

ESEF- ja kansallisen tilinpäätöstaksonomian käyttö yhdessä

ELINA KOSKENTALO, XBRL SUOMI

11.12.2025



Kestävyysraportointi

Tilintarkastus-, ESEF- ja
kestävyysraportin
varmennusraportit

Maakohtainen tuloveroraportointi

Erillisyhtiön rakenteinen tilinpäätös



Miten tästä voi
suoriutua? Ehkä
vastaus löytyy
määräyksistä...

ESEF RTS, Annex III

ANNEX III

Applicable Inline XBRL specifications

1. Issuers shall ensure that the Inline XBRL instance document is valid with respect to the Inline XBRL 1.1 specification and is conform to the XBRL Units Registry.
2. Issuers shall ensure that the issuer's XBRL extension taxonomy files are valid with respect to the XBRL 2.1 and the XBRL Dimensions 1.0 specifications.
3. Issuers shall submit the Inline XBRL instance document and the issuer's XBRL extension taxonomy files as a single reporting package according to the Report Packages 1.0 specification.
4. Issuers shall ensure that both the Inline XBRL instance document and the issuer's extension taxonomy respect the requirements of the marking up and filing rules set out in Annex IV.

ESMA Reporting Manual 2025

Guidance 2.5.3 Use of more than one target XBRL document for an Inline XBRL Document Set (IXDS) [last updated: July 2020]

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.

This is particularly important for local jurisdictions which have additional reporting requirements that could be submitted as part of the ESEF submission and would reduce the burden on issuers as they would only need to prepare a single report.

Therefore, ESMA recommends that software firms include the following rule in their tools ensuring:

Target attribute SHOULD not be used unless explicitly required by local jurisdictions.

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

Violation: "targetAttributeUsedForESEFContents"

XBRL Report Package 1.0

4.2 Report package types

This specification defines three types of *report package*:

- **Inline XBRL report package** — a *report package* that contains a single *Inline XBRL Document Set*.
- **Non-Inline XBRL report package** — a *report package* that contains a single XBRL v2.1 report or a single *JSON-rooted report*.
- **Unconstrained report package** — a *report package* that contains any number of *reports*.

The type of a *report package* is determined as described in [Section 4.4](#).

The *Inline XBRL report package* and *Non-Inline XBRL report package* types are intended to provide users with a familiar "one document per file" [user interface metaphor](#), and are the preferred way to package individual *reports*.

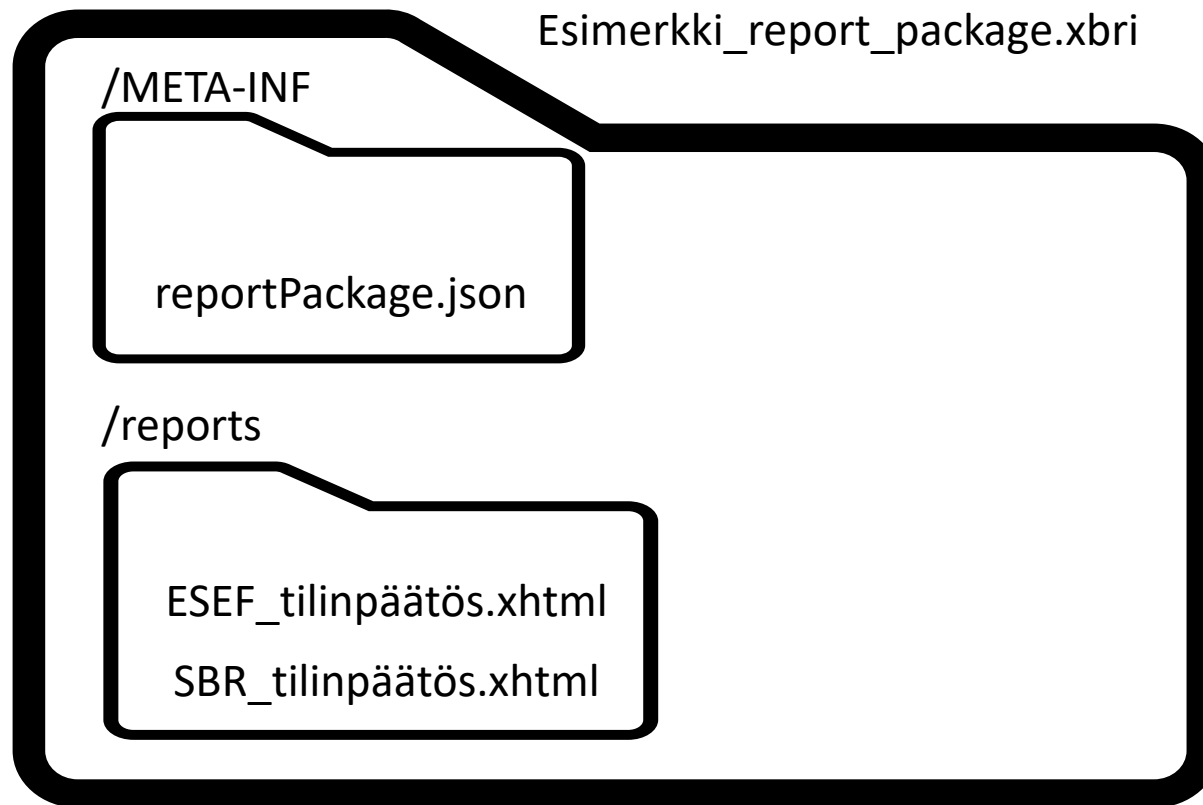
The single *Inline XBRL Document Set* contained in an *Inline XBRL report package* may define multiple *target documents*.

The *unconstrained report package* type exists primarily for backwards compatibility, and SHOULD NOT be used when packaging individual *reports*.



Ei täysin selkeää,
mutta siis
vaihtoehtojakin on!

Report package 1.0 – Inline XBRL Document Set



Kiitos!

Elina Koskentalo

Elina.Koskentalo@arccos.fi