the Guidance 2.6.1 of the ESEF Reporting Manual, ESMA recommends the Inline XBRL document can have either a .html or .xhtml extension when submitted as a packaged report.

#### Input files and expected results:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G2-6-1_2/TC1_valid.zip	Valid	Report package with inline XBRL document with .xhtml extension	n/a
G2-6-1_2/TC2_valid.zip	Valid	Report package with inline XBRL document with .html extension	n/a
G2-6-1_2/TC2_invalid.zip	Invalid	Report package with inline XBRL document with .htm extension	incorrectFileExtension

## 4.25 G2-6-2

[Last updated: November 2020]

#### Test description:

This test verifies if the submitted ESEF filings are correctly placed in a taxonomy package. In particular it verifies if multiple inline XBRL documents were accordingly to the XII WGN. The test is considered as fully automatable.

#### Underlying requirement:

As per the Guidance 2.6.2 of the ESEF Reporting Manual, 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.

#### Input files and expected results:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G2-6-2/TC1_valid.zip	Valid	Report package contains multiple inline XBRL documents placed in correct folder as per the XII WGN	n/a
G2-6-2/TC2_invalid.zip	Invalid	Report package contains multiple inline XBRL documents placed in incorrect folder as per the XII WGN	reportSetIncorrectly PlacedInPackage

## 4.26 G2-7-1\_1

[Last updated: November 2020]

#### Test description:

This test verifies if the submitted ESEF filing passes all assertions with severity set to “ERROR” as defined in the ESEF taxonomy. In the invalid scenario, the “Name of reporting entity or other means of identification” element is not tagged in the inline XBRL report. The test is considered as fully automatable.

**Underlying requirement:**

As per the Guidance 2.7.1 of the ESEF Reporting Manual, 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. Therefore, ESMA recommends software firms to ensure that target XBRL document MUST be valid against the assertions specified in ESEF taxonomy with severity set to ERROR.

**Input files and expected results:**

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G2-7-1_1/TC1_valid.zip	Valid	Report package contains Inline XBRL document with all valid ERROR formulas	n/a
G2-7-1_1/TC2_invalid.zip	Invalid	Report package contains Inline XBRL document with some invalid ERROR formulas	targetXBRLDocument WithFormulaErrors

**4.27 G2-7-1\_2**

[Last updated: November 2020]

**Test description:**

This test verifies if the submitted ESEF filing passes all assertions with severity set to “WARNING” as defined in the ESEF taxonomy. In the invalid scenario, the “Name of ultimate parent of group” element is not tagged in the inline XBRL report. The test is considered as fully automatable.

**Underlying requirement:**

As per the Guidance 2.7.1 of the ESEF Reporting Manual, 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 defined in the ESEF taxonomy, prepared according to the Formula 1.0 specification and its modular extensions. Therefore, ESMA recommends software firms to ensure that target XBRL document should be valid against the assertions specified in ESEF taxonomy with severity set to WARNING.

#### Input files and expected results:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G2-7-1_2/TC1_valid.zip	Valid	Report package contains Inline XBRL document with all valid WARNING formulas	n/a
G2-7-1_2/TC2_invalid.zip	Invalid	Report package contains Inline XBRL document with some invalid WARNING formulas	targetXBRLDocument WithFormulaWarning

## 4.28 G3-1-1\_1

[Last updated: November 2020]

#### Test description:

This test verifies if the issuer specific extension taxonomy submitted within the ESEF reporting package contains all relevant structure components, specifically a presentation, calculation, definition and label linkbases. The test is considered as fully automatable.

#### Underlying requirement:

As per the Guidance 3.1.1 of the ESEF Reporting Manual and according to the RTS on ESEF, extension taxonomies must consist of at least a schema file and presentation, calculation, definition and label linkbases. ESMA recommends software firms to include in their tools rules ensuring extension taxonomies must consist of at least a schema file and presentation, calculation, definition and label linkbases.

#### Input files and expected results:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G3-1-1_1/TC1_valid.zip	Valid	Report package contains issuer extension taxonomy with presentation, calculation, definition and label linkbase	n/a
G3-1-1_1/TC2_invalid.zip	Invalid	Report package contains issuer extension taxonomy with presentation, definition and label linkbase but no calculation linkbase	extensionTaxonomy WrongFilesStructure
G3-1-1_1/TC3_invalid.zip	Invalid	Report package contains issuer extension taxonomy with definition, calculation and label linkbase but no presentation linkbase	extensionTaxonomy WrongFilesStructure
G3-1-1_1/TC4_invalid.zip	Invalid	Report package contains issuer	extensionTaxonomy

		extension taxonomy with presentation, calculation, definition and no label linkbase (despite including extension elements)	WrongFilesStructure
G3-1-1_1/TC5_invalid.zip	Invalid	Report package contains issuer extension taxonomy with calculation, definition and empty presentation linkbase	extensionTaxonomy WrongFilesStructure
G3-1-1_1/TC6_invalid.zip	Invalid	Report package contains issuer extension taxonomy with presentation, calculation, definition and empty label linkbase	extensionTaxonomy WrongFilesStructure
G3-1-1_1/TC7_invalid.zip	Invalid	Report package contains issuer extension taxonomy with presentation, definition and empty calculation linkbase	extensionTaxonomy WrongFilesStructure

## 4.29 G3-1-1\_2

[Last updated: November 2021]

### Test description:

This test verifies if the issuer specific extension taxonomy submitted within the ESEF reporting package contains all linkbases as separate files. It validates whether they were not provided in a single linkbase file or were not embedded inside the schema file. The test is considered as fully automatable. It may raise an additional error related to the incorrect naming convention for the files within the package *extensionTaxonomyDocumentNameDoesNotFollowNamingConvention* which shall be ignored as it is irrelevant to the scenario being tested.

### Underlying requirement:

As per the Guidance 3.1.1 of the ESEF Reporting Manual, According to the RTS on ESEF, each linkbase type should be provided in a separate linkbase file. ESMA recommends software firms to include in their tools rules ensuring each linkbase type must be provided in a separate linkbase file.

### Input files and expected results:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G3-1-1_2/TC1_valid.zip	Valid	Report package contains issuer taxonomy with presentation, calculation, definition and label linkbase in separate files	n/a
G3-1-1_2/TC2_invalid.zip	Invalid	Report package contains issuer taxonomy with presentation,	extensionTaxonomy WrongFilesStructure,

		calculation, definition and label linkbase in a single linkbase file	linkbasesNotSeparate Files
G3-1-1_2/TC3_invalid.zip	Invalid	Report package contains issuer taxonomy with presentation, calculation, definition and label linkbase embedded in schema file.	extensionTaxonomy WrongFilesStructure, linkbasesNotSeparate Files

## 4.30 G3-1-2

[Last updated: November 2021]

### Test description:

This test verifies if the submitted ESEF filing extended taxonomy is referencing the correct ESEF taxonomy version and the correct entry point schema file. The import element should be pointing to the esef\_cor.xsd. The test is considered as fully automatable.

### Underlying requirement:

As per the Guidance 3.1.1 of the ESEF Reporting Manual, the issuer's extension taxonomies must import the entry point of the taxonomy files prepared by ESMA. The test is considered as fully automatable.

### Input files and expected results:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G3-1-2/TC1_valid.zip	Valid	Report package contains issuer extension taxonomy with import element pointing to the esef_cor.xsd (ESEF 2021 Taxonomy)	n/a
G3-1-2/TC2_valid.zip	Valid	Report package contains issuer extension taxonomy with import element pointing to the esef_cor.xsd (ESEF 2020 Taxonomy)	n/a
G3-1-2/TC3_invalid.zip	Invalid	Report package contains issuer extension taxonomy with import element pointing to the esef_cor.xsd (ESEF 2019 Taxonomy)	incorrectEsefTaxonomy VersionUsed
G3-1-2/TC4_invalid.zip	Invalid	Report package contains issuer extension taxonomy with import element pointing to the esef_cor.xsd (ESEF 2017 Taxonomy)	incorrectEsefTaxonomy VersionUsed
G3-1-2/TC5_invalid.zip	Invalid	Report package contains issuer	requiredEntry

		extension taxonomy with import element pointing to the esef_all.xsd	PointNotImported
G3-1-2/TC6_invalid.zip	Invalid	Report package contains issuer extension taxonomy with import element pointing to the full_ifrs-cor_2021-03-24.xsd	requiredEntry PointNotImported

### 4.31 G3-1-5

[Last updated: November 2020]

#### Test description:

This test verifies if the issuer extension taxonomy files submitted within the ESEF report are following the naming convention as specified in ESEF Reporting Manual. Filename should be constructed of the LEI or the issuer's name as part of the {base} component, ending date of the reporting period, relevant suffix and should be followed with the corresponding file extension. The test is considered as fully automatable.

#### Underlying requirement:

As per the Guidance 3.1.1 of the ESEF Reporting Manual, issuers' extension taxonomy file names shall match {base}-{date}\_{suffix}.{extension}. The {base} component of the filename shall indicate the LEI of the issuer or the issuer's name (or an abbreviation of it); it should be of no more than 20 characters in length. The {date} component of the filename shall indicate the ending date of the reporting period of reference. The {date} component shall follow the YYYY-MM-DD format. ESMA recommends that software firms include rules in their tools ensuring: Extension taxonomy document file name SHOULD match the {base}-{date}\_{suffix}.{extension} pattern.

#### Input files and expected results:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G3-1-5/TC1_valid.zip	Valid	Report package contains issuer extension taxonomy with base component as issuer's name, date and suffix	n/a
G3-1-5/TC2_valid.zip	Valid	Report package contains issuer extension taxonomy with base component as LEI, date and suffix	n/a
G3-1-5/TC3_invalid.zip	Invalid	Report package contains issuer extension taxonomy with base component as LEI and suffix but without date component	extensionTaxonomy DocumentNameDoes NotFollowNaming Convention
G3-1-5/TC4_invalid.zip	Invalid	Report package contains issuer	extensionTaxonomy

		extension taxonomy with date and suffix but without base component	DocumentNameDoesNotFollowNamingConvention
G3-1-5/TC5_invalid.zip	Invalid	Report package contains issuer extension taxonomy with base component as issuer's name and suffix but without date	extensionTaxonomyDocumentNameDoesNotFollowNamingConvention
G3-1-5/TC6_invalid.zip	Invalid	Report package contains issuer extension taxonomy with base component exceeding 20 characters, date and suffix	baseComponentInNameOfTaxonomyFileExceedsTwentyCharacters
G3-1-5/TC7_invalid.zip	Invalid	Report package contains issuer extension taxonomy with base component as issuer's name, date and suffix, but date format is incorrect	extensionTaxonomyDocumentNameDoesNotFollowNamingConvention
G3-1-5/TC8_invalid.zip	Invalid	Report package contains issuer extension taxonomy with base component, date and suffix, but hyphen is used instead of underscore while adding suffix	extensionTaxonomyDocumentNameDoesNotFollowNamingConvention

## 4.32 G3-2-1

[Last updated: November 2020]

### Test description:

This test verifies if the issuer specific extension taxonomy submitted as part of the ESEF reporting package define elements with assigned names that are following Label Camel Case Concatenation (LC3). Due to different concatenation rules that might be applicable when using LC3 for different EU languages this test is not considered as fully automatable.

### Underlying requirement:

As per the Guidance 3.2.1 of the ESEF Reporting Manual, Extension taxonomy element names should represent the standard label of this element in the Label CamelCase Concatenation [LC3] convention 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.

### Input files and expected results:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G3-2-1/TC1_valid.zip	Valid	Report package contains Issuer	n/a



		extension taxonomy with issuer specific elements where element name is following LC3	
G3-2-1/TC2_invalid.zip	Invalid	Report package contains Issuer extension taxonomy with issuer specific elements where element name is not following LC3	extensionTaxonomy ElementNameDoes NotFollowLc3 Convention

### 4.33 G3-2-2

[Last updated: November 2020]

#### Test description:

This test verifies if the submitted ESEF filing defines members in the issuer extension taxonomy with the appropriate *type* attribute as defined in the XBRL DTR. In particular it verifies if *domainItemType* is used for this purpose and not other types, e.g. *stringItemType*. The test is considered as fully automatable.

#### Underlying requirement:

As per the Guidance 3.2.2 of the ESEF Reporting Manual, 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. 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. Specifically, domain members in extension taxonomies should be defined using the 'domainItemType' data type.

#### Input files and expected results:

<b><i>Input file</i></b>	<b><i>Result</i></b>	<b><i>Details</i></b>	<b><i>Expected errors</i></b>
G3-2-2/TC1_valid.zip	Valid	Report package contains Issuer extension taxonomy with domain members defined with domainItemType data type	n/a
G3-2-2/TC2_invalid.zip	Invalid	Report package contains Issuer extension taxonomy with domain members defined with data type different than domainItemType	domainMember WrongDataType

## 4.34 G3-2-3

[Last updated: November 2021]

### Test description:

This test verifies if the submitted ESEF filing is using type dimensions defined in an issuer extension taxonomy. In particular, it verifies if only explicit dimensions are used. The test is considered as fully automatable.

### Underlying requirement:

As per the Guidance 3.2.3 of the ESEF Reporting Manual, 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 must not define typed dimensions.

### Input files and expected results:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G3-2-3/TC1_valid.zip	Valid	Report package contains Issuer extension taxonomy with only explicit dimensions	n/a
G3-2-3/TC2_invalid.zip	Invalid	Report package contains Issuer extension taxonomy with typed dimensions	typedDimension DefinitionIn ExtensionTaxonomy

## 4.35 G3-2-5

[Last updated: November 2020]

### Test description:

This test verifies if the submitted ESEF filing is not defining any issuer-specific abstract concepts in underlying taxonomy extension. This requirement applies only to concepts and not elements as per the XBRL Glossary hence the test should not throw errors on dimensional constructs present in the taxonomy. The test is considered as fully automatable.

### Underlying requirement:

As per the Guidance 3.2.5 of the ESEF Reporting Manual, 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. ESMA recommends software firms to include in their tools rules ensuring extension taxonomy should not define abstract concepts.

#### Input files and expected results:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G3-2-5/ TC1_valid.zip	Valid	Report package contains Issuer extension taxonomy with no issuer-specific abstract elements defined	n/a
G3-2-5/ TC2_invalid.zip	Invalid	Report package contains issuer extension taxonomy with issuer-specific abstract elements defined	abstractConcept DefinitionIn ExtensionTaxonomy

### 4.36 G3-4-2\_1

[Last updated: November 2021]

#### Test description:

This test verifies if the submitted ESEF filing contains any *notAll* arcroles linked to the hypercubes present in the extension taxonomy. In particular, the test verifies if only *all* arcrole was used. The test is considered as fully automatable.

#### Underlying requirement:

As per the Guidance 3.4.2 of the ESEF Reporting Manual, 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. ESMA recommends software firms to include in their tools rules ensuring extension taxonomies must not define definition arcs with <http://xbrl.org/int/dim/arcrole/notAll> arcrole.

#### Input files and expected results:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G3-4-2_1/TC1_valid.zip	Valid	Report package contains Issuer extension taxonomy with only 'all' arcroles in the definition linkbase	n/a

G3-4-2_1/TC2_invalid.zip	Invalid	Report package contains Issuer extension taxonomy with 'notAll' arcroles in the definition linkbase	notAllArcrole UsedInDefinition Linkbase
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### 4.37 G3-4-2\_2

[Last updated: November 2020]

#### Test description:

This test verifies that in the submitted ESEF filing, the issuer extension taxonomy using '*all*' hypercubes is equipped with <xbrldt:closed> attribute set to “true” in the definition arcs of the definition linkbase. The test is considered as fully automatable.

#### Underlying requirement:

As per the Guidance 3.4.2 of the ESEF Reporting Manual, 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. ESMA recommends software firms to include in their tools rules ensuring hypercubes appearing as target of definition arc with <http://xbrl.org/int/dim/arcrole/all> arcrole must have xbrldt:closed attribute set to “true”.

#### Input files and expected results:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G3-4-2_2/TC1_valid.zip	Valid	Report package contains Issuer extension taxonomy with 'all' hypercubes and xbrldt:closed attribute set to "true"	n/a
G3-4-2_2/TC2_invalid.zip	Invalid	Report package contains Issuer extension taxonomy with 'all' hypercubes and xbrldt:closed attribute set to "false"	openPositiveHypercube InDefinitionLinkbase

### 4.38 G3-4-2\_3

[Last updated: November 2020]

#### Test description:

This test verifies that in the submitted ESEF filing, the issuer extension taxonomy using '*notAll*' hypercubes is equipped with <xbrldt:closed> attribute set to “false” in the definition arcs of the definition linkbase. The test is considered as fully automatable. The test may raise an additional

error related to the application of the ‘notAll’ arcrole: *notAllArcroleUsedInDefinitionLinkbase*, which shall be ignored as it is irrelevant to the scenario being tested.

**Underlying requirement:**

As per the Guidance 3.4.2 of the ESEF Reporting Manual, 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. ESMA recommends software firms to include in their tools rules ensuring hypercubes appearing as target of definition arc with <http://xbrl.org/int/dim/arcrole/notAll> arcrole must have xbrldt:closed attribute set to “false”.

**Input files and expected results:**

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G3-4-2_3/TC1_valid.zip	Valid	Report package contains Issuer extension taxonomy with 'notAll' hypercubes and xbrldt:closed attribute set to "false"	n/a
G3-4-2_3/TC2_invalid.zip	Invalid	Report package contains Issuer extension taxonomy with 'notAll' hypercubes and xbrldt:closed attribute set to "true"	closedNegativeHypercubeInDefinitionLinkbase

**4.39 G3-4-2\_4**

[Last updated: November 2021]

**Test description:**

This test verifies that in the submitted ESEF filing all items that are not dimensionally qualified are linked to 'Line items not dimensionally qualified' hypercube in dedicated extended link role as indicated by the ESEF reporting manual. The test is considered as fully automatable.

Please note that scenario where dimensionally qualified elements used in tagging are linked to hypercube in role 999999 without a need is considered as correct.

**Underlying requirement:**

As per the Guidance 3.4.2 of the ESEF Reporting Manual, 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, the 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`. ESMA recommends software

firms to include in their tools rules ensuring line items that do not require any dimensional information to tag data must be linked to “Line items not dimensionally qualified” hypercube in the 999999 extended link role declared in esef\_cor.xsd.

**Input files and expected results:**

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G3-4-2_4/TC1_valid.zip	Valid	Report package contains Issuer extension taxonomy with non-dimensional elements used linked to hypercube in role 999999	n/a
G3-4-2_4/TC2_valid.zip	Valid	Report package contains Issuer extension with dimensionally qualified elements linked to hypercube in role 999999 without a need	n/a
G3-4-2_4/TC3_invalid.zip	Invalid	Report package contains Issuer extension taxonomy with issuer specific non-dimensional elements used not linked to hypercube in role 999999	extensionTaxonomyLineItemNotLinkedToAnyHypercube, UsableConceptsNotAppliedByTaggedFactors

**4.40 G3-4-3\_1**

[Last updated: November 2020]

**Test description:**

This test verifies if the issuer-specific extension taxonomy in the submitted ESEF filing contains dimensions for which the originally assigned default members were overridden or prohibited. The test is considered as fully automatable.

**Underlying requirement:**

As per the Guidance 3.4.3 of the ESEF Reporting Manual, 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. 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. To ensure the appropriate definition of default members, ESMA recommends software firms to include in their tools rules ensuring the extension taxonomy must not modify (prohibit and/or override) default members assigned to dimensions by the ESEF taxonomy.

#### Input files and expected results:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G3-4-3_1/TC1_valid.zip	Valid	Report package contains Issuer extension taxonomy with original default members set	n/a
G3-4-3_1/TC2_invalid.zip	Invalid	Report package contains Issuer extension taxonomy with prohibited ESEF taxonomy default member	extensionTaxonomy OverridesDefault Members
G3-4-3_1/TC3_invalid.zip	Invalid	Report package contains Issuer extension taxonomy with overridden ESEF taxonomy default member	extensionTaxonomy OverridesDefault Members

#### 4.41 G3-4-3\_2

[Last updated: November 2020]

##### Test description:

This test verifies if the submitted ESEF filing is correctly assigning each dimension present in the issuer extension taxonomy are assigned with a default member in a dedicated placeholder. The test is considered as fully automatable.

##### Underlying requirement:

As per the Guidance 3.4.3 of the ESEF Reporting Manual, 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. 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. To ensure the appropriate definition of default members, ESMA recommends software firms to include in their tools rules ensuring each dimension in an issuer specific extension taxonomy must be assigned to a default member in the ELR with role URI [http://www.esma.europa.eu/xbrl/role/cor/ifrs-dim\\_role-990000](http://www.esma.europa.eu/xbrl/role/cor/ifrs-dim_role-990000) defined in esef\_cor.xsd schema file.

#### Input files and expected results:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G3-4-3_2/TC1_valid.zip	Valid	Report package contains Issuer extension taxonomy with issuer specific dimensions assigned	n/a

		with default members in the 990000 ELR	
G3-4-3_2/TC2_invalid.zip	Invalid	Report package contains Issuer extension taxonomy with issuer specific dimension assigned with default members in the ELR other than 990000	extensionTaxonomy DimensionNotAssigned DefaultMember InDedicatedPlaceholder
G3-4-3_2/TC3_invalid.zip	Invalid	Report package contains Issuer extension taxonomy with issuer specific dimension not assigned with default member	extensionTaxonomy DimensionNotAssigned DefaultMember InDedicatedPlaceholder

#### 4.42 G3-4-4

[Last updated: November 2020]

##### Test description:

This test verifies if the issuer-specific extension taxonomy of the submitted ESEF filing contains duplicate line items in a presentation tree that are not distinguished with the use of preferred label attribute. In particular, the negative scenario defines the Equity element twice in the Statement of Changes in Equity with missing periodStart and periodEnd label roles assigned as preferred labels. The test is not considered as fully automatable.

##### Underlying requirement:

As per the Guidance 3.4.4 of the ESEF Reporting Manual, 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.

##### Input files and expected results:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G3-4-4/TC1_valid.zip	Valid	Report package contains duplicated line items in the presentation tree with period start and period end labels	n/a
G3-4-4/TC2_invalid.zip	Invalid	Report package contains duplicated line items in the presentation tree without preferred label each occurrence	missingPreferred LabelRole

#### 4.43 G3-4-5\_1

[Last updated: November 2020]



**Test description:**

This test verifies if the submitted ESEF filing is applying any custom label roles on elements defined and/or used in the issuer-specific extension taxonomy. In particular, it validates if any custom role was assigned in the roleURI attribute. The test is considered as fully automatable.

**Underlying requirement:**

As per the Guidance 3.4.5 of the ESEF Reporting Manual, 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 or Link Role Registry. Custom roles are not recommended to be used for labels, unless strictly necessary.

**Input files and expected results:**

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G3-4-5_1/TC1_valid.zip	Valid	Report package contains Issuer extension taxonomy with elements assigned with labels using roles defined in XBRL	n/a
G3-4-5_1/TC2_invalid.zip	Invalid	Report package contains Issuer extension taxonomy with elements assigned with labels using custom roles	extensionTaxonomy ElementLabelCustom Role

**4.44 G3-4-5\_2**

[Last updated: November 2020]

**Test description:**

This test verifies if the submitted ESEF filing assigned only a single label for a combination of label role and language for elements present in the issuer-specific extension taxonomy. The test is considered as fully automatable.

**Underlying requirement:**

As per the Guidance 3.4.5 of the ESEF Reporting Manual, 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 or Link Role Registry. 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.

**Input files and expected results:**

<i><b>Input file</b></i>	<i><b>Result</b></i>	<i><b>Details</b></i>	<i><b>Expected errors</b></i>
G3-4-5_2/TC1_valid.zip	Valid	Report package contains Issuer extension taxonomy with elements assigned with at most one label for any combination of role and lang	n/a
G3-4-5_2/TC2_invalid.zip	Invalid	Report package contains Issuer extension taxonomy with elements assigned with 2 English labels using standard label role	extensionTaxonomy ElementDuplicateLabels

## 4.45 G3-4-7

[Last updated: November 2020]

### Test description:

This test verifies if the submitted EFEF filing defines all relevant PFS structures in separate extended link roles of the issuer-specific extension taxonomy. The test is not considered as fully automatable.

### Underlying requirement:

As per the Guidance 3.4.5 of the ESEF Reporting Manual, ESMA recommends that for each section of the Primary Financial Statements a new extended link role is created in extension taxonomy to store the hierarchy of elements representing this particular section of an issuer's report. Each extended link role created by the issuer shall clearly identify the particular section of the Primary Financial Statements with human readable description provided in the <link:definition> element of <link:roleType> declaration.

### Input files and expected results:

<i><b>Input file</b></i>	<i><b>Result</b></i>	<i><b>Details</b></i>	<i><b>Expected errors</b></i>
G3-4-7/TC1_valid.zip	Valid	Report package contains issuer extension taxonomy with Primary Financial Statements split into separate extended link roles	n/a
G3-4-7/TC2_invalid.zip	Invalid	Report package contains issuer extension taxonomy with Primary Financial Statements stored in a single extended link role in the presentation and calculation linkbase	singleExtendedLink RoleUsedForAllPFSs

## 4.46 G3-5-1

[Last updated: November 2021]

### Test description:

This test verifies if the submitted ESEF filing does not include any external links or references pointing outside of the reporting package. The test is considered as fully automatable.

### Underlying requirement:

As per the Guidance 3.5.1 of the ESEF Reporting Manual, The Inline XBRL document should be a standalone, self-explanatory and complete set of information. Issuers shall not include any references pointing to resources outside the reporting package, except for standard taxonomy components which are necessary to create the issuer's extension taxonomies (i.e. schema and linkbase files). This includes in particular references to the taxonomy files provided by ESMA on its website or to XBRL specification files hosted on XBRL International website. Therefore, ESMA recommends that software firms include rules in their tools ensuring: Inline XBRL documents must not contain references pointing to resources outside the reporting package.

### Input files and expected results:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G3-5-1/TC1_valid.zip	Valid	Report package contains Inline XBRL instance documents without references pointing to resources outside the reporting package.	n/a
G3-5-1/TC2_invalid.zip	Invalid	Report package contains Inline XBRL instance documents with references pointing to resources outside the reporting package.	inlineXbrlDocument ContainsExternal References

## 4.47 G4-1-3\_1

[Last updated: November 2021] **[new]**

### Test description:

This test verifies if the submitted filing contains images embedded within the XHTML document as a base64 encoded string. It also verifies the existence of executable code as part of the encoded string. The test is considered as fully automatable.

### Underlying requirement:

As per the Guidance 4.1.3 of the ESEF Reporting Manual, as the inclusion of executable code is a potential threat and may cause security issues, software firms shall inspect resources embedded or referenced by the XHTML document for inclusion of malicious content or executable code in referenced components (such as images, headers of images or style properties). Therefore, ESMA recommends that software firms include appropriate validations in their tools ensuring resources embedded or referenced by the XHTML must not contain executable code (e.g. java applets, JavaScript, VB script, Shockwave, Flash, etc).

**Input files and expected results:**

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G4-1-3_1/TC1_valid.zip	Valid	Filing contains XHTML document with images embedded in the base64 encoded string with no executable code present.	n/a
G4-1-3_1/TC2_valid.zip	Valid	Filing contains XHTML document with images referenced with no executable code present	n/a
G3-5-1/TC3_invalid.zip	Invalid	Filing contains XHTML document with images embedded in the base64 encoded string with executable script present.	executableCodePresent
G3-5-1/TC4_invalid.zip	Invalid	Report package contains XHTML document with images referenced with executable script present.	executableCodePresent

**4.48 G4-1-3\_2**

[Last updated: November 2021] [new]

**Test description:**

This test verifies if the submitted filing contains images embedded within the XHTML document as a base64 encoded string, unless their size exceeds support of browser. The test is considered as fully automatable.

**Underlying requirement:**

As per the Guidance 4.1.3 of the ESEF Reporting Manual, 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 that software firms include appropriate validations in their tools ensuring images should be included in the

XHTML document as a base64 encoded string unless their size exceeds support of the browsers.

**Input files and expected results:**

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G4-1-3_2/TC1_valid.zip	Valid	Report package contains XHTML document with images embedded as base64 encoded string	n/a
G4-1-3_2/TC2_invalid.zip	Invalid	Report package contains XHTML document with images embedded as UTF-8 encoded string	embeddedImage NotUsingBase64Encoding

**4.49 G4-1-3\_3**

[Last updated: November 2021] [new]

**Test description:**

This test verifies if the submitted filing contains images embedded inside the XHTML document as a base64 encoded string and specify the correct MIME type. The test is considered as fully automatable.

**Underlying requirement:**

As per the Guidance 4.1.3 of the ESEF Reporting Manual, the images embedded in the XHTML document as a base64 encoded string shall specify MIME type which content corresponds to the MIME specified. In case of images that are not embedded in the XHTML (and only referenced by the XHTML) where the MIME type is not specified, such files shall match their file extension. ESMA therefore recommends that software firms include appropriate validations in their tools ensuring images embedded in the XHTML document as a base64 encoded string must have the correct MIME type specified.

**Input files and expected results:**

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G4-1-3_3/TC1_valid.zip	Valid	Report package contains XHTML document with images embedded as base64 encoded string with correct MIME specified	n/a
G4-1-3_3/TC2_invalid.zip	Invalid	Report package contains XHTML document with images embedded as base64 encoded	incorrectMIMETYPE Specified

		string with incorrect MIME specified	
G4-1-3_3/TC3_invalid.zip	Invalid	Report package contains XHTML document with images embedded as base64 encoded string without MIME specified	MIMETypeNotSpecified
G4-1-3_3/TC4_invalid.zip	Invalid	Report package contains XHTML document with images saved in format not matching its file extension	imageDoesNotMatchItsFileExtension

## 4.50 G4-1-3\_4

[Last updated: November 2021] **[new]**

### Test description:

This test verifies if the submitted filing contains only specified image formats, i.e. PNG, GIF, SVG or JPG/JPEG. The test is considered as fully automatable.

### Underlying requirement:

As per the Guidance 4.1.3 of the ESEF Reporting Manual, to avoid any potential threats that may be brought by specific formats used for saving images included in the XHTML document, issuers shall only use PNG, GIF, SVG or JPG/JPEG graphic files. ESMA therefore recommends that software firms include appropriate validations in their tools ensuring images included in the XHTML document must be saved in PNG, GIF, SVG or JPG/JPEG formats.

### Input files and expected results:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G4-1-3_4/TC1_valid.zip	Valid	Report package contains XHTML document with images embedded as base64 encoded string with correct format used	n/a
G4-1-3_4/TC2_invalid.zip	Invalid	Report package contains XHTML document with images embedded as base64 encoded string with incorrect format used	imageFormatNotSupported
G4-1-3_4/TC3_invalid.zip	Invalid	Report package contains XHTML document with images included in format other than specified in the manual	imageFormatNotSupported

## 4.51 G4-1-4

[Last updated: November 2021] **[new]**

**Test description:**

This test verifies if the submitted filing contains CSS embedded within a single XHTML document. It validates if the HTML <head> section is not referencing any external CSS files. The test is considered as fully automatable.

**Underlying requirement:**

As per the Guidance 4.1.4 of the ESEF Reporting Manual, 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). Moreover, it is recommended to apply styles globally, rather than define them separately for each part of the report. In order to limit the number of files submitted, ESMA recommends software firms to include in their tools rules ensuring where XHTML document set contains a single document, the CSS should be embedded within the document.

**Input files and expected results:**

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G4-1-4/TC1_valid.zip	Valid	Report package contains XHTML document with embedded CSS	n/a
G4-1-4/TC2_invalid.zip	Invalid	Report package contains XHTML document with external CSS reference	externalCssFileForXhtmlDocument

**4.52 G4-1-6**

[Last updated: November 2021] [new]

**Test description:**

This test verifies if the submitted filing does not include any external links or references pointing outside of the reporting package. The test is considered as fully automatable.

**Underlying requirement:**

As per the Guidance 4.1.6 of the ESEF Reporting Manual, The XHTML document should be a standalone, self-explanatory and complete set of information. Issuers shall not include any references pointing to resources outside the reporting package. Therefore, ESMA recommends that software firms include rules in their tools ensuring: XHTML documents must not contain references pointing to resources outside the reporting package.

**Input files and expected results:**

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
G4-1-6/TC1_valid.zip	Valid	Report package contains XHTML documents without any references pointing to resources outside the reporting package.	n/a
G4-1-6/TC2_invalid.zip	Invalid	Report package contains XHTML documents with references pointing to resources outside the reporting package.	xHTMLDocumentContainsExternalReferences

### 4.53 RTS\_Annex\_II\_Par\_1

[Last updated: November 2020]

#### Test description:

This test verifies if the submitted ESEF filing is provided with monetary concepts that are all tagged with a declared currency. In particular, it should verify if each monetary fact present in an inline XBRL document is equipped with @unitRef attribute pointing to the declaration of a currency unit as per ISO 4217 standard. The test is not considered as fully automatable.

#### Underlying requirement:

As per the Annex II, Paragraph 1 of the Commission Delegated Regulation (EU) 2018/815 of 17 December 2018, issuers shall mark up all number in a declared currency disclosed in the IFRS consolidated financial statements.

#### Input files and expected results:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
RTS_Annex_II_Par_1/TC1_valid.zip	Valid	Report package contains inline XBRL document where all monetary facts are equipped with the @unitRef attribute pointing to the <unit> element where the currency code is defined as per the ISO 4217 standard	n/a
RTS_Annex_II_Par_1/TC2_valid.zip	Valid	Report package contains inline XBRL document with all monetary facts are equipped with the @unitRef attribute pointing to the <unit> element where the currency code is defined as per the ISO 4217 standard and additionally one	n/a



		fact tagged with another currency	
RTS_Annex_II_Par_1/TC3_invalid.zip	Invalid	Report package contains inline XBRL document where some monetary facts are reported with the @unitRef attribute pointing to the <unit> element where the currency code defined as per the ISO4217 standard is other than the one declared in the report	factsWithOtherThan DeclaredCurrencyOnly

#### 4.54 RTS\_Annex\_II\_Par\_1\_RTS\_Annex\_IV\_par\_7

[Last updated: November 2020]

##### Test description:

This test verifies if the submitted ESEF report package contains an issuer taxonomy extension where applicable (present in the human readable layer) primary financial statements are defined with root abstract elements (placeholders) as prescribed by the RTS on ESEF. The test is not considered as fully automatable.

##### Underlying requirement:

As per the Annex IV, Paragraph 7 of the Commission Delegated Regulation (EU) 2018/815 of 17 December 2018, 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 in a mentioned paragraph.

##### Input files and expected results:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
RTS_Annex_II_Par_1_RTS_Annex_IV_par_7/TC1_valid.zip	Valid	Report package contains issuer extension taxonomy where presentation linkbase structure for PFS is using dedicated abstract elements from Table 1	n/a
RTS_Annex_II_Par_1_RTS_Annex_IV_par_7/TC2_invalid.zip	Invalid	Report package contains issuer extension taxonomy where presentation linkbase structure for PFS is not using dedicated abstract elements from Table 1	missingPrimary FinancialStatement

#### 4.55 RTS\_Annex\_II\_Par\_2

[Last updated: November 2021]

##### Test description:

This test verifies if the submitted ESEF filing is provided with tags as listed in the Annex II of the RTS that must be marked up if present in a report. In particular, it verifies if each of the core taxonomy elements listed in the Table 1 of Annex II is having at least one occurrence in the submitted inline XBRL document. The test is not considered as fully automatable. It may raise an additional errors related to other parts of the manual: `targetXBRLDocumentWithFormulaErrors` and `targetXBRLDocumentWithFormulaWarnings` which shall be ignored as they are not relevant to the scenario being tested.

**Underlying requirement:**

As per the Annex II, Paragraph 2 of the Commission Delegated Regulation (EU) 2018/815 of 17 December 2018, issuers shall mark up all disclosures made in their IFRS consolidated financial statements (or made by cross-reference therein to other parts of the annual financial reports) that correspond to the elements listed in Table 1 of this Annex where those disclosures are present in those IFRS consolidated financial statements.

Input files and expected results:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
RTS_Annex_II_Par_2/TC 1_valid.zip	Valid	Report package contains inline XBRL document where there is at least one occurrence of each of the following elements used to mark-up relevant disclosures within the report	n/a
RTS_Annex_II_Par_2/TC 2_invalid.zip	Invalid	Report package contains inline XBRL document where there is no single occurrence of element "Name of reporting entity or other means of identification"	missingMandatory Markups

**4.56 RTS\_Annex\_III\_Par\_1**

[Last updated: November 2020]

**Test description:**

This test verifies if the submitted ESEF filing is compliant with the Inline XBRL specification 1.1 as published by the XBRL International. In particular it verifies whether the inline XBRL constructs are defined in the namespace: <http://www.xbrl.org/inlineXBRL/transformation/2015-02-26> and are used accordingly to the rules and constraints of the specification. The test is considered as fully automatable.

**Underlying requirement:**

As per the Annex III, Paragraph 1 of the Commission Delegated Regulation (EU) 2018/815 of 17 December 2018, issuers shall ensure that the Inline XBRL instance document is valid with respect to the Inline XBRL 1.1 specification.

**Input files and expected results:**

<b><i>Input file</i></b>	<b><i>Result</i></b>	<b><i>Details</i></b>	<b><i>Expected errors</i></b>
RTS_Annex_III_Par_1/TC 1_valid.zip	Valid	Report package contains inline XBRL document compliant with the inline XBRL specification 1.1	n/a
RTS_Annex_III_Par_1/TC 2_invalid.zip	Invalid	Report package contains inline XBRL document incompliant with the inline XBRL specification 1.1, specifically using <ix:nonFraction> for tagging textual information	invalidInlineXBRL
RTS_Annex_III_Par_1/TC 3_invalid.zip	Invalid	Report package contains inline XBRL document compliant with the inline XBRL specification 1.0	invalidInlineXBRL, transformRegistry

#### 4.57 RTS\_Annex\_III\_Par\_3\_G3-1-3

[Last updated: November 2021]

##### **Test description:**

This test verifies if the ESEF filing is submitted as a single reporting package and includes the issuer's extension taxonomy files and corresponding Inline XBRL document accordingly to the Taxonomy Packages 1.0 specification as published by the XBRL International. In particular it verifies the structure of the submitted report package, if it follows the rules and constrains of the specification and whether the files are place correctly within the package as per the Working Group Note published together with the specification. The test is considered as fully automatable.

##### **Underlying requirement:**

As per the Annex III, Paragraph 3 of the Commission Delegated Regulation (EU) 2018/815 of 17 December 2018, 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. Moreover, the ESEF Reporting Manual states in Guidance 3.1.3 that issuers are recommended applying the latest version of the specification, marked with 'Recommendation' status, and should follow the specification Working Group Note on report packages in the preparation of the taxonomy package for submission.

##### **Input files and expected results:**

<b><i>Input file</i></b>	<b><i>Result</i></b>	<b><i>Details</i></b>	<b><i>Expected errors</i></b>
RTS_Annex_III_Par_3_G3-1-3 /TC1_valid.zip	Valid	Report package with issuer's XBRL extension taxonomy files and Inline XBRL document provided in .zip file as per Taxonomy Packages 1.0 specification	n/a
RTS_Annex_III_Par_3_G3-1-3 /TC2_invalid.zip	Invalid	Report package with issuer's XBRL extension taxonomy files and Inline XBRL document	missingOrInvalid TaxonomyPackage

		provided in .zip file as per Taxonomy Packages 1.0 specification but with missing META-INF information	
RTS_Annex_III_Par_3_G3-1-3 /TC3_invalid.rar	Invalid	Report package with issuer's XBRL extension taxonomy files and Inline XBRL document provided in .rar	missingOrInvalid TaxonomyPackage
RTS_Annex_III_Par_3_G3-1-3 /TC4_invalid.7z	Invalid	Report package with issuer's XBRL extension taxonomy files and Inline XBRL document provided in .7zip	missingOrInvalid TaxonomyPackage
RTS_Annex_III_Par_3_G3-1-3 /TC5_invalid.jar	Invalid	Report package with issuer's XBRL extension taxonomy files and Inline XBRL document provided in .jar	missingOrInvalid TaxonomyPackage
RTS_Annex_III_Par_3_G3-1-3 /TC6_invalid.zip	Invalid	Report package with issuer's XBRL extension taxonomy files and Inline XBRL document provided in .zip file as per Taxonomy Packages 1.0 specification but having top directory nested twice	missingOrInvalid TaxonomyPackage

#### 4.58 RTS\_Annex\_IV\_Par\_1\_G2-1-4

[Last updated: November 2020]

##### Test description:

This test verifies if the submitted ESEF filing is containing the data of a single issuer in the Inline XBRL document. In particular it verifies whether <context> elements defined in the Inline XBRL Document have the identical value provided for the <identifier> attribute. The test is considered as fully automatable. It may raise an additional error: *targetXBRLDocumentWithFormulaErrors*. which shall be ignored as it is irrelevant to the scenario being tested.

##### Underlying requirement:

As per the Annex IV, Paragraph 1 of the Commission Delegated Regulation (EU) 2018/815 of 17 December 2018, issuers shall ensure that the Inline XBRL instance document contains data of a single issuer, so that all entity identifiers in contexts shall have identical content. The same is stated as part of the ESEF Reporting Manual Guidance 2.1.4. ESMA recommends software firms to include in their tools appropriate validations ensuring all entity identifiers and schemes in contexts must have identical content.

##### Input files and expected results:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
RTS_Annex_IV_Par_1_G2-1-4 /TC1_valid.zip	Valid	Report package contains inline XBRL document having consistently applied values for	n/a

		<identifier> in all context elements	
RTS_Annex_IV_Par_1_G2-1-4 /TC2_invalid.zip	Invalid	Report package contains inline XBRL document having an occurrence of <identifier> element where value reported is not consistent with the other <identifier> elements	multipleIdentifiers

## 4.59 RTS\_Annex\_IV\_Par\_2\_G2-1-1

[Last updated: November 2020]

### Test description:

This test verifies if the submitted ESEF filing is indenting the issuer through the means of Legal Entity Identifier that conforms to the ISO 17422 standard. In particular it verifies if the <identifier> element is provided with the technically correct LEI (based on the patterns and the corresponding checksum digits) as well as the @scheme attribute for the <identifier> element is provided as prescribed in the ESEF reporting manual. The test is considered as fully automatable. It may raise an additional error: *targetXBRLDocumentWithFormulaErrors*, which shall be ignored as it is irrelevant to the scenario being tested.

### Underlying requirement:

As per the Annex IV, Paragraph 2 of the Commission Delegated Regulation (EU) 2018/815 of 17 December 2018, issuers shall identify themselves in the Inline XBRL instance document using ISO 17442 legal entity identifiers on the XBRL context entity identifiers and schemes. Furthermore, the ESEF reporting manual is providing technical details on the implementation of the LEI within <identifier> elements of the inline XBRL document in Guidance 2.1.1. ESMA recommends that software firms include appropriate validations in their tools. The following messages are recommended to be used: Messages: “invalidIdentifierFormat” and “invalidIdentifier”

### Input files and expected results:

<b>Input file</b>	<b>Result</b>	<b>Details</b>	<b>Expected errors</b>
RTS_Annex_IV_Par_2_G2-1-1 /TC1_valid.zip	Valid	Report package contains inline XBRL document having valid (according to the pattern and corresponding checksum) LEI provided in the <identifier> element	n/a
RTS_Annex_IV_Par_2_G2-1-1 /TC2_invalid.zip	Invalid	Report package contains inline XBRL document having invalid (due to mismatched pattern) LEI provided in the <identifier> element	invalidIdentifierFormat
RTS_Annex_IV_Par_2_G2-1-1 /TC3_invalid.zip	Invalid	Report package contains inline XBRL document having invalid (due to incorrect checksum) LEI provided in the <identifier>	invalidIdentifier

## 4.60 RTS\_Annex\_IV\_Par\_4\_1

[Last updated: November 2020]

### Test description:

This test verifies if the submitted ESEF filing contains extension elements defined in the issuer-specific taxonomy that are not duplicating the elements from the ESEF core taxonomy. In particular it verifies whether there are extension elements sharing the same name and characteristics of a core taxonomy element. The test is not considered as fully automatable.

### Underlying requirement:

As per the Annex IV, Paragraph 4 of the Commission Delegated Regulation (EU) 2018/815 of 17 December 2018, if the closest core taxonomy element would misrepresent the accounting meaning of the disclosure being marked up as required, issuers shall create an extension taxonomy element and use that to mark up the disclosure concerned. All extension taxonomy elements created shall not duplicate the meaning and scope of any core taxonomy element.

### Input files and expected results:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
RTS_Annex_IV_Par_4_1/TC1_valid.zip	Valid	Report package contains issuer extension taxonomy with extensions elements which are not duplicating core taxonomy elements	n/a
RTS_Annex_IV_Par_4_1/TC2_invalid.zip	Invalid	Report package contains issuer extension taxonomy with extensions elements which are duplicating core taxonomy elements (same element name, balance and period attributes)	extensionElement DuplicatesCoreElement

## 4.61 RTS\_Annex\_IV\_Par\_4\_2

[Last updated: November 2021]

### Test description:

This test verifies if the submitted ESEF filing contains issuer specific elements defined by the extension taxonomy are not equipped with an any balance attribute. The test is not considered as fully automatable.

It should be noted that there are some limited scenarios where numeric elements need to be defined without a balance attribute, such as for example the tags for basic or diluted earnings per share. Therefore, this test shall be considered as a supportive flag only to indicate to the issuers extension taxonomy elements that are not equipped with the balance attribute. Such elements should be assessed on a case-by-case basis and, provided that the no balance attribute is appropriate, they should be deemed acceptable.

**Underlying requirement:**

As per the Annex IV, Paragraph 4 of the Commission Delegated Regulation (EU) 2018/815 of 17 December 2018, if the closest core taxonomy element would misrepresent the accounting meaning of the disclosure being marked up as required, issuers shall create an extension taxonomy element and use that to mark up the disclosure concerned. All extension taxonomy elements created shall be assigned with an appropriate balance attribute.

**Input files and expected results:**

<i><b>Input file</b></i>	<i><b>Result</b></i>	<i><b>Details</b></i>	<i><b>Expected errors</b></i>
RTS_Annex_IV_Par_4_2 /TC1_valid.zip	Valid	Report package contains issuer extension taxonomy with extensions elements of monetary item type with balance attribute set	n/a
RTS_Annex_IV_Par_4_2 /TC2_invalid.zip	Invalid	Report package contains issuer extension taxonomy with extensions elements of monetary item type without balance attribute set	monetaryConcept WithoutBalance

**4.62 RTS\_Annex\_IV\_Par\_4\_G1-1-1\_G3-4-5**

[Last updated: November 2020]

**Test description:**

This test verifies if the submitted ESEF filing is assigning at least the standard label role for all elements present in the issuer extension taxonomy and such label is provided in language of the report. In particular, the test crosschecks the xml:lang attribute assigned at the root element of the report with the corresponding labels assigned to the elements used in tagging. The test is considered as fully automatable.

**Underlying requirement:**

As per the Annex IV, Paragraph 4 of the Commission Delegated Regulation (EU) 2018/815 of 17 December 2018, if the closest core taxonomy element would misrepresent the accounting meaning of the disclosure being marked up as required, issuers shall create an extension taxonomy element and use that to mark up the disclosure concerned. All extension taxonomy elements created shall 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. Additionally, as per Guidance 3.4.5 of the ESEF Reporting Manual Each taxonomy extension element shall be defined with at most one label for any combination of 'xlink:role' and 'xml:lang' attribute.

**Input files and expected results:**

<i><b>Input file</b></i>	<i><b>Result</b></i>	<i><b>Details</b></i>	<i><b>Expected errors</b></i>
RTS_Annex_IV_Par_4_G1-1-1_G3-4-5/TC1_valid.zip	Valid	Report package contains issuer extension taxonomy	n/a

		with all elements assigned with at least standard label roles (English)	
RTS_Annex_IV_Par_4_G1-1-1_G3-4-5/TC2_valid.zip	Valid	Report package contains issuer extension taxonomy with all elements assigned with at least standard label roles (Polish and English)	n/a
RTS_Annex_IV_Par_4_G1-1-1_G3-4-5/TC3_invalid.zip	Invalid	Report package contains issuer extension taxonomy with all elements assigned with at least standard label roles in English but the report is in Polish	missingLabelFor RoleInReportLanguage
RTS_Annex_IV_Par_4_G1-1-1_G3-4-5/TC4_invalid.zip	Invalid	Report package contains Issuer extension taxonomy defining element with no labels assigned	extensionConcept NoLabel
RTS_Annex_IV_Par_4_G1-1-1_G3-4-5/TC5_invalid.zip	Invalid	Report package contains Issuer extension taxonomy with elements with labels assigned but not in standard role	extensionConceptNo StandardLabel

#### 4.63 RTS\_Annex\_IV\_Par\_5\_G3-4-6

[Last updated: November 2020]

##### Test description:

This test verifies that all elements used in tagging of the submitted ESEF filing are applied at least once in the presentation and definition linkbases. The test is considered as fully automatable.

##### Underlying requirement:

As per the Annex IV, Paragraph 5 of the Commission Delegated Regulation (EU) 2018/815 of 17 December 2018, 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. Furthermore, as per ESEF Reporting Manual, Guidance 3.4.6 all usable concepts in extension taxonomy relationships must be applied by tagged facts.

##### Input files and expected results:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
RTS_Annex_IV_Par_5_G3-4-6 /TC1_valid.zip	Valid	Report package contains issuer extension taxonomy with elements that are used in tagging are applied in extension taxonomy relationships	n/a



RTS_Annex_IV_Par_5_G3-4-6 /TC2_invalid.zip	Invalid	Report package contains issuer extension taxonomy with elements that are used in tagging are not applied in extension taxonomy presentation relationships	UsableConcepts NotAppliedBy TaggedFacts
RTS_Annex_IV_Par_5_G3-4-6 /TC3_invalid.zip	Invalid	Report package contains issuer extension taxonomy with elements that are used in tagging are not applied in extension taxonomy definition relationships (other than anchoring)	UsableConcepts NotAppliedBy TaggedFacts, extensionTaxonomy LineItemNotLinked ToAnyHypercube
RTS_Annex_IV_Par_5_G3-4-6 /TC4_invalid.zip	Invalid	Report package contains issuer extension taxonomy with elements that are not used in tagging are applied in extension taxonomy presentation relationships	UsableConcepts NotAppliedBy TaggedFacts
RTS_Annex_IV_Par_5_G3-4-6 /TC5_invalid.zip	Invalid	Report package contains issuer extension taxonomy with elements that are not used in tagging are applied in extension taxonomy calculation relationships	UsableConcepts NotAppliedBy TaggedFacts

## 4.64 RTS\_Annex\_IV\_Par\_6

[Last updated: November 2020]

### Test description:

This test verifies if the submitted ESEF filing is equipped with the calculation linkbase in the issuer-specific extension taxonomy that documents the arithmetical relationships between core and extension taxonomy monetary concepts. The test is not considered as fully automatable.

### Underlying requirement:

As per the Annex IV, Paragraph 6 of the Commission Delegated Regulation (EU) 2018/815 of 17 December 2018, 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.

### Input files and expected results:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
RTS_Annex_IV_Par_6/T C1_valid.zip	Valid	Report package contains Issuer extension taxonomy with PFS structure that is equipped with calculation linkbase	n/a

RTS_Annex_IV_Par_6/T C2_invalid.zip	Invalid	Report package contains Issuer extension taxonomy with PFS structure that is missing calculation linkbase	extensionTaxonomy WrongFilesStructure
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## 4.65 RTS\_Annex\_IV\_Par\_8

[Last updated: November 2020]

### Test description:

This test verifies if the submitted ESEF filing does not modify the existing reference linkbase parts or the labels of the core taxonomy elements. In particular, it verifies if the *prohibited* attribute was used within label or reference linkbase provided in the issuer specific extension taxonomy. The test is considered as fully automatable.

### Underlying requirement:

As per the Annex IV, Paragraph 8 of the Commission Delegated Regulation (EU) 2018/815 of 17 December 2018, 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.

### Input files and expected results:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
RTS_Annex_IV_Par_8/ TC1_valid.zip	Valid	Report package contains issuer extension taxonomy with core elements using standard labels and references from the core taxonomy	n/a
RTS_Annex_IV_Par_8/ TC2_invalid.zip	Invalid	Report package contains issuer extension taxonomy with modified reference of a core taxonomy element	coreTaxonomy ReferenceModification
RTS_Annex_IV_Par_8/ TC3_invalid.zip	Invalid	Report package contains issuer extension taxonomy with modified label of a core taxonomy element	coreTaxonomy LabelModification

## 4.66 RTS\_Annex\_IV\_Par\_9\_Par\_10\_G1-4-1\_G1-4-2\_G3-3-1\_G3-3-2

[Last updated: November 2021]

### Test description:

This test verifies if the submitted ESEF filing is defining anchoring relationships for all extension elements present in an issuer-specific taxonomy. In addition, it verifies if the correct arcrole was used for this purpose and that all relationships are defined in their expected locations within the definition linkbase. The test is considered as fully automatable.

### Underlying requirement:

As per the Annex IV, Paragraph 9 and 10 of the Commission Delegated Regulation (EU) 2018/815 of 17 December 2018, 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. 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. A more detailed explanation regarding the anchoring of extension elements to elements can be found in ESEF Reporting Manual Guidance 1.4.1.

### Input files and expected results:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
RTS_Annex_IV_Par_9_Par_10_G1-4-1_G1-4-2_G3-3-1_G3-3-2/TC1_valid.zip	Valid	Report package contains issuer extension taxonomy with extension elements anchored to the core taxonomy elements in the definition linkbase	n/a
RTS_Annex_IV_Par_9_Par_10_G1-4-1_G1-4-2_G3-3-1_G3-3-2/TC2_valid.zip	Valid	Report package contains issuer extension taxonomy with extension elements (including sub totals) anchored to the core taxonomy elements in the definition linkbase	n/a
RTS_Annex_IV_Par_9_Par_10_G1-4-1_G1-4-2_G3-3-1_G3-3-2/TC3_valid.zip	Valid	Report package contains issuer extension taxonomy with extension elements (excluding sub totals) anchored to the core taxonomy elements in the definition linkbase	n/a
RTS_Annex_IV_Par_9_Par_10_G1-4-1_G1-4-2_G3-3-1_G3-3-2/TC4_invalid.zip	Invalid	Report package contains issuer extension taxonomy with extension concept not anchored to the core taxonomy elements	extensionConcepts NotAnchored
RTS_Annex_IV_Par_9_Par_10_G1-4-1_G1-4-2_G3-3-1_G3-3-2/TC5_invalid.zip	Invalid	Report package contains issuer extension taxonomy with extension concepts anchored to the core taxonomy elements but not placed in a dedicated ELR	anchoringRelationships ForConceptsDefinedInElrContainingDimensionalRelationships
RTS_Annex_IV_Par_9_Par_10_G1-4-1_G1-4-2_G3-3-1_G3-3-2/TC6_invalid.zip	Invalid	Report package contains issuer extension taxonomy with extension concepts anchored to the core taxonomy elements using incorrect arcrole	anchoringWrongArcrole
RTS_Annex_IV_Par_9_Par_10_G1-4-1_G1-4-2_G3-3-1_G3-3-2	Invalid	Report package contains issuer extension taxonomy with extension domain member	anchoringRelationships ForDomainMembers DefinedUsing

/TC7_invalid.zip		anchored to the core taxonomy elements with wider-narrower arcrole	WiderNarrowerArcrole
RTS_Annex_IV_Par_9_Par_10_G1-4-1_G1-4-2_G3-3-1_G3-3-2/TC8_invalid.zip	Invalid	Report package contains issuer extension taxonomy with extension dimension anchored to the core taxonomy elements with wider-narrower arcrole	anchoringRelationships ForDimensionsDefined UsingWider NarrowerArcrole

#### 4.67 RTS\_Annex\_IV\_Par\_11\_G3-2-2

[Last updated: November 2020]

##### Test description:

This test verifies if the submitted ESEF filing is not defining elements with custom types that are duplicating types specified in the XBRL Data Type Registry or in the the XBRL 2.1 Specification. The test is not considered as fully automatable.

##### Underlying requirement:

As per the Annex IV, Paragraph 11 of the Commission Delegated Regulation (EU) 2018/815 of 17 December 2018, 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.

##### Input files and expected results:

<b>Input file</b>	<b>Result</b>	<b>Details</b>	<b>Expected errors</b>
RTS_Annex_IV_Par_11_G3-2-2/TC1_valid.zip	Valid	Report package contains inline XBRL document with elements using standard XBRL data types	n/a
RTS_Annex_IV_Par_11_G3-2-2/TC2_invalid.zip	Invalid	Report package contains Issuer extension taxonomy with element duplicating XBRL specification data type	customDataType DuplicatingXbrlOr DtrEntry
RTS_Annex_IV_Par_11_G3-2-2/TC3_invalid.zip	Invalid	Report package contains Issuer extension taxonomy with element duplicating XBRL DTR data type	customDataType DuplicatingXbrlOr DtrEntry

#### 4.68 RTS\_Annex\_IV\_Par\_12\_G2-2-4

[Last updated: November 2020]

##### Test description:

This test verifies if the submitted ESEF filing contains numeric facts that are to be considered

as inconsistent duplicates as per the XII WGN. In particular, it verifies if there are any occurrences of the same XBRL element used for tagging different values and referring to the same <context> element in an inline XBRL document. The test is considered as fully automatable.

**Underlying requirement:**

As per the Annex IV, Paragraph 12 of the Commission Delegated Regulation (EU) 2018/815 of 17 December 2018, issuers shall not use numeric taxonomy elements to mark up different values for a given context (entity, period and dimensional breakdowns) unless the difference is a result of rounding related to presentation of the same information with different scale in more than one place in the same annual financial report. The same is stated as part of the ESEF Reporting Manual Guidance 2.2.4. ESMA recommends that software firms include appropriate validations in their tools ensuring inconsistent duplicate numeric facts must not appear in the content of an inline XBRL document.

**Input files and expected results:**

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
RTS_Annex_IV_Par_12_G2-2-4 /TC1_valid.zip	Valid	Report package contains inline XBRL document having no duplicate facts present	n/a
RTS_Annex_IV_Par_12_G2-2-4 /TC2_valid.zip	Valid	Report package contains inline XBRL document having complete duplicate facts present	n/a
RTS_Annex_IV_Par_12_G2-2-4 /TC3_valid.zip	Valid	Report package contains inline XBRL document having consistent duplicate facts present	n/a
RTS_Annex_IV_Par_12_G2-2-4 /TC4_invalid.zip	Invalid	Report package contains inline XBRL document having inconsistent duplicate facts present	inconsistentDuplicate NumericFactInInline XbrlDocument

**4.69 RTS\_Annex\_IV\_Par\_14\_G2-5-1**

[Last updated: November 2020]

**Test description:**

This test verifies if the submitted ESEF filing contains any executable code embedded within the XHTML document. In particular it verifies the existence of the java script included in the Inline XBRL document in a form of iXBRL viewer. The test is considered as fully automatable.

**Underlying requirement:**

As per the Annex IV, Paragraph 14 of the Commission Delegated Regulation (EU) 2018/815 of 17 December 2018, issuers shall ensure that the Inline XBRL instance document does not contain executable code. Furthermore, the Guidance 2.5.1 of the ESEF reporting manual states that the Resources embedded or referenced by the XHTML document and its inline XBRL MUST NOT contain executable code (e.g. java applets, javascript, VB script, Shockwave, Flash, etc) or references pointing outside of the reporting package.

#### Input files and expected results:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
RTS_Annex_IV_Par_14_G2-5-1 /TC1_valid.zip	Valid	Report package contains inline XBRL document having no executable code embedded in the XHTML.	n/a
RTS_Annex_IV_Par_14_G2-5-1 /TC2_invalid.zip	Invalid	Report package contains inline XBRL document having executable code embedded in the XHTML in form of the iXBRL viewer	executableCode Present, inlineXbrlDocument ContainsExternal References

### 4.70 RTS\_Art\_3

[Last updated: November 2021]

#### Test description:

This test verifies if the submitted ESEF filing is provided in XHTML format. In particular, it should verify the format of the inline XBRL document (or multiple documents) included in the report package, i.e. whether the file(s) are provided with the correct file extension and are compliant with the applicable XHTML specifications. The test is considered as fully automatable.

#### Underlying requirement:

As per the Article 3 (Single electronic reporting format) of the Commission Delegated Regulation (EU) 2018/815 of 17 December 2018, issuers shall prepare their entire annual financial reports in XHTML format.

#### Input files and expected results:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
RTS_Art_3/TC1_valid.zip	Valid	Report package contains file with .xhtml extension in the /reports folder	n/a
RTS_Art_3/TC2_invalid.zip	Valid	Report package contains file with .html extension in the /reports folder	n/a
RTS_Art_3/TC3_invalid.zip	Invalid	Report package contains file with .htm extension in the /reports folder	incorrectFileExtension
RTS_Art_3/TC4_invalid.zip	Invalid	Report package contains file with .xhtml extension in the /reports folder however the file has HTML DOCTYPE	htmlDoctype

## 4.71 RTS\_Art\_6\_a

[Last updated: November 2020]

### Test description:

This test verifies if the submitted ESEF filing is provided in XHTML format with embedded inline XBRL tags. In particular, it should verify the contents of the XHTML file if any of the constructs defined in the Inline XBRL 1.1 specification are embedded within the XHTML code. The test is considered as fully automatable.

### Underlying requirement:

As per the Article 6 (Common rules on markups) of the Commission Delegated Regulation (EU) 2018/815 of 17 December 2018, issuers shall embed markups in their annual financial reports in XHTML format using the Inline XBRL specifications as set out in Annex III to the above regulation (specifically mentioning inline XBRL 1.1).

### Input files and expected results:

<i>Input file</i>	<i>Result</i>	<i>Details</i>	<i>Expected errors</i>
RTS_Art_6_a /TC1_valid.zip	Valid	Report package contains file with .xhtml extension in the /reports folder and embedded inline XBRL	n/a
RTS_Art_6_a /TC2_invalid.zip	Invalid	Report package contains file with .xhtml extension in the /reports folder and no inline XBRL embedded at all	noInlineXbrlTags
RTS_Art_6_a /TC3_invalid.zip	Invalid	Report package contains file with .xhtml extension in the /reports folder and embedded inline XBRL but no tags	noInlineXbrlTags